



Médecins Sans Frontières

Directors' report and  
financial statements

**Year ended 31 December 2017**

***Company number: 464033***

CRA: 20069360  
CHY: 18196

# Médecins Sans Frontières

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# Médecins Sans Frontières

## Directors and other information

**Directors**  
Dr. Gabriel Fitzpatrick (Chairman)  
Ms. Bernadette Orbinski Burke  
Mr. Daniel McLaughlin  
Ms. Vickie Hawkins (British)  
Mr. Colin Herrman (British)  
Ms. Laura Heavey  
Mr. Mark Campbell

**Secretary** Sam Taylor

**Registered office** 9 Upper Baggot Street  
Dublin 4

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

**Bankers** Bank of Ireland  
College Green  
Dublin 2

**Solicitors** Kilroys Solicitors  
69 Lower Leeson Street  
Dublin 2

# Médecins Sans Frontières

## Directors' Report

The directors present their directors' report and audited financial statements for the year ended 31 December 2017.

### **Principal activities and business review**

Médecins Sans Frontières ("MSF") is the leading international non-governmental organisation for emergency medical aid. We provide independent medical relief to victims of war, disasters and epidemics in over 70 countries around the world. We strive to provide assistance to those who need it most, regardless of ethnic origin, religion or political affiliation. In order to get access to and care for the most vulnerable, MSF's operational policies must remain scrupulously independent of governments, as well as religious and economic powers.

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

MSF is a global voluntary organisation. Each year, approximately 3,000 doctors, nurses, logistics specialists, engineers and other professionals of all nationalities leave on field assignments and work closely with thousands of local staff.

The MSF Ireland office was set up in April 2006 and functions for operational purposes as a branch office of MSF UK. The office is currently staffed with 11 full-time employees, comprising of a Director, Communications Manager, Press and Communications Officer, Senior Fundraising Manager, Major Gifts Manager, Digital Fundraising and Marketing Coordinator, Campaigns and Communications Coordinator, Recruitment and Human Resources Coordinator, Data Insights and Supporter Care Coordinator, Supporter Services Assistant, Finance and Administration Officer (0.4 FTE) and a Human Resources and Recruitment Administrator (0.6 FTE). In addition, there is one paid intern, as well as two office volunteers who support activities with recruitment and digital marketing.

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

### **Constitution, directors and secretary**

The Irish office became an incorporated body in Ireland on 6 November 2008 and was set-up as a company limited by guarantee (Company number 464033). MSF Ireland is recognised by the Revenue Commissioners as having charitable status (Registration Number: CHY 18196). MSF is a registered charity under the Charities Regulatory Authority (Charity Registration Number: 20069360).

On 23 November 2017, Colin Herrman was appointed as a director of the company. He served as a director from the date of his appointment until the date of approval of these financial statements. On 19 April 2018, Laura Heavey and Mark Campbell were appointed as directors. Both served as directors of the company from the date of their appointment until the date of approval of the financial statements.

Dr. Gabriel Fitzpatrick, Bernadette Orbinski Burke, Daniel McLaughlin and Vickie Hawkins each served as a director for the entire year and in the period from 31 December 2017 until the date of approval of these financial statements.

# Médecins Sans Frontières

## Directors' Report *(continued)*

### **Constitution, directors and secretary *(continued)***

The governing document of the company is its Company Constitution 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.

### **Legal status of company**

At 31 December 2017, there were 14 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 name.

### **Other names & styles**

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

## THE CHARTER OF MÉDECINS SANS FRONTIÈRES

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

### **International organisational structure**

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

# Médecins Sans Frontières

## Directors' Report *(continued)*

### **International organisational structure** *(continued)*

All MSF sections and offices agree to abide by the principles of the International Charter of MSF.

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

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

### **Risk management**

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

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

### **Fundraising**

During the year, MSF Ireland had total income of €5.4 million (2016: €4.6 million) from the general public and the provision of staff to the field.

MSF Ireland would particularly like to thank all our private donors for their continued generosity, which has directly supported our medical activities in Afghanistan, Bangladesh, Syria, Search and Rescue (Mediterranean) ("SAR"), Yemen, Libya and Nigeria.

Raising private donations is critical to MSF Ireland's operational capacity, flexibility, and independence. In 2017, MSF Ireland raised a total of €4.9 million (2016: €3.8 million) in private income which is a 29% increase on the previous year.

Regular gifts by standing order and direct debit continue to be the core of MSF Ireland's financial growth and security and accounts for 27% of private income in 2017. These gifts enable MSF Ireland to deliver a regular flow of funds, which can be used according to need, and which are not reliant on media attention.

Regular giving is the bedrock of MSF's financial independence and in 2017 amounted to €1.355 million (2016: €1.282 million) which is a 6% increase on the previous year.

Loyalty is a key goal of our fundraising work and, in 2017, MSF Ireland maintained our commitment to send relevant and timely information to our supporters, providing reports on how funds are spent. This is part of our Supporter Promise, which includes commitments not to share the personal data of supporters with other organisations.

# Médecins Sans Frontières

## Directors' Report *(continued)*

### **Fundraising** *(continued)*

In late 2017, a fully integrated appeal was launched around the Rohingya crisis, which proved to be the most successful to date. The campaign involved a fully integrated approach which included Direct Response Television, radio appeals, cold and warm mailings, as well as digital elements.

### **Field recruitment**

Building on the introduction of a HR and Recruitment function in Ireland in 2016, there was continued investment in this area in 2017 with the recruitment of a Recruitment and HR Administrator (0.6 FTE) in quarter one of 2017. In 2017, 30 people departed on 36 MSF missions throughout the year, which represents a 44% increase in the number of departures of Irish-recruited field staff to MSF projects compared to 2016.

Of these departures, 39% were first time departures and, of the total amount of staff sent to the field, 66% were medical and 34% were non-medical. Several new positions were successfully recruited in 2017, expanding the pool of profiles of staff sent to MSF projects.

In addition, a field staff survey of 30 participants was conducted in 2017 with 80% of those surveyed positive about the HR support they received from the Irish office team.

### **Communications & advocacy**

Throughout 2017, the communications team in Dublin focused on raising awareness of MSF through an earned media strategy which involved the targeting of national and regional news media and building relations with Irish media to build awareness of MSF's work. There was a particular focus on working on longer form documentaries and news features. The recruitment of a Press and Communications Officer in late 2017 increased capacity on the team.

In research done by an external agency in April 2017, prompted awareness levels were 37% - a similar level to research done at the same time in 2016. MSF was mentioned 353 times in the Irish media during 2017, compared to 473 in 2016. This fall in media mentions was due to the extremely high prevalence in 2016 of the humanitarian crisis in Libya and the Mediterranean. The main humanitarian issues topics covered by Irish media in 2017 were MSF's Search & Rescue operations, Libyan detention centres, the Rohingya crisis and the Syria crisis. There were several visits of Irish media to MSF's field projects, including SAR, Borno State in Nigeria, Jordan and Swaziland.

Following the intentions laid out in our 2016 – 2019 strategic plan, 2017 saw the drafting and implementation of an advocacy roadmap and strategy which quickly yielded significant success in the objective of advocating on behalf of the people with whom we work.

The year saw a more effective integrated approach to communications, advocacy and fundraising. MSF in Ireland appeared in front of the Foreign Affairs Committee on Trade and Defence ("FACTD") twice during the year; in April (regarding the crises in Yemen, South Sudan and Borno State) and in June (SAR) – these appearances included planned media coverage which ran in the national press. The Rohingya emergency appeal was launched in October with a further push in November. Advocacy and bilateral rounds with political parties and NGO contacts were undertaken at the same time.

