



Médecins Sans Frontières
(Company limited by guarantee)

Directors' report and
financial statements

Year ended 31 December 2021

Company Number: 464033

CRA: 20069360

CHY: 18196

Médecins Sans Frontières

(Company limited by guarantee)

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Directors and other information

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

Dr Eve Bruce – Chair (joined 27 Jan 2021 and Chair from 29 May 2021)
Dr Laura Heavey
Ms. Michelle Walshe – Treasurer
Mr. Aidan Stacey - Interim Chair (from Oct 2020 to May 2021)
Dr Conor Grant
Mr. Sam Turner (British)

Secretary Isabel Simpson

Registered office 9 Upper Baggot Street
Dublin 4

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

Bankers Bank of Ireland
College Green
Dublin 2

Solicitors A & L Goodbody
North Wall Quay
Dublin 1

Legal status of company

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

At 31 December 2021, there were 18 members whose guarantee is limited to €1 each. This guarantee continues for one year after individual membership ceases.

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

Other names & styles

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

Médecins Sans Frontières

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Directors Report

The directors present their directors' report and audited financial statements for the year ended 31 December 2021.

Principal activities and business review

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

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

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

The MSF Ireland office was set up in April 2006 and functions for operational purposes as a branch office of MSF UK. The office is currently staffed with 12 full-time employees and 1 part-time employees; comprising of an Executive Director, Communications Manager, Press Officer, Head of Fundraising, Major Gifts Manager, Individual Giving Manager, Digital Marketing Coordinator, HR & Recruitment Manager, Data Analyst, Supporter Services Assistant, Finance & Governance Manager, HR & Recruitment Administrator and Office Administrator (0.5 FTE). In addition, there are two paid interns working with Major Gifts and Digital Marketing and 4 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 and an International Staff Support Officer also in 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). During 2021, Mr. Aidan Stacey (Interim Chair) handed over the Chair to Dr Eve Bruce on 29 May 2021 at the MSF Ireland AGM. No Board members stepped down in 2021 and Dr Eve Bruce was the only new member to join on 27 January 2021.

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).

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Directors report (continued)

Constitution, Directors, and secretary (continued)

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 Medecins Sans Frontieres

- 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, Holland, Hong Kong, India, Italy, Japan, Luxemburg, Norway, South Africa, Spain, Sweden, Switzerland, UK and USA. It also has offices in countries such as, Argentina, Lebanon, South Korea, UAE, Mexico, the Republic of Ireland, the Czech Republic, Finland, Portugal, and Poland. 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.

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Directors report (continued)

Risk management

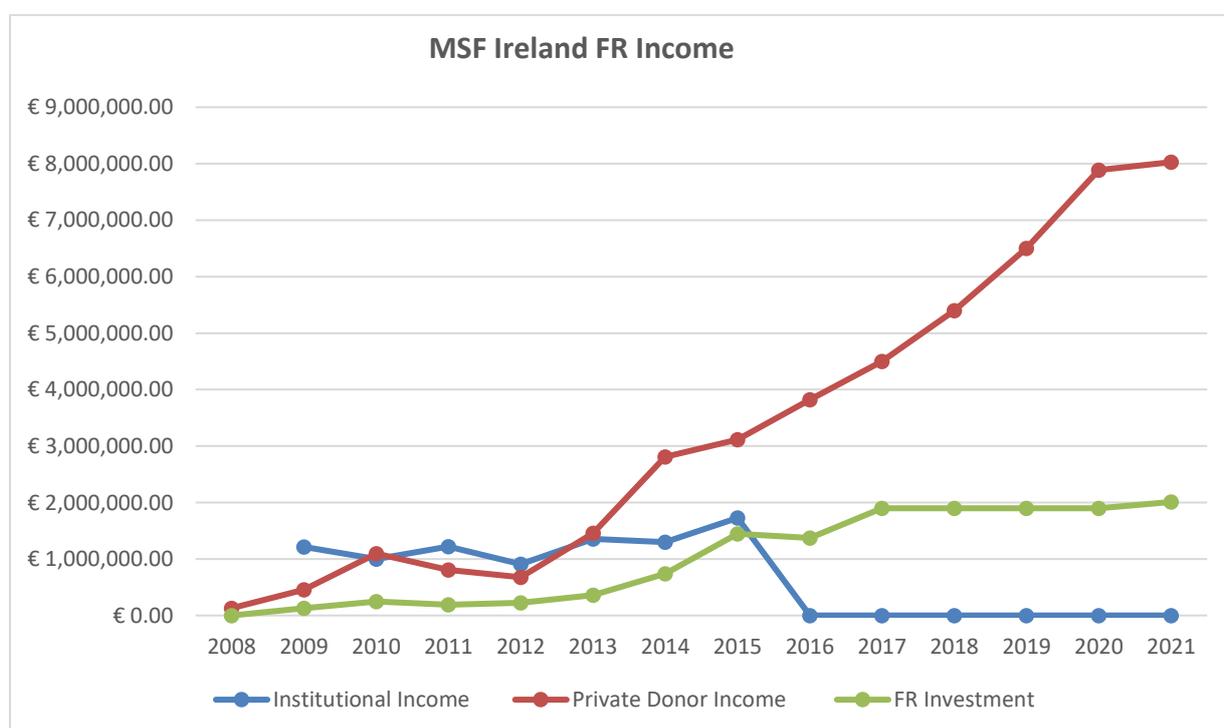
The Directors of MSF Ireland have responsibility for and are aware of the risks which the charity faces. They are confident that adequate and sufficient systems of internal control are in place to minimise financial risk. We also believe that, due to the small size of the Irish organisation, a separate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

Other operational and business risks are reviewed, particularly bearing in mind the unavoidable dangers faced by personnel recruited by the Irish office. All possible safeguards are put in place in the field to avoid any security incidents. The Board of Directors are responsible for reviewing the risks highlighted on the risk register on a regular basis. The risks created by the global “Covid” pandemic for 2020 / 2021 have now been de-escalated. The MSF Ireland office is gradually resuming normal functioning, with phased re-opening and a new hybrid model of working for all staff.

A consolidated risk assessment has been carried out in relation to the current situation in Ukraine and the risks identified are considered to be within acceptable limits for MSF Ireland. The main risks identified are around safeguarding and assignment of staff to Ukraine and threat of cyber-attack related to the conflict. We have not identified any increased risks with suppliers or banking facilities and the EU sanctions currently in place.

