



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

**Directors' report and  
financial statements**

**Year ended 31 December 2023**

Company Number: 464033

CRA: 20069360  
CHY: 18196

Médecins Sans Frontières  
(Company limited by guarantee)

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**Médecins Sans Frontières**  
**Year ended 31 December 2023**

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**Directors and other information**

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

Dr Eve Bruce – Chair  
Dr Laura Heavey  
Ms Michelle Walshe – Treasurer (outgoing 25 Oct 2023)  
Mr Aidan Stacey  
Dr Mohammed Tariq Ali (Co-opted UK Board)  
Ms Eibhlin Byrne (appointed 25 Jan 2023)  
Ms Hermon Tsegay (appointed 25 Jan 2023)  
Mr Joe Quinn – Treasurer (appointed 25 Oct 2023)  
Dr Peter Garrett (appointed 6 Dec 2023)

**Company Secretary** Isabel Simpson (Executive Director)

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

**Auditor** Mazars  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2

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

**Solicitors** A & L Goodbody  
North Wall Quay  
Dublin 1

**Legal status of company**

Médecins Sans Frontières is a company registered in Ireland (number 464033) and with charity registration number 20069360. The company is a public benefit entity. The company is limited by guarantee and has no share capital.

On 31 December 2023, there were 22 members whose guarantee is limited to €1 each. This guarantee continues for one year after individual membership ceases.

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

**Other names & styles**

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

## **Directors' Report**

The directors present their directors' report and audited financial statements for the year ended 31 December 2023.

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

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

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

MSF is a voluntary organisation. Each year, more than 3,000 doctors, nurses, logistics specialists, engineers and other professionals of all nationalities leave on project assignments and work closely with thousands of locally hired staff.

The MSF Ireland office was set up in April 2006 and functions for operational purposes as a branch office of MSF UK. The office is currently staffed with 14 full-time employees and 3 part-time employees; comprising of an Executive Director, Senior Manager Communications & Advocacy, Press Officer, Head of Fundraising, Major Gifts Manager, Individual Giving Manager, Digital Marketing Coordinator, HR Business Partner (Office), HR & Recruitment Manager (Field), Data Insights Coordinator, Data Assistant, 2 Supporter Services Assistants, Senior Manager Finance & Governance (0.64 FTE), Finance Assistant (0.53 FTE), HR & Recruitment Administrator and Office Administrator (0.53 FTE). In addition, there are two paid interns working with Major Gifts and Digital Marketing and 6 host contracts from other MSF sections: an Epidemiologist from the Manson Unit in MSF UK; the SIMM Project Technical Referent with MSF Canada; a Communications Advisor with OCA (Operational Centre Amsterdam); a Digital Designer with OCB (Operational Centre Brussels), a Laboratory & Pharmacy Coordinator with Epicentre, OCP (Operational Centre Paris) and an Operations Assistant with OCA. 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). Ms Eibhlin Byrne and Ms Hermon Tsegay were appointed to the Board on 25 January 2023. Ms Michelle Walshe stepped down as Treasurer on 25 October 2023 and Mr Joe Quinn was appointed as the new Treasurer on 25 October 2023. Ms Walshe remains as a Board Member into 2024. Dr Peter Garrett was appointed as a Board Member on 6 December 2023.

During 2023, seven Board meetings were held and Directors attended either in-person or by video link. Three Directors attended all 7 (100%) meetings, one Director attended 6 (86%) meetings, two Directors attended 5 (71%) meetings, one Director only attended 3 (43%) meetings. The two Directors appointed towards year end, each attended one meeting.

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

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

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

### **The Charter of Médecins Sans Frontières**

- Médecins Sans Frontières provides assistance to populations in distress, to victims of natural or man-made disasters and to victims of armed conflict. They do so irrespective of gender, race, religion, creed, or political convictions.
- Médecins Sans Frontières observes neutrality and impartiality in the name of universal medical ethics and the right to humanitarian assistance and unhindered freedom in the exercise of its functions.
- Members undertake to respect their professional code of ethics and maintain complete independence from all political, economic, or religious powers.
- As volunteers, members understand the risks and dangers of missions they carry out and make no claim for themselves or their assigns for any form of compensation other than that which the association might be able to afford them.

### **International organisational structure**

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

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

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

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

### **Risk management**

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

Other operational and business risks are reviewed, particularly bearing in mind the unavoidable dangers faced by personnel recruited by the Irish office. All possible safeguards are put in place in the field to avoid any security incidents. The Board of Directors are responsible for reviewing the full Risk Register twice yearly and Risk is a standing item on the agenda at every Board meeting.

#### Top 5 risks and mitigating controls

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

##### Mitigating Controls -

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

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

##### Mitigating Controls -

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

- 3) If procedures to prevent breach of internal financial control mechanisms, including those in place to prevent fraud and error, are not enforced, or if there is a lack of awareness, there is the risk of human error, or malicious action, leading to a breach. This may result in a loss of funds, and a breakdown of relationships and trust in MSF.

##### Mitigating Controls -

- Reduce: Review of Finance Procedures manual for updates with new processes
- Reduce: PEM implemented by mid-2023 with training for users

- 4) Because of the public nature of MSF as a humanitarian organisation, and the prominence of MSF's brand and logo, there is a risk that malicious actors may attempt to impersonate MSF/MSF staff or misuse the MSF name or logo for personal gain, or to undermine the MSF brand, including through fraud in our name. This may result in damage to MSF Ireland's reputation and require additional resources to resolve.

##### Mitigating Controls -

- Reduce: Development or review of UK/IE anti-fraud policy in 2023
- Fallback: Codified escalation and communications plan in place
- Reduce: Formalise information governance around fraud in our name process and the incident log

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

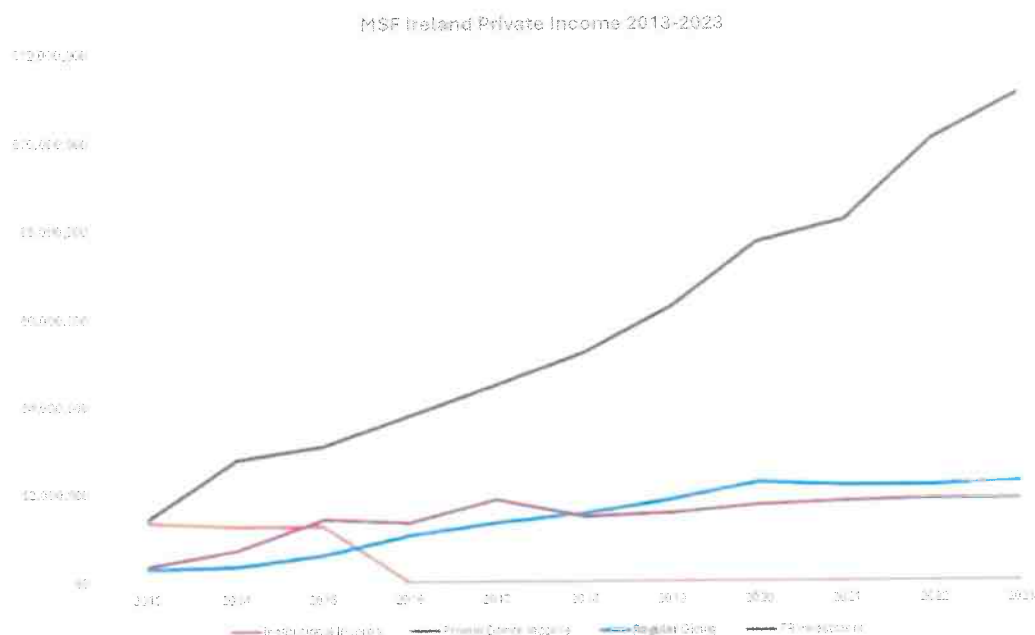
##### Mitigating Controls -

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

## Financial Review

### Income Analysis

MSF Ireland's primary source of income is private fundraising. In 2023 MSF Ireland had a total private income of €11.4 million (2022 - €10.2 million). This is an increase of 11% (€1.2 million) from 2022.



MSF Ireland has recognised continuing income growth in 2023, much of which was driven throughout the year by multiple high-level emergencies such as the Türkiye/Syria earthquake, conflict in Sudan, Morocco earthquake, floods in Libya and latterly the war in Gaza. Although we had anticipated a reduction in income in 2023, we closed the year with 28% increase on the income target. Unlike 2022, when we received two exceptional donations of €1 million, the highest single donations in 2023 were €400K and €200K respectively.

Raising private donations is critical to MSF Ireland's operational capacity, flexibility, and independence. MSF Ireland would particularly like to thank all our private donors for their continued generosity, which in 2023 has directly supported our medical activities in Afghanistan, Bangladesh, Chad, Democratic Republic of Congo, Ethiopia, Haiti, Morocco, Myanmar, Nigeria, Occupied Palestinian Territories, South Sudan, Sudan, Northern Syria, Türkiye, and Ukraine.

Regular gifts by standing order and direct debit continue to be the core of MSF Ireland's financial growth and security and account for 21% of private income in 2023. These gifts enable MSF Ireland to deliver a regular flow of funds, which can be used according to need and are not reliant on high profile emergencies.