# Médecins Sans Frontières

## Directors' Report *(continued)*

### **Communications & advocacy *(continued)***

Targeted briefings of political parties and government were conducted in September and October on our work in Libyan detention centres and our strong calls on Irish government and EU partners on the horrific conditions and policies of containment and forced returns to Libya along with the running of these detention centres. This work resulted in our messages making their way into the Dail debates and, in Europe, An Taoiseach raised the matter of Libyan detention centres at a summit of EU leaders.

### **Grant from MSF UK**

The cessation of Irish Aid funding in 2016 resulted in a need for external investment in fundraising in order to be able to make up for the loss of projected income from Irish Aid and ensure MSF Ireland's financial stability. Regular giving has been a key area of investment in previous strategic plans and the investment support from MSF UK was necessary to continue this growth. MSF UK has agreed, subject to annual review, to invest €2.5 million over three years (2016: €800,000, 2017: €1 million, 2018: €700,000) and the second tranche of this grant was received in 2017.

### **Office changes**

Following a review of supporter care and an attempt to find an outsourced solution, a decision was made in 2017 to recruit a full-time Supporter Services Assistant which has facilitated prompt responses and an increased level of engagement with donors.

Similarly, due to the increased work around press and media, the decision was made in 2017 to end our communications internship and create a full-time position of Press and Communications Officer.

By the end of 2017, the team was comprised of 11 FTEs and one intern.

### **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 refine our efforts to increase awareness across MSF of these processes, to make sure that all staff know how to access them and to ensure that victims and whistleblowers who register complaints feel protected at all times. This information is included in training, field visits, briefings and internal staff regulations.

For the past 15 years, MSF's leadership have recognised the need to fight abuse. In May and, again in October 2017, the international leadership bodies of MSF emphasised their unequivocal determination to fight abuse and ensure there is no tolerance for such behaviour throughout the organisation, including the reinforcement of grievance channels at all levels.



# Médecins Sans Frontières

## Directors' Report *(continued)*

### **Grant making policy**

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

### **Operations overview**

MSF Ireland grants funds to other MSF sections which carry out operations in the field. In 2017, the six countries or projects which received grants from MSF Ireland were Afghanistan, Nigeria, Syria, Search and Rescue, Bangladesh, Libya and Yemen.

For additional information on our work around the world, and the latest news from our projects and staff, please check our website ([www.msf.ie](http://www.msf.ie)).

### **Afghanistan**

As the conflict in Afghanistan continued to intensify during 2017, MSF focused its efforts on improving the availability of emergency, paediatric and maternal healthcare in the country, which has one of the highest maternal mortality rates in the world. A quarter of all the births assisted by MSF worldwide were in Afghanistan and our teams helped deliver more than 70,000 babies in 2017.

MSF supported public health services in the capital, Kabul, to try and meet the growing medical needs of a burgeoning population. The Ahmad Shah Baba district hospital in eastern Kabul serves more than 1.2 million people and this number keeps growing. Since 2009, MSF has supported outpatient and inpatient services, with a focus on maternal health and emergency services. MSF also supports Ministry of Public Health staff providing neonatal and paediatric care, treatment for adult malnutrition, antenatal and postnatal care, family planning, health promotion and vaccinations. We also support the hospital's laboratory and X-ray services and tuberculosis treatment programme.

During 2017, the hospital conducted almost 95,000 outpatient consultations and admitted more than 2,200 patients. There were over 20,000 deliveries, almost 60 a day, an increase on the previous year. The number of emergency room consultations also increased slightly compared to 2016. The programme started by MSF in 2016 for the treatment of chronic non-communicable diseases continued in 2017, with the number of patients rising to over 700.

MSF worked with the Ministry of Public Health to provide around the clock maternal care at Dasht-e-Barchi hospital in one of the poorest neighbourhoods of Kabul. This is the only facility for emergency and complicated deliveries in a district with an increasing population of over a million people. MSF ran the labour and delivery rooms, an operating theatre for caesarean sections and other complicated deliveries, a recovery room, a 30-bed maternity unit and a 20-bed neonatal unit. There were more than 15,500 deliveries, one-third of them complicated cases.

In 2017, MSF's dedicated maternity hospital in Khost, in eastern Afghanistan, assisted almost 23,000 deliveries, almost 3,000 of which were complicated. MSF also supported five health centres in outlying districts of Khost province. The support included strengthening the referral system for complicated deliveries to the MSF maternity hospital, some basic supplies, staff training, financial aid to increase capacity and new maternity buildings for two of the facilities.

# Médecins Sans Frontières

## Directors' Report *(continued)*

### **Afghanistan** *(continued)*

Since 2009, MSF has supported the Boost provincial hospital in Lashkar Gah, the capital of southern Helmand province, one of only three referral hospitals in southern Afghanistan. The hospital now has 353 beds and the average bed occupancy rate is very close to 100% with even higher peaks at some times of the year. Last year, we assisted with 11,000 deliveries and performed more than 90,000 emergency room consultations. Almost 3,500 children were treated for malnutrition, a 40% increase on 2016.

After a thorough process of negotiation with the main groups in the Afghan conflict, in 2017, MSF gradually started to provide medical activities in the city of Kunduz for the first time since an airstrike in October 2015 that destroyed MSF's Kunduz Trauma Centre, killing 42 people. An outpatient clinic, the first step towards a new trauma hospital, opened in July 2017 for stable patients with minor injuries and chronic or non-communicable diseases, like diabetes. By December, the clinic was seeing almost 200 patients a month with the number of follow-up patients at almost 1,000.

### **Bangladesh (Rohingya Refugee Emergency)**

On 25 August 2017, the Myanmar military launched a series of operations in Rakhine state against people from the Rohingya ethnic minority group in response to an attack on a number of police stations. Since then, more than 688,000 Rohingya have fled from Rakhine to Cox's Bazar in neighbouring Bangladesh, the vast majority living in highly congested makeshift settlements. Added to the number of Rohingya who had fled in previous years, there were almost 900,000 refugees in Bangladesh by the end of the year.

Surveys conducted by MSF in refugee settlements in Cox's Bazar estimate that at least 9,000 Rohingya died in Rakhine between 25 August and 24 September 2017. At least 6,700 were killed, including at least 730 children below the age of five.

MSF has run a health facility in Kutupalong since 2009, but in the second half of 2017 we vastly increased our presence in the Cox's Bazar district. By the end of the year, we were managing 15 health posts, three primary health centres and five inpatient facilities there, with more than 2,300 national and international staff. By the end of the year, over 200,000 patients had been treated at MSF outpatient facilities and almost 5,000 patients in inpatient facilities.

"The situation is chaotic," said Karline Kleijer, MSF emergency desk manager, in September. "People are living in mud or fields, without food or clean drinking water. People are drinking water collected from paddy fields, puddles or hand-dug shallow wells, which are often contaminated. In and around the new settlements, people are struggling to get enough to eat ... and newly arrived refugees are completely reliant on humanitarian aid."

Most people came to the MSF clinics with problems directly related to the poor living conditions in the overcrowded settlements, including upper and lower respiratory tract infections, diarrhoeal diseases and infant malnutrition. While still in Myanmar, the Rohingya were, for many years, deprived of proper access to healthcare, including vaccinations. Now, in the congested ad hoc settlements, with poor availability of clean water or proper latrines, the spread of illnesses is very hard to avoid. By the end of November, we had seen almost 3,000 patients with measles. By 21 December, we had treated more than 3,000 patients with suspected diphtheria, many of whom were between the ages of five and 14.