Fundraising

In 2021 MSF Ireland had total income of €8.02 million (2020 - €7.86 million) from the general public. This is an increase of 2% (€162k) from 2020 (€7.86m). Although not demonstrating the high level of growth experienced in 2020, it was achieved in a year when there was no significant emergency campaign other than follow on of the pandemic.



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Directors report (continued)

Fundraising (continued)

Considering the steep growth, we have experienced since 2016, trends may now be starting to indicate a lower but steady pace of growth for future years.

Raising private donations is critical to MSF Ireland's operational capacity, flexibility, and independence. MSF Ireland would particularly like to thank all our private donors for their continued generosity, which has directly supported our medical activities in Afghanistan, Central African Republic, Democratic Republic of Congo, Ethiopia, Haiti, India, Iraq, Libya/Search and Rescue in the Mediterranean, Myanmar, Nigeria, South Sudan, Syria North and Yemen.

Regular gifts by standing order and direct debit continue to be the core of MSF Ireland's financial growth and security and continues to account for 30% of private income in 2021. These gifts enable MSF Ireland to deliver a regular flow of funds, which can be used according to need, and which are not reliant on high profile emergencies.

Regular giving is the bedrock of MSF's financial independence and, in 2021 amounted to €2.4 million (2020: €2.3m) which is a 4% increase on the previous year. Again, growth in this fundraising stream has also slowed – partly due to the lack of face-to-face fundraising since March 2020 – however new regular donors are giving at a higher rate than previously, and attrition levels continue to be lower than average.

Loyalty is a key goal of our fundraising work, and in 2021 MSF Ireland maintained our commitment to send relevant and timely information to our supporters and providing reports on how funds are spent. This is part of our Supporter Promise, which includes commitments not to share the personal data of supporters with other organisations.

During 2021, we had no major emergency appeals but various campaigns throughout the year including Democratic Republic of Congo, Vaccines and Afghanistan. Overall campaigns accounted for 55% of total income for 2021, with an increase of 7% (€293k) on the previous year.

A number of bequests through legacies were received in 2021 and totalling €128,000. Fundraising investment in legacies continues to be viewed in the longer-term perspective and continues to be a focus of new growth within Ireland.

As stated above, Face to Face (F2F) fundraising activities have been suspended since March 2020 due to the pandemic and were not able to be resumed before the end of 2021. We will be reviewing F2F activities in 2022 and exploring other models of implementation e.g., participation at music festivals and public events.

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Directors report (continued)

International Project Recruitment

International project recruitment was surprisingly more impacted in 2021 than in the previous year. Within the Irish international staff pool, we lost several longer-term staff due to them moving on in their own careers or moving to HQ positions in other MSF entities and OCs. Some also left for personal reasons after completing several years of international project work with MSF. Additionally, changes to staffing models within the movement, brought about by the pandemic, and HR initiatives to increase mobility and opportunities for all staff working for MSF, led to changes in international project needs and staff profiles. Whilst these developments and initiatives are very much supported by MSF Ireland, they have cumulatively impacted on our overall departure number throughout the year.

Therefore, the total number of international departures was significantly reduced to 18 in 2021 (28: in 2020). This represents overall a 35% reduction in 2021, which is significantly higher than the previous year. Major challenges presented particularly in placing first departure candidates with suitable posts and although we had a number of experienced staff available to depart, it was still challenging to find sufficient open positions matching their profile.

Of these departures, only 17% were first time departures to projects, which is 5% improved on the previous year but still well below the 30% which we usually aim to achieve. However, internationally throughout the movement there has been a reduction in posts available for new inexperienced staff. This reflects changes in staffing models at international level, providing more inclusive opportunities for all mobile staff, in positions which would have previously been exclusively international. Medical and paramedical profiles accounted for 39% of departures (50% in 2020) and 30% of departures were to coordination posts (18% in 2020). On return to Ireland, 89% of international staff were de-briefed and advised on the career management process.

Departures per OC remained approximately at the same level as in previous years, OCA accounted for 61% of total; OCB, OCG and OCBA accounted for 11% each and OCP at 6%.

The HR team in the Irish office continues to manage all technical portfolios and are striving towards rebuilding the Irish international staff pool to better align with shifting needs from the overseas projects. During 2021, fourteen new staff were interviewed and welcomed into the pool, from a total of 32 applications during the year. The Irish international pool currently stands at approximately 70 staff.

Irish international staff are systematically informed about Learning & Development opportunities and the various contract schemes are open for all profiles to increase overall employee satisfaction and retention. For international staff, 50% of L&D applications in 2021 were approved (2 applications – 1 approved but the other was submitted in December and will be approved for 2022) and 25 career development sessions were held.

The MSF associative dimension in Ireland has again been hampered in 2021, as the continuation of the pandemic and related government restrictions did not permit face to face engagement events to be held. During this period MSF Ireland has collaborated with the Association team in MSF UK, to optimise opportunities for online and digital events. The AGM was again held remotely in 2021, with only the statutory requirement of 3 persons being physically present in the Office Boardroom for the AGM.

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Directors report (continued)

Communications & Advocacy

During 2021, 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 2021 the total mentions of MSF in the Irish media were 383, which represents an increase of 7.5% from 2020. During the year, RTÉ's online, radio and TV channels and The Irish Times (including multiple interviews and citations, as well as an Opinion Editorial and 2 letters to the editor) 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, Virgin Media News, the Medical Independent and Medical Times.

MSF's Covid-19 related activities continued to dominate media coverage throughout 2021, moving from MSF's direct medical response globally to our work on vaccine equity and support for the TRIPS waiver to enable greater vaccine production capacity around the world. MSF's work in ongoing conflicts were also widely reported throughout the year, including Tigray / Ethiopia, Gaza, Yemen, Syria and Afghanistan. The impact of EU migration policy on the situation in Libya and the Central Mediterranean continued to be a focus, with the re-launch of MSF Search and Rescue activities in July and the emergence of new humanitarian crises related to migration on the borders of Belarus, Poland and Lithuania by the end of the year.

