MEDECINS SANS FRONTIERES (UK)

England & Wales · Charity number 1026588

Details

Other names	M S F U K, MSF (UK)
Status	Registered
Legal form	Charitable company
Company number	02853011
Registered	1993-09-29
Register	View on the Charity Commission register

Contact

Address	Level 5 Artesian 9 Prescot Street London E1 8PR
Phone	02074046600
Email	office-ldn@london.msf.org
Website	www.msf.org.uk

Activities

Objects: 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

Activities: 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 in accordance with the principles espoused by the International Council of Medecins Sans Frontieres in October 1990.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** ANY PART OF THE WORLD
- Afghanistan
- Bangladesh
- Burma
- Chad
- Congo (Democratic Republic)
- Ethiopia
- Guinea
- Haiti
- India
- Indonesia
- Iraq
- Italy
- Jordan
- Lebanon
- Libya
- Mozambique
- Nigeria
- Pakistan
- Sierra Leone
- Somalia
- South Sudan
- Switzerland
- Syria
- Turkey
- Ukraine
- Uzbekistan
- Yemen
- Zimbabwe

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£95,336,332	£89,770,308	£17,857,936	225
2023-12-31	£85,261,392	£84,046,648	£12,291,913	206
2022-12-31	£76,828,978	£76,953,569	£11,077,168	208
2021-12-31	£68,017,311	£71,889,130	£11,200,704	196
2020-12-31	£72,675,269	£69,386,612	£15,074,080	195

Trustees

Name	Role	Appointed
Dalila Mahdawi		2026-05-16
Diane Marie Robertson-Bell		2026-05-16
Dr Caroline Bwango		2024-05-18
Dr Innocent Muleya		2022-05-21
Dr Peter John Garrett		2025-04-25
Dr Rachael Mary Craven		2020-06-13
Edward James Mortimer Monk		2024-05-18
Emery Pacifique Igiraneza		2022-05-20
Iesha Singh		2023-05-20
Julie Ann Weston		2025-12-05
Kathleen Poole		2025-12-05
Prof Bertrand Olivier Taithe		2024-05-18
Sabrina Liang Ai Das		2024-05-18
Timothy Douglas Symington		2023-06-07

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MEDECINS SANS FRONTIERES (UK)

England & Wales - Charity number 1026588

Accounts

MEDECINS SANS FRONTIERES (UK)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

Company limited by guarantee
Company number 02853011
Charity number 1026588

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Details of registration

Médecins Sans Frontières (UK) was set up in September 1993 as a registered charity (charity number 1026588) and a company limited by guarantee (company number 02853011). The registered and principal office is Level 5, Artesian, 9 Prescot Street, London E1 8PR as of mid-December 2024 (previously Chancery Exchange, 10 Furnival Street, London EC4A 1AB).

Phone: **+44 (0)20 7404 6600**

Website: www.msf.org.uk

Full contact details, including email addresses, are available at www.msf.org.uk/contact-us

Our names

The name of the charity is Médecins Sans Frontières (UK). This is commonly abbreviated to MSF UK. We are a member of the Médecins Sans Frontières Movement, commonly referred to as MSF. Throughout this report, MSF UK is used when referring to the services and activities conducted and provided in the UK. MSF is used when referring to the whole Movement and to our medical humanitarian projects. We are also known internationally as Doctors Without Borders.

1. Foreword from the Chair of the MSF UK Board of Trustees

I am delighted to present, on behalf of the MSF UK Board of Trustees, our annual report for 2024. Reflecting on the year, I am reminded of the powerful ripple effect created by our collective efforts at MSF UK. In 2024 we saw, once again, MSF respond to many emergencies in the most challenging of circumstances. I am proud of MSF UK's role in meeting this challenge and I hope this report offers insight into our achievements.

In May 2024, I had the privilege of becoming the Chair of the MSF UK Board of Trustees at a time when our charity was experiencing remarkable growth and impact. I would like to recognise the excellent stewardship of my predecessor, Nicola McLean. Nicola's unwavering dedication was fundamental in guiding MSF UK's governance for six years, including three as Chair. I would also like to acknowledge our outstanding executive team, led by Natalie Roberts, whose hard work, expertise, and commitment ensured focused leadership and delivery on our objectives.

2024 was a year of significant milestones.

We deployed 146 highly qualified staff, providing essential medical and humanitarian support to those affected by wars, natural disasters, disease outbreaks and long-neglected crises. This included ICU and A&E nurses for Gaza, paediatricians for Afghanistan and anaesthetists for Haiti, to name a few. Emergency contexts where English is widely spoken, such as Sudan and Gaza, meant that MSF UK staff were particularly in demand, and we increased our departures by 18 per cent compared with 2023.

Through innovative partnerships and programmes, we enhanced our two postgraduate education initiatives, whilst our migration operations provided critical health services to hundreds of asylum seekers seeking international protection in the UK. We also supported the establishment of the MSF Movement's emerging operational directorate – MSF Ubuntu – which brings new and exciting opportunities and demonstrates our continuing commitment to support MSF's medical humanitarian action.

Building on decades of global leadership in tuberculosis (TB), our multidisciplinary medical team – the Manson Unit – continued to enhance health interventions through medical innovation, science and highly contextualised approaches to solving intractable problems. In 2024, this included the launch of the Malaria Anticipation Project (MAP) which will develop early warning systems to better predict and act on expected rises in malaria cases.

The past year has been notable for an increasing disregard for international humanitarian law, most prominently in Gaza, Haiti, Myanmar, Sudan and Ukraine. Our humanitarian affairs, communications, association and advocacy teams have worked tirelessly to bear witness and galvanise support. They have organised and given interviews with the global media; spread their messaging through our website, social media, emails and newsletters; attended demonstrations; and met with ministers, members of parliament (MPs) and representatives of the Foreign and Commonwealth Development Office (FCDO) to advocate for ceasefires, unimpeded humanitarian access and the protection of civilians, health facilities, medical staff and patients.

Individuals and organisations around the world continued to show their trust in MSF UK during 2024. I am continually impressed and humbled by the generosity of our supporters. In 2024, we raised over £95 million – £6.32 for every pound invested in generating funds – which is testament to the esteem in which MSF UK is held. We were delighted to be selected as one of the partners of the Guardian and Observer charity appeal at the end of 2024, which saw more than 15,800 readers give £1.7 million to support victims of war and conflict; MSF UK received £770,000 of those funds. Our work

1. Foreword from the Chair of the MSF UK Board of Trustees (continued)

benefited significantly from high-profile fundraisers, including Massive Attack, the Vivienne Westwood estate, and a major art auction of 312 works contributed by 264 artists.

As we look ahead to 2025, there is much to be excited about.

Work to develop the next MSF UK Strategic Direction 2026-31 is well underway. I look forward to discussions with our staff, supporters, members and partners about their ideas and aspirations, and translating this into a clear plan which provides the framework for delivering MSF UK's distinct and significant contribution to the Movement over the next six years. Underpinning this are foundational investments in 2025 which will help grow our income and allow us to pilot new approaches and explore the potential of expanding our supporter base further. We will do this as we continue to develop our strong relationship with our primary partner within the Movement – Operational Centre Amsterdam (OCA), one of the six operational directorates responsible for the delivery of MSF's medical humanitarian projects.

MSF is an independent, neutral and impartial organisation; we are unique because we operate without government or UN funding, allowing us to deliver medical care solely on the basis of need. I want to thank you – our supporters, partners and volunteers – for your continued trust and belief in our work. Your contributions, whether through money, time or advocacy, make all the difference. We can't exist without you, and all of us at MSF UK, along with the millions of people we support overseas, are hugely grateful.

With gratitude and determination,

Rachael

2. Reference and administrative details

Directors and trustees

The directors of the Charitable Company ('the charity') are its trustees for the purpose of charity law. The trustees and officers serving during the year up to the date of this report were as follows:

Elected trustees

Nicola McLean – Chair of the Board of Trustees (until 19 May 2024)
Rachael Craven – Vice-Chair of the Board of Trustees (until 18 May 2024); Chair of the Board of Trustees (from 18 May 2024)
Vita Sanderson – Vice-Chair of the Board of Trustees (from 18 May 2024)
Bertrand Taithe (from 18 May 2024)
Caroline Bwango (from 18 May 2024)
Christopher Peskett
Edward Monk (from 18 May 2024)
Iesha Singh
Innocent Muleya
Mohammed Tariq Ali (until 19 May 2024)
Robert Verrecchia (until 19 May 2024)
Sabrina Das (from 18 May 2024)

Co-opted trustees

Emery Igiraneza
Eve Bruce
Jehangir Dhunjishaw Ghandhi
Sophie Hodder (until 19 May 2024)
Timothy Symington – Treasurer

MSF UK Committee of Directors

Natalie Roberts – Executive Director
Kristen Veblen McArthur – Deputy Executive Director
Ahsan Hafeez Abbasi – Director of the Humanitarian Advocacy Analysis Representation and Policy Unit (HAARP) (until 01 October 2024); Director of Programmes (from 02 October 2024)
James Kliffen – Director of Fundraising (until 30 June 2024)
Laura Griffin – Interim Director of Fundraising (from 01 July 2024, until 18 December 2024)
Alan Gosschalk – Director of Fundraising (from 09 December 2024)
Chiara Lepora – Director of the Manson Unit (until 29 November 2024)
Matthew Coldiron – Director of the Manson Unit (from 14 October 2024)
Chris Young – Director of Finance and Services
Donald Campbell – Director of Communications (until 12 January 2024)
Sam Taylor – Interim Director of Communications (from 02 January 2024 until 30 June 2024)
Judith Escribano - Director of Communications (from 22 July 2024)
Patrick McConnell – Acting Director of Human Resources (until 22 July 2024)
Greg Moores – Director of People (from 22 July 2024)
Roland Imi – Director of Information Technology

Principal advisors

Auditors: BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, West Sussex RH6 0PA
Bankers: Bank of Scotland, 38 Threadneedle Street, London EC2P 2EH

2. Reference and administrative details (continued)

Solicitors: Bates Wells & Braithwaite London LLP, 10 Queen Street Place, London EC4R 1BE

3. MSF UK's medical humanitarian work in 2024

Médecins Sans Frontières (UK) (MSF UK) raises money and recruits staff to support the work of MSF's medical humanitarian projects around the world. MSF UK also raises public and political awareness of MSF's work within the UK and provides strategic and technical support to MSF's projects.

In 2024, MSF's projects provided lifesaving care in more than 70 countries. The work of MSF UK and the generosity of its supporters ensure that MSF can continue to provide medical care where it is needed most.

MSF's response in emergency situations and long-term protracted crises

MSF's projects are designed to meet both the immediate and long-term medical humanitarian needs of those who are most vulnerable. Every situation we work in is different and our responses are tailored to the particular needs in each location.

MSF acts swiftly to understand the needs of people caught up in emergencies and unfolding crises, including armed conflicts, fast-spreading epidemics and natural disasters, to gauge and act upon how we can relieve their immediate suffering.

In protracted crises, MSF's responses may be broader in scope and designed around longer-term projects, adapting our services as required to reflect the needs of the people and communities we are assisting.

Whether in emergency situations or protracted crises, it is our locally hired colleagues who provide the majority of care to the people MSF assists and who work tirelessly for their communities.

In 2024, the country programmes that received the largest grants from MSF UK were Afghanistan, Democratic Republic of Congo (DRC), Ethiopia, Mozambique and Sierra Leone. We have highlighted some of MSF's activities in these countries below and throughout this report.

More information on MSF UK's activities can be found at www.msf.org.uk.

Top five grant-receiving countries

Afghanistan

In 2024, MSF continued to support Afghanistan's over-burdened and under-resourced healthcare system, with a particular focus on mother and child health. The team also provided additional support in response to a surge in measles cases.

While the security situation in Afghanistan has stabilised and access to healthcare has therefore improved, the economic situation continued to impact people's ability to obtain the treatment they need. Poverty rates remain high. Public hospitals and health centres are grappling with shortages of medications, staff and other resources.

Over the past three years, the number of patients treated by MSF has doubled. In 2024, around 1,200 patients came to MSF facilities every day, but our teams lacked the capacity to treat them all.

The pressure on provincial and regional hospitals is intense. Our teams witnessed very high bed-occupancy rates, with two or even three patients sharing one bed in some of our facilities.

3. MSF UK's medical humanitarian work in 2024 (continued)

The seasonal peak in measles cases was higher than usual. As well as launching an emergency response in four provinces, we called on the government to increase access to vaccinations.

In addition to supporting hospitals, MSF continued working to provide medical care to hard-to-reach groups, including providing community healthcare in remote mountain districts in Bamyan province, and carrying out a series of exploratory assignments to border areas to assess the needs of Afghans returning from Pakistan and other countries.

2024 saw increasingly restrictive social policies designed to exclude women from public and professional life. In December, the Islamic Emirate of Afghanistan, also known as the Taliban, banned women from studying at medical institutes, including nursing and midwifery schools. While 50 per cent of MSF's medical staff in Afghanistan are women, we are already facing some recruitment challenges, particularly for female gynaecologists. We continue to advocate for women's access to education.

Democratic Republic of Congo (DRC)

In 2024, violence in eastern Democratic Republic of Congo (DRC) escalated to a vast humanitarian crisis. By the end of the year, four million people were internally displaced across North Kivu, South Kivu and Ituri provinces.

North and South Kivu

In North and South Kivu we expanded our emergency activities, particularly in sites for displaced people, strengthening our provision of medical treatment and vaccinations. Our teams treated an unprecedented number of survivors of sexual violence, conducting 38,000 consultations in North Kivu alone.

We treated thousands of patients for cholera and continued to serve as primary water provider in the camps around Goma, significantly investing in water and sanitation infrastructure.

With the conflict reducing access to treatment and vaccinations, admissions for malnutrition, measles, cholera and war-related injuries increased in the many facilities supported by MSF.

Ituri

In Ituri, our teams supported two general hospitals and the surrounding displacement sites. At the MSF-supported clinic in Bunia we provided surgery and post-surgical care for patients with traumatic and conflict-related injuries. We also helped 13 surrounding health zones prepare for influxes of injured people.

Outbreaks and other emergencies

MSF teams also provided medical care to people displaced by conflict and natural disasters in other areas of DRC, including Kisangani, Kinshasa and Mai-Ndombe.

Whilst measles was the main cause for intervention by our mobile emergency response teams, we also saw an increase in mpox outbreaks. This was due to a mutation leading to human-to-human transmission of the virus. Across multiple provinces we conducted epidemiological surveillance, research and awareness-raising, and supported the Ministry of Health with patient care.

3. MSF UK's medical humanitarian work in 2024 (continued)

Regular activities

Alongside these emergency interventions, we continued to run our regular activities across DRC. These include supporting health facilities and caring for survivors of sexual violence. In hard-to-reach areas we trained networks of community health workers to detect diseases such as malaria and malnutrition.

In Kinshasa, we continued to provide treatment and care for people with HIV, and to strengthen access to inclusive healthcare for people with disabilities.

Ethiopia

In 2024, MSF delivered vital support in seven regions of Ethiopia. However, insecurity and administrative challenges complicated humanitarian access in many parts of the country, while drought, floods and disease outbreaks left over 21 million people in need of assistance.

In Gambella, MSF continued providing essential hospital care in Kule refugee camp. The team also provided specialist care for malaria, malnutrition and survivors of sexual and gender-based violence, as well as vaccinations, including the recently approved WHO malaria vaccine (R21).

In the Somali region, MSF mobilised its emergency response unit and responded to malnutrition, disease outbreaks and mass displacement.

In Afar, we ran water and sanitation initiatives, an inpatient therapeutic feeding unit and supported the regional hospital's paediatric department and a cholera response in collaboration with the Ministry of Health.

In South Ethiopia and Southwest Ethiopia Peoples' regions, we ran mobile clinics and provided care for malaria and measles, as well as kala azar.

In Amhara, MSF provided emergency healthcare for people affected by the ongoing conflict, focussing on neglected tropical diseases, operational research, and prevention and treatment services.

In Tigray, we provided maternal and child healthcare, a nutrition programme, and treatment for sexual and gender-based violence. We ran mobile clinics in hard-to-reach areas and repaired over 600 water pumps, also rehabilitating several departments in Abiy Adi General hospital.

In Oromia, we responded to a surge in malaria cases at two hospitals and ran mobile clinics. We also conducted health promotion activities, mosquito net distributions, and water and sanitation initiatives.

In Korem, we ran mobile clinics and supported the general hospital, focusing on maternal and child healthcare and emergency care in collaboration with the Ministry of Health.

MSF continues to call for accountability for the death of our colleagues in 2021. On 24 June that year, María Hernández Matas, Tedros Gebremariam Gebremichael and Yohannes Halefom Reda were intentionally killed in Tigray while clearly identified as humanitarian workers. We continue to pursue accountability for their deaths in the hope that this will improve the safety of humanitarian workers in Ethiopia.

3. MSF UK's medical humanitarian work in 2024 (continued)

Mozambique

In 2024, MSF provided lifesaving healthcare amid conflict, natural disasters and insecurity. MSF commemorated 40 years of presence in Mozambique by addressing pressing healthcare needs in a country frequently impacted by public health challenges, and continued assisting people affected by the armed conflict in the northern province of Cabo Delgado.

In Cabo Delgado, where some 580,000 people remained displaced, our teams provided healthcare both to uprooted communities and to people who have gradually returned to areas previously hit by the violence of recent years. MSF provided assistance through community activities and support to health facilities in the districts of Palma, Mocímboa da Praia, Macomia, Mueda, Muidumbe and Nangade.

In May, Macomia district was attacked by a non-state armed group: MSF facilities were looted, and our cars stolen. This attack and the increased insecurity forced us to suspend work in this town and led also to the temporary suspension of outreach activities and the reduction of some services in other areas of Cabo Delgado.

In December, we launched an emergency response in Mecufi district, Cabo Delgado province, focusing on mental health, logistics and ensuring lifesaving health services, following the devastation caused by Cyclone Chido, which affected over 455,000 people in northern Mozambique.

In Nampula province, MSF teams worked to diagnose and treat neglected tropical diseases across rural health centres and established a blood bank to provide lifesaving transfusions for people with severe malaria. In November, we launched a hydrocele surgery campaign in Nametil to address a backlog of patients suffering from filarial hydrocele. However, after 18 surgeries, a series of violent incidents, triggered by misinformation surrounding the Ministry of Health cholera response, forced MSF to suspend all activities in Mogovolas district, to which Nametil belongs, at the end of the month.

In Sofala province, MSF's Beira project teams, in collaboration with the Ministry of Health and other local stakeholders, provided sexual and reproductive healthcare, including HIV testing and treatment and termination of pregnancy, to vulnerable and stigmatised groups.

Sierra Leone

Reducing maternal and child mortality in the country remains a priority for MSF in Sierra Leone as well as improving access to TB treatment.

In Kenema district, in Eastern province, pregnant women, lactating mothers and children under five can access lifesaving medical care in the 164-bed maternal and child hospital built by our team. In 2024, we also supported six primary healthcare facilities in the district, where we provided medical supplies, renovated buildings and trained Ministry of Health medical staff. Communities in remote villages were provided by rapid malaria testing and treatment, vaccinations for children under five, family planning and antenatal care. Patients needing more specialist care were referred to the nearest hospital.

In Bombali district, in Northern province, MSF teams diagnosed and treated people with TB, and helped improve access to treatment for adults and children with both drug-sensitive and drug-resistant TB. People living with TB patients were provided with the TB prevention therapy, introduced by our team.

We also worked in Tonkolili district, Northern province, to reduce maternal and child mortality in Mile 91 and Magburaka town as well as surrounding villages. We supported 12 health facilities in the

3. MSF UK's medical humanitarian work in 2024 (continued)

district where our teams drilled seven boreholes to ensure access to safe drinking water. In Magburaka government hospital, we continued providing specialist medical care for pregnant women, lactating mothers and children under five. Our teams also supported the referral of patients in need of more advanced care from basic healthcare facilities supported by MSF to this hospital.

In 2024, we stopped supporting Magburaka community health centre as well as nine health facilities in Kenema and Tonkolili, as we are scaling down our activities to maximise our resources.

4. How we support MSF's medical humanitarian work

Each MSF office, including MSF UK, plays a part in providing staff, resources and funding to the MSF operational centres. This ensures that the operational centres can maintain MSF's projects and that we are working where we are needed most.

People

In 2024, MSF UK deployed 146 UK internationally mobile staff (IMS) to medical humanitarian projects in 34 different countries around the world, with a monthly average of 53 IMS in projects at any one time. After screening 222 applications, we interviewed 43 potential IMS and added 29 new recruits to our pools of potential new staff.

After several years of operational centres consolidating operations and making progress in diversifying the staffing of international projects through responding more widely to needs across the entire Movement, in 2024 the number of international staff departures increased (16 per cent) against 2023. However, the true impact of our work is measured beyond the number of IMS we deploy, by looking at the operational needs to which we have responded. 2024 saw diversification of the operational centre-run projects to which UK IMS staff were deployed: 35 per cent were with Operational Centre Amsterdam (OCA) (compared to 53 per cent in 2023); 28 per cent with Operational Centre Brussels (OCB) (26 per cent in 2023); 25 per cent with Operational Centre Paris (OCP) (11 per cent in 2023); 11 per cent with Operational Centre Geneva (OCG) (9 per cent in 2023); and 1 per cent with Operational Centre Barcelona-Athens (OCBA) (no change from 2023). This is a positive change from 2023 and displays MSF UK's important role in supporting the wider operations of MSF globally.

Operational centre	2023 percentage	2024 percentage
Operational Centre Amsterdam	53%	35%
Operational Centre Brussels	26%	28%
Operational Centre Paris	11%	25%
Operational Centre Geneva	9%	11%
Operational Centre Barcelona-Athens	1%	1%

In 2024, our staff joined emergency responses in countries affected by conflict or natural disasters, including Haiti, Lebanon, Palestine, Sudan, Ukraine and Yemen, and provided medical care and support to health services in other crisis-hit contexts, including Afghanistan, Central African Republic (CAR), DRC, Ethiopia, Nigeria and South Sudan.

The short-notice availability and willingness to respond rapidly has led to numerous deployments to emergency response projects. Furthermore, we successfully deployed 27 new staff (18 per cent) on their first international assignments, building on the pools of experienced staff ready to respond to future crises as they arise.

In addition to IMS deployments, seven staff members and one consultant were recruited by MSF UK and were seconded to Doctors of the World to work on the UK migration operations project at Wethersfield. This will continue into 2025, with staff seconded to the MSF West and Central Africa (WaCA) Operational Directorate, who are taking over operational management of UK migration work.

In 2025, MSF UK will continue to play an essential role in supporting operational centres to strengthen their evolving staffing models, while ensuring that the international workforce strategy

specific to MSF UK responds to operational needs, building upon the key role that we play in the Movement.

MSF UK focused its Learning and Development activities for both UK-based and internationally mobile staff throughout 2024 on critical courses such as Safeguarding, Welcome Days (induction) and Leadership. We had 47 participants in our Safeguarding training, and 32 in the Welcome Days induction trainings. We also facilitated MSF-specific leadership training to 36 staff from various OCA primary partner sections and branch offices, including the UK and Ireland.

Expertise

Medical and programme support

MSF UK is home to the Manson Unit, a multidisciplinary medical team that supports OCA and the entire MSF Movement to improve health interventions through medical innovation, implementation science and highly contextualised approaches to solving intractable problems.

Building on decades of global leadership in tuberculosis (TB), the Manson Unit has consolidated efforts to ensure that TB patients in countries of MSF intervention have access to a safer, shorter and more effective regimen identified for multidrug-resistant TB. This has been done through our new treatments and support care, and by pushing for policy change at national level in all countries where MSF treats TB, along with sharing our experiences with a scientific audience.

The Manson Unit also sponsored a milestone research report titled *In Service of Emergency: Understanding Power and Inequality in MSF*. This report was aimed at an internal MSF audience and described issues of power and inequality – what forms they take, what impacts they have, and how dynamics vary among and within the large and complex set of entities that make up MSF. The Manson Unit and MSF UK will continue to communicate the findings as discussions continue over the coming years about the overall reshaping of MSF's structures at a global level.

The Manson Unit's 'Sapling Nursery' (msf.org.uk/sapling-nursery) expanded its portfolio of place-based innovation projects in MSF settings. At the end of 2024, a harm reduction package aimed at people who use drugs in Kenya was transitioning to being integrated into the package of care provided by the Kenyan Ministry of Health. Active projects included: comprehensive adaptation of MSF services for people with disabilities in Sierra Leone; approaches to menstrual health management in multiple countries in Africa and Asia; and work on female urinary incontinence in Bangladesh. A new project will focus on developing peer-to-peer support groups among women to promote breastfeeding in Afghanistan.

The Manson Unit's focus on addressing intractable problems in countries of intervention prompted renewed attention on the dissemination of scientific outcomes in collaboration with communication and advocacy efforts in the Movement and with external actors. An example of this is the response to the mpox epidemic in DRC, caused by a novel clade of the virus. Manson Unit epidemiologists, infectious disease experts, anthropologists, and the e-health team have all been key as MSF responds to this ongoing outbreak. Tools have been developed to follow the epidemic and studies undertaken to describe the clinical outcomes related to this new strain. The Manson Unit has been integral in making sure that data informs MSF's communications and advocacy strategies about this epidemic.

In 2024, the Manson Unit continued to lead three projects sponsored by MSF UK and funded by the Transformational Investment Capacity (TIC). TIC-funded projects are innovations proposed by MSF staff or Association members that aim to dramatically improve and transform MSF's medical

assistance. The 'Accessibility Model for Field Planning and Response' TIC-funded project (also known as Healthmapper) aims to ensure that MSF activities deliver maximum benefit to the communities in which we work by improving patient access to MSF's health facilities. The model assesses MSF programmes' coverage and heuristically determines the best locations for health activities. After a successful pilot phase, it has been accepted for a second year of funding. The Palliative Care project, born out of collaboration between MSF UK, MSF Italy, OCA and OCP, aims at helping MSF staff better care for dying patients and their families, addressing the quality of death for patients dying in MSF facilities. Needs assessments and a description of the situation in multiple projects have shown the immense need for integration of palliative care into MSF programming. This project has also received additional funding for a second phase, in which comprehensive palliative care programmes will be implemented in at least two MSF contexts (hospitals; outpatient and homebased care). In 2024, we also celebrated the launch of a third TIC-funded project: the Malaria Anticipation Project (MAP). MAP will test climate-artificial intelligence (AI)-driven anticipatory models with community-based anticipatory approaches and data-light models to mitigate mortality and morbidities linked with malaria outbreaks.

Through the work of the Humanitarian Advocacy Analysis Representation and Policy (HAARP) Unit and Programmes Unit, we marked one year of activity in the UK in 2024, providing a mobile clinic and eight staff members for asylum seekers held at the Wethersfield asylum accommodation site in partnership with Doctors of the World (DotW). The joint MSF/DotW team has provided an important service for the men held at the site, which is totally unsuitable for the accommodation of vulnerable asylum seekers. Service users have described prison-like conditions, violence among people seeking asylum, and widespread despair and depression at finding themselves kept in such an environment at the end of dangerous and difficult journeys. The team has also noted numerous safeguarding failures on the part of the Home Office and the private company, Clearsprings Ready Homes, that manages the site. We have been able to play a role in advocating for the transfer of the most vulnerable men from the camp by certifying their physical and mental health issues. We have also played a role in advocating for improvements at the camp. A comprehensive briefing note was published in May 2024 based on our intervention.

The election of a new government in the UK means there have been some changes to the asylum system, although – despite promising an end to the use of large sites in general, and the closure of Wethersfield in particular – the government has not yet closed Wethersfield. We continue to advocate for its immediate closure.

Whilst the mobile clinic intervention, in collaboration with DotW and OCB, ended in December 2024, the project is ongoing into 2025 with the collaboration of MSF WaCA as the operational directorate. We remain immensely concerned about the impacts of the asylum system on people seeking safety and are currently scoping mental health activities to propose as the intervention focus for 2025. The MSF team is now reorienting the activity to focus more on mental health and to look at how to expand access to asylum seekers beyond Wethersfield.

In September 2024 a group from MSF UK, including the Executive Director, travelled to Nairobi to participate in finalising the proposal for MSF Ubuntu to become an operational directorate. The full Executive Committee (ExCom) voted in favour of recommending MSF Ubuntu to become an operational directorate, with MSF UK as a key partner. The proposal will move forwards to the International Board and International General Assembly in 2025. If approved, the first MSF Ubuntu-led medical humanitarian operations will be launched in early 2026.

4. How we support MSF's medical humanitarian work (continued)

Advocacy, communications and representation

In 2024, we continued to speak out on the ongoing horrors in Gaza, demanding a ceasefire and the cessation of hostilities towards innocent civilians, including our staff and patients. To that aim, we promoted our lifesaving work in Gaza on social media, online and in the press. We organised a presence at several official ceasefire marches. We held meetings with ministers, members of parliament and officials from the FCDO, wrote several open letters to the Prime Minister and Foreign Secretary, and published a number of reports. We spoke at the All-Party Parliamentary Group (APPG) on Gaza and, at the end of the year, we published a report titled *Gaza: Life in a death trap.* In this report, we stated that what our medical teams were witnessing on the ground throughout the conflict was consistent with the descriptions provided by an increasing number of legal experts and organisations concluding that genocide was taking place in Gaza. We also pushed to bring greater attention to the catastrophic humanitarian crisis in Sudan in 2024, which went largely unreported in mainstream media, and were invited to speak at the International Development Committee (IDC) on Sudan.

In 2024, the HAARP Unit continued the representation of MSF's medical and humanitarian work to the UK government and other key stakeholders in the UK's political and humanitarian sphere. As above, this included engagements on Gaza and Sudan, as well as other contexts including Chad and Nigeria, and topics including malnutrition, access to products for healthcare and antimicrobial resistance.

Policy and advocacy work on access to medical products in the UK focused on three key areas in 2024. Firstly, our work on outbreak and pandemic response focused on influencing the UK's position in the World Health Organization (WHO) Pandemic Accord to ensure that global efforts for future pandemics are more equitable and meet the needs of the most vulnerable; engagement with the UK will continue to be a priority in 2025. Secondly, we pushed on equity and transparency in clinical trials. While MSF has already set a precedent by publishing costs of its own trials, we initiated international efforts to produce standard international clinical trial cost-reporting guidelines, which will continue into 2025. Finally, we pushed for access to medical products which are developed in the UK, including mpox vaccines for children. Across all these themes, we conducted policy and advocacy work, including bilateral meetings with the UK government and relevant actors, as well as publishing a policy brief and carrying out a wide range of communications work.

We continued to reach supporters and stakeholders through a number of communications channels including our website, social media channels, e-newsletters, videos, our quarterly magazine, public events, teaching resources, and the media. A total of 83,661 people subscribe to our monthly email, Frontline, which has an open rate of 45 per cent, double the average open rate within the charity sector. We have a presence across social media, including Facebook (113,200 followers), X (43,781 followers) and LinkedIn (27,221 followers), and built our Instagram and TikTok channels over the year (these are not static numbers, figures accurate at the time of writing).

Finally, we secured 1,235 pieces of media coverage across TV, radio, podcasts, online and print. We are particularly proud of a full-page feature in the *Guardian* profiling Dr Mohammad Abu Mughaisab in Gaza as part of their 'Gaza Voices' series; of our work in Sudan being featured by the *Economist*; and of an interview with MSF doctor Javid Abdelmoneim making headline news for ITV. We were also delighted to be chosen as the partner for the Guardian and Observer charity appeal, which showcased MSF's incredible work through a series of articles. The appeal raised £1.73 million, and

4. How we support MSF's medical humanitarian work (continued)

was shared between three charities: MSF UK is due to be allocated over £461,000 in 2024, with further allocations in 2025.

Fundraising activities

2024 Key metric	Result
In 2024, MSF UK plans to raise £74.8 million to fund the MSF Movement's medical humanitarian projects.	In 2024, MSF UK raised £88.1 million in donations and legacies**.**

MSF UK's fundraising approach is focused on bringing our supporters closer to the medical humanitarian work that their generosity makes possible, through the testimonies of MSF staff and the communities that we serve. MSF UK adheres to the Code of Fundraising Practice imposed by the fundraising regulator. MSF UK carries out fundraising through public appeals, including through private-site face-to-face fundraising, major donor stewardship and multimedia campaigns. MSF UK prioritises direct fundraising, complemented by collaborative partnerships with third-party entities for specific fundraising functions. These collaborations, such as Payroll Giving Facilitators and community fundraising platforms (e.g. Just Giving) operate within defined frameworks and agreements.

Private individuals and organisations provide 100 per cent of our funding in the UK. We take great care to maximise the proportion of every donation that is spent on our humanitarian work. In 2024, we raised £6.32 for each pound we invested in generating funds. This compares to £6.53 in 2023. Please see the Financial Review in section 10 for further details.

We strive to provide the highest standard of stewardship to the private individuals and organisations that fund MSF UK. In 2024, we achieved first place for the overall experience we provided to our donors in the THINK Stewardship Tracker survey when compared to 21 other charities.

MSF UK adheres to leading standards in our fundraising activities and is a member of both the Fundraising Regulator and the Direct Marketing Association. All third-party organisations acting on behalf of MSF UK are closely supported and supervised to ensure they provide the highest possible level of service. We work hard to inspire and motivate the teams that represent us, including through regular briefings from our medical and logistical staff.

A complaints procedure in the Fundraising department records and responds appropriately to any complaints. We feed actionable insight back to all areas of the Fundraising team and strive to improve the experience for supporters. In 2024, we received and responded to 51 complaints (compared to 73 in 2023) in relation to our fundraising activities. We also adhere to a vulnerable persons policy in relation to fundraising.

We talk with supporters across the UK to better understand their needs and motivations. These discussions define our approach to fundraising and help us meet our supporters' wishes and interests. Feedback is highly valued and encouraged. We never allow other charities access to our supporters' details. MSF UK adheres to the Code of Fundraising Practice.

4. How we support MSF's medical humanitarian work (continued)

All fundraising team members receive guidance and training on interacting with people in vulnerable circumstances, as well as guidance on working with Power of Attorney and written authority requests. This refers to the wider MSF UK policy on fundraising with people in vulnerable circumstances, with all procedures related to protecting vulnerable people reviewed on a regular basis to include up-to-date guidance drawing on experience.

5. MSF UK's 2024 performance

The focus for the 2024 Annual Plan was to build on our strengths, move key project activities into core functional work and grow our income generation. During the year, MSF UK also experienced significant changes in leadership, welcoming four new permanent Directors and two interim Directors over the course of the year. This included the appointment of a People Director who led on restructuring our People Department to ensure we have the capacity and capability to deliver on our commitments as a section of the MSF Movement, and against the first year of our refreshed Strategic Direction.