# Médecins Sans Frontières

## Directors' Report *(continued)*

### **Bangladesh (Rohingya Refugee Emergency) *(continued)***

MSF is working with the Bangladeshi Ministry of Health and Family Welfare to greatly increase vaccination coverage among the Rohingya. The Ministry of Health completed a measles and rubella vaccination campaign on 6 December, which MSF supported with community mobilisation, site identification, logistics and transportation of vaccines. It targeted more than 330,000 children between six months and 15 years old. Over 156,000 people in Kutupalong and 41,000 in Balukhali were vaccinated.

We are also focusing our water and sanitation response in the most difficult to reach areas. MSF has built over 1,200 latrines, 157 water wells and a gravity water supply system. By the end of December, MSF aimed to have installed 400 boreholes and 1,000 latrines in the Balukhali and Kutupalong settlements.

### **Nigeria**

Responding to the humanitarian consequences of the ongoing conflict between the armed groups known as Boko Haram and the Nigerian military in north-east Nigeria remained a priority for MSF in 2017. Eight years of conflict have caused large-scale displacement of people across Borno and Yobe states and have led to severe malnutrition and outbreaks of diseases, including measles and meningitis.

MSF scaled-up its activities across the region in 2017. Working in eight locations in Borno state and three others in Yobe state, MSF ran nutrition programmes for children, vaccinations campaigns, general consultations, as well as supporting emergency rooms, maternity and paediatric wards and other inpatient services. We also managed mental health activities, supported victims of sexual violence, and monitored food, water and shelter needs.

Although security within Maiduguri, the capital of Borno state, improved slightly during 2017, conflict, mass displacement and disease outbreaks continued outside the city. From August to November, MSF responded to cholera outbreaks in Maiduguri, Monguno and Mafa. We operated three cholera treatment centres and a cholera treatment unit, treating over 3,200 patients.

The situation in Maiduguri has stabilised as a result of a massive deployment of aid, but access to nutrition and the availability of humanitarian assistance continue to be precarious in isolated enclaves, such as Pulka, Banki, Bama, Dikwa and Rann. MSF provides medical aid in these locations, either through permanent health facilities or frequent visits by dedicated emergency teams.

On 17 January, at least 120 people were wounded and 52 killed following bombing by the Nigerian Army of an internally displaced person's camp in Rann, where MSF was operating. Three employees of a Cameroonian firm hired by MSF to provide water and sanitation services in the camp lost their lives during the attack.

Even as the conflict in the north-east deepened, MSF responded to numerous other medical and humanitarian emergencies across the country.

2017 saw the largest meningitis C outbreak in Nigeria in 10 years. MSF deployed emergency resources to support the Ministry of Health in the worst-affected areas, in Sokoto, Zamfara, Yobe and Katsina states, providing medical supplies, training and support in case identification and management. In Sokoto, MSF ran a 200-bed facility. MSF teams assisted in the vaccination of around 275,000 people in Sokoto and Yobe.

MSF's Nigeria Emergency Response Unit (NERU) was also deployed for a malaria intervention in Zamfara state, where they treated children suffering from malnutrition and other injuries.

# Médecins Sans Frontières

## Directors' Report *(continued)*

### **Nigeria** *(continued)*

MSF continued to expand programmes supporting women and children. An estimated 40,000 women die from complications during pregnancy and childbirth every year and one child in five dies before the age of five. We ran the maternity and neonatal departments at Jahun General Hospital in Jigawa state, offering a combination of emergency obstetrics and newborn care, with over 1,000 maternity admissions each month.

In Sokoto, MSF supported the Noma Children Hospital, running a reconstructive surgery project for patients with noma and other conditions. Activities include sending international specialists to carry out surgeries four times a year, pre- and post-operation care and mental health support.

In Rivers state, MSF teams, in partnership with the Ministry of Health, opened a second clinic in Port Harcourt to develop their programme providing comprehensive care for victims of rape and sexual abuse. Community-based awareness approaches were also reinforced, alongside outreach activities already taking place in schools, police stations and through the media.

As part of its obstetrics programme in Jahun, MSF treated 325 women suffering from vesico-vaginal fistula, a stigmatising medical complication resulting from obstructed labour and delayed access to proper obstetric care.

In Anambra state, MSF started a new project in Onitsha tackling malaria through water and sanitation and vector-control activities, as well as providing support to existing health centres.

### **Search and rescue**

MSF's response to the flow of migrants, refugees and asylum-seekers from sub-Saharan Africa and the Middle East into Europe across the central Mediterranean continued to be one of our most high-profile activities throughout 2017. In 2017, our crews aboard the *Prudence* and the *Aquarius* (operated in cooperation with SOS Méditerranée) conducted 179 rescues, saving over 23,000 people from drowning.

The people we rescue tell us they are fleeing violence, war, persecution and poverty in their home countries. The vast majority who make this perilous journey have been trafficked through Libya by gangs and militias. After weeks and months spent trapped in overcrowded detention centres, facing violence, exploitation and degradation, they are forced into flimsy boats that are doomed to sink before they ever reach dry land. Nearly all refugees, migrants and asylum-seekers we treated on the *Aquarius* and the *Prudence* had been exposed to alarming levels of violence and exploitation while in Libya – kidnap for ransom, forced labour, sexual violence and forced prostitution, being held in captivity or detained against their will. Violence-related injuries – broken bones, infected wounds and old scars from beatings and abuse – are commonplace. It is common to see women pregnant as a result of rape.

Before we ceased operations with the *Prudence*, each boat was crewed by a medical team (consisting of doctors, nurses and midwives), a logistics team and a team of cultural mediators. The mediators are a vital bridge between the crew and those they rescue, communicating instructions, calming nerves and identifying urgent needs.

Straight after a rescue, our medical staff perform an initial triage to identify people in need of immediate care, who are then treated in the on-board emergency room. Non-emergency cases are seen in the outpatient consultation room or during deck consultations. Many of those we rescue have respiratory tract infections, skin diseases and fuel burns caused by prolonged exposure to a toxic mixture of fuel and salt water. Women, especially pregnant women, receive dedicated care from our on-board midwife.

# Médecins Sans Frontières

## Directors' Report *(continued)*

### Search and rescue *(continued)*

In September, we suspended our operations with the *Prudence*, in response to a drop in the number of boats reaching international waters. The fall in numbers is likely to be due to fewer boats leaving Libya or reaching international waters. Unfortunately, this does not mean the crisis is over – it is simply being suppressed in Libya as part of a broader European strategy to seal off the Libyan coast and 'contain' refugees, asylum-seekers and migrants. MSF has advocated, both in private and public, that this is an unjust policy, which must be replaced with a legitimate, fair and humane system.

The *Aquarius* is still operational and, between September and December 2017, it rescued 3,645 people and brought them to ports of safety in Italy.

### Yemen

Since March 2015, violence has escalated and spread across Yemen, devastating parts of the country. The complex web of overlapping conflicts, coupled with the collapse of Yemen's economy and the decimation of its social services and healthcare system, have had a devastating impact on the people. Millions of Yemenis have been forced from their homes and millions more are without access to healthcare. Severe food and water shortages, combined with high unemployment, a partial blockade of Yemen's airports and ports, restrictions and barriers on trade routes, and major cholera and diphtheria outbreaks, have created a massive humanitarian emergency.

