

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

Trustees' report and financial statements

Registered number 2853011  
Charity number 1026588

31 December 2009

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## Report of the trustees

for the year ended 31 December 2009

The trustees (who are also the directors for the purposes of the Companies Act 2006) present their report along with the financial statements of the charity for the year ended 31 December 2009. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" revised in March 2005.

### 1 REFERENCE AND ADMINISTRATIVE DETAILS

Year ended 31 December 2009

#### 1.1 Trustees

Ms Jacqueline Tong	Chair
Dr Simon Buckley	Treasurer
Mr Timothy Boucher	appointed 13 June 2009
Dr Simon Burling	
Mr Paul Foreman	
Dr Margret Fitzgerald	appointed 13 June 2009
Dr Christa Hook	resigned 13 June 2009
Mr James Kambaki	
Ms Helene Lorinquer	appointed 27 February 2009
Dr Jerome Oberreit	resigned 27 February 2009
Ms Ulrike Pilar von Pilchau	appointed 13 June 2009
Ms Elizabeth Smith	
Ms Frances Stevenson	Vice Chair
Dr Sidney Wong	appointed 13 June 2009

#### 1.2 Executive Director

Mr Marc DuBois

#### 1.3 Company Secretary

Mr Jehangir Gandhi	appointed 4 December 2009
Miss Scotti McLaren	resigned 4 December 2009

#### **1.4 Main advisors to the charity are:**

*Auditors:*

KPMG LLP  
1 Forest Gate  
Brighton Road  
Crawley  
West Sussex, RH11 9PT

*Bankers:*

Bank of Scotland  
38 Threadneedle Street  
London  
EC2P 2EH

*Solicitors:*

Bates, Wells & Braithwaite  
Cheapside House  
138 Cheapside  
London  
EC2V 6BB

## **2 STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **2.1 Constitution**

Médecins Sans Frontières (UK) was set-up as a registered charity (Charity number 1026588) and a company limited by guarantee (Company number 2853011) in September 1993.

The governing document is the Memorandum & Articles of Association, where the objects are 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.'

### **2.2 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, religion, creed or political affiliation.
- Médecins Sans Frontières observes 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.

### **2.3 Trustees and Executive**

The Médecins Sans Frontières (UK) trustees in office during the period and at the date of this report are set out on page 2. Up to four trustees can be co-opted to the Board and the members of the company elect the remainder at the Annual General Meeting.

The Médecins Sans Frontières (UK) Association is an unincorporated association whose membership is made up of personnel who work or who have worked for MSF overseas or who are ex-employees of the London office. If there is a vacancy on the Board of Trustees, the Association is invited to nominate one of its members to stand for election to fill that position. New trustees are invited to attend training courses and seminars on trustee responsibilities conducted by external providers. Issues arising on trustees' responsibilities are regularly discussed at board meetings.

The trustees are responsible for the appointment of the Executive Director who leads the management team of Médecins Sans Frontières (UK) and is responsible for the implementation of the long-term vision and strategy for Médecins Sans Frontières (UK) and for the running of MSF-UK office.

### **2.4 International Organisational Structure**

Initially founded in Paris in 1971, Médecins Sans Frontières (MSF) has become an international organisation. MSF has 'sections' in Australia, Austria, Belgium, Canada, Denmark, France, Germany, Greece, Holland, Hong Kong, Italy, Japan, Luxemburg, Norway, Spain, Sweden, Switzerland, UK and USA. It has other offices in places such as Brazil, India, South Africa, UAE and the Republic of Ireland. 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.

MSF UK was set up as a 'section' to recruit volunteers, provide information and raise vital funds to support MSF operations worldwide. The role of MSF UK has grown as it now shares responsibility for running field operations under the umbrella of 'Operational Centre Amsterdam' (OCA), along with MSF Holland, MSF Germany and MSF Canada.

A significant change to our legal structure was the registration of MSF in Ireland as a separate legal entity in November 2008. This change in legal structure leads to the results of MSF Ireland being excluded from the results of MSF (UK) in the 2009 report and accounts. Operationally, the UK and Ireland continue to work in close collaboration, with the manager of the Irish operations sitting on the UK management team. In addition, plans and projections of UK and Ireland are produced together, the two offices work in an integrated fashion and all plans are consolidated for purposes of presentation to the International Office.

All the 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 forums to discuss operational and cross-cutting issues. Resource provision between the entities is at arm's length and all the sections are separate legal entities.

## **2.5 Risk Management**

The Board of Trustees, together with the Management Team of the charity have undertaken a detailed review of the major risks which the charity faces and developed a risk register. From the results of this review, the trustees believe that sufficient controls are in place to minimise financial risk. We also believe that due to the small size of the UK organisation a separate internal audit programme is not necessary.

Other operational and business risks were also reviewed; particularly bearing in mind the unavoidable dangers that the personnel that the UK office recruits to work overseas are often exposed to. All possible safeguards are put in place in the field to avoid any security incidents, and the organisation places great emphasis on negotiating with all actors in a given context. The Board of Trustees is responsible for reviewing the risks highlighted on the risk register on a regular basis.

## **3 AIMS AND OBJECTIVES FOR THE PUBLIC BENEFIT**

Médecins Sans Frontières (MSF) is a leading international non-governmental organisation for emergency medical aid. We provide independent medical relief to victims of war, disasters and epidemics in over 60 countries around the world. We strive to provide assistance to those who need it most, regardless of ethnic origin, religion or political affiliation.

To get and maintain 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 advocate locally and internationally for greater respect for humanitarian law and 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 around 2,500 doctors, nurses, logistics specialists and engineers of all nationalities leave on field assignments. They work closely with tens of thousands of local staff whose work is of equally vital importance.

The Trustees confirm that they have referred to the Charity Commission guidance on Public Benefit when reviewing the Trust's aims and objectives and in setting the grant making policy for the year and in planning future activities.

## **4 ACHIEVEMENTS AND PERFORMANCE 2009**

### **4.1 UK Office Activities**

Médecins Sans Frontières UK is part of the global network of over 20 MSF sections and offices worldwide.

As mentioned above, MSF UK shares responsibility for running field operations under the umbrella of Operational Centre Amsterdam (OCA), along with MSF Holland, MSF Germany and MSF Canada. In 2009, OCA ran emergency medical projects in 26 countries, half of which are in Africa and the remainder largely in Central and South Asia. See section 4.2 for a full operational overview of the work of all five MSF Operational Centres (based out of Amsterdam, Barcelona, Brussels, Geneva and Paris). In 2009 MSF UK gave 69% of the unrestricted money we raised to support the work of the Operational Centre Amsterdam and the majority of the rest (30%) to the Operational Centre Brussels (OCB).

The UK office supports MSF's field work through raising funds, recruiting volunteers, and raising awareness of humanitarian crises among the general public and key decision

makers in the UK and Ireland. A specialist medical team known as the Manson Unit works directly with the field projects to help solve urgent clinical problems. In addition, experienced personnel from several other departments in the UK office regularly provide direct support to field teams in their areas of expertise.

The raising of private donations is critical to MSF's operational capacity, flexibility, and independence. In 2009 the MSF UK Fundraising team raised a total of £17.9m in private income, a figure roughly equivalent to the previous year and a considerable achievement given the difficult economic climate which seriously affected most other charities' income.

Crucially, regular donations increased 9.2% to £10 million. Such donations now account for 56% of our private income, ensuring core financial stability and security. In 2009 Fundraising ran a 'head-to-head' test of support recruitment campaigns using two agencies and four creative concepts. The winner of this competition doubled the results of the other campaigns and increased our supporter recruitment results. For every pound spent on fundraising in the UK in 2009 we raised over £8, which is considerably above the normal return for UK charities.

The previous year, 2008, saw a series of major emergency appeals – Myanmar, Kivu and Zimbabwe. By contrast there were no crises that led to major campaigns in 2009 and as a result private income restricted funding has declined from £2.9m in 2008 to £1.2m in 2009, a 59% decline.

A reorganisation of the fundraising team followed a review of departmental priorities and saw a shift in emphasis towards digital online fundraising, major giving and supporter development, all areas of work now benefiting as result. Some issues remain outstanding in the area of suppliers' new software systems, though these were certainly improving by the end of the year. Work to continue to improve the performance of our suppliers is a key focus for fundraising in 2010.

We received less money from the UK government (DFID) than we had planned in 2009. We signed a contract for £1.2 million against a target of £2 million. This sum came in the form of a block grant, money given for our emergency work in West Africa over a period of 2 years, and £0.2m of this was spent in 2009. Effectively this is ring-fenced money, allowing MSF to respond to emergencies in West Africa secure in the knowledge that the funds are readily available.