In 2024, MSF UK responded to a volatile global context through our fundraising activities, sourcing of internationally mobile staff, and in our advocacy and representation work. We advocated strongly for a ceasefire in Gaza using first-hand testimony from our staff. We continued to build upon the medical humanitarian expertise in the Manson Unit to deliver on research and innovation, and established a Programmes Unit to manage our key partnership programmes, with a focus on building our postgraduate education offering and developing our partnership with MSF Ubuntu, MSF's emerging operational centre, which will launch operations in early 2026 (pending approval at the 2025 International General Assembly). MSF Ubuntu is a partnership between four existing MSF sections: MSF Eastern Africa, MSF Southern Africa, MSF Spain and MSF UK. Behind the scenes, we identified and negotiated new office accommodation from 2025, continued to strengthen our systems, policies and processes and developed our data protection, information security and cyber-security approaches.

Other areas of work did not progress as fast as we would have hoped. One of the learnings from the new planning system in 2023 was that, as an organisation, we tend to be over-ambitious, particularly in relation to project work, and 2024 demonstrated a similar trend. Some policy areas in the People Department have been deferred to 2025 to allow the restructuring of the department to embed. Similarly, we had intended to progress with our business continuity planning; however, in the event, we had to prioritise resources towards preparing for the office move in January 2025. We have identified areas of our existing Strategic Goals which require further definitional work, particularly in the Igniting Change pillar. We had also intended to incrementally expand our carbon emission reporting and reduction work within MSF UK. However, outside the office move, where we have managed to identify significantly more energy-efficient offices, this work has focused on our reporting requirements to inform future emissions reduction work. As we prepare ourselves for a new strategic planning exercise, we are reflecting on the lessons which can be drawn from this.

Strategic Direction in 2024

Our *Strategic Direction update to 2025*, produced at the end of 2023, set out what we intend to achieve in the two years 2024 and 2025 at a strategic level. This included setting a new Strategic Goal for how MSF UK intends to support MSF's humanitarian action.

The progress report below summarises the main activities that we completed in 2024 against our refreshed strategic objectives.

Supporting MSF's humanitarian action

To the end of 2025, our new Supporting MSF's Humanitarian Action Strategic Goal consists of the following five strategic objectives for the UK:

5. MSF UK's 2024 performance (continued)

- Providing access to medical knowledge, research and innovation.
- Recruiting a diverse pool of country-based and internationally mobile staff.
- Continuing to make access to postgraduate education and development opportunities available.
- Working to deliver against the longer-term income targets being set by the MSF Movement.
- With our communications, building empathy, understanding and action.

Objective	Completed actions in 2024
Providing access to medical knowledge, research and innovation	The Manson Unit continued to provide chronic and infectious disease expertise, epidemiological and anthropological support to a range of MSF's humanitarian projects, while also delivering projects for anticipatory action in relation to malaria, devising an accessibility mapping tool to help site MSF's humanitarian projects most effectively, and working on how to make palliative care available to the communities with whom we work. Manson Unit e-health specialists rolled out new tools to improve data collection and reporting across OCA projects. Other key successes taking on responsibility for the MSF movement's contribution to the Lancet Climate Countdown series and disseminating the research report, completed in 2023, *In Service of Emergency: Understanding Power and Inequality in MSF*.
Recruiting a diverse pool of country-based and internationally mobile staff	We successfully supported our pool of internationally mobile staff by managing the departures of 146 colleagues to MSF humanitarian projects, including in Afghanistan, Gaza, South Sudan, and Ukraine. Departures were also spread more evenly across the OCs than in previous years, where the vast majority of UK departures left via OCA. Eight members of staff (seven UK contracted and one consultant) were recruited in 2024 for the UK migration operations project at Wethersfield.
Working to deliver against the longer-term income targets being set by the MSF Movement	During 2024 we increased our fundraising to achieve our highest income to date of £88.1 million in donations and legacies: £25.0 million from regular giving; £17.8 million from appeals; £27.0 million from legacies; £8.3 million from charities and trusts; £5.3 million from sponsorship, events and collections; and £3.9 million from corporate donors, and other donations of 0.8 million. Significant work was also undertaken to identify further opportunities to grow our income generation activities in 2025 and beyond.

5. MSF UK's 2024 performance (continued)

Continuing to make access to postgraduate education and development opportunities available	MSF UK manages two postgraduate education offerings: the LEAP programme and the GHHM course. The LEAP programme continues to make postgraduate humanitarian education and development opportunities accessible to colleagues across the MSF Movement. Of students who began their studies in 2024, 63 per cent were from low and lower middle-income countries, 49 per cent were women, and 42 per cent were locally-hired staff profiles. In October, 44 LEAP students travelled from global MSF projects to the UK to participate in face-to-face teaching in Manchester and Liverpool, with some students also participating in a meeting with donors, a Manson Unit workshop and a storytelling event with 140 MSF supporters. In March, the LEAP Programme launched a new Women in Leadership Strategy, which involves targeted recruitment efforts and cross-programme collaboration with other MSF academic programmes. This year, LEAP also commissioned an external evaluation, in collaboration with MSF's Vienna Evaluation Unit, to engage with LEAP graduates, their professional development and career pathways following course completion. The GHHM course, was successfully completed by 176 students (86 per cent) from the 2023/2024 cohort, and 236 students were enrolled for the 2024/2025 cohort. For the 2024/2025 cohort, 85 per cent of students are from low and middle-income countries, and 53 per cent of students are MSF staff, of which 73 per cent are locally-recruited staff. In 2024 GHHM worked with The Royal College of Physicians (RCP) to develop a new diploma exam: the Diploma in Global Health. There will be an initial three-year period of delivery, with the first instalment of the exam to be held in July 2024. This is a huge milestone for GHHM and will dramatically increase the access of doctors living and working in resource-constrained settings to a postgraduate qualification from a globally recognised institution. GHHM's alumni platform launched successfully and already has nearly 500 registered users. We have continued with our Associate Trustee programme as a way for members of the MSF Movement to train in and experience governance processes in the UK, without holding

5. MSF UK's 2024 performance (continued)

	the responsibilities, voting rights or legal duties of a trustee/Board member. We have also continued to support a Humanitarian Affairs Assistant role in our HAARP Unit, providing a pathway into similar roles directly attached to MSF humanitarian projects.
With our communications, building empathy, understanding and action	Our Communications Department managed challenging communications environments, particularly in respect to the Gaza crisis. Despite this, it successfully communicated MSF's humanitarian message, gaining traction in the UK media and supporting the wider Movement internationally to do the same. Last year, we set up Instagram and TikTok channels to expand our reach and have already accrued 15,744 and 15,999 followers on those respective channels. We redesigned and relaunched the homepage of our website. And we developed a wealth of content to support our colleagues in the Fundraising Department, supporting two major integrated campaigns as well as direct mailings. In the Public Engagement team, we provided speakers for 114 public talks across the UK and ran a series of public and supporter events including a book launch, a film screening, a storytelling event and a panel discussion on Sudan. We also held two national conferences and a social event for our university student followers, the Friends of MSF. In order to reach a younger audience, we produced 41 curriculum-specific MSF-themed teaching resources for schools.

Valuing people

By 2025, MSF UK will be an organisation in which all those who work with and for us – whether in the UK or in MSF's projects – feel valued in their working lives and are treated with fairness and respect. MSF UK will foster a healthy working environment built on community, inclusivity, diversity, and a proactive idea of acceptance, where professional development meets the needs of both MSF and its staff.

Objective	**Completed actions in 2024**
Respect, inclusion and enabling staff potential within the MSF workforce	During 2024, we have transitioned responsibility for Equity, Diversity and Inclusion work to the People Department. We have completed a review of progress against our EDI Action Plan (originally developed in 2021) and are now in the process of refreshing our ambitions for the next period.

5. MSF UK's 2024 performance (continued)

	Dissemination of the results of the research project sponsored to examine inequalities within MSF and its medical humanitarian endeavours, titled *In Service of Emergency: Understanding Power and Inequality in MSF,* was delivered using wide-ranging communications across the Movement.
MSF UK/IE will have the appropriate systems, training and communication channels to ensure that staff are able to develop their skills and gain the right experience to meet their full potential.	In 2024 our new Head of Talent Development commenced the diagnostic of the MSF UK/IRE talent development offer. In addition, we supported professional development through individual Continuous Professional Development (CPD) requests, leadership training (e.g. Ways of Working (WoW), MSF UK/Germany leadership training for internationally mobile staff), the weekly all-staff meetings and ops updates. Work began on creating a Staff Forum, and the first phase of resetting our equity, diversity and inclusion (EDI) strategy was launched with a highly interactive workshop. Black History Month was marked with a series of well-received talks, films and resources being made available to all. We have also supported bespoke team and individual development needs where required. At the end of the year, we appointed someone to work on internal communications for the first time – with the aim of ensuring that relevant information is communicated at the right time and through the right channels.
Safeguarding and duty of care: MSF UK will continue to embed best practice UK- and INGO-sector safeguarding standards across all UK departments and operations. We will be recognised as a key resource for safeguarding good practice, assistance and support for the MSF Movement.	We continued to make progress with the responses identified in the Safeguarding Risk Assessment. This included developing a package of online safeguarding training and procuring a package of Trauma Informed Awareness Training for delivery in 2025. As part of the implementation of our HR Vision, responsibility for safeguarding within the UK has now transitioned to the People Department. Our wider support to the MSF Movement continues, with advice and support provided to further embed safeguarding within OCA, which has included allocating the Safeguarding Lead to OCA activities.

Igniting change

For the period to 2025, we have identified three key themes that we wish to demonstrate impact on as an organisation during the period of the extension of the Strategic Direction: Migration, Nutrition, and Access to Products for Healthcare.

5. MSF UK's 2024 performance (continued)

Objective	Completed actions in 2024
Migration: to prevent, mitigate, reverse and respond to the medical consequences of the implementation of harmful migration policies in the UK, or by the UK in other countries	During 2024, MSF UK engaged with operations to support migrant communities being accommodated at the Wethersfield containment site with Doctors of the World UK under the operational direction of OCB and latterly MSF WaCA, which took over from OCB on 1 October 2024. This included providing both primary healthcare and mental health support throughout 2024. During 2024, we continued to advocate on behalf of migrants and to raise concerns about the potential harm created when they are accommodated in mass containment centres which are not fit for purpose. This included publishing jointly with Doctors of the World UK the briefing note *Like a prison: no control, no sleep* to shine a light on the mental health crisis at Wethersfield containment site.
Nutrition: increase awareness of and support in the UK and Ireland for MSF's work with malnutrition, and strategically engage with key UK and Irish stakeholders to increase action and accountability in the prevention and treatment of acute malnutrition in contexts where MSF works, with a focus on infantile malnutrition and recurrent malnutrition crises	In 2024, we established an internal taskforce to develop the ways in which MSF UK might contribute advocacy support to the growing malnutrition crisis in countries in which MSF has humanitarian projects.
Contribution by MSF UK to the Access to Products for Healthcare campaign	With the transition of the MSF Access Campaign to the Access to Products for Healthcare programme, we have transitioned one role into MSF UK to focus on UK-relevant priorities, and established an internal Access to Products for Healthcare taskforce.

5. MSF UK's 2024 performance (continued)

Ways of working

By 2025, MSF UK will have begun a programme of change to create new, more effective and more efficient ways for its UK-based staff to work. To achieve this goal, we will evaluate our processes, systems, relationships and organisational design to identify where these are already functioning correctly and what barriers prevent us from reaching our full potential.

Objective	**Completed actions in 2024**
Systems, processes and organisational design to support effective and timely decision-making	A new Committee of Directors (CoDir) has been established to support effective decision-making. The CoDir is committed to shared ways of working, including strengthening a culture of subsidiarity and accountability. In September 2024 we reorganised the work of the HAARP to split it into two units – the HAARP and the reinstated Programmes Unit. The HAARP will continue to focus on humanitarian advocacy, analysis, representation and policy, with a particular focus on our Igniting Change priorities, as well as on emerging and ongoing humanitarian crises highlighted during MSF's medical operations. The primary objective of the Programmes Unit is to provide consistent and focused support to long-term/continuous MSF UK programmes that contribute to supporting the implementation or delivery of the social mission. The Programmes Unit will initially host four programmes that MSF UK delivers in support of the Movement: Access to higher education (LEAP and GHHM); support to UK migration operations; MSF UK focal point to the development of MSF Ubuntu; and MSF UK's 'Movement-facing' safeguarding advice and support. In 2024, we also completed a feasibility project looking at what management information was available and assessing its value. The project reported a number of lessons learnt and opportunities for improvement and established a basic management information infrastructure. The project will transition into core functional work in 2025 with a view to making further improvements. In our Finance Team, we have also taken forward work behind the scenes to review our processes and ensure that our policies are up to date and fit for purpose.
Collaboration, culture and flexible working: create an enabling environment for staff to work collaboratively and flexibly, to be empowered and to use their initiative	In 2024, we embedded our flexible working approach effectively, taking the lessons learnt into the design of new office accommodation.

5. MSF UK's 2024 performance (continued)

Portfolio, Programme and Project Management (P3M): to build our planning capacity and capability to support the delivery of strategic objectives within the resources available	In 2024, we continued to invest in training for a small number of staff in both 'waterfall' and 'agile sprint' methodologies, incrementally increasing our capability. We also strengthened our planning discipline during the annual planning and budgeting round, formalising the portfolio management approaches we trialled in 2023 by codifying it in a policy and creating greater alignment between progress and budget reporting tools.
MSF UK/IE shared context: MSF UK and IE will collaborate to support each other through shared services, and explore how to enhance collaboration in the enabling functions	MSF UK and MSF IE continue to work together across multiple disciplines. The MSF UK People Department and MSF IE HR continue to support each other, MSF UK and IE planning and risk management cycles are aligned and MSF UK's IT Department provides a combined MSF UK/IE IT environment and support.
Information, governance and data protection: MSF UK will strengthen its governance and institutional memory by establishing information governance controls	We have completed a review of our Board's Scheme of Delegation, which was approved at the December board meeting and will be implemented during the course of 2025 to ensure appropriate delegations and to support effective decision-making at all levels. MSF UK's Policy Review Project has now concluded moving policy review into a core functional work state. Although this work has identified policy gaps that still need to be filled, the system of managing our policies has been embedded as routine work. We have put a specific focus on our management of data protection, establishing a Data Protection Programme Board to oversee projects aimed to review our data protection controls on a department-by-department basis, ensuring that we are both protecting personal data and can demonstrate how we are doing so.

Climate crisis and global health

Between 2020 and 2025, MSF UK has committed to act as a convener on climate and health, developing knowledge, skills and innovative approaches on behalf of the MSF Movement. We have committed to bringing together data and stories from our projects to support advocacy efforts, and to providing technical and operational support to projects in contexts where climate change is impacting vulnerable groups. MSF UK has also committed to reducing its environmental footprint.

5. MSF UK's 2024 performance (continued)

Objective	Completed actions in 2024
MSF UK/IE will continue to support MSF operational centres (primarily OCA) to address the health consequences of the climate crisis	In 2024, a climate vulnerability risk tool was piloted in Nigeria; in 2025 it will be tested in Somalia and Chad. In India, Pakistan and northeast Syria, the emergency desk extreme heat emergency preparedness (EPREP) scenarios will continue.
Supporting MSF's operational research and advocacy on climate and health	A scoping review undertaken in 2024 supports leveraging existing research and proven practices (where they exist) to tailor unique humanitarian challenges posed for health interventions. During 2024, MSF UK's Manson Unit has been involved in chairing intersectional MSF editorial support for the Lancet Countdown on health and climate change.
MSF UK/IE office environmental responsibility: reporting on carbon emissions and exploring areas for reduction in line with the target to reduce emissions by 50 per cent by 2030	We conduct voluntary biannual reporting as part of the MSF Movement's commitment to reducing carbon emissions. In 2024 we produced both the 2023 end-of-year report and the 2024 mid-year report on our carbon emissions. In 2024, we also sought external advice on our approach to reporting and our regulatory reporting requirements. This report was delivered at the end of 2024 and will inform a strategic discussion in early 2025 as to how we might proceed with our carbon emission reporting and reduction work into the next strategic period. We successfully identified new office accommodation, with climate impact being one of the key priorities in the search. Our new office accommodation is much more energy-efficient and we expect to see a commensurate reduction in our carbon emissions reporting from 2025 onwards.

5. MSF UK's 2024 performance (continued)

Trustees' oversight of MSF UK's work

As a company limited by guarantee, MSF UK is required to report on how the trustees have discharged their duty to promote the best interests of MSF UK, and have considered the matters set out in section 172(1)(a)-(f) of the Companies Act 2006:

- The likely long-term consequences of any decision
- The interests of employees
- Fostering relationships with key stakeholders
- The impact of operations on our communities and environment
- Maintenance of our reputation for the highest standards of conduct
- The need to act fairly as between members of the company

Our stakeholders

MSF UK is able to achieve its charitable purpose thanks to the relationships we maintain with our stakeholders. Given the nature of charitable work, our stakeholder groups are well established. Our aspirations for these relationships are set out in the Igniting Change pillar of the Strategic Direction (as described earlier in this section). As work progresses on the Strategic Direction 2026-31, we will review our stakeholder groups to ensure that our engagement continues to be mutually beneficial and meaningful.

The following table sets out our key stakeholder groups, the key considerations of each group, and how we engage with them. Trustee discussions consider the potential impact of decisions on each stakeholder group, as well as their needs and concerns.

Key stakeholder group	Key considerations	How we engage with them
Patients and communities	• Providing medical humanitarian support to those most in need • Ensuring that as much of our resources as possible are used for the benefit of this group	• The grants we provide and the staff we second to our operational partners • The technical assistance we provide to our operational partners through the Manson Unit
MSF Movement partners	• Our shared values and goals bind the MSF Movement together and are a key part of MSF UK's identity	• UK representation in the OCA Management Team and OCA Council • Membership of other Associative and Executive platforms across the Movement • Participation in Movement-wide discourse facilitated through internal websites and grassroots discussion forums
MSF UK Association	• Arbiters and guardians of MSF identity for MSF UK • Developing and maintaining relationships and interest in the charitable purpose of the MSF Movement as potential future staff and trustees	• The MSF UK Association website • Regular mailings and direct communications on topical issues • Regular events, for example webinars, briefings and networking events • Annual General Meetings • Facilitation of social media spaces

5. MSF UK's 2024 performance (continued)

Donors and supporters	• Understanding the impact of donations through insights into our medical humanitarian work • Developing and maintaining relationships with supporters and their interest in the MSF Movement	• The MSF UK website and social media channels • Regular newsletters and direct communications • MSF UK events • Direct engagement with members of the Fundraising Department
Employees	• Training and development • Equity, diversity and inclusion • Wellbeing and support	• News, support and policies provided through a range of internal channels • Community days, including weekly all-staff meetings • A broad range of learning and development opportunities available to employees • Feedback and implementation of positive change through periodic 'Town Hall' meetings and staff groups
Regulators	• Maintaining governance procedures to ensure compliance with all applicable regulatory regimes	• Timely submission of all necessary filings and returns • Self-reporting and engagement, where appropriate • Prompt and comprehensive responses to requests for information, as required

Key decisions

In making key decisions concerning the strategy and activities of MSF UK over the course of the year, the trustees considered the wider interests of our stakeholders and the broader factors set out in Section 172 of the Companies Act 2006, listed above.

Key considerations included:

- Day-to-day decisions below agreed financial thresholds are delegated to the Executive Director. High-value key projects and new initiatives are considered and, if appropriate, approved by the Board with regard to:
    - The use of charitable funds
    - Assessment against charitable purpose
    - Compliance with the Charity Commission regulatory framework and, where appropriate, the Fundraising Regulator and Information Commissioner's Office.
- The ability to maintain core functional work while continuing to make progress on our strategic goals, monitored through quarterly reporting against annual plans and biannual reporting against key performance indicators.
- The potential impact of delays on the delivery of strategic priorities.
- The long-term impact on the future direction and success of the organisation as a result of the Strategic Direction 2020-23, as extended to 2025.

5. MSF UK's 2024 performance (continued)

- Ensuring MSF UK's combined activities align with MSF UK's unique contribution to the MSF Movement.

Topic	Decision	Key considerations
Strategic Direction	Development of the MSF UK Strategic Direction 2026-31	Reflecting on the progress made against Strategic Direction to 2025. Ensuring that the process for developing the Strategic Direction 2026-31 engages all stakeholder groups appropriately.
Fundraising	Strategic investment to grow our fundraising activities	Prioritisation of contribution in the medium term over contribution ratio in the short term. Initial commitment to grow resource in the Individual Giving team to begin proactively developing Legacies as an important income stream, and improving donor loyalty.
Safeguarding	Update and ongoing delivery of Safeguarding Strategy	Implementing a clear line of sight on activities spanning the organisation, and restructuring Safeguarding resources within the People Department to ensure MSF UK can both monitor progress and provide technical support to functional areas. Clearly defining activities and prioritising on a risk basis across the organisation.
Environmental responsibility	Prioritisation of resource allocation to MSF's operational centres (principally OCA)	Expansion and improvement of emissions data and analysis, including how MSF UK meets both its internal MSF reporting requirements and its external compliance reporting requirements. The need to continue to reduce emissions in the UK, whilst supporting MSF's operational centres (principally OCA), where there is greater potential for impact.

5. MSF UK's 2024 performance (continued)

Sustainability and carbon reporting

In 2020, MSF UK started reporting on its energy-related carbon emissions in the UK, including gas, electricity and fuel, in compliance with the Streamlined Energy and Carbon Reporting (SECR) regulatory requirements mandated for unquoted large companies and organisations.

Energy and greenhouse gas emissions

Our energy and greenhouse gas emissions for the period 1 January to 31 December 2024 are set out in the table below. We have reported all material emission sources required by the regulations for which we deem ourselves to be responsible and have maintained records of all source data and calculations.

UK energy consumption – gas, electricity, fuel (business travel mileage)										
Energy source	**Consumption (kwh)**		**Emissions ($kgCO_2e$)**		**Emissions (tCo2e)**		**Intensity ratio FTE (kgCO2e/FTE and tCO_2e/FTE)**			
	2023	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**		**2024**	
Electricity (Scope 2)	130,080	134,393	26,936	27,826	26.9	27.8	131	0.13	124	0.12
Natural gas (Scope 1)	101,293	118,958	18,233	21,757	18.2	21.8	89	0.09	97	0.10
Fuel – business travel (mileage) (Scope 3)	4,473	2,890	1,243	677	1.2	0.68	6	0.01	3	0
TOTAL (all Scopes)			46,412	**50,260**	46.3	**50.28**	226	0.22	**223**	**0.22**

Methodologies and estimates

MSF UK accounts for the energy and gas consumed in its London office space plus for a portion of the communal areas in the building at 10 Furnival Street. MSF UK conducts some business travel by land, for which MSF UK is responsible for purchasing the fuel or for which MSF UK reimburses its staff following claims for business mileage. This business travel includes travel to and from events, such as locations where MSF UK staff are raising funds, or events at which MSF UK staff are speaking or taking part in projects.

In 2024, MSF UK worked with an external consultant with expertise in carbon accounting and sustainability management to strengthen our approach to carbon emissions accounting and enable MSF UK to consider areas with meaningful reduction potential.

There was a relatively significant decrease in the number of fuel and mileage expenses in 2024 compared to 2023. In 2024, we accounted for 19 expense claims for business travel in the UK, compared to 27 mileage claims in 2023. MSF UK continues to measure Scope 3 business transport emissions using activity-level data from mileage claims and appropriate UK government conversion factors, and MSF UK will continue following expert advice on how best to account for these emissions.

In 2024, the UK Electricity CO2e factor has remained at a similar level to 2023 according to the UK government. In 2024, MSF UK saw a slight increase in emissions associated with electricity purchases and an increase in emissions associated with natural gas purchases. In early 2025, MSF UK moved to a more sustainable office space, which will significantly reduce, if not eliminate, the consumption of natural gas for heating.

5. MSF UK's 2024 performance (continued)

In 2024, MSF UK reported 225 average full-time equivalent staff members (FTEs) compared to 206 in 2023. We are calculating our intensity ratio using both kgCO2e and tCO2e per average FTE and have recalculated our 2023 intensity ratios to reflect this. In 2024, there was an increase in our emissions from natural gas and electricity usage in 2024 and an increase in the reported number of FTEs, from 206 in 2023 to 225 in 2024, resulting in a very slight decrease in our intensity ratio measured in kgCO2e/FTE and an identical intensity ratio measured in tCO2e/FTE. This change is modest, particularly when considering the intensity ratio remained the same in terms of tCO2e emitted per average FTE.

Measures taken to increase energy efficiency

In 2024, MSF UK worked with an external expert in carbon emissions and sustainability to better understand the evolving UK regulatory landscape and improve the ways we account for, calculate and report our emissions, which will inform the direction of travel for 2025 and beyond.

Notably, MSF UK completed most of the office move project in 2024. Once the move is complete in early 2025, we will be able to significantly reduce our Scope 1 emissions in future years.

In 2024, the wider MSF Movement reviewed the global travel guidance and expectations around international travel, which will inform an updated MSF UK Responsible Travel policy in due course. MSF UK also anticipates changes to its procurement policy and practices, particularly the inclusion of sustainability considerations when selecting suppliers.

6. MSF UK's plans for 2025

In 2025, we will continue to deliver against the objectives set out in the 2020-25 Strategic Direction period, while placing emphasis on embedding stable and reliable organisational structures and building capacity and capability to develop our new 2026-31 Strategic Direction.

Next year, there will be an emphasis on delivering objectives concerning continued growth in income, developing our operational partnerships, and ensuring sufficient support across MSF UK for the medical knowledge, research and innovation work of the Manson Unit.

A key input into the plan has been our risk management approach. Based on the risk management review, risk responses have been incorporated into the 2025 Annual Plan, taking account of a revised risk appetite approved by the Board in October 2024. This includes maintaining focus on our data protection programme, resetting the equity, diversity and inclusion (EDI) programme vision, developing our income modelling, and determining a more sophisticated approach to our carbon emission reporting and reduction work.

To support our ambitions beyond 2025, we are proposing significant investments. A particular area of investment is within income generation which became overdue after several years of impressive growth yet little investment in the foundations. Some of this investment will help grow our income in 2025 and allow us to pilot new approaches and explore the potential of new markets. The remainder is about building the capacity we need to grow our income in the longer term. We will also spend significant time rebuilding the strengths of our Communications Department, following the new strategy set out by the incoming Communications Director and the Communications team, not least in support of our increased income ambitions. Additionally, we will ensure the support functions of MSF UK are ready to respond to growth elsewhere in the organisation with effective, efficient and reliable processes that make the best use of all our available tools.

In preparing our Annual Plan for 2025, we have been guided by MSF UK's Strategic Financial Plan and Resource Sharing Agreement 4 (RSA4) Contribution target.

MSF UK supporting MSF's humanitarian action in 2025

Objective	Plans
Providing access to medical knowledge, research and innovation	The Manson Unit will continue to build upon its extensive repertoire of approximately 60 ongoing research studies and its commitment to research dissemination through conducting 30 new research studies in 2025 and exploring systematic support for clinical research. The Manson Unit will continue to develop tools, methods tailored to support humanitarian health teams, and implement keystone annual projects including MSF Scientific Days, Missing Maps, the Lancet Countdown, and partner events in London as core components of research dissemination, and will look at further ways to support the London Calling initiative to recognise patient-and-person-centred research as fundamental to MSF's social mission. The core country support work will continue, providing expertise and support on chronic and infectious diseases, epidemiology and public health, e-health, and social sciences

6. MSF UK's plans for 2025 (continued)

	to at least 25 countries across multiple projects. In addition to country-specific support, several activities supporting specific causes will be undertaken in 2025, including the establishment of the Neo-LITE platform for supporting Neonatal sepsis, upscaling new TB regimens, and building upon Sapling Nursery projects from 2024. The Manson Unit will also undertake an evaluation of the MSF Data Sharing Initiative (the 'Nexo' platform), developed by MSF Japan under commission by OCA. This platform aims to allow the sharing of anonymised and de-identified MSF data sets with academia and others, to optimise the research contributions that external parties can make in humanitarian settings. MSF UK will take on responsibility for evaluating the project and determining what future governance arrangements might look like depending on the results of the evaluation.
Recruiting a diverse pool of country-based and internationally mobile staff	We will continue to source medical and non-medical staff as requested by MSF's operational directorates to work in MSF's humanitarian projects, including for the UK migration project being sponsored by WaCA in 2025. During 2024, MSF UK continued to provide highly qualified staff, for example advanced HIV medical doctors for Padna project, ICU nurses for Gaza, and French-speaking anaesthetists for Haiti, to name a few. We matched 51 different job profiles to ensure that all needs were met, however specific they might be, including humanitarian affairs managers, obstetricians/gynaecologists for Mali cancer project, sexual violence programme activity manager for Central African Republic, and paediatricians for Afghanistan. The UK continues to be highly regarded in terms of medical training and leadership skills. In total we had six Heads of Country and nine project coordinators going out on assignment, some returning after a break from MSF.

6. MSF UK's plans for 2025 (continued)

Continuing to make available access to postgraduate education and development opportunities	MSF UK will continue to sponsor two educational programmes to support MSFers, particularly from low and middle-income countries, to access postgraduate qualifications where they might otherwise face barriers. We will run our Global Health and Humanitarian Medicine (GHHM) and our Leadership Education Academic Partnership (LEAP) programmes in 2025. Since the outset of the LEAP programme, there has been an aspiration to teach beyond the UK and strengthen engagement with academic institutions in the Global South. In 2024, the LEAP team visited Kenya to plan and prepare for the delivery of a five-day optional module and conference at Kisii University in June 2025. Both the module and conference will focus on noncommunicable diseases in humanitarian settings, a chronically under-discussed topic with growing relevance to MSF's work. The GHHM team will launch a new Diploma in Global Health in collaboration with The Royal College of Physicians (RCP).
Working to deliver against the longer-term income targets being set by the MSF Movement	Building on our work in 2024, for the 2025 Annual Plan we are proposing further investment in our Fundraising and Communications Departments so that we can increase direct support to MSF operations, setting the foundations to deliver against even more ambitious income targets in the short term and exploring the potential for further income growth in the longer term.
With our communications, building empathy, understanding and action	Our Media team in the Communications Department has maintained a high profile in the domestic UK media market, building public support and empathy around MSF's operations, research dissemination and advocacy, and supporting MSF internationally to do the same. This work will continue. In our Digital and Public Engagement teams, we will work to strengthen the effectiveness of our online communications and face-to-face engagement with supporters. Also, we will build up a new Brand and Content team to ensure that we raise the profile of the organisation and provide relevant and engaging content that builds empathy, understanding and action.

6. MSF UK's plans for 2025 (continued)

Valuing people in 2025

Objective	Plans
Safeguarding and duty of care: MSF UK will continue to embed best practice UK- and INGO-sector safeguarding standards across all UK departments and operations. We will be recognised as a key resource for safeguarding good practice, assistance and support for the MSF Movement	In 2025, we will work to embed our UK safeguarding practice across all strands of the People Department's work. By dedicating resources to OCA, we will also work to embed safeguarding within our primary operational partner.
MSF UK/IE will have the appropriate systems, training and communication channels to ensure that staff are able to develop their skills and gain the right experience to meet the full potential of their roles	Following the restructure of MSF UK's People Department, the Heads of Talent and Development, Services and Employee Relations will undertake a 'diagnosis' in the first half of 2025 to identify key areas for improvement for the second half of the year.
Respect, inclusion and enabling staff potential within the MSF workforce	A key part of the People Department's 'diagnosis' work is to refresh our ambitions relating to equity, diversity and inclusion (EDI). This will build on the work completed to date from our EDI Action Plan, originally developed in 2021, and help inform new strategic objectives going forward.

6. MSF UK's plans for 2025 (continued)

Igniting change in 2025

Objective	Plans
Migration: to prevent, mitigate, reverse and respond to the medical consequences of the implementation of harmful migration policies in the UK, or by the UK in other countries	As we go into 2025, we will reflect on the modality of UK-based migration operations used in 2024, to determine a model adapted to the assessed needs for the continued provision of support to reduce morbidity in migrants living in precarious conditions. We will also continue with our activities regarding migration analysis, advocacy and representation.
Nutrition: increase awareness of and support in the UK and Ireland for MSF's work with malnutrition, and strategically engage with key UK and Irish stakeholders to increase action and accountability in the prevention and treatment of acute malnutrition in contexts where MSF works, with a focus on infantile malnutrition and recurrent malnutrition crises	In 2025, our nutrition-focused cross-departmental taskforce driven by the HAARP Unit will finalise the MSF UK strategy on nutrition in relation to the UK environment, as part of the development of the next MSF UK strategic direction, with the aims of influencing the UK government in implementing effective programming and in funding, programming and convening efforts related to nutrition and food security.
The UK's contribution to the Access to Products for Healthcare campaign	Following the transition of a dedicated UK-focused Access to Products for Healthcare role, we will, as part of the development of MSF UK's strategic direction, define MSF UK's work and our contribution to the wider Access to Products for Healthcare vision.

Ways of working in 2025

Objective	Plans
Systems, processes and organisational design to support effective and timely decision-making	In 2025, we will bring our IT Department within a combined Finance, Services and IT Department. We will review our procurement policy and operating model to identify future improvements. We will also complete the work to update our financial policies.
Information, governance and data protection: MSF UK will strengthen its governance and institutional memory by establishing information governance controls	In 2025, we will implement our new Scheme of Delegation and transition into a new sub-committee structure. We will continue to make improvements to our governance systems and process. We will continue to make progress on improving our organisational approach to data protection, under the oversight of the Data Protection Programme Board. We will also progress on two key projects related to supporter and internationally mobile staff data.