Many clinics and hospitals have been destroyed and those that still function are in urgent need of more medical supplies, personnel, fuel and water. The number of severely malnourished children continues to rise. Many patients only reach medical facilities when their health conditions are critical because they cannot afford transport. Women often deliver babies at home, particularly in remote areas, and only seek support in case of complications.

As of the end of 2017, MSF operated 13 hospitals and health centres in Yemen and provided support to more than 20 hospitals or health centres across 11 Yemeni governorates. With nearly 2,000 MSF staff, alongside more than 1,000 Ministry of Health staff who receive monthly financial compensation from MSF, Yemen is among MSF's largest operations in terms of personnel.

Outbreaks of preventable diseases throughout the year stretched MSF's resources to the limit. In April, a cholera outbreak forced a major scaling up of MSF's operations. From 27 April to the end of 2017, MSF teams treated 107,966 patients at 37 cholera treatment centres, units and oral rehydration points. The outbreak was the largest in the country's history, affecting hundreds of thousands of people.

Just as the number of cholera cases declined, the battered health system faced a new threat as diphtheria was reported in 13 governorates. By 4 December, there were 318 reports of patients suspected to be suffering from diphtheria and 28 deaths had been reported. Half of these patients were children between the ages of 5 and 14 and nearly 95% of deaths were of children under 15.

An increase in violent clashes at the end of November put further pressure on MSF's ability to provide emergency medical care. Heavy street fighting and renewed airstrikes paralysed the capital, Sana'a, with people trapped in their homes for several days, leaving the injured without safe access to medical assistance. Since the fighting escalated in early-2015, MSF has treated more than 72,000 people for war wounds and violent injuries.

# Médecins Sans Frontières

## Directors' Report *(continued)*

### Yemen *(continued)*

On 4 December, an airstrike hit the MSF-supported Al Gamhouri hospital in the city of Hajjah. The emergency room, operating theatre and intensive care unit were damaged and 12 emergency room patients were evacuated. Despite the damage, Al Gamhouri hospital treated 22 casualties from airstrikes in Hajjah shortly after. Four MSF hospitals have previously been hit in the conflict, killing 26 MSF staff and patients.

### Syria

Despite the extent of the crisis and needs, MSF is significantly constrained in terms of an on the ground presence and medical activities, mainly due to the highly unstable nature of the conflict but also lack of agreements or authorisations.

MSF nevertheless continues to directly operate four health facilities and three mobile clinic teams in Northern Syria. MSF has signed partnerships with five facilities, one in Idlib and four in the northeast of Syria, and continues to put significant energies into providing the best possible support to 73 health facilities countrywide, in areas where MSF cannot be directly present.

In October 2017, US backed Syrian Democratic Forces ("SDF") took control of Raqqa city in Syria. Years of airstrikes and the subsequent ground assault forced nearly all of its residents to flee, leaving the city in ruins. As the fighting approached the city, civilians faced severe difficulties in reaching safety and, due to high-levels of insecurity, humanitarian actors found it extremely difficult to reach those in need.

MSF set up a medical stabilisation unit near the frontlines to improve the chances of survival for people injured in the fighting or as they fled the city. From this stabilisation point, patients were referred to the MSF-supported hospital in Tal Abyad where trauma care and surgery was available.

In late September, 2017 MSF turned its stabilisation point outside of Raqqa city into a PHC (Primary HealthCare unit with 24 hour ER capacity) to provide returnees with basic health care and vaccination, along with 8 other mobile vaccination teams working through the Governorate).

The offensive against ISIS in Tal Abyad had a severe impact on the hospital in the town. After fighting against ISIS subsided, the hospital had to undergo extensive renovations due to the damage it suffered during the fighting and having had most medical equipment either destroyed or looted.

MSF started supporting the hospital in partnership with the Kurdish Health Authority in preparation for the expected influx of war-wounded from Raqqa city. MSF has been providing support to the hospital's paediatric, maternity, ER, surgical, vaccination, OPD, IPD, Thalassemia and mental health work. People come to the hospital from nearby towns and villages, as well as from locations such as Raqqa, Maskaneh, Hazeema, Deir Ezzor and Al Tabqa.

After the start of the Raqqa offensive in June 2017, the medical teams admitted 339 patients, 273 patients who had to have major surgery. 73% of these surgeries are considered emergency/lifesaving surgeries and 56% of them were directly and indirectly related to the conflict and largely attributed to blast injuries (IEDs, UXOs, landmines).

In 2017, MSF supported the maternity wing of Kobane General Hospital as well as five health outposts across the Kobane/Ain al Arab area through the incentivisation of medical staff, provision of medication and logistical support.

# Médecins Sans Frontières

## Directors' Report *(continued)*

### **Syria** *(continued)*

Ain Issa camp, to the north of Raqqa, was set up in December 2016. It became an official transit camp for people displaced by the US-led Coalition/Syrian Defence Force ("SDF") offensive against ISIS in Raqqa and Tabqa and the Syrian Government offensive in the south and west of Aleppo Governorate. As arrivals to the camp increased, MSF distributed basic items to the camp including mattresses and blankets, provided water and sanitation services, including water trucking, and supported a volunteer run Primary Healthcare ("PHC") inside the camp.

In Manbij, the SDF took control of the city in August 2016. In March 2017 MSF started working in partnership with the Kurdish Health Authorities in Manbij Hospital. This has entailed supporting the ER, Out Patient Department ("OPD") and the Thalassemia Unit. Fighting in north Syria has resulted in a high number of IDPs arriving in Manbij. With the influx of IDPs, mainly arriving from the southern countryside, MSF began operating mobile clinics in the IDP camps as well as in other locations around Manbij, providing regular consultations to the most vulnerable part of the population. MSF has also been running vaccination activities throughout the Manbij district.

MSF runs a remote-support programme that provides medical, technical and logistical support to three field hospitals in southern Syria; namely Tafas and Tal Shihab hospitals in Dara'a governorate and al-Rafeed hospital in al-Quneitra governorate. This support entails the provision of medical and logistical supplies and equipment, fuel for hospitals' generators and wages for staff.

MSF plans to scale up its medical response in southern Syria in 2018 with the addition of "telemedicine" remote support and to the remote-support services already provided to Syrian medics in these hospitals.

In 2017, MSF-supported hospitals in southern Syria saw patients in its emergency rooms, facilitated deliveries, carried out OPD consultations and performed major surgical interventions, including war-related surgeries.

MSF have a vaccination team in the camp to provide measles and routine EPI vaccinations to vaccinate children under five. Moreover, MSF team is now managing the OPD, which provides primary care, chronic disease consultations and physiotherapy.

### **Libya**

Instability, fragmentation and conflict continued in Libya with fighting ongoing in several cities and regions during 2017. Widespread violence and insecurity meant that few international organisations were able to work in the country.

Libya remained a destination for large numbers of migrant workers from across the African continent but it was also a place of transit for refugees, asylum-seekers and migrants attempting to cross the Mediterranean and reach Europe. Migrants and refugees are exposed to alarming levels of violence and exploitation, not only inside Libya, but often during harrowing journeys from their home countries.

MSF teams provided medical assistance to refugees and migrants arbitrarily held in detention centres nominally under the control of the Ministry of The Interior. Most medical complaints related to the conditions of detention, with overcrowding and inadequate latrine and drinking water provision resulting in acute upper respiratory tract infections, musculoskeletal pain, severe scabies infestations and acute watery diarrhea. While it is possible to marginally improve conditions inside detention centres, the arbitrary nature of the detention remains. MSF does not

# Médecins Sans Frontières

## Directors' Report *(continued)*

### *Libya (continued)*

want to legitimise a system where people are held without recourse to the law and are exposed to harm and exploitation.