As in the previous year, the pandemic made it impossible for "in-person" public engagement events to be held. In May, MSF Ireland hosted an online panel event "Healthcare under fire - 5 years of UNSC resolution 2286, what has changed?" to coincide with the 5th anniversary of the resolution. The event was held in collaboration with Irish Red Cross and DSAI Humanitarian network, including panellists from MSF (Dr. Maria Guevara, International Medical Secretary) and ICRC's Head of Healthcare in Danger Initiative. Colleagues from across the MSF movement and in the HRT network, assisted us in the planning of the event. MSF Ireland also participated in other webinars during 2021, largely focussed on Access and Equity related to Covid vaccines and advocacy in support of the TRIPS waiver.

The Irish Charity Engagement monitoring report for Spring 2021, indicated results were not as good as the previous report from November 2020, with scandals within the charity sector being stated to have had an adverse impact on public trust in the sector overall. MSF scored 64% for Trust (down from 68% in Nov 2020) however this had increased again to 76% by the end of the year.

Prompted awareness figures for the brand name Médecins Sans Frontières / Doctors without Borders continues to increase gradually but steadily year-on-year and achieved 59% in 2021. In conjunction with the other survey indicators this demonstrates a positive trend, reflecting that the public continue to have high levels of trust in MSF.

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Directors report (continued)

Communications & Advocacy (continued)

Advocacy and lobbying increased again in 2021 and was almost exclusively focussed on Covid vaccine equity and building Irish / EU support for the Intellectual Property (TRIPS) waiver at the World Trade Organisation (WTO). Letters regarding support for TRIPS were sent to the Taoiseach, the Oireachtas Committee on EU Affairs and the Committee on Enterprise, Trade and Employment, as well as letters and press releases to the Irish Times. In July, we joined a webinar panel, with the People's Vaccine Alliance, to increase awareness and support regarding vaccine equity and TRIPS with other various lobbying initiatives around this topic continuing throughout the year. Finally on 15 December, a motion was proposed and passed in the Seanad, calling on the Irish Government to support the TRIPS waiver and to leverage their support for the waiver at EU level.

In the spring of 2021, advocacy initiatives also focussed on the conflict in the Tigray region of Ethiopia, with briefings being carried out on two occasions with Department of Foreign Affairs and Irish Aid. Similarly, both DFA and Irish Aid were informed when MSF resumed Search and Rescue activities via the ship "Geo Barents", in the Central Mediterranean, in the summer of 2021.

GDPR

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

Responsible behaviour and safeguarding

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

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

'Speak Up, Speak Out' courses have been updated and moved online to provide safeguarding awareness to office and project staff. There are two dedicated "Focal persons" within MSF Ireland, who can be contacted as a first point of access for Safeguarding issues. No issues or complaints were raised during 2021. The international leadership bodies within MSF remain committed to fight abuse and ensure there is no tolerance for such behaviour throughout the organization.

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Directors report (continued)

Grant making policy

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

Operations overview

MSF Ireland grants funds to other MSF sections which carry out operations in the field. In 2021 MSF Ireland contributed funding to thirteen countries/projects, specifically Afghanistan, Central African Republic, DRC North Kivu, Ethiopia, Haiti, India, Iraq, Libya/Search and Rescue, Myanmar, Nigeria, South Sudan, Syria North and Yemen.

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

AFGHANISTAN

MSF focuses on emergency, paediatric and maternal healthcare in Afghanistan, which has one of the highest maternal mortality rates in the world.

In August 2021, the Islamic Emirate of Afghanistan (also known as the Taliban) entered the city of Kabul as the government collapsed. MSF teams stayed in place and continued to provide medical care at five projects in Herat, Kandahar, Khost, Kunduz and Lashkar Gah. Hospitals and medical facilities across the country came under extreme pressure with staff and equipment shortages due to a severe lack of funding. Over the months following the takeover, our teams treated high numbers of malnourished children in our inpatient feeding centres in Helmand and Herat.

Throughout 2021, the MSF-supported Boost Hospital in Lashkar Gah, Helmand Province, was continually busy across all departments and since September 2021 has been operating beyond capacity. More than 164,000 consultations were received in the hospital's emergency room, with over 30,000 patients being admitted for inpatient treatment and care. In surgery, 6,900 interventions were carried out and in obstetrics, 18,907 pregnant women received assistance with delivery, including 2,417 complicated deliveries. A high number of children continued to present with malnutrition, resulting in 3,234 malnourished patients being admitted to MSF's inpatient feeding centre.

In Kandahar, we continue to run our drug-resistant tuberculosis (DR-TB) programme, where a total of 22 patients were cured and discharged in 2021. In September, MSF resumed screening patients for tuberculosis (TB) at Mirwais regional hospital, having put it on hold during the peak of the fighting in August 2021.

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Directors report (continued)

CENTRAL AFRICAN REPUBLIC (CAR)

In CAR's capital, Bangui, MSF has expanded maternal care services – a vital support in a country with one of the highest maternal death rates in the world – and opened a centre dedicated to the care of victims of sexual violence, to consolidate the activities that we had been running in different facilities in the city since 2017.

Through the Tongolo project, we offer a complete programme of medical and psychological care that is free, accessible and inclusive, with specific adaptations for men, children and adolescents.

HIV/AIDS is still one of the main causes of death in CAR. In Bangui, we implement an integrative and progressively decentralised model of care for people living with advanced HIV, whereby they follow the same patient circuit and are cared for in public hospital wards. Healthcare staff are trained to tackle stigma in order to ensure equal quality of care for all patients. HIV testing is available in all MSF-supported facilities in the country. Many of our HIV patients take part in community peer antiretroviral (ARV) groups, which help mitigate the challenge of adhering to treatment. As well as providing peer support, group members take it in turns to collect ARV medications for the entire group, thereby reducing transport costs and stigmatisation.

DEMOCRATIC REPUBLIC OF CONGO (DRC)

North Kivu Province

North Kivu province has been plagued by conflict for many years, during which MSF has maintained general and specialist healthcare in long-term projects, ensuring continuity of lifesaving care while responding to epidemics and mass displacement, among other emergencies.

In February 2021, an outbreak of Ebola was declared in the northeast of North Kivu province. MSF supported the national response, through mobile activities for patients, their families and the communities living in the affected area.

In Mweso area, MSF continues to provide support to hospitals and clinics, despite increasing insecurity in the region related to armed conflict. MSF provides support to the Ministry of Health (MoH) referral hospital in Mweso and 5 primary healthcare centres and gives partial support to four other primary healthcare structures. MSF runs two "Tumaini" clinics (in Mweso and Kitchanga) both focussed on sexual violence and mental health. The goal is to provide access to good quality primary and secondary healthcare for the population affected by armed conflict, physical and sexual violence, displacement, malnutrition, and disease. Additionally, MSF also provides support to water and sanitation activities and maintenance and rehabilitation of infrastructure.