### **Financial Review (continued)**

Regular giving is the bedrock of MSF's financial independence and, in 2023 amounted to €2.3m (2022: €2.4m) which is a 4% decrease on the previous year. Marginally higher attrition rates, although still lower than average, were experienced in 2023. Door-to-door (D2D) fundraising activities resumed in January 2023, but after a 3-year gap due to the pandemic, it will take time to start to see significant results from this income stream. Recruitment of new D2D teams has been problematic due to a buoyant employment market in Ireland and there has been turnover of team members during the year.

Loyalty is a key goal of our fundraising work. In 2023, MSF Ireland maintained our commitment to send relevant and timely information to our supporters and provided reports on how funds are spent. This is part of our Supporter Promise, which includes commitments not to share the personal data of supporters with other organisations.

During 2023, we launched Emergency Appeals for the earthquake response in Türkiye/Syria and the Gaza Emergency Regional Fund. With the introduction of the new international Emergency Fundraising policy, the launch and implementation of emergency appeals has been streamlined, with clear targets established for each MSF entity. This has guided our approach and direction of integrated emergency appeals in 2023. Overall appeals and campaigns accounted for 48% (€5.4m) of total private income for 2023, with an increase of 43% (€1.7m) from the previous year.

A number of bequests through legacies and gifts through Trusts were received in 2023, totalling €749k. Trusts have decreased from last year, when we had the exceptional gifts, but we have received from at least one new Trust in 2023 and we are in an ongoing process with another which we hope will be realised in 2024. Fundraising investment in legacies continues to be viewed in the longer-term perspective and continues to be a focus of new growth within Ireland.

The performance of material fundraising activities against the fundraising objectives set are monitored monthly, comparing actual fundraising income against monthly targets. Fundraising performance is discussed at each board meeting as part of the financial review. Particular attention is paid to the level of Regular Giving received monthly to monitor attrition levels. In Fundraising we were temporarily affected in 2023 by the sudden closure of the creative agency that we had worked with for several years. It took time to identify and establish a relationship with a new creative agency, but by year end they were already producing strong and on-brand creative for us. Regular Giving will continue to be a priority focus for us moving into 2024, as D2D becomes more established and new Digital platforms enhance regular giving.

### **Expenditure Analysis**

The statement of financial activities shows the analysis of charitable expenditure between the cost of raising funds, grants to operational programmes and other charitable activities. Our total expenditure for the year was €11.8m which represents a €1.9m (19%) increase over 2022. This increase in expenditure primarily relates to the increased grants to Operational programmes of €1.2m in 2023, additionally increased investment in fundraising and staff salary benchmarking. Income in 2023 was highly driven by the multiple emergencies throughout the year and in particular the war in Gaza, therefore MSF Ireland expects to decrease the level of grants to operational programmes in 2024, attributed to the forecasted decrease in 2024 income. Fundraising costs and other charitable activities costs (operational costs, témoignage, and advocacy costs) are expected to stay at relatively the same level in 2024.

### **Raising Funds**

Spend on raising funds of €2.5m continues to represent 21% of total expenditure. This is within the expected range. MSF Ireland does not receive any governmental or institutional funding, therefore wholly relies on private funds raised. The cost of this is reflected in the fundraising expenses related to information sharing events, publications, mailings, and campaign advertising. The fundraising expenses include an allocation of support costs.

## **Expenditure Analysis (continued)**

### Grants to Operational programmes

MSF Ireland made grants of €7.97m in 2023, split 66%/34% between Operational Centre Amsterdam and Operational Centre Brussels. The slight deviation in the split (usually 70%/30%) was due to restricted funds for the Gaza emergency, which could only be allocated to OCB as OCA are not operational in Occupied Palestinian Territories. Additionally, a small exceptional grant of €55,000 was allocated to Operational Centre Barcelona (OCBA). This was a Trust donation restricted for Morocco (earthquake response) and OCBA were the only OC able to utilise this donation for Mental Health activities in Morocco. However, the project in Morocco was a short-term intervention and €15,000 of this donation was re-purposed to be used in the Chad emergency intervention, with the donor's permission.

The 2023 grant provided support to MSF projects in Afghanistan, Bangladesh, Chad, DRC, Ethiopia, Haiti, Morocco, Myanmar, Nigeria, Occupied Palestinian Territories, South Sudan, Sudan, Northern Syria, Türkiye, and Ukraine.

The grants account for 68% of total expenditure. It should be noted that all restricted Ukraine funds, held in reserves from 2022, were distributed in 2023 as part of the OCB grant.

### Charitable activities

Other charitable activities account for 11% of total expenditure and relate to operational office staff, including HR for both field and office staff, and communications expenses. These costs have increased in 2023, partly due to an increase in HR staff and finance staff costs as a result of salary benchmarking.

## **Reserves policy**

It is MSF Ireland's policy to maintain a prudent level of reserves to enable the organisation to deliver on our commitments and mandate and to ensure that we manage financial, governance and operational risks. An adequate and working reserves policy provides essential accountability to our donors and assures them that MSF Ireland's activities are sustainable. The reserves policy approved by the directors is to maintain the unrestricted reserve at an amount equivalent to 4 months of budgeted expenditure. The unrestricted reserve on 31 December 2023 stood at €2.4m (inclusive of a large tax refund receivable of €1.4m) which, in the opinion of the directors, is sufficient to cover budgeted expenditure for four months (or equivalent to €985k). Grant expenditure is not included in the target reserves assessment.

Restricted reserves pertain to the cumulative balance of restricted income received less restricted grants issued. The aim is to distribute all restricted income in the form of restricted grants in the current year it is received, albeit this is not always possible. At the end of 2023, the majority of restricted income was included in the 2023 grant allocation and restricted funds remaining are minimal and for countries that were not supported in 2023 (e.g. Yemen).

## **Financial Position**

Assets and liabilities at the reporting date were €3.7m (2022: €2.9m) and €1m (2022: €687k), respectively. Net assets held at the reporting date were €2.7m (2022: €2.2m). The increase in 2023 is attributed to the increased tax refund receivable.

## **Grant making policy**

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

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

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

## **GDPR**

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

## **Responsible behaviour and safeguarding**

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

We continue to increase awareness across MSF of these processes, to make sure that all staff know how to access them, and to ensure that those targeted and whistle-blowers who register complaints always feel protected. This has included training, project visits, briefings, and internal staff regulations. 'Speak Up, Speak Out' courses have been updated and moved online to provide safeguarding awareness to office and project staff. There are two dedicated "Focal persons" within MSF Ireland, who can be contacted as a first point of access for safeguarding issues. Alternatively, there are dedicated email addresses for Safeguarding Trustees, on both the UK and Irish Boards, available to all staff as a confidential method of reporting issues or complaints in the first instance. No issues or complaints were raised during 2023. The international leadership bodies within MSF remain committed to fight abuse and ensure there is no tolerance for such behaviour throughout the organization. All MSF UK and Ireland staff are obliged to adhere to the OCA Code of Conduct. In addition to the Safeguarding Focal Points, two staff members from MSF Ireland have completed training as Mental Health First Aiders in 2023.

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

## **Appointment of Board members**

The appointment of Board members is carried out in line with Sections 8 and 12 of the Articles of Association contained within the MSF Constitution and the MSF Ireland Board Composition Policy (reviewed 2023). New Board members are appointed following recommendation and co-opted vote by sitting Board members.

Candidate recommendations are made through a recruitment procedure of application, selection, and

interview by a panel of sitting Board members. A vote to appoint new members is then taken by the full MSF Ireland Board and appointment entered in minutes of meeting.

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

### Strategic planning

The joint "Strategic Direction 2020 - 2023" for MSF UK /Ireland, continued throughout 2023 and has now been extended by two years to cover the period 2020 - 2025. This extension is largely due to the disruption caused by the pandemic restrictions, when activities had a limited focus on maintaining "business as usual" during the period when the office was closed, and all staff were working remotely. This caused an overall delay in moving forward on objectives in the current Strategic Direction and in some cases with objectives being revised, postponed, or cancelled completely. In 2023, a refresh of the MSF UK/IE Strategic Direction was carried out and a separate 5<sup>th</sup> pillar was included for both MSF UK and MSF Ireland, to demonstrate "Supporting MSF's Humanitarian Action". This new pillar comprises the main elements of MSF Ireland's Strategic Direction through the core functions of International Staffing, Fundraising, Communications and Advocacy.

MSF Ireland had 4 strategic objectives under this pillar for 2023:

- 1) **International staffing:** supporting MSF's humanitarian medical activities through sourcing quality medical and non-medical staff, with profiles appropriate to operational needs.
- 2) **Fundraising: refreshing the fundraising strategy** to optimise our activities, including emergencies, while maximising the potential of the Irish market to raise at least €9.3m in grants for the MSF movement by the end of 2025.
- 3) **Communications: growing MSF Ireland's brand** and identity through impactful communications strategies and initiatives, including Fundraising content, which target existing and new audiences.
- 4) **Advocacy: positively impacting humanitarian/medical issues** which have significance in the Irish political and cultural context.

### International Staffing

International recruitment produced increased results in 2023, with a total of 24 International Mobile Staff (IMS) departures - this is a 26% increase in departures from 2022 (19 in 2022). There were 7 first mission departures, which accounts for 29% of total departures and is just under the target of 30%. Matching first departure candidates with suitable posts continues to be a challenge, and although we had a good ratio of first mission versus experienced departures, the global number of positions open to first mission applicants continues to be less than the candidates available.