The number of field staff placed by the Human Resources (HR) department of the London office fell to 158 in 2009, below target for the second year running. This is not a reflection on the UK's ability to recruit excellent staff but rather the difficulties in placing them in field positions. On a more positive note, there have been a greater number of contract extensions from UK field staff, suggesting that those we do place are well matched and happy in their roles. A new system of matching field vacancies to potential staff across the four OCA offices (Berlin, Toronto, London and Amsterdam) known as Pool Management was developed and to date shows promising results. We now have one Pool Manager based in the London HR. Crucially, 2009 saw the introduction of a new and much improved HR database, HERO, to manage personnel records, as well as a new information system Eskimo, which was developed as a bolt-on to MSF's email system and manages UK staff absence and personnel information. Both new systems are working well and easing the daily workload of the HR staff.

The Manson Unit started 2009 with three key areas of medical support work identified – epidemiology, the treatment of multi-drug resistant tuberculosis and nutrition. The work with our Geneva-based operational section on nutrition and food security was wrapped up by the summer and the nutrition clinician left the unit. However work on the other two axes proceeded well with the services of the epidemiologists being particularly in demand. In 2009 we consolidated and published the work done in Sierra Leone, and also provided

direct epidemiological support to our field projects in Nepal, Myanmar, Uganda and Central African Republic. Our TB implementers and laboratory supporter also provided much support to field teams struggling to understand if or how to try and treat multi-drug resistant (MDR) patients. With the assistance and support of Manson Unit TB experts, MDR TB patients started treatment in Myanmar, India, Democratic Republic of Congo and Uganda. Whilst significant progress has thus been made, many challenges of implementation and simplification remain. All in all time spent by Manson Unit medical staff in the field increased considerably, from 365 days in the field in 2008 to 474 days in 2009.

Programmes Unit (PU) staff continued to focus particularly on 'exit strategies' focusing on how best to withdraw from a country programme and 'issues of perception and awareness in the Middle East' as well as extending the UK office's influence more generally in the debate around civil-military cooperation, both internally and externally. Work on exits and the Middle East involved extensive field-work, including Sierra Leone, Uzbekistan, Ethiopia, South Sudan, Iraq and Syria. Advocacy capacity was strengthened with the recruitment of a Health Policy and Practice Adviser to work with colleagues across the world on some specific medical dossiers, first and foremost TB (specifically MDR). As well as medical advocacy, the support of a temporary Programmes Officer improved reactivity to more general advocacy requests, allowing the Head of Programmes to focus on some specific contexts, in particular Afghanistan and support on civil-military issues given the extensive British military presence in the country. The issues of clear differentiation between humanitarian aid work such as that carried out by MSF and the civil-military cooption agenda of military strategists and policy makers has been increasingly critical in recent years, particularly in Afghanistan and Iraq. Over 2009 the PU has seen its influence and links develop considerably: with UK policy makers – medical, civil and military; within the OCA network through the development of an overarching working group pooling advocacy, operational communications and reflection across four offices; within the wider MSF network with the hosting of a high-level conference on *témoignage* (bearing witness) in London in September. The PU in London now coordinates closely and effectively with all the other advocacy practitioners in MSF – at the UN, the EU, in the Middle East and at the international medical campaign level - to ensure that MSF's advocacy messages have the greatest possible impact.

Such advocacy was also strengthened by closer-than-ever working relationships with the communications department, who had a successful year meeting almost all their objectives for 2009 including high-level media work, improvement of online communications, greater focus on low-cost face-to-face public engagement activities and outreach with younger people. In September we recruited a second press officer. This recruitment represented a clear investment in recognising London as a communications hub for the movement. Over the course of 2009 the communications department in London also became directly involved in operational communications around our projects in Sri Lanka, where our input was sought and welcomed by the two operational sections running programmes on the ground and through the secondment of one of our press officers for a month to Niger, where he developed an in-country communications strategy and tools for a particularly sensitive context.

The communications department also achieved a number of things in 2009 that were not in the annual plan. These included a vastly improved redesign of the donor newsletter, a move that was overdue and welcomed by both fundraising and donors; the production of a documentary film on HIV positive women footballers in Zimbabwe. Thanks to a pro bono relationship with the advertising agency McCann Erickson, MSF UK benefited from a significant amount of free brand advertising in cinemas and on the London Underground. As it has not been possible to quantify the direct benefit to the charity from this advertising, no value for this gift in kind has been included in the financial statements. We finished 2009 on a high having secured for fundraising the Sunday Times Christmas Appeal, which focused on the reconstructive surgery that MSF provides in Amman for children wounded in the war in Iraq.



Finally, we should not let the opportunity pass to mention the sterling work of the network of university student societies, the 'Friends of MSF'. At the end of 2009 there were 25 such societies at universities around the UK, primarily made up of medical students. As well as providing a pool of future medical field staff for the organisation, the Friends' societies also are very active in raising money for our field work and helping us raise awareness among UK students of the issues our field teams face and the work we do.

## **4.2 Operations Overview**

### **Operations Review**

This section provides an operational overview of the work of all five MSF Operational Centres. The overview will especially focus on programmes for which larger concentrations of MSF UK grants in 2009 contributed. In 2009, MSF's programmes continued to provide essential medical services in some of the most remote and dangerous parts of the world, often responding to otherwise neglected health emergencies. As in 2008, acute security risks limited our activities in some regions. Sadly two of our medical staff were killed while driving ambulances to collect the wounded in the troubled Pakistani region of Swat early in 2009, and we suffered kidnapping incidents through the year, in Darfur, Somalia and Chad. Such increasing insecurity for aid workers means we have had to adopt new working practices in some places in order to be able to continue to provide medical aid.

### **Africa**

Africa continues to be the focus of the majority of MSF's work, both in countries where active conflict causes trauma and displacement for the people and in areas where chronic desperate poverty means that health systems are totally unable to cope with outbreaks of disease, malnutrition and issues of maternal and child health.

The situation in the east and the north of Congo remained violent and unsafe in many areas with military activity causing hundreds of thousands of people to flee their homes. MSF provided free quality medical care both in fixed hospitals and in mobile clinics to people affected by the conflict there, including specialist physical and mental health care to 5,600 survivors of rape in the provinces of North and South Kivu alone. MSF provided a range of medical care services from specialist units in fixed hospitals to treat burns, obstetric fistulas and neonatal emergencies, as well as sending a flying surgical team to areas in the east of the country affected by violence that had previously had no surgeons. However the insecurity in Congo makes working in the most needy areas challenging; in October 2009 seven locations where MSF was providing vaccinations to civilians came under fire, despite assurances of safety from the government. Despite this, MSF carried out vaccination campaigns for more than 400,000 children, mainly in the provinces of Orientale, Maniema and North Kivu.

Obstetric, reproductive and maternal health care has been a focus of MSF's work in 2009 and will continue to be so. In Burundi, the MSF Centre for Obstetric Emergencies in Kabezi assisted 2,300 women who had complications of pregnancy or delivery. And in Jigawa State in northern Nigeria the MSF team helped some 1,600 women give birth and treated over 2,500 women for complications in pregnancy. Around Agadez in neighbouring Niger, MSF started providing maternity and reproductive health consultations in May 2009 and by the end of the year the team had conducted over 5,700 reproductive health consultations and had assisted in over 2,000 births. And outside of the capital Freetown, MSF is virtually the only major provider of maternal and paediatric care in the whole of Sierra Leone. Medical and psycho-social care to survivors of sexual violence is now integrated into virtually all programmes, for example post-exposure prophylaxis, which can prevent HIV infection if taken within 72 hours of rape, is available at all MSF clinics, though education work continues to make people aware of the need to seek help early.

Malnutrition, particularly in young children, is an ongoing problem in many of the areas where MSF works, either as a result of conflict, as in Somalia, or due to extreme poverty and other causes as in Burundi, Zimbabwe or Niger. MSF continues to develop the use of ready-to-use-food as the best approach to tackling severe malnutrition but also provides paediatric care to young patients whose wasted bodies are so often victim to other medical problems. In Niger alone MSF treated over 22,000 severely malnourished children in 2009.

In January 2009 a huge epidemic of meningitis broke out in western Africa, mainly affecting Niger and Nigeria, and raged for about four months, with over 65,000 people infected. Together with national health authorities in both countries, MSF launched an enormous treatment and vaccination campaign – in total around 7.5 million people were immunised and tens of thousands treated. Although 2,132 people were reported to have died during the epidemic, there is no doubt that thousands of lives were saved. With MSF's support, health ministries monitored the epidemic's evolution across hundreds of thousands of square kilometres containing about 44 million people. The large-scale mobilisation included 200 international staff (mainly doctors, nurses, and logisticians), 7,500 local staff, and Ministry of Health staff. The largest ever outbreak of the waterborne disease cholera in Zimbabwe's history erupted in 2008 and was not extinguished until mid-2009, by which time MSF had treated 65,000 people.