6. MSF UK's plans for 2025 (continued)

Collaboration, culture and flexible working: create an enabling environment for staff to work collaboratively and flexibly, to be empowered and to use their initiative	The main focus for 2025 will be in moving to our new office accommodation, and facilitating as seamless a transition as possible for our staff and stakeholders. We will capitalise on the investment in our new office space through increased collaboration.
MSF UK/IE shared context: MSF UK and IE will collaborate to support each other through shared services, and explore how to enhance collaboration in the enabling functions	At the General Direction level, engagement with Structures and Movement Evolution international projects in 2025 will ensure that any changes to the MSF Movement governance ecosystem are reflected as necessary in changes in MSF UK/IE governance systems and processes. We will also engage closely with MSF Ubuntu, as a supporting partner section, as it progresses its journey towards becoming an operational directorate. MSF UK and MSF IE will continue to work closely together in ensuring alignment between risk management approaches, a shared IT infrastructure, and collaboration between the UK People Department and IE HR team.
Portfolio, Programme and Project Management (P3M): to build our planning capacity and capability to support the delivery of strategic objectives within the resources available	The focus for 2025 will be on creating more tools for teams to use when engaging in annual planning and providing training on these. We will also begin to develop a suite of Project Management Guidance, drawing on recognised good practice, to both strengthen and bring consistency to our internal approach to project management.

Climate crisis and health impact in 2025

Objective	**Plans**
MSF UK/IE will continue to support MSF operational centres (primarily OCA) to address the health consequences of the climate crisis	In 2025, the climate vulnerability risk tool that was piloted in 2024 will be rolled out in Somalia and Chad. In India, Pakistan, and northeast Syria, the emergency desk extreme heat emergency preparedness (EPREP) scenarios will continue. We will start work with epidemiology and social science teams on climate-smart health surveillance. Potable water scarcity, malnutrition and vector-borne diseases (dengue fever, malaria) remain areas of focus.
Supporting MSF's operational research and advocacy on climate and health	In 2025, the Manson Unit aims to continue to focus on descriptive evidence rather than attempt to prove the theory of climate change. The focus of current research in Chad and South Sudan is on community-based solutions, implementing anticipatory actions, and identifying vulnerable populations

6. MSF UK's plans for 2025 (continued)

	with the aim of promoting effective and timely responses to the impacts of climate crisis in these areas.
MSF UK/IE office environmental responsibility: reporting on carbon emissions and exploring areas for reduction in line with the target to reduce emissions by 50 per cent by 2030	During 2025, in addition to providing an annual report on our carbon emissions, we will use the findings of the external advice we received in 2024 to help shape a strategic discussion to determine a proportionate approach to carbon emission reporting and reduction work going forward into the next strategic period.

7. For the public benefit

MSF's purpose

The principal objective of MSF UK, as stated in its Articles of Association, is as follows:

> The Company's objectives are to relieve suffering, promote the relief of sickness and 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.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and are satisfied that the charity's activities, grants and plans accord with this guidance.

MSF UK's contribution to the MSF Movement

MSF UK is a primary partner of Operational Centre Amsterdam (OCA), one of the five operational directorates responsible for the delivery of MSF's medical humanitarian projects (the sixth operational directorate – MSF West and Central Africa, or WaCA – is an institutional member with the right to run operations). OCA is a coordination body made up of six partner sections at the associative governance level – MSF UK, MSF Holland, MSF Sweden, MSF Canada, MSF Germany and MSF South Asia – and four at the executive level, as MSF Canada sits outside any operational centre's executive and MSF Sweden is included in Operational Centre Brussels (OCB)'s executive. There are also four branch offices associated with OCA attached to four partner sections: MSF Ireland attached to MSF UK; MSF India attached to MSF South Asia; and MSF Moscow and MSF Poland attached to MSF Germany. The operations of OCA are hosted by MSF Holland, a separate legal entity with its own Board of Trustees. This means that the tangible elements of OCA's medical humanitarian work and activities sit within the MSF Holland legal entity, which receives all OCA funding and directly manages all OCA projects and programmes.

In 2024, MSF UK made grants to MSF Holland (in its role as host of OCA); to MSF Belgium, which hosts OCB; and to MSF France, which hosts Operational Centre Paris (OCP). OCA, OCB and OCP used these funds to implement and continue medical humanitarian projects and support social mission costs at OCA. The MSF UK Board receives regular reports on the projects that are funded by MSF UK through participation in the OCA Council and OCB Board, and through project visits and accounts from returning UK project staff. This rigorous process of information-sharing supports MSF UK's trustees in fulfilling their regulatory reporting requirements.

MSF UK also made grants to MSF International, which is based within Operational Centre Geneva (OCG), supporting the Tembo learning platform and the MSF Academy. Grants were also made to the Drugs for Neglected Diseases initiative (DNDi), a collaborative initiative for patient-centred drug development and access. The calculations for the amounts granted to MSF International and DNDi were based on a pre-approved international allocation. These grants are a condition of MSF UK's membership of the MSF Movement, and the trustees are satisfied that they are in the best interests of the charity.

Benchmarks and performance measuring

MSF UK is pleased that during 2024 we were able to commit 84 per cent of our total expenditure to charitable activities (as compared to 86 per cent in 2023).

MSF UK and the MSF Movement always strive to make the best possible use of donated funds. We ensure that the maximum possible percentage of funds is used for the direct provision of medical

7. For the public benefit (continued)

care and, more broadly, for our social mission. In each country where MSF works, we ensure that our projects are focused on helping the most vulnerable and most in need. We continually review the impact of our work, through both in-country monitoring systems and headquarters-based specialist advisors.

Medical humanitarian projects are complex, and no single set of performance measures will suit every situation. For example, a sudden emergency will demand a rapid and relatively costly response from our medical and logistics teams, while a long-term project can be more carefully planned and resourced to maximise the effectiveness of its budget and staff. Preventative measures, such as improving water supplies and sanitation systems or implementing a vaccination campaign, are often prioritised, as these can help avoid less effective and more costly responses once a disease outbreak is underway.

MSF International compiles and analyses data from across the MSF Movement, including producing the *International Activity Report* and *International Finance Report*, which are published on the MSF International website (www.msf.org). Printed copies are available on request through the MSF UK office. Audited data for 2024 was not available at the time of writing this report. However, the 2023 *International Financial Report* shows that, out of a total global expenditure of €2.309 billion, 80 per cent was spent on our social mission, 15 per cent on fundraising, and five per cent on management and administration.

8. Principal risks and uncertainties

MSF UK maintains an organisational risk register, which is a live document showing the key risks facing the charity at any given time and conducts biannual organisation-wide risk reviews. Quarterly risk-monitoring reports are presented to the Committee of Directors and the Audit and Risk Committee, and biannual reports are made to the Board of Trustees.

Our approach to risk management includes assessing risk at different levels of management across the organisation, enabling depth in identifying and assessing risks and in planning and implementing risk responses. This allows for the appropriate delegation of responsibility for the implementation of risk responses, and for the escalation and de-escalation of risks for governance oversight. All staff are responsible for identifying new or changing risks in their area, and each risk is owned by a member of the Committee of Directors, who has oversight of the management of that risk. The Board is responsible for setting risk appetite and monitoring risk improvement activities. There is an explicit link between risk appetite as set by the Board and the prioritisation of risk responses informing annual planning.

We consider risks according to seven categories: MSF Values and Governance; Ethics and Integrity; People; Information Security; Dignity and Respect; Resources; and Safeguarding. The Board's focus is to improve our risk profile year-on-year, across all risk categories, through effective risk management.

Risk management in 2024

In 2024, we built on our risk management capability by investing in risk training and certification in the centralised risk function. We also conducted a benefits review of our risk management approach, assessing the maturity of our approach, areas of success and opportunities for continuous improvement.

In 2023 we reported 15 risks above risk appetite; this reduced to 12 in April 2024. This reduction was due to the successful implementation of risk responses on the likelihood and impact of risks and a reassessment of risks following a change in the context. Priority risks areas for 2024 were considered by the Finance, Audit and Risk Committee, and the Board by risk category.

The following table outlines a summary of our principal risks/risk areas and management action in 2024.

Values and Governance	
Priority risk area	**Management actions in 2024**
Climate strategy *Challenges in developing and implementing a climate roadmap led to not meeting stakeholder expectations on this area.*	We consulted external expert advice to review our existing approaches to reporting and to help inform discussions as part of the next Strategic Direction.
Placing restricted funds for operations *We are unable to place funds which carry specific restrictions, impacting our grant-giving capabilities and reputation.*	We refreshed our grant-giving policy and developed our External Reporting and Thresholds Guidance. We engaged with ongoing relationship-building across the Movement to maximise our ability to allocate restricted funds.

8. Principal risks and uncertainties (continued)

Artificial Intelligence Governance *Approaches to Artificial Intelligence in the organisation are not unified, meaning that the threats and opportunities it presents are not managed cohesively.*	Risk ownership determined and emerging risks managed on a case-by-case basis, with a focus on minimising information security and data protection threats.
Migration operations *The full range of risks in our migration operations is not identified, resulting in an inadequate risk response.*	We conducted an in-depth risk assessment and absorbed risk responses into project activity. Risks were monitored on an ongoing basis at the project level and escalated as necessary. The risk assessment resulted in this risk being reduced to below risk appetite.
People	
Priority risk area	**Management actions**
Workforce planning *Without a proactive approach to workforce planning, this could impact the appropriate identification and allocation of resource needs.*	This risk was reviewed under new leadership in the People Department and was reduced to below risk appetite on the basis of the likelihood and impact of this risk occurring. We strengthened the link between staff resourcing and annual planning.
International contracting *We may not be able to fill key specialist roles due to international contracting restrictions.*	Support is provided by the People Department to the areas of the organisation where this risk is most likely to arise, to consider staffing options. Over the course of the year, we were able to reduce this risk to below risk appetite.
Reporting concerns in internationally dispersed teams *As we have internationally dispersed teams, there is a risk of a lack of staff clarity on, and confidence in, reporting channels.*	Support is provided by the People Department to areas of the organisation where this risk is most likely to arise, and different reporting mechanisms are available. Over the course of the year, we were able to reduce this risk to below risk appetite.
Data protection impacting staff security *Staff data is not available, resulting in safety and security concerns.*	We continuously monitored and engaged with HRIS system support to ensure that we were content with the level of service provided. Over the course of the year, we were able to reduce this risk to below risk appetite.
Information Security	
Priority risk area	**Management actions**

8. Principal risks and uncertainties (continued)

Data protection *Insufficient staff capacity and depth of knowledge in data protection leads to gaps in documentation and data breaches.* *Weaknesses in processes and support for our HRIS impacts information and physical security.*	We established a Data Protection Programme to govern data protection activity in the organisation, with cross-departmental representation. Two data protection projects in the Fundraising and People Departments were initiated. We invested in upskilling an additional staff member with data protection certification, and have plans to progress this.
Safeguarding	
Priority risk area	**Management actions**
Safeguarding awareness and practices *Because of the nature of our work, there is a risk of trauma exposure to our staff.* *Without appropriate investigations guidance and training in place, this could lead to ineffective investigations procedures.* *Disparity in approaches across the Movement could result in inconsistencies.* *Safer recruitment practices are not implemented, resulting in safeguarding incidents.*	We have an up-to-date investigations policy in place, and investigations training was provided to a key cohort of staff. Safeguarding advice and support is provided to Operational Centres. The Safeguarding function has been integrated into the People Department. Deep dive into Safeguarding risks presented to Audit and Risk Committee.
Positions of power *Staff exploit their position for personal advantage, causing harm to vulnerable individuals.*	Safeguarding training provided to seconded staff. As the People Department stabilises after a period of change, further implementation of risk responses is being considered.
Resources	
Priority risk area	**Management actions**
Supplier costs *Due to a limited number of suppliers in the market, we may be subject to significant financial costs.*	Supplier costs were monitored on an ongoing basis, and scoping of back-up measures conducted.
Dignity and Respect	
Priority risk area	**Management actions**
Equity, Diversity and Inclusion *Delivery of EDI action plan not meeting the expectations of staff and other stakeholders.*	The EDI function has been integrated into the People Department, an audit of the delivery of the EDI action plan has been conducted, and a reset event held with office staff.

8. Principal risks and uncertainties (continued)

Emergency recruitment *Ensuring recruitment is in line with our values regarding EDI when conducted for emergency specialised roles.*	Ongoing support was provided by the People Department, with risk reduced to below risk appetite.

Through our risk management activity in 2024, the number of risks above risk appetite reduced from 15 to 12 in the first half of the year; this remained constant in the second half of 2024. As a result, the Board of Trustees reviewed the risk appetite for 2025 and reduced this for two categories: Dignity and Respect, and Values and Governance. This decision was consistent with the overall aim of reducing risk appetite year on year until the assessed risk score is in line with target risk tolerances across all risk categories. Consequently, 15 risks were identified as above risk appetite at the start of 2025.

Going concern

The trustees consider that the level of ongoing support from committed donors, combined with unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The review of going concern has included consideration of the 2025 budget, long term financial projections that cover the period up to 2027, and cash flow forecasts that cover the period up to end of 2026. The Board have also reflected on the charity's operational and financial risks from 2024 and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern.

9. Structure, governance and management

Constitution

MSF UK is a charitable company limited by the guarantee of its members and governed by its Articles of Association. MSF UK is part of an international Movement of independent legal entities, commonly referred to as MSF, which are bound by their shared name and identity, and a shared commitment to the MSF Charter and its principles.

The MSF Association

The MSF UK Association describes the company law members of MSF UK. It draws its membership from current and former project staff and office or volunteer staff, who can apply to become members of the Association after they have worked for six months with any part of the MSF Movement. At the end of 2024, the Association had 678 members.

Members of the Association commit to ensuring that MSF UK maintains its focus on the effective delivery of medical care, in accordance with MSF's core principles and the values of medical ethics, independence, impartiality, neutrality, accountability and *témoignage* (speaking out). They fulfil this commitment primarily through the election of, and by holding to account, the Board of Trustees at the Annual General Meeting of the charity.

The Board of Trustees

Association members delegate governance responsibilities to the Board of Trustees. The Board of Trustees ensures that MSF UK adheres to MSF's core principles and values and conducts its business in an effective and efficient manner, with due care and accountability, responsible management of resources, and in compliance with all legal and regulatory requirements.

The majority of trustees have a medical background, but trustees with different backgrounds are also elected. While most trustees are elected at the Annual General Meeting, no more than half and up to seven trustees may be co-opted by the Board from within or outside the Association to ensure it maintains an appropriate mix of skills and experience.

The Chair of the Board, Dr Rachael Craven, has a medical background, in line with MSF's governance principles. Rachael is assisted by a Vice-Chair of the Board. In 2024, the Board met eight times.

Each trustee holds office for three years, after which they may stand for re-election or be considered again for co-option, for a total mandate not exceeding six years. Newly appointed trustees are offered internal and external training on trustee responsibilities.

The Board regularly assesses its ability to work as a team. It conducts annual skills reviews, and actively considers its composition before and after the election of new trustees. During the year, the Board regularly considers the make-up of its committees and the split of responsibilities between members.

Trustees participate in Board sub-committees, alongside relevant MSF UK staff members, in order to advise the Board on specific matters.

9. Structure, governance and management (continued)

The Audit and Risk Committee is tasked with guiding the Board on issues relating to control, risk and compliance, and is focused on business and finance processes. The Committee is composed of four trustees and met four times in 2024.

The Safeguarding and Duty of Care Committee oversees the governance of our medical humanitarian project work, with a focus on safeguarding. The Committee is composed of four trustees and met four times in 2024.

The Remuneration Committee makes recommendations to the Board on the annual remuneration package for the Executive Director and the Chair, fair application of the reward policy and principles for MSF UK staff, and any adjustments to the MSF UK staff pay structure. The Committee is composed of three trustees and met twice in 2024.

The Motions Committee supports the AGM motions process and facilitates feedback mechanisms, allowing Association members to follow the progression of passed motions. The Committee is composed of two trustees and met five times in 2024.

The Nominations Committee ensures that the trustee recruitment, performance review and learning and development approaches are formal, rigorous, transparent, objective and fair. It also oversees the Board's composition to ensure there is an appropriate balance of lived experience, knowledge and skills on the Board to govern effectively and efficiently. The Committee is composed of four trustees and met four times in 2024.

MSF UK and its relationship with the International Movement

MSF UK is one of 27 institutional MSF Associations that make up the global MSF Movement. Each MSF Association is set up under the laws of the country in which it is based and is governed by its membership.

The Associations operate as legal entities that hold charitable or non-profit status in their country of residence. These, together with a small number of connected entities, such as regional associations, comprise the international MSF Movement. The Movement chooses not to distinguish between the work of the separate entities in public representations in order to strengthen its collective voice and influence. MSF International, based in Geneva, acts as a coordination body between MSF offices.

Representatives from national and regional associations gather annually at the International General Assembly (IGA) to oversee the coordinated action and development of the MSF Movement. The IGA delegates its governance to a Board of Trustees, the International Board. The International Board is led by the MSF International President, currently Dr Christos Christou.

MSF UK does not normally manage medical humanitarian projects directly. These are run by MSF's operational centres. However, we participate in the broader governance of the MSF Movement in several ways, including through our roles in the associative and executive governance of OCA, and in future, MSF Ubuntu.

MSF UK is part of the international MSF Movement. The MSF Movement refers to the group of national and regional legal entities (sections) that comprise the membership of MSF International SA (that is those organisations who have been granted a license and adopted the MSF Charter). MSF International SA is an organisation registered in Geneva together with several connected entities, such as branch offices as well as a small number of regional entities. The Movement chooses not to distinguish between the work of the separate entities in public representations in order to

9. Structure, governance and management (continued)

strengthen our collective voice and influence. However, below we set out an overview of how MSF UK integrates with the broader governance of the international Movement.

The Executive Director of MSF UK, Natalie Roberts, sits on the Full ExCom, which is the MSF Movement's highest executive platform, and the only platform directly accountable to the International Board (IB). The objective of the ExCom platform is to provide international executive leadership to the MSF Movement in accordance with the MSF Vision, ensuring reactivity, efficiency, relevance and consistency in MSF's social mission and support activities. The ExCom supervises and holds to account the international platforms, all intersectional services and structures including the MSF Academy, the Shared IT Services, the Transformational Investment Capacity (TIC) and the MSF Access Campaign (transitioning to the Access to Products for Healthcare in 2025), and any other initiative or project launched by the platform.

Marc Wilkinson, elected by MSF UK Association members at the Annual General Meeting (AGM) in May 2022, and the MSF UK Chair of Trustees, Rachael Craven, both represent MSF UK at the International General Assembly (IGA). The IGA is the highest governance body within MSF. It safeguards the medical humanitarian mission of MSF and provides general and strategic orientations across the Movement. Between meetings, the IGA delegates specific powers to an International Board, a body which meets 6-8 times a year to take on the executive supervision and administrative implementation of IGA decisions. This board is the main conduit between the associative guidance and the executive action at a Movement level.

The MSF UK Executive Director also sits on the OCA Management Team, a body made of up of senior executives from each of OCA's primary partners. As well as ensuring robust executive governance of all activities of the Operational Directorate, the OCA MT provides a forum for alignment on matters of strategic importance and to coordinate the work of OCA partners. The Executive Director is now also a member of the MSF Ubuntu Management Team.

Chiara Lepora (to October 2024) and Matthew Coldiron (from October 2024), Director of the Manson Unit, is the Deputy Medical Director for OCA, and has a seat on OCA's Operational Platform, which is the key advisory platform to the OCA Operational Director.

During 2024, other members of the MSF UK Committee of Directors also participated in MSF's international platforms for HR, Finance, Communications and Fundraising.

MSF Ireland is an independent legal entity registered in the Republic of Ireland and governed by its own Board of Trustees. MSF Ireland does not have an autonomous association, and within the MSF Movement's international coordination, MSF Ireland is the branch office of MSF UK. As a result, MSF UK has a close relationship with MSF Ireland and the two offices share a joint strategic plan for the period 2020-23, refreshed for 2023-25. MSF UK trustee Mohammed Tariq Ali (to May 2024) and Caroline Bwango (from October 2024) is co-opted to the MSF Ireland Board of Trustees. The Ireland Board Chair, Eve Bruce, is co-opted to the UK Board.

In 2024, three MSF UK trustees, Nicola McLean (to May 2024), Rachael Craven (from May 2024) and Vita Sanderson sat on the OCA Council. The OCA Council is the governing body of the Operational Centre Amsterdam (OCA) partnership of sections, including MSF UK. It has prime responsibility and accountability for the delegated monitoring and supervision of OCA operations and its direct support functions; it is accountable to the OCA partner section boards. The Chair of the OCA Council represents the OCA on the International Board. Vita Sanderson was elected as Vice-Chair of the OCA Council in May 2024 and stepped up to the role of Interim Council Chair in November 2024.

During 2024, MSF UK Treasurer Timothy Symington sat on the OCA Audit Committee, which supports the work of the OCA Council.

9. Structure, governance and management (continued)

MSF UK trustee Robert Verrechia sat on the OCA Medical Committee in 2024, until succeeded by Eve Bruce.

Rachael Craven sat on the OCA Duty of Care and Responsible Behaviour Committee as a member during the first part of the year, handing over to Chris Peskett from May 2024.

Vita Sanderson chaired the OCA Duty of Care and Responsible Behaviour Committee, handing over to Rachael Craven from November 2024.

Nicola McLean sat on the OCA Association Standing Committee in 2024, until succeeded by MSF UK trustee Betrand Taithe.

Innocent Muleya sat as an observer on the OCB Board of Trustees, before handing over to MSF UK trustee Sabrina Das.

Eve Bruce was the OCA East Africa Board link until October 2024.

From May 2024, Innocent Muleya took up a position on the MSF Ubuntu Council.

Remuneration of trustees

MSF UK trustees spend significant time preparing for and attending Board meetings, participating in committees, and conducting project visits. Several trustees volunteer their time on international coordination committees and sister entities within the MSF Movement; for example, as members of OCA committees. A key role of our Chair is to represent MSF UK at meetings of the international Movement, above and beyond the work they are expected to do for MSF UK specifically.

With the exception of the Chair, who receives a monthly payment in compensation for part of their time, and the Vice-Chair, who receives a payment in compensation for their significant role on the OCA Council, our trustees are volunteers and do not otherwise receive remuneration for their governance work. The remuneration of the Chair is authorised in our Articles of Association, and the principles for that remuneration were approved by the Charity Commission. The remuneration of the Vice-Chair is authorised in our Articles of Association with the specific approval of the Charity Commission.

By paying the Chair for part of their time, the Board believes it can attract suitable candidates with a medical background (a requirement in the MSF Movement), and with the willingness and time to take on the role. In 2024, the Chair of the board of MSF UK received £45,013 for 161 days of work**.** The Board believes that this remuneration remains modest in light of the time the Chair commits to the organisation and the complexity of their duties, and is in line with the Movement's values.

Trustees working in MSF projects

MSF UK trustees are permitted by the Charity Commission and the MSF UK Articles of Association to work for three months a year on standard project assignment contracts. The work that trustees conduct in such assignments is unrelated to their governance role. MSF UK greatly values the practical experience and insights our trustees gain through working in MSF projects, in a medical role or otherwise.

No trustees worked for MSF projects in 2024.

9. Structure, governance and management (continued)

The Committee of Directors

The Board of Trustees appoints the MSF UK Executive Director, currently Natalie Roberts, who leads the Committee of Directors (CoDir). The CoDir is responsible for the implementation of strategy and the day-to-day management of the office and finances of MSF UK.

Remuneration policy

The policy for remuneration of UK-based staff, including senior managers, is delegated to the Remuneration Committee. In 2024, the Remuneration Committee approved adjustments to the MSF UK staff salary grid and recommended the Executive Director's salary and the Chair's remuneration level to the Board of Trustees.

The Remuneration Policy contains a function grid and a fixed salary scale for office staff. The calibration of the grid is consistent with maximising the use of funds for MSF's medical humanitarian projects, whilst upholding the core reward principles of: operating openly and transparently; enabling workforce mobility; recognising impact and contribution; responsible stewardship; and global alignment.

In accordance with the Remuneration Policy, in 2024 the Executive Director received an annual salary of £108,574 at the year-end (as compared to £96,586 in 2023). This is 3.97 times the salary of our lowest-paid office worker. Our Executive Director is the highest-paid employee at MSF UK. They have significant committee responsibilities at the international level and represent MSF UK on several management committees (see section 13, note 9 for details of the highest-paid staff).

Related parties

The trustees are related parties. See sections above on remuneration of trustees and trustees working in MSF projects, and notes to the financial statements in section 12. The trustees do not consider that any other person or organisation can be regarded as a related party.

Engagement with and interests of our employees

The trustees are satisfied that the employees of MSF UK have been fully engaged, and their interests reflected, in decision making. MSF UK is grounded in a culture of consultation, which encourages employee involvement and robust, open discourse. The majority of Board meetings are held in open session which all staff and association members can attend.

Trustees scrutinise MSF UK's staff feedback and expect the CoDir to produce action plans that respond appropriately to opportunities and concerns that are identified. In 2024, this included continuing the work identified in the 2023 staff survey on safeguarding. The 2023 survey gave insight into the strengths and weaknesses of our safeguarding culture and produced recommendations which were shared with the Board and incorporated into annual planning. MSF UK, with the full support of the trustees, encourages space for grassroots employee initiatives to thrive, including working groups addressing our London office space, climate-related initiatives, and equity, diversity and inclusion.

10. Financial review

Preparation of accounts on a going-concern basis

The trustees consider that the level of ongoing support from committed donors, combined with unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The review of going concern has included consideration of the 2025 budget, long term financial projections that cover the period up to 2027, and cash flow forecasts that cover the period up to end of 2026. The Board have also reflected on the charity's operational and financial risks from 2024 and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern.

Significant events in 2024

Overview

In 2024, MSF UK's income totalled £95.3 million, a £10.1 million (12 per cent) increase on our 2023 income of £85.3 million. Of this, 92 per cent (2023: 93 per cent) came from donations and legacies, with the rest coming mostly from charitable activities. In terms of total expenditure, MSF UK spent £89.8 million in 2024 (2023: £84.0 million), resulting in a surplus of £5.6m (2023: surplus of £1.2m). Of our total expenditure, £58.7 million or 65 per cent (2023: £55.8 million or 66 per cent) was given as grants to other MSF sections, with £56.6 million (2023: £53.8 million) going directly to MSF's medical humanitarian work and social mission. Excluding grants, MSF UK's other charitable activities came to £19.2 million (2023: £18.0 million) and its fundraising activities cost £13.9 million (2023: £12.2 million).

Fundraising income and costs of generating funds

MSF UK raised £88.1 million in donations and legacies in 2024, compared to £79.6 million in 2023 (an increase of £8.5m or 11 per cent).

As in previous years, committed giving is our most significant source of income at £24.9 million, an increase of £1.6 million compared to 2023. Regular giving by direct debit and standing order is the bedrock of MSF UK's financial independence. It provides a consistent flow of largely unrestricted funds that we can allocate where the medical needs are most acute, including in countries receiving little or no media attention at the time. We are very grateful to our loyal, long-term, committed donors for this level of support, which recognises the leading role that MSF plays in relieving suffering and in raising public awareness of crises.

Legacy income remains one of our largest sources of income, but it is inherently unpredictable on a year-by-year basis. We raised £27.0m from legacies in 2024 (2023: £19.2m). We are however aware of potential future legacy income of £16.8 million (2023: £18.6 million), which does not currently meet the conditions for income recognition under our accounting policies.

Income from appeals decreased by 12% to £17.8m (2023: £20.2m). This decrease is due to an exceptionally high volume of donations received in 2023 for MSF's work following the Türkiye/Syria earthquake and during the early months of the Gaza conflict.

In 2024, 93 per cent of our fundraising income was unrestricted (2023: 86 per cent). Unrestricted income is especially valuable to MSF, as it provides the flexibility to deliver aid where the medical need is greatest. Of the £7.0 million restricted fundraising income raised in 2024, £2.7 million was restricted to projects in Palestinian territories. See note 14 of the accounts in section 12.

10. Financial review (continued)

Our fundraising costs in 2024 increased by £1.8m (15 per cent) to £13.9 million. This increase was due to increased investment in digital fundraising activities, which were closely integrated to print and broadcast appeals. MSF UK also increased investment in long-term unrestricted income, particularly through legacy fundraising. Our return on investment was 6.3:1 in 2024 (6.5:1 in 2023). This means that for every £1 spent on fundraising, we raised £6.32 (2023: £6.53).

Charitable activities: grant-making

In 2024, MSF UK granted £58.7 million to other MSF sections, with £56.6 million (2023: £53.8 million) going directly to MSF's medical humanitarian work and social mission. Our largest grants in 2024 went to Mozambique (£7.4 million), Sierra Leone (£6.1 million), Afghanistan (£4.0 million), Democratic Republic of Congo (£3.8 million) and Ethiopia (£3.7 million). More details of these grants can be found in note 5 of the accounts in section 12. See section 2 for more details of MSF activities associated with these grants. In addition to grants for MSF's medical humanitarian work and social mission, we also gave grants to MSF International for coordination and movement-wide projects.

Other charitable activities

Spending on non-grant making charitable activities increased by 6 per cent to £19.2 million (2023: £18.0 million), with a notable increase in expenditure on UK programmes.

Reserves

The trustees consider it is necessary for MSF UK to hold reserves in order to meet working capital requirements in the event that there are delays to receipts of income. In particular, receipts from income streams where the timing of receipts is inherently unpredictable (legacies and major gifts). The trustees have agreed that MSF UK will aim to hold reserves equal to the lower of (a) and (b) below:

a. Two months of budgeted legacy and major gift income
b. Two months of budgeted Head Quarters (HQ) expenditure

HQ expenditure excludes operational grants and grants to MSF International. The target level of reserves acknowledges that MSF UK also has the flexibility to manage its working capital requirements by delaying planned but uncommitted advance operational grant payments to MSF operational centres. MSF UK has decided that 'two months of budgeted HQ expenditure' represents an appropriate threshold above which it is most appropriate to manage working capital requirements by delaying operational grant payments rather than relying on reserves.
Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. Designated funds are not freely available and hence are not included in reserves.

As of 31 December 2024, MSF UK's reserves are slightly higher than target. As of 31 December 2024, MSF UK held reserves of £5.5m (2023: £4.4m) compared to a current target of £5.0m. The current reserves target has been calculated on the basis described above and represents two months of budgeted Head Quarters (HQ) expenditure. In 2025, operational grants will be made to reduce reserves and bring reserves into line with target.

Designated funds

The MSF UK Board of Trustees has designated funds for the following purposes:

- Accrued legacy income to be applied to operational programmes upon receipt; and

10. Financial review (continued)

- Fixed Assets fund being funds designated for the future depreciation cost of fixed assets.

Restricted funds

Restricted funds represent donations where the donor has specified the project or emergency to which MSF UK should apply the funds. In 2024, we gave out in grants almost all the restricted income received during the year.

11.Statement of trustees' responsibilities

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, and disclose, with reasonable accuracy, at any time the financial position of the charity, and that enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the UK governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

Disclosure of information to auditors

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

Auditors

BDO LLP were appointed as the charity's auditors for the year ended 31 December 2024.

The Trustees' Annual Report, including the Strategic Report and the Directors' Report, was approved by the trustees on 25th April 2025 and signed on their behalf by:



Dr Rachael Craven
Chair of the Board of Trustees

12. Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK)

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Médecins Sans Frontières (UK) ("the Charitable Company") for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the cashflow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remain independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustees' 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 Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees 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

12. Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK) (continued)

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Other Companies Act 2006 reporting

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of Directors' remuneration specified by law are not made; or

- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charitable 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 the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

12. Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK) (continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 (UK) 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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Non-compliance with laws and regulations

Based on:

- Our understanding of the Charitable Company and the sector in which it operates;
- Discussion with management and those charged with governance and Audit Committee; and
- Obtaining and understanding of the Charitable Company's policies and procedures regarding compliance with laws and regulations.

We considered the significant laws and regulations to be the relevant Charities Act in the UK, the Companies Act 2006 and Taxation legislation.

The Charity is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified the following areas as those most likely to have such an effect: fundraising legislation, employment law, data protection and health and safety legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulators to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any.

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation; and
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

12. Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK) (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

Fraud

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Charitable Company's policies and procedures relating to:
    - Detecting and responding to the risks of fraud; and
    - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Based on our risk assessment, we considered the area's most susceptible to fraud to be journal entries and significant accounting estimates.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criteria, by agreeing to supporting documentation;
- Testing a sample of journals outside the defined risk criteria and agreeing to supporting documentation; and
- Assessing significant estimates made by management for bias, including accrued legacy income by ensuring that the amounts recognised are supported by appropriate evidence regarding entitlement, measurement and probability and any restrictions on use have been appropriately accounted for.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

12. Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK) (continued)

Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members those matters we are required to state to them in an 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 Charitable Company and the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
Fiona Condron
BC8C15A11E97446...

Fiona Condron (Senior Statutory Auditor)
For and on behalf of BDO LLP, Statutory Auditor
Gatwick Location, UK

06 May 2025

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

13. Financial statements

Statement of financial activities

Incorporating an Income and Expenditure account, as required by the Companies Act 2006.

The notes on pages 62 to 79 form part of these financial statements.

	Note	2024 Unrestricted	2024 Restricted	2024 TOTAL	2023 Unrestricted	2023 Restricted	2023 TOTAL
		£'000			£'000		
Income							
Donations and legacies	3	81,639	6,486	88,125	68,200	11,394	79,594
MSF UK charitable activities	4	6,257	484	6,741	5,385	-	5,385
Other income							
Interest income		365	-	365	148	-	148
Other		78	27	105	134	-	134
Total		88,339	6,997	95,336	73,867	11,394	85,261
Expenditure							
Charitable activities							
Operational grants	5	50,863	5,785	56,648	42,834	10,996	53,830
Internationally deployed staff	6	7,260	-	7,260	6,454	-	6,454
Medical & programme support	6	7,828	879	8,707	8,123	362	8,485
Advocacy, communications & representation	6	2,639	-	2,639	3,052	-	3,052
UK Programmes	6	218	355	573	45	-	45
Fundraising costs	6	13,945	-	13,945	12,175	-	12,175
Total		82,753	7,019	89,772	72,683	11,358	84,041
Net exchange (loss) unrealised and realised		-	-	-	(5)	-	(5)
Net income / (expenditure) for the year		5,586	(22)	5,564	1,179	36	1,215
Fund balances brought forward at 1 January		12,252	40	12,292	11,073	4	11,077
Fund balances carried forward at 31 December		17,838	18	17,856	12,252	40	12,292

13. Financial statements (continued)

Balance sheet

As at 31 December 2024

The notes on pages 62 to 79 form part of these financial statements.