Many NGOs are withdrawing their interventions in this conflict zone, which has resulted in high utilisation of services in MSF supported health facilities. In some areas, MoH also has difficulties with access and/or cannot maintain staff due to the ongoing conflict. MSF remains the only humanitarian medical actor in the sector to provide medical assistance and alleviate the suffering of nearly half million residents of Mweso health zone and several thousand IDPs from the neighbouring health zones.

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Directors report (continued)

DRC Emergency Health

In Democratic Republic of Congo (DRC), more than 80% of the population live in rural areas where access to health care is limited or non-existent. Ongoing conflict between armed groups across many areas of the country has a severe impact on health infrastructure and public health services, and the country's overall health situation is precarious.

Malaria and cholera are endemic in several regions of the country, vaccination coverage is low and there are frequent outbreaks of measles. The country also experiences successive outbreaks of Ebola virus disease.

During emergency health responses in 2021, MSF supported 55 health facilities (47 health centres and eight hospitals) where the teams provided 15,727 outpatient consultations and 1,513 patients were admitted to in-patient departments. A total of 291,054 children under 9 years old were vaccinated. In 2021, community health promoters carried out sensitization activities regarding measles, typhoid fever and access to free healthcare and vaccination activities. Health promoters have contributed to finding active measles cases and facilitate meetings with the communities and their leaders, to better understand and inform MSF on how to define and adapt the activities to the needs of the population.

ETHIOPIA

In 2021, the humanitarian situation in Ethiopia deteriorated significantly, with millions of people affected by man-made and natural disasters needing urgent assistance.

The start of the year saw MSF teams significantly scale up activities across the country to address the growing needs, only to find major barriers and limitations to providing assistance by the end of the year. Wherever MSF teams were able to work, they continued to respond to conflicts and epidemics and run medical services for displaced people, refugees and local communities in areas with little access to healthcare.

Early in 2021, in Tigray, we started to run mobile clinics, rehabilitate and support basic and specialist healthcare facilities to ensure lifesaving services were available and establish alternative referral systems to restore access to specialist services. We supported five hospitals in collaboration with the Regional Health Bureau (RHB). Our teams also distributed emergency and essential medical supplies and provided water and sanitation support to sites for internally displaced people in communities where the water system had been damaged. Throughout this time, over 259,000 outpatient consultations were carried out and 1,831 pregnant women were assisted during delivery. Additionally, more than 9,700 children were treated for malnutrition and 1,914 patients treated for malaria.

On 24 June 2021, three MSF staff were brutally killed while travelling in the Tigray region. Following the devastating killing of our colleagues, MSF took the painful decision to suspend activities in parts of Tigray and Benishangul-Gumuz regions. In July, a government order obliged MSF to suspend activities in Amhara, Gambella and Somali regions, and other parts of Tigray, for three months. Although this suspension was lifted in October, it was not possible to restart activities in 2021, mainly due to the security situation and administrative obstacles.

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Directors report (continued)

ETHIOPIA (continued)

Despite the pre-existing challenges that our teams had already been facing in northern Ethiopia, the foremost of which had been gaining sufficient access to areas most in need, our assistance to people affected by the Tigray conflict was one of our largest interventions worldwide. Throughout the year, we continued to engage with the government and all parties to the conflict and remain committed to reaching an agreement that will enable us to safely deliver much-needed impartial medical assistance to people affected by conflict and other crises across the country.

HAITI

MSF has been working in Haiti since 1991. In the first hours after the earthquake on 4 August 2021, the MSF team based in Port-à-Piment and an emergency medical team from Port-au-Prince began assisting injured patients in Sud province. MSF implemented emergency activities until January 2022, when it concluded its response and reverted to existing project activities.

Since late August 2021, MSF has also been running daily mobile clinics to rural and remote areas that were more severely affected by the earthquake, where many people with injuries and other conditions have been unable to reach functioning health care centres for weeks. MSF's mobile clinics focus on providing primary health care services and transporting patients with more severe conditions to functioning facilities when possible. In addition to injuries from the earthquake and related wounds and infections, mobile clinic patients often have respiratory infections, skin conditions, signs of malnutrition and other illnesses associated with poor living conditions and lack of access to water and hygiene services. MSF has also begun offering mental health consultations at our mobile clinics.

MSF has provided donations of medical supplies to multiple health centres throughout Sud, to facilitate (free of charge) stabilisation and referral of patients. We ran mobile clinics in Les Cayes city until November 2021, as well as mental health consultation, notably for children. In the first 3 months after the earthquake, 8,385 consultations were carried out by the mobile clinics, including 2,866 consultations on children under 5 years. Rehabilitation of water points has improved quality of water available to the population but as the emergency phase concludes, there are still many longer-term needs to be addressed, particularly in reconstruction.

INDIA

Imphal, the capital of Manipur state, is home to almost half of the state's urban population, with numerous dialects, beliefs, and ethnic groups in its territory. As the second COVID-19 wave swept through India in 2021, Manipur felt the effects too.

In Manipur, our teams run HIV clinics offering a patient-centred approach to care and support the antiretroviral treatment centre and HIV inpatient ward in a district hospital. We also distribute food coupons and dry rations to homeless intravenous drug users and continue to work with the government to improve access to holistic care for HIV patients with life-threatening opportunistic infections.

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INDIA (continued)

During the second COVID-19 wave, we deployed emergency teams to manage high-dependency units in Imphal and Churachandpur. We also launched a telemedicine and a mental health helpline for those diagnosed with the virus. Our response aimed to assist those not able to access healthcare facilities due to cost, distance, stigma, and other barriers. In order to reach people, cut off from the city's health services and isolating at home, we formed mobile response teams comprised of doctors, health workers, and drivers, who travelled several kilometres across the Imphal valley every day to visit people isolating with confirmed or suspected COVID-19. As a core part of our activities, we set up a 42-bed high dependency unit (HDU) for COVID-19 patients at Little Flower School, a private convent school near Imphal airport. It received patients suffering from severe COVID-19 and provided high flow oxygen and non-invasive ventilation.

IRAQ

In East Mosul, the MSF Al-Wahda project consists of an orthopaedic and post-operative care hospital, catering to victims of violent and non-violent trauma who have developed complications after the primary surgery.

