



Médecins Sans Frontières
(Company limited by guarantee)

Directors' report and
financial statements

Year ended 31 December 2020

Company Number: 464033

CRA: 20069360

CHY: 18196

Médecins Sans Frontières

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Directors and other information

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

Mr. Colin Herrman (British) – resigned June 2020
Mr. Daniel McLaughlin – resigned July 2020
Dr Laura Heavey – Chair (until October 2020)
Ms. Michelle Walshe – Treasurer
Mr. Aidan Stacey – (appointed April 2020) Interim Chair (from October 2020)
Dr Conor Grant – appointed January 2020
Mr. Sam Turner (British) – appointed September 2020
Eve Bruce – appointed January 2021

Secretary Isabel Simpson

Registered office 9-11 Upper Baggot Street
Dublin 4
D04 KW22
Ireland

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

Banker Bank of Ireland
College Green
Dublin 2

Solicitor A & L Goodbody
North Wall Quay
Dublin 1

Legal status of company

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

At 31 December 2020, there were 20 members whose guarantee is limited to €1 each. This guarantee continues for one year after individual membership ceases.

In accordance with Part 18 of the Companies Act, 2014, the company is exempt from including the word 'limited' in its name.

Other names & styles

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

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Directors report

The directors present their directors' report and audited financial statements for the year ended 31 December 2020.

Principal activities and business review

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

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

MSF is a voluntary organisation. Each year, approximately 3,000 doctors, nurses, logistics specialists, engineers and other professionals of all nationalities leave on project 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 12 full-time employees and 1 part-time employees; comprising of an Executive Director, Communications Manager, Press Officer, Head of Fundraising, Major Gifts Manager, Individual Giving Manager, Digital Marketing Coordinator, HR Field Recruitment Manager, Data Analyst, Supporter Services Assistant, Finance & Governance Manager, HR Administrator and Office Administrator (0.5 FTE). In addition, there are two paid interns working with Major Gifts and Digital Marketing and 2 host contracts from other MSF sections: an Epidemiologist from the Manson Unit, in MSF UK and the SIMM Project Technical Referent with MSF Canada.

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

Constitution, Directors, and secretary

The Irish office became an incorporated body in Ireland on 6 November 2008 and was set-up as a company limited by guarantee (Company number 464033). During 2020, Mr. Colin Herrman and Mr. Daniel McLaughlin stepped down from the Board as directors having completed their respective terms. Dr. Conor Grant joined the Board as a Director in January and Mr. Aidan Stacey in April 2020. Mr. Sam Turner (MSF UK Board member) was co-opted as a Director in September 2020.

Dr. Laura Heavey was appointed as Chair at the AGM in 2020 but regrettably had to step down and take a period of Sabbatical in October. Mr. Aidan Stacey was then appointed as Interim Chair, to allow time for a recruitment process and identification of a new Chair. Mr Stacey will remain as Interim Chair until handover at the AGM 2021.

MSF Ireland is recognised by the Revenue Commissioners as having charitable status (Registration Number: CHY 18196). MSF is a registered charity under the Charities Regulatory Authority (Charity Reg. no. 20069360). Médecins Sans Frontières is a charitable company for tax purposes with HMRC (HMRC Charities Reference Number IE00011).

The governing document of the company is its Constitution covering Memorandum & Articles of Association, where the objective is set out as: "to relieve and promote the relief of sickness and to provide medical aid to the injured and to protect and preserve good health by the provision of medical supplies, personnel and procedures calculated to overcome disease, injury or malnutrition in any part of the world and in accordance with the principles espoused by the International Council of Médecins Sans Frontières in October 1990. A revised and updated Constitution has been in place since December 2019.

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Directors report (continued)

The Charter of Médecins Sans Frontières

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

International organisational structure

Initially founded in Paris in 1971, MSF has become an international organisation. MSF has sections in Australia, Austria, Belgium, Brazil, Canada, Denmark, France, Germany, Greece, Holland, Hong Kong, Italy, Japan, Luxemburg, Norway, South Africa, Spain, Sweden, Switzerland, UK and USA. It also has offices in, Argentina, India, Lebanon, Kenya, South Korea, UAE, Mexico, the Republic of Ireland, the Czech Republic, Finland and Portugal. The International Office is based in Geneva, Switzerland. Management of MSF projects is shared via five European operational centres in Amsterdam, Barcelona, Brussels, Geneva and Paris and an operational entity in West and Central Africa (WACA) which was formally established in 2019.

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

The MSF sections and offices work in collaboration with one another and meet regularly through various fora to discuss operational issues. Resources are provided between the entities through a Resource Sharing Agreement, directed by the International Office and all sections are separate legal entities.

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

Risk management

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

Other operational and business risks are reviewed, particularly bearing in mind the unavoidable dangers faced by personnel recruited by the Irish office. All possible safeguards are put in place in the field to avoid any security incidents. The Board of Directors is responsible for reviewing the risks highlighted on the risk register on a regular basis. New risks created by the global "Covid" pandemic have been considered in 2020, relating to business continuity and the health and safety of staff. The MSF Ireland office has been functioning remotely since March 2020, with only minimal staff presence 1-2 days per week for essential business continuity and banking purposes.

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Directors report (continued)

Fundraising

In 2020 MSF Ireland had total income of €7.86 million (2019 - €6.38 million) from the general public. This is an increase of 23% (€1.48m.) from 2019. This was achieved in part through a Covid-driven campaign but also through re-purposing and diversifying income streams to adapt to the new situation created by the pandemic – both within the home society and remote functioning of MSF Ireland office as necessitated by government restrictions and public health guidelines.

In July 2020, we launched a new Fundraising CRM, using Microsoft Dynamics, which has significantly enhanced our supporter database functions, particularly regarding processing, monitoring and analysis.

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

Regular gifts by standing order and direct debit continue to be the core of MSF Ireland's financial growth and security and continues to account for 30% of private income in 2020. These gifts enable MSF Ireland to deliver a regular flow of funds, which can be used according to need, and which are not reliant on high profile emergencies.

Regular giving is the bedrock of MSF's financial independence and, in 2020 amounted to €2.3 million (2019: €1.9m) which is a 17% increase on the previous year.

Loyalty is a key goal of our fundraising work, and in 2020 MSF Ireland maintained our commitment to send relevant and timely information to our supporters and providing reports on how funds are spent. This is part of our Supporter Promise, which includes commitments not to share the personal data of supporters with other organisations.