	Note	2024 £'000		2023 £'000	
Fixed Assets					
Intangible assets	10	542		698	
Tangible assets	11	455		432	
			997		1,130
Current Assets					
Debtors	12	16,623		11,400	
Cash		8,394		14,398	
			25,017		25,798
Current Liabilities					
Creditors: amounts falling due within one year	13		(8,158)		(14,636)
Net Current Assets			16,859		11,162
Net assets			17,856		12,292
Funds					
Unrestricted					
General	14	5,549		4,423	
Designated	14	12,289		7,829	
Total Unrestricted	14,15		17,838		12,252
Restricted	14,15		18		40
Total funds			17,856		12,292

These financial statements were approved by the trustees on 25th April 2025 and were signed on their behalf by:

Tim Symington



Treasurer

Rachael Craven



Chair

13. Financial statements (continued)

Cashflow statement

As at 31 December 2024

The notes on pages 62 to 79 form part of these financial statements.

	2024		2023	
	£'000		£'000	
Cash outflow used in operating activities		(6,035)		(4,627)
Cash outflow from investing activities				
Interest received	365		148	
Purchase of fixed assets	(334)		(97)	
		31		51
Decrease in cash in the year		(6,004)		(4,576)
Cash balance at 1 January		14,398		18,974
Cash balance at 31 December		8,394		14,398

Reconciliation of net income [as income in both years] to operating cashflow

	2024	2023
	£'000	£'000
Net expenditure	5,564	1,215
Bank interest	(365)	(148)
Depreciation & amortisation charge	459	298
Loss on disposal of fixed assets	8	3
Increase in debtors	(5,223)	(2,636)
Decrease in creditors	(6,478)	(3,359)
	(6,035)	(4,627)

13. Financial statements (continued)

Notes to the financial statements

1. Legal status

Médecins Sans Frontières (UK) is a registered charity and a company limited by guarantee, registered in England and Wales. On winding up, each person who is a member at that date is liable to contribute a sum not exceeding £1 towards the assets of the charity. As at 31 December 2024 the charity has 674 (2023: 640) members.

2. Accounting policies

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

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Charities Statement of Recommended Practice ("Charities SORP (FRS 102) second edition – October 2019"), and in accordance with the Financial Reporting Standard 102, (FRS 102) and the Companies Act 2006.

The Trustees consider that the level of ongoing support from committed donors, reviewing budgets and forecasts for the January 2025- December 2026 period, combined with the unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risk and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern. The accounts have been prepared on a going concern basis accordingly.

Significant estimates and judgements

In preparing the financial statements, it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have the most significant effect on amounts recognised in the financial statements:

a) The method for allocating support costs to expenditure categories is based on a full-time equivalent headcount. Our definition is in line with that of the MSF movement
b) Legacy income is recognised when MSF UK has confirmation of entitlement, can reliably estimate the amount due, and considers receipt to be probable. In practice, MSF UK recognise a receipt as probable when there has been grant of probate; the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities; and any conditions attached to the legacy are either within the control of the charity or have been met. In practice, MSF UK can reliably estimate the amount due often evidenced by draft/ interim / final estate accounts or other compelling evidence.
Where MSF UK has been notified of a legacy which does not have confirmation of entitlement, the amount cannot be reliably estimated and receipt is not considered to be probable, it is treated as a contingent asset and disclosed. Contingent assets, in practice, relate to residuary legacies where the realisation is dependent on the sale of properties and the finalisation of the estates. The value, measurement and timing of residuary legacies is inherently uncertain, based on estimates, subject to market fluctuations and in some case under contest. The contingent asset is valued at the best estimate of MSF UK's share of the current market value of the underlying assets of the estate.

13. Financial statements (continued)

Notes to the financial statements (continued)

2. Accounting policies (continued)

Income

Income is accounted for when it meets the three recognition criteria as per the SORP (entitlement, probability and measurement).

Donations – donated income is recognised when MSF UK is entitled to it, receipt is probable, and the amount can be measured. Income from donations includes Gift Aid where appropriate.

Legacies – see estimates and judgements used in the above section.

Charitable income – income due from MSF entities for the recruitment and remuneration of staff working in MSF projects and for project expenditure is accounted for on a receivable basis.

Donated gifts and services – Donations in kind with a value of over £5,000 are included at the value to the charity to the extent that this can be quantified, and are recognised when received.

Expenditure

All expenditure is accounted for on an accrual basis. Grants payable are recognised when a legal or constructive obligation commits the charity to expenditure. This is therefore recognised when the obligation exists, is probable and can be measured reliably.

For allocation of overhead costs, see estimates and judgements used in the above section.

Taxation

The company is a charity within the meaning of Paragraph 1, Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of part 11 of the Corporation Tax Act, 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds consist of donations and other income that are available for use without any restrictions. These are available for general use to further the objectives of the charity at the trustees' discretion.

Designated funds – MSF UK has the following designated funds in 2024:

- Accrued legacy income applied to operational programmes upon receipt; and
- Fixed Assets fund, being funds designated for the future depreciation and amortisation cost of fixed assets and intangible assets respectively.

Restricted funds are subject to specific restrictions imposed by donors or by the purpose of the appeal under which they were raised.

2. Accounting policies (continued)

Assets and liabilities

Intangible assets

Assets have been classified as intangible assets where they meet the criteria under FRS 102 for recognition as intangible assets.

Intangible assets are recognised if it is probable that the expected future economic benefits that are attributable to the asset will flow to the charity; and the cost of the asset can be measured reliably. Intangible assets are recognised at cost as per the SORP and amortised as from the moment they are available for use on a straight-line basis over their useful economic lives as follows:

Computer software: four to ten years

Assets under construction represent capitalised costs for system changes where the benefits would start to be realised in future years. This will be amortised when the assets are put into use.

Tangible fixed assets

Assets costing over £1,000 are capitalised at cost as fixed assets and depreciated on a straight-line basis over their useful economic lives, as follows:

Furniture and office equipment: five years

Computer hardware: three to five years

Structural alterations: over the period of the lease

Financial instruments

Financial instruments are financial assets, which comprise cash and debtors, and financial liabilities, which comprise creditors, measured at transaction price less attributable transaction costs.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date, and the gains or losses on translation are included in the statement of financial activities. MSF UK has no hedging or derivative contracts.

Operating leases

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

Pensions

The charity contributes to employees' defined contribution personal pension schemes. The amount charged to the statement of financial activities represents the contributions payable in respect of the accounting period.

13. Financial statements (continued)

Notes to the financial statements (continued)

2. Accounting policies (continued)

Investments
The charity's sole investment is £1 (100 per cent of the share capital) in MSF Enterprises Limited, a company incorporated in England and Wales. The charity has not prepared consolidated accounts, as the subsidiary has no assets and is dormant.

3. Donations and legacies

	2024			2023		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
		£'000			£'000	
Committed and regular donations by individuals	24,878	110	24,988	23,310	116	23,426
Income from appeals	16,586	1,255	17,841	15,809	4,343	20,152
Legacies	26,881	79	26,960	18,651	575	19,226
Grants and donations received from charities and trusts	4,711	3,594	8,305	3,768	4,153	7,921
Sponsorship, events, collections, uncommitted individual donations	4,867	434	5,301	3,970	350	4,320
Donations from companies & corporations	3,542	374	3,916	2,692	1,797	4,489
Donations in kind	174	-	174	-	-	-
Grants for Transformational Investment Capacity projects (TIC) and other projects	-	640	640	-	60	60
Total	81,639	6,486	88,125	68,200	11,394	79,594

Legacy Income is not recognised until MSF UK has entitlement to the funds, the amount can be quantified and there is probability of receipt. The estimated value of legacies, which have been notified, but not recognised at 31 December 2024 was £16.8m (2023: £18.6m) . This value relates to residuary legacies where the realisation is dependent on the sale of properties and the finalisation of the estates. The value, measurement and timing of these residuary legacies is therefore uncertain based on estimates, subject to market fluctuations. We do not attempt to weigh the probability of receipts.

In 2024, we received restricted grants from MSF International for 'transformative projects' that were undertaken on behalf of the movement. See page 14 for more details on the Palliative Care, Malaria Anticipation and Access project.

4. Income from charitable activities

Income related to internationally deployed staff is received from the other MSF entities to whom the staff are seconded. See note 6 for further details

	2024			2023		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
		£'000			£'000	
International deployment of operational staff	2,484	-	2,484	2,515	-	2,515
International deployment of other staff	3,572	-	3,572	2,663	-	2,663
Fundraising event income	-	484	484	-	-	-
Educational activities	201	-	201	207	-	207
Total	6,257	484	6,741	5,385	-	5,385

13. Financial statements (continued)

Notes to the financial statements (continued)

5. Charitable activities (grants)

MSF operational centres are responsible for medical humanitarian projects in 70 countries. MSF UK's grants to these projects have been grouped by country or programme category in the table below. Note that these projects are not managed by MSF UK.

The decision on which projects and programmes to fund is retained by the Board but influenced by need as expressed by the MSF operational centres that we fund.

See pages 7-10 for more details on the main projects supported by MSF UK.

	2024	2023
	£'000	£'000
Grant recipient		
MSF Holland	36,534	35,522
MSF Belgium	17,617	17,038
MSF France	2,497	1,270
Total	56,648	53,830

Notes to the financial statements (continued)

5. Charitable activities (grants) (continued)

	2024			2023		
	Unrestricted £'000	Restricted	TOTAL	Unrestricted £'000	Restricted	TOTAL
Main programmes						
Mozambique	7,399	1	7,400	10,860	1	10,861
Sierra Leone	6,095	5	6,100	400	-	400
Afghanistan	3,967	13	3,980	1,899	595	2,494
Democratic Republic of Congo	3,769	31	3,800	2,399	601	3,000
Zimbabwe	3,420	-	3,420	3,539	1	3,540
Ethiopia	3,668	32	3,700	3,024	176	3,200
Social Mission	3,653	-	3,653	3,552	-	3,552
South Sudan	2,979	21	3,000	1,440	860	2,300
Palestinian Territories	286	2,688	2,974	-	1,000	1,000
Somalia	2,300	-	2,300	2,211	189	2,400
Chad	2,000	-	2,000	1,266	134	1,400
Haiti	1,167	432	1,599	1,200	-	1,200
Nigeria	875	473	1,348	1,766	634	2,400
Central African Republic	1,500	1	1,501	499	1	500
Sudan	1,078	422	1,500	787	13	800
Yemen	1,221	279	1,500	1,731	969	2,700
Myanmar	1,194	7	1,201	594	6	600
Search and Rescue	1,200	-	1,200	943	57	1,000
South Africa	1,200	-	1,200	2,396	4	2,400
Pakistan	700	-	700	478	22	500
Bangladesh	369	231	600	804	296	1,100
India	489	111	600	582	118	700
UK Migration	217	49	266	-	45	45
Libya	-	220	220	245	415	660
Syria	116	84	200	-	449	449
Ukraine	-	31	31	-	753	753
Other	1	3	4	219	3	222
Emergency Fund	-	651	651	-	3,653	3,653
Total grants	50,863	5,785	56,648	42,834	10,996	53,830

Notes to the financial statements (continued)

5. Charitable activities (grants) (continued)

	2024			2023		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
		£'000			£'000	
Emergency Fund						
Nigeria	-	451	451	-	-	-
Haiti	-	200	200	-	500	500
Democratic Republic of Congo	-	-	-	-	1,000	1,000
Sudan	-	-	-	-	600	600
Ethiopia	-	-	-	-	500	500
Pakistan	-	-	-	-	500	500
Chad	-	-	-	-	353	353
Myanmar	-	-	-	-	200	200
Total	-	651	651	-	3,653	3,653

13. Financial statements (continued)

Notes to the financial statements (continued)

6. Other expenditure

In addition to operational grants, MSF UK's other charitable activities contribute to the medical humanitarian projects of the MSF operational centres and the strategic objectives of the MSF movement. Analysis of the expenditure associated with these other charitable activities as well as fundraising costs is shown below.

	2024			2023		
	Direct Expenditure	Support Costs allocated	Total after allocated costs	Direct Expenditure	Support Costs allocated	Total after allocated costs
		£'000			£'000	
Charitable activities						
Operational grants	56,648	-	56,648	53,830	-	53,830
Internationally deployed staff	6,160	1,100	7,260	5,840	614	6,454
Medical & programme support	6,178	2,529	8,707	6,039	2,447	8,485
Advocacy, communications & representation	1,529	1,110	2,639	1,786	1,266	3,052
UK programmes	355	218	573	45	-	45
Fundraising costs	11,516	2,429	13,945	10,158	2,017	12,175
Total	82,386	7,386	89,772	77,698	6,344	84,041

Support costs have been allocated between the charitable activities on the basis of full-time equivalent headcount. The breakdown of these support costs is shown below.

	2024	2023
	£'000	£'000
Executive Office	1,153	1,065
Finance	407	529
Governance	205	166
HR	1,541	1,376
IT	1,335	1,171
Office costs	1,698	1,066
International coordination	1,047	971
Total	7,386	6,344

13. Financial statements (continued)

Notes to the financial statements (continued)

6. Other expenditure (continued)

	2024 £'000	2023 £'000
MSF International		
International Coordination and Strategic Activities, (under Support Costs)	1,180	1,086
Transformational (TIC) Programme Support, (under Medical and programme support)	394	489
Access Campaign, (under Advocacy, communications & representation)	225	200
Drugs for Neglected Diseases Initiative, MSF Academy and TEMBO (under Medical and programme support)	215	147
Total	2,014	1,922

Notes to the financial statements (continued)

6. Other expenditure (continued)

Internationally deployed staff

Internationally deployed staff are employed by MSF UK and deployed internationally in operational roles (medical humanitarian projects) or in various roles in other MSF entities.

Operational staff are seconded to MSF operational centres to work in medical humanitarian projects in a variety of roles, including medical roles and logistical roles. These staff are also referred to as internationally mobile staff (IMS). The direct costs include the wages of these operational staff. MSF UK recruits and supports these operational staff; the other costs relate to the recruitment and support activity.

In addition, MSF UK employs staff based in the UK who are seconded to work for other MSF entities in a variety of non-operational roles. The direct costs include the wages of these other staff.

MSF UK receives income from the relevant other MSF entities in relation to the direct costs of deployed staff (see also note 4).

	2024 £'000	2023 £'000
Direct costs of deployment of operational staff	2,484	2,515
Other costs of deployment of operational staff	618	661
Total costs for deployment of operational staff	3,102	3,176
Direct costs of deployment of other staff	3,058	2,664
Total costs of internationally deployed staff	6,160	5,840

7. Trustees' remuneration, expenses and donations

Governance costs include the remuneration of our Chair: Nicola McLean (from 1 January 2024 to 18 May 2024) and Rachael Craven (from 18 May 2024 - 31 December 2024). Nicola McLean received £21,227 for days 64 days of work and Rachael Craven paid £24,344 for 98 days of work (total £45,571 for 162 days) (2023: £32,204 for 145 days). The Chair's remuneration is sanctioned by the charity's Articles of Association and was determined by the Board, in the absence of the Chair, based on a recommendation of the Remuneration Committee. The Chair receives a fixed monthly retainer in compensation for the time spent fulfilling their Chair duties above that of other trustees. No other trustee received compensation for their role as trustee.

During the year, 13 trustees were reimbursed for expenses, or had expenses paid on their behalf by the charity, to the value of £3,972 in relation to MSF UK business (2023: £7,676 to 12 trustees). Trustees' expenses comprise principally training costs and the cost of travel to attend governance meetings in the UK and overseas to other MSF entities.

13. Financial statements (continued)

Notes to the financial statements (continued)

8. **Net movement in funds for the year is stated after charging/(crediting)**

	2024 £'000	2023 £'000
Auditor's remuneration for statutory audit	74	62
Auditor's remuneration for other services	44	58
Exchange (gains) / losses	(9)	5
Operating lease payments	531	452

9. Staff numbers and costs

The total number of employees throughout the year was:

	2024	2023
Internationally deployed operational staff	161	151
Recruitment and support of internationally deployed operational staff	15	14
Programme	8	0
Medical & programme support	53	54
Advocacy, communications & representation	28	29
Fundraising	53	46
Support services	57	49
Total	375	343

Notes to the financial statements (continued)

9. Staff numbers and costs (continued)

The average number of employees throughout the year was:

	2024	2023
Internationally deployed operational staff	67	61
Recruitment and support of internationally deployed operational staff	10	11
Programme	4	
Medical & programme support	44	43
Advocacy, communications & representation	19	22
Fundraising	42	35
Support services	39	34
Total	225	206

The costs of employing staff during the year were:

	2024 £'000	2023 £'000
Wages & salaries	10,386	9,609
Social security costs	1,014	899
Pension costs	892	818
Termination payments	106	29
Total	12,398	11,355

Notes to the financial statements (continued)

9. Staff numbers and costs (continued)

Employer contributions to defined contribution pension schemes on behalf of staff paid over £60,000 amount to £234,693 (2023: £211,668).

The highest-paid gross salary of MSF UK is the Executive Director at £108,574.

There are 32 employees with total compensation over £60,000; eight are members of MSF UK's Committee of Directors, who are judged to be key management personnel. See page 48 for MSF UK's remuneration policy.

The total employee benefits, excluding pension scheme contributions, of the Committee of Directors (see page 5) were £773,467 (2023: £729,090).

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

	2024	2023
Between £60,000 and £70,000	17	16
Between £70,000 and £80,000	8	10
Between £80,000 and £90,000	4	3
Between £90,000 and £100,000	1	2
Between £100,000 and £110,000	2	-

10. Intangible assets

	Computer Software	Assets under Construction	TOTAL
	£'000	£'000	£'000
Cost			
At beginning of year	1,250	-	1,250
Disposals	(146)	-	(146)
TOTAL	1,104	-	1,104
Amortisation			
At beginning of year	552	-	552
Charge for the year	156	-	156
Disposals	(146)	-	(146)
TOTAL	562	-	562
Net book value			
At beginning of year	698	-	698
At end of year	542	-	542

13. Financial statements (continued)

Notes to the financial statements (continued)

11. Tangible fixed assets

	Computer Hardware	Furniture & Equipment	Structural Alterations	TOTAL
	£'000	£'000	£'000	£'000
Cost				
At beginning of year	603	118	633	1,354
Additions	311	23	-	334
Disposals	(87)	-	-	(87)
TOTAL	827	141	633	1,601
Depreciation				
At beginning of year	265	112	545	922
Charge for the year	213	2	88	303
Disposals	(79)	-	-	(79)
TOTAL	399	114	633	1,146
Net book value				
At beginning of year	338	6	88	432
At end of year	428	27	-	455

12. Debtors

	2024	2023
	£'000	£'000
MSF International Members	1,980	1,355
Legacies receivable	11,292	6,699
Other debtors	2,915	2,931
Prepayments	436	415
TOTAL	16,623	11,400

'MSF International Members' relate to the entities that make up the worldwide MSF movement (see Appendix 1).

Notes to the financial statements (continued)

13. Creditors: amounts falling due within one year

	2024	2023
	£'000	£'000
MSF International Members	6,108	12,394
Tax and social security	525	827
Accruals	919	672
Other creditors	606	743
TOTAL	8,158	14,636

13. Financial statements (continued)

Notes to the financial statements (continued)

14. Movements in funds

	01 January 2024	Income	Expenditure	Transfers	31 December 2024
	£'000	£'000	£'000	£'000	£'000
Unrestricted funds					
General fund	4,423	88,339	(75,586)	(11,627)	5,549
Designated fund Legacies	6,699	-	(6,699)	11,292	11,292
Designated fund Fixed Assets	1,130	-	(468)	335	997
Sub-total	12,252	88,339	(82,753)	-	17,838
Restricted funds					
Afghanistan	-	13	(13)	-	-
Palestinian Territories	-	2,688	(2,688)	-	-
Bangladesh	-	231	(231)	-	-
Democratic Republic of Congo	-	31	(31)	-	-
Ethiopia	-	32	(32)	-	-
India	-	111	(111)	-	-
Libya	-	220	(220)	-	-
Syria	-	84	(84)	-	-
Nigeria	-	474	(474)	-	-
South Sudan	-	21	(21)	-	-
Emergency Fund	-	651	(651)	-	-
Haiti	-	433	(433)	-	-
Sudan	-	422	(422)	-	-
Yemen	-	279	(279)	-	-
Other	40	1,307	(1,329)	-	18
Sub-total	40	6,997	(7,019)	-	18
TOTAL FUNDS	12,292	95,336	(89,772)	-	17,856

See note 2 on accounting policies for details of the ‘Designated funds’ for 2024.

14. Movements in funds (continued)

	01 January 2023	Income	Expenditure	Transfers	31 December 2023
	£'000	£'000	£'000	£'000	£'000
Unrestricted funds					
General fund	5,123	73,867	(67,282)	(7,285)	4,423
Designated fund Legacies	5,108	-	(5,108)	6,699	6,699
Designated fund Capital Projects	842	-	(298)	586	1,130
Sub-total	11,073	73,867	(72,688)	-	12,252
Restricted funds					
Afghanistan	(3)	598	(595)	-	-
Palestinian Territories	-	1,000	(1,000)	-	-
Bangladesh	-	296	(296)	-	-
Democratic Republic of Congo	-	601	(601)	-	-
Ethiopia	-	176	(176)	-	-
India	-	118	(118)	-	-
Libya	-	415	(415)	-	-
Syria	-	449	(449)	-	-
Nigeria	-	634	(634)	-	-
Search and Rescue	-	57	(57)	-	-
Somalia	-	189	(189)	-	-
South Sudan	-	860	(860)	-	-
Chad	-	134	(134)	-	-
Ukraine	-	753	(753)	-	-
Yemen	(1)	970	(969)	-	-
Emergency Fund	-	3,653	(3,653)	-	-
Other	8	491	(459)	-	40
Sub-total	4	11,394	(11,358)	-	40
TOTAL FUNDS	11,077	85,261	(84,046)	-	12,292

15. Analysis of net assets between funds

	2024			2023		
	Fixed Assets	Current Assets	TOTAL	Fixed Assets	Current Assets	TOTAL
		£'000			£'000	
Unrestricted funds	997	16,841	17,838	1,130	11,122	12,252
Restricted funds	-	18	18	-	40	40
TOTAL	997	16,859	17,856	1,130	11,162	12,292

Notes to the financial statements (continued)

16. Lease payments

The charity has entered into a rental agreement for its offices and which is classified as an operating lease. The total future minimum payments on this lease are as follows:

	2024 £'000	2023 £'000
No later than one year	329	452
Between one year and not later than five years	3,089	38
After more than five years	-	-
TOTAL	3,418	490

17. Pension arrangements

The charity operates a defined contribution group personal pension scheme. The assets of the scheme are held in a separate independently administered fund. The charge in respect of the contributions in the year was £1,107,497 (2023: £969,836). The cost is recognised on the accrual basis with £121,759 outstanding as at 31 December 2024 (2023: £108,691).

18. Related party transactions

MSF Enterprises is a fully owned subsidiary of MSF UK. During the year, MSF Enterprises has been dormant. See note 7 on Trustees for further details of all transactions with Trustees. Included in staff costs (Note 9), is a payment of £40k made at the end of employment to the former Director of Fundraising, who was a member of the Committee of Directors, which was in excess of the amounts agreed through the original contract of employment. We do not consider there to be any further related party transactions that require disclosure.

14. Appendices

Appendix 1: Structure of MSF

Médecins Sans Frontières (MSF): An international, independent medical humanitarian organisation that delivers emergency aid to people affected by armed conflict, epidemics, natural disasters and exclusion from healthcare. MSF was founded in France in 1971, in the wake of war and famine in Biafra, Nigeria. We have expanded to become a worldwide Movement of current and former project-based staff, grouped into 27 national and regional associations.

MSF UK: This is a company and a charity. MSF UK is a corporation and a legal entity, distinct from its members, with a legal name, rights, responsibilities, assets and liabilities.

MSF sections: Sections are the operating entities that make up the MSF Movement. There are 27 affiliated sections worldwide; MSF UK is one. Sections run operational projects and provide operational project support and/or indirect operational support activities (such as fundraising and communications). They are institutional members of MSF International, and meet other requirements as defined by the International Board.

MSF branch offices: Branch offices also run indirect operational support activities, but have no executive autonomy in the MSF Movement. They are represented by sections in MSF's international coordination bodies.

MSF UK Association: The company law members of MSF UK. These are former and current staff, including volunteers, who are members of the company MSF UK, guaranteeing MSF UK's purpose and direction. Internationally, each MSF section has a similar governance structure involving an association of staff and volunteers who have worked for MSF.

MSF operational centres: MSF field projects are delivered by five operational centres, located in Amsterdam, Barcelona, Brussels, Geneva and Paris. There is also a sixth newest entity, the West and Central Africa Association (WaCA), which is an institutional member with the right to run operations. The operational centres are not separate legal entities, but are collaborations between various MSF entities. The tangible elements of each operational centre sit within the particular MSF entity in the country in which it is located. For example, Operational Centre Amsterdam sits within MSF Holland. The operational centres directly manage medical humanitarian projects, prepare budgets and allocate resources. MSF entities are usually affiliated to a specific operational centre; MSF UK is affiliated to Operational Centre Amsterdam.

MSF International: A Swiss non-profit entity which provides coordination, information and support to the whole of MSF. It also hosts the higher governing structures: the International General Assembly, the International Board, the Executive Committee, and the International Office.

MSF International General Assembly: This Assembly is constituted of democratically elected members of MSF Associations (two representatives per MSF Association). It meets annually in June to debate and decide issues of policy and strategy. The International General Assembly is the highest authority in MSF; it elects the International President and most of the International Board, and is charged with safeguarding MSF's medical, humanitarian and social mission.

MSF International Board: A majority democratically elected board with delegated powers from the International General Assembly. A minority of members are Chairs of the operational centres'

14. Appendices (continued)

Appendix 1: Structure of MSF (continued)

governance bodies. It meets on average eight times a year to govern MSF International and oversee the Executive Committee.

MSF Executive Committee (ExCom): A platform comprising the Executive Director of each MSF section. The Executive Committee is charged with providing international executive leadership to MSF; coordinating the implementation of an international work plan; and ensuring reactivity, efficiency, relevance and consistency in MSF's social mission and other support activities. There is a smaller Core Executive Committee made up of the General Directors of the five operational centres plus two elected members from the wider Movement.

Appendix 2: Principal offices

MSF International
140, Route de Ferney
1202 Geneva, Switzerland

MSF Belgium
Seat of Operational Centre Brussels
46 rue de l'Arbre Bénit
1050 Brussels, Belgium

MSF France
Seat of Operational Centre Paris
14-34 avenue Jean Jaurès
75019 Paris, France

MSF Holland
Seat of Operational Centre Amsterdam
Plantage Middenlaan 14
1018 DD Amsterdam, The Femailherlands

MSF Spain
Seat of Operational Centre Barcelona-Athens
Carrer de Zamora 54
08005 Barcelona, Spain

MSF Switzerland
Seat of Operational Centre Geneva
140, Route de Ferney
1202 Geneva, Switzerland

MSF West and Central Africa (WaCA)
MSF WaCA (Association MSF Afrique de L'Ouest et Centrale)
Zone 4-Lot 44
Ilôt 7 Biétry Zone 4B
Abidjan, Côte d'Ivoire

Other MSF locations

14. Appendices (continued)

Appendix 1: Structure of MSF (continued)

MSF entities in other countries recruit project staff, raise funds and advocate on behalf of people caught up in crises. A complete and up-to-date list of these entities can be found on our website: www.msf.org.uk.

MEDECINS SANS FRONTIERES (UK)

England & Wales - Charity number 1026588

Accounts

MEDECINS SANS FRONTIERES (UK)

Report of the Trustees 2023



Photo: MSF/Skye McKee

MEDECINS SANS FRONTIERES
DOCTORS WITHOUT BORDERS

MEDECINS SANS FRONTIERES (UK)

Report of the Trustees 2023

FOR THE YEAR ENDED 31 DECEMBER 2023

Company limited by guarantee
Company number 02853011
Charity number 1026588



Nurse Regina Abuk Thor examines two days old Amel Akoi Garang. The mother Catherina Peter Eduat holdes the baby in her arms. MSF runs the maternity unit in Aweil State Hospital in Northern Bahr el Ghazal, South Sudan. Photo: Oliver Barth/MSF

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Details of registration

Médecins Sans Frontières (UK) was set up in September 1993 as a registered charity (charity number 1026588) and a company limited by guarantee (company number 02853011). The registered and principal office is Chancery Exchange, 10 Furnival Street, London EC4A 1AB, UK.

Phone: +44 (0)20 7404 6600

Website: www.msf.org.uk

Full contact details, including email addresses, are available at www.msf.org.uk/contact-us

Our names

The name of the charity is Médecins Sans Frontières (UK). This is commonly abbreviated to MSF UK. We are a member of the Médecins Sans Frontières movement, commonly referred to as MSF. Throughout this report, MSF UK is used when referring to the services and activities conducted and provided in the UK. MSF is used when referring to the whole movement and to our medical humanitarian projects. We are also known internationally as Doctors Without Borders.



19-year-old Naqiba leaves the MSF-supported Band-e-Amir community health facility after receiving a postnatal consultation. MSF opened Band-e-Amir community health facility in late December 2022. The facility offers antenatal care (ANC), postnatal care (PNC), delivery and maternal care, under-5 paediatric consultations, malnutrition monitoring and referrals of complicated cases. Photo: Nava Jamshidi

1 Reference and administrative details

Directors and trustees

The directors of the Charitable Company ('the charity') are its trustees for the purpose of charity law. The trustees and officers serving during the year up to the date of this report were as follows:

Elected trustees

Nicola McLean – Chair of the Board of Trustees
Rachael Mary Craven – Vice-chair of the Board of Trustees (Vice-chair from 20 May 2023)
Christopher Peskett
Vita Sanderson
Samuel Turner (until 20 May 2023)
Robert Verrecchia
Mohammed Tariq Ali
Innocent Muleya
Iesha Singh (from 20 May 2023)

Co-opted trustees

Eve Esther Bruce
Sophie Roberta Hodder
Derek Morgan – Treasurer, Vice-chair of the Board of Trustees (Treasurer until 7 June 2023, Vice-chair until 20 May 2023, Trustee until 30 September 2023)
Timothy Symington – Treasurer (from 7 June 2023)
Emery Igiraneza
Jehangir Ghandhi (from 20 May 2023)

MSF UK Committee of Directors

Natalie Roberts – Executive Director
Kristen Veblen McArthur – Deputy Executive Director and Company Secretary
Donald Campbell – Director of Communications
Chris Young – Director of Finance and Services
Elizabeth Harding – Director of the Humanitarian Advocacy Analysis Representation and Policy Unit (HAARP) and Humanitarian Representative (until 31 March 2023)
Ahsan Hafeez Abbasi – Director of the Humanitarian Advocacy Analysis Representation and Policy Unit (HAARP) and Humanitarian Representative (from 1 April 2023)
Roland Imi – Director of Information Technology
James Kliffen – Director of Fundraising
Chiara Lepora – Director of the Manson Unit
James Ewing – Acting Head of Executive Office (until 31 August 2023)
Simone Vale – Director of Human Resources (until 21 April 2023)
Patrick McConnell – Acting Director of Human Resources (from 10 July 2023)

Principal advisors

Auditors: BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, West Sussex RH6 0PA
Bankers: Bank of Scotland, 38 Threadneedle Street, London EC2P 2EH
Solicitors: Bates Wells & Braithwaite London LLP, 10 Queen Street Place, London EC4R 1BE

2 MSF UK's medical humanitarian work in 2023

Médecins Sans Frontières (UK) (MSF UK) raises money and recruits staff to support the work of MSF's medical humanitarian projects around the world. MSF UK also raises public and political awareness of MSF's work within the UK, and provides strategic and technical support to MSF's projects.

In 2023, MSF's projects provided lifesaving care in more than 70 countries. The work of MSF UK and the generosity of its supporters ensure that MSF can continue to provide medical care where it is needed most.

MSF's response in emergency situations and long-term protracted crises

MSF's projects are designed to meet both the immediate and long-term medical humanitarian needs of those who are most vulnerable. Every situation we work in is different and our responses are tailored to the particular needs in each location.

MSF acts swiftly to understand the needs of people caught up in emergencies and unfolding crises, including armed conflicts, fast-spreading epidemics and natural disasters, to gauge and act upon how we can relieve their immediate suffering.

In protracted crises, MSF's responses may be broader in scope and designed around longer-term projects, adapting our services as required to reflect the needs of the people and communities we are assisting.

Whether in emergency situations or protracted crises, it is our locally hired colleagues who provide the majority of care to the people MSF assists and who work tirelessly for their communities.

In 2023, the country programmes that received the largest grants from MSF UK were Mozambique (£10.9 million), Zimbabwe (£3.5 million), Ethiopia (£3.2 million) and Democratic Republic of Congo (£3 million). MSF UK also contributed grants to the Emergency Fund (£3.7 million), to support MSF's emergency responses. We have highlighted some of MSF's activities in these programmes in 2023 immediately below and throughout this report.

More information on MSF UK's activities can be found at www.msf.org.uk.

Mozambique

MSF has been present in Mozambique since 1984. For nearly four decades, MSF has been providing life-saving assistance during situations of conflict, epidemics and extreme climate events.

In Cabo Delgado, we have been responding to the growing humanitarian crisis and increasing humanitarian needs since 2019, particularly in hard-to-reach areas that receive limited or no assistance. By the end of 2023, there were over one million people in urgent need of humanitarian assistance, of which close to 630,000 remain displaced and over 540,000 returned to their villages. Our activities include primary healthcare services; mental health and psychosocial support; distribution of relief items; health promotion; and water, hygiene and sanitation. In 2023, MSF was present in the districts of Macomia, Mocimboa da Praia, Mueda, Muidumbe, Nangade, and Palma. MSF is working in existing health centres, conducts regular mobile clinics, and is also assisting with the rehabilitation of health facilities destroyed during the conflict.

In Beira, Sofala Province, MSF is providing sexual and reproductive healthcare, including termination of pregnancy, support and services for sexual and gender-based violence (SGBV), and HIV testing and treatment, to vulnerable and stigmatised groups. We also provide care for patients with advanced HIV at Beira Central Hospital and mentoring on national guidelines for key populations, including sexual and reproductive health (SRH) and advanced HIV diseases (AHD) in ten health centres.

In Nampula, MSF is providing support in preventive and curative care for vector-borne diseases, neglected tropical diseases, and surveillance and preparedness for emergencies such as cholera and natural disasters.



Mothers and children wait in the paediatric triage area at MSF's Clinic in Nanga, Macomia, Cabo Delgado. Out of seven health posts in Macomia District functioning before the conflict, only one is working, as the other six were destroyed by armed groups. MSF runs three clinics in Macomia, Nanga being one of them. Photo: MSF/Martim Gray Pereira

Zimbabwe

The economic situation in Zimbabwe has continued to decline, with very little funds available for public health and social services. As a result, the healthcare system has faced challenges including shortages of supplies and essential medicines.