Medical and paramedical profiles accounted for 25% of departures (47% in 2022) and 21% of departures were to coordination posts (16% in 2022). On return to Ireland, 100% of international staff (94% in 2022) were de-briefed and advised on the career management process.

Departures per Operational Centre had slightly less distribution than in previous years, with OCA accounting for 88% of the total, OCB 8%, and Operational Centre Paris (OCP) 4%. We had no departures with Operational Centre Geneva (OCG) or Operational Centre Barcelona and Athens (OCBA).

The HR team in the Irish office continues to manage all technical portfolios and are striving towards continual strengthening of the Irish international mobile staff pool to better align with shifting needs from the overseas projects.

Twelve new candidates were admitted to the register (pool), out of a total of 13 candidates interviewed. In total, 28 completed applications were received in 2023 - only 46% were interviewed and 43% of admitted to the pool. This still indicates a high number of rejections, but with decreasing posts available and more MSF

entities recruiting, the admission criteria have become more rigorous. The Irish international mobile pool currently stands at approximately 80 active staff.

Our recruitment strategy continues to build on identifying niche profiles, which are in demand by the OC's and contribute to our added benefit of providing quality staff who are appropriately matched to project positions. This is also demonstrated through the fact that we had no early returns of IMS in 2023.

Irish international staff are systematically informed about Learning & Development opportunities and the various contract schemes are open for all profiles to increase overall employee satisfaction and retention.

Ten IMS have attended trainings in 2023 - this is 42% of departures. Twenty-seven career development sessions were held for IMS in 2023.

The MSF associative life dimension in Ireland continues to be challenging in terms of engagement. We did have some international staff engagement at the two in-person public events that were held in Dublin during the year. International Mobile staff were also present in-person and online for the AGM held in June 2023.

### **Fundraising**

Fundraising results in 2023 are highlighted in the Financial Review section of the report. Strategically, there will be a new Fundraising Strategy and investment development plan established and approved by the Irish Board in autumn 2024. The new strategy will enable us to work towards achieving the strategic goal of least €9.3m in grants (€7.9m in 2023) for the MSF movement by the end of 2025.

### **Communications & Advocacy**

During 2023, MSF Ireland continued to raise awareness of the humanitarian crises in which MSF works, to promote the concerns and messages of the MSF movement and to bear witness in situations of conflict and great human suffering. To achieve this the Communications and Press team works with the Irish and international media to highlight MSF's messages and concerns from our humanitarian responses around the world. Through our press and media work we aim to provide timely, accurate and impactful press materials and stories and to facilitate visits of Irish media to MSF projects.

In 2023 the total mentions of MSF in the Irish media were 851 (456 in 2022), which represents an increase of 87% from 2022. This dramatic increase was largely driven by the unprecedented coverage, across all media streams, of MSF's response to the war in Gaza. This included over 49 high profile pitched interviews or stories in national media. During the year, RTE's online, radio and TV channels and The Irish Times (including multiple interviews, citations, letters to the editor, news features in print and online) have continued to provide the most significant coverage of MSF's work. Other Irish media outlets that featured interviews with MSF field team members and spokespeople during the year included the Irish Examiner, the Irish Independent, Sunday Business Post, The Journal, and Virgin Media news.

MSF's activities in the Gaza war dominated media coverage in the last quarter of 2023. Additionally, MSF's work in the multiple humanitarian emergency situations that occurred throughout 2023 were featured and included the Türkiye/Syria earthquakes, the war in Sudan, floods in Libya and the Morocco earthquake. The impact of EU migration policy continued to highlight concerns regarding the situation in Libya / Tunisia and the Central Mediterranean, where MSF Search and Rescue activities were ongoing throughout the year.

During 2023, we held two successful public engagement events in March and November. The event in March was held at the International Film Institute in Dublin and focused on a screening of the Noma documentary "Restoring Dignity", by the French filmmakers Claire Jeantet and Fabrice Catérini and produced by Inediz in collaboration with MSF. Following the documentary, a panel discussion was held with Dr Mark Sherlock (OCA), Dr Dymphna Kavanagh (Chief Dental Officer for Department of Health Ireland) and Claire Jeanet (OCA Noma Campaign and filmmaker) and Fidel Strub (Noma survivor and activist). The event was well attended and was held ahead of the World Health Assembly to raise awareness for the Noma campaign and its inclusion on WHO's list of NTDs.

The second event in November, was held in the Museum of Literature Ireland in Dublin and focused on MSF's work in the conflicts in Gaza and Sudan. Kate Nolan (Deputy Ops Director OCBA) and Isabel Simpson (Executive Director MSF Ireland) were the panel speakers for this event. Again, it was very well attended with an extremely engaging audience and a very interactive question session following the presentations.

The Irish Charity Engagement monitoring report for Winter 2023, indicated trust within the sector had remained stable during the year, and the public are hearing positive or neutral impressions about charities. MSF scored 75% for Trust (72% average in 2022) with a gradual year-on-year increase. MSF had the second highest score for Trust, with only the Irish Red Cross scoring 1% higher.

Prompted awareness scores for the brand name Médecins Sans Frontières/Doctors without Borders has increased to 71% (67% in 2022). This increase can be attributed in part to the high profile we have experienced since October 2023 with the Gaza war. In addition, 49% of those interviewed said they had heard of or probably heard of our Gaza Emergency campaign. We anticipate we may see further increase in these scores in the Spring 2024 survey.

Advocacy and lobbying continued throughout the year, with the main highlights listed below.

In March, a briefing was held (to coincide with our Noma public engagement event above) at the Department of Health with Dr Dymphna Kavanagh, CDO, to discuss further ways that Ireland can support the campaign for the inclusion of Noma on WHO's NTD list. Dr Kavanagh was extremely engaged and would encourage a statement from EU level to support the inclusion of Noma with WHO.

In follow up to the Noma campaign, in May the Chief Nursing Officer Ireland (on behalf of the Minister) delivered a statement at MSF's side-event on Noma (supporting inclusion of Noma on WHO's list of NTDs) in The Press Club, Geneva, as part of the World Health Assembly. Ministerial Health Delegates from Nigeria, Palestine, Ecuador, and Korea were also on the panel. The CNO Ireland was the only speaker from amongst the European countries that gave support to the Noma Campaign.

In April, we submitted a letter to An Tánaiste and Minister for Foreign Affairs and Defence, in response to the Irish Government's proposal to send an Irish Naval vessel as part of Operation Irini in the Mediterranean. As well as enforcing a UN arms embargo on Libya, Operation Irini was also mandated to train the Libyan Coastguards – an activity in which Germany had already refused to participate considering the well-documented human rights abuses carried out in returning migrants to Libya and their subsequent detention. The main calls in the letter were:

- Clarify the Irish Navy's role in Operation Irini and its planned scope of operations before, during and after the reported seven-week period, from June 2023, when an Irish naval asset is due to join Operation Irini.
- Refuse Irish Naval training of the Libyan Coast Guard at any time in the future as part of Operation Irini and to make a statement on its decision. In March 2022, the German government refused the participation of its armed forces in the training of LCG as part of Operation Irini due to what their Foreign Ministry described as "repeated unacceptable behaviour by individual units of the Libyan coast guard toward refugees and migrants".
- With other European Union member states the Government of Ireland should work to establish a proactive state-led search and rescue mechanism in the Central Mediterranean Sea. Since the start of 2023, almost 10 people a day have lost their lives or have gone missing on the sea migration route between Libya and Italy.

These 3 points were raised by TDs during Parliamentary Questions and resulted in the Government being compelled to add a clause to their mandate stating that the Irish Navy would not participate in training of the Libyan Coastguard.

In July, a letter regarding, "Proposal for a regulation addressing situations of crisis, instrumentalization and force majeure in the field of migration and asylum", currently under discussion in the Council of the European Union - was submitted to An Taoiseach. The vote in July did not pass and the letter was forwarded to the Minister for Justice, in preparation for the next EU vote in September.

In October, we participated in Irish Red Cross annual conference, which focused on “War in Cities”. Michiel Hofman (OCB) joined us as a panel guest to speak about MSF’s work and the humanitarian situation in Khartoum and Gaza.

In November, we started various lobbying initiatives surrounding the humanitarian crisis in Gaza, with letters sent to An Taoiseach and An Tánaiste regarding MSF’s calls for an immediate ceasefire in Gaza. This was followed up later in the month with email communications sent to An Taoiseach, An Tánaiste and the DFA Humanitarian Unit regarding urgent update on the protection of hospitals and the medical mission in the Gaza Strip with our latest Press Release included, ahead of the EU meeting of Foreign Ministers in Brussels. Following this MSF’s comments were directly quoted by TDs during the Dáil debate, “notes the comments of Médecins Sans Frontières that the healthcare system in Gaza has collapsed and children are enduring operations like amputations without anaesthetic”.

Also, in November MSF Ireland held two briefing sessions for Department of Foreign Affairs (Dublin & Limerick) on the humanitarian situations in Sudan, Gaza, and the Occupied Palestinian Territories. Briefings were done by the Senior Manager Comms & Advocacy, Executive Director and Kate Nolan, Deputy Ops Director OCBA.