During 2020, we had one emergency appeal for Covid-19 – this was a global appeal across the MSF movement and generated €846,000 in Ireland for MSF's emergency Covid response worldwide and contributed to support Covid interventions in Lebanon, Afghanistan, Nigeria, South Sudan, Syria and Yemen. We also had a minor operational intervention in Ireland, whereby 3 MSF staff were seconded to an Irish organisation working with vulnerable groups such as the homeless, the travelling community and asylum seekers in direct provision. Through this intervention, a mobile facility was established to enable Covid testing to take place on-site for vulnerable groups.

Legacies continued to perform steadily in 2020 with a number of small bequests received and totalling €216,000. Fundraising investment in legacies is viewed through a longer-term lens of benefiting the organisation in years to come and is still a relatively new fundraising stream in Ireland.

Due to Covid-19, Face to Face (F2F) fundraising activities were stopped in March 2020 and to date there are no plans to resume F2F activities before the end of 2021. F2F investment was re-purposed into other Fundraising streams such as DRTV and Digital, both of which performed strongly throughout the year. Although fewer new Regular donors were signed up through these channels, their average monthly donation was at a higher level than achieved through F2F activities.

International Project Recruitment

The HR team has faced many challenges due to the Covid-19 pandemic throughout the year – travelling to and from countries where MSF is operational was a major obstacle – departures from Ireland were cancelled or delayed and staff due to return home, frequently extended to stay longer in the projects as replacement staff were unable to be deployed. Fewer clinical staff were also available for deployment overseas, as many felt a duty to respond to national calls for healthcare staff to provide support in their home countries.

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Therefore, the total number of field departures was slightly reduced to 30 in 2020 (33: in 2019), but this does not represent a significant reduction from previous years and the percentage reduction remains constant at 15% as it was in the previous year. This reduction not all attributable to the impact of Covid but also reflects staffing model changes within the movement overall.

Of these departures, only 12% were first time departures to projects, which is a significant change from past years where we have generally aimed to ensure 30% are first time departures. This does reflect the challenges of the pandemic, whereby there was a need to deploy more experienced staff overseas and fewer available positions. Medical and paramedical profiles accounted for 50% of departures and 18% of departures were to coordination posts.

Departures per OC remained approximately at the same level as previously for OCA (68% of total 2020), but with a marked increase in those deploying with OCB (21% of total 2020) – OCG, OCBA and OCP all remained around 3-4% of departures.

The HR team at the Irish office continues to manage all technical portfolios and during 2020 did a major overhaul of the Irish pool, as many in the pool had become inactive and were no longer available to work overseas. Currently we have around 63 Irish staff on our panel. We have implemented a systematic briefing, debriefing and career management process, in which 96% of returning field staff received debriefing in 2020.

We continue to build significant HR pools (operations management, coordination profiles, Sexual and Reproductive Health professionals) and Irish staff are systematically informed about Learning & Development opportunities and the various contract schemes open for all profiles to increase overall employee satisfaction and retention. For international staff, 100% of L&D applications in 2020 were approved and 18 career development sessions were held.

The MSF associative dimension in Ireland has not been as active as intended throughout 2020, as the pandemic situation and government restrictions negated any possibility of face to face engagement. However, MSF Ireland has collaborated with the Association team in MSF UK, to optimise opportunities for online and digital events. The AGM was held remotely in 2020, with only the statutory requirement of 3 persons being physically present in the Office Boardroom for the AGM.

Communications & Advocacy

During 2020, MSF Ireland continued to promote the concerns and messages of the movement and raise awareness of the humanitarian crises in which we work and to bear witness in situations of conflict and great human suffering. To achieve this the Communications Manager designs and implements an earned media strategy and with the aid of a press officer, they look for opportunities to build relationships with Irish media to promote MSF's work and concerns and provide timely, accurate and impactful press materials and stories to Irish media and facilitate visits of Irish media to MSF projects.

In 2020 the total mentions of MSF in the Irish media were 356, which represents an increase of 17% from 2019. MSF coverage in Irish media was focussed heavily in online and in print interviews and coverage of MSF statements, with broadcast interviews, statements and b-roll footage also featuring. RTÉ's online, radio and TV channels and The Irish Times (including multiple interviews and citations, as well as two letters to the editor) provided the most significant mentions of MSF's work in this time. Other Irish outlets that featured interviews with MSF spokespeople during the year included TG4, The Irish Examiner, Sunday Business Post, Sunday Times, The Journal, Virgin Media News, the Evening Echo, the Medical Independent and Medical Times.

A significant portion of media hits in 2020 related to MSF's COVID-19 support relief efforts globally, particularly in developing countries. A large portion of this coverage came in the earlier part of the year, while emergency responses in Europe were ongoing, and concerns for pandemic readiness in developing

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countries also featured strongly. This coverage peaked in April, coinciding with an MSF COVID-19 radio advert campaign. Other sustained coverage topics included the issue of equal access to COVID-19 treatments and vaccines, and emergency humanitarian developments, such as the response to the Beirut port explosion, fire in the Moria migrant camp in Greece, and continued Search and Rescue activities in the Mediterranean.

Public engagement events planned for 2020 had to be cancelled, although it was possible to move some of the events online. The annual Access to Medicines Ireland conference was re-focused to cover the pandemic and Dr. Gaelle Krikorian of MSF's Access campaign was a keynote speaker. Throughout the year, other events included MSF Ireland's participation at the 2020 Lancet Countdown Report Launch and panel representation at the Irish Global Health Network webinar on access to Covid-19 vaccines.

Throughout June 2020, our Communications Manager provided support to an Operational Desk in OCA, acting as Communications Advisor on the OSCAR team and providing support to missions in Sierra Leone, Russia and Belarus (COVID projects and continuing humanitarian responses).

Also, in mid-year, results released of an "Attitudes and Awareness" survey, showed that awareness of the MSF brand name continues to grow year-on-year; 52% and 61% promoted awareness for Medecins Sans Frontieres - Doctors Without Borders respectively. Professional, compassionate, passionate were listed as some of the top attributes reflecting the brand of MSF, with the highest levels of warmth in the overseas sector (47%). In summary, the results reflected that the public continue to have high levels of trust in MSF.

Advocacy initiatives were curtailed somewhat in 2020 due to the delays in forming a new Government in the wake of the pandemic. Also, the caretaker government's agenda was focussed primarily on the national Covid situation and interlocutors were less responsive to other global issues outside of the pandemic.

In September, we sent letters to the Irish Government encouraging support for a resolution on insulin treatment to be tabled at the World Health Assembly in 2021. Lobbying of the government also took place in the aftermath of the fire at Moria Camp on Lesbos, calling for Ireland to relocate people directly from Lesbos and for the end of the EU policies of containment. This was done in liaison with UNHCR, IOM and UNICEF / Children's Rights Alliance to push messages regarding relocations and EU migration policy.