MSF has run projects in partnership with the Ministry of Health and Child Care (MoHCC), including treatment for people living with HIV, healthcare for people on the move, sexual and reproductive health, environmental health services, and emergency response.

In Beitbridge, under a health programme for migrants, our teams offered medical assistance to migrants and deportees with specific medical needs. At the same time, in Tongogara Refugee Camp, we provided refugees and asylum seekers with mental health care.

In urban districts of Mbare and Epworth, our staff have run comprehensive sexual and reproductive healthcare services for adolescents, while also supporting the response to waterborne disease outbreaks, such as cholera and typhoid.

MSF teams supported the MoHCC in response to health emergencies like cholera and measles outbreaks in urban and rural areas of Zimbabwe.



MSF Cholera response team setting up a water bladder at Krukru Farm in Chegutu. Zimbabwe received its first cholera case in February 2023, which spontaneously spread across the country's 10 provinces. Medecins Sans Frontieres (MSF) teams supported the Ministry of Health (MoHCC) cholera response in Chegutu, Beitbridge and Harare. Photo: MSF

Ethiopia

In Ethiopia, in the fallout of the Tigray Conflict, MSF teams have worked in coordination with the Ministry of Health to meet the needs of local communities as well as of refugees, returnees and displaced people. In 2023, our teams delivered vital support in eight regions across the country.

- In Gambella, we provided healthcare services for refugees from neighbouring South Sudan and the wider Gambella community, and responded to outbreaks of infectious diseases.
- In the Somali region, MSF teams carried out surveillance and emergency interventions focusing on malnutrition, assistance to displaced people, and preventable diseases such as measles and cholera outbreaks.
- In Afar, our teams supported Dupti Hospital, training medical staff and running a treatment centre for patients with severe and complicated malnutrition, with special attention to children's healthcare. In late 2023, MSF teams responded to a cholera outbreak in the area.
- In Southern and Southwest Ethiopia regions, MSF teams responded to epidemics such as malaria and measles, supported access to primary healthcare, ran mobile clinics, and treated patients for the neglected tropical disease kala azar.
- In Amhara, where conflict has driven increasing humanitarian needs, we gave medical supplies and support to healthcare facilities. We also treated lesser-known healthcare crises such as snakebites and, again, kala azar – conditions for which treatment is often unavailable due to being unprofitable for pharmaceutical companies.
- MSF emergency teams also responded to a cholera outbreak in a refugee camp hosting those fleeing neighbouring Sudan.
- In Tigray, we are mainly working on paediatric and maternal care, mental health support and services for sexual and gender-based violence, supporting healthcare facilities and running mobile clinics in hard-to-reach areas.
- Besides the regular projects in 2023, MSF teams in Ethiopia responded to several additional health emergencies in different regions in the country, including Oromia.



Mobile clinic in the South Omo zone, Ethiopia. Photo:MSF/Julien Dewarichet

Democratic Republic of Congo

The Democratic Republic of Congo (DRC) is home to some of MSF's largest projects worldwide. In 2023, we responded to the devastating effects of violence – particularly in the east of the country – and to other healthcare emergencies, including malnutrition and outbreaks of infectious diseases such as measles.

In 2023, our main projects in the east were where communities have faced a huge humanitarian emergency that stretched across the three provinces of North Kivu, South Kivu and Ituri. Here, repeated clashes between armed groups have driven millions from their homes in an unprecedented displacement crisis. As of the end of October 2023, the DRC was home to 6.9 million displaced people, of which 5.6 million are in the east – this is the highest number of internally displaced people on the African continent.

In the middle of this, MSF teams responding in the eastern provinces saw 15,000 cases of cholera, 41,000 cases of measles and over 18,000 incidents of sexual violence.

Elsewhere across the DRC, people have little access to healthcare, with many communities being remote and rural. This means that there is poor surveillance and infrastructure to tackle disease outbreaks.



Leontine Ntabanga (L) is 24-year-old. She comes from Kitchanga and has been displaced in Rusayo camp since April 2023. Prior to the clashes in her hometown, she was studying to become a nurse. Samuel Mugabo (R) is a 25-year-old nurse who recently fled from the Masisi territory. Photo: Michel Lunanga/MSF

Emergency Fund

In 2023, MSF UK contributed £3.7 million to the emergency fund.

This is a funding mechanism that allows us to react quickly in emergencies, with the aim of being on the ground within 48 hours.

At MSF, we plan and budget for our ongoing humanitarian work. However, we know that there will be new conflicts, natural disasters, and major epidemics that we are unable to predict.

With more than 50 years of working in emergencies, we can use this knowledge to budget for our emergency fund, which our Emergency Desks can utilise immediately when a situation arises, without waiting for the first donations to arrive. Multiple MSF sections contribute to the fund, which is managed by MSF Operational Centre Amsterdam.

In 2023, this meant that we had the resources and expertise ready to launch a rapid response to emergencies, including: the conflict in Sudan, Cyclone Mocha in Myanmar, the Pakistan floods, a measles outbreak in Chad, a cholera epidemic in Haiti, the conflict in Ethiopia and the displaced population crisis in the Democratic Republic of Congo.



Tigray - Sheraro Project, Mobile Clinic in Zeban Gadena Health Center. Photo: Nicholas Tessier/MSF

3 How we support MSF's medical humanitarian work

Each MSF office, including MSF UK, plays a part in providing staff, resources and funding to the MSF operational centres so that they can maintain MSF's projects and ensure that we are working where we are needed most.

People

In 2023, MSF UK deployed 124 UK staff to medical humanitarian projects in 38 different countries around the world. After screening hundreds of applications, we interviewed 65 potential internationally mobile staff (IMS), and added 48 new recruits to our pools of potential new staff.

At a time when operational centres are consolidating operations and making progress in diversifying the staffing of international projects, we have experienced a slight reduction (10%) in the number of departures compared with previous years; however, the impact of our work is measured beyond the number of internationally mobile staff we deploy, by looking at the operational needs to which we have responded.

In 2023, our staff joined emergency responses in countries affected by conflict or natural disasters, including Chad, Haiti, Türkiye, Occupied Palestinian Territories, Sudan, Ukraine, and Yemen, and provided medical care and support to health services in other crisis-hit countries, including Central African Republic, Ethiopia and South Sudan.

The short-notice availability and willingness to respond rapidly to emergencies has led to numerous deployments to emergencies including in Occupied Palestinian Territories and Sudan. Furthermore, we successfully deployed 34 new staff on their first international assignments, building on the pools of experienced staff ready to respond to future emergencies as they arise.

In 2024, MSF UK will play an essential role in supporting operational centres to strengthen their changing staffing models, while also developing a new international staffing strategy specific to MSF UK to ensure we maintain and build upon the key role that we play in the movement.

MSF UK focused its Learning and Development activities for both UK-based and internationally mobile staff throughout 2023 on critical courses such as Safeguarding, Welcome Days (induction) and Leadership. We had 96 participants in our Safeguarding training, and 40 in the Welcome Days induction trainings. We also facilitated MSF-specific leadership training to 48 staff from various Operational Centre Amsterdam primary partner sections, including 10 UK and two Irish staff.

Expertise

Medical and programme support

MSF UK is home to the Manson Unit, a multidisciplinary medical team that supports Operational Centre Amsterdam and the MSF movement to improve its health interventions through medical innovation, implementation science, and highly contextualised approaches in order to solve intractable problems.

After the successful outcome of the TB-PRACTECAL trial in 2022, the Manson Unit deployed its efforts to ensure that research participants and other TB patients in countries of MSF intervention have access to the safer, shorter, and more effective regimen identified for multi-drug-resistant TB. To date, seven out of the 12 countries with MSF-supported DR-TB programmes have started implementing this regimen, with over 1,000 patients benefitting from this. Globally, 47 of the 52 GDF priority countries have started or plan to start the BPaLM antimicrobial drug regimen scale-up. Further information on TB PRACTECAL is available at https://msf.org.uk/tb-practecal.

The Manson Unit's focus on addressing intractable problems in countries of intervention prompted a renewed attention to dissemination of scientific outcomes in collaboration with the communication and advocacy efforts in the movement and with external actors. An example of this is the dissemination of the Occupational Health research and support project in Bangladesh. Since 2013, MSF has run health services in Kamrangirchar, Dhaka, focusing on providing occupational health, SGBV, and mental health services to people living and working in this area. The research showed that it is possible to mitigate the detrimental effects of child labour, child marriage, and unsafe working conditions; the project now aims at contributing to structural changes in the country by collaborating with workers, factory owners, civic society organisations, and governmental authorities.

In 2023, the Manson Unit launched three projects that are sponsored by MSF UK and funded by the TIC (Transformational Investment Capacity). TIC-funded projects are innovations proposed by MSF staff or association members that aim to dramatically improve and transform MSF's medical assistance. The 'Accessibility model for Field Planning and Response' TIC-funded project aims to ensure that MSF activities deliver maximum benefit to the communities in which we work by improving patient access to MSF's health facilities via adapting, testing and implementing a World Bank-developed interactive geographic accessibility model for use in our projects. The model assesses MSF programmes' coverage and heuristically determines the best locations for health activities. The Palliative Care project, born out of collaboration between MSF UK, MSF Italy, Operational Centre Amsterdam (OCA) and Operational Centre Paris (OCP), aims at helping MSF staff better care for dying patients and their families, addressing the quality of death for patients dying in MSF facilities. 2023 also saw the preparation and successful application of a third TIC-funded project: the MAP (Malaria Anticipation Project). This started in 2019 as a Sapling Nursery exploratory project, and will test climate-artificial intelligence (AI)-driven anticipatory models with community-based anticipatory approaches and data-light models to mitigate mortality and morbidities linked with malaria outbreaks.

In 2023, the HAARP team and the Manson Unit continued to successfully deliver our educational cohorts for the Leadership Education Academic Partnership (LEAP) and Global Health and Humanitarian Medicine courses. Further detail can be found on page 20 of this report.

Advocacy, communications and representation

In 2023, the HAARP unit continued the representation of MSF's medical and humanitarian work to the UK government and other key stakeholders in the UK's political and humanitarian sector. There has been follow-up on humanitarian aid funding from the UK. There have been numerous bilateral engagements with the Foreign, Commonwealth & Development Office (FCDO), including on crises in Chad, Sudan, and the ongoing situation in Gaza, as well as on various ad-hoc subjects, resulting in FCDO's better appreciation of MSF perspectives.

Challenging the UK government's hostile and harmful domestic and international migration policies has been a key focus of HAARP advocacy. Following the 2022 Nationality and Borders Act and the introduction of the 'Illegal Migration Bill', we advocated publicly and bilaterally about their medical and humanitarian consequences to try to prevent and mitigate some of the cruellest and most harmful policies. Despite best efforts by MSF and others, the bill was passed in July 2023. We continue to advocate against its implementation. We have also focused on exposing and speaking out about the UK government's support for harmful migration policies across Europe and north Africa, the inhumane impacts of which we see in our projects in both the region and now the UK.

In September 2023, MSF UK, in collaboration with Operational Centre Brussels (OCB) and Doctors of the World UK (DOTW), jointly started a medical intervention (primary healthcare including mental health) for migrants, asylum seekers and refugees living in precarious conditions in the UK; predominantly those whose asylum claims cannot be submitted or progressed. The initial specific focus has been large-scale containment settings, with an intervention initiated at one centre, an ex-military barracks in Essex. This first-hand operational experience will complement and add weight to our advocacy around harmful migration policies.

Through our communications we have also continued our work to support MSF UK's priorities around migration. Drawing on our medical experience from around the movement, we have demonstrated how the UK's policies – modelled on those of Australia and Greece – will cause huge harm to people seeking safety, providing a distinctive medical perspective to the debate. The Media team has delivered hard-hitting news coverage and commentary, while the Digital team distributed an award-winning 'explainer' animation on the UK's failure to provide safe routes, and the Public Engagement and Association team continued to engage and mobilise our associative and student groups around the issue.

Policy and advocacy work on access to products for healthcare in the UK focused on three key areas in 2023: the UK-India Free Trade Agreement (FTA), for which negotiations are still ongoing and which could have a devastating impact on access to affordable, quality medicines; ensuring equity and access conditions are built into clinical trials, building on MSF's experiences with TB-PRACTECAL and other clinical trials; and engagement to influence the WHO Pandemic Accord to ensure that the global preparedness, prevention and response efforts for future pandemics are more equitable and meet the needs of the most vulnerable. MSF's experiences in responding to outbreaks and pandemics makes ours critical voice in influencing these negotiations, and we continue to engage the relevant UK government departments and interlocutors.

Enhancements were made to the 'MSF Listen' project, a web- and mobile-based platform that provides MSF projects with a secure online space to build institutional memory of community feedback, including contextual information, calls to action, and health-related misinformation. New users are signing on every week in numerous countries where MSF is running operations – at present there are 211 users. The MSF Listen project was subsequently handed over to four operational centres (OCA, OCB, OCG and OCP) in December 2023 for them to continue.

In 2023, the Communications department provided extensive support to MSF's operational priorities across a number of serious and high-profile emergencies.

Early in the year, following the earthquake in Syria and Türkiye, we worked to ensure that the experiences of our colleagues already on the ground were communicated widely to UK and international audiences, and to bring attention to the particular plight of people in northwest Syria, who had already been living in precarious conditions for many years. Our Digital team worked closely on a fundraising campaign around the earthquake, winning three industry awards in the process.

The year saw further high-profile emergencies in locations where MSF was already active, including the catastrophic floods in Libya, and more recently the devastating attacks on Gaza by the Israeli Defence Forces (IDF) in response to Hamas' brutal mass killing of civilians in Israel in October. Across these emergencies, the entire Communications department has pulled together to deliver high-impact results.

The Media team has continued to work effectively and ceaselessly to ensure that the voices of our teams – and in particular of our Palestinian colleagues – are heard prominently in both the UK and global English-language news media. The Digital team has ensured those voices are also prominent on our digital channels, while managing the significant demands of a fundraising campaign and social media community coordination. Our AV and editorial specialists have continued to provide crucial expertise to the wider movement, ensuring our audio/visual and written communications products are effective and engaging. The Public Engagement and Associative team has done huge amounts of work to facilitate associative debates, action, and engagement in protests.

Fundraising activities

2023 Key metric	Result
In 2023, MSF UK plans to raise £67.4 million to fund the MSF movement's medical humanitarian projects.	In 2023, MSF UK raised £79.5 million in donations and legacies.

MSF UK's fundraising approach is focused on bringing our supporters closer to the medical humanitarian work that their generosity makes possible, through the testimonies of MSF staff and the communities that we serve. MSF UK carries out fundraising through public appeals, including through private-site face-to-face fundraising, major donor stewardship and multimedia campaigns. MSF UK does not have commercial relationships for third-party fundraising; instead, we directly control our charitable activities to raise funds.

Private individuals and organisations provide 100 per cent of our funding in the UK. We take great care to maximise the proportion of every donation that is spent on our humanitarian work. In 2023, we raised £6.53 for each pound we invested in generating funds. This compares to £6.96 in 2022. Please see the Financial Review in section 9 for further details.

We strive to provide the highest standard of stewardship to the private individuals and organisations that fund MSF UK. In 2023, we achieved eighth place for the overall experience we provided to our donors in the THINK Stewardship Tracker survey when compared to 22 other charities.

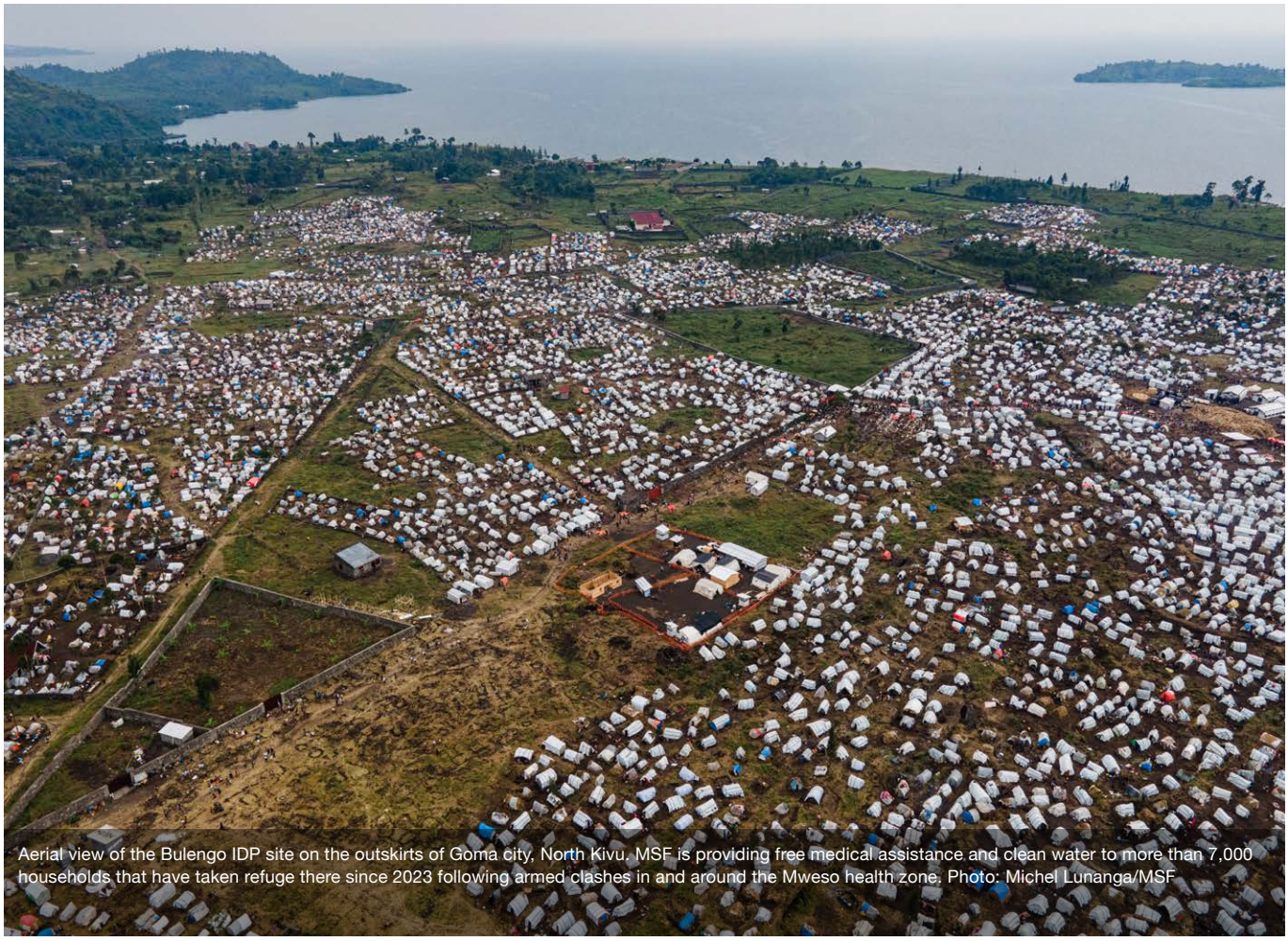
MSF UK adheres to leading standards in our fundraising activities and is a member of both the Fundraising Regulator and the Direct Marketing Association. All third-party organisations acting on behalf of MSF UK are closely supported and supervised to ensure they provide the highest possible level of service. We work hard to inspire and motivate the teams that represent us, including through regular briefings from our medical and logistical staff.

A complaints procedure in the Fundraising department records and responds appropriately to any complaints. We feed actionable insight back to all areas of the Fundraising team and strive to improve the experience for supporters. In 2023, we received and responded to 73 complaints (compared to 66 in 2022) in relation to our fundraising activities. We also adhere to a vulnerable persons policy in relation to fundraising.

We talk with supporters across the UK to better understand their needs and motivations. These discussions define our approach to fundraising and help us meet our supporters' wishes and interests. Feedback is highly valued and encouraged. The result is that we send fundraising appeals to our donors less frequently than is common practice; we have also never allowed other charities access to our supporters' details.

Our overall approach to fundraising is guided and informed by the needs and wishes of our supporters. In practice this means a non-intrusive approach to fundraising, strictly avoiding unreasonable intrusions on privacy or unreasonably persistent approaches for money or other assets, and avoiding putting undue pressure on people to donate. There is continual 'mystery shopping' across a wide range of interactions by supporters of MSF UK, and MSF UK's Promise To Donors sets out the standards that our fundraising activities must meet, limiting the frequency of appeals and prohibiting the exchange of supporters' details with other charities. MSF UK adheres to the Code of Fundraising Practice.

All fundraising team members receive guidance and training on interacting with people in vulnerable circumstances, as well as guidance on working with Power of Attorney and written authority requests. This refers to the wider MSF UK policy on fundraising with people in vulnerable circumstances, with all procedures related to protecting vulnerable people reviewed on a regular basis to include up-to-date guidance drawing on experience.



Aerial view of the Bulengo IDP site on the outskirts of Goma city, North Kivu. MSF is providing free medical assistance and clean water to more than 7,000 households that have taken refuge there since 2023 following armed clashes in and around the Mweso health zone. Photo: Michel Lunanga/MSF



MSF car driving through a body of water heading to Robis village in Tonkolili District, Northern Province of Sierra Leone, with the Integrated Community Case Management team (ICCM). Photo: Saidu Bah

4 MSF UK's 2023 performance

2023 has been a year of recovery and consolidation for MSF UK following the disruptive effects of the COVID-19 pandemic. We have returned to the office, trialling a hybrid working approach, and have made good progress against our planned activities. For the 2023 Annual Plan, we implemented a new planning tool, which gives us much greater visibility of the progress across the full scope of all our activities — including core functional work and change work.

Key successes include developing proposals for project funding from the MSF movement's Transformational Investment Capacity (TIC), completing a research project examining power dynamics within the MSF movement, and developing a partnership for our UK migration operations with Operational Centre Brussels (OCB) and Doctors of the World UK. At the same time, we continued to support wider MSF operations through the continued deployment of internationally mobile staff (with destinations including both Ukraine and Gaza), and in exceeding our fundraising income targets. Behind the scenes, we proceeded with making ongoing system, policy and process improvements to our support functions to make us more efficient and effective in the direct support we provide to MSF's social mission.

Our progress against plan in 2023 in other areas was limited by capacity issues. As reflected in our risk register, we have not made as much progress with our Data Protection Programme to review our major processing activities as we had originally intended. Our policy management project was also affected, and will now conclude in 2024. The scope of our office carbon footprint work in the UK was limited to focus on statutory and movement reporting requirements, rather than progressing reduction work. Additionally, a number of continuous improvement activities to strengthen our fundraising systems were also deprioritised, either due to unfavourable risk-benefit or cost-benefit analysis. In HR, the timeline for two review projects, the benefits we offered to staff and our recruitment processes, was extended into 2024. Plans to improve accessibility in the office were superseded by a wider review of our future office needs. Finally, following the implementation of our new procurement framework, further planned work to develop more active supplier relationship capability was deferred to give the new procurement system time to embed and mature.

Strategic Direction in 2023

Following the decision by the MSF movement to extend the Resource Sharing Agreement 4 (the memorandum of understanding by which funding for each of the operational centres is calculated) period by two years, we refreshed our Strategic Direction to extend it to the end of 2025. This has included undertaking a detailed review of our original Strategic Direction 2020/2023 and producing a *Strategic Direction 2020/2023 — Progress report and strategic refresh.* Building on this, we also produced our *Strategic Direction update to 2025,* which sets out what we intend to achieve at a strategic level in the next two years. This includes setting a new Strategic Goal for how MSF UK intends to support MSF's humanitarian action. Both of these documents are available on our website.

The progress report below summarises the main activities that we have completed in 2023 against our refreshed strategic objectives.

Supporting MSF's Humanitarian Action

To the end of 2025, our new Supporting MSF's Humanitarian Action Strategic Goal consists of the following five strategic objectives for the UK:

- Providing access to medical knowledge, research and innovation
- Recruiting a diverse pool of country-based and internationally mobile staff
- Continuing to make access to postgraduate education and development opportunities available
- Working to deliver against the longer-term income targets being set by the MSF movement
- With our communications, building empathy, understanding and action

Objective	Completed actions in 2023
Providing access to medical knowledge, research and innovation	The Manson Unit has continued to provide epidemiological and anthropological support to a range of MSF's humanitarian projects, while also developing projects for anticipatory action in relation to malaria, devising an accessibility mapping tool to help site MSF's humanitarian projects most effectively, and working on how to make palliative care available to the communities with whom we work. These projects will continue into 2024.
Recruiting a diverse pool of country-based and internationally mobile staff	We have successfully supported our pool of internationally mobile staff (IMS) by managing the departures of 124 colleagues to MSF humanitarian projects, including in Ukraine, Gaza, South Sudan and Afghanistan.
Working to deliver against the longer-term income targets being set by the MSF movement	During 2023 we have increased our fundraising to achieve our highest income to date of £79.5 million in donations and legacies: £23.4 million from regular giving; £20.2 million from appeals; £19.2 million from legacies; £7.9 million from charities and trusts; £4.3 million from sponsorship, events and collections; and £4.5 million from corporate donors. This success has been built on growing our core fundraising activities and delivering three successful emergency campaigns during the year. Significant work has also been undertaken to identify further opportunities to grow our fundraising activities in 2024 and beyond.

Objective	Completed actions in 2023
Continuing to make access to postgraduate education and development opportunities available	In 2023, the Operational Directorate WaCA (West and Central Africa) joined the Leadership Education Academic Partnership (LEAP) and recruited its first students, who will start their studies next year. In November 2023, the LEAP programme conducted face-to-face classes in Manchester and Liverpool, with students from across MSF's global projects visiting the UK. This year, 40 MSF students graduated from the programme, achieving either a Postgraduate Certificate, Postgraduate Diploma or Master of Science in Humanitarian Practice. LEAP is a diverse programme: of our new students in 2023, 53% were female, 75% were from low- and middle- income countries and 43% were locally hired staff. LEAP continues to grow and develop, with biannual student intakes and an increasing presence across MSF. In 2023, 169 students successfully completed the Global Health and Humanitarian Medicine (GHHM) course, and 205 students were enrolled for 2023-2024. For the 2023-2024 cohort, 77% of students are from low- and middle-income countries. 56% of students are MSF staff, of which 77% are locally recruited staff. In 2023, we invested in an alumni community platform to deliver the 'community of practice' envisaged in the 2020-2023 strategy, which will launch in 2024. We have also identified alternative exam options for GHHM students to ensure that they are able to access a range of relevant and affordable qualifications following the completion of GHHM, as opposed to one single exam. Furthermore, as a result of our advocacy, exam providers have recognised that mandating in-person lab training as an eligibility requirement for attaining a postgraduate qualification in tropical medicine disadvantages students from LMIC countries. This has resulted in online parasitology and microscopy training becoming approved, which will reduce the overall cost of the qualification by at least 50%. We successfully recruited two Associate Trustees, as a way for members of the MSF movement to train in and experience governance processes in the UK, without holding the responsibilities, voting rights or legal duties as a Trustee/Board member. We have also continued to support a Humanitarian Affairs Assistant role in our HAARP department, providing a pathway into similar roles directly attached to MSF humanitarian projects.
With our communications, building empathy, understanding and action	Our Communications department has managed challenging communications environments, particularly following the Türkiye/Syria earthquake in February 2023 and the conflict in Gaza in October 2023. Our Communications department has successfully communicated MSF's humanitarian message, gaining traction in the UK media and supporting the wider movement internationally to do the same. Our Public Engagement team provided speakers for 144 public talks across the UK in 2023, as well as running three storytelling events for our supporters and two national conferences for our student followers. We also produced 42 curriculum-specific MSF-themed teaching resources for schools.

Valuing People

By 2025, MSF UK will be an organisation in which all those who work with and for us – whether in the UK or in MSF's projects – feel valued in their working lives and are treated with fairness and respect. MSF UK will foster a healthy working environment built on community, inclusivity, diversity, and a proactive idea of acceptance, where professional development meets the needs of both MSF and its staff.

Objective	Completed actions in 2023
Respect, inclusion and enabling staff potential within the MSF workforce	With the Board, we reviewed and updated the Board's Equity, Diversity and Inclusion (EDI) Policy Statement, as well as the Expense Policy, to enable greater opportunity for participation and inclusiveness. During the year, our EDI Lead has delivered a range of learning and development opportunities, including an engaging series of speakers and events. Internal communications and the resources available to staff on the MSF UK/IE Portal site have been enhanced. We have refreshed our EDI Policy and Reasonable Adjustments Policy. Building on our Standards and Accountability Policy, EDI has also been mainstreamed as a consideration within procurement and policy development. Dissemination of the results of the research project sponsored to examine inequalities inside Médecins Sans Frontières and its medical humanitarian endeavours has begun.
MSF UK/IE will have the appropriate systems, training and communication channels to ensure that staff are able to develop their skills and gain the right experience to meet the full potential of their roles	The early part of 2023 saw the implementation of the remuneration phase of our Rewards Review, with the transition to a new grade structure completed in April 2023. In the latter part of the year, we have also conducted a review of the benefits we offer, and of our recruitment practices. Work to review our recruitment, onboarding and induction processes will continue into 2024.
Safeguarding and duty of care: MSF UK will continue to embed best practice UK- and INGO-sector safeguarding standards across all UK departments and operations. We will be recognised as a key resource for safeguarding good practice, assistance and support for the MSF movement	In early 2023, we completed a detailed risk safeguarding assessment across all MSF UK office functions and, using this as a basis, established a Safeguarding Strategy. We also completed a staff survey to assess the maturity of the safeguarding culture, and have worked with the Committee of Directors (CoDir) to map senior accountability when safeguarding instances arise. More broadly, our wider support to the MSF movement continues, with advice and support being provided for the development of Operational Centre Amsterdam's Safeguarding Policy, which is now ready for implementation.

Igniting Change

For the period to 2025, we have identified three key themes that we wish to demonstrate impact on as an organisation during the period of the extension of the Strategic Direction: Migration, Nutrition, and Access to Products for Healthcare.

Objective	Completed actions in 2023
Migration: to prevent, mitigate, reverse and respond to the medical consequences of the implementation of harmful migration policies in the UK, or by the UK in other countries	During 2023, our advocacy and communications have focused on countering the most harmful aspects of the Illegal Migration Bill 2023, including forcible deportation flights. We have also been working hard to deliver our ambition to become operational in the UK to support migrant communities who struggle to access healthcare. We have signed a partnership with Operational Centre Brussels (OCB) and Doctors of the World UK, with MSF UK staff now seconded to Doctors of the World UK.
Nutrition: increase awareness of and support in the UK and Ireland for MSF's work in nutrition, and strategically engage with key UK and Irish stakeholders to increase action and accountability in the prevention and treatment of acute malnutrition in contexts where MSF works, with a focus on infantile malnutrition and recurrent nutritional crises	During our strategy refresh work, we identified the growing crisis around malnutrition in a variety of the countries in which MSF has humanitarian projects as a key area for MSF UK to focus on increasing awareness and support. In 2023, we have undertaken awareness-raising communications around malnutrition and created new networks with UK-based stakeholders, including the UK government, and UK-led nutrition initiatives, setting the foundations for further work on this new strategic objective in 2024.
The UK's contribution to the Access to Products for Healthcare campaign	During 2023, the MSF UK Executive Director has been chairing the international committee that has been tasked with overseeing the implementation of a new model for MSF's work in improving Access to Products for Healthcare (APH). As part of that model, all MSF sections are encouraged to consider how they can best contribute towards delivering tangible improvements in Access to Products for Healthcare for people who are deprived of them, as part of MSF's social mission. As a new strategic objective, we will further define our role as MSF UK in supporting this new APH vision in 2024.

Ways of Working

By 2025, MSF UK will have begun a programme of change to create new, more effective and more efficient ways for its UK-based staff to work. To achieve this goal, we will evaluate our processes, systems, relationships and organisational design to identify where these are already functioning correctly and what barriers prevent us from reaching our full potential.

Objective	Completed actions in 2023
Systems, processes and organisational design to support effective and timely decision-making	We completed the review of our Procurement Policy Framework, and implemented this across MSF UK. Additionally, our Fundraising department completed the first phase of its Data Warehousing project, creating a platform from which data insights can be drawn to help us communicate with our supporters more effectively. Work has also commenced to establish a project for delivery in 2024, looking to strengthen our central management information reporting.
Collaboration, culture and flexible working: create an enabling environment for staff to work collaboratively and flexibly, to be empowered and to use their initiative	During 2023, we successfully trialled a new model of hybrid working based on the four principles of community, collaboration, flexibility and business continuity.
Portfolio, Programme and Project Management (P3M): to build our planning capacity and capability to support the delivery of strategic objectives within the resources available	In 2023, through our strategy refresh work, we have fully aligned our strategic reporting and annual plan reporting. This has allowed us to adopt some portfolio management techniques in our 2024 annual planning, enabling us to prioritise and select a balanced mix of activities in a more structured way. We have also invested in training up a small number of staff in both waterfall and agile sprint methodologies.
MSF UK/IE shared context: MSF UK and IE will collaborate to support each other through shared services, and explore how to enhance collaboration in the enabling functions	We aligned MSF IE's risk management approach, reflecting the changes made to MSF UK's approach in 2022. MSF UK and MSF IE HR continue to support each other, and MSF UK's IT department provides a combined MSF UK/IE IT environment and support.
Information, governance and data protection: MSF UK will strengthen its governance and institutional memory by establishing information governance controls	We have continued to make progress with our policy review project, baselining an increasing number of policies into our policy architecture and applying information governance controls to them. We have also audited our governance assets and published these on the MSF UK/IE Portal. Progress has been slower in our data protection compliance activity due to capacity challenges, although we have made steady progress in our review of the Manson Unit's processing activities.

Climate Crisis and Global Health

Between 2020 and 2025, MSF UK has committed to act as a convener on climate and health, developing knowledge, skills and innovative approaches on behalf of the MSF movement. We have committed to bringing together data and stories from our projects to support advocacy efforts, and to providing technical and operational support to projects in contexts where climate change is impacting vulnerable groups. MSF UK has also committed to reducing its environmental footprint.