The centre operates a 64-bed orthopaedic hospital with 40-isolation rooms, 20-bed general ward, two operating theatres, four high dependency beds providing a comprehensive model of care for orthopaedic limb reconstructive and plastic surgeries with physiotherapy services, antibiotic treatment for chronic osteomyelitis, diagnostic modalities and integrated mental health services given to inpatients and outpatient new and follow-up consultations free of cost. Physiotherapy activities, which were managed in the past by Handicap International, were taken over by the MSF team in May 2021. During 2021, 1,295 surgical interventions were carried out, with an average bed occupancy rate of 68% throughout the year. Besides, MSF supports the Al-Salam General Hospital - the main hospital for East Mosul - with consumables donations and mass casualty plan kits ready at hand. MSF built a new 14-bed ER department in this hospital compound.

MSF is also working in Al-Rafidain BEmONC, a maternity unit reconstructed by MSF within Al-Rafidain PHCC, situated in West Mosul. It is a 12-bed facility where MSF aims to assist 50 per cent (200) of the expected deliveries in the area. As of August 2021, we started to see a bigger increase with between 150 and 200 deliveries/week, so adaptations were made to accommodate those patients. In the maternity, a midwife-led model is being developed with midwives being responsible for the normal deliveries, while a gynaecologist is present to deal with complications that need to be referred to other maternity hospitals that can perform C-sections. There is a 24-hour referral system in place with one MSF ambulance. Antenatal, postnatal and family planning are also provided, as well as Termination of Pregnancy (ToP) and care to the survivors of Sexual and Gender-based Violence. These two activities still require more health promotion and communication to be better known and accepted by the community, although we know the need exists. In May 2021, we implemented a digital health promotion campaign in the community. During 2021, there were just over 3,899 deliveries at the unit and more than 14,000 consultations including Ante-natal care.

Médecins Sans Frontières

(Company limited by guarantee)

Directors report (continued)

LIBYA / SEARCH AND RESCUE

Since 2015, MSF medical teams working on search and rescue ships have witnessed with horror the human tragedy unfolding on Europe's doorstep as thousands of people drown at sea or are forcibly returned to horrific conditions in Libya.

According to the International Organisation for Migration (IOM), 1,553 people died or went missing in their attempt to cross the Central Mediterranean in 2021. Those who survive recount terrifying journeys across Libya where not only men and adults, but also women, children, and unaccompanied minors, face harrowing experiences. Upon arrival to Libya, migrants and asylum seekers get caught in a spiral of abuse, violence and exploitation, both in urban areas and detention centres, where even basic services are denied.

In May 2021, MSF relaunched its search and rescue activities in the central Mediterranean to save the lives of refugees and migrants attempting the deadly sea crossing from Libya. MSF chartered its own ship, the Geo Barents, to rescue people in danger and provide them with emergency medical care. From launching search and rescue in May 2021 to the end of 2021, MSF rescued 1,903 people and recovered the bodies of 10 who died.

In 2021, the Libyan coastguard intercepted at least 32,425 migrants (source: IOM) in the Central Mediterranean Sea and returned them to detention centres in Libya. At disembarkation points, our teams offered first aid and basic medical care, as well as emergency referrals and follow-up care for patients in a critical condition.

MYANMAR

In February 2021, a Coup D'état took place in Myanmar which brought the country once more under military governance. Increased fighting and insecurity, economic struggles and Covid-19 travel restrictions have all hampered the populations' ability to access healthcare.

Despite restrictions on humanitarian access to conflict-affected areas in Myanmar, our mobile teams based in Sittwe and Maungdaw in Rakhine state continue to offer general healthcare, emergency referrals and mental health support for internally displaced people from all communities, including those forcibly detained in camps.

During the COVID-19 pandemic, MSF was able to offer medical and logistical support to public hospitals, as well as assisting the Ministry of Health and Sports with the management of quarantine sites and provision of personal protective equipment to its staff.

Médecins Sans Frontières

(Company limited by guarantee)

Directors report (continued)

NIGERIA

Benue State / Internally Displaced Population

In 2021, the number of people displaced by violent clashes over land between farmers and herdsmen in Nigeria's Benue State continued to rise. By the end of 2021, an estimated 197,000 people had fled their homes. Around half of them live in official camps in and around the Benue state capital, Makurdi.

MSF supported the health authorities by running a range of services in the camps, including general, reproductive and mental healthcare, nutritional support, health education, treatment for victims of sexual and gender-based violence, and vaccinations.

We also assisted with the response to outbreaks of cholera and yellow fever and improved water and sanitation. When COVID-19 arrived in Benue, we triaged suspected patients and organised referrals to public facilities. In two clinics in Port Harcourt, Rivers state, we offered comprehensive healthcare to victims of sexual violence, including prophylaxis for HIV and other sexually transmitted infections, vaccinations for tetanus and hepatitis B, emergency contraception, and psychological and social support.

Maiduguri, Borno State / Emergency nutrition

The provision of critical medical care for people trapped in areas of armed conflict is one of MSF's priorities. The food security in Borno state is fragile; displaced families living there, with no or low incomes, are dependent on humanitarian aid. One in four internally displaced persons (IDPs) in north-east Nigeria is under five years old and 80 per cent are women and children. These groups are the core targets of MSF's project.

It is generally accepted that in north-east Nigeria, especially in Borno state, high levels of child morbidity and mortality are linked to the effects of the insurgency, which have reduced access to both healthcare and food. Only 60% of the existing health facilities throughout the state are fully functioning and healthcare provision is inadequate. There has been a general loss of livelihoods, with farmers unable to pursue seasonal agricultural activities. MSF runs the largest therapeutic feeding programme in Maiduguri, caring for severely malnourished children with medical complications. With its 120-bed facility, MSF provides 32% of the total beds in Maiduguri. Up to 300 children are admitted every month. It is thanks to the humanitarian aid services and a welcoming host community in Maiduguri and other enclaves that the food security situation has remained below famine levels. In 2021, following a measles outbreak, MSF set up a response to treat malnourished children with measles and treated 532 patients until the end of December 2021.