Other advocacy initiatives this year focussed on equity and access to Covid-19 treatments and vaccines, calling for governments to ensure equitable distribution and access to vaccines globally to those who most need them. Letters were sent to Government Ministers of Health and Foreign Affairs in this respect, as well as letters to the Irish Times and related press releases.

A briefing on current issues in delivering humanitarian aid in Yemen to representatives from Department of Foreign Affairs and Trade – Humanitarian Unit and Irish Aid - was delivered in November by MSF Ireland and MSF's Humanitarian Representative for the Middle East & North Africa.

GDPR

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

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Responsible behaviour and safeguarding

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

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

‘Speak Up, Speak Out’ courses have been updated and moved online to provide safeguarding awareness to office and project staff. There are two dedicated “Focal persons” within MSF Ireland, who can be contacted as a first point of access for Safeguarding issues. No issues or complaints were raised during 2020. The international leadership bodies within MSF remain committed to fight abuse and ensure there is no tolerance for such behaviour throughout the organisation.

Grant making policy

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

Operations overview

MSF Ireland grants funds to other MSF sections which carry out operations in the field. In 2020 the ten countries or projects which received grants from MSF Ireland were Afghanistan, Bangladesh, Burundi, DRC North Kivu, Lebanon, Nigeria, South Sudan, Search and Rescue / Libya, Syria North and Yemen.

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

AFGHANISTAN

On 12 May 2020 the Médecins Sans Frontières (MSF) maternity in Dasht-e-Barchi hospital, Kabul, was attacked. Gunmen killed 25 people, including 16 mothers, two children and an MSF midwife.

MSF started running the maternity and neonatology departments of the 100-bed Dasht-e-Barchi hospital in 2014 and provided ante- and postnatal care and family planning. We also supported maternity care in another hospital in the area with staff, training and essential drugs.

The attack rocked MSF to the core, and when no information emerged about the perpetrators or the motive behind it, we made the very difficult decision to withdraw from Dasht-e-Barchi in mid-June. To support the Ministry of Public Health after our departure, we donated medications and medical equipment.

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Boost hospital, Lashkar Gah

Helmand province has been the scene of violent clashes between government and opposition forces for more than a decade. In October, when intense fighting broke out around Lashkar Gah, the main trauma hospital in the city was overwhelmed with casualties within 24 hours, and our team at Boost hospital started to receive an influx of people wounded in the crossfire.

MSF supports several departments in Boost hospital, including the emergency room, which saw around 300 patients a day in 2020. Our teams found that, due to a combination of insecurity and COVID-19, many patients delayed seeking care and arrived in a critical condition. From April, we also managed a COVID-19 isolation ward for vulnerable patients such as pregnant women, children, people with tuberculosis (TB) and those who had undergone surgery. All other patients were referred to Malika Suria COVID-19 hospital.

In February, MSF started supporting the outpatient department of Fatima Bayat hospital with training and drug supplies, in order to reduce the number of people with non-urgent medical problems coming to Boost's emergency room.

COVID-19 response in Kabul and Herat

The first case of COVID-19 in Afghanistan was confirmed in Herat at the end of February. Kabul and Herat became the epicentres of the outbreak, but the true number of people infected with the virus across the country is unknown due to lack of testing.

In Kabul, MSF supported infection prevention and control in the Afghanistan-Japan referral hospital and trained local health staff. These activities ceased after the attack on Dasht-e-Barchi. In early April, we set up a COVID-19 triage system in Herat regional hospital. Then in June, we opened the 32-bed MSF Gazer Ga COVID-19 treatment centre, focusing on oxygen therapy for severely affected patients referred from the regional hospital. The centre closed in September when cases reduced but reopened on 2 December for the second wave.

In all MSF projects in Afghanistan, infection prevention and control measures were reinforced to reduce COVID-19 transmission.

BANGLADESH

In 2020 MSF teams worked to ensure the continuity of healthcare amid the COVID-19 pandemic in Bangladesh. Médecins Sans Frontières (MSF) adapted services to respond to the virus, while maintaining other lifesaving activities.

Rohingya refugees and vulnerable communities in urban slums remain the focus of our projects in the country.

Cox's Bazar

In 2020, MSF ran 12 facilities in Cox's Bazar district, offering healthcare to both Rohingya and host communities. In three of these facilities, we set up dedicated isolation and treatment centres for severe acute respiratory tract infections. In six others, we adapted areas to treat potential COVID-19 patients. Movement restrictions and other measures imposed by the authorities because of the pandemic reduced the presence of humanitarian workers and disrupted access to healthcare for Rohingya communities. They also led to a breakdown in trust between the community, humanitarian organisations and the authorities. MSF observed a sustained drop of around 50 per cent in outpatient consultations and a similar decrease in the number of refugees arriving with acute respiratory tract problems. This indicated that patients with COVID-19-related symptoms were not comfortable seeking care.

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The restrictions, the need for staffing of COVID-19 related activities as well as the protection of staff members from infection forced us to scale down routine vaccinations and community surveillance, and completely suspend other activities, such as regular outreach, community engagement and hygiene promotion, as only Rohingya volunteers were allowed to raise awareness of health issues inside the camps.

We supported public efforts to reduce transmission risks and our teams distributed nearly 300,000 face masks in Ukhiya.

Kamrangirchar

MSF runs two urban clinics in Kamrangirchar district in the capital, Dhaka, where we provide reproductive healthcare, medical and psychological treatment for sexual and gender-based violence and occupational health services, which include treatment for workers diagnosed with occupational diseases, as well as preventive care and risk assessment in factories.

Our medical assistance is tailored to the needs of people working in extremely hazardous conditions. In 2020, our teams conducted almost 5,000 consultations for factory workers. Additionally, our mobile clinics brought healthcare – including tetanus vaccinations to tannery workers in Savar subdistrict.

BURUNDI

In Burundi, Médecins Sans Frontières continued to run malaria prevention and care activities, while responding to epidemics, unknown diseases and offering high-quality care for victims of trauma in Bujumbura. In Bujumbura, our 68-bed trauma facility l'Arche de Kigobe offered emergency care for patients suffering from moderate and severe trauma, mostly caused by road traffic accidents. We supported care for people with simple trauma injuries in other health centres and district hospitals and started to hand over patients with moderate trauma to Kamenge University Hospital Centre. In order to facilitate the handover of our activities at l'Arche de Kigobe in February 2021, we entered into a partnership with Prince Régent Charles Hospital, aimed at reinforcing moderate and severe trauma case management through the provision of medical training, donations, and financial support.