The care of patients living with HIV remains a major component of our work – in Zimbabwe alone MSF has nearly 40,000 patients on anti-retroviral medication (ARV). It might be interesting to compare that MSF alone has roughly the same number of HIV patients in Zimbabwe as the whole of the NHS has in the UK. Although much progress has been made in the numbers of people getting treatment for their HIV infection and consequently leading longer healthier and more productive lives, serious challenges remain. The scale of the need combined with the chronic shortage of qualified health staff in most of the sub-Saharan countries affected has led to adjustments in MSF's approach to include pioneering more simplified treatment protocols and training of nurses to administer ARV treatment in straightforward HIV cases. Such 'task shifting' frees up the doctors to concentrate on more complicated cases, or those involving children or pregnant women. MSF is concerned though, that HIV treatment not be the victim of its own success and that international donors and governments continue to put the necessary resources into addressing the needs of affected patients; in 2009 we saw worrying signs of a global retreat on HIV funding, characterised at the sharp end by interruptions in the supply chain for ARV medications which puts patients at risk. In some places, such as Malawi, MSF has been forced to supply emergency ARV stocks to the national government programme to avoid a break in patients' treatments.

In March 2009, two of the five MSF operational centres active in Darfur, northern Sudan, were expelled from the country. This incident sent shock waves through the movement and caused the abrupt closure of essential health services to thousands of displaced people. However, three MSF operational centres continue working in northern Sudan, in Darfur, Al-Gedaref State and the Red Sea State (RSS). They provide a range of services, including primary and secondary healthcare, as well as responding to emergencies as they arise. Security remains a pressing issue in Darfur, as banditry, sporadic clashes between different groups and kidnappings of aid workers continue to occur. In Northern Darfur, MSF is working in four locations: Shangil Tobaya, Tawila, Dar Zaghawa and Kaguro. In spite of security difficulties, in Shangil Tobaya MSF's hospital continues to provide primary and secondary healthcare for 52,000 people, including paediatric, reproductive healthcare and counselling services. In the critically under-developed South of the country, where emergency needs persist and few other actors provide healthcare, MSF retains a major operation, with a total of five missions and ten projects.

## **Middle East**

2009 started with a resumption of active conflict in Gaza and the small MSF team on the ground (only eight international staff and 126 Palestinian staff) rapidly increased their activities to respond to the medical needs. During the military operation the MSF teams were in daily contact with hospitals in the Gaza Strip and organised regular donations of medication and emergency kits for treating wounds and burns. Our post-operative care clinic in Gaza City admitted and treated between 20 and 50 patients every day. Because of the nature of the bombing, wounded and ill people remained at home, as it was impossible to reach hospitals and healthcare facilities. Only emergency cases were taken to the hospital. To compensate for this lack of care, MSF's Palestinian doctors and nurses, supplied with emergency kits, conducted home visits in their immediate neighborhoods, providing initial emergency care to 275 patients. Doctors among the 25,000 persons displaced by bombing, who had taken refuge in schools and other gathering sites, were provided with medical supplies and medicines so that they could also treat those around them. Just after the ceasefire, an emergency surgical team and 21 tons of supplies and equipment sent by air freight (including two inflatable hospital tents) were finally able to enter Gaza City. Once the inflatable hospitals were erected, two operating rooms with an 11-bed capacity were set up and MSF medical teams performed 303 specialised surgeries, including the removal of external fixators, skin grafts, wound debridement and post burn contracture release and held approximately 1,300 medical consultations. Post operative care and rehabilitation was provided in fixed and mobile clinics, and a specialised five-person team of psychologists worked to ease post-traumatic stress. Over a six-month period, 393 patients were treated and 5,831 consultations were held.

MSF programmes all over Iraq expanded in 2009, mainly by supporting a large number of hospitals with training of medical staff, provision of medical supplies and some psychological support in Anbar province and Baghdad as well as in the northern governorates of Tameen and Ninewa. In the main hospital in Basra, MSF transformed the operating theatre and surgical services as well as supporting the accident and emergency department. In Sulemaniya, in the North, MSF provides services at a hospital specialising in burns. Each month, the hospital admits an average of 100 patients with severe burns and 1,600 patients are treated in the outpatient department.

Since 2006, MSF has had a reconstructive surgery project in Amman, Jordan, where the most needy cases are referred from Iraq for what is often months of surgery. Since the beginning of this project over 600 war-wounded patients have been given life-changing reconstructive surgery. This project was the subject of the 2009 Sunday Times Christmas Appeal.

The situation in Yemen was very difficult in 2009 with MSF teams there responding in a major way both to the medical and surgical needs of civilians displaced by fighting between the government and rebel forces, and to the medical and psychological needs of thousands of refugees from Somalia and north-eastern Africa who survived the treacherous journey across the Yemeni Straits to escape the desperate situation in their home countries.

## **Asia**

In India, MSF has continued responding to epidemics and natural disasters, and has provided treatment for diseases such as TB and HIV, in a country of over a billion people which suffers from huge disparities in health provision between different states. Up to three million people are living with HIV in India, and the MSF Anti-retroviral (ARV) Centre in Mumbai provides comprehensive HIV care for patients who require treatment not yet available in the public sector.

MSF also runs four clinics in the Indian state of Manipur, which provide basic healthcare, HIV and TB treatment as well as maternity services. MSF also supports people forced to

flee their homes in Chhattisgarh due to the ongoing violence in the region, conducting over 55,000 consultations in 2009. In Jammu and Kashmir, in addition to continuing to provide basic healthcare, over 5,800 people were provided with mental healthcare.

MSF also continued its activities in Pakistan, where the ongoing conflict between the government and insurgent forces displaced up to three million people in 2009. In Mardan district alone, MSF supported a hospital and rural health centre, carrying out over 16,000 primary health consultations, and providing emergency treatment to over 880 people. MSF also distributed basic relief items to thousands of displaced families. MSF also supported five camps hosting around 23,000 people, providing latrines, tents, and water and sanitation facilities, and set up five cholera treatment facilities that treated 4,500 patients. In February, two MSF staff were shot and killed as they were on their way to assist civilians injured in fighting in the Swat district. The impact of this direct attack, as well as the increasing levels of violence in the area led MSF to withdraw from Swat district in May. Before leaving, MSF provided an ambulance service to transport wounded civilians to Mingora hospital.

In Sri Lanka, MSF has been providing healthcare to victims of the decades-long civil war between the government forces and the separatist Tamil Tigers, which came to an end in May 2009 following a period of intense fighting with high numbers of civilian casualties. On the 21<sup>st</sup> of April, in just one 36-hour period, more than 400 patients were treated for life-threatening conditions in Vavuniya hospital. Overall, the MSF team treated almost 4,000 war wounded between February and June. In Nepal, MSF provided basic healthcare, TB treatment, and focused on healthcare for pregnant women and children under five, carrying out 10,000 consultations and assisting 192 deliveries in 2009.

In March 2009, MSF was alerted to more than 20,000 Rohingya refugees in Bangladesh living in atrocious conditions in a makeshift camp along the Bangladesh-Myanmar border. MSF immediately set up an emergency healthcare project, in addition to assisting 75,000 people affected by Cyclone Aila in Bangladesh by distributing relief items and providing basic healthcare services.

MSF has also been working to help migrants in Thailand not covered by the country's healthcare scheme, as well as continuing to give medical assistance to marginalised ethnic minority groups. MSF had to end its activities supporting marginalised Hmong populations in Thailand in 2009 due to actions by the Thai government to forcibly expel Hmong people to Laos. However, MSF provided 11,200 consultations before leaving, as well as conducting 150 antenatal consultations and 12 deliveries per month. In Cambodia, strengthened efforts by the government to tackle HIV/AIDS has meant that MSF is now focusing on the treatment of TB, especially among prisoners.

In May 2008 a devastating earthquake struck southwest China, killing an estimated 80,000 people and making 10 million homeless. MSF worked alongside the Chinese Academy of Science and the Crisis Intervention Centre from November 2008 to August 2009 providing psychological care to survivors. MSF also worked to train mental health workers and conducted home visits to assess possible patients.

Although there is no war raging in Papua New Guinea, the levels of violence there are akin to those MSF teams see in conflict zones. For the most part, it is women and children who bear the brunt of this, suffering rape and other forms of violence - that creates an urgent need for both medical care and psycho-social support. In the coastal city of Lae, and in Tari in the Southern Highlands, MSF has been supporting hospitals to offer surgical and psycho-social care to survivors of domestic and other types of violence.