Moreover, in 2021, MSF responded to a cholera outbreak in Maiduguri by opening a 50 bed CTC (Cholera Treatment Centre) as well as six ORPs (Oral Rehydration Points). Between late August until December of 2021, our teams treated 2,286 patients in the CTC and 5,498 patients received care in our ORPs. The intervention was very successful clinically with a case fatality rate of 0.6 per cent. We strongly worked on our community engagement as the MSF team provided more than 9,000 health promotion sessions reaching nearly 330,000 participants. The emergency cholera intervention ended on the 31 December, though support continued to four Ministry of Health structures for one additional month until the outbreak was officially declared over.

Médecins Sans Frontières

(Company limited by guarantee)

Directors report (continued)

SOUTH SUDAN

In 2021 severe flooding affected more than one million people across a wide swathe of South Sudan, submerging their homes and health facilities, and leaving them without adequate food, water or shelter.

From May 2021, MSF teams scaled up their activities to respond to the floods in Jonglei and Unity states, where we witnessed a drastic increase in malaria, acute watery diarrhoea, respiratory tract infections, malnutrition, and snakebites. Despite our repeated warnings about terrible conditions in the camp for displaced people in Bentiu, Unity State, the situation in the camp continued to deteriorate and our teams recorded a sharp rise in cases of watery diarrhoea and hepatitis E during and after the floods. By August, MSF teams were treating four times more people with hepatitis E than in previous months. Acute malnutrition in the camp was also well above the World Health Organisation's emergency threshold.

SYRIA NORTH

Over the past decade of conflict, MSF has consistently readapted to the changing context in and around Syria to continue responding to growing humanitarian and medical needs in the country. This ranges from trauma and wound care to maternal and child health services, as well as vaccination campaigns aimed at preventing the spread of deadly diseases.

In 2021, MSF supported eight hospitals in northwest Syria including one burns unit, in addition to 12 Primary Health Care Centres (PHCs) and five ambulances for referrals. MSF also supported 14 mobile clinics serving more than 80 Internally Displaced Persons (IDP) camps. MSF is running Water, Sanitation and Hygiene (WASH) activities as well, in close to 90 IDP camps across the northwest region.

To respond to the COVID-19 pandemic, MSF opened COVID-19 isolation and treatment centres as well as a treatment centre for respiratory illnesses in northwest Syria. In displacement camps, MSF runs mobile clinics to conduct COVID-19 tests and distribute prevention kits for displaced people. To counter vaccine hesitancy, MSF also ran health promotion initiatives to spread awareness directly within communities as well as through digital channels.

In northeast Syria, MSF provides vaccination support in across 12 locations. It runs a primary healthcare clinic, a NCDs programme, mobile wound care, and a reverse osmosis plant to provide safe drinking water in Al-Hol. MSF also runs two NCDs clinics and provides primary health care services, including tuberculosis care inside a Detention Centre. Furthermore, MSF supports a hospital, as well as an outpatient department (OPD) which includes an ER, and it has launched a nutrition programme. Throughout the COVID-19 pandemic, MSF has supported hospitals and health centres in two major cities during the peak.

Médecins Sans Frontières

(Company limited by guarantee)

Directors report (continued)

YEMEN

The people of Taiz, Yemen, are largely dependent on the support provided by humanitarian organisations. MSF has been supporting the health services since early 2016, and in 2020, after an in-depth assessment of several medical facilities and through discussions with patients, community groups and key stakeholders, we identified free and specialised secondary level reproductive healthcare services to be one of the main needs for the people of Taiz.

MSF started a crisis response project in Taiz Governorate - the Mother and Child Hospital. In Al-Houban area, it is the only hospital offering free of charge and quality maternal health care. MSF assists around 350 deliveries a month, and the teams admit 50 new-born babies in the special care baby unit. More than 1,500 women seek antenatal or postnatal services from the hospital in a month.

Reserves policy

The 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 2021 stood at €1.248 million which, in the opinion of the directors, is sufficient to cover budgeted expenditure for more than four months.

Message from the directors of MSF Ireland

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

In 2021 MSF received pro bono assistance from a leading digital marketing agency worth €100,000, for which the directors are very grateful.

Strategic planning

The joint “Strategic Direction 2020 - 2023” for MSF UK /IE 2020 – 2023, continued throughout 2021. MSF Ireland had 7 overall strategic objectives for 2021, focusing on; 1) Improvement to HR tools and practices to reduce internal structural barriers to inclusion; 2) Embedding EDI into all our structures, policies and procedures; 3) Advocacy strategy; 4) Launch of a new integrated Brand campaign in ROI; 5) Creation of a greener office environment; 6) a Dublin-based shared service for MSF UK/IE and 7) Optimise HR capacity across both UK and IE by bringing Office HR services “inhouse” to Dublin. As in the previous year, some objectives were subject to delays related to pandemic restrictions / remote working and only partial functioning of the office. Objectives 5 and 6 were cancelled during the year – objective 5 was refocussed into a new objective commencing 2022 and objective 6 was considered no longer relevant to overall strategy and reformulated into the new objective 7 to optimise HR function across both offices. By the year end, objectives 1, 3, 4, and 7 had been achieved and completed, with objective 2 partially completed and continuing further into 2022.

Médecins Sans Frontières

(Company limited by guarantee)

Directors report (continued)

Accounting records

The directors believe that they have complied with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the finance function. The accounting records of the company are maintained at MSF UK, Lower Ground Floor, Chancery Exchange, 10 Furnival Street, London EC4A 1AB and regular returns are made to the company's registered office at 9-11 Upper Baggot Street, Dublin 4.

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

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

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

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

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

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the

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

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.

Médecins Sans Frontières

(Company limited by guarantee)

Directors report (continued)

Auditor

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

Relevant Audit Information

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

Approval of financial statements

The directors approved the financial statements on 27 April 2022.

On behalf of the board


Michelle Walshe
Director


Director



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

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Médecins Sans Frontières ("the Company") for the year ended 31 December 2021 set out on pages 23 to 38, which comprise the statement of financial activities, the balance sheet, the cash flow statement and related notes, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

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 2021 and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

We have nothing to report on going concern

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

Other information

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



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

Report on the audit of the financial statements (continued)

Other information (continued)

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

Based solely on our work on the other information, we report that:

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

Opinions on other matters prescribed by the Companies Act 2014

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

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

Matters on which we are required to report by exception

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

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 18, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.



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

Respective responsibilities and restrictions on use (continued)

Auditor's responsibilities for the audit of the financial statements

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

A fuller description of our responsibilities is provided on IAASA's website at https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf.