Humanitarian representation on the war in Gaza continued into December, with follow up letters to the Taoiseach and An Tánaiste regarding the urgent deteriorating humanitarian crisis in Gaza. Early in the month, emails were sent to leaders of political parties briefing on the deteriorating crisis in Gaza, prior to Taoiseach’s questions in the Oireachtas. Some questions were raised based on MSF’s calls in the emails. Mid-month emails and letters were sent to Irish MEPs ahead of the EU Council meeting reiterating MSF’s briefing on the urgent situation in Gaza and calling for a single EU position by Member States for an immediate ceasefire. A response was received from 2 MEPs.

In addition to media work in Ireland, our Communications team also carried out international assignments during 2023, with the Senior Manager Communications & Advocacy completing two rotations with OCA Critical Incident Team to provide communications support.

### **Operations overview**

MSF Ireland grants funding to other MSF sections which carry out operations in the field. In 2023 MSF Ireland contributed funding to fifteen countries/projects, specifically Afghanistan, Bangladesh, Chad, Democratic Republic of Congo, Ethiopia, Haiti, Morocco, Myanmar, Nigeria, Occupied Palestinian Territories, South Sudan, Sudan, Northern Syria, Türkiye, and Ukraine.

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

### **AFGHANISTAN**

The project in Helmand is MSF’s largest operation in Afghanistan. Since 2009, MSF has been supporting Boost Provincial Hospital in Helmand Province in partnership with the Ministry of Public Health (MoPH). The hospital serves as the main referral centre for all health facilities in Helmand Province. Since MSF started supporting the hospital, it has grown from a 150 to 340-bed hospital, providing a wide range of medical and support services encompassing emergency care, paediatric care including Inpatient Therapeutic Feeding Centre (ITFC), neonatal care, maternity, surgical, internal medicine, and isolation wards among others. In 2023, 307,947 patients were received at the Emergency Room, 26,002 deliveries were assisted, 9,214 major surgical interventions were carried out and 4,455 malnourished children were admitted to the ITFC.

In August 2021, MSF opened the new Kunduz Trauma Centre (KTC) to provide care to patients with trauma injuries, including general and orthopaedic surgery and conservative trauma management. In 2023 in Kunduz, 31,798 patients presented to the Emergency Room, there were a total of 19,853 total outpatient consultations, 2,709 total admissions, 5,230 surgical procedures, 388 ICU admissions and 15,522 physiotherapy sessions. For over six years, MSF has also been running a health post (an outpatient

healthcare centre) in Chahardara District, an underserved area located more than 7.5 kilometres from the nearest health facility in Kunduz province. At this health post, MSF staff stabilise trauma patients and refer them to KTC or Kunduz Referral Hospital for admission and further care. MSF also provides outpatient consultations for children and screens and treats children with moderate and severe acute malnutrition. In 2023 in Chahardara, there were 11,022 outpatient consultations, 8,753 ATFC screenings and 7,350 vaccinations conducted.

## **BANGLADESH**

In 2023, MSF provided medical attention through 12 medical facilities primarily serving Rohingya refugees and host communities in Cox's Bazar and Dhaka. Services encompassed general and specialized healthcare, addressing non-communicable diseases like diabetes and hypertension, emergency care, women's health, survivor care for gender-based violence, sexual and reproductive healthcare, and mental health services.

### **Cox's Bazar**

Six years since the Rohingya fled Myanmar fearing for their lives, the possibility of a safe return remains remote. Conditions of overcrowding, overburdened services, and a complete reliance on humanitarian aid are taking a toll on both refugees and the host community, including health consequences.

Throughout the year, we treated high numbers of patients impacted by violence. Since 2019, we have provided treatment to over 1,000 people each year who suffer injuries due to physical assault. In addition to the treatment of these physical injuries, the increased violence requires mental health support to treat anxiety and depression caused by the insecurity.

A 2023 MSF survey revealed a decline in several WASH indicators among Rohingya households compared to 2018. Although water quality improved significantly, water availability remained inconsistent for over half of households. Sanitation facilities were inadequate, with only 11% having proper facilities and a majority using overflowing toilets and unsanitary latrines, leading to increased waterborne diseases.

MSF witnessed a rise in scabies cases, treating 165,071 patients in 2023 compared to 158,528 in 2022. In response, MSF advocacy led to health actors implementing a mass drug administration to all the population to treat scabies at the end of the year, an important step in gradually getting this condition under control. As part of this advocacy, we also called for advanced treatment facilities closer to patients' locations.

### **Medical Data from Cox's Bazar**

- Outpatient consultations – 648,050
- Patients treated for sexual and gender-based violence – 2,326
- Individual mental health consultations – 39,980
- Family planning new users – 21,830
- Family planning continuous users – 9,582
- Births assisted – 5,224
- Antenatal care (ANC) patients – 57,213

### **Kamrangirchar**

Since 2010, MSF has been running a health facility in Kamrangirchar, Dhaka, offering mother and child nutrition services. In 2013, this support was integrated with occupational health services, which is medical care for people working in often hazardous conditions in factories in the area. By 2023, MSF expanded the scope of services provided even further, assisting survivors of sexual and gender-based violence, and integrating sexual and reproductive health services into the local public hospital.

In October 2023, MSF collaborated with the Centre for Injury Prevention and Research, Bangladesh (CIPRB) for an Occupational Health Round Table focusing on work safety and health protection.

### **Key Medical Data from Kamrangirchar**

- Outpatient consultations – 47,825
- Patients treated for sexual and gender-based violence – 1,095



- Individual mental health consultations – 1,727
- Family planning (new users) - 3,786
- Family planning (continuous users) - 3,922
- Deliveries supported by MSF in external clinics – 1,389
- Antenatal care patients – 21,240
- Vaccination for children <1 years – 21,856

Additionally, MSF collaborated with the Ministry of Health's National Centre for Disease Control (NCDC) on a viral Hepatitis program, sharing expertise in Hepatitis C awareness, treatment, medication access, and eradication efforts, reflected in the jointly drafted national Hepatitis C guidelines under review by Bangladeshi specialists.

## **CHAD**

In 2023, half a million people fled the conflict in Sudan to find refuge in eastern Chad, many with injuries and other health issues, prompting MSF to launch a large-scale emergency response. Our teams also focused on supporting the country health system to fight back against repeated vaccine-preventable epidemics, chronic malnutrition, and some of the world's highest rates of child and maternal deaths.

Already working in Adré since 2021, MSF teams quickly scaled up their activities to help people fleeing the violence and respond to the population's increased needs. In June 2023, more than 850 Sudanese war-wounded, mainly with bullet wounds, were received in Adré hospital in just three days. With the surgical unit overwhelmed, MSF deployed an inflatable modular 200-bed hospital. Our teams also assisted refugees and Chadian returnees further south in Sila province. One of MSF's priorities in Chad in 2023 was to support vaccination campaigns and improve the routine vaccination programme. In January, MSF and the health authorities vaccinated over 955,000 children against measles to counter the epidemic in N'Djamena. Routine vaccination was also stepped up through an intervention in fifteen nomad camps in the city, while a campaign was launched with the local health authorities in Tandjile, protecting more than 132,000 children.

## **DEMOCRATIC REPUBLIC OF CONGO (DRC)**

In 2023, MSF provided support to a range of activities in Mweso General Reference Hospital, Democratic Republic of Congo: paediatrics, adults, surgery, medicine, intensive care, maternity, neonatology, blood transfusion and radiography.

Partial support was also provided for the treatment of malaria, diarrhoea, and acute respiratory infections in Ibuga, Katsiro, Malemo, Kamonyi health centres; full support (primary health care and referrals) in five health centres: Kalembe, Kashuga, Bushanga, Mpati, Bibwe.

Our teams also provided medical and psychological care to survivors of sexual violence, treatment of sexually transmitted infections, family planning and comprehensive abortion care for the entire community at the Tumaini Clinic ("Hope") located in Mweso and Kitchanga. Kitchanga has only been partially open and closed since October 2023 following the resumption of conflict.

Technical support for the management of HIV and tuberculosis was provided at the Mweso Hospital and supported health centres. In 2023, our teams in Mweso were also engaged in health promotion; responses to emergencies, measles, displaced people, cholera and treating an influx of war wounded at Mweso Hospital.

## **ETHIOPIA**

Soon after the Cessation of Hostilities Agreement (COHA) announced in November 2022 that put an end to a two-year devastating conflict in northern Ethiopia, and as soon as humanitarian organisations were allowed into Tigray, MSF returned to the region to address the most acute health needs of the population by running

mobile clinics in several locations, where many of the health centres had stopped functioning. The teams supported in the rehabilitation of the health facilities and the water system to deliver safe water, they also provided support to healthcare facilities with primary and secondary healthcare including nutrition services and support to the central blood bank in Axum. Key components of our intervention included maternal health, pediatrics, ER and care for survivors of sexual violence.

A variety of activities to restore people's access to clean water, sanitation and hygiene were conducted alongside providing emergency healthcare services to the communities in the northwest of the country. The MSF water and sanitation team helped repair 600 water pumps in total in Tigray, and 220 in Shire.

In Shire, MSF has been supporting Suhul Hospital (the main secondary hospital in the North-Western Zone) since December 2022. The main services run by MSF are the maternity, ER with integrated HP and Mental

Health. Paediatric and ITFC activities were handed over to the regional health bureau at the end of June 2023.