MSF set up several emergency centres to treat the first cholera outbreak to have affected Papua New Guinea in 50 years. Teams helped to train hospital staff to implement a cholera intervention programme and treat patients.

In the Caucasus, MSF priorities are to provide treatment and psycho-social support for vulnerable groups such as displaced people and illegal migrant workers. Throughout 2009, MSF continued to provide paediatric care in two clinics in Grozny, and also provided healthcare for women in two other clinics in Staropromyslovsky, nearby. MSF's priority is to improve TB treatment, especially drug-resistant forms of the disease within this region. This is also the case in Kyrgyzstan, where the prevalence of TB is still 20 to 30 times higher in prisons than in the general population. Working inside prisons, MSF has treated over 400 prisoners with TB in Kyrgyzstan, including 92 with drug-resistant TB.

MSF returned to Afghanistan in 2009, after the killing of five MSF staff in 2004 had forced us to leave. MSF's return was motivated by increasing concerns about the worsening health situation in Afghanistan. MSF has started supporting a district hospital in Kabul and a provincial hospital in Lashkargah, Helmand province. By the end of the year, nearly 19,000 consultations and 1,000 deliveries had been carried out, and almost 9,900 people were immunised through an essential immunisation programme. MSF has also been working to rehabilitate and improve medical facilities in Lashkargah, and plans to extend its support to other provinces in 2010.

## **Europe**

Although MSF works in some of the poorest areas of the world, it has often taken it upon itself to assist neglected and vulnerable populations in developed countries, primarily illegal migrants. Italy has long been a destination for such migrants, and in 2009 the estimated number of undocumented migrants living in Italy approached 422,000. MSF has set up 35 clinics over the past seven years providing healthcare and psychological care to undocumented migrants in Italy. MSF has also been working to treat migrants held in atrocious conditions in detention centres, many of whom have often arrived in poor condition. At the start of 2009, MSF was providing care for migrants in two detention centres. MSF also ran a clinic in Hal Far, in the south of Malta, for migrants outside detention centres. Throughout 2009, MSF also worked in three detention centres for undocumented migrants in Greece, and one clinic in downtown Zurich, Switzerland, providing free medical consultations to undocumented migrants. MSF is also conducting assessments of detention centres in Ukraine, a transiting point for migrants trying to reach the EU.

## **Americas**

MSF's projects in Brazil focus on providing medical care in the desperately poor slum districts. Over the last two years, MSF teams provided 19,000 medical consultations and performed 650 emergency rescues using its customised ambulance. MSF also works with victims of chronic poverty and violence in Honduras, where the homeless population in Tegucigalpa has little or no access to healthcare. MSF runs a therapeutic centre in Comayagua, one of the poorest areas of the city. In Guatemala, criminal and sexual violence are rampant, with over 10,000 acts of rape reported last year, in addition to a murder rate of about 20 a day. MSF supports the main hospital in Guatemala City and runs a mobile clinic, treating around 100 patients a month, in addition to working to educate and inform authorities on the effects of sexual violence, and the availability of treatment.

The situation for the poor in Haiti continued to be deplorable; 2009 was characterised by rising food prices, chronic unemployment, and a dysfunctional healthcare system. Slum dwellers in the capital Port-au-Prince continued to live in deplorable conditions. Haiti has the highest level of maternal mortality in the western hemisphere (67 deaths for every 10,000 live births). In 2009, a surge in the number of births prompted MSF to move the maternity hospital in Port-au-Prince to a larger facility in the city. Since the emergency obstetric programme was opened in 2006, more than 40,000 babies have been delivered, clearly indicating the huge need that exists for maternity care in the slums.

Violence in the slum areas remained at a high level. Nearly 10,000 patients were treated and more than 4,000 underwent surgery at MSF's two trauma centres in Trinité and Pacot. In Martissant, teams carried out 97,000 consultations in MSF's emergency centre which deals primarily with injuries sustained during armed violence. Furthermore, after a tropical storm and two hurricanes hit Haiti in August and September, MSF launched an emergency intervention in the town of Gonaïves and in several other regions.

2009 marks the centenary of the discovery of Chagas disease, but treatments for Chagas remain outdated and awareness extremely low. MSF thus launched its "Break the Silence" campaign in 2009, aimed at lobbying for more attention and resources devoted to fighting Chagas. In October 2009, MSF started working in rural Cochabamba, Bolivia, one of the areas with the highest rates of Chagas. Out of 700 patients tested for Chagas, over 300 were positive. Over 190 of these patients completed the 60 day treatment successfully.

### 4.3 UK Office growth

Partly as a result of a movement-wide agreed control on numbers of staff at headquarter offices, the number of full-time employees stayed stable in the UK office in 2009.

The number of office volunteers giving their time to support MSF UK and Ireland's work continued to grow, following a trend that really took off in 2007 and was repeated in 2008.

The Irish office, established in April 2006, became an incorporated body in Ireland and attained charity status in November 2008. A three-person Irish Board of Directors was established, and Dr Simon Collins appointed as Chairman. This change in legal structure has resulted in the results of MSF Ireland being excluded from the results of MSF (UK) in the 2009 report and accounts. However, for operational purposes the UK and Irish offices continue to work in close collaboration, with the manager of the Irish operations sitting on the UK management team and plans and budgets being agreed jointly.

## 5 FINANCIAL REVIEW

### 5.1 Grant-making Policy

The allocation of grants from unrestricted income is decided on the basis of needs identified by MSF OCA and MSF OCB. In certain cases, grants from unrestricted income are allocated according to specific requests made by other MSF sister organisations. Grants derived from non-institutional restricted income are allocated to MSF sister organisations according to the agreements with the donors.

The financial data in this report refer to MSF UK grants to support MSF programmes implemented internationally via 'Operational Centre Amsterdam' and other MSF sister organisations.

### 5.2 Fundraising Activities

#### *Key Performance Indicators*

<b>Indicator</b>	2009 Actual	2008 Actual
<i>UK expenditure covered by regular gifts</i>	215%	218%
<i>Cost of raising £1 (private funds only)</i>	12 pence	12 pence

During the year, the charity had total incoming resources of £20.0m (2008: £23.1) from the general public, provision of staff to the field, bank interest, DFID. This represents a decrease of 13% from 2008, including a 1% decrease in private funds (from £18.1m to

£17.9m), and a 93% decrease in institutional funding (from £2.6m to £0.2m). This percentage of private to institutional income has increased from 87% in 2008 to 99% in 2009.

Regular gifts by direct debit and standing order are the core of MSF UK's financial growth and security. They deliver a predictable flow of funds, which can be used according to need, and which are not reliant on media attention. Regular giving is the bedrock of MSF's financial independence. In 2009 donations by direct debit and standing order increased by 9% to £10.0m (2008: £9.1m). This growth is a result of both the recruitment of new donors, and the continued loyalty of long-term supporters, despite the difficult economic situation.

Loyalty is a key goal of our fundraising work, and in 2009 MSF UK maintained our commitment to send relevant and interesting information to our supporters, providing reports on how funds are spent. This is part of our Supporter Promise, published on the MSF UK website, which includes commitments not to share personal data of supporters with other organisations, or to send constant fundraising appeals to our donors. The increase in the rate of growth of spontaneous giving is due to the increased media coverage of MSF's work.

Restricted private donations of £1.2m (2008: £2.9m) represent a 59% reduction for the year. The reason for the decrease was that a number of public appeals in 2008 were not repeated this year; notably appeals for the 2008 Myanmar Cyclone disaster, the conflict in the North Kivu region of the Democratic Republic of Congo, and the cholera epidemic in Zimbabwe were not repeated in 2009. The restricted funds have been rapidly transferred to support MSF work to assist people at risk in these crises, and have not had an impact on the level of reserves. Restricted income includes £0.2m (2008 £Nil) raised by The Sunday Times Appeal for MSF which has been received in 2010

Legacy income has decreased from £2.4m to £2m.

### **5.3 Reserves Policy**

MSF UK has a policy of maintaining a target of six months of UK expenditure as an acceptable level of unrestricted reserves – with three months as the lowest and 12 months as the highest acceptable levels. The unrestricted reserves at 31 December 2009 amount to £3.2m (2008: £3.0m) and include £0.66m (2008: £0.57m) of legacy income that had not been realised at that date and therefore could not be allocated to MSF aid projects and campaigns. The budgeted UK expenditure for 2010 is £5.2m. The unrestricted reserves equates to approximately seven and half months' planned UK expenditure (2008: eight months). The level of restricted funds is always kept to a minimum. We aim to spend any restricted funds as soon as possible after they are received.

### **5.4 Voluntary help and support**

The trustees 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 cannot even compare to what they could earn if they stayed in the UK. We could not continue our work without them.