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

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

28 April 2022

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

Médecins Sans Frontières

(Company limited by guarantee)

Statement of Financial Activities For the year ended 31 December 2021

	Note	2021			2020		
		Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Income							
Donations and legacies	2	7,263	764	8,027	6,653	1,212	7,865
Charitable activities	3	641	-	641	685	-	685
TOTAL		7,904	764	8,668	7,338	1,212	8,550
Expenditure							
Fundraising costs	4	2,069	-	2,069	2,098	-	2,098
Charitable activities -							
Grants to Operational programmes	5	4,971	829	5,800	4,280	1,120	5,400
Other Charitable activities	6	1,002	-	1,002	1,130	-	1,130
COVID 19 Domestic Response	6	-	-	-	-	12	12
TOTAL		8,042	829	8,871	7,508	1,132	8,640
Net income/(expenditure) for the year		(138)	(65)	(203)	(170)	80	(90)
Fund balances brought forward at 1 January		1,386	84	1,470	1,556	4	1,560
Fund balances carried forward at 31 December		1,248	19	1,267	1,386	84	1,470

Médecins Sans Frontières
(Company limited by guarantee)

Balance Sheet
As at 31 December 2021

	Note	<u>2021</u> €'000	<u>2020</u> €'000
Fixed Assets			
Tangible assets	11	<u>203</u>	<u>178</u>
Current Assets			
Debtors	12	1,147	1,052
Cash at bank and in hand	13	<u>352</u>	<u>2,783</u>
		1,499	3,835
Current Liabilities			
Creditors: Amounts falling due within one year	14	<u>(435)</u>	<u>(2,543)</u>
Net Current Assets		<u>1,064</u>	<u>1,292</u>
NET ASSETS		<u>1,267</u>	<u>1,470</u>
FUNDS			
Unrestricted	16	1,248	1,386
Restricted		<u>19</u>	<u>84</u>
		<u>1,267</u>	<u>1,470</u>

On behalf of the board


Ms Michelle Walshe
Director


Director

Médecins Sans Frontières

(Company limited by guarantee)

Cash Flow Statement As at 31 December 2021

	<u>2021</u> €'000	<u>2020</u> €'000
Cash flow from operating activities	(2,373)	1,180
Cash flow from investing activities		
Purchase of Fixed Assets	<u>(58)</u>	<u>(92)</u>
	(58)	(92)
Increase/(decrease) in cash in the year	<u>(2,431)</u>	<u>1,088</u>
Cash balance at 1 January	<u>2,783</u>	<u>1,695</u>
Cash balance at 31 December	<u><u>352</u></u>	<u><u>2,783</u></u>

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

	<u>2021</u> €'000	<u>2020</u> €'000
Net expenditure	(203)	(90)
Depreciation charge	33	22
(Increase) in debtors	(95)	(341)
(Decrease)/Increase in creditors	<u>(2,108)</u>	<u>1,589</u>
	<u><u>(2,373)</u></u>	<u><u>1,180</u></u>

Médecins Sans Frontières

(Company limited by guarantee)

Notes

Forming part of the financial statements

1 Accounting policies

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

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

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

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

Legal status of company

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

At 31 December 2021, there were 18 members whose guarantee is limited to €1 each. This guarantee continues for one year after individual membership ceases.

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

Measurement convention

The financial statements are prepared on the historical cost basis.

Going concern

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

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

Income recognition

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

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

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

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

Income from supply of staff to overseas projects

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

Legacies

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

Restricted and unrestricted funds

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

Basic financial instruments

Trade and other debtors/creditors

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

Cash and cash equivalents

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

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

Tangible fixed assets

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

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

Employee benefits

Defined contribution plans and other long term employee benefits

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

Taxation

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

Grants

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

Foreign currencies

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

Operating leases

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

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

2 Donations, legacies and similar income

	2021			2020		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Regular donations	2,390	-	2,390	2,298	-	2,298
Income from appeals	3,887	559	4,446	3,176	977	4,153
Legacies	118	10	128	216	-	216
Charities and trusts	77	50	127	62	138	200
Companies and corporations	212	34	246	429	34	463
Other income	630	60	690	472	63	535
Income transfers	(51)	51	-	-	-	-
TOTAL	7,263	764	8,027	6,653	1,212	7,865

3 Supply of staff overseas

	2021			2020		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Staff supplied to operational activities	641	-	641	685	-	685
TOTAL	641	-	641	685	-	685

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

4 Cost of generating funds

	2021			2020		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Fundraising costs	1,953	-	1,953	1,992	-	1,992
Allocation of general support costs	116	-	116	106	-	106
TOTAL	2,069	-	2,069	2,098	-	2,098

Médecins Sans Frontières

(Company limited by guarantee)

Notes (continued)

5 Charitable activities – operational grants

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

	2021			2020		
	Unrestricted	Restricted €'000	TOTAL	Unrestricted	Restricted €'000	TOTAL
Grants from other donations						
Afghanistan	-	300	300	500	-	500
India	30	20	50	274	1	275
Burundi	-	-	-	985	-	985
DRC	685	165	850	494	6	500
Haiti	-	50	50	-	-	-
High Seas – SAR	400	-	400	500	-	500
Iraq	666	-	666	-	-	-
Lebanon	-	-	-	266	28	294
Nigeria	750	50	800	380	-	380
South Sudan	585	15	600	249	12	261
Syria	200	-	200	230	22	252
Yemen	236	164	400	24	215	239
Central African Republic	204	-	204	-	-	-
Myanmar	385	15	400	-	-	-
Ethiopia	250	50	300	-	-	-
10% OCA Social Mission Costs*	580	-	580	378	-	378
COVID 19 Response	-	-	-	-	836	836
Total grants	4,971	829	5,800	4,280	1,120	5,400

* 10% OCA Social Mission costs are Operational Support costs in OCA HQ supporting technical expertise to the projects overseas

	2021 €'000	2020 €'000
Grant recipient		
MSF Holland	4,060	3,780
MSF Belgium	1,740	1,620
TOTAL	5,800	5,400

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Notes (continued)

6 Other charitable activities

	2021			2020		
	Restricted	Unrestricted €'000	TOTAL	Restricted	Unrestricted €'000	TOTAL
Programmes						
COVID 19 Domestic Response	-	-	-	12	-	12
Supply of staff to operational projects						
Operational Staff	-	641	641	-	683	683
Operational Staff support	-	149	149	-	154	154
Allocation of general support costs	-	30	30	-	30	30
	-	820	820	-	867	867
Temoignage and advocacy						
Salaries, expenses and office costs	-	152	152	-	220	220
Allocation of general support costs	-	30	30	-	43	43
	-	182	182	-	263	263
TOTAL MSF CHARITABLE ACTIVITIES	-	1,002	1,002	12	1,130	1,142

7 Directors' remuneration

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

During the year, €0 was reimbursed for directly incurred expenses on MSF Ireland business for trustees (2020: €0 for trustees). Directors' expenses comprise principally the cost of travel and no such expenses were claimed in 2021 due to the COVID-19 pandemic.