In Tripoli, MSF teams provided medical consultations throughout 2017 and there were medical referrals to secondary healthcare facilities. During October and November, a massive increase in the number of people detained resulted in extreme overcrowding and a dramatic deterioration of conditions inside detention centres. The number of detainees reduced in December when thousands of people were mass repatriated to their countries of origin by the International Organisation for Migration ("IOM"). Conditions inside detention centers in Tripoli improved and, at the end of the year, there was less mistreatment and violence against patients.

In Misrata, MSF supported the main hospital and established a partnership for infection control. In 2017, the project focus shifted in order to respond better to the needs of refugees and migrants in the area. MSF started to provide medical care to migrants and refugees detained in five detention centres located in Misrata, Khoms and Zliten. In 2017, MSF teams carried out medical consultations in these detention centers and a number of patients were referred for further treatment.

The majority of migrants and refugees in Libya are outside detention centres. They are affected, as well as local communities, by the deterioration of public health facilities in the country which faced shortage of drugs and staff. In Misrata, MSF opened an outpatient clinic offering free quality primary healthcare and referrals to patients of all ages and nationalities.

In mid 2017, MSF also started to work in Bani Walid, reportedly a major transit hub for smugglers and traffickers. MSF has no access to hidden places of captivity but in partnership with a local organisation, provided first aid and medical referrals to a significant number of people who had been held captive by criminal networks in the area but who had managed to escape. Many patients had survived kidnapping for ransom, extortion and torture. Large numbers were referred to hospitals in Misrata and Tripoli.

In the east of the country, MSF ran a clinic in Benghazi, together with a non-governmental Libyan organisation offering paediatric and gynaecology consultations to displaced and vulnerable people. Mental health support to children and families affected by trauma and violence was also provided. MSF stopped its support to Al Abyar and Al-Marj hospitals due to low impact and patient numbers.



# Médecins Sans Frontières

## Directors' Report *(continued)*

**Jane-Ann McKenna was a field worker with MSF and completed numerous missions including to Central African Republic (CAR), Sri Lanka and South Sudan prior to becoming director of MSF in Ireland between 2009-2016. She travelled to Afghanistan as MSF's Head of Programmes for OCA in 2017. Here, she writes about the importance of MSF's vital work in Helmand Province.**

"This week, I am in Lashkar Gah, the capital of Helmand province. The town is surrounded by frontlines, areas contested by the Taliban and government forces.

The sound of airstrikes loom every evening, often followed by mortar or gunfire. Every morning, I hear reports of the night before - which towns have suffered the brunt of the fighting, what routes have been cut off and how many casualties have occurred. Here, with a team of over 750 staff, we are running a 350-bed hospital. We provide a comprehensive service at the hospital, everything from an emergency department, specialist surgery, maternity, paediatrics, intensive care and an infectious diseases unit.

The number of critical patients we are admitting is increasing by the day. Our paediatric ward is overcrowded - children from all over Helmand, many severely malnourished, are arriving every day. In the last couple of weeks, we had up to 3 children per bed, all suffering acute malnutrition. We are planning to increase the number of beds in our intensive therapeutic feeding centre ("ITFC") for severely malnourished children in 2018, to meet the ever growing acute medical needs and ensure each child admitted can have their own bed for their best chance of survival.

### **The sound of airstrikes loom**

Our maternity department is always busy - we deliver up to forty babies a day. One mother I met in the neonatal intensive care unit gave birth at home. As the fighting intensified around her village (part of the clashes taking place in towns surrounding Lashkar Gah), she deemed the risk too great to travel to our hospital to deliver. When she gave birth, her baby was lethargic and unresponsive, she knew she needed to make the journey and get to the hospital to save his life. She arrived safely and, thankfully, the baby is doing well and has started breast-feeding in the Kangaroo care ward that we started earlier this year. Tears welled up in her eyes when she told me how she does not know when she will be able to go home - her other children remain behind being looked after by her mother. She has no phone as the networks are down and has no way of contacting the rest of her family. All of their savings were spent trying to get the money together to get a taxi to the hospital from their very rural part of Helmand.

### **No option but to wait until dawn**

This echoes much of what I hear from the mothers in maternity care, our neonatal intensive care unit or our pediatric ward. A journey that used to take thirty minutes now takes up to four hours. All main roads leading to the hospital from the surrounding villages have been cut off. Basic health clinics are not functioning in areas contested by both the Afghan forces and the Taliban and ongoing clashes and airstrikes are common which add to the instability. Any movements have to be carefully planned and timed - some roads are cut off completely at night and are lined with explosives. For emergency cases, there is no option but to wait until dawn to move. Faced with the risk of being caught up in an

# Médecins Sans Frontières

## Directors' Report *(continued)*

attack, or being unable to traverse unpassable roads, journeys are often delayed until the situation becomes critical.

### **Needed now more than ever**

Waiting too long can have devastating consequences for patients who need care. Just last month, five pregnant women died on their way to our hospital. For the five we know of, there are surely many more. We will never know the real toll that this war has had on the women and children here.

I am here in Helmand to see how we can do more to prevent such untimely and senseless loss of life.

For many, MSF is the only lifeline here. Our presence here – our medical teams and the support we provide to communities here is needed now more than ever.”

### **Reserves policy**

The policy approved by the directors is to maintain the unrestricted reserve at an amount equivalent to at least three months of budgeted expenditure. The unrestricted reserve at 31 December 2017 stood at €1,280,000 (2016: €973,000) which, in the opinion of the directors, is sufficient to cover budgeted expenditure for more than three months.

### **Message from the directors of MSF Ireland**

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

In 2017 MSF received pro bono assistance from a leading digital marketing agency and large law firm worth €102,798, for which the directors are very grateful.

We are also grateful to the volunteers who give up their time to help out in the office. During 2017, volunteers provided a total of approximately 48 days (2016: 42 days) of time. We are extremely appreciative of their support and willingness to help out with any task.

### **Strategic planning**

MSF Ireland has a strategic plan in place for the period 2016 – 2019. Our focus is on increasing public awareness of MSF in Ireland and developing our reputation as a leading medical humanitarian aid provider in emergencies. A key objective will be to significantly increase fundraised income and MSF's supporter base in Ireland, whilst maintaining proven cost effectiveness. The plan also focusses on increasing the amount of Irish field staff sent out to MSF projects around the world and, in addition, advocating on behalf of the people with whom we work. Activities will continue to be consolidated with the strategic plans of MSF UK and MSF-OCA.

# Médecins Sans Frontières

## Directors' Report *(continued)*

### Post balance sheet events

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

### Political contributions

The company made no political donations or incurred any political expenditure during the year (2016: €Nil).