Outreach activities started in April 2023 and included nine health posts sites at the peak of the intervention. MSF also run Integrated Community Case Management (ICCM) to train, support, and supply community health workers to provide diagnostics and treatment for multiple illnesses in IDP and hard to reach sites, and to respond to top three morbidities in Tigray (Malaria, Acute Watery Diarrhoea and Nutrition).

Main indicators of Shire project in 2023:

- 170, 515 OPD Total of all new OPD consultations
- SRH ANC - first visits 11541
- Total delivery procedures in Tigray 7472. And specifically in Shire: average of 700/month– 7199
- Total number of measles doses delivered in routine EPI activities (includes catch-up or supplementary campaigns): 59,792.
- 560 children under 15-year-old children admitted in MSF supported Suhul hospital pediatric ward which was handed over to MoH after resuming activities in June 2023.
- MSF in Northwest Tigray (Shire and Sheraro) provided 52,997 consultations through mobile clinic approach.
- MSF supported Suhul hospital stabilization center and provided therapeutic services for 147 children with complicated malnutrition and finally handed over to MoH after resuming their activities in June 2023.
- Continuous support to Axum blood bank in blood donation campaigns through materials and human resources. In Shire, the team was able to collect 822 units of blood to support Suhul hospital to decrease preventable mortality.

## **HAITI**

MSF's urban violence project in Port-au-Prince, Haiti's capital, provides primary health care to displaced people and people in neighbourhoods affected by violence. This includes care for survivors of sexual and gender-based violence with options for referral to secondary health care for complicated cases. The project also has a water and sanitation component providing drinking water and improving access to sanitation facilities in specific neighbourhoods. The project is designed to be adaptable to changing needs and to ensure a response to population displacements linked to violence, epidemics, or climatic events. The medical focus of the mobile clinics is on communicable diseases, sexual and reproductive health, basic surveillance, and psychosocial support.

## **MOROCCO**

Following a massive earthquake that shook Morocco in September 2023, MSF sent five medical and mental health teams to support the emergency response. Remote villages in the High Atlas Mountains suffered major damage when the 6.8 magnitude earthquake struck. Almost 3,000 people were killed and many more

**Médecins Sans Frontières**  
**Year ended 31 December 2023**

injured. Our emergency teams focused on assessing the medical and humanitarian situation in the most seriously affected provinces, Al-Haouz, Taroudant and Chichaoua.

While most medical needs were met by the Moroccan authorities and other organisations, our teams noted significant gaps in psychological support for people affected by the quake and therefore made mental healthcare our priority. For two months, our teams provided mental health and psychosocial support in these three provinces, mostly to women and children, but also to volunteers, search and rescue teams and other people involved in the emergency response. We also conducted training on psychological first aid for members of Moroccan organisations. In addition to offering mental healthcare, we distributed relief items, such as mattresses and blankets. We also launched a digital health promotion campaign to engage with people seeking further mental health support.

At the beginning of December, we handed over some of our activities to CEFA, an international non-governmental organisation, and concluded our support to the emergency response.

Data:

- Number of villages visited: 114, representing 3,301 families.
- Number of group mental health sessions: 403 with 3,585 people.
- Number individual mental health sessions: 294.
- Number of psychological first aid sessions: 12 sessions for 8 organisations with 209 participants.
- Recreational activities for children: 68 sessions.

**MYANMAR**

Despite restrictions on humanitarian access to conflict-affected areas in Rakhine state, Myanmar, up until November 2023, our mobile clinic teams in Sittwe were able to continue responding to the needs of communities in some areas, delivering over 3m000 outpatients' consultations a month on average between January - November. These mobile clinics are often run in remote areas where access to healthcare is non-existent, limited, or not accessible to people due to cost or because of restrictions on their freedom of movement. The mobile clinics deliver essential primary health care services, including ante-natal care, provision of care for skin infections and acute watery diarrhoea, and psychosocial support. Through these mobile clinics, MSF also identifies patients in need of more specialised care and can support the patient with the referral process. The referral process is particularly challenging for Rohingya people, as they are contained to fenced camps or rural villages and must receive authorisation from the authorities to move around. MSF plays a critical role in facilitating referrals.

In May, Cyclone Mocha affected the Sittwe project area, damaging homes, and infrastructure. The project responded with medical and water and sanitation activities in our regular mobile clinic sites and at several monasteries and villages. Our teams supported through distribution of hygiene items and water trucking. The end of the year brought further tragedy for people in Rakhine who are impacted by renewed conflict. This conflict also significantly impacted MSF's ability to respond to the existing and newly emerging needs of communities living in areas caught up in active fighting. With no authorisation to move around the state, nearly all MSF's activities have stopped, and patients are relying heavily on MSF's community health workers and tele consultations for medical care.

**NIGERIA**

MSF supported the government in the drafting of the National Noma Control Plan aimed at raising awareness about the disease. In December 2023, a milestone was achieved with the inclusion of Noma in the list of the World Health Organisation (WHO) Neglected Tropical Diseases (NTDs) list after long term MSF advocacy efforts. The inclusion of Noma in the list is a milestone as it will amplify global awareness, catalyse research, and stimulate funding boosting efforts to control the disease.

MSF works at Sokoto Noma Children's Hospital by providing reconstructive surgery, as well as nutritional care, mental healthcare, and physiotherapy to survivors and their families. In 2023, MSF teams provided free surgical intervention to 299 Noma patients.

Since the beginning of the project, 1,260 free of charge surgeries were performed for 882 patients. In 2020, surgeries were reduced as COVID-19 travel and other restrictions impacted the project, nonetheless 81 surgeries were performed on 73 patients. In 2022, surgeons performed 193 surgeries on 127 patients. In 2023, surgeons performed surgeries on 299 patients.

## **OCCUPIED PALESTINIAN TERRITORIES**

Following the brutal attack by the military wing of Hamas in southern Israel on October 7<sup>th</sup>, Israel's unrelenting, indiscriminate strikes on Gaza have destroyed buildings and entire neighbourhoods, reducing them to rubble and debris. The bombing campaign moved on to the Middle Area and the south with increasing brutality as over 1.7 million people were displaced by the war to the south of Gaza where they stay in overcrowded, unsafe, and unsanitary conditions where disease outbreaks and lack of access to food and medical care is creating severe suffering. More than 22,000 people were killed between October 7 – December 2023 with the conflict raging on in 2024. At the time of print, over 54,000 have been wounded as well as 7,000-8,000 people estimated to be under rubble.

Over 1.9 million people in Gaza, representing nearly 85 per cent of the population, are estimated to be forcibly displaced to unsafe, unhealthy conditions while no place is safe from the bombing. The suffering of Palestinians trapped in Gaza can no longer be put into words.

Infections resulting from poorly treated wounds are rising fast, putting lives at risk. The risks of infection are incredibly high because of the conditions that people are forced to live in and the fact that there just isn't the capacity and ability to provide the in-hospital care that these patients truly need. Also, infectious diseases, including diarrhea, acute respiratory infections, skin infections, and outbreaks like hepatitis are increasingly reported in Gaza. By the end of 2023, MSF was operational in six hospitals (Al-Awda, Al-Aqsa, European, Nasser, Rafah Indonesian, and Emirati Maternity Hospital) and one primary healthcare facility, Al-Shaboura clinic, mainly in the Middle Area and South of Gaza, while there are only very few MSF colleagues left in northern Gaza, in Al Awda hospital. Our teams are offering surgical support, wound care, physiotherapy, outpatients' consultations, and mental health services.

MSF international and national colleagues worked hard throughout the relentless siege and attack. MSF sent over 100 tonnes of medical supplies: mainly surgical and dressing kits, into Gaza in three deliveries. These are being used at Nasser hospital, while some were delivered to the Rafah Indonesian Hospital, the European Hospital and Shabura clinic. A third shipment of 25 tons is currently in Egypt pending permission to cross into Gaza. Bringing supplies into Gaza has been extremely difficult due to administrative barriers, movement restrictions, and a large backlog of trucks at the border.

Hospitals and healthcare facilities, patients and medical staff have been constantly under attack, or have come under fire with little or no regard for their safety. The duty of treating the sick and wounded, and the correlating protection of medical personnel and facilities, is at the core of International Humanitarian Law (IHL). MSF supported facilities and other healthcare facilities continue to get evacuation orders that place patients, staff, and displaced community members at risk. Accessing healthcare has become increasingly difficult for the wounded and the sick in Gaza, adding to an already shocking toll from this war.

In 2023 MSF provided emergency medical care, including treating devastating injuries and burns to people in hospitals, clinics, and mobile clinics across the Gaza strip. Our work continues in 2024.

In North Gaza, MSF worked in Al Shifa, Al Awda, Indonesian Hospital. In the Middle Area at Al-Aqsa Hospital. In Southern Gaza at Nasser Hospital, European Hospital, Rafah Indonesian Hospital, Al-Emirati Hospital, Primary health centres: Martyrs, Beni Suhaila and Mascot clinics, Al-Shaboura clinic.

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## **SOUTH SUDAN**

MSF started working in Bentiu, the capital of Unity State, in 2000, providing medical care to displaced people who had fled violence and fighting. In Bentiu camp, the largest camp for displaced people in South Sudan with around 150,000 people, MSF has provided health care services since the formation of the camp in 2014.