We are also grateful to the many volunteers who give up their time to help out in the office. During 2009, volunteers provided a total of approximately 1,388 days (2008: 985 days) of time. We are extremely grateful for all their support and willingness to help out with any task.

## **5.5 Statement of Recommended Practice (SORP) 2005**

The annual report and accounts for the year ended 31 December 2009 have been prepared in accordance with the Governing document of MSF and in compliance with the Companies Act 2006, the Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005) and with applicable accounting standards.

## **6 FUTURE OUTLOOK**

We produced a three-year strategic plan to cover the period 2009 – 2011, and this plan was considered to be a 'rolling plan'.

Our seven overarching strategic objectives for the three years are:

- Contribute to the consolidation of 'Operational Centre Amsterdam' in order to realise the synergy, savings and benefits anticipated by the development of the umbrella group, while maintaining MSF-UK's identity.
- MSF UK increases its direct participation in the achievement of operational ambitions.
- Increased profile and recognition of MSF among the public and greater influence among key UK stakeholders.
- By 2011 MSF UK's potential as a communications hub meets the expectations of and is fully utilised by the MSF Movement.
- Greater inter-departmental sharing of goals and collaboration, with an acceptance of collective responsibility for successes/failures at all levels.
- Commitment to the primacy of operations in the fulfilment of financial and HR contributions according to annual targets.

To meet the above strategic objectives, in 2010 we plan to focus on:-

- Increasing the role and weight of MSF UK in addressing key operational challenges.

The plans for the Manson Unit, Programme Unit and Communications Department particularly reinforce our operational choices and reflect their growing respective importance in the accomplishment of MSF's social mission. The priority for 2010 is to reinforce these strategies with choices that focus upon those issues impacting directly upon the work in the field. We will accept to be less "visible" in MSF debates around institutional matters where it allows us to direct more resources – more of ourselves – to activities materially linked to MSF's core operational objectives, such as TB implementation, improved handover strategies and more effective communication in the Arab media.

- Strengthening leadership and management capacity in the UK.

Given London's distance from MSF's work in the field and pressures towards an inward gaze, delivering on the choice to maintain a strong focus in that direction requires robust guidance. One goal is to ensure that Management team members subscribe to a mutually defined role and purpose of the team. A second goal is for middle-level and future managers to receive support in their continued development. Finally, all office staff should understand our collective direction and purposes. This understanding comes not from the dissemination of documents, but through leadership that creates an



increased sense of unity, an office where there is a greater feeling that the success/failure of one department is shared across the floor.

- Reviewing and assessing the office structure.

The office, led by the Management team, proposes to examine the structure of the office (the functions and skills of the staff in combination with their organisation into departments/platforms), asking hard questions about whether the current set-up continues to most effectively support our work. There is a potential mismatch between our structure and the size and activities into which we have grown over the past decade. On one level, this review must focus on the superstructure (e.g., should IT report to the Head of Finance?). On another level, the goal is to produce an analysis of functions and responsibilities that allow for efficiency gains within MSF's full time equivalent staff freeze, so that time and resources are freed up to contribute most effectively to Operations.

## **7 AUDITORS**

### **Disclosure of Information to Auditors**

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

In accordance with Section 485 of the Companies Act 2006, a resolution for the re-appointment of KPMG LLP as auditors is to be proposed at the forthcoming Annual General Meeting.

### **By order of the Board**



Simon Buckley  
Treasurer

Date: 10<sup>th</sup> May 2010

Registered Office:  
67-74 Saffron Hill,  
London, EC1N 8QX

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS**

The trustees are responsible for preparing the trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

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

## **Independent auditors' report to the members of Médecins Sans Frontières (UK) Limited**

We have audited the financial statements of Médecins Sans Frontières (UK) for the year ended 31 December 2009 set out on pages 20 to 37. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities on page 17.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with UK Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees' Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## Opinion

In our opinion:

- the financial statements give a true and fair view of the state of the charitable company's affairs as at 31 December 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with UK Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the Companies Act 2006; and
- the information given in the Trustees' Annual Report is consistent with the financial statements.

A. Mead

17 May 2010

**A Mead (Senior Statutory Auditor)**  
**for and on behalf of KPMG LLP, Statutory Auditor**  
*Chartered Accountants*

1 Forest Gate  
Brighton Road  
Crawley  
West Sussex  
RH11 9PT

## Statement of Financial Activities

### (incorporating an income and expenditure account)

for the year ended 31 December 2009

		Unrestricted	Restricted	2009	2008
				Total	Total
	Note	£'000	£'000	£'000	£'000
<b>Incoming Resources</b>					
Incoming resources from generated funds:					
Voluntary income					
Donations, legacies and similar income	3	16,718	1,223	17,941	18,119
Grants for operational programmes	5	-	181	181	2,589
Income from other charitable activities	4	1,858	-	1,858	2,048
Investment income	6	24	-	24	256
Other income	3	3	-	3	74
Total incoming resources		18,603	1,404	20,007	23,086
From continuing operations		18,603	1,404	20,007	21,543
From discontinued operations	25	-	-	-	1,543
<b>Resources Expended</b>					
Costs of generating funds					
Costs of generating voluntary income	7	2,100	-	2,100	2,065
Charitable activities					
Operational programmes	8	16,221	1,192	17,413	19,570
Governance costs	9	64	-	64	53
Total resources expended		18,385	1,192	19,577	21,688
From continuing operations		18,385	1,192	19,577	20,145
From discontinued operations	25	-	-	-	1,543
<b>Net income for the year</b>	10	218	212	430	1,398
Fund balances brought forward at 1 January	17	3,003	-	3,003	1,605
Fund balances carried forward at 31 December	19	3,221	212	3,433	3,003

There are no recognised gains and losses other than those in the statement of financial activities. Therefore no statement of total recognised gains and losses has been prepared.

There is no difference between the historical cost surplus and the reported surplus.

The notes on pages 23 to 37 form part of these financial statements.

## Balance Sheet

at 31 December 2009

	Note	2009 £'000	2008 £'000
<b>Non-current assets</b>			
Fixed assets	14	80	56
Investment	13	-	-
		<b>80</b>	56
<b>Current assets</b>			
Inventories		-	3
Debtors	15	1,882	1,764
Cash at bank and in-hand		4,314	2,241
		<b>6,196</b>	4,008
<b>Creditors</b>			
Amounts falling due within one year	16	(2,843)	(1,061)
<b>Net current assets</b>		<b>3,353</b>	2,947
<b>Net assets</b>	19	<b>3,433</b>	3,003
<b>Funds</b>			
Unrestricted	17	3,221	3,003
Restricted	18	212	-
<b>Net funds</b>		<b>3,433</b>	3,003

These financial statements were approved by the board of trustees on the 10<sup>th</sup> May 2010 and were signed on its behalf by:



Simon Buckley  
 Treasurer

The notes on pages 23 to 37 form part of these financial statements.

## Cash flow statement

for the year ended 31 December 2009

	<i>Note</i>	<b>2009</b> <b>£'000</b>	2008 £'000
Cash flow from operating activities	22	<b>2,110</b>	(1,701)
Return of investments and servicing of finance			
Interest received	6	<b>24</b>	256
Capital expenditure and financial investment			
Purchase of fixed assets	14	<b>(62)</b>	(33)
Proceeds from disposal of assets		<b>1</b>	2
		<hr/>	<hr/>
(Decrease) / increase in cash in the year	23	<b>2,073</b>	(1,476)
		<hr/> <hr/>	<hr/> <hr/>

## Notes

(forming part of the financial statements)

### 1 Legal status

Médecins Sans Frontières (UK) is a registered charity and a company limited by guarantee. On winding up each person who is a member at that date is liable to contribute a sum not exceeding £1 towards the assets of the company. As at 31 December 2009 the company has 339 (2008, 325) members.

### 2 Accounting policies

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

#### Basis of preparation

The financial statements have been prepared in accordance with applicable accounting standards, the Companies Act 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities (March 2005), and under the historical cost convention.

#### Donations

Donated income (including committed giving) is recognised when it becomes receivable. Where specific instructions are received from the donor relating to the usage of the donation for a specific country or purpose, the amounts are accounted for within restricted income. Donated goods or services are included in other donations, but only if these would otherwise have been purchased by the charity, and are valued at the lower of what the charity would have paid or the cost to the donor. Tax on covenant or gift aid donations is reclaimed on the charity's behalf by Charities Aid Foundation and is accounted for in the year of receipt.

#### Grants payable and receivable

Grants from the Department for International Development (DFID) and Jersey Overseas Aid (JOA) are accounted for on a receivable basis.