### Accounting records

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

### Relevant audit information

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

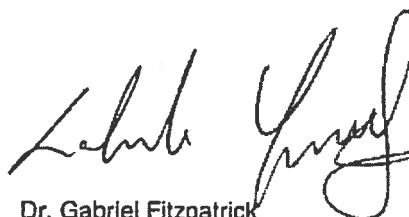
### Auditor

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

On behalf of the board



Daniel McLaughlin  
Director



Dr. Gabriel Fitzpatrick  
Director

1 May 2018

## Médecins Sans Frontières

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

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


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

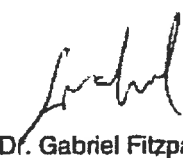

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company and of its profit or loss for that year. In preparing these financial statements, the directors are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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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 financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

On behalf of the board

  
Daniel McLaughlin  
Director

   
Dr. Gabriel Fitzpatrick  
Director

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

## 1 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 2017 set out on pages 22 to 37, which comprises the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and related notes, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2017 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) and applicable law. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Accounting and Auditing Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

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

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

**1 Report on the audit of the financial statements (continued)**

***Other information***

The directors are responsible for preparation of other information accompanying the financial statements. The other information comprises the information included in the directors' report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

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

Based solely on that work, we report that:

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

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

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

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

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

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**2 Respective responsibilities and restrictions on use**

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

As explained more fully in the directors' responsibilities statement set on page 18, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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  
(continued)

**2 Respective responsibilities and restrictions on use (continued)**

***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 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A fuller description of our responsibilities is provided on IAASA's website at:

[https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf)

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

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

  
Conor O'Dowd

for and on behalf of  
**KPMG**

**Chartered Accountants, Statutory Audit Firm**  
1 Stokes Place  
St. Stephen's Green  
Dublin 2

2 May 2018

# Médecins Sans Frontières

## Statement of financial activities

for the year ended 31 December 2017

|                                      | Notes | Unrestricted<br>€'000 | Restricted<br>€'000 | 2017<br>Total<br>€'000 | 2016<br>Total<br>€'000 |
|--------------------------------------|-------|-----------------------|---------------------|------------------------|------------------------|
| <b>Income</b>                        |       |                       |                     |                        |                        |
| Donations, legacies and other income | 2     | 4,064                 | 875                 | 4,939                  | 3,822                  |
| Grants for operational programmes    | 3     | -                     | -                   | -                      | 429                    |
| Supply of staff to overseas projects | 4     | 468                   | -                   | 468                    | 325                    |
| <b>Total</b>                         |       | <b>4,532</b>          | <b>875</b>          | <b>5,407</b>           | <b>4,576</b>           |
| <b>Expenditure</b>                   |       |                       |                     |                        |                        |
| Cost of generating funds             | 5     | (937)                 | (1,000)             | (1,937)                | (1,375)                |
| Grant from MSF UK                    | 5     | -                     | 1,000               | 1,000                  | 800                    |
| Charitable activities:               |       |                       |                     |                        |                        |
| Operational grants                   | 6     | (2,425)               | (875)               | (3,300)                | (2,817)                |
| Other charitable activities          | 7     | (863)                 | -                   | (863)                  | (702)                  |
| <b>Total expenditure</b>             |       | <b>(4,225)</b>        | <b>(875)</b>        | <b>(5,100)</b>         | <b>(4,094)</b>         |
| <b>Net incoming resources</b>        |       | <b>307</b>            | <b>-</b>            | <b>307</b>             | <b>482</b>             |



# Médecins Sans Frontières

## Balance sheet

at 31 December 2017

|  | Notes | 2017<br>€'000 | 2016<br>€'000 |
|--|-------|---------------|---------------|
| <b>Fixed assets</b>                            |       |               |               |
| Tangible assets                                | 11    | 21            | 20            |
|  |       | <hr/>         | <hr/>         |
| <b>Current assets</b>                          |       |               |               |
| Debtors  | 12    | 1,006         | 283           |
| Cash   | 13    | 943           | 1,184         |
|  |       | <hr/>         | <hr/>         |
|  |       | 1,949         | 1,467         |
| <b>Current liabilities</b>                     |       |               |               |
| Creditors: amounts falling due within one year | 14    | (686)         | (510)         |
|  |       | <hr/>         | <hr/>         |
| <b>Net current assets</b>                      |       | 1,263         | 957           |
|  |       | <hr/>         | <hr/>         |
| <b>Net assets</b>                              | 15    | 1,284         | 977           |
|  |       | <hr/>         | <hr/>         |
| <b>Funds</b>                                   |       |               |               |
| Unrestricted                                   | 16    | 1,280         | 973           |
| Restricted                                     | 16    | 4             | 4             |
|  |       | <hr/>         | <hr/>         |
|  | 16    | 1,284         | 977           |
|  |       | <hr/>         | <hr/>         |

On behalf of the board

  
Daniel McLaughlin  
Director

  
Dr. Gabriel Fitzpatrick  
Director

# Médecins Sans Frontières

## Cash flow statement

for the year ended 31 December 2017

|  | <i>Notes</i> | <b>2017</b><br>€'000 | 2016<br>€'000 |
|--|--------------|----------------------|---------------|
| <b>Cash flows from operating activities</b>      |              |                      |               |
| Net incoming resources                           |              | <b>307</b>           | 482           |
| Depreciation                                     |              | <b>12</b>            | 6             |
| (Increase) decrease in debtors                   |              | <b>(723)</b>         | 148           |
| Increase (decrease) in creditors                 |              | <b>176</b>           | (2,101)       |
|  |              | <hr/>                | <hr/>         |
| <b>Net cash used in operating activities</b>     |              | <b>(228)</b>         | (1,465)       |
| <b>Cash flows used in investing activities</b>   |              |                      |               |
| Purchase of fixed assets                         |              | <b>(13)</b>          | (26)          |
|  |              | <hr/>                | <hr/>         |
| <b>Net decrease in cash and cash equivalents</b> |              | <b>(241)</b>         | (1,491)       |
| Cash and cash equivalents at beginning of year   | 13           | <b>1,184</b>         | 2,675         |
|  |              | <hr/>                | <hr/>         |
| <b>Cash and cash equivalents at end of year</b>  | 13           | <b>943</b>           | 1,184         |
|  |              | <hr/> <hr/>          | <hr/> <hr/>   |

# Médecins Sans Frontières

## Notes

*forming part of the financial statements*

### **1 Accounting policies**

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

These financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("FRS 102") as issued in September 2015. The presentation currency of these financial statements is Euro.

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

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

#### **Measurement convention**

The financial statements are prepared on the historical cost basis.

#### **Going concern**

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

#### **Income recognition**

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

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

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

Donated services are recognised in income at the fair value of the services provided with the equivalent amount recognised as a cost.

# Médecins Sans Frontières

Notes (continued)

## 1 Accounting policies (continued)

### Income from supply of staff to overseas projects

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

### Legacies

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

### Restricted and unrestricted funds

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

### Basic financial instruments

#### *Trade and other debtors/creditors*

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

#### *Cash and cash equivalents*

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

# Médecins Sans Frontières

Notes (continued)

## 1 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 equipment 3 years
- Office equipment 5 years (term of lease)

Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since the last annual reporting date in the pattern by which the company expects to consume an asset's future economic benefits,

### 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 has charitable status.

### Grants

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

### Foreign currencies

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

### Operating leases

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

# Médecins Sans Frontières

Notes (continued)

## 2 Donations, legacies and similar income

|                            | Unrestricted<br>€'000 | Restricted<br>€'000 | 2017<br>Total<br>€'000 | 2016<br>Total<br>€'000 |
|----------------------------|-----------------------|---------------------|------------------------|------------------------|
| Income from appeals        | 1,814                 | 520                 | 2,334                  | 1,692                  |
| Legacies                   | 105                   | -                   | 105                    | 48                     |
| Companies and corporations | 333                   | 112                 | 445                    | 263                    |
| Charities and trusts       | 16                    | 119                 | 135                    | 123                    |
| Regular donations          | 1,355                 | -                   | 1,355                  | 1,282                  |
| Other donations            | 441                   | 124                 | 565                    | 414                    |
| <b>Total</b>               | <b>4,064</b>          | <b>875</b>          | <b>4,939</b>           | <b>3,822</b>           |

The company received pro-bono services from two different companies during the year. The company received digital marketing services in respect of branding, marketing and social media activity to the value of €100,000. The company also received pro-bono legal services in relation to the value of €2,768. The value of these services has been included in income and costs for the year.