We provide specialist healthcare, surgery and emergency services for adults and children in our 175-bed hospital. In Bentiu town, the MSF clinic focuses on sexual and gender-based violence (SGBV) services and sexual and reproductive health, with outreach activities including health promotion and community engagement.

The MSF hospital is the only secondary healthcare facility with surgical capabilities in Bentiu Protection of Civilians (PoC) camp and provides:

- 24/7 emergency service with observation room
- Outpatient services for HIV and tuberculosis
- Inpatient therapeutic feeding centre
- Inpatient services including paediatrics, adult, neonatal care, and isolation.
- Surgery and postoperative care
- Maternity services, including complicated deliveries, blood transfusion and operations.
- Treatment of snakebites
- Mental health services
- Health and hygiene promotion
- Response to outbreaks of malaria, hepatitis E, measles, and acute watery diarrhoea

## **SUDAN**

The unrelenting violence in Sudan has led to catastrophic injuries, with MSF teams treating severely injured patients, including women and children. Explosive munitions have hit homes and markets, causing devastation. The Sudanese health system was fragile before the conflict started. With the violence continuing to expand, the system faces intense pressure, with damaged facilities and shortages of supplies and staff. Malnourished children arrive in critical conditions, and hospitals on the frontlines struggle during heavy fighting. Shortages of medicines for chronic diseases mean that many people cannot get the treatment they need. Some can reach an ER, but only when their condition has become critical.

MSF teams in Sudan are providing emergency treatment, carrying out surgery, running mobile clinics for displaced people, treating communicable and non-communicable diseases, providing maternal and paediatric healthcare, including safe deliveries, providing water and sanitation services, and donating medicines and medical supplies to healthcare facilities, and providing incentive pay, training and logistical support to Ministry of Health staff. MSF is also continuing some of its medical activities that were in place before the start of the war.

In 2023 MSF provided 94,330 emergency room consultations, twenty percent of those patients had experienced trauma injuries. MSF surgeons conducted 3,806 surgical interventions.

The pressure on hospitals running surgery and emergency care departments is intense. Most hospitals have closed, and those still functional are running out of supplies or no longer have supplies at all, are understaffed – with many Ministry of Health staff going unpaid for months, and in some cases lack utilities like water and electricity. In places where the fighting is the most intense, especially in Khartoum, the violence is causing people devastating injuries and death. MSF teams are seeing war-wounded patients with catastrophic injuries caused by explosions, bullets, and stabbings, and at times responding to mass casualty incidents. At our hospitals we also treat many people injured in road traffic accidents, as well as women in need of emergency caesarean sections.

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## **NORTHERN SYRIA**

In 2023, Northeast Syria remains deeply impacted by nearly 12 years of conflict. The people living in this area, including refugees and internally displaced persons (IDPs) face daily challenges to access essential healthcare and clean water. This situation is worsened by the declining economy and the destruction of critical civilian infrastructure (water, electricity, and oil infrastructure) due to airstrikes during 2023. Years of conflict and underfunding have eroded the healthcare system in northeast Syria. The health care system remains fragile, and the response capacity to persistent outbreaks of communicable diseases is insufficient. The healthcare system in Northeast Syria is solely reliant on international support. Reductions in this support have resulted in decreased provision of medical and humanitarian assistance to a population already experiencing extreme vulnerability.

In Northeast Syria, MSF supports primary healthcare clinics offering care for those with non-communicable diseases (NCD) including also mental health and psychological support programs; inpatient and ambulatory units for the care of malnutrition; and an emergency room. In Al-Hol, MSF also runs a reverse osmosis water purification plant to provide safe drinking water for Al-Hol camp population. In addition, MSF teams frequently respond to outbreaks of measles and cholera while maintaining capacity to manage other emergencies. In Raqqa, MSF teams provided medical care for 41,904 outpatients in total in 2023. This includes 15,244 emergency patients, 18,289 patients treated for non-communicable disease, as part of MSF's malnutrition response, 590 in-patient and 2,313 attended to through ambulatory care, including 556 malnourished pregnant and lactating women. MSF health promoters reached 148,390 people with important information and health messaging.

## **TÜRKİYE**

On 6 February 2023, two earthquakes struck southern Türkiye and northwestern Syria. The quakes, and their aftershocks, killed over 59,000 people, most of whom were in Türkiye. An estimated 8 million people were displaced across both countries in the days after the earthquakes. Given our administrative constraints, all MSF relief activities in Türkiye were carried out by supporting local organisations. MSF-supported NGOs were active in Adıyaman, Gaziantep, Hatay, Kahramanmaraş, Kilis, and Malatya provinces in Türkiye.

In February and March, through local partner organisations, we donated and distributed medical, food, water, and logistical supplies. We also distributed hygiene kits and relief items, including blankets, electrical stoves, and thermal undergarments, to help people withstand cold temperatures. In the early part of the response, teams supported water and sanitation needs by constructing showers and toilets in makeshift camps. The severity of the earthquakes and the huge loss of lives and property left people traumatised. In March, April and May, the local organisations that our teams support provided psychosocial assistance and mental health care to a wide range of people affected by the earthquakes: Turkish healthcare workers, volunteers, search and rescue teams, children, and adults. This assistance was provided through both individual and group work, and psychosocial support can take many different forms, including, for example, simple activities which benefit children, such as drawing, dancing, or listening to music. At the end of May, with most of the acute and emergency needs having been met in Türkiye, MSF ended our activities.

In response to the earthquake in Türkiye, MSF teams (through our local partners) provided:

- 4.3 million litres of water
- 390,500 meals
- 38,154 hygiene kits
- 10,100 people with psychosocial support through group or individual sessions
- 9,171 blankets
- 2,192 tents and tarpaulins
- 350 toilets and 173 showers
- 61 water tanks
- an X-ray machine to a hospital in Kahramanmaraş
- a water pump and tanks to the Hatay Training and Research Hospital.

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**UKRAINE**

In 2023, specialised medical evacuation trains transferred a total of 3,808 patients. Towards the end of the year however, this service wound down due to reduced needs, while the ambulance service scaled up, referring more than 10,000 patients, almost 60% of whom were treated for violent trauma.

MSF teams supported the emergency department and surgical and intensive care units at the Kostiantynivka and Selydove Hospitals in Donetsk region until the end of 2023, when the frequency and proximity of shelling were too close to safely maintain a constant staff presence. We established and maintained a constant presence in a hospital in Kherson city, supporting trauma and surgical care.

MSF mobile clinics provided healthcare services ranging from basic care to emergency surgical treatment and treatment for chronic conditions in Kharkiv, Dnipropetrovsk, Mykolaiv, Kherson, and Donetsk regions, where many of our patients were elderly people.

**Message from the directors of MSF Ireland**

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

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

**Accounting records**

The directors believe that they have complied with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the finance function. The accounting records of the company are maintained at the company's registered office at 9-11 Upper Baggot Street, Dublin 4.

**Statement on relevant audit information**

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

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

**Auditor**

The auditors, Mazars, Chartered Accountants and Statutory Audit Firm, have expressed their willingness to continue in office in accordance with Section 383 (2) of the Companies Act 2014.

**Approval of financial statements**

The directors approved the financial statements on 24<sup>th</sup> April 2024.

On behalf of the board



Aidan Stacey  
Director



Peter Garrett  
Director

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

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

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

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

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

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

On behalf of the board



Aidan Stacey  
Director



Peter Garrett  
Director



## **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 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the Company financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2023, and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

#### **Conclusions relating to going concern**

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

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

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

**Other information**

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited; and
- the financial statements are in agreement with the accounting records.

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

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

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

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

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

As explained more fully in the directors' responsibilities statement set out on page 21, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

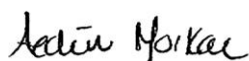
***Auditor's responsibilities for the audit of the financial statements***

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

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.

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

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



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Aedín Morkan  
for and on behalf of Mazars  
Chartered Accountants & Statutory Audit Firm  
Harcourt Centre, Block 3  
Harcourt Road  
Dublin 2  
Date: 30 April 2024

**Médecins Sans Frontières**  
**Year ended 31 December 2023**

**Statement of Financial Activities (including an income and expenditure account)**  
**For the year ended 31 December 2023**

		2023			2022		
	Note	Unrestricted	Restricted €'000	Total	Unrestricted	Restricted €'000	Total
<b>Income</b>							
Donations and legacies	3	10,052	1,336	11,388	8,022	2,171	10,193
Charitable activities	4	909	-	909	657	-	657
<b>Total</b>		<b>10,961</b>	<b>1,336</b>	<b>12,297</b>	<b>8,679</b>	<b>2,171</b>	<b>10,850</b>
<b>Expenditure</b>							
Fundraising costs	5	2,518	-	2,518	2,035	-	2,035
Charitable activities:							
Grants to operational programmes	6	5,618	2,353	7,971	5,669	1,131	6,800
Other charitable activities	7	1,298	-	1,298	1,100	-	1,100
<b>Total</b>		<b>9,434</b>	<b>2,353</b>	<b>11,787</b>	<b>8,804</b>	<b>1,131</b>	<b>9,935</b>
<b>Net income/(expenditure) for the year</b>		<b>1,527</b>	<b>(1,017)</b>	<b>510</b>	<b>(125)</b>	<b>1,040</b>	<b>915</b>
Transfer between funds	17	(48)	48	-	-	-	-
<b>Net movement in funds</b>		<b>1,479</b>	<b>(969)</b>	<b>510</b>	<b>(125)</b>	<b>1,040</b>	<b>915</b>
<b>Fund balances brought forward at 1 January</b>		<b>1,123</b>	<b>1,059</b>	<b>2,182</b>	<b>1,248</b>	<b>19</b>	<b>1,267</b>
<b>Fund balances carried forward at 31 December</b>		<b>2,602</b>	<b>90</b>	<b>2,692</b>	<b>1,123</b>	<b>1,059</b>	<b>2,182</b>

There were no other gains and losses other than those presented above.  
All income and expenditure are in respect of continuing activities.  
The notes on pages 28 to 44 form part of these financial statements.