Objective	Completed actions in 2023
MSF UK/IE will continue to support MSF operational centres (primarily OCA) to address the health consequences of the climate crisis	Formed and co-led the Operational Centre Amsterdam (OCA) cross-departmental Climate and Environmental Health (CEH) Group through the MSF UK CEH Advisor. An action plan was established for 2020-2023, and supported MSF desks and country programmes in their ambitions to integrate a CEH lens in medical humanitarian programming. Currently six OCA country programmes with annual plans have integrated a CEH lens in 2023. Additionally, we have engaged in intersectional initiatives with OCG and MSF Canada around a variety of different issues, including a review of MSF's operational strategy documents, in order to integrate CEH, meteorological monitoring for anticipatory action, and an exploration of pilot programming at the intersection of heat and health.
Supporting MSF's operational research and advocacy on climate and health	During 2023 we continued to showcase case studies and operational research related to the health impacts of climate change in academic and policy literature and spaces, including at the UN Climate Change Conference (COP28).
MSF UK/IE office environmental responsibility: reporting on carbon emissions and exploring areas for reduction in line with the target to reduce emissions by 50% by 2030	We conduct voluntary biannual reporting as part of the MSF movement commitment to reducing carbon emissions. In 2023 we produced both the 2022 end-of-year report and the 2023 mid-year report on our carbon emissions. In 2023 we improved the accuracy of our emissions calculations for magazine inserts and therefore recalculated our total emissions figures. We also added one additional source of paper emissions. These sources now account for approximately 60% of our total emissions. With these adjustments, we saw a decrease in total carbon emissions from 2019, though this is a slight increase from 2022. We can likely attribute an increase in flight emissions to "return to normal" travel behaviour following COVID-19. We have also seen an increase in rail travel. Our recalculated intensity ratios demonstrate an overall decrease in carbon emissions per staff member since 2019 and 2022.

Trustees' oversight of MSF UK's work

As a company limited by guarantee, MSF UK is required to report on how the trustees have discharged their duty to promote the best interests of MSF UK, and have considered the matters set out in section 172(1)(a)-(f) of the Companies Act 2006:

- The likely long-term consequences of any decision
- The interests of employees
- Fostering relationships with key stakeholders
- The impact of operations on our communities and environment
- Maintenance of our reputation for the highest standards of conduct
- The need to act fairly as between members of the company

Our stakeholders

MSF UK is able to achieve its charitable purpose thanks to the relationships we maintain with our stakeholders. Given the nature of charitable work, our stakeholder groups are well established and remain constant. Our aspirations for these relationships are set out in the Igniting Change pillar of the Strategic Direction (as described earlier in this section).

The following table sets out our key stakeholder groups, the key considerations of each group, and how we engage with them. Trustee discussions consider the potential impact of decisions on each stakeholder group, as well as their needs and concerns.

Key stakeholder group	Key considerations	How we engage with them
Patients and communities	• Providing medical humanitarian support to those most in need • Ensuring that as much of our resources as possible are used for the benefit of this group	• The grants we provide and the staff we second to our operational partners • The technical assistance we provide to our operational partners through the Manson Unit
MSF movement partners	• Our shared values and goals bind the MSF movement together and are a key part of MSF UK's identity	• UK representation in the OCA Management Team • Membership of Associative and Executive platforms • Participation in movement-wide discourse facilitated through internal websites and grassroots discussion forums
MSF UK Association	• Arbiters and guardians of MSF identity for MSF UK • Developing and maintaining relationships and interest in the charitable purpose of the MSF movement as potential future staff and trustees	• The MSF UK Association website • Regular mailings and direct communications on topical issues • Regular events; for example, webinars, briefings and networking events • Annual General Meetings • Facilitation of social media spaces

Key stakeholder group	Key considerations	How we engage with them
Donors and supporters	• Understanding the impact of donations through insights into our medical humanitarian work • Developing and maintaining relationships and their interest in the MSF movement	• The MSF UK website • Regular newsletters and direct communications • MSF UK events • Direct engagement with members of the Fundraising department
Employees	• Training and development • Equity, diversity and inclusion • Wellbeing and support	• News, support and policies provided through an intranet portal • Weekly Community Days, including all-staff meetings • A broad range of learning and development opportunities available to employees • A safeguarding survey conducted and scrutinised by the Board, and a staff engagement survey conducted in 2023 and scrutinised in early 2024 • Feedback and implementation of positive change through the staff groups
Regulators	• Maintaining governance procedures to ensure compliance with all applicable regulatory regimes	• Timely submission of all necessary filings and returns • Self-reporting and engagement, where appropriate • Prompt and comprehensive responses to requests for information, as required

Key decisions

In making key decisions concerning the strategy and activities of MSF UK over the course of the year, the trustees considered the wider interests of our stakeholders and the broader factors set out in section 172 of the Companies Act 2006, listed above.

Key considerations included:

- Day-to-day decisions below the financial threshold set out in the MSF UK scheme of delegation are delegated to the Executive Director. High-value key projects and new initiatives are considered and, if appropriate, approved by the Board with regard to:
  - The use of charitable funds
  - Assessment against charitable purpose
  - Compliance with the Charity Commission regime and, where appropriate, the Fundraising Regulator and Information Commissioner's Office.
- The long-term impact on the future direction and success of the organisation as a result of the Strategic Direction 2020-2023.
- The ability to maintain core functional work while continuing to make progress on our strategic goals, monitored through quarterly reporting against annual plans and biannual reporting against key performance indicators.
- The potential impact of delays on the delivery of strategic priorities.

Topic	Decision	Key considerations
Strategy Direction	Refreshing strategic objectives to update the Strategic Direction 2025	Reflecting on the progress made against the 2020-2023 Strategic Direction. Ensuring that the Strategic Direction incorporates the full scope of our work and is stretching but grounded.
Fundraising	Strategic investment to grow our fundraising activities	Prioritisation of net contribution over the medium term over contribution ratio in the short term. Incremental growth in the first instance to test the depth of markets, mitigating risk but establishing a foundation for further investment depending on initial outcomes.
Safeguarding	Authorisation of a Safeguarding Strategy	Further developing MSF UK's intent for a Safeguarding Strategy expressed in the existing strategy with a more concrete and specific vision. Clearly defining activities prioritising on a risk basis across the organisation. Creating a clear line of sight on activities spanning the organisation and creating capacity to both monitor progress and provide technical support to functional areas.
Environmental responsibility	Prioritisation of resource allocation to MSF's operational centres (principally OCA)	Operational centres account for approximately 87% of the movement's carbon emissions, according to our current measurements. Reaching the 50% by 2030 target for the movement requires coordinated action, and there are limitations to MSF UK's influence on the wider movement. Need to continue to make progress in the UK, but supporting MSF's operational centres (principally OCA) is likely to have more impact.

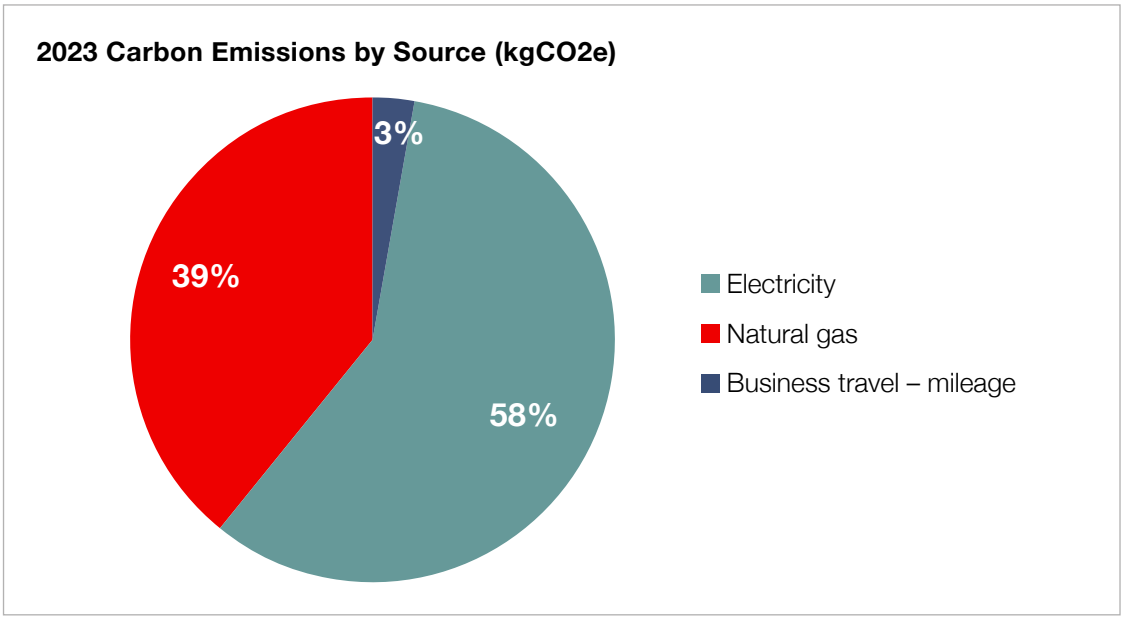
Sustainability and carbon reporting

In 2020, MSF UK started reporting on its energy-related carbon emissions in the UK, including gas, electricity and fuel, in compliance with the Streamlined Energy and Carbon Reporting (SECR) regulatory requirements mandated for unquoted large companies and organisations.

Energy and greenhouse gas emissions

Our energy and greenhouse gas emissions for the period 1 January - 31 December 2023 are set out in the table below. We have reported all material emission sources required by the regulations for which we deem ourselves to be responsible, and have maintained records of all source data and calculations.

UK Energy Consumption – Gas, Electricity, Fuel (Mileage)							
Energy source	Units	Consumption		Carbon Emissions (kg CO_2e)		Intensity ratio FTE (kg CO_2e/FTE)	
		2022	2023	2022	2023	2022	2023
Electricity (Scope 2)	kWh	124,552	130,080	24,086	26,936	116	131
Natural gas (Scope 1)	kWh	105,429	101,293	19,245	18,233	93	89
Fuel – Business travel (mileage)	miles	4,154	4,473	1,058	1,243	5	6
TOTAL (all Scopes)				44,389	46,412	214	226



Methodologies and estimates

MSF UK accounts for the energy and gas consumed in its London office space plus for a portion of the communal areas in the building at 10 Furnival Street. MSF UK conducts some business travel by land, for which MSF UK is responsible for purchasing the fuel or for which MSF UK reimburses its staff following claims for business mileage. This business travel includes travel to and from events, such as locations where MSF UK staff are raising funds, or events at which MSF UK staff are speaking or taking part in projects. We have continued to ensure that our fuel mileage expense claims contain a greater level of detail, which has enabled us to calculate the kg CO2e attached to mileage more accurately.

There was a slight increase in the number of fuel and mileage expenses in 2023 compared to 2022. In 2023, we accounted for 27 expense claims, compared to 25 claims in 2022. For six of these claims, we have calculated an estimation of emissions due to incomplete mileage data. We will continue to work on improving our data collection moving forward, to improve the accuracy of our calculations.

In 2022, we reported that following the return to more typical ways of working after the COVID-19 pandemic, we were able to transition from continuous air conditioning use to only running air conditioning during working hours, which led to a substantial reduction in overall gas consumption. This trend has continued in 2023, although we have had to estimate three months of data based on 2022 figures due to missing data from our supplier.

In 2023, there was an increase of seven per cent in the UK electricity emissions factor compared to the previous year due, to an increase in natural gas use in electricity generation and a decrease in renewable generation. In 2023, MSF UK saw an increase in our emissions associated with electricity. This can be partially attributed to the increase in the electricity emissions factors noted above; however, we have also seen an increase in our total electricity usage (kWh) in 2023, which is potentially due to an increase in office usage following the codification and adoption of the hybrid working strategy.

Overall, we have seen an increase in our intensity ratio, due to an increase in emissions and a decrease in the number of full-time equivalent staff members (FTEs), from 208 in 2022 to 206 in 2023. This reduction in the number of FTEs reflects a decrease in the number of internationally mobile staff deployed to MSF projects in 2023.

Measures taken to increase energy efficiency

MSF UK is continuing to make changes to improve its data collection, analysis, reporting and monitoring of its carbon emissions. Although progress slowed somewhat due to capacity limitations in 2023, we have identified key areas of the data collection process for improvement and made incremental improvements, particularly related to travel data collection in the second half of 2023.

Following the introduction of the MSF UK Responsible Travel policy in 2022, MSF UK continues to work with relevant departments within the London office to reinforce the responsibilities and expectations around international travel. Sustainability continues to be part of MSF UK's policies and procedures and ongoing office activities.

In 2023, MSF UK has also further developed relationships across the MSF movement to share lessons learned in identifying areas for improvement and developing actionable plans to begin assessing areas for meaningful reduction.



Dr. Khassan El-Kafarna, a doctor with MSF, works in both the emergency department and the surgical unit of Kostiantynivka hospital in the Donetsk region of Ukraine. Between January to August 2023, MSF provided 231 surgical interventions in Kostiantynivka hospital. Photo: Linda Nyholm/MSF

5 MSF UK's plans for 2024

Our 2024 Annual Plan is the first opportunity we have had to set out in detail what we intend to achieve following our strategic refresh in 2023. The 2024 Annual Plan can be contextualised against the backdrop of a volatile global picture. Escalating and ongoing conflicts as well as flooding, earthquakes and large-scale outbreaks of different diseases have meant that the demand for emergency response has remained high. This, together with high levels of inflation in many countries where we work, amplified a recent trend of significantly increased expenditure on MSF operations outstripping income projections, which has created financial instability within the movement.

In the longer term, our ambitions and capacity for growth need to be more clearly defined, in the face of infinite need, and considered along with the outcomes of the MSF We Want To Be and the Movement Evolution processes when moving into the next International Strategic Planning and Resource cycle. In the short term, even while operational centres have embarked on a process of course correction, there is a movement-wide demand for immediate efforts to be made to increase net contribution to soften the blow of sudden reductions in operational budgets.

In this context, our 2024 Annual Plan prioritises investment in our Fundraising and Communications department in order to lay the foundations to increase our income in the short term and explore longer-term options. We are also undertaking a range of activities to describe MSF UK/IE's role as a Partner Section, defining and consolidating our activities to act on the objectives identified in our strategic refresh. Behind the scenes, we will be continuing to work to strengthen our internal systems and processes incrementally.



Unloading of the MSF cargo in Rhoe camp, where around 70,000 people live in dire conditions. Dujgu territory, Ituri province, Democratic Republic of the Congo. January 19, 2023. Photo: MSF/Philomène Franssen

MSF UK Supporting MSF's Humanitarian Action in 2024

Objective	Plans
Providing access to medical knowledge, research and innovation	We will develop our existing model for the Manson Unit, acting as a hub for medical training and advice on chronic and infectious diseases, epidemiology and antimicrobial resistance, developing international safeguarding practice as well as supporting research and innovation, including dissemination of the TB-PRACTECAL trial, anticipatory action around malaria, menstrual health management, and occupational health. We will also consolidate our approaches to medical knowledge, research and innovation as a system. This will include developing standardised approaches to disseminating research, and sponsoring three incubator projects funded via the Transformational Investment Capacity (TIC).
Recruiting a diverse pool of country-based and internationally mobile staff	The Internationally Mobile Staff (IMS) HR team will commence a project focused on redeveloping our IMS workforce planning, conducting an initial assessment of operational needs, opportunities, and capabilities to produce initial proposals for a strategy. This is positioned within the context of ongoing movement discussions on the international staffing and recruitment models.
Continuing to make access to postgraduate education and development opportunities available	MSF UK will continue to sponsor two educational programmes to support MSFers, particularly from low- and middle-income countries, to access postgraduate qualifications where they may otherwise face barriers. We will run our Global Health and Humanitarian Medicine (GHHM) and our Leadership Education Academic Partnership (LEAP) programmes in 2024, and also develop proposals to expand these postgraduate education offerings.
Working to deliver against the longer-term income targets being set by the MSF movement	Responding to challenges in the wider movement relating to financial instability, for the 2024 Annual Plan we are proposing significant investment in our Fundraising and Communications departments so that we can increase this direct support to MSF operations, setting the foundations to deliver against more ambitious income targets in the short term and exploring the potential for income growth in the longer term.
With our communications, building empathy, understanding and action	Our Communications department has maintained a high profile in the domestic UK media market, building public support and empathy around MSF's operations, research dissemination and advocacy, and supporting MSF internationally to do the same. This work will continue. In our Digital and Public Engagement teams, we will work to strengthen the effectiveness of our online communications and face-to-face engagement with supporters.

Valuing People in 2024

Objective	Plans
Safeguarding and duty of care: MSF UK will continue to embed best practice UK- and INGO-sector safeguarding standards across all UK departments and operations. We will be recognised as a key resource for safeguarding good practice, assistance and support for the MSF movement	In 2024, we will continue our safeguarding leadership and accountability training to enhance the leadership and management of safeguarding across MSF UK/IE. We will also train key staff in how to conduct investigations effectively. Our policy work to embed safeguarding across our policy architecture will continue, including the implementation of a new, updated Criminal Records Check policy. We will also continue to provide support to the wider movement, providing safeguarding advice via the Executive Office as well as benchmarking child protection across OCA settings and developing a vision and operational support model in the Manson Unit.
MSF UK/IE will have the appropriate systems, training and communication channels to ensure that staff are able to develop their skills and gain the right experience to meet the full potential of their roles	Key change activities in the HR department regarding the staff lifecycle will include the implementation of recruitment, onboarding and induction reviews to ensure efficient, safe, and fair practices that are consistent with EDI. A project to map the employee lifecycle and provide user-friendly guidance for managers will also continue in 2024.
Respect, inclusion and enabling staff potential within the MSF workforce	Work will continue to implement our EDI Action Plan. In 2024, our main focus will be on implementing a cyclical package of training that all staff will need to complete on a periodic basis. This will be supported by informal learning and development opportunities, continuing with our programme of EDI-themed speaker events throughout the year. We will also undertake a learning needs assessment of line managers and the delivery of the MSF International People Management Unit's Ways of Working training to two cohorts of MSF UK/IE managers. We will work to embed and standardise approaches to safeguarding and EDI in communications guidelines and policies to ensure that all MSF UK communications respectfully and accurately represent MSF colleagues and the people whom MSF assist. We will also review our external-facing website to ensure that it meets the expectations set out in our EDI vision. We will develop an Equality Impact Assessment (EqIA) process to incorporate, in the first instance, into our internal policy review cycle to formalise the way in which we review and document how our internal processes meet our EDI vision. The Manson Unit will continue with the dissemination plan for the 'The Power Within' research report, which looks within MSF structures and practices to examine dynamics of power and inequality. We will implement the outcomes of our Benefits Review, which aims to ensure that the benefits package that we offer staff is proportionate, accessible and fulfils our values as an organisation, and is flexible to the needs of different groups of staff.

Igniting Change in 2024

Objective	Plans
Migration: to prevent, mitigate, reverse and respond to the medical consequences of the implementation of harmful migration policies in the UK, or by the UK in other countries	Our intention for 2024 is to make progress on our project to reduce morbidity in migrants in precarious living conditions targeted by 'hostile environment' policies, with a focus on detention-like containment settings, with the aim of becoming operational. Our ongoing activities regarding migration analysis, advocacy and representation will also continue.
Nutrition: increase awareness of and support in the UK and Ireland for MSF's work in nutrition, and strategically engage with key UK and Irish stakeholders to increase action and accountability in the prevention and treatment of acute malnutrition in contexts where MSF works, with a focus on infantile malnutrition and recurrent nutritional crises	In 2024, a nutrition-focused cross-departmental taskforce driven by the HAARP department will define the MSF UK strategy on nutrition in relation to the UK environment, with the aims of influencing the UK government in implementing effective programming, and in its funding, programming and convening efforts related to nutrition and food security.
The UK's contribution to the Access to Products for Healthcare campaign	Throughout 2024, the MSF UK Executive Director will continue to chair the international committee overseeing the implementation of a new model for MSF's work in improving Access to Products for Healthcare. As a new strategic objective, we will further define and map our role as MSF UK in supporting the new APH vision in 2024; for example, via our work on antimicrobial resistance (AMR) and via research projects undertaken by the Manson Unit.

Ways of Working in 2024

Objective	Plans
Systems, processes and organisational design to support effective and timely decision-making	In IT, we will be determining the lifecycle management of all major systems to ensure that they are replaced or updated at the correct time. IT will also begin to develop a more structured approach to business continuity across the organisation. In HR, the implementation of the HR Vision will be a major piece of work for the first half of the year. Smaller activities will be a review of efficiency and value for money of our employment law support and harmonisation of our travel management with the Global Travel framework. In Finance and Services, we will be undertaking a range of activities to improve systems and processes, including the invoice approval process, updating policies, income processing and reconciliation to fundraising CRM, VAT and tax optimisation, reviewing financial reporting and analytics, and the purchase to pay, expenses and credit card systems. We will also be undertaking a cross-departmental project to look at how we can make better use of the management information being generated in each department.
Information, governance and data protection: MSF UK will strengthen its governance and institutional memory by establishing information governance controls	In 2024, our ongoing Policy Review Project will transition into an annual core functional work cycle, with any remaining gaps in our policy architecture being dealt with as a matter of routine review. We will step up our focus on data protection, reviewing the system we have in place to underpin our data protection compliance (including our Data Protection Policy), as well as reviewing the data protection impacts of our major processing activities. Building on the improvements to our governance systems and processes in 2023, we will undertake a formal review of our Scheme of Delegation, and continue to tighten up the support we provide to the Board.
Collaboration, culture and flexible working: create an enabling environment for staff to work collaboratively and flexibly, to be empowered and to use their initiative	Following the trial period in 2023, we will permanently move to our new hybrid working approach as the norm in 2024. Activities designed to bring the office together as a community will also continue.
MSF UK/IE shared context: MSF UK and IE will collaborate to support each other through shared services, and explore how to enhance collaboration in the enabling functions	At the General Direction level, engagement with Structures and Movement Evolution international projects in 2024 will ensure that any changes to the MSF movement governance ecosystem are reflected as necessary in changes in MSF UK/IE governance systems and processes. We will also engage closely with the application made by MSF Eastern and Southern Africa to become an operational centre, including by exploring a potential partnership role for MSF UK/IE. MSF UK and MSF IE will continue to work closely together in ensuring alignment between risk management approaches, a shared IT infrastructure, and collaboration between UK and IE HR teams.
Portfolio, Programme and Project Management (P3M): to build our planning capacity and capability to support the delivery of strategic objectives within the resources available	For 2024, taking into account the lessons learnt in our 2022 and 2023 annual planning rounds, we are intending to strengthen our approach to annual planning by formalising our approach in a policy document. We will also train a small number of staff in recognised project management methodologies and tools.

Climate Crisis and Health Impact in 2024

Objective	Plans
MSF UK/IE will continue to support MSF operational centres (primarily OCA) to address the health consequences of the climate crisis	During 2023, MSF UK provided resource to support and lead work on Climate and Environmental Health (CEH) through HAARP. This resource has now been increased and moved to the Manson Unit, from where we will continue to develop and lead OCA Public Health department activity regarding the operational impacts of climate change and environmental degradation on health. This work includes population and vulnerability mapping, implementing a CEH lens across MSF operations, and standardising CEH risk assessment methods.
Supporting MSF's operational research and advocacy on climate and health	During 2023, the editorial management of MSF's contribution towards The Lancet Climate Countdown annual report started to transition from MSF Canada to MSF UK. During 2024, we will lead this work, taking on the responsibility of producing an annual report on the climate change landscape, which will be published in The Lancet. The Manson Unit will also engage in advocacy based on political and policy landscape mapping, including with the UK government, World Health Organization and Wellcome Trust. The Communications team will work closely with the Manson Unit, as well as HAARP and the wider movement, to identify the climate initiatives that need communications support.
MSF UK/IE office environmental responsibility: reporting on carbon emissions and exploring areas for reduction in line with the target to reduce emissions by 50% by 2030	During 2024, we will continue to provide biannual reports to the Board on our carbon emissions. We will also attempt to develop our analysis, particularly of our flight data, to provide an assessment of the efficacy of our Responsible Travel Policy and target parts of our supply chain where there may be opportunities for reduction through our procurement activities. We are also in the process of reviewing our future office needs, and climate impact is one of the three key priorities identified to inform a decision as to whether we remain in our current location or move to a new location.



Amir Jibril Abu Al Ata is undergoing a foot surgery. Al Aqsa hospital. 29 November 2023, Middle Area, Gaza. Photo: MSF

6 For the public benefit

MSF's purpose

The principal objective of MSF UK, as stated in its Articles of Association, is as follows:

> **The Company's objectives are to relieve suffering, promote the relief of sickness and 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.**

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and are satisfied that the charity's activities, grants and plans accord with this guidance.

MSF UK's contribution to the MSF movement

MSF UK is a primary partner of Operational Centre Amsterdam (OCA), one of the five operational centres responsible for the delivery of MSF's medical humanitarian projects (the sixth operational directorate – MSF West and Central Africa, or WaCA – is an institutional member with the right to run operations). OCA is a coordination body made up of six section offices – MSF UK, MSF Holland, MSF Sweden, MSF Canada, MSF Germany and MSF South Asia – and one branch office – MSF Ireland. The operations of OCA are hosted by MSF Holland, a separate legal entity with its own Board of Trustees. This means that the tangible elements of OCA's medical humanitarian work and activities sit within the MSF Holland legal entity, which receives all OCA funding and directly manages all OCA projects and programmes.

In 2023, MSF UK made grants to MSF Holland (in its role as host of OCA), to MSF Belgium, which hosts Operational Centre Brussels (OCB), and to MSF France, which hosts Operational Centre Paris (OCP). OCA, OCB and OCP used these funds to implement and continue medical humanitarian projects and support social mission costs at OCA. The UK Board of Trustees receives regular reports on the projects that are funded by MSF UK through participation in the OCA Council and OCB Board, and through project visits and accounts from returning UK project staff. This rigorous process of information sharing supports MSF UK's trustees in fulfilling their regulatory reporting requirements.

MSF UK also made grants to MSF International, which is based within Operational Centre Geneva (OCG), and to the Access to Medicines campaign (known as the Access Campaign), an international project within MSF that supports MSF's work by advocating for improved access to treatment and for the development of essential medicines. Grants were also made to the Drugs for Neglected Diseases initiative (DNDi), a collaborative initiative for patient-centred drug development and access. The calculations for the amounts granted to MSF International, the Access Campaign and DNDi were based on a pre-approved international allocation. These grants are a condition of MSF UK's membership of the MSF movement, and the trustees are satisfied that they are in the best interests of the charity.

Natalie Roberts, Executive Director, is a member of the OCA Management Team and the Full ExCom, MSF's international executive leadership platform. Chiara Lepora, Director of the Manson Unit, is the Deputy Medical Director for OCA, and has a seat on OCA's Operational Platform, which is the key advisory platform to the OCA Operational Director.

During 2023, other members of the MSF UK Committee of Directors also participated in functional platforms across OCA and the MSF movement, including Donald Campbell, Director of Communications, and James Kliffen, Director of Fundraising.

MSF UK is an institutional member of MSF International, which has a key coordination role within the MSF movement.

Benchmarks and performance measuring

MSF UK is pleased that during 2023 we were able to commit 86 per cent of our total expenditure to charitable activities (as compared to 87 per cent in 2022).

MSF UK and the MSF movement always strive to make the best possible use of donated funds. We ensure that the maximum possible percentage of funds is used for the direct provision of medical care and, more broadly, for our social mission. In each country where MSF works, we ensure that our projects are focused on helping the most vulnerable and most in need. We continually review the impact of our work, through both in-country monitoring systems and headquarters-based specialist advisors.

Medical humanitarian projects are complex, and no single set of performance measures will suit every situation. For example, a sudden emergency will demand a rapid and relatively costly response from our medical and logistics teams, while a long-term project can be more carefully planned and resourced to maximise the effectiveness of its budget and staff. Preventative measures, such as improving water supplies and sanitation systems or implementing a vaccination campaign, are often prioritised, as these can help avoid less effective and more costly responses once a disease outbreak is underway.

MSF International compiles and analyses data from across the MSF movement, including producing the International Activity Report and International Finance Report, which are published on the MSF International website (www.msf.org). Printed copies are available on request through the MSF UK office. Audited data for 2023 was not available at the time of writing this report. However, the 2022 International Financial Report shows that, out of a total global expenditure of €2.17 billion, 80 per cent was spent on our social mission, 15 per cent on fundraising, and five per cent on management and administration.



These aerial and ground photos show MSF's distribution of relief items to a reception center hosting displaced families as a result of the earthquake that struck Syria and Turkey on February 6, 2023. Photo: Omar Haj Kadour

7 Principal risks and uncertainties

MSF UK maintains an organisational risk register, which is a live document showing the key risks facing the charity at any given time, and biannual organisation-wide risk reviews are conducted. Quarterly risk-monitoring reports are presented to the Committee of Directors and the Audit and Risk Committee, and biannual reports are made to the Board of Trustees.

The MSF UK approach to risk management assesses risk at different levels and management across the organisation, enabling depth in identifying and assessing risks and in planning and implementing risk responses. This allows for the delegation of responsibility for implementation of risk responses, and for the escalation and de-escalation of risks as appropriate. All staff are responsible for identifying new or changing risks in their area, and each risk is owned by a member of the Committee of Directors, who has oversight of the management of that risk. The Board is responsible for setting risk appetite and monitoring risk improvement activities. There is an explicit link between risk appetite as set by the Board and the prioritisation of risk responses informing annual planning.

MSF UK implemented a new risk management approach in 2022, which has been consolidated in 2023 through its first full annual cycle.

We consider risks according to seven categories: MSF Values and Governance; Ethics and Integrity; People; Information Security; Dignity and Respect; Resources; and Safeguarding. The Board's aim is, through effective risk management, to reduce risk appetite year on year until the assessed risk score is in line with target risk tolerances across all risk categories.

Risk management in 2023

Following an exceptional break between risk reviews to synchronise the new risk management cycle, the April 2023 risk review set a new baseline for risk management activity in the organisation. Typically, this baseline is set at the October review for the following year.

In 2022 we reported that there were 16 risks above risk appetite, and key risks placing stress on the organisation related to data protection compliance, cyber security, the policy review project, delivery against the Strategic Direction, and the EDI Action Plan.

In April 2023 we reported a reduction in the number of risks above risk appetite to 15, a result of risk improvement and in the closure of risks due to a change in risk proximity. We adopted a broader focus on all risks above risk appetite as being priority risks for Board attention, and identified priority risk areas where there was a concentration of risks of a similar theme above risk appetite.

Of the 15 risks above risk appetite, there were five risks to MSF Values and Governance; four to Safeguarding; two to People; two to Dignity and Respect; one to Information Security; and one to Resources.

The following table outlines a summary of our principal risks/risk areas and management action in 2023.

Priority risk/risk area	Management actions
Information Governance and Policy • Without a more robust information governance system, there is the risk of loss of institutional memory, and inefficiencies and inconsistencies in applying policy in line with good practice	• Progress of the organisation-wide Policy Review Project continued through 2023, and now intends to close out in 2024 • Revised Policy Development Framework approved by the Board of Trustees for implementation in 2024, and explicitly calls out the requirement for consultation with technical referents including Safeguarding and EDI leads
Data Protection • Insufficient staff capacity and depth of knowledge in data protection • Weaknesses in processes and support for HRIS impacting information and physical security	• Presentation of a 'deep dive' into data protection risks and 2024 project plan to the Audit and Risk Committee • Strengthened internal capability by sending an individual on a Privacy Professional course • Updated data protection training for rollout to key managers in 2024 • Ongoing engagement with HRIS support providers for escalation of issues
Climate Impact • Difficulties in developing and implementing a climate roadmap leading to not meeting stakeholder expectations	• Ongoing biannual reporting on carbon emissions for utilities, travel, and our biggest source of paper to the Committee of Directors and Board of Trustees • Further defined climate ambition in the strategy refresh for the period 2023-2025 • Engagement with other MSF sections to develop consistency in reporting across the movement
Funding MSF Operations • Risk of not being able to maximise the allocation of funds which are restricted to certain countries, contexts or projects due to the distribution of projects amongst the MSF operational centres with which MSF UK partners	• Ongoing work to develop relationships with operational centres to increase capacity to fund MSF operations while ensuring that UK reporting requirements are met • Strengthened emergency fundraising strategy
Delivery of the Strategic Plan • Failure to make sufficient progress against the Strategic Direction due to the disruption caused by COVID-19 and competing emergent strategic priorities at movement level	• Made improvements to the annual planning process with demonstrable effectiveness • Strategy refresh exercise reset strategic ambitions through to the end of 2025
EDI Action Plan • Implementation of EDI Action Plan • Failure to meet expected standards should action plan activities not be prioritised within relevant departments	• Included the EDI Action Plan as a strategic deliverable in strategy refresh • Established EDI Programme Board to monitor progress against plan • Policy Development Framework includes consultation with EDI Lead as part of process • Strengthened relationship between annual plans and EDI Action Plan

Priority risk/risk area	Management actions
Cyber Security Awareness • Lack of cyber security awareness amongst staff resulting in breaches	• Rolled out online cyber security training programme across the organisation • Cyber security training policy in development • Regular testing of awareness levels
Workforce Planning • Need for developed approach to ensure appropriate identification and allocation of resource	• Improved approach to annual planning process to understand resource needs • Overall, specific activities to address this risk have been relatively de-prioritised in consultation with the Committee of Directors and the Board of Trustees
Safeguarding Awareness and Practices • Trauma exposure in line of work • Investigations guidance and training • Disparity in approaches across the movement	• MSF UK Safeguarding Lead works across the movement to support consensus building, including through supporting OCA policy development and engaging with a cross-sectional network on behaviour • Trained a cohort of Mental Health First Aiders and rolled out Mental Health First Aid initiative in the office
Positions of Power and Safeguarding • Staff exploiting their position for personal advantage, causing harm to vulnerable individuals	• Partially rolled out Safeguarding refresher training to internationally mobile staff • Embedded safer recruitment recommendations as a key consideration in the recruitment review (to be completed in 2024)

Through our risk management activity in 2023, the number of risks above risk appetite reduced from 15 to 10. De-escalated risks are related to cyber security awareness, the EDI Action Plan, strategic plan delivery and information governance. As a result, the Board of Trustees reviewed the current risk appetite and reduced this in line with the aim of reducing risk appetite year on year until the assessed risk score is in line with target risk tolerances across all risk categories.

By reducing the risk appetite, this escalated an additional six risks to above risk appetite for 2024. These were related to the impact of movement pressure on office costs; supplier costs; safer recruitment; HRIS data protection; the legacy of the MSF Listen project; migration operation risks; and international contracting. These risks will be managed through the 2024 risk management cycle.

Going concern

The trustees consider that the level of ongoing support from committed donors, combined with unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risks and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern.



An MSF health promoter provides information on family planning services to women awaiting for a consultation at the Bangassou Regional University Hospital (HRUB), Bangassou, Mbomou prefecture, March 2023. Photo: MSF/Julien Dewarichet

8 Structure, governance and management

Constitution

MSF UK is a charitable company limited by the guarantee of its members and governed by its Articles of Association. MSF UK is part of an international movement of independent legal entities, commonly referred to as MSF, which are bound by their shared name and identity, and a shared commitment to the MSF Charter and its principles.