## 3 Grants for operational programmes

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

|             | Unrestricted<br>€'000 | Restricted<br>€'000 | 2017<br>Total<br>€'000 | 2016<br>Total<br>€'000 |
|-------------|-----------------------|---------------------|------------------------|------------------------|
| South Sudan | -                     | -                   | -                      | 54                     |
| Nigeria     | -                     | -                   | -                      | 125                    |
| Tanzania    | -                     | -                   | -                      | 250                    |
|             | -                     | -                   | -                      | 429                    |

## 4 Supply of staff overseas

|  | 2017<br>€'000 | 2016<br>€'000 |
|--|---------------|---------------|
| Income from supply of staff to overseas projects | 468           | 325           |

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 managing each project.

# Médecins Sans Frontières

Notes (continued)

| 5 Costs of generating funds         | Unrestricted<br>€'000 | Restricted<br>€'000 | 2017<br>Total<br>€'000 | 2016<br>Total<br>€'000 |
|-------------------------------------|-----------------------|---------------------|------------------------|------------------------|
| Fundraising costs                   | 898                   | 1,000               | 1,898                  | 1,328                  |
| Allocation of general support costs | 39                    | -                   | 39                     | 47                     |
| <b>Total</b>                        | <b>937</b>            | <b>1,000</b>        | <b>1,937</b>           | <b>1,375</b>           |

## Grant from MSF UK

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

## 6 Charitable activities – operational grants

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

|   | Unrestricted<br>€'000 | Restricted<br>€'000 | 2017<br>Total<br>€'000 | 2016<br>Total<br>€'000 |
|---|-----------------------|---------------------|------------------------|------------------------|
| <b>Charitable activities – operational grants</b> |                       |                     |                        |                        |
| <b>Grants from Irish Aid</b>                      |                       |                     |                        |                        |
| South Sudan                                       | -                     | -                   | -                      | 54                     |
| Nigeria   | -                     | -                   | -                      | 125                    |
| Tanzania  | -                     | -                   | -                      | 235                    |
| <b>Subtotal</b>                                   | <b>-</b>              | <b>-</b>            | <b>-</b>               | <b>414</b>             |

# Médecins Sans Frontières

Notes (continued)

## 6 Charitable activities – operational grants (continued)

### Grants from other donations

|                           | Unrestricted<br>€'000 | Restricted<br>€'000 | 2017<br>Total<br>€'000 | 2016<br>Total<br>€'000 |
|---------------------------|-----------------------|---------------------|------------------------|------------------------|
| Afghanistan               | 750                   | -                   | 750                    | 310                    |
| Bangladesh                | 38                    | 462                 | 500                    | -                      |
| DRC                       | 5                     | -                   | 5                      | -                      |
| Italy (search and rescue) | 500                   | -                   | 500                    | 190                    |
| Yemen                     | 224                   | 26                  | 250                    | 200                    |
| Haiti                     | 11                    | 49                  | 60                     | 350                    |
| Nigeria                   | 304                   | 196                 | 500                    | 200                    |
| Syria                     | 352                   | 133                 | 485                    | 553                    |
| Jordan                    | (9)                   | 9                   | -                      | 250                    |
| South Sudan               | -                     | -                   | -                      | 350                    |
| Libya                     | 250                   | -                   | 250                    | -                      |
|                           | <u>2,425</u>          | <u>875</u>          | <u>3,300</u>           | <u>2,403</u>           |
| <b>Total</b>              | <u>2,425</u>          | <u>875</u>          | <u>3,300</u>           | <u>2,817</u>           |

### Grants – By MSF Entity

|                        | 2017<br>€'000 | 2016<br>€'000 |
|------------------------|---------------|---------------|
| <b>Grant recipient</b> |               |               |
| MSF Holland            | 2,310         | 1,719         |
| MSF Belgium            | 990           | 660           |
| MSF Spain              | -             | 203           |
| MSF Switzerland        | -             | 235           |
|                        | <u>3,300</u>  | <u>2,817</u>  |



# Médecins Sans Frontières

Notes (continued)

| <b>7 Other charitable activities</b>        | <b>2017</b><br><b>€'000</b> | <b>2016</b><br><b>€'000</b> |
|---|-----------------------------|-----------------------------|
| <b>Supply of staff to overseas projects</b> |                             |                             |
| Operational staff                           | 468                         | 325                         |
| Operational staff support                   | 132                         | 98                          |
| Allocation of general support costs         | 12                          | 10                          |
|   | <hr/>                       | <hr/>                       |
|   | <b>612</b>                  | <b>433</b>                  |
|   | <hr/>                       | <hr/>                       |
| <b>Temoignage and advocacy</b>              |                             |                             |
| Salaries, expenses and office costs         | 228                         | 241                         |
| Allocation of general support costs         | 23                          | 28                          |
|   | <hr/>                       | <hr/>                       |
|   | <b>251</b>                  | <b>269</b>                  |
|   | <hr/>                       | <hr/>                       |
| <b>Total charitable activities</b>          | <b>863</b>                  | <b>702</b>                  |
|   | <hr/> <hr/>                 | <hr/> <hr/>                 |

## **8 Directors' remuneration**

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

## **9 Staff numbers and costs**

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

|  | <b>2017</b><br><b>Number</b> | <b>2016</b><br><b>Number</b> |
|--|------------------------------|------------------------------|
| Operational staff working overseas in MSF projects | 36                           | 26                           |
| Recruitment and support of operational staff       | 2                            | 2                            |
| Fundraising  | 6                            | 5                            |
| Témoignage & advocacy                              | 3                            | 2                            |
| Support and governance                             | 1                            | 1                            |
|  | <hr/>                        | <hr/>                        |
| <b>Total</b>                                       | <b>48</b>                    | <b>36</b>                    |
|  | <hr/> <hr/>                  | <hr/> <hr/>                  |

# Médecins Sans Frontières

Notes (continued)

## 9 Staff numbers and costs (continued)

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

|  | 2017<br>Number | 2016<br>Number |
|--|----------------|----------------|
| Fundraising                                | 6              | 5              |
| Témoignage and advocacy                    | 2              | 3              |
| Recruitment and support of operation staff | 2              | 1              |
| Support and governance                     | 1              | 1              |
| Staff on operational programmes            | 13             | 11             |
| <b>Total</b>                               | <b>24</b>      | <b>21</b>      |

The costs of employing those staff were:

|                       | 2017<br>€'000 | 2016<br>€'000 |
|-----------------------|---------------|---------------|
| Wages and salaries    | 904           | 684           |
| Social security costs | 93            | 70            |
| Pension costs         | 81            | 57            |
| <b>Total</b>          | <b>1,078</b>  | <b>811</b>    |

In addition to the above, 48 days (2016: 42 days) of time has been given to the company during 2017 by two office volunteers.

MSF Ireland operates a pay policy whereby the pay scale of the highest paid employee never exceeds 3 times the pay scale of the lowest paid employee, other than interns and foreign volunteers. The costs associated with key management compensation during the year were €81,020 (2016: €82,279).

Included in total staff costs is an amount of €468,596 (2016: €324,577) reimbursed by other MSF sections. These staff costs, together with associated expenses, are shown as income and costs in the financial statements (see notes 4 and 7).