DRC NORTH KIVU

COVID-19 brought an additional burden to the Democratic Republic of Congo (DRC), a country with immense medical needs caused by years of overlapping crises and a weak, underfunded health system. Despite repeated upsurges in violent conflict and restrictions imposed by the pandemic, Médecins Sans Frontières (MSF) provided vital humanitarian and medical assistance in 16 of the DRC's 26 provinces. Our services included general and specialist healthcare, nutrition, vaccinations, surgery, paediatric and maternal care, medical and psychological support for victims of sexual violence and vulnerable people, as well as treatment and prevention activities for HIV/AIDS, tuberculosis (TB) and cholera. In 2020, we also responded to the DRC's largest measles epidemics, two simultaneous outbreaks of Ebola, in addition to COVID-19, which had claimed 591 lives by the end of the year.

COVID-19

The impact of the pandemic was felt in all of MSF's 14 projects and 28 emergency interventions in the DRC. In the capital, Kinshasa, the city hit hardest by the disease, emergency support in Saint-Joseph hospital was offered between April and September. In addition, our teams launched a campaign on Facebook to address the lack of information that had led to mistrust, rejection, and sometimes violent reactions towards medical staff. In the provinces where we run regular projects, facilities were adapted to ensure continuity of care, including for the 2,093 patients at the MSF-supported Kabinda hospital, which is dedicated to the treatment of advanced HIV/AIDS and TB.

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Ebola

In the east, the tenth, and the biggest, Ebola outbreak in the country's history was declared over on 25 June. By then, it had infected 3,470 people and claimed 2,287 lives. MSF supported the response by providing care in treatment and transit centres, offering non-Ebola care, collaborating in the vaccination programme, and distributing health promotion information. When the eleventh outbreak was declared in Équateur province on 1 June, all responders knew from past experience that a high degree of decentralisation and strong logistical resources would be required, due to the widespread distribution of cases, accessibility and acceptance issues, and a strong preference for community-based healthcare. A decentralised model of care was gradually implemented, in which mobile teams were deployed to treat patients in difficult-to-reach areas. The joint response effort used the latest medical tools, increased laboratory capacity, and set up temporary isolation units at community level. By the time the outbreak was declared over, on 18 November, 118 people had caught the disease, and 55 had died — a 42.3 per cent mortality rate, which was significantly lower than the 66 per cent observed during the previous outbreak. In 2020, MSF treated 199 Ebola patients.

LEBANON

The arrival of COVID-19 and a massive explosion in Beirut dealt further blows to Lebanon's health system, already fragile following a year of economic, political, and social unrest.

In August, a huge explosion tore through the capital, Beirut, killing at least 200 people and destroying many homes and businesses. The blast resulted in a spike in COVID-19 cases as thousands of injured and traumatised people took to the streets to seek treatment for their wounds or search for missing family members, abandoning all precautionary measures. Médecins Sans Frontières (MSF) assisted residents of the devastated areas by providing medical care and mental health support, distributing hygiene kits, and installing water tanks.

COVID-19 spread from September and overwhelmed the healthcare system. A series of lockdowns further aggravated the economic crisis. As the number of cases increased, we transformed our hospital in Bekaa Valley into a COVID-19 facility and supported an isolation centre in Sibliin, in the south of the country. In Elias Haraoui in Zahle, we adapted and expanded our activities in the emergency room to ensure effective triage of patients. Our teams also carried out COVID-19 testing and health promotion activities in several locations across Lebanon.

Preventing the pandemic from disrupting other essential health services was of fundamental importance to our teams in Lebanon. During the year, we kept existing activities running, to ensure access to free, high-quality healthcare for vulnerable people in need of medical or humanitarian support, such as Syrian refugees — there are over a million in the country. We ran reproductive health services and maternity centres in south Beirut and Aarsal, and offered general and intensive care, including vaccinations and treatment for children with thalassemia, an inherited blood disorder. Mental health support and care for non-communicable diseases were also available in our projects.

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NIGERIA

Médecins Sans Frontières continued to assist people affected by conflict and displacement across several states in Nigeria, while maintaining a range of general and specialist healthcare programmes.

Benue and Rivers states

In 2020, the number of people displaced by violent clashes between farmers and herdsmen over land continued to rise. By the end of 2020, an estimated 197,000 had fled their homes. Around half of them live in official camps in and around the state capital, Makurdi. In 2020, MSF supported the health authorities by running a range of services in the camps, including general, reproductive, and mental healthcare, nutritional support, health education, treatment for victims of sexual and gender-based violence and vaccinations. We also assisted with the response to outbreaks of cholera and yellow fever and improved water and sanitation facilities. When COVID-19 arrived in Benue, we triaged suspected patients and organised referrals to public facilities. In two clinics in Port Harcourt, Rivers state, we offered comprehensive healthcare to victims of sexual violence, including prophylaxis for HIV and other sexually transmitted infections, vaccinations for tetanus and hepatitis B, emergency contraception and psychological and social support.

COVID-19 response

MSF offered support to several isolation facilities opened by the Ministry of Health across the country. We also reinforced infection prevention and control measures and adapted the triage and patient flow systems in our facilities to ensure the continuity of activities.

In Kano state, where COVID-19 led to the closure of many health facilities, we conducted consultations in two general healthcare centres from June onwards, whereby nearly 50% of consultations were for malaria.

SOUTH SUDAN

Two years after the signing of a peace agreement, and despite the formation of a unity government, the situation in South Sudan remains fragile.

South Sudan was hit by multiple emergencies in 2020, including escalating violence, COVID-19, severe flooding, and high levels of food insecurity. A total of 7.5 million people – around two-thirds of the population – needed humanitarian assistance.

Médecins Sans Frontières (MSF) responded to the urgent medical and humanitarian needs, while ensuring essential healthcare services continued in the 16 projects MSF run in the country.

Increased violence and fighting

There were repeated outbreaks of intense fighting, some lasting for months at a time, across South Sudan in 2020. Between January and October, more than 2,000 civilians were killed – including a South Sudanese member of staff – and tens of thousands of people were displaced.

Brutal fighting forced our teams to suspend medical activities in Pieri for two days in May. In June, we suspended activities in Pibor after most of our staff sought safety in the remote bush area. When violence broke out again in August, we launched an emergency response, before closing the project in December.

COVID-19 response

As the COVID-19 pandemic spread globally in early 2020, concerns that an outbreak would exacerbate an already dire humanitarian situation led MSF to integrate COVID-19 measures and new activities into all existing projects across the country, and start dedicated projects in Juba and Malakal teaching hospitals. In Juba, we focused on strengthening infection prevention and control measures in health facilities, including the teaching hospital, and the national public health laboratory, the country's primary testing facility. Our teams also trained healthcare workers, donated supplies, conducted health promotion activities and set up handwashing points in several public locations.