The MSF Association

The MSF UK Association describes the company law members of MSF UK. It draws its membership from current and former project staff, and former office staff and office volunteers who can apply to become members of the Association after they have worked for six months with any part of the MSF movement. At the end of 2023, the Association had 640 members.

Members of the Association commit to ensuring that MSF UK maintains its focus on the effective delivery of medical care, in accordance with MSF's core principles and the values of medical ethics, independence, impartiality, neutrality, accountability and *témoignage* (speaking out). They fulfil this commitment primarily through the election of, and by holding to account, the Board of Trustees at the Annual General Meeting of the charity.

The Board of Trustees

Association members delegate governance responsibilities to the Board of Trustees. The Board of Trustees ensures that MSF UK adheres to MSF's core principles and values, and conducts its business in an effective and efficient manner, with due care and accountability, responsible management of resources, and in compliance with all legal and regulatory requirements.

The majority of trustees have a medical background, but trustees with different backgrounds are also frequently elected. While most trustees are elected at the Annual General Meeting, no more than half and up to seven trustees may be co-opted by the Board from within or outside the Association to ensure it maintains an appropriate mix of skills and experience.

The Chair of the Board, Nicola McLean, has a medical background, in line with MSF's governance principles. She is assisted by a Vice-Chair of the Board. In 2023, the Board met eight times.

Each trustee holds office for three years, after which they may stand for re-election or be considered again for co-option, for a total mandate not exceeding six years. Newly appointed trustees are offered internal and external training on trustee responsibilities.

The Board regularly assesses its ability to work as a team. It conducts annual skills reviews, and actively considers its composition before and after the election of new trustees. During the year, the Board regularly considers the make-up of its committees and the split of responsibilities between members.

Trustees participate in Board sub-committees, alongside relevant MSF UK staff members, in order to advise the Board on specific matters.

The Audit and Risk Committee is tasked with guiding the Board on issues relating to control, risk and compliance, and is focused on business and finance processes. The Committee is composed of four trustees, and met four times in 2023.

The Safeguarding and Duty of Care Committee oversees the governance of our medical humanitarian project work, with a focus on safeguarding. The Committee is composed of four trustees, and met four times in 2023.

The Remuneration Committee makes recommendations to the Board on the annual remuneration package for the Executive Director and the Chair, fair application of the reward policy and principles for MSF UK staff, and any adjustments to the MSF UK staff pay structure. The Committee is composed of three trustees and met four times in 2023.

The Motions Committee supports the AGM motions process and facilitates feedback mechanisms, allowing Association members to follow the progression of passed motions. The Committee is composed of two trustees, and met four times in 2023.

The Nominations Committee ensures that the trustee recruitment, performance review and learning and development approaches are formal, rigorous, transparent, objective and fair. They also oversee the Board's composition to ensure that there is an appropriate balance of lived experience, knowledge and skills on the Board to govern effectively and efficiently. The Committee is composed of four trustees, and met six times in 2023.

Many trustees also act as 'Board links' to designated departments, including the Fundraising and HR departments and the Manson Unit. As links, trustees work closely with these teams, allowing them to effectively keep the Board updated on key areas of MSF UK's work.

MSF UK and its relationship with the international movement

MSF UK is one of 26 institutional MSF Associations that make up the global MSF movement. Each MSF Association is set up under the laws of the country in which it is based and is governed by its membership.

The Associations operate as legal entities that hold charitable or non-profit status in their country of residence. These, together with a small number of connected entities, such as regional associations, comprise the international MSF movement. The movement chooses not to distinguish between the work of the separate entities in public representations in order to strengthen its collective voice and influence. MSF International, based in Geneva, acts as a coordination body between MSF offices.

Representatives from national and regional associations gather annually at the International General Assembly (IGA) to oversee the coordinated action and development of the MSF movement. The IGA delegates its governance to a Board of Trustees, the International Board. The International Board is led by the MSF International President, currently Dr Christos Christou.

MSF UK does not normally manage medical humanitarian projects directly. These are run by MSF's operational centres. However, we participate in the broader governance of the MSF movement in a number of ways, in particular through our close relationship with OCA. In 2023, we launched UK operations in collaboration with OCB and Doctors of the World (DOTW).

The Executive Director sits on the OCA Management Team, a body made of up of senior executives from each of OCA's primary partners. It provides a forum for alignment on matters of strategic importance and to coordinate the work of OCA partners, while maintaining operational and functional reporting lines directly to MSF Holland. The Executive Director also sits on the Full ExCom, which is the only executive platform directly accountable to the International Board (IB). The objective of the ExCom platform is to provide international executive leadership to the MSF movement in accordance with the MSF Vision, ensuring reactivity, efficiency, relevance and consistency in MSF's social mission and support activities. The ExCom supervises and holds to account the international platforms, the Steering Committee of the Access Campaign, and any initiative launched by the platform.

MSF Ireland is an independent legal entity registered in the Republic of Ireland and governed by its own Board of Trustees. However, within the MSF movement's international coordination, MSF UK and MSF Ireland are grouped together as linked section and branch offices. As a result, MSF UK has a close relationship with MSF Ireland, and the two offices share a joint strategic plan for the period 2020-2023, refreshed for 2023-2025. MSF UK trustee Mohammed Tariq Ali was co-opted to the MSF Ireland Board of Trustees in October 2022. The Ireland Board Chair, Eve Bruce, was co-opted to the UK Board in April 2021.

In 2023, two MSF UK trustees, Nicola McLean and Vita Sanderson, sat on the OCA Council, which has an advisory relationship to the Board of MSF Holland.

In 2023, MSF UK Treasurer Derek Morgan sat on the OCA Audit Committee, which supports the work of the OCA Council, until succeeded by Tim Symington.

Robert Verrechia sat on the OCA Medical Committee throughout 2023.

Vita Sanderson and Rachael Craven sat on the OCA Duty of Care and Responsible Behaviour Committee throughout 2023.

Nicola McLean sat on the OCA Association Standing Committee throughout the year.

Innocent Muleya sat as an observer on the OCB Board of Trustees.

Eve Bruce is the OCA East Africa Board link.

Marc Wilkinson, elected by MSF UK Association members at the AGM in May 2022, and Nicola McLean, represent MSF UK at the IGA.

Remuneration of trustees

MSF UK trustees spend significant time preparing for and attending Board meetings, participating in committees, and conducting project visits. Several trustees volunteer their time on international coordination committees and sister entities within the MSF movement; for example, as members of OCA committees. A key role of our Chair is to represent MSF UK at meetings of the international movement, above and beyond the work they are expected to do for MSF UK specifically.

With the exception of the Chair, who receives a monthly payment in compensation for part of their time, our trustees are volunteers and do not receive remuneration for their governance work. The remuneration of the Chair is authorised in our Articles of Association, and the principles for that remuneration were approved by the Charity Commission.

By paying the Chair for part of their time, the Board believes it can attract suitable candidates with a medical background (a requirement in the MSF movement), and with the willingness and time to take on the role. In 2023, the chair received £32,204 for 145 days of work. The Board believes that this remuneration remains modest in light of the time the Chair commits to the organisation and the complexity of their duties, and is in line with the movement's values.

Trustees working in MSF projects

MSF UK trustees are permitted by the Charity Commission and the MSF UK Articles of Association to work for three months a year on standard project assignment contracts. The work that trustees conduct in such assignments is unrelated to their governance role. MSF UK greatly values the practical experience and insights our trustees gain through working in MSF projects, in a medical role or otherwise.

No trustees worked for MSF projects throughout 2023.

The Committee of Directors

The Board of Trustees appoints the MSF UK Executive Director, currently Natalie Roberts, who leads the Committee of Directors. The Committee of Directors is responsible for the implementation of strategy and the day-to-day management of the office and finances of MSF UK.

Remuneration policy

The policy for remuneration of UK-based staff, including senior managers, is delegated to the Remuneration Committee. In 2023, a Rewards Review was completed, and the Remuneration Committee approved the new MSF UK Rewards system, including related policies and the MSF UK staff salary grid, and recommended to the Board of Trustees the Executive Director salary and the Chair's remuneration level. Additionally, the Remuneration Committee discussed the annual salary adjustment for all MSF UK, in advance of a Board of Trustees decision.

The remuneration policy contains a function grid and a fixed salary scale for office staff. This is in keeping with a focus on maximising the use of funds for MSF's medical humanitarian projects, whilst upholding the core reward principles of: open and transparent; enabling workforce mobility; recognising impact and contribution; responsible stewardship; and global alignment.

In accordance with the remuneration policy and the Executive Director Rewards Proposal, in 2023 the Executive Director received an annual salary of £96,586 at the year-end (as compared to £91,044 in 2022). This is 3.7 times the salary of our lowest-paid office worker. Our Executive Director is the highest-paid employee at MSF UK. They have significant committee responsibilities at the international level and represent MSF UK on several management committees (see section 12, note 9 for details of the highest-paid staff).

Related parties

The trustees are related parties. See sections above on remuneration of trustees and trustees working in MSF projects, and notes to the financial statements in section 12. The trustees do not consider that any other person or organisation can be regarded as a related party.

Engagement with and interests of our employees

The trustees are satisfied that the employees of MSF UK have been fully engaged with and their interests accounted for in the decisions that have been made. MSF UK is grounded in a culture of consultation, which encourages employee involvement and lively, open discourse. The majority of Board meetings are held in open session. All staff are invited and there are opportunities for them to raise questions.

Trustees scrutinise MSF UK's annual staff surveys and challenge the Committee of Directors to produce action plans that respond appropriately to staff concerns that are identified. In 2023, this included scrutinising the staff survey on safeguarding. The survey gave insight into the strengths and weaknesses of our safeguarding culture, and produced recommendations which were shared with the Board and incorporated into annual planning. MSF UK, with the full support of the trustees, encourages space for grassroots employee initiatives to thrive, including working groups addressing our London office space, climate-related initiatives, and equity, diversity and inclusion.



An MSF speed boat docked in Toch has been loaded with boxes of hepatitis E vaccines to be transported to the MSF hospital in Old Fangak, Jonglei State. Photo: Gale Julius Dada/MSF

9 Financial review

Preparation of accounts on a going-concern basis

The trustees consider that the level of ongoing support from committed donors, combined with the unrestricted reserves, secures MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board has reflected on the charity's operational and financial risk and has concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern.

Significant events in 2023

Overview

In 2023, MSF UK's income totalled £85.2million, an £8.4 million (11 per cent) increase on our 2022 income of £76.8 million. Of this, 93 per cent (2022: 93 per cent) came from donations and legacies, with the rest coming mostly from charitable activities. In terms of total expenditure, MSF UK spent £84.0 million in 2023 (2022: £77.0 million), resulting in a surplus of £1.2m (2022: deficit of £0.1m). Of our total expenditure, £55.8 million or 66 per cent (2022: £51.4 million or 67 per cent) was given as grants to other MSF sections, with £53.8 million (2022: £49.8 million) going directly to MSF's medical humanitarian work and social mission. Excluding grants, MSF UK's other charitable activities came to £18.0 million (2022: £15.2million) and its fundraising activities cost £12.2 million (2022: £10.3 million).

Fundraising income and costs of generating funds

MSF UK raised £79.5 million in donations and legacies in 2023 compared to £71.6 million in 2022. This was a £7.9 million (11 per cent) increase in income, and is mainly attributable to significant increases in income from appeals and grants received from charities and trusts.

As in previous years, committed giving is our most significant source of income at £23.4 million, an increase of £0.1 million compared to 2022. Regular giving by direct debit and standing order is the bedrock of MSF UK's financial independence. It provides a consistent flow of largely unrestricted funds that we can allocate where the medical needs are most acute, including in countries receiving little or no media attention at the time. We are very grateful to our loyal, long-term, committed donors for this level of support, which recognises the leading role that MSF plays in relieving suffering and in raising public awareness of crises.

Legacy income remains one of our largest sources of income, but it is inherently unpredictable on a year-by-year basis. We raised £19.2m from legacies in 2023 (2022: £18.0m). We are however aware of potential future legacy income of £18.6 million (2022: £15.5 million), which does not currently meet the conditions for income recognition under our accounting policies.

Income from appeals increased by 32% to £20.2m (2022: £15.3m). The value of grants received from charities and trusts increased by 30% to £7.9m (2022: £6.1m). In 2023 the extraordinary generosity of private individuals and organisations who made donations for MSF's work following the Türkiye/Syria earthquake and during the Gaza conflict resulted in major increases in income.

MSF UK invested in emergency appeals in 2023, which combined a wide range of fundraising methods to reach both potential and current supporters. The close integration of broadcast, print and digital appeals is highly important for MSF's success in raising funds, which in 2023 was supported by increased investment.

In 2023, 85 per cent of our fundraising income was unrestricted (2022: 86 per cent). Unrestricted income is especially valuable to MSF, as it provides the flexibility to deliver aid where the medical need is greatest. Of the £11.3 million restricted fundraising income raised in 2023, £3.7 million was restricted to the OCA Emergency Fund and £1.0 million was restricted to projects in Palestinian territories. See note 14 of the accounts in section 12.

Our fundraising costs in 2023 increased by £1.9m (18 per cent) to £12.2 million. This increase was due to increased investment in digital fundraising activities, which were closely integrated to print and broadcast appeals, following the Türkiye/Syria earthquake and the start of the Gaza conflict. MSF UK also increased investment in long-term unrestricted income, through Face to Face fundraising and printed campaigns, with the goal of securing monthly donations from supporters. The increased volume of donations in 2023 resulted in a rise in expenditure on processing donations and thanking supporters. Our return on investment was 6.5:1 in 2023 (6.9:1 in 2022). This means that for every £1 spent on fundraising, we raised £6.53 (2022: £6.96).

Charitable activities: grant-making

In 2023, MSF UK granted £55.8 million to other MSF sections, with £53.8 million (2022: £49.8 million) going directly to MSF's medical humanitarian work and social mission. Our largest grants in 2023 went to Mozambique (£10.9 million), Emergency Fund (£3.7 million), Zimbabwe (£3.5 million), Ethiopia (£3.2 million) and Democratic Republic of Congo (£3.0 million). More details of these grants can be found in note 5 of the accounts in section 12. See section 2 for more details of MSF activities associated with these grants. In addition to grants for MSF's medical humanitarian work and social mission, we also gave grants to MSF International for coordination and movement-wide projects.

Other charitable activities

Spending on non-grant making charitable activities increased by 18 per cent to £18.0 million (2022: £15.2 million), with the increase spread over all non-grant making charitable activities.

Reserves

The trustees consider it is necessary for MSF UK to hold reserves in order to meet working capital requirements in the event that there are delays to receipts of income. In particular, receipts from income streams where the timing of receipts is inherently unpredictable (legacies and major gifts).

The trustees have agreed that MSF UK will aim to hold reserves equal to the lower of (a) and (b) below:

a) two months of budgeted legacy and major gift income

b) two months of budgeted Head Quarters (HQ) expenditure

HQ expenditure excludes operational grants and grants to MSF International. The target level of reserves acknowledges that MSF UK also has the flexibility to manage its working capital requirements by delaying planned but uncommitted advance operational grant payments to MSF operational centres. MSF UK has decided that 'two months of budgeted HQ expenditure' represents an appropriate threshold above which it is most appropriate to manage working capital requirements by delaying operational grant payments rather than relying on reserves.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. Designated funds are not freely available, and hence are not included in reserves.

As of 31 December 2023, MSF UK's reserves are in line with target. As of 31 December 2023, MSF UK held reserves of £4.4m (2022: £3.8m) compared to a current target of £4.4m. The current reserves target has been calculated on the basis described above and represents two months of budgeted Head Quarters (HQ) expenditure.

Designated funds

The MSF UK Board of Trustees has designated funds for the following purposes:

- Accrued legacy income to be applied to operational programmes upon receipt; and
- Fixed Assets fund being funds designated for the future depreciation cost of fixed assets.

Restricted funds

Restricted funds represent donations where the donor has specified the project or emergency to which MSF UK should apply the funds. In 2023, we gave out in grants almost all the restricted income received during the year.



MSF doctor explains the test results of a patient during a consultation in one of the mobile clinics set up that day by MSF to bring healthcare closer to people in need in the old city of Hebron, West Bank, OPT. Photo: Laora Vigourt/MSF



The outreach team of the Noma Hospital in Sokoto, Nigeria, started in January 2017 active case finding in Sokoto state. Here, in Sayinna village, the team is showing leaflets to check if someone identifies a noma case in the area. This day, an early case of noma was detected and an appointment was provided to visit the hospital. May 6, 2023. Photo: Fabrice Caterini/Inediz

10 Statement of trustees' responsibilities

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, and disclose, with reasonable accuracy, at any time the financial position of the charity, and that enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the UK governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

Disclosure of information to auditors

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

Auditors

BDO LLP were appointed as the charity's auditors for the year ended 31 December 2023.

The Trustees' Annual Report, including the Strategic Report and the Directors' Report, was approved by the trustees on 29 April 2024 and signed on their behalf by:

N.McLean

Nicola McLean

Chair of the Board of Trustees



Agathe, a community volunteer member in Kaïhoué, leads an educational talk to the community. She talks about the signs of danger in newborn babies, and how to get them to the health center as quickly as possible. Photo: Yves-Constant Tamomo

11 Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK)

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Médecins Sans Frontières (UK) ("the Charitable Company") for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the cashflow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remain independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustees' 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 Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Other Companies Act 2006 reporting

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charitable 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 the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 (UK) 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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Non-compliance with laws and regulations

Based on:

- Our understanding of the Charitable Company and the sector in which it operates;
- Discussion with management and those charged with governance and Audit Committee; and
- Obtaining and understanding of the Charitable Company's policies and procedures regarding compliance with laws and regulations.

We considered the significant laws and regulations to be the relevant Charities Act in the UK, the Companies Act 2006 and Taxation legislation.

The Charity is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified the following areas as those most likely to have such an effect: fundraising legislation, employment law, data protection and health and safety legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulators to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any. Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation;
- Involvement of tax specialists in the audit; and
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

Fraud

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Charitable Company's policies and procedures relating to:
  - Detecting and responding to the risks of fraud; and
  - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Based on our risk assessment, we considered the area's most susceptible to fraud to be Journal entries and accounting estimates.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criteria, by agreeing to supporting documentation; and
- Assessing significant estimates made by management for bias, including accrued legacy income by ensuring that the amounts due have been appropriately accrued and restrictions on use have been appropriately accounted for.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members those matters we are required to state to them in an 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 Charitable Company and the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fiona Condron (Senior Statutory Auditor)
For and on behalf of BDO LLP, Statutory Auditor
Gatwick Location, UK

30 April 2024

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).



MSF Midwife, Mariama Kaloko, using a stethoscope to listen to the heartbeat of a fetus in the maternity ward of the Masengbeh Peripheral Health Unit (PHU), Tonkolili District, Northern Province of Sierra Leone. She is supported by maternity nurse (MoHS) Mariatu Fornah. Photo: Saidu Bah

12 Financial statements

Statement of financial activities

Incorporating an Income and Expenditure account, as required by the Companies Act 2006.

The notes on pages 65-79 form part of these financial statements.

	Note	2023 (£'000) Unrestricted	Restricted	TOTAL	2022 (£'000) Unrestricted	Restricted	TOTAL
Income							
Donations and legacies	3	68,200	11,334	79,534	61,622	10,019	71,641
MSF UK charitable activities	4	5,385	60	5,445	4,568	188	4,756
Other income							
Interest income		148	-	148	26	-	26
Other		134	-	134	406	-	406
TOTAL		73,867	11,394	85,261	66,622	10,207	76,829
Expenditure							
Charitable activities							
Operational grants	5	42,834	10,996	53,830	39,850	9,927	49,777
Internationally deployed staff	6	6,454	-	6,454	5,899	-	5,899
Medical & programme support	6	8,123	362	8,485	6,314	478	6,792
Advocacy, communications & representation	6	3,052	-	3,052	2,539	-	2,539
Other grants	6	-	-	-	1,653	-	1,653
UK Programmes	6	45	-	45	-	-	-
Fundraising costs	6	12,175	-	12,275	10,293	-	10,293
TOTAL		72,683	11,358	84,041	66,548	10,405	76,953
Net exchange (loss)/gain unrealised and realised		(5)	-	(5)	-	-	-
Net (expenditure) / income for the year		1,179	36	1,215	74	(198)	(124)
Fund balances brought forward at 1 January		11,073	4	11,077	10,999	202	11,201
Fund balances carried forward at 31 December		12,252	40	12,292	11,073	4	11,077

Balance sheet

As at 31 December 2023

The notes on pages 65-79 form part of these financial statements.

	Note	**2023** (£'000)		**2022** (£'000)	
Fixed Assets					
Intangible assets	10	698		854	
Tangible assets	11	432		480	
			1,130		1,334
Current Assets					
Debtors	12	11,400		8,764	
Cash		14,398		18,974	
			25,798		27,738
Current Liabilities					
Creditors: Amounts falling due within one year	13		(14,636)		(17,995)
Net Current Assets			11,162		9,743
NET ASSETS			12,292		11,077
FUNDS					
Unrestricted					
General	14	4,423		5,123	
Designated	14	7,829		5,950	
Total Unrestricted	14, 15		12,252		11,073
Restricted	14, 15		40		4
TOTAL FUNDS			12,292		11,077

These financial statements were approved by the trustees on 29 April 2024 and were signed on their behalf by:



Tim Symington
Treasurer



Nicola McLean
Chair

Cashflow statement

As at 31 December 2023

The notes on pages 65-79 form part of these financial statements.

	2023 (£'000)		**2022** (£'000)	
Cash outflow used in operating activities		(4,627)		(539)
Cash outflow from investing activities				
Interest received	148		26	
Purchase of fixed assets	(97)		(350)	
		51		(324)
Decrease in cash in the year		(4,576)		(863)
Cash balance at 1 January		18,974		19,837
Cash balance at 31 December		14,398		18,974

Reconciliation of net expenditure to operating cashflow

	2023 (£'000)	**2022** (£'000)
Net expenditure	1,215	(124)
Bank interest	(148)	(26)
Depreciation & amortisation charge	298	209
Loss on disposal of fixed assets	3	-
(Increase)/decrease in debtors	(2,636)	438
Decrease in creditors	(3,359)	(1,036)
	(4,627)	(539)

Notes to the financial statements

1. Legal status

Médecins Sans Frontières (UK) is a registered charity and a company limited by guarantee, registered in England and Wales. On winding up, each person who is a member at that date is liable to contribute a sum not exceeding £1 towards the assets of the charity. As at 31 December 2023 the charity has 640 (2022: 606) members.

2. Accounting policies

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

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Charities Statement of Recommended Practice ("Charities SORP (FRS 102) second edition – October 2019"), and in accordance with the Financial Reporting Standard 102, (FRS 102) and the Companies Act 2006.

The trustees consider that the level of ongoing support from committed donors, combined with the unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risk and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern. The accounts have been prepared on a going concern basis accordingly.

Significant estimates and judgements

In preparing the financial statements, it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have the most significant effect on amounts recognised in the financial statements:

a) The method for allocating management, general administration, overhead and governance costs to expenditure categories is based on a full-time equivalent headcount. Our definition is in line with that of the MSF movement.

b) Legacy income is recognised when MSF UK has confirmation of entitlement, can reliably estimate the amount due, and considers receipt to be probable. In practice, MSF UK recognise a receipt as probable when there has been grant of probate; the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities; and any conditions attached to the legacy are either within the control of the charity or have been met. In practice, MSF UK can reliably estimate the amount due often evidenced by draft/ interim / final estate accounts or other compelling evidence.

Where MSF UK has been notified of a legacy which does not have confirmation of entitlement, the amount cannot be reliably estimated and receipt is not considered to be probable, it is treated as a contingent asset and disclosed. Contingent assets, in practice, relate to residuary legacies where the realisation is dependent on the sale of properties and the finalisation of the estates. The value, measurement and timing of residuary legacies is inherently uncertain, based on estimates, subject to market fluctuations and in some case under contest. The contingent asset is valued at the best estimate of MSF UK's share of the current market value of the underlying assets of the estate.

Income

Income is accounted for when it meets the three recognition criteria as per the SORP (entitlement, probability and measurement).

Donations – donated income is recognised when MSF UK is entitled to it, receipt is probable, and the amount can be measured. Income from donations includes Gift Aid where appropriate.

Legacies – see estimates and judgements used in the above section.

Charitable income – income due from MSF entities for the recruitment and remuneration of staff working in MSF projects and for project expenditure is accounted for on a receivable basis.

Donated gifts and services – Donations in kind with a value of over £5,000 are included at the value to the charity to the extent that this can be quantified, and are recognised when received.

Expenditure

All expenditure is accounted for on an accrual basis. Grants payable are recognised when a legal or constructive obligation commits the charity to expenditure. This is therefore recognised when the obligation exists, is probable and can be measured reliably.

For allocation of overhead costs, see estimates and judgements used in the above section.

Taxation

The company is a charity within the meaning of Paragraph 1, Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of part 11 of the Corporation Tax Act, 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds consist of donations and other income that are available for use without any restrictions. These are available for general use to further the objectives of the charity at the trustees' discretion.

Designated funds – MSF UK has the following designated funds in 2023:

- Accrued legacy income applied to operational programmes upon receipt; and
- Fixed Assets fund being funds designated for the future depreciation and amortisation cost of fixed assets and intangible assets respectively.

Restricted funds are subject to specific restrictions imposed by donors or by the purpose of the appeal under which they were raised.

Assets and liabilities

Intangible assets

Assets have been classified as intangible assets where they meet the criteria under FRS 102 for recognition as intangible assets.

Intangible assets are recognised if it is probable that the expected future economic benefits that are attributable to the asset will flow to the charity, and the cost of the asset can be measured reliably. Intangible assets are recognised at cost as per the SORP and amortised as from the moment they are available for use on a straight-line basis over their useful economic lives as follows:

Computer software: four to ten years

Assets under construction represent capitalised costs for system changes where the benefits would start to be realised in future years. This will be amortised when the assets are put into use.

Tangible fixed assets

Assets costing over £1,000 are capitalised at cost as fixed assets and depreciated on a straight-line basis over their useful economic lives, as follows:

Furniture and office equipment: five years

Computer hardware: five years

Structural alterations: over the period of the lease

Financial instruments

Financial instruments are financial assets, which comprise cash and debtors, and financial liabilities, which comprise creditors, measured at transaction price less attributable transaction costs.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date, and the gains or losses on translation are included in the statement of financial activities. MSF UK has no hedging or derivative contracts.

Operating leases

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

Pensions

The charity contributes to employees' defined contribution personal pension schemes. The amount charged to the statement of financial activities represents the contributions payable in respect of the accounting period.

Investments

The charity's sole investment is £1 (100 per cent of the share capital) in MSF Enterprises Limited, a company incorporated in England and Wales. The charity has not prepared consolidated accounts, as the subsidiary has no assets and is dormant.

3. Donations and legacies

	2023 (£'000)			2022 (£'000)		
	Unrestricted	**Restricted**	**TOTAL**	**Unrestricted**	**Restricted**	**TOTAL**
Committed and regular donations by individuals	23,310	116	23,426	23,204	123	23,327
Income from appeals	15,809	4,343	20,152	11,368	3,942	15,310
Legacies	18,651	575	19,226	17,297	674	17,971
Grants received from charities and trusts	3,768	4,153	7,921	3,053	2,999	6,052
Sponsorship, events, collections, uncommitted individual donations	3,970	350	4,320	3,554	597	4,151
Donations from companies & corporations	2,692	1,797	4,489	3,146	1,684	4,830
Donations in kind	-	-	-	-	-	-
TOTAL	68,200	11,334	79,534	61,622	10,019	71,641

Legacy Income is not recognised until MSF UK has entitlement to the funds, the amount can be quantified and there is probability of receipt. The estimated value of legacies, which have been notified, but not recognised at 31 December 2023 was £18.6m (2022: £15.5m). This value relates to residuary legacies where the realisation is dependent on the sale of properties and the finalisation of the estates. The value, measurement and timing of these residuary legacies is therefore uncertain based on estimates, subject to market fluctuations. We do not attempt to weigh the probability of receipts.

4. Income from charitable activities

Income related to internationally deployed staff is received from the other MSF entities to whom the staff are seconded. See note 6 for further details.

In 2023, we received restricted grants from MSF International for 'transformative projects' that were undertaken on behalf of the movement. See page 13 for more details on the Palliative Care, Malaria Anticipation and Access project.

	2023 (£'000)			**2023** (£'000)		
	Unrestricted	**Restricted**	**TOTAL**	**Unrestricted**	**Restricted**	**TOTAL**
International deployment of operational staff	2,515	-	2,515	2,466	-	2,466
International deployment of other staff	2,663	-	2,663	2,102	-	2,102
Educational activities	207	-	207	-	-	-
Grants for Transformational Investment Capacity projects (TIC)	-	60	60	-	188	188
TOTAL	5,385	60	5,445	4,568	188	4,756

5. Charitable activities (grants)

MSF operational centres are responsible for medical humanitarian projects in over 70 countries. MSF UK's operational grants to these projects have been grouped by country or programme category in the table below. Note that these projects are not managed by MSF UK.

The decision on which projects and programmes to fund is retained by the Board but influenced by need as expressed by the MSF operational centres that we fund.

See pages 6-11 for more details on the main projects supported by MSF UK.

	2023 (£'000)	**2022** (£'000)
Grant recipient		
MSF Holland	35,522	33,657
MSF Belgium	17,038	15,910
MSF France	1,270	210
TOTAL	53,830	49,777

	2023 (£'000)			2022 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Main programmes						
Mozambique	10,860	1	10,861	8,779	1	8,780
Emergency Fund	-	3,653	3,653	-	-	-
Zimbabwe	3,539	1	3,540	2,955	2	2,957
Ethiopia	3,024	176	3,200	495	105	600
Democratic Republic of Congo	2,399	601	3,000	2,714	986	3,700
Yemen	1,731	969	2,700	1,099	601	1,700
Afghanistan	1,899	595	2,494	1,090	3,626	4,716
South Africa	2,396	4	2,400	4,070	-	4,070
Nigeria	1,766	634	2,400	2,120	280	2,400
Somalia	2,211	189	2,400	874	526	1,400
South Sudan	1,440	860	2,300	4,118	882	5,000
Chad	1,266	134	1,400	651	49	700
Haiti	1,200	-	1,200	896	4	900
Search and Rescue	943	57	1,000	428	572	1,000
Bangladesh	804	296	1,100	384	216	600
Palestinian Territories	-	1,000	1,000	-	-	-
Sudan	787	13	800	798	402	1,200
Ukraine	-	753	753	-	513	513
India	582	118	700	277	123	400
Libya	245	415	660	537	263	800
Myanmar	594	6	600	1,000	-	1,000
Pakistan	478	22	500	1,052	148	1,200
Central African Republic	499	1	500	1	249	250
Syria	-	449	449	1,561	339	1,900
Sierra Leone	400	-	400	34	16	50
Iraq	200	-	200	200	-	200
UK Migration	-	45	45	-	-	-
Kenya	19	1	20	-	4	4
Morocco	-	3	3	-	-	-
Venezuela	-	-	-	351	9	360
Mali	-	-	-	-	10	10
Greece	-	-	-	-	1	1
Social Mission	3,552	-	3,552	3,366	-	3,366
TOTAL GRANTS	42,834	10,996	53,830	39,850	9,927	49,777

	2023 (£'000)			2022 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Emergency Fund						
Democratic Republic of Congo	-	1,000	1,000	-	-	-
Sudan	-	600	600	-	-	-
Ethiopia	-	500	500	-	-	-
Haiti	-	500	500	-	-	-
Pakistan	-	500	500	-	-	-
Chad	-	353	353	-	-	-
Myanmar	-	200	200	-	-	-
Sub-total	-	3,653	3,653	-	-	-

6. Other expenditure

In addition to operational grants, MSF UK's other charitable activities contribute to the medical humanitarian projects of the MSF operational centres and the strategic objectives of the MSF movement. Analysis of the expenditure associated with these other charitable activities as well as fundraising costs is shown below.

	2023 (£'000)			2022 (£'000)		
	Direct Expenditure	Management, general administration & overhead costs allocated	Total after allocated costs	Direct Expenditure	Management, general administration & overhead costs allocated	Total after allocated costs
Charitable activities						
Operational grants	53,830	-	53,830	49,777	-	49,777
Internationally deployed staff	5,840	614	6,454	5,236	663	5,899
Medical & programme support	6,039	2,447	8,485	4,804	1,988	6,792
Advocacy, communications & representation	1,786	1,266	3,052	1,460	1,079	2,539
Other grants	-	-	-	1,653	-	1,653
UK programmes	45	-	45	-	-	-
Fundraising costs	10,158	2,017	12,175	8,716	1,577	10,293
Total after allocated costs	77,698	6,344	84,041	71,646	5,307	76,953

Management, general administration, overheads and governance costs are those functions that support the charitable activities of the charity.

These support costs have been allocated between the charitable activities on the basis of full-time equivalent headcount. The breakdown of these support costs is shown below.

	2023	2022
Executive Office	1,065	974
Finance	529	1,474
Governance	166	112
HR	1,376	863
IT	1,171	916
Office costs	1,066	968
International coordination	971	-
TOTAL	6,344	5,307

In 2022 International coordination was included in *Other Grants* and not as an allocated support cost. The breakdown of the total grant to MSF International is shown below.

	2023 (£'000)	**2022** (£'000)
MSF International		
International Coordination and Strategic Activities, (under Management and general administration)	1,086	1,303
Transformational (TIC) Programme Support, (under Medical and programme support)	489	-
Access Campaign, (under Advocacy, communications & representation)	200	202
Drugs for Neglected Diseases Initiative, (under Medical and programme support)	147	148
TOTAL	1,922	1,653

In 2022, this grant was presented separately as an 'other grant' on the face of SOFA. In 2023 this presentation has been improved to allocate the elements of the grant to the other main rows of the SOFA, as indicated in the table above.

Internationally deployed staff

Internationally deployed staff are employed by MSF UK and deployed internationally in operational roles (medical humanitarian projects) or in various roles in other MSF entities.

Operational staff are seconded to MSF operational centres to work in medical humanitarian projects in a variety of roles including medical roles and logistical roles. These staff are also referred to as internationally mobile staff (IMS). The direct costs include the wages of these operational staff. MSF UK recruits and supports these operational staff; the other costs relate to the recruitment and support activity.