## 10 Taxation

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

# Médecins Sans Frontières

Notes (continued)

| 11 Tangible fixed assets   | Computer<br>equipment<br>€'000 | Office<br>equipment<br>€'000 | Total<br>€'000 |
|----------------------------|--------------------------------|------------------------------|----------------|
| <b>Cost</b>                |                                |                              |                |
| At beginning of year       | 38                             | 5                            | 43             |
| Additions                  | 13                             | -                            | 13             |
|                            | <hr/>                          | <hr/>                        | <hr/>          |
| <b>At end of year</b>      | <b>51</b>                      | <b>5</b>                     | <b>56</b>      |
|                            | <hr/> <hr/>                    | <hr/> <hr/>                  | <hr/> <hr/>    |
| <b>Depreciation</b>        |                                |                              |                |
| At beginning of year       | 22                             | 1                            | 23             |
| Charge for the year        | 11                             | 1                            | 12             |
|                            | <hr/>                          | <hr/>                        | <hr/>          |
| <b>At end of year</b>      | <b>33</b>                      | <b>2</b>                     | <b>35</b>      |
|                            | <hr/> <hr/>                    | <hr/> <hr/>                  | <hr/> <hr/>    |
| <b>Net book value</b>      |                                |                              |                |
| <b>At 31 December 2017</b> | <b>18</b>                      | <b>3</b>                     | <b>21</b>      |
|                            | <hr/> <hr/>                    | <hr/> <hr/>                  | <hr/> <hr/>    |
| At 31 December 2016        | 16                             | 4                            | 20             |
|                            | <hr/> <hr/>                    | <hr/> <hr/>                  | <hr/> <hr/>    |

| 12 Debtors                                      | 2017<br>€'000 | 2016<br>€'000 |
|---|---------------|---------------|
| Amounts due from other MSF entities (see below) | 417           | 33            |
| Other debtors – tax rebates                     | 547           | 230           |
| Prepayments                                     | 42            | 20            |
|   | <hr/>         | <hr/>         |
| <b>Total</b>                                    | <b>1,006</b>  | <b>283</b>    |
|   | <hr/> <hr/>   | <hr/> <hr/>   |

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

| 13 Cash and cash equivalents                      | 2017<br>€'000 | 2016<br>€'000 |
|---|---------------|---------------|
| Cash at bank and in hand                          | 943           | 1,184         |
|   | <hr/>         | <hr/>         |
| Cash and cash equivalents per cash flow statement | 943           | 1,184         |
|   | <hr/> <hr/>   | <hr/> <hr/>   |

# Médecins Sans Frontières

Notes (continued)

|  |              |              |
|--|--------------|--------------|
| <b>14 Creditors: amounts falling within one year</b> | <b>2017</b>  | <b>2016</b>  |
|  | <b>€'000</b> | <b>€'000</b> |
| Grants payable to MSF entities                       | -            | 403          |
| Other amounts owed to MSF entities (see below)       | 478          | 43           |
| PAYE/PRSI  | 26           | 2            |
| Accruals   | 64           | 46           |
| Creditors  | 118          | 16           |
|  | <hr/>        | <hr/>        |
| <b>Total</b>   | <b>686</b>   | <b>510</b>   |
|  | <hr/> <hr/>  | <hr/> <hr/>  |

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

## 15 Analysis of net assets

|                       | 2017         |             |              | 2016         |             |             |
|-----------------------|--------------|-------------|--------------|--------------|-------------|-------------|
|                       | Unrestricted | Restricted  | Total        | Unrestricted | Restricted  | Total       |
|                       | €'000        | €'000       | €'000        | €'000        | €'000       | €'000       |
| Tangible fixed assets | 21           | -           | 21           | 20           | -           | 20          |
| Other net assets      | 1,259        | 4           | 1,263        | 953          | 4           | 957         |
|                       | <hr/>        | <hr/>       | <hr/>        | <hr/>        | <hr/>       | <hr/>       |
| <b>Total</b>          | <b>1,280</b> | <b>4</b>    | <b>1,284</b> | <b>973</b>   | <b>4</b>    | <b>977</b>  |
|                       | <hr/> <hr/>  | <hr/> <hr/> | <hr/> <hr/>  | <hr/> <hr/>  | <hr/> <hr/> | <hr/> <hr/> |

## 16 Reconciliation of restricted and unrestricted funds

|                           | 1 January | Income | Expenditure | 31 December |
|---------------------------|-----------|--------|-------------|-------------|
|                           | 2017      | €'000  | €'000       | 2017        |
|                           | €'000     |        |             | €'000       |
| <b>Unrestricted funds</b> |           |        |             |             |
| General fund              | 973       | 4,532  | (4,225)     | 1,280       |
|                           | <hr/>     | <hr/>  | <hr/>       | <hr/>       |

# Médecins Sans Frontières

Notes (continued)

## 16 Reconciliation of restricted and unrestricted funds (continued)

|                         | 1 January<br>2017<br>€'000 | Income<br>€'000 | Expenditure<br>€'000 | 31 December<br>2017<br>€'000 |
|-------------------------|----------------------------|-----------------|----------------------|------------------------------|
| <b>Restricted funds</b> |                            |                 |                      |                              |
| Philippines             | 2                          | -               | -                    | 2                            |
| Pakistan                | 1                          | -               | -                    | 1                            |
| Iraq                    | 1                          | -               | -                    | 1                            |
| Yemen                   | -                          | 26              | (26)                 | -                            |
| Syria                   | -                          | 133             | (133)                | -                            |
| Nigeria                 | -                          | 196             | (196)                | -                            |
| Sunday Times/Jordan     | -                          | 9               | (9)                  | -                            |
| Haiti                   | -                          | 49              | (49)                 | -                            |
| Bangladesh              | -                          | 462             | (462)                | -                            |
|                         | <hr/>                      | <hr/>           | <hr/>                | <hr/>                        |
| Subtotal                | 4                          | 875             | (875)                | 4                            |
|                         | <hr/> <hr/>                | <hr/> <hr/>     | <hr/> <hr/>          | <hr/> <hr/>                  |
| <b>Total funds</b>      | <b>977</b>                 | <b>5,407</b>    | <b>(5,100)</b>       | <b>1,284</b>                 |

## 17 Commitments and contingencies

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

There were no commitments, contracted or otherwise, at 31 December 2017, other than lease commitments in respect of land and buildings.

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

|  | 2017<br>€'000 | 2016<br>€'000 |
|--|---------------|---------------|
| Payable on leases in which the commitment expires no later than one year | 65            | 65            |
| Later than one year and not later than five years                        | 162           | 225           |
|  | <hr/>         | <hr/>         |
| <b>Total</b>   | <b>227</b>    | <b>290</b>    |
|  | <hr/> <hr/>   | <hr/> <hr/>   |

The amounts charged to the income and expenditure account with respect to these contracts in 2017 was €63,714 (2016: €49,033).

# Médecins Sans Frontières

Notes (continued)

## 18 MSF sections

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

Other MSF sections are listed below:

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

Transactions with other MSF sections consist of the following:

- Institutional funds transferred for operational programmes (see note 6).
- Other arrangements related to recharged costs – see notes 4 and 7.
- Amounts due from and to other MSF entities are disclosed in notes 12 and 14 respectively.

## 19 Accounting estimates and judgements

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

# Médecins Sans Frontières

*Notes (continued)*

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## **20 Post balance sheet events**

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

## **21 Approval of financial statements**

The directors approved the financial statements on 1 May 2018.