When receiving these grants MSF UK is acting as an intermediary charity between the funding agencies, as listed above, and other MSF offices, namely MSF Belgium, MSF France, MSF Holland, MSF Spain and MSF Switzerland. However, MSF UK signs the contracts with the funding agency and is therefore acting as principal and accepts responsibility for their charitable application.

- The proportion of grant recognised as income at the year-end is equivalent to the grant expenditure at that date, as it is considered that this is when the grant conditions have been met.
- Where, at the year-end, grants received are potentially repayable these show in creditors as 'grants authorised' and in debtors as 'amounts contracted with sister organisations.'
- Where income/expenditure has occurred but the grant has not yet been received, but has been requested within the year or within one month of the year-end, this is shown in debtors as 'amounts due from DFID/JOA' and in creditors as 'amounts owed to sister organisations not yet received.'
- Where income/expenditure has occurred but the grant has not yet been received, and has not yet been requested from DFID/JOA, this is shown in 'other debtors (DFID/JOA)' and in creditors as 'grants contracted to sister organisations.'
- Where a grant agreement has been signed directly between a sister organisation and a funding agency the income and expenditure is not recognised by MSF UK as MSF UK acts only as a conduit for these funds. Where these amounts are outstanding at the year-end they are shown as 'conduit funds received not yet transferred to sister organisations.'

The grant payable is recognised in the accounting period when expenditure in accordance with the grant conditions are met.

#### Legacies

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

#### Income from supply of staff to overseas projects

Income associated with the invoicing of sister organisations for the costs of recruitment and remuneration of personnel working in our projects overseas are accounted for on a receivable basis.



## Notes (continued)

### 2 Accounting policies (continued)

#### Cost of generating funds

Fundraising costs include expenses incurred in attracting donations, legacies and similar incoming resources, both private and institutional, and the costs of activities for income generation. They also include costs associated with raising the profile of the charity.

#### Charitable expenditure

Grants payable to partner organisations consist of grants from DFID and JOA.

Operational programmes consist of donations received in the UK that are transferred to sister organisations to fund aid projects.

Operational support includes costs associated with the recruitment of personnel to work in our projects overseas; costs associated with advocacy and publicity issues related to our work overseas and promotions of an educational manner; costs associated with our medical department which provides medical expertise directly to our field projects; and costs associated with our programme support team which includes representation to the UK government.

Support costs include all costs relating to management and administration including the salary costs of the Executive Director and the head of the finance.

Overhead costs such as housing, depreciation, IT, stationary, general office and communications costs are apportioned to each department. The basis for this apportionment is the number of full-time equivalent positions in each department during the year.

#### Governance Costs

In accordance with SORP 2005, Governance Costs are shown separately. These include the costs of the strategic governance of the charity, such as the costs of trustees' meetings and insurance.

#### Taxation

Médecins Sans Frontières (UK) was registered as a charity in September 1993. Under S505 TA 1998 the charity is not subject to taxation on its charitable activities.

#### Purpose of funds

All restricted funds are for specific humanitarian projects in particular areas of the world. The charity also holds certain restricted funds raised through appeals for emergency relief provision in times of crisis.

Unrestricted funds consist of donations for general use by the organisation. This fund is available for use to meet possible shortfalls in revenue and unforeseen increases in expenditures.

#### Fixed assets and depreciation

Assets that cost over £1,000 are capitalised as fixed assets and depreciation is provided to write off the cost of the asset in equal annual instalments over their useful economic lives as follows:

Furniture, office equipment & structural alterations	4 years
Computer hardware and software	3 years

Any donated assets are included as general donations at their estimated value and depreciated in the normal way.

Intangible fixed assets have been capitalised at cost.

#### Liabilities

Liabilities are recognised on an accruals basis.

#### Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains or losses on transactions are included in the statement of financial activities.

#### Operating leases

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

**Notes (continued)**

**2 Accounting policies (continued)**

**Pensions**

The company contributes to employees' defined contribution personal pension schemes. The amount charged to the profit and loss account represents the contributions payable in respect of the accounting period.

**Investments**

The charity has an investment in MSF Enterprises Limited. This subsidiary is a fully owned subsidiary of MSF (UK).

**3 Donations, legacies and similar income**

	Unrestricted Funds £'000	Restricted Funds £'000	<b>2009 Total £'000</b>	2008 Total £'000
<b>Donations, legacies and similar income</b>				
Appeals	1,220	354	<b>1,574</b>	1,845
Legacies	2,027	25	<b>2,052</b>	2,405
Corporate	1,052	83	<b>1,135</b>	879
Trust	915	122	<b>1,037</b>	2,311
Committed Giving	9,763	230	<b>9,993</b>	9,150
Other donations	1,741	409	<b>2,150</b>	1,529
	<hr/>	<hr/>	<hr/>	<hr/>
	16,718	1,223	<b>17,941</b>	18,119
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other income</b>				
Foreign exchange gain	-	-	-	70
Gain on disposal of fixed assets	-	-	-	3
Other	3	-	<b>3</b>	1
	<hr/>	<hr/>	<hr/>	<hr/>
	3	-	<b>3</b>	74
	<hr/>	<hr/>	<hr/>	<hr/>
	16,721	1,223	<b>17,944</b>	18,193
	<hr/>	<hr/>	<hr/>	<hr/>

MSF UK is aware of potential future legacy income for further amounts estimated at £824,000 (2008 £713,000). However, for these amounts the estimate of what will be received is not sufficiently reliable, or there is uncertainty with regard to the entitlement, thus this is not recognised in the figures above.

**4 Income from other charitable activities**

	Unrestricted Funds £'000	Restricted Funds £'000	<b>2009 Total £'000</b>	2008 Total £'000
Income from supply of staff to overseas projects	1,858	-	<b>1,858</b>	2,048
	<hr/>	<hr/>	<hr/>	<hr/>

Notes (continued)

5 Grants for operational programmes

	2009 £'000	2008 £'000
<b><u>UK Govt. - Department for International Development (DFID):</u></b>		
Central African Republic (Ouham Province)	-	91
Côte d'Ivoire (Danane)	-	3
Myanmar (cyclone)	-	1,100
Niger (Zinder Region)	-	82
South Sudan (Mundari)	<b>181</b>	126
	<b>181</b>	1,402
<b><u>Irish Aid:</u></b>		
Burundi (Bujumbura)	-	136
Democratic Republic of Congo	-	52
Somalia (Galcayo)	-	275
Somalia (Marere)	-	277
Sudan (Pibor County)	-	274
Uganda (Karamoja)	-	108
	-	1,122
<b><u>Jersey Overseas Aid (JOA):</u></b>		
India (Bihar)	-	65
	-	65
	<b>181</b>	2,589

All the income arising under the above contracts is considered to be restricted to particular projects. In 2009 £380,000 was received from DFID with respect to contracts for other MSF sister organisations, and transferred on to those organisations (2008: £1,098,000). At 31 December 2009 £121,000 (2008 £Nil) had not yet been transferred to MSF sister organisations.

6 Investment income

	Unrestricted Funds £'000	Restricted Funds £'000	2009 Total £'000	2008 Total £'000
Bank interest	24	-	<b>24</b>	256

Notes (continued)

7 Costs of generating voluntary income

	Unrestricted Funds £'000	Restricted Funds £'000	2009 Total £'000	2008 Total £'000
Salaries, Pensions & Tax	354	-	354	422
Travel & Subsistence	6	-	6	21
Other Personnel Costs	12	-	12	25
Office Costs (including depreciation)	98	-	98	125
Professional costs	19	-	19	38
Promotional costs	1,611	-	1,611	1,434
	<hr/>	<hr/>	<hr/>	<hr/>
	2,100	-	2,100	2,065
	<hr/>	<hr/>	<hr/>	<hr/>

8 Operational programmes

	Unrestricted Funds £'000	Restricted Funds £'000	2009 Total £'000	2008 Total £'000
Institutional grants transferred to MSF Sections (refer note 5)	-	181	181	2,589
	<hr/>	<hr/>	<hr/>	<hr/>
Funds allocated to MSF aid projects and campaigns				
Bangladesh	97	3	100	50
Bolivia	0	8	8	0
Brazil	0	0	0	5
Burkina Faso	0	3	3	75
Burundi	430	3	433	50
Cambodia	0	0	0	50
Central African Republic	300	0	300	200
Chad	300	0	300	300
China	0	20	20	4
Colombia	295	5	300	500
Democratic Republic of Congo	1,159	141	1,300	1,200
Ethiopia	300	0	300	510
Georgia	0	0	0	0
Haiti	299	1	300	400
India	1,145	5	1,150	650
Iraq	100	19	119	50
Indonesia	0	2	2	0
Ivory Coast	0	0	0	50
Jordan	0	0	0	5

Notes (continued)

Note 8 continued...