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Directors report (continued)

Refugees and internally displaced people

In July, UNMISS announced it would begin to hand over the five Protection of Civilian (POC) sites in the country to the national government. In Bentiu and Malakal POCs, where MSF manages hospitals, the process had not yet started. However, in Bentiu, patients and community members voiced concerns to our staff about their safety once the UN is no longer protecting the site.

In both POCs, our teams continued to treat conditions caused mainly by the living conditions, including malaria, diarrhoeal disease, hepatitis E, cholera, typhoid fever, trachoma, and skin infections, and call for improved water and sanitation.

Mother and Childcare

We offered paediatric and maternal healthcare throughout the year at Aweil state hospital, which serves around 1.3 million people. In October, we supported the health ministry's response to a seasonal peak in malaria, with rapid diagnostic tests, medication, and supervision at the hospital and in general healthcare centres.

SAR / LIBYA

In 2020, despite major obstructions to operating in the central Mediterranean, Médecins Sans Frontières (MSF) continued search and rescue operations at sea, assisting people on the move along the world's deadliest migration route. On board the Ocean Viking search and rescue ship, our team provided 1,144 medical consultations.

For thousands of migrants, refugees and asylum seekers who find themselves trapped in Libya along their journey, fleeing across the Mediterranean Sea is the only available way out of an endless circle of violence and abuse. In 2020, the COVID-19 pandemic – which prompted the closure of borders and the suspension of resettlement, relocation, and repatriation mechanisms – further reduced their alternatives.

Meanwhile, on the other side of the Mediterranean, European states continued to abdicate their responsibilities, while co-opting the Libyan coastguard to police the sea and take people back to extremely unsafe places.

Despite a hostile context, with administrative and procedural roadblocks in Italian ports that significantly reduced the capacity of NGOs to conduct lifesaving missions at sea in 2020, MSF remained committed to providing medical and humanitarian assistance to people rescued from overcrowded, unseaworthy dinghies. Until April, an MSF team worked on board the *Ocean Viking*, in partnership with *SOS MÉDITERRANÉE*.

In early August, we relaunched operations with our new partner Sea-Watch, on board the *Sea-Watch 4*, where we managed the clinic, until September, when the ship became the fifth humanitarian rescue vessel grounded by the Italian authorities during the year.

At sea, we treated patients for respiratory infections, hypothermia, dehydration, and seasickness. Many also had burns resulting from prolonged contact with fuel and saltwater, or skin infections caused by terrible hygiene conditions in their places of captivity. Some were suffering from the consequences of violent trauma, neglected wounds and sexual violence.

Although most of the people we assisted were originally from African countries, some had travelled from the Middle East or Asia. Some had attempted the crossing numerous times and even survived shipwrecks, only to be intercepted at sea and forced back to Libya, by the Libyan coastguard; there, many faced additional atrocities.

In 2020, MSF rescued 1,072 people at sea. Based on what our teams witnessed and experienced first-hand at sea, we denounced the deadly consequences of European migration policies, while tirelessly continuing to advocate a more humane response.

Médecins Sans Frontières

(Company limited by guarantee)

Directors report (continued)

In war-torn Libya during 2020, refugees, asylum seekers and migrants were left even more vulnerable as armed conflict escalated and COVID-19 spread across the country.

Although some detention centres closed in 2020, thousands of men, women and children remained held in overcrowded, unsanitary conditions with little access to healthcare, insufficient food and drinking water, and no possibility of physical distancing. Médecins Sans Frontières continued to provide medical and mental healthcare in detention centres in Tripoli, Khoms, Zliten, Zuwara and Zintan. Our teams also worked to improve access to water and other basic services, reinforce COVID-19 infection prevention measures and refer the most vulnerable cases to protection agencies.

Throughout 2020, refugees and migrants were subjected to numerous violent attacks, for example at disembarkation points where the Libyan coastguard forcibly returns those who try to flee. On 28 July, our teams responded with medical and physiological care after a shooting at a disembarkation site in Khoms that left three teenagers dead.

Tuberculosis (TB) care is another focus of our activities in Libya. Our teams work in three TB facilities: two in Tripoli and one in Misrata, a 17-bed clinic that MSF opened in March.

SYRIA NORTH

By the end of 2020, over 11 million people in Syria needed humanitarian assistance. Thousands have been killed or wounded in a war that is still raging after 10 years.

Médecins Sans Frontières (MSF) continues to operate in Syria but our activities are limited by insecurity and access constraints. In areas where access could be negotiated, our teams ran or supported hospitals and health centres and provided healthcare in displacement camps. Where no direct presence was possible, we maintained our distance support, comprising donations of medicines, medical equipment, and relief items; remote training of medical staff; technical medical advice; and financial assistance to cover health facilities' running costs.

Northeast Syria

The Turkish military intervention, alongside allied Syrian armed opposition groups, had a severe impact on the people of northeast Syria. Many were killed, wounded, or displaced as a result of this escalation in violence, and MSF had to evacuate teams from several projects.

Many health facilities have ceased to function in the northeast and those that remain open are unable to respond to all the needs. The closure of Al-Yarubiyah border crossing point (which was part of the UN cross-border aid mechanism for Syria) in July further compounded the dire healthcare situation, as it prevented vital assistance from reaching the country from Iraq.

More than 700,000 people are estimated to be internally displaced in northeast Syria. The majority of them are significantly dependent on humanitarian assistance and live in overcrowded and unsafe conditions, with poor access to water and sanitation and low vaccination coverage.

At the beginning of 2020, we handed over activities at a general healthcare clinic we supported in Tel Kocher to the local health authorities.

We continue to run an inpatient nutrition centre and a tent-based wound care programme in Al-Hol camp. According to the UN, the overcrowded camp now houses some 62,000 people. They are Syrians, Iraqis or third country nationals and are contained in the camp by local security forces. Eighty per cent of them are women and children and most were displaced from the Islamic State group's last stronghold in Deir ez-Zor governorate. In July, we opened another clinic in the camp, providing general healthcare, including a stabilisation room for emergency cases. In addition, we conducted hygiene and health promotion activities and work to improve water and sanitation.

Médecins Sans Frontières

(Company limited by guarantee)

Directors report (continued)

MSF also supports Raqqa national hospital and Mishlab health centre with medical supplies and salary incentives and assists local health authorities with routine vaccinations across 12 locations in Kobanê/Ain Al-Arab. In the cold winter months, our teams distributed blankets, mattresses, and floor mats to 2,300 internally displaced families.

Since the start of the COVID-19 pandemic, MSF has been part of the humanitarian taskforce, chaired by the local health authorities in northeast Syria. We provided support to Hassakeh national hospital by introducing surveillance measures, improving the identification and management of patients with the virus, setting up patient flow and triage processes and infection prevention and control measures, and conducting training on how to use PPE. We also established a 48-bed isolation ward inside the facility. Later in 2020, we handed over these activities to the local health authorities and started supporting another COVID-19 treatment centre in Washokani, outside Hassakeh town.