**Médecins Sans Frontières**  
**Year ended 31 December 2023**

**Balance Sheet**  
**As at 31 December 2023**

	Note	2023 €'000	2022 €'000
<b>Fixed assets</b>			
Tangible assets	12	179	205
<b>Current assets</b>			
Debtors	13	1,836	1,117
Cash and cash equivalents	14	1,677	1,547
		3,513	2,664
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year	15	(1,000)	(687)
<b>Net current assets</b>		2,513	1,977
<b>Net assets</b>		<b>2,692</b>	<b>2,182</b>
<b>Funds</b>			
Unrestricted	17	2,602	1,123
Restricted		90	1,059
		<b>2,692</b>	<b>2,182</b>

The notes on pages 28 to 44 form part of these financial statements.

On behalf of the board



Aidan Stacey  
Director  
Date 24 April 2024



Peter Garrett  
Director  
Date 24 April 2024

Statement of Cash Flows  
As at 31 December 2023

	Note	2023 €'000	2022 €'000
<b>Cash flows from operating activities</b>			
Net income		510	915
Depreciation charge	12	39	28
(Increase)/decrease in debtors		(719)	31
Increase in creditors		313	252
		<u>143</u>	<u>1,226</u>
Net cash provided by operating activities			
<b>Cash flows from investing activities</b>			
Acquisition of tangible assets	12	(13)	(31)
		<u>(13)</u>	<u>(31)</u>
Cash used in investing activities			
		<u>130</u>	<u>1,195</u>
Increase in cash in the year			
		<u>1,547</u>	<u>352</u>
Cash balance at 1 January			
<b>Cash balance at 31 December</b>		<u>1,677</u>	<u>1,547</u>

## **Notes to the Financial Statements**

### **1 General Information**

These financial statements comprising the Statement of Financial Activities (SOFA), the Balance Sheet, the Statement of Cash Flows, and the related notes constitute the individual financial statements of MSF Ireland for the financial year ended 31 December 2023.

#### **Company Information**

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

- To relieve and promote the relief of sickness and provide medical aid to the injured.
- To protect and preserve good health by the provision of medical supplies, personnel and procedures calculated to overcome disease, injury, or malnutrition in any part of the world.
- To provide aid to people in need and to victims of natural and man-made disasters, wars, and civil wars, irrespective of race, religion ideology or politics.

#### **Legal status of company**

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

At 31 December 2023, there were 22 members whose guarantee is limited to €1 each. This guarantee continues for one year after individual membership ceases.

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

#### **Statement of compliance**

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

### **2. Accounting policies**

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

#### **Basis of preparation**

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

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

## Notes to the Financial Statements

### 2. Accounting policies (continued)

#### Income recognition

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

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

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

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

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

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

#### Expenditure

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

#### *Charitable Activities*

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

#### *Raising Funds*

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



## **Notes to the Financial Statements**

### **2. Accounting policies (continued)**

#### *Supply of Staff to Operation Projects*

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

#### *Témoignage and advocacy*

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

#### *Allocation of support costs*

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

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

### **Grant Making Policy**

Grant making is set by the RSA4 (Resource Sharing Agreement version 4) agreement governed by the International Office and for MSF Ireland is split 70/30 between OCA (Amsterdam) and OCB (Brussels). Grant papers are drawn up to support the detail on how the Grants issued to OCA and OCB will be allocated and counter-signed by both the relevant OC and MSF Ireland. Grant commitments are accounted for when they are agreed to via the signed grant papers.

### **Restricted and unrestricted funds**

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

### **Basic financial instruments**

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

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

#### *Cash and cash equivalents*

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

## Notes to the Financial Statements

### 2. Accounting policies (continued)

#### *Tangible fixed assets*

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

- Computer hardware 3 years
- Computer software 4 years
- Fundraising program software 7 years
- Financial program software 10 years
- Furniture and equipment 5 years (term of lease)

#### **Employee benefits**

##### *Defined contribution plans and other long-term employee benefits*

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

#### **Taxation**

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

#### **Foreign currencies**

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

#### **Operating leases**

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

## Notes to the Financial Statements

### 2. Accounting policies (continued)

#### **Judgements and key sources of estimation uncertainty**

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

#### *Going concern*

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

- Income forecasting for 2024 is estimated through analysis of fundraising performance by income channel and per month. The performance of the previous two years is also considered in this analysis. Following this analysis there are no indications that MSF Ireland will be impacted by a major drop in income, that would affect our ability to continue as a going concern in the next 12 months.
- Historically MSF Ireland experienced large scale emergencies approximately every 2.9 years, the Covid pandemic and Ukraine conflict have been exceptions to this as they occurred in consecutive years. In Q4 of 2023, the war in Gaza has led to an unexpected increase in income for MSF Ireland during Q4 2023 and early 2024. This may impact income in future months; however, we do not expect an annualised decrease in income.
- There are mitigation plans relevant to specific income channels, which will be implemented in relation to enhancing or at least maintaining the entity as a going concern. An example of this is re-establishing door-to-door fundraising to increase regular monthly givers and therefore solidifying the foundations of yearly income. MSF Ireland would also capitalise on donor trends, for example by increasing activities and supporter engagement through digital fundraising.

Based on the above analysis, Management has concluded that the financial statements for the year ended 31 December 2023 should be prepared on a going concern basis. As a Branch Office entity within the MSF International movement there is no indication from either MSF International or MSF UK that MSF Ireland would not continue as a branch office entity within the movement.

#### *Estimated useful lives of tangible fixed assets*

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

There were no changes in the estimated useful lives of tangible fixed assets during 2023.

#### *Income tax on donations*

The Company makes annual claims under the scheme of tax relief, operated by the Revenue Commissioners, for donations of money or designated securities made to eligible charities. Claims are submitted in the year following the year of donation and amounts receivable are dependent on the tax status of the donor which cannot be determined by the charity. Amounts receivable are therefore estimated. This estimate is based on actual amounts received in previous years. The estimated amount receivable in relation to 2023 is €1,473k (2022: €878k).

## Notes to the Financial Statements

### 3 Donations and legacies

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

	2023			2022		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Regular donations	2,344	-	2,344	2,388	-	2,388
Income from appeals	4,832	792	5,624	2,986	964	3,950
Legacies	355	-	355	177	-	177
Charities and trusts	7	391	398	1,038	1,081	2,119
Companies and corporations	758	153	911	336	126	462
Other income	1,756	-	1,756	997	-	997
Pro-Bono Income	-	-	-	100	-	100
<b>Total</b>	<b>10,052</b>	<b>1,336</b>	<b>11,388</b>	<b>8,022</b>	<b>2,171</b>	<b>10,193</b>

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

### 4 Supply of staff overseas

	2023			2022		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Staff supplied to operational activities	909	-	909	657	-	657
<b>Total</b>	<b>909</b>	<b>-</b>	<b>909</b>	<b>657</b>	<b>-</b>	<b>657</b>

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

## Notes to the Financial Statements

### 5 Cost of generating funds

	2023			2022		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Fundraising costs	2,213	-	2,213	1,821	-	1,821
Allocation of general support costs	305	-	305	214	-	214
<b>TOTAL</b>	<b>2,518</b>	<b>-</b>	<b>2,518</b>	<b>2,035</b>	<b>-</b>	<b>2,035</b>

Support costs can be broken down as follows:

	2023			2022		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Executive, finance, and admin staff costs	159	-	159	87	-	87
Administration	101	-	101	85	-	85
Governance	21	-	21	22	-	22
Audit fee	11	-	11	11	-	11
IT costs	12	-	12	9	-	9
<b>TOTAL</b>	<b>304</b>	<b>-</b>	<b>304</b>	<b>214</b>	<b>-</b>	<b>214</b>

## Notes to the Financial Statements

### 6 Charitable activities – operational grants

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

	2023			2022		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
<b>Operational grants</b>						
Afghanistan	1,217	34	1,251	249	227	476
Ethiopia	500	-	500	-	-	-
DRC	489	11	500	850	-	850
Haiti	400	-	400	350	50	400
Nigeria	219	381	600	464	187	651
South Sudan	396	4	400	300	-	300
Syria	449	229	678	250	-	250
Yemen	-	-	-	144	56	200
Myanmar	200	-	200	400	-	400
Bangladesh	300	-	300	1,035	15	1,050
Pakistan	-	-	-	297	3	300
Sierra Leone	-	-	-	250	-	250
Somalia	-	-	-	400	-	400
Ukraine	-	802	802	-	593	593
Sudan	658	192	850	-	-	-
Chad	-	15	15	-	-	-
OPT	-	650	650	-	-	-
Morocco	-	35	35	-	-	-
10% OCA, OCB & OCBA Social Mission Costs	790	-	790	680	-	680
<b>Total grants</b>	<b>5,618</b>	<b>2,353</b>	<b>7,971</b>	<b>5,669</b>	<b>1,131</b>	<b>6,800</b>