	Unrestricted Funds £'000	Restricted Funds £'000	2009 Total £'000	2008 Total £'000
Kenya	180	10	190	175
Lebanon	0	0	0	0
Lesotho	160	0	160	200
Liberia	550	0	550	500
Malawi	540	10	550	876
Mali	75	5	80	110
Moldova	50	0	50	50
Mozambique	160	0	160	0
Myanmar	258	2	260	1,367
Nepal	50	0	50	50
Niger	397	3	400	500
Nigeria	500	0	500	200
Pakistan	300	0	300	500
Palestine	0	47	47	13
Papua New Guinea	99	1	100	100
Philippines	0	0	0	0
Russia	700	0	700	500
Sierra Leone	478	12	490	300
Somalia	636	64	700	400
South Africa	159	1	160	150
Sri Lanka	125	65	190	50
Sudan	1,083	80	1,163	1,200
Swaziland	0	0	0	18
Thailand	175	25	200	225
Turkmenistan	50	0	50	50
Uganda	135	15	150	40
Uzbekistan	50	0	50	100
Zimbabwe	439	461	900	525
Access to Essential Medicines Campaign	97	0	97	91
Drugs for Neglected Diseases Initiative	0	0	0	172
	<b>11,871</b>	<b>1,011</b>	<b>12,882</b>	<b>12,561</b>
<b>Medical &amp; programme support</b>				
Salaries, Pensions & Tax	528	-	528	497
Travel & Subsistence	51	-	51	52
Other Personnel Costs	14	-	14	21
Office Costs (including depreciation)	100	-	100	117
Professional costs	18	-	18	24
Promotional costs	23	-	23	16
	<b>734</b>	<b>-</b>	<b>734</b>	<b>727</b>

Notes (continued)

Note 8 continued...

	Unrestricted Funds £'000	Restricted Funds £'000	2009 Total £'000	2008 Total £'000
<b>Recruitment for overseas projects</b>				
Salaries, Pensions & Tax	308	-	308	273
Travel & Subsistence	11	-	11	11
Other Personnel costs	40	-	40	31
Office Costs (including depreciation)	70	-	70	75
Professional fees	22	-	22	20
Promotional costs	9	-	9	8
	<hr/>	<hr/>	<hr/>	<hr/>
	460	-	460	418
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Témoignage &amp; advocacy</b>				
Salaries, Pensions & Tax	276	-	276	152
Travel & Subsistence	16	-	16	15
Other Personnel costs	18	-	18	15
Office Costs (including depreciation)	62	-	62	51
Professional costs	9	-	9	25
Promotional costs	38	-	38	106
	<hr/>	<hr/>	<hr/>	<hr/>
	419	-	419	364
	<hr/>	<hr/>	<hr/>	<hr/>
<b>International staff</b>				
Costs of employment of international staff	1,858	-	1,858	2,048
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Support costs</b>				
Salaries, Pensions & Tax	319	-	319	353
Travel & Subsistence	18	-	18	19
Other Personnel costs	26	-	26	30
Office Costs (including depreciation)	136	-	136	116
Professional costs	17	-	17	37
Promotional costs	9	-	9	11
Contribution to Intl. Office expenses	354	-	354	297
	<hr/>	<hr/>	<hr/>	<hr/>
	879	-	879	863
	<hr/>	<hr/>	<hr/>	<hr/>
	16,221	1,192	17,413	19,570
	<hr/>	<hr/>	<hr/>	<hr/>

Thanks to a pro bono relationship with the advertising agency McCann Erickson, MSF UK benefited from a significant amount of free brand advertising in cinemas and on the tube. As it has not been possible to quantify the direct benefit to the charity from this advertising, no value for this gift in kind has been included in the figures above.

Notes (continued)

9 Governance costs

	Unrestricted Funds £'000	Restricted Funds £'000	2009 Total £'000	2008 Total £'000
Costs of trustees' meetings	20	-	20	15
Professional liability insurance	7	-	7	7
Audit fees – statutory audit	35	-	35	29
– international combined accounts	2	-	2	2
	<hr/>	<hr/>	<hr/>	<hr/>
	64	-	64	53
	<hr/>	<hr/>	<hr/>	<hr/>

10 Net movement in funds

Net movement in funds for the year is stated after charging:

	2009 Total £'000	2008 Total £'000
Depreciation	37	45
Hire of other assets – operating leases (note 20)	210	222
Auditors' remuneration – statutory audit	37	31
Exchange (gains) / losses	10	(70)
	<hr/>	<hr/>

11 Remuneration of directors/trustees

None of the directors/trustees received any remuneration during the period. £20,000 was reimbursed for directly incurred expenses to 10 trustees (2008: £15,000 to 9 trustees). In addition to this trustee indemnity insurance has been purchased at a cost of £7,000 (2008: £7,000).

12 Staff numbers and costs

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

	Number of Employees	
	2009	2008
Private & Institutional Fundraising	11	12
Medical & Programme Support	11	13
Témoignage & Advocacy	8	5
Management & administration	9	9
Recruitment for overseas projects	9	8
UK staff in international projects	87	101
	<hr/>	<hr/>
	135	148
	<hr/>	<hr/>

## Notes (continued)

### Note 12 continued...

The costs of employing those staff were:	2009 £'000	2008 £'000
Wages & salaries	2,849	2,909
Social security costs	260	272
Pension costs	175	133
	<b>3,284</b>	<b>3,314</b>

Of these total costs, £1.5m (2008: £1.9m) is reimbursed by sister organisations and is included in the £1.85m (2008: £2.0m) cost of international staff (Note 8).

In addition to the above, many supporters assist on a voluntary basis from time to time. Approximately 1,388 days (equivalent to approximately 5.3 full time employees for the year) of time has been given to the organisation during 2009 by UK office volunteers (2008: 985 days by equivalent of 3.8 full time employees).

No employee earned £60,000 or more in 2009 (2008: none).

The Charity operates a pay policy whereby the highest paid employee never earns more than 3 times the lowest paid employee.

## 13 Investments

The Charity owns 100% of the share capital in MSF Enterprises Limited, a subsidiary, incorporated in England and Wales. MSF Enterprises Limited has been a dormant company for the accounting period. The Charity has not prepared consolidated accounts as the subsidiary is dormant. The authorised and called up share capital of MSF Enterprises is 1 ordinary share of £1.

## 14 Tangible Fixed Assets

Fittings, Furniture and other office equipment	2009 £'000	2008 £'000
<b>Cost</b>		
At beginning of period	409	389
Additions	62	33
Disposals	(33)	(13)
At end of period	<b>438</b>	<b>409</b>
<b>Depreciation</b>		
At beginning of period	353	315
Charge for the period	37	45
Disposals	(32)	(7)
At end of period	<b>358</b>	<b>353</b>
<b>Net book value</b>		
At end of period	<b>80</b>	<b>56</b>
At beginning of period	<b>56</b>	<b>74</b>

All assets are used for charitable purposes



**Notes (continued)**

**15 Debtors**

	<b>2009</b>	2008
	<b>£'000</b>	£'000
Amounts due from DFID	<b>400</b>	125
Amounts contracted with sister organisations	-	174
Amounts due from sister organisations	<b>515</b>	813
Legacies receivable	<b>658</b>	566
Other debtors	<b>278</b>	5
Prepayments and deferred charges	<b>31</b>	81
	<hr/>	<hr/>
	<b>1,882</b>	1,764
	<hr/> <hr/>	<hr/> <hr/>

**16 Creditors: amounts falling due within one year**

	<b>2009</b>	2008
	<b>£'000</b>	£'000
Grants authorised:		
JOA		
Bolivia (refund due to JOA)	-	9
	<hr/>	<hr/>
	-	9
	<hr/>	<hr/>
Amounts owed to sister organisations by grant funders	<b>219</b>	404
MSF sister organisation creditors	<b>135</b>	2
MSF sister organisation grants agreed	<b>2074</b>	266
Conduit funds received not yet transferred to sister organisations	<b>121</b>	-
Other tax and social security	<b>70</b>	74
Other creditors	<b>154</b>	122
Accruals	<b>70</b>	184
	<hr/>	<hr/>
	<b>2,843</b>	1,052
	<hr/>	<hr/>
	<b>2,843</b>	1,061
	<hr/> <hr/>	<hr/> <hr/>

Notes (continued)

17 Unrestricted funds

	<b>2009</b>	2008
	<b>£'000</b>	£'000
Balance at 1 January	<b>3,003</b>	1,605
Surplus for the year	<b>218</b>	1,398
	<hr/>	<hr/>
<b>Balance at 31 December</b>	<b>3,221</b>	3,003
	<hr/> <hr/>	<hr/> <hr/>