Meanwhile, our teams identified and supported measures to protect 1,900 people in Al-Hol camp who were particularly vulnerable to COVID-19, such as patients with diabetes, hypertension, asthma or heart conditions.

During the year, in response to continuing issues with water supply in Hassakeh province, MSF trucked in water to Al-Hol and other camps for displaced people, as well as nine neighbourhoods in Hassakeh city. At the end of the year, we continued to carry out assessments in the region, looking at the health and humanitarian needs of people living in remote, socially and economically excluded areas, informal settlements and camps.

YEMEN

Although the COVID-19 pandemic hit Yemen hard in 2020, it was just one of many crises unfolding in the country, still at war after five years.

The conflict in Yemen showed no sign of abating, despite the rampant spread of COVID-19 in the country. More people than ever before were left without healthcare, as many of the last parts of the already crippled healthcare system stopped functioning during the outbreak.

Restrictions by the local authorities on the work of aid organisations further complicated our work, and healthcare facilities and workers continued to be attacked, particularly in Taiz City. Many civilians were killed or injured in shelling, air raids or shootings.

Despite these challenges, Médecins Sans Frontières (MSF) continued to run 12 hospitals and health centres and support 13 others in 13 governorates across the country.

COVID-19

The potential for COVID-19 to devastate Yemen was evident from the beginning: a country fragmented by fighting, with a collapsed health system and a population too poor to simply stop working and stay at home. There was also a widespread reluctance to believe that the virus was real, or a threat to Yemen.

MSF immediately began working with the health authorities across the country. We supported Al-Amal hospital in Aden and Al-Kuwait hospital in Sana'a, the main treatment centres in the two biggest cities. We also opened smaller treatment centres in Ibb, Haydan, Khamir, and assisted screening in Abs and Hajjah. In May, we took over the management of Al-Amal, and in June opened treatment centres in Al Gamhuriah hospital in Aden and Sheikh Zayed hospital in Sana'a. We also put in place prevention measures in all our regular projects so that they could continue to offer essential healthcare.

The first case of COVID-19 was officially confirmed in Yemen on 10 April, although rumours of cases had been circulating before then. Testing remained extremely limited throughout the country and the health authorities in areas controlled by Ansar Allah decided to not release publicly the results of tests.

Médecins Sans Frontières

(Company limited by guarantee)

Directors report (continued)

What we saw spoke for itself, however: at the end of April many people were already sick, and by May, the situation was catastrophic, particularly in Aden, with a surge in deaths. Fear of the virus was widespread, and people were hesitant to come to hospital. Many patients arrived too late for our teams to save them.

We also saw that many other hospitals and health facilities had shut their doors as their staff feared the virus and lacked personal protective equipment. Yemenis who already had very few options for accessing healthcare were therefore deprived of their last remaining chances to get lifesaving treatment. The number of cases appeared to reduce sharply during summer, and by September, we had handed over all our major activities to the local health authorities. However, we continued training and other activities in preparation for a potential second wave.

Despite the heavy toll that COVID-19 took on Yemen, the number of air strikes and active frontlines reported increased. Our teams across the country offered surgical care for the wounded, and in 2020 built a new operating theatre in Haydan, in the far north of Sa'ada. Our teams in Taiz, Hodeidah and Mocha also witnessed dramatic upsurges in fighting that sent many wounded people to us for lifesaving treatment. In Marib, also the scene of active conflict, we provided general healthcare to marginalised people.

Caring for mothers and their newborn children remained a priority for us, for example in Abs hospital, where we frequently assisted with more than a thousand births every month, and at our mother and child hospital in Taiz Houban. Our teams in Hodeidah saw how the fighting there further limited people's access to care for snakebites and diseases such as malaria and dengue.

Reserves policy

The policy approved by the directors is to maintain the unrestricted reserve at an amount equivalent to at least four months of budgeted expenditure. The unrestricted reserve at 31 December 2020 stood at €1.386 million which, in the opinion of the directors, is sufficient to cover budgeted expenditure for more than four 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 2020 MSF received pro bono assistance from a leading digital marketing agency worth €100,000, for which the directors are very grateful.

Strategic planning

MSF Ireland has a new "Strategic Direction" for the period 2020 – 2023, which was developed in conjunction with MSF UK and is the first joint strategic plan for MSF UK/ IE, developed by teams across both offices. MSF Ireland had 8 overall strategic objectives for 2020, focusing on; 1) HR systems for retention and career progression of staff; 2) Safeguarding policies and procedures; 3) engagement regarding Associative life; 4) Advocacy strategy; 5) technology and systems to improve engagement with supporters; 6) a new integrated Brand campaign; 7) a Dublin-based shared service for MSF UK/IE and 8) active investment in supporting a greener office environment. Objectives 3, 6 and 8 were seriously delayed due to Covid / remote working and objective 7 was put on hold for further consideration in view of new ways of working as a consequence of Covid. The other objectives were either completed in total or as planned for the year.

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 IE, 9-11 Upper Baggott St, Dublin 4.

Médecins Sans Frontières

(Company limited by guarantee)

Directors report (continued)

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

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

Company law requires the directors to prepare financial statements for each financial year. Under that law they 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/period]. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

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

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 auditor is aware of that information. In so far as they are aware, there is no relevant audit information of which the Company's statutory auditor is unaware.

Médecins Sans Frontières

(Company limited by guarantee)

Directors report (continued)

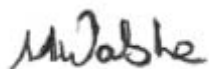
Political and Charitable contributions

The Company made no political or charitable contributions or incurred any political expenditure during the year (2019: €Nil).

Approval of financial statements

The directors approved the financial statements on 28 April 2021.

On behalf of the board:



28 April 2021

Michelle Walshe
Director



28 April 2021

Aidan Stacey
Director



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

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Médecins Sans Frontières ("the Company") for the year ended 31 December 2020 set out on pages 21 to 36, which comprise 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* issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the financial statements give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2020 and of its result for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- the financial statements have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

Conclusions relating to going concern

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

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



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

Report on the audit of the financial statements (continued)

Other information

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

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

Based solely on our work on the other information undertaken during the course of the audit, 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.



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

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 15, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A fuller description of our responsibilities is provided on IAASA's website at <http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/Description-of-the-auditor-s-responsibilities-for>.