	2023	2022
	€'000	€'000
<b>Grant recipient</b>		
MSF Netherlands	5,191	4,760
MSF Belgium	2,725	2,040
MSF Spain	55	-
<b>Total</b>	<b>7,971</b>	<b>6,800</b>

## Notes to the Financial Statements

### 7 Other charitable activities

	Unrestricted	2023 Restricted €'000	Total	Unrestricted	2022 Restricted €'000	Total
<b>Supply of staff to operational projects</b>						
Operational staff	909	-	909	657	-	657
Operational staff support	133	-	133	179	-	179
Allocation of general support costs	63	-	63	85	-	85
	<u>1,105</u>	<u>-</u>	<u>1,105</u>	<u>921</u>	<u>-</u>	<u>921</u>

#### Support costs can be broken down as follows:

Executive, finance and admin staff costs	33	-	33	34	-	34
Administration	21	-	21	34	-	34
Governance	4	-	4	9	-	9
Audit fee	2	-	2	4	-	4
IT costs	3	-	3	4	-	4
<b>Total</b>	<u>63</u>	<u>-</u>	<u>63</u>	<u>85</u>	<u>-</u>	<u>85</u>

#### Témoignage and advocacy

Salaries, expenses, and office costs	131	-	131	123	-	123
Allocation of general support costs	62	-	62	56	-	56
	<u>193</u>	<u>-</u>	<u>193</u>	<u>179</u>	<u>-</u>	<u>179</u>

#### Support Costs can be broken down as follows:

Executive, Finance and Admin staff costs	32	-	32	23	-	23
Administration	21	-	21	22	-	22
Governance	4	-	4	6	-	6
Audit fee	3	-	3	3	-	3
IT costs	2	-	2	2	-	2
<b>Total</b>	<u>62</u>	<u>-</u>	<u>62</u>	<u>56</u>	<u>-</u>	<u>56</u>

## Notes to the Financial Statements

### 8 Directors' remuneration

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

There were no reimbursements for directly incurred expenses on MSF Ireland business for any of the trustees in 2023 (2022: €nil). Directors' expenses comprise principally the cost of travel and no such expenses were claimed in 2023 or 2022 due to limited travel.

### 9 Net movement in funds

	2023 €'000	2022 €'000
Net movement in funds for the year is stated after charging:		
Auditor's remuneration for statutory audit (inclusive of VAT)	16	17
Foreign exchange losses	<u>4</u>	<u>1</u>

### 10 Staff numbers and costs

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

	2023	2022
Operational staff working overseas in MSF projects	13	10
Recruitment and support of operational staff	2	3
Fundraising	9	8
Témoignage & Advocacy	2	2
Support and governance	<u>3</u>	<u>2</u>
<b>Total</b>	<u>29</u>	<u>25</u>

	2023 €'000	2022 €'000
Wages & salaries	1,235	1,056
Social security costs	132	103
Pension costs	<u>109</u>	<u>93</u>
<b>Total</b>	<u>1,476</u>	<u>1,252</u>



## Notes to the Financial Statements

### 10 Staff numbers and costs (continued)

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

	2023	2022
Between €70,000 and €80,000	1	1
Between €80,000 and €90,000	1	1
Between €90,000 and €100,000	1	-

The costs associated with key management personnel, excluding pension scheme contributions during the year was €96,543 (excluding PRSI €10,669 and Pension €9,655) (2022: €83,725 (excluding PRSI €9,185 and Pension €8,436)). The Executive Director is the only member of key management.

Included in total staff costs is an amount of €909,603 (2022: €656,667) reimbursed by other MSF sections. These staff costs, together with associated expenses, are shown as income and costs in the financial statements (see notes 4 and 7).

### 11 Taxation

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

## Notes to the Financial Statements

### 12 Tangible fixed assets

	Structural Alterations	Furniture and Equipment	Computer Hardware	Computer Software	Assets under construction - Eureka	TOTAL
	€'000	€'000	€'000	€'000	€'000	€'000
<b>Cost</b>						
At beginning of year	5	4	21	171	82	283
Additions	-	1	3	9	-	13
Disposals	-	-	-	-	-	-
Capitalised	-	-	-	82	(82)	-
At end of year	5	5	24	262	-	296
<b>Accumulated Depreciation</b>						
At beginning of year	5	3	9	61	-	78
Charge for the year	-	1	5	33	-	39
Disposals	-	-	-	-	-	-
At end of year	5	4	14	94	-	117
<b>Net book value</b>						
At beginning of year	-	1	12	110	82	205
At end of year	-	1	10	168	-	179

### 13 Debtors

	2023 €'000	2022 €'000
Amounts due from MSF Entities	121	107
Prepayments	16	113
Accrued Income	1,681	878
PAYE/PRSI Receivable	-	4
VAT Receivable	18	15
<b>Total</b>	<b>1,836</b>	<b>1,117</b>

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

## Notes to the Financial Statements

### 14 Cash and cash equivalents

	2023 €'000	2022 €'000
Cash at bank and in hand	1,677	1,547
	<u>1,677</u>	<u>1,547</u>

### 15 Creditors: amounts falling within one year

	2023 €'000	2022 €'000
Other amounts due to MSF entities	866	599
PAYE/PRSI	44	-
Accruals	12	44
Trade creditors	78	44
<b>Total</b>	<u>1,000</u>	<u>687</u>

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

### 16 Analysis of net assets

	2023			2022		
	Fixed Assets	Net Current Assets €'000	Total	Fixed Assets	Net Current Assets €'000	Total
Unrestricted funds	179	2,423	2,602	205	918	1,123
Restricted funds	-	90	90	-	1,059	1,059
<b>Total</b>	<u>179</u>	<u>2,513</u>	<u>2,692</u>	<u>205</u>	<u>1,977</u>	<u>2,182</u>

## Notes to the Financial Statements

### 17 Reconciliation of restricted and unrestricted funds

	1 January 2023 €'000	Income €'000	Transfers €'000	Expenditure €'000	31 December 2023 €'000
<b>Unrestricted funds</b>					
General fund	1,123	10,961	(48)	(9,434)	2,602
<b>Restricted funds</b>					
Afghanistan	3	31	-	(34)	-
Chad		15	-	(15)	-
DRC	-	11		(11)	-
Iraq	1	-	-	-	1
Nigeria	231	162	-	(381)	12
Pakistan	1	-	-	-	1
Philippines	2	-	-	-	2
OPT	-	664	48	(650)	62
Morocco	-	35	-	(35)	-
South Sudan	1	3	-	(4)	-
Sudan	-	192	-	(192)	-
Syria	14	215	-	(229)	-
Ukraine	801	-	-	(802)	(1)
Yemen	5	8	-	-	13
Subtotal	1,059	1,336	48	(2,353)	90
<b>Total Funds</b>	<b>2,182</b>	<b>12,297</b>	<b>-</b>	<b>(11,787)</b>	<b>2,692</b>

## Notes to the Financial Statements

### 17 Reconciliation of restricted and unrestricted funds

	1 January 2022 €'000	Income €'000	Transfers €'000	Expenditure €'000	31 December 2022 €'000
<b>Unrestricted funds</b>					
General fund	1,248	8,679	-	(8,804)	1,123
<b>Restricted funds</b>					
Afghanistan	-	230	-	(227)	3
DRC	-	-	-	-	-
Haiti	-	50	-	(50)	-
Iraq	1	-	-	-	1
Nigeria	-	417	-	(186)	231
Pakistan	1	3	-	(3)	1
Philippines	2	-	-	-	2
South Sudan	1	1	-	(1)	1
Syria	13	1	-	-	14
Yemen	1	60	-	(56)	5
Ukraine	-	1,394	-	(593)	801
Bangladesh	-	15	-	(15)	-
Subtotal	19	2,171	-	(1,131)	1,059
<b>Total Funds</b>	1,267	10,850	-	(9,935)	2,182

## Notes to the Financial Statements

### 18 Commitments and contingencies

There were no commitments, contracted or otherwise, at 31 December 2023, other than lease commitments in respect of land and buildings.

The charity has entered into a rental agreement for its office which is classified as an operating lease. Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 €'000	2022 €'000
No later than one year	70	70
Later than one year and not later than five years	70	140
	140	210

The amounts charged to the income and expenditure account with respect to this lease in 2023 was €70,000 (2022: €70,000).

### 19 MSF sections

MSF Ireland works in close collaboration with MSF UK on a number of issues. The Executive Director of MSF Ireland, Isabel Simpson (current), is a member of the MSF UK/IE management team.

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

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

Transactions with other MSF sections consist of the following:

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

## **Notes to the Financial Statements**

### **20 Post balance sheet events**

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

### **21 Related Parties**

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

All members of the Board of Directors completed Related Party declarations for 2023. There were no transactions with any of the Directors during the current or prior year.

#### *Transactions with Key Management Personnel*

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

### **22 Reclassification**

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

### **23 Approval of financial statements**

The directors approved the financial statements on 24 April 2024.