8 Net movement in funds

	2021 €'000	2020 €'000
Net movement in funds for the year is stated after charging:		
Auditor's remuneration for statutory audit (inclusive of VAT)	13	13
Exchange losses/(gains)	2	(5)

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Notes (continued)

9 Staff numbers and costs

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

	<u>2021</u>	<u>2020</u>
Operational staff working overseas in MSF projects	12	17
Recruitment and support of operational staff	2	2
Fundraising	8	9
Témoignage & Advocacy	2	2
Support and governance	3	2
TOTAL	<u>27</u>	<u>32</u>

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

	<u>2021</u>	<u>2020</u>
Operational staff working overseas in MSF projects	27	40
Recruitment and support of operational staff	2	2
Fundraising	8	11
Témoignage & Advocacy	2	3
Support and governance	3	4
TOTAL	<u>42</u>	<u>60</u>

	<u>2021</u>	<u>2020</u>
	<u>€'000</u>	<u>€'000</u>
Wages & salaries	1,218	1,251
Social security costs	123	127
Pension costs	113	112
TOTAL	<u>1,454</u>	<u>1,490</u>

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Notes (continued)

9 Staff numbers and costs (continued)

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

	<u>2021</u>	<u>2020</u>
Between €70,000 and €80,000	1	2
Between €80,000 and €90,000	1	-

MSF Ireland operates a pay policy whereby the pay scale of the highest paid employee never exceeds 3 times the pay scale of the lowest paid employee other than part time employees and those based overseas. The costs associated with key management, excluding pension scheme contributions during the year was €81,102 (excluding PRSI €8,962 and Pension €8,160) (2020: €79,787 (excluding PRSI: €8,817, Pension: €7,979). The Executive Director is the only member of key management.

Included in total staff costs is an amount of €641,794 (2020: €683,451) reimbursed by other MSF sections. These staff costs, together with associated expenses, are shown as income and costs in the financial statements (see notes 3 and 6).

10 Taxation

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

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Notes (continued)

11 Tangible fixed assets

	Structural Alterations	Furniture and Equipment	Computer Hardware	Computer Software	Assets under construction - Eureka	TOTAL
	€'000	€'000	€'000	€'000	€'000	€'000
Cost						
At beginning of year	5	4	65	183	6	263
Additions	-	1	-	-	57	58
Transfers	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
TOTAL	5	5	65	183	63	321
Depreciation						
At beginning of year	5	1	58	21	-	85
Charge for the year	-	1	4	28	-	33
Disposals	-	-	-	-	-	-
TOTAL	5	2	62	49	-	118
Net book value						
At beginning of year	-	3	7	162	6	178
At end of period	-	3	3	134	63	203

12 Debtors

	2021 €'000	2020 €'000
Amounts due from MSF Entities	376	10
Other debtors – tax rebate & accrued income	767	835
Receivables	-	195
Prepayments	4	12
TOTAL	1,147	1,052

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

13 Cash and cash equivalents

	2021 €'000	2020 €'000
Cash at bank and in hand	352	2,783
Cash and cash equivalents per the cash flow statement	352	2,783

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Notes (continued)

14 Creditors: amounts falling within one year

	<u>2021</u> €'000	<u>2020</u> €'000
Other amounts owed to MSF entities	128	2,436
PAYE/PRSI	29	29
Accruals	174	30
Creditors	104	48
TOTAL	<u>435</u>	<u>2,543</u>

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

15 Analysis of net assets

	<u>2021</u>			<u>2020</u>		
	Fixed Assets	Current Assets €'000	TOTAL	Fixed Assets	Current Assets €'000	TOTAL
Unrestricted funds	203	1,045	1,248	178	1,208	1,386
Restricted funds	-	19	19	-	84	84
TOTAL	<u>203</u>	<u>1,064</u>	<u>1,267</u>	<u>178</u>	<u>1,292</u>	<u>1,470</u>

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Notes (continued)

16 Reconciliation of restricted and unrestricted funds

	1 January 2021 €'000	Income €'000	Transfers €'000	Expenditure €'000	31 December 2021 €'000
Unrestricted funds					
General fund	1,386	7,955	(51)	(8,042)	1,248
Restricted funds					
Afghanistan	-	298	2	(300)	-
India	-	13	7	(20)	-
DRC	-	148	17	(165)	-
Haiti	-	45	5	(50)	-
Iraq	1	-		-	1
Nigeria	-	50	-	(50)	-
Myanmar	-	15	-	(15)	-
Ethiopia	-	30	20	(50)	-
Pakistan	1	-	-	-	1
Philippines	2	-	-	-	2
South Sudan	-	16	-	(15)	1
Syria	-	13	-	-	13
Yemen	80	85		(164)	1
Subtotal	84	713	51	(829)	19
TOTAL FUNDS	1,470	8,668	-	(8,871)	1,267

17 Commitments and contingencies

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

There were no commitments, contracted or otherwise, at 31 December 2021, other than lease commitments in respect of land and buildings.

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

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Notes (continued)

17 Commitments and contingencies (continued)

	<u>2021</u> €'000	<u>2020</u> €'000
No later than one year	70	70
Later than one year and not later than five years	<u>210</u>	<u>280</u>
	<u>280</u>	<u>350</u>

The amounts charged to the income and expenditure account with respect to these contracts in 2021 was €68,513 (2020: €60,566).

18 MSF sections and offices

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

Some MSF sections and offices are listed below:

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

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Notes (continued)

18 MSF sections (continued)

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

Transactions with other MSF sections consist of the following:

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

19 Accounting estimates and judgements

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

20 Post balance sheet events

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

21 Related Parties

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

22 Approval of financial statements

The directors approved the financial statements on 27 April 2022.