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

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

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

29 April 2021

Médecins Sans Frontières

(Company limited by guarantee)

Statement of Financial Activities For the year ended 31 December 2020

		2020			2019		
	Note	Unrestricted	Restricted €000	TOTAL	Unrestricted	Restricted €000	TOTAL
Income							
Donations and legacies	2	6,653	1,212	7,865	5,641	742	6,383
Charitable activities	3	683	-	683	657	-	657
TOTAL		7,336	1,212	8,548	6,298	742	7,040
Expenditure							
Fundraising costs	4	2,098	-	2,098	2,038	-	2,038
Charitable activities -							
Grants to Operational programmes	5	4,280	1,120	5,400	3,277	824	4,101
Other Charitable activities	6	1,130	-	1,130	1,047	-	1,047
COVID 19 Domestic Response	6	-	12	12	-	-	-
TOTAL		7,508	1,132	8,640	6,362	824	7,186
Net income/(expenditure) for the year		(170)	80	(90)	(64)	(82)	(146)
Fund balances brought forward at 1 January		1,556	4	1,560	1,620	86	1,706
Fund balances carried forward at 31 December		1,386	84	1,470	1,556	4	1,560

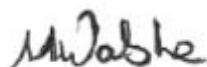
Médecins Sans Frontières

(Company limited by guarantee)

Balance Sheet As at 31 December 2020

	Note	2020 €000	2019 €000
Fixed Assets			
Tangible assets	11	<u>178</u>	<u>109</u>
Current Assets			
Debtors	12	1,052	710
Cash at bank and in hand	13	<u>2,783</u>	<u>1,695</u>
		3,835	2,405
Current Liabilities			
Creditors: Amounts falling due within one year	14	<u>(2,543)</u>	<u>(954)</u>
Net Current Assets		<u>1,292</u>	<u>1,451</u>
NET ASSETS		<u>1,470</u>	<u>1,560</u>
FUNDS	16		
Unrestricted		1,386	1,556
Restricted		<u>84</u>	<u>4</u>
		<u>1,470</u>	<u>1,560</u>

On behalf of the board 28 April 2021:



28 April 2021

Ms Michelle Walshe
Director



28 April 2021

Mr Aidan Stacey
Director

Médecins Sans Frontières

(Company limited by guarantee)

Cash Flow Statement For the year ended 31 December 2020

	2020 €000	2019 €000
Cash flow from operating activities	1,180	(39)
Cash flow from investing activities		
Purchase of Fixed Assets	(92)	(99)
	(92)	(99)
Increase/(decrease) in cash in the year	1,088	(139)
Cash balance at 1 January	1,695	1,834
Cash balance at 31 December	2,783	1,695

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

	2020 €'000	2019 €'000
Net expenditure	(90)	(146)
Depreciation charge	22	13
Increase in debtors	(341)	(144)
Increase in creditors	1,589	238
	1,180	(39)

Médecins Sans Frontières

(Company limited by guarantee)

Notes

Forming part of the financial statements

1 Accounting policies

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

These financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("FRS 102"). There have been no material departures from the standards. The presentation currency of these financial statements is Euro. All amounts in the financial statements have been rounded to the nearest €1,000.

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

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

Legal status of company

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

At 31 December 2020, there were 20 members whose guarantee is limited to €1 each. This guarantee continues for one year after individual membership ceases.

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

Measurement convention

The financial statements are prepared on the historical cost basis.

Going concern

The financial statements have been prepared on a going concern basis. In the opinion of the directors, no material uncertainty exists which may cast significant doubt on the company's ability to continue as a going concern. New risks brought about by the impact of the current Covid-19 pandemic are being continually assessed but are not envisaged to affect the company's ability to continue as a going concern.

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

Income recognition

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

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

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

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

Income from supply of staff to overseas projects

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

Legacies

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

Restricted and unrestricted funds

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

Basic financial instruments

Trade and other debtors/creditors

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

Cash and cash equivalents

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

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

Tangible fixed assets

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

- Computer hardware 3 years
- Computer software 4 years
- Furniture and equipment 5 years (term of lease)

Employee benefits

Defined contribution plans and other long term employee benefits

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

Taxation

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

Grants

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

Foreign currencies

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

Operating leases

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

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

2 Donations, legacies and similar income

	Unrestricted	2020 Restricted €000	TOTAL	Unrestricted	2019 Restricted €000	TOTAL
Regular donations	2,298	-	2,298	1,905	-	1,905
Income from appeals	3,176	977	4,153	2,086	399	2,485
Legacies	216	-	216	889	5	894
Charities and trusts	62	138	200	10	210	220
Companies and corporations	429	34	463	333	72	405
Other income	472	63	535	418	56	474
TOTAL	6,653	1,212	7,865	5,641	742	6,383

3 Supply of staff overseas

	Unrestricted	2020 Restricted €000	TOTAL	Unrestricted	2019 Restricted €000	TOTAL
Staff supplied to operational activities	683	-	683	657	-	657
TOTAL	683	-	683	657	-	657

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

4 Cost of generating funds

	Unrestricted	2020 Restricted €000	TOTAL	Unrestricted	2019 Restricted €000	TOTAL
Fundraising costs	1,992	-	1,992	1,995	-	1,995
Allocation of general support costs	106	-	106	43	-	43
TOTAL	2,098	-	2,098	2,038	-	2,038

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Notes (continued)

5 Charitable activities – operational grants

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

	Unrestricted	2020 Restricted €000	TOTAL	Unrestricted	2019 Restricted €000	TOTAL
Grants from other donations						
Afghanistan	500	-	500	300	-	300
Bangladesh	274	1	275	293	7	300
Burundi	985	-	985	-	-	-
DRC	494	6	500	350	150	500
High Seas – SAR	500	-	500	300	-	300
Jordan	-	-	-	-	1	1
Lebanon	266	28	294	-	-	-
Nigeria	380	-	380	500	-	500
South Sudan	249	12	261	686	14	700
Syria	230	22	252	260	10	270
Yemen	24	215	239	344	156	500
Sierra Leone	-	-	-	225	5	230
Mozambique – 'Idai'	-	-	-	19	481	500
10% OCA Social Mission Costs	378	-	378	-	-	-
COVID 19 Response	-	836	836	-	-	-
Total grants	4,280	1,120	5,400	3,277	824	4,101

	2020	2019
	€'000	
Grant recipient		
MSF Holland	3,780	2,871
MSF Belgium	1,620	1,230
TOTAL	5,400	4,101

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Notes (continued)

6 Other charitable activities

	Unrestricted	2020 Restricted €000	TOTAL	Unrestricted	2019 Restricted €000	TOTAL
Programmes						
COVID 19 Domestic Response	12	-	12	-	-	-
Supply of staff to operational projects						
Operational Staff	-	683	683	-	657	657
Operational Staff support	-	154	154	-	156	156
Allocation of general support costs	-	30	30	-	10	10
	-	867	867	-	823	823
Temoignage and advocacy						
Salaries, expenses and office costs	-	220	220	-	207	207
Allocation of general support costs	-	43	43	-	17	17
	-	263	263	-	224	224
TOTAL MSF CHARITABLE ACTIVITIES	12	1,130	1,142	-	1,047	1,047

7 Directors' remuneration

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

During the year, €0 was reimbursed for directly incurred expenses on MSF Ireland business for 4 trustees (2019: €8,611 for 4 trustees). Directors' expenses comprised principally the cost of travel and no such expenses were claimed in 2020 due to the COVID-19 pandemic.