18 Restricted Funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations to be applied for specific purposes:

	Balance at 1 January 2009	Incoming Resources	Programme Expenditure	<b>Balance at 31 December 2009</b>
	£'000	£'000	£'000	£'000
Bangladesh	-	3	3	-
Bolivia	-	8	8	-
Burkina Faso	-	3	3	-
Burundi	-	3	3	-
China	-	20	20	-
Colombia	-	5	5	-
Democratic Republic of Congo	-	141	141	-
Haiti	-	1	1	-
India	-	5	5	-
Indonesia	-	2	2	-
Iraq	-	231	19	<b>212</b>
Kenya	-	10	10	-
Malawi	-	10	10	-
Mali	-	5	5	-
Myanmar	-	2	2	-
Niger	-	3	3	-
Palestine	-	47	47	-
Papua New Guinea	-	1	1	-
Sierra Leone	-	12	12	-
Somalia	-	64	64	-
South Africa	-	1	1	-
Sri Lanka	-	65	65	-
Sudan	-	80	80	-
Thailand	-	25	25	-
Uganda	-	15	15	-
Zimbabwe	-	461	461	-
DFID	-	181	181	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	1,404	1,192	<b>212</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Notes (continued)**

**Note 18 continued...**

All restricted funds are for specific humanitarian projects in particular areas of the world. The charity also holds certain restricted funds raised through appeals for emergency relief provision in times of crisis.

**19 Analysis of net assets between funds**

	Fixed Assets £'000	Current Assets £'000	<b>2009 Total £'000</b>	2008 Total £'000
Restricted assets	-	212	<b>212</b>	-
Unrestricted assets	80	3,141	<b>3,221</b>	3,003
	<u>80</u>	<u>3,353</u>	<u><b>3,433</b></u>	<u>3,003</u>

**20 Commitments**

There were no commitments contracted or authorised at 31 December 2009 (31 December 2008: £nil) other than lease agreements.

	<b>2009 Land and Buildings £'000</b>	<b>2009 Other £'000</b>	2008 Land and Buildings £'000	2008 Other £'000
Operating leases which expire:-				
Within 2 – 5 years	<u><b>198</b></u>	<u><b>12</b></u>	<u>235</u>	<u>11</u>

The amount charged to the SOFA (Statement of Financial Activity) with respect to these contracts in 2009 was £210,000 (2008: £222,000).

**21 Pension arrangements**

The company operates a defined contribution group personal pension scheme for certain UK employees. The assets of the scheme are held in a separate independently administered fund. The charge in respect of the contributions payable in the year was £175,000 (2008:£133,000) all of which was payable at 31 December 2009. The cost is accounted in the year it arises and there were no outstanding or prepaid amounts at 31 December 2009.

**22 Reconciliation of net incoming resources to operating cash flows**

	<b>2009 £'000</b>	2008 £'000
Net incoming resources	<b>430</b>	1,398
Bank interest	<b>(24)</b>	(256)
Depreciation charge	<b>37</b>	45
Gain on disposal of fixed assets	-	(3)
(Increase) / decrease in debtors	<b>(118)</b>	(300)
Increase/(Decrease) in creditors	<b>1,782</b>	(2,586)
(Increase)/Decrease in inventory	<b>3</b>	(3)
Write-off of fixed assets	-	4
	<u><b>2,110</b></u>	<u>(1,701)</u>

Notes (continued)

**23 Analysis of net cash resources**

	At 1 January 2009 £'000	Cash Flow £'000	At 31 December 2009 £'000
Cash in hand & at bank	2,241	2,073	<b>4,314</b>

**24 Related parties**

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

**25 MSF Ireland**

As mentioned in paragraph 2.4 of the Trustees Report, MSF Ireland was incorporated as a separate legal entity in November 2008. From 1<sup>st</sup> January 2009 all activities carried on in Ireland are reflected in the books of MSF Ireland.

The impact on MSF UK 2008 results of the change in status of the Irish operations is shown on the face of the Statement of Financial Activities as discontinued operations.

MSF UK and MSF Ireland work in close collaboration with each other. The manager of MSF Ireland is a member of the MSF UK management team and both the financial and the operational planning of the two entities is done jointly for the purposes of presentation to the International Office.

The Trustees' report and financial statements of MSF Ireland are publicly available in Ireland.

The statement of Financial Activities of MSF Ireland for the year to 31 December 2009 is:-

	Unrestricted Funds € '000	Restricted Funds € '000	Total 2009 € '000
<b>Income resources</b>			
Incoming resources from generated funds			
- voluntary income	432	27	459
- grants for operational programmes	-	1,215	1,215
Incoming resources from charitable activities			
- supply of staff to overseas projects	<u>121</u>	<u>-</u>	<u>121</u>
Total incoming resources	<u>553</u>	<u>1,242</u>	<u>1,795</u>
<b>Resources expended</b>			
Costs of generating funds			
- costs of generating voluntary income	130	-	130
Charitable activities			
- operational programmes	316	1,215	1,531
Governance costs	<u>10</u>	<u>-</u>	<u>10</u>
Total resources expended	<u>456</u>	<u>1,215</u>	<u>1,671</u>
<b>Net incoming resources</b>	97	27	124
Fund balances brought forward at 1 January	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances carried forward at 31 December	<u>97</u>	<u>27</u>	<u>124</u>

**Notes (continued)**

**Note 25 continued...**

The expenditure on operational programmes of MSF Ireland of the year to 31 December 2009 is:-

	<b>Unrestricted Funds € '000</b>	<b>Restricted Funds € '000</b>	<b>Total 2009 € '000</b>
<b>Operational Programmes – MSF Ireland</b>			
Institutional funds transferred to MSF programmes	-	1,215	1,215
Medical and programme support	37	-	37
Recruitment for overseas projects	40	-	40
Témoignage & Advocacy	79	-	79
Costs of employing international staff	121	-	121
Support Costs	39	-	39
	<hr/>	<hr/>	<hr/>
	<u>316</u>	<u>1,215</u>	<u>1,531</u>

**26 MSF sister organisations**

MSF Australia  
 PO Box 847  
 Broadway  
 NSW 2007  
 AUSTRALIA

MSF Greece  
 15, Xenias St  
 GR-11527, Athens  
 GREECE

MSF Luxembourg  
 70 Rue de Gasperich  
 L-1617 Luxembourg  
 LUXEMBOURG

MSF Austria  
 Taborstrasse 10  
 PO Box 53  
 A-1020 Vienna  
 AUSTRIA

MSF Holland  
 Plantage Middenlaan 14  
 PO Box 10014  
 1001 EA Amsterdam  
 THE NETHERLANDS

MSF Norway  
 Youngstorget 1  
 0181 Oslo  
 NORWAY

MSF Belgium  
 Duprestreet 94  
 B-1090 Brussels-Jette  
 BELGIUM

MSF Hong Kong  
 Shop 5 B  
 Lai Chi Kok Bay Garden  
 272 Lai King Hill Road  
 Kowloon, HONG KONG

MSF Spain  
 Nou de la Rambla 26  
 08001 Barcelona  
 SPAIN

MSF Canada  
 720 Spadina Avenue, Suite 402  
 M5S 2T9 Toronto ON  
 CANADA

MSF International  
 rue de Lausanne, 78  
 Case Postale 116  
 1211 Geneve 21  
 SWITZERLAND

MSF Sweden  
 Hogbergsgaten 59B  
 Box 4262  
 SE-10266 Stockholm  
 SWEDEN

MSF Denmark  
 Kristianiagade 8,2  
 DK-2100  
 Copenhagen  
 DENMARK

MSF Italy  
 Via Volturmo 58  
 00185 Rome  
 ITALY

MSF Switzerland  
 rue de Lausanne 78  
 Case Postale 116  
 1211 Genève 6  
 SWITZERLAND

**Notes (continued)**

**Note 26 continued...**

MSF France  
8 rue Saint Sabin  
F-75011 Paris  
FRANCE

MSF Japan  
2-4-10 Shimo- Ochiai  
Shinjuku  
Tokyo 161-0033  
JAPAN

MSF USA  
333 7<sup>th</sup> Avenue  
2<sup>nd</sup> Floor  
New York NY 10001  
U.S.A.

MSF Germany  
Am Kollnischen Park 1  
10179 Berlin  
GERMANY

MSF Ireland  
9-11 Upper Baggot Street  
Dublin 4  
IRELAND

Transactions with the above sister organisations consist of the following:

Reimbursement of costs for staff supplied to overseas projects (notes 4 and 8)

Grants of funding for charitable work in the field (note 8)

Management recharges (note 15 - amounts owed by sister organisations; note 16 - amounts owed to sister organisations)