8 Net movement in funds

	2020 €'000	2019 €'000
Net movement in funds for the year is stated after charging:		
Auditor's remuneration for statutory audit (inclusive of VAT)	13	13
Exchange losses/(gains)	(5)	55

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Notes (continued)

9 Staff numbers and costs

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

	<u>2020</u>	<u>2019</u>
Operational staff working overseas in MSF projects	17	19
Recruitment and support of operational staff	2	2
Fundraising	9	8
Témoignage & Advocacy	2	2
Support and governance	<u>2</u>	<u>2</u>
TOTAL	<u>32</u>	<u>33</u>

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

	<u>2020</u>	<u>2019</u>
Operational staff working overseas in MSF projects	40	49
Recruitment and support of operational staff	2	6
Fundraising	11	13
Témoignage & Advocacy	3	2
Support and governance	<u>4</u>	<u>4</u>
TOTAL	<u>60</u>	<u>74</u>

	<u>2020</u>	<u>2019</u>
	€'000	€'000
Wages & salaries	1,251	1,176
Social security costs	127	121
Pension costs	<u>112</u>	<u>101</u>
TOTAL	<u>1,490</u>	<u>1,398</u>

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Notes (continued)

9 Staff numbers and costs (continued)

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

	2020	2019
Between €60,000 and €70,000	-	1
Between €70,000 and €80,000	2	1

MSF Ireland operates a pay policy whereby the pay scale of the highest paid employee never exceeds 3 times the pay scale of the lowest paid employee other than part time employees and those based overseas. The costs associated with key management, excluding pension scheme contributions during the year was €79,787 (excluding PRSI €8,817 and Pension €7,979) (2019: €82,170 (excluding PRSI: €8,507, Pension: €7,768). The Executive Director is the only member of key management.

Included in total staff costs is an amount of €683,451 (2019: €657,000) reimbursed by other MSF sections. These staff costs, together with associated expenses, are shown as income and costs in the financial statements (see notes 3 and 6).

10 Taxation

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

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Notes (continued)

11 Tangible fixed assets

	Structural Alterations €000	Furniture and Equipment €000	Computer Hardware €000	Computer Software €000	Assets under construction - Eureka €000	TOTAL €000
Cost						
At beginning of year	5	3	65	13	86	172
Additions	-	1	-	84	6	91
Transfers	-	-	-	86	(86)	-
Disposals	-	-	-	-	-	-
TOTAL	5	4	65	183	6	263
Depreciation						
At beginning of year	4	-	53	6	-	63
Charge for the year	1	1	5	15	-	22
Disposals	-	-	-	-	-	-
TOTAL	5	1	58	21	-	87
Net book value						
At beginning of year	1	3	12	7	86	109
At end of period	-	3	7	162	6	178

12 Debtors

	2020 €'000	2019 €'000
Amounts due from MSF Entities	10	80
Other debtors – tax rebate & accrued income	835	591
Receivables	195	-
Prepayments	12	39
TOTAL	1,052	710

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

13 Cash and cash equivalents

	2020 €'000	2019 €'000
Cash at bank and in hand	2,783	1,695
Cash and cash equivalents per the cash flow statement	2,783	1,695

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Notes (continued)

14 Creditors; amounts falling within one year

	<u>2020</u>	<u>2019</u>
	€'000	€'000
Other amounts owed to MSF entities	2,436	701
PAYE/PRSI	29	25
Accruals	30	162
Creditors	<u>48</u>	<u>66</u>
TOTAL	<u>2,543</u>	<u>954</u>

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

15 Analysis of net assets

	<u>2020</u>			<u>2019</u>		
	Fixed Assets	Current Assets €'000	TOTAL	Fixed Assets	Current Assets €'000	TOTAL
Unrestricted funds	178	1,208	1,386	109	1,447	1,556
Restricted funds	-	84	84	-	4	4
TOTAL	<u>178</u>	<u>1,291</u>	<u>1,470</u>	<u>109</u>	<u>1,451</u>	<u>1,560</u>

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Notes (continued)

16 Reconciliation of restricted and unrestricted funds

	1 January 2020	Income	Expenditure	31 December 2020
	€'000	€'000	€'000	€'000
Unrestricted funds				
General fund	1,556	7,337	(7,507)	1,386
	1,556	7,337	(7,507)	1,386
Restricted funds				
Bangladesh	-	1	(1)	-
DRC	-	6	(6)	-
Iraq	1	-	-	1
Jordan	-	-	-	-
Lebanon	-	28	(28)	-
Pakistan	1	-	-	1
Philippines	2	-	-	2
South Sudan	-	12	(12)	-
Syria	-	22	(22)	-
Yemen	-	295	(215)	80
Sierra Leone	-	-	-	-
COVID 19 Response	-	848	(848)	-
Subtotal	4	1,212	(1,132)	84
TOTAL FUNDS	1,560	8,549	(8,639)	1,470

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 2020, other than lease commitments in respect of land and buildings.

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

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Notes (continued)

17 Commitments and contingencies (continued)

	<u>2020</u>	<u>2019</u>
	€'000	€'000
No later than one year	70	70
Later than one year and not later than five years	<u>280</u>	<u>280</u>
	<u>350</u>	<u>350</u>

The amounts charged to the income and expenditure account with respect to these contracts in 2020 was €60,566 (2019: €68,000).

18 MSF sections

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

Other MSF sections are listed below:

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

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Notes (continued)

18 MSF sections (continued)

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

Transactions with other MSF sections consist of the following:

- Institutional funds transferred for operational programmes (see note 6).
- Other arrangements related to recharged costs – see notes 4 and 9.
- Amounts due from and to other MSF entities are disclosed in notes 12 and 14 respectively.

19 Accounting estimates and judgements

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

20 Post balance sheet events

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

21 Related Parties

Colin Herrman (MSF UK Trustee) was co-opted to the Irish Board in 2017 and stepped down from the Board in June 2020. Sam Turner (MSF UK Trustee) was co-opted to the board in September 2020.

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

22 Approval of financial statements

The directors approved the financial statements on 28 April 2021.