In addition, MSF UK employs staff based in the UK who are seconded to work for other MSF entities in a variety of non-operational roles. The direct costs include the wages of these other staff.

MSF UK receives income from the relevant other MSF entities in relation to the direct costs of deployed staff (see also note 4).

	2023 (£'000)	2022 (£'000)
Direct costs of deployment of operational staff	2,515	2,466
Other costs of deployment of operational staff	661	843
Total costs for deployment of operational staff	3,176	3,309
Direct costs of deployment of other staff	2,663	1,927
Total costs of internationally deployed staff	5,839	5,236

7. Trustees' remuneration, expenses and donations

Governance costs include the remuneration of our Chair: Nicola McLean (from 1 January to 31 December 2023). Nicola McLean received £32,204 for 145 days of work (2022: £23,062 for 165 days). The Chair's remuneration is sanctioned by the charity's Articles of Association and was determined by the Board, in the absence of the Chair, based on a recommendation of the Remuneration Committee. The Chair receives a fixed monthly retainer in compensation for the time spent fulfilling their Chair duties above that of other trustees. No other trustee received compensation for their role as trustee.

During the year, 12 trustees were reimbursed for expenses, or had expenses paid on their behalf by the charity, to the value of £7,676 in relation to MSF UK business (2022: £10,218 to 10 trustees). Trustees' expenses principally comprise training costs and the cost of travel to attend governance meetings in the UK and overseas to other MSF entities.

8. Net movement in funds for the year is stated after charging / (crediting)

	2023 (£'000)	2022 (£'000)
Auditor's remuneration for statutory audit	62	54
Auditor's remuneration for other services	58	64
Exchange (gains) / losses	5	(31)
Operating lease payments	452	452

9. Staff numbers and costs

The total number of employees throughout the year was:

	2023 (£'000)	2022 (£'000)
Internationally deployed operational staff	151	219
Recruitment and support of internationally deployed operational staff	14	17
Medical & programme support	54	61
Advocacy, communications & representation	29	31
Fundraising	46	43
Management, general administration, overhead and governance	49	44
TOTAL	343	415

The average number of employees throughout the year was:

	2023 (£'000)	**2022** (£'000)
Internationally deployed operational staff	61	76
Recruitment and support of internationally deployed operational staff	11	13
Medical & programme support	43	39
Advocacy, communications & representation	22	21
Fundraising	35	31
Management, general administration, overhead and governance	34	28
TOTAL	206	208

The costs of employing staff during the year were:

	2023 (£'000)	**2022** (£'000)
Wages & salaries	9,609	8,750
Social security costs	899	822
Pension costs	818	726
Termination payments	29	-
TOTAL	11,355	10,298

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

	2023	**2022**
Between £60,000 and £70,000	16	16
Between £70,000 and £80,000	10	3
Between £80,000 and £90,000	3	-
Between £90,000 and £100,000	2	-

Employer contributions to defined contribution pension schemes on behalf of staff paid over £60,000 amount to £211,668 (2022: 128,033).

The highest-paid role of MSF UK is the Executive Director at £96,205.

There are 31 employees with total compensation over £60,000; nine are members of MSF UK's Committee of Directors, who are judged to be key management personnel. See page 48 for MSF UK's remuneration policy.

The total employee benefits, excluding pension scheme contributions, of the Committee of Directors were £729,090 (2022: £704,495).

10. Intangible assets

	Computer Software (£'000)	TOTAL (£'000)
Cost		
At beginning of year	1,250	1,250
TOTAL	1,250	1,250
Amortisation		
At beginning of year	396	396
Charge for the year	156	156
TOTAL	552	552
Net book value		
At beginning of year	854	854
At end of year	698	698

11. Tangible fixed assets

	Computer Hardware (£'000)	Furniture and Equipment (£'000)	Structural Alterations (£'000)	TOTAL (£'000)
Cost				
At beginning of year	536	114	629	1,279
Additions	89	4	4	97
Disposals	(22)	-	-	(22)
TOTAL	603	118	633	1,354
Depreciation				
At beginning of year	175	111	513	799
Charge for the year	109	1	32	142
Disposals	(19)	-	-	(19)
TOTAL	265	112	545	922
Net book value				
At beginning of year	361	3	116	480
At end of year	338	6	88	432

12. Debtors

	2023 (£'000)	**2022** (£'000)
MSF International Members	1,355	1,263
Legacies receivable	6,699	5,108
Other debtors	2,931	1,993
Prepayments	415	400
TOTAL	11,400	8,764

'MSF International Members' relate to the entities that make up the worldwide MSF movement (see Appendix 1).

13. Creditors: amounts falling due within one year

	2023 (£'000)	**2022** (£'000)
MSF International Members	12,394	15,332
Tax and social security	827	1,236
Deferred income	-	290
Accruals	672	671
Other creditors	743	466
TOTAL	14,636	17,995

There was no deferred income in 2023. See below for the movement of deferred income during the year:

	2023 (£'000)	**2022** (£'000)
At beginning of year	290	-
Released	(290)	-
Deferred income	-	290
At end of year	-	290

14. Movements in funds

	1 January 2023 (£'000)	Income (£'000)	Expenditure (£'000)	Transfers (£'000)	31 December 2023 (£'000)
Unrestricted funds					
General fund	5,123	73,867	(67,282)	(7,285)	4,423
Designated fund Legacies	5,108	-	(5,108)	6,699	6,699
Designated fund Fixed Assets	842	-	(298)	586	1,130
Sub-total	11,073	73,867	(72,688)	-	12,252
Restricted funds					
Afghanistan	(3)	598	(595)	-	-
Palestinian Territories	-	1,000	(1,000)	-	-
Bangladesh	-	296	(296)	-	-
Democratic Republic of Congo	-	601	(601)	-	-
Ethiopia	-	176	(176)	-	-
India	-	118	(118)	-	-
Libya	-	415	(415)	-	-
Syria	-	449	(449)	-	-
Nigeria	-	634	(634)	-	-
Search and Rescue	-	57	(57)	-	-
Somalia	-	189	(189)	-	-
South Sudan	-	860	(860)	-	-
Chad	-	134	(134)	-	-
Ukraine	-	753	(753)	-	-
Yemen	(1)	970	(969)	-	-
Emergency Fund	-	3,653	(3,653)	-	-
Other	8	491	(459)	-	40
Sub-total	4	11,394	(11,358)	-	40
TOTAL FUNDS	11,077	85,261	(84,046)	-	12,292

See note 2 on accounting policies for details of the 'Designated funds' for 2023.

	1 January 2022 (£'000)	Income (£'000)	Expenditure (£'000)	Transfers (£'000)	31 December 2022 (£'000)
Unrestricted funds					
General fund	4,989	66,622	(61,687)	(4,801)	5,123
Designated fund Legacies	4,746	-	(4,746)	5,108	5,108
Designated fund Capital Projects	1,264	-	(115)	(307)	842
Sub-total	10,999	66,622	(66,548)	-	11,073
Restricted funds					
Afghanistan	186	3,438	(3,627)	-	(3)
Bangladesh	-	216	(216)	-	-
Central African Republic	-	249	(249)	-	-
Democratic Republic of Congo	-	986	(986)	-	-
Ethiopia	-	105	(105)	-	-
India	-	123	(123)	-	-
Libya	-	263	(263)	-	-
Nigeria	-	280	(280)	-	-
Pakistan	-	148	(148)	-	-
Search and Rescue	-	572	(572)	-	-
Somalia	-	526	(526)	-	-
South Sudan	-	882	(882)	-	-
Sudan	-	402	(402)	-	-
Ukraine	-	513	(513)	-	-
Yemen	-	600	(601)	-	(1)
Other	16	904	(912)	-	8
Sub-total	202	10,207	(10,405)	-	4
TOTAL FUNDS	11,201	76,829	(76,953)	-	11,077

Analysis of net assets between funds

	2023 (£'000)			**2022** (£'000)		
	Fixed Assets	**Current Assets**	**TOTAL**	**Fixed Assets**	**Current Assets**	**TOTAL**
Unrestricted funds	1,130	11,122	12,252	1,334	9,739	11,073
Restricted funds	-	40	40	-	4	4
TOTAL	1,130	11,162	12,292	1,334	9,743	11,077

16. Lease payments

The charity has entered into a rental agreement for its offices, which is currently due to expire in 2025 and which is classified as an operating lease. The total future minimum payments on this lease are as follows:

	2023 (£'000)	**2022** (£'000)
No later than one year	452	452
Between one year and not later than five years	38	491
After more than five years	-	-
TOTAL	490	943

17. Pension arrangements

The charity operates a defined contribution group personal pension scheme. The charge in respect of the contributions in the year was £969,836 (2022: £810,581). The cost is recognised on the accrual basis with £108,691 outstanding as at 31 December 2023 (2022: £91,237).

18. Related party transactions

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

See note 7 on trustees for further details. We do not consider there to be any further related party transactions that require disclosure.



Funke Adagboyega, MSF counsellor from the Mental health department, talks to Aisha L., a 45-year-old survivor from Yobe state, before her surgery. Aisha L. is proud to be an example to other people suffering noma. 'Anyone with noma who sees me would be willing to come to the hospital and get treated'. May 5, 2023. Photo: Fabrice Caterini/Inediz

13 Appendices

Appendix 1: Structure of MSF

Médecins Sans Frontières (MSF): An international, independent medical humanitarian organisation that delivers emergency aid to people affected by armed conflict, epidemics, natural disasters and exclusion from healthcare. MSF was founded in France in 1971, in the wake of war and famine in Biafra, Nigeria. We have expanded to become a worldwide movement of current and former project-based staff, grouped into 26 national and regional associations.

MSF UK: This is a company and a charity. MSF UK is a corporation and a legal entity, distinct from its members, with a legal name, rights, responsibilities, assets and liabilities.

MSF sections: Sections are the operating entities that make up the MSF movement. There are 24 affiliated sections worldwide; MSF UK is one. Sections run operational projects and provide operational project support and/or indirect operational support activities (such as fundraising and communications). They are institutional members of MSF International, and meet other requirements as defined by the International Board.

MSF branch offices: Branch offices also run indirect operational support activities, but have no executive autonomy in the MSF movement. They are represented by sections in MSF's international coordination bodies.

MSF UK Association: The company law members of MSF UK. These are former and current staff, including volunteers, who are members of the company MSF UK, guaranteeing MSF UK's purpose and direction. Internationally, each MSF section has a similar governance structure involving an association of staff and volunteers who have worked for MSF.

MSF operational centres: MSF field projects are delivered by five operational centres, located in Amsterdam, Barcelona, Brussels, Geneva and Paris. There is also a sixth newest entity, the West and Central Africa Association (WaCA), which is an institutional member with the right to run operations. The operational centres are not separate legal entities, but are collaborations between various MSF entities. The tangible elements of each operational centre sit within the particular MSF entity in the country in which it is located. For example, Operational Centre Amsterdam sits within MSF Holland. The operational centres directly manage medical humanitarian projects, prepare budgets and allocate resources. MSF entities are usually affiliated to a specific operational centre; MSF UK is affiliated to Operational Centre Amsterdam.

MSF International: A Swiss non-profit entity which provides coordination, information and support to the whole of MSF. It also hosts the higher governing structures: the International General Assembly, the International Board, the Executive Committee, and the International Office.

MSF International General Assembly: This Assembly is constituted of democratically elected members of MSF Associations (two representatives per MSF Association). It meets annually in June to debate and decide issues of policy and strategy. The International General Assembly is the highest authority in MSF; it elects the International President and most of the International Board, and is charged with safeguarding MSF's medical, humanitarian and social mission.

MSF International Board: A majority democratically elected board with delegated powers from the International General Assembly. A minority of members are Chairs of the operational centres' governance bodies. It meets on average eight times a year to govern MSF International and oversee the Executive Committee.

MSF Executive Committee: A platform comprising the Executive Director of each MSF section. The Executive Committee is charged with providing international executive leadership to MSF; coordinating the implementation of an international work plan; and ensuring reactivity, efficiency, relevance and consistency in MSF's social mission and other support activities. There is a smaller Core Executive Committee made up of the General Directors of the five operational centres plus two elected members from the wider movement.

Appendix 2: Principal offices

MSF International
140, Route de Ferney
1202 Geneva, Switzerland

MSF Belgium
Seat of Operational Centre Brussels
46 rue de l'Arbre Bénit
1050 Brussels, Belgium

MSF France
Seat of Operational Centre Paris
14-34 avenue Jean Jaurès
75019 Paris, France

MSF Holland
Seat of Operational Centre Amsterdam
Plantage Middenlaan 14
1018 DD Amsterdam, The Netherlands

MSF Spain
Seat of Operational Centre Barcelona-Athens
Carrer de Zamora 54
08005 Barcelona, Spain

MSF Switzerland
Seat of Operational Centre Geneva
140, Route de Ferney
1202 Geneva, Switzerland

MSF West and Central Africa (WaCA)
MSF WaCA (Association MSF Afrique de L'Ouest et Centrale)
Zone 4-Lot 44
Ilôt 7 Biétry Zone 4B
Abidjan, Côte d'Ivoire

Other MSF locations
MSF entities in other countries recruit project staff, raise funds and advocate on behalf of people caught up in crises. A complete and up-to-date list of these entities can be found on our website: www.msf.org.uk.

For more information on MSF UK,
please visit: www.msf.org.uk

Find us on:



An MSF nurse triages a child at the Emergency Room of Boost Provincial Hospital in Lashkar Gah, Helmand Province. The triage nurses or doctors assess the patients' vital signs, symptoms, and medical history. Our medical teams see more than 850 patients daily in both the male and female sections of the ER of Boost Provincial Hospital. Photo: Paul Odongo/MSF



Two MSF medical staff help a patient reach MSF ambulance car in Jansuk Clinic, Yei County, Central Equatoria. Photo: Manon Massiat/MSF

MEDECINS SANS FRONTIERES
DOCTORS WITHOUT BORDERS



MEDICINS SANS FRONTIERES (UK)

Audit Completion: year ended 31 December 2023

Report to the Audit Committee

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Welcome

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Charity sector insight and updates

We have pleasure in presenting our Audit Completion Report to the Audit Committee. This report is an integral part of our communication strategy with you, a strategy which is designed to ensure effective two way communication throughout the audit process with those charged with governance.

It summarises the results of completing the planned audit approach for the year ended 31 December 2023, specific audit findings and areas requiring further discussion and/or the attention of the Audit Committee. At the completion stage of the audit it is essential that we engage with the Audit Committee on the results of audit work on key risk areas, including significant estimates and judgements made by Management, critical accounting policies, any significant deficiencies in internal controls, and the presentation and disclosure in the financial statements.

We discussed these matters with you at the Audit Committee meeting on 17 April 2024, and received your input. This report has been updated following finalization of all the matters that were outstanding in our previous report.

This report contains matters which should properly be considered by the Board as a whole. We expect that the Audit Committee will refer such matters to the Board, together with any recommendations, as it considers appropriate.

We would also like to take this opportunity to thank the Management and staff of the Charity for the co-operation and assistance provided during the audit.

DocuSigned by:
Fiona Condron
BC8C15A11E97446...

Fiona Condron

Partner

1 May 2024



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Partner

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This report has been prepared solely for the use of the Audit Committee and should not be shown to any other person without our express permission in writing. In preparing this report we do not accept or assume responsibility for any other purpose or to any other person. For more information on our respective responsibilities please see the appendices.

Overview

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Charity sector insight and updates

This summary provides an overview of the audit matters that we believe are important to the audit of the financial statements for the Charity for the year ended 31 December 2023.

It is also intended to promote effective communication and discussion and to ensure that the results of the audit appropriately incorporate input from those charged with governance.

Trustees' responsibilities

The trustees are responsible for preparing and filing an Annual Report and financial statements which show a true and fair view, and have been prepared in accordance with FRS 102, the Charities SORP (FRS 102) 2019 and the Charities Act 2011.

Our audit of the financial statements does not relieve Management nor those charged with governance of their responsibilities for the preparation of the financial statements.

We recognise that you may wish to publish your annual report and financial statements and our audit report on your website or distribute them by means such as e-mail. If you choose to do so, it is your responsibility to ensure that such publication properly presents the financial information and any auditors' report.

It is also your responsibility to advise us prior to publication of the annual report, financial statements and/or our audit report of any proposed changes and/or differences from the version approved and signed, no matter how minor, to determine whether they are acceptable or not and so we can ensure that the Firm is not misrepresented.

Further information regarding these responsibilities is provided in the engagement letter.

Overview

Our audit work is complete and all outstanding matters have been resolved.

There were no significant changes to the planned audit approach and no additional significant audit risks have been identified.

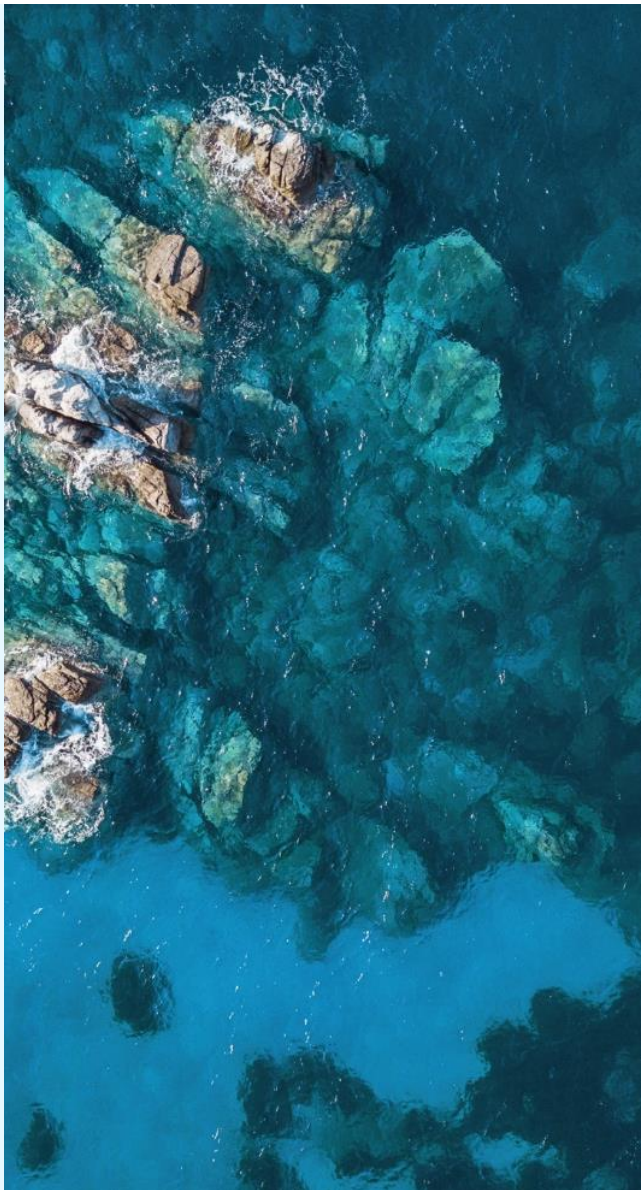
No restrictions were placed on our work.

Audit report

We anticipate issuing an unmodified audit opinion on the financial statements.

Independence

We confirm that the firm and its partners and staff involved in the audit remain independent of the Charity in accordance with the FRC's Ethical Standard.



Audit Scope and Materiality

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Charity sector insight and updates

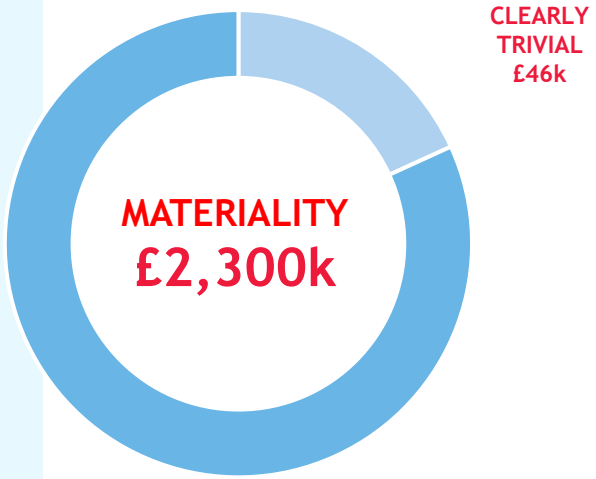
Final Materiality

Materiality was determined based on 2.75% of total income.

Subsequent to the presentation of our planning report, materiality has been updated to reflect the actual year end results.

Unadjusted audit differences

We have identified two audit adjustments which, if posted, would increase reported net income by £105k. See page 18 of this report.



Key matters

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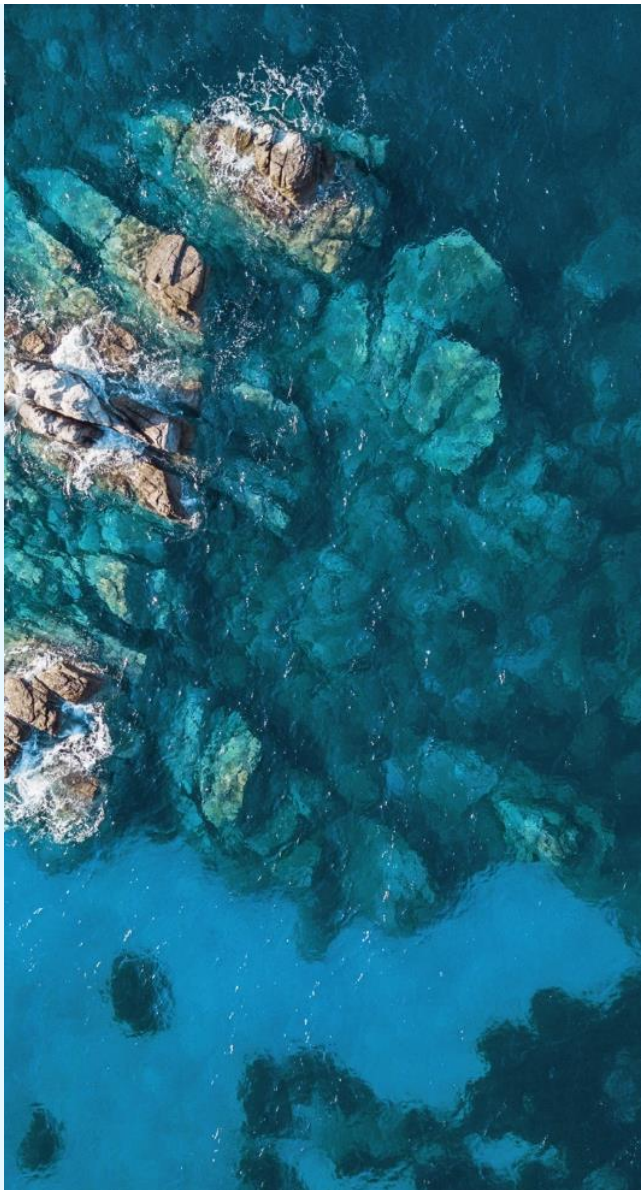
Charity sector insight and updates

Financial reporting

- We have not identified any non-compliance with the charity's accounting policies or applicable accounting framework.
- No significant accounting policy changes have been identified impacting the current year.

Other matters that require discussion or confirmation

- One control deficiency has been identified in relation to journals, see page 21 of this report.
- Confirmation on fraud, contingent liabilities and subsequent events.
- Letter of representation.



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Charity sector insight and updates

As identified in our audit planning report we assessed the following matters as being the most significant risks of material misstatement in the financial statements. These include those risks which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit and the directing of the efforts of the engagement team.

#	Significant audit risk	Significant management judgement	Use of experts required	Unadjusted error reported	Adjusted error reported	Significant control findings reported	Specific letter of representation point
1	Management override	Yes	No	No	No	No	No
2	Estimation error in accrued legacy income (Valuation of legacies)	Yes	No	No	No	No	Yes
3	Legacy income could be recorded in incorrect period	Yes	No	No	No	No	Yes
4	Grant income – cutoff risk	No	No	No	No	No	No

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Charity sector insight and updates

Risk Detail

- Management has the ability to manipulate accounting records and override controls that otherwise appear to be operating effectively. We are required to consider this as a significant risk of material misstatement due to fraud.
- The primary responsibility for the detection of fraud rests with management. Their role in the detection of fraud is an extension of their role in preventing fraudulent activity. They are responsible for establishing a sound system of internal control designed to support the achievement of departmental policies, aims and objectives and to manage the risks facing the organisation; this includes the risk of fraud.
- Our audit is designed to provide reasonable assurance that financial statements are free from material misstatement, whether caused by fraud or error. We are not responsible for preventing fraud or corruption.

Audit Approach

Our audit procedures included the following:

- We used our IT audit specialist to assist with journal extraction. We determined key risks characteristics and filtered the population of journals and verified any unusual journal entries made in the year and agreed the journals to the supporting documentation.
- We reviewed estimates and judgements applied by management in the financial statements and assessed their appropriateness and the existence of any systematic bias. We specifically considered the estimates in respect of:
  - Allocation of costs;
  - Accrued legacy income (see page 11); and
  - Going concern assumptions(see page 13).
- We reviewed unadjusted audit differences for indications of bias or deliberate misstatement.

Discussion and conclusion

Our testing of journals is complete. We noted that there continues to be no retained evidence of journals being reviewed before posting and as such we have raised a control finding on page 21.

We have found no management bias with respect to estimates or other issues through our work in journals.

●	Significant risk
	Elevated risk
	Moderate risk
●	Fraud risk
	Related controls identified to mitigate risk
●	Significant Management estimates & judgements
●	Data analytics testing approach
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Fraud in revenue recognition

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Risk Detail

- ISA (UK) 240 notes that there is a presumed significant risk resulting from the intentional misstatement of income.
- FRS 102 and the SORP includes specific criteria that need to be assessed in determining in the period in which income is recognised. In assessing these, judgement may be required as to whether these criteria are met.
- For MSF UK, the risk can be identified as affecting the completeness of income, although there are some risks regarding restrictions, accuracy and existence of income.
- Legacy income is one of MSF UK's key income streams. The legacy accrual involves a high level of estimation and judgement, due to the complexity of the legacy cases, and therefore this has the potential to lead to errors in accuracy of valuation and cut off.
- Based on the draft 2023 financial statement, the income streams of the Charity and their percentage of total income are as follows:
  - Legacies- 23%
  - Donations – 61%
  - Grants -9%
  - Charitable activities -6%
  - Other income- 1%

  Source 2023 draft accounts
- The most significant item of income from charitable activities is the supply of staff to operational activities. There is therefore cut off and completeness risk over this income.
- Other income comprises interest income and miscellaneous income such as from sale of PPE, trademark license fee , forex gains and association income.

Audit Approach

- We evaluated the accounting polices for income recognition to ensure current practise is in accordance with the stated policy and is in line with the Charities SORP;
- We assessed whether the accounting policies are appropriate, consistently applied and properly disclose;
- We sample tested income streams and performed analytics testing over donation income which traced income from source, through to the general ledger and bank. See page 16 for further information.
- We performed cut-off testing to ensure that income is recognised in the appropriate year;
- For charitable activities, we reviewed a sample of underlying agreements and confirmed that income has been recognised when the entitlement criteria has been met and considered whether any restrictions have been recognised.
- For other income, we tested a sample of transactions and agreed to supporting documentation and verified that the transactions were recorded in the correct period.

Discussion and conclusion

No issues have been identified relating to income from charitable activities and other income. However, we noted unaccrued donation income of £105k relating to Paypal amounts notified before the year end. We have raised an unadjusted audit difference in this report (see page 18).

See the pages that follow for more details on legacy and grant income.

●	Significant risk
	Elevated risk
	Moderate risk
●	Fraud risk
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Fraud in revenue recognition (continued)

Grant income – Cutoff risk

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Risk Detail

- There is a risk that grant income recognised in the period could be misstated intentionally or in error, resulting in income being recorded in the incorrect period. The specific risk relates to cut off and classification as restricted or unrestricted. For multi-year grants, there are additional considerations relating to the potential recognition of future years funding.
- There is also a risk of netting off fundraising expenditure against associated income (for example not recognising donation collection service fees separate from the income earned).

Audit Approach

- We reviewed a sample of grants and major donations received in the year and checked that the correct treatment has been reflected in the financial statements for both the amount of income recognised in 2023 and the fund classification.
- We tested a sample of transactions and traced to the bank statements, CRM system and correspondence from the donor or the funding agreement and determined that the grant was correctly classified as either restricted or unrestricted.
- We performed cut-off testing to ensure that income is recognised in the appropriate year.

Discussion and conclusion

From the testing performed, we have not identified any misstatements above triviality and therefore have no issues to report.

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	Elevated risk
	Moderate risk
●	Fraud risk
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Fraud in revenue recognition

Legacy income valuation and cutoff risk

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Risk Detail

- Legacies should be recognised in line with the recognition criteria set out in SORP 2019 (i.e. where entitlement existed before the 31 December 2023, there is probability of receipt and the amount is measurable, then the legacy is included in accrued income).
- There are specific risks over whether the income is recorded in the correct period (cut off), the completeness and accuracy of the income recognised given the judgement exercised in the recognition of income as well as the completeness of restrictions imposed by legacies.
- There is therefore a risk that the legacy accrual may be understated for the year.

Audit Approach

- We reviewed the legacy pipeline and correspondence files to assess completeness of the legacy accrual;
- We tested a sample of legacies received post year end and considered the timing of recognition;
- We tested the assumptions made by management in relation to the valuation of Legacy;
- We tested a sample of legacy debtors and traced to supporting evidence and ensured they are appropriately recognised and classified within the financial statements; and
- We agreed a sample of legacies recognised in the year through to supporting documentation and checked to ensure restrictions have been correctly identified.

Discussion and conclusion

From the testing performed we have noted that the accounting policy of the charity is in line with the SORP requirements, and that this policy has been consistently applied through the sample of items selected and tested.

We noted that management has correctly accrued for cash receipts of £2,499k between year end and March 2024 where this indicates that entitlement to the legacy existed at the balance sheet date.

We will continue to monitor legacy receipts up to the approval of the financial statements in order to assess any additional accrual that may need to be recognised or noted on our schedule of unadjusted items.

Our discussions with management did highlight that the value of the unaccrued legacy pipeline is £18.6M, which is almost one year of legacy income. When benchmarked against other charities, the value of the pipeline is quite significant. Whilst it is difficult to draw any accurate conclusions as to why this situation arises, management may wish to consider the trends pertaining to amounts which are subsequently received versus the disclosed pipeline value to see if the element of optimism is accurate.

In addition, we note that MSF does not have a system for recording and monitoring legacies and that this continues to be driven by a spreadsheet. Given the value of legacy income we would endorse management's view that investment in a legacy system such as First Class is becoming an imperative to ensuring that the data and associated correspondence is secure and accessible. A more sophisticated system would also enable better management reporting.

Our testing of accrued legacy income is complete and no other issues have been identified.

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Estimates: Legacy income accrual

Overview

Legacy income is recognised when the SORP criteria of entitlement, probability and measurability are met. Due to the complexities involved with the valuation of some estates, timeliness of payments and potential claims against the estate, there is a significant level of estimate and judgement that is involved in determining whether the income meets all three of the income recognition criteria at the year end.

MSF UK's legacy accounting policy states that legacy income is recognised when MSF UK has confirmation of entitlement, can reliably estimate the amount due and considers receipt to be probable. Where MSF UK has been notified of a legacy which does not meet these criteria, it is treated as a contingent asset and disclosed if material.

Discussion

In addition to the details set out in the revenue recognition risk, we have further discussed with management their process for notification, tracking, and recording legacy income throughout the year and at year the end.

Overall, MSF UK's legacy income recognition policy is in accordance with the Charities SORP and management has demonstrated their application of the three revenue recognition criteria when determining whether income should be recorded in the year.

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Going concern

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Risk Detail

- It is the Trustees' responsibility to make an assessment of the Charity's ability to continue as a Going Concern to support the basis of preparation for the financial statements. This is a requirement of both Companies Act 2006 and accounting standards. This assessment should be supported by detailed cash flow forecasts with clear details of the key underlying assumptions and a consideration of the forecast's sensitivity to reasonably possible variations in those assumptions along with any other relevant factors.
- The going concern assessment should cover a minimum of 12 months from the date of the trustees' approval of the financial statements. However, consideration should also be given to any major events or circumstances that may fall outside this period.
- The assessment should also identify any material uncertainties relating to the group's ability to continue as a going concern.

Audit responsibilities and planned audit response

- Our responsibilities of the going concern were:
  - To obtain sufficient appropriate audit evidence regarding, and conclude on i) whether a material uncertainty related to going concern exists; and ii) the appropriateness of management's use the going concern basis of accounting in the preparations of the financial statements; and
  - To report in accordance with ISA (UK) 570.

We obtained an understanding of the business model, objectives, strategies and related business risks, the measurement and review of the entity's financial performance including forecasting and budgeting process and the entity's risk assement process.

Discussion and conclusion

From the work we have performed relating to the charity's assessment of going concern, we have noted that MSF UK is in a unique position whereby a significant portion (63% per 2023 draft accounts) of total expenditure is controllable by the charity in the form of operational grants. These grants are determined at year end based on the financial forecast review. This control over expenditure allows MSF UK to control the level of reserves it maintains and, with careful control over forecasting, mitigate future losses.

In addition to this, we noted that, typically, around 30% of total donations and legacies income arises from regular donors which allows MSF UK to forecast income from these sources with reasonable accuracy.

These points, coupled with £12M unrestricted cash balances as at year end and healthy cashflow projections, indicate that the going concern assumption arrived at by management is reasonable and that no material uncertainties have been identified.

We have not identified any issue from our review that would indicate the adoption of going concern assumption would be inappropriate.

Our assement of going concern up to the date of signing did not identify any issue that would indicate the adoption of going concern assumption would be inappropriate nor any material uncertainties relating to going concern.

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Overview

BDO Advantage is our in house developed Data analytics software.

Our Advantage Data Analytics specialists transform your transactional, bank and payroll data into our BDO Advantage solutions to enable performance of data analytics tests (DATs) and Risk Assessment Data Analytics (RADAs) which have been scoped based on the risk areas identified in our planning report

The BDO Advantage Data Analytics Solutions we have used are:

Analyser	Used For	Narrative
Advantage Financial Analyser (AFA)]	Audit of Journals	The AFA enables identification of fraud and other areas where risks of material misstatement is present as well as deeper analysis and sample extraction of data when performing audits of journals. Refer to page 15 of this report.
Donation Analyser (DA)	Audit of donation income	The DA enables a deeper analysis and testing of donation income through three way matching (e.g. from the source to the finance system all the way through to the bank statement).Refer to page 16 of this report for further information.

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Advantage Financial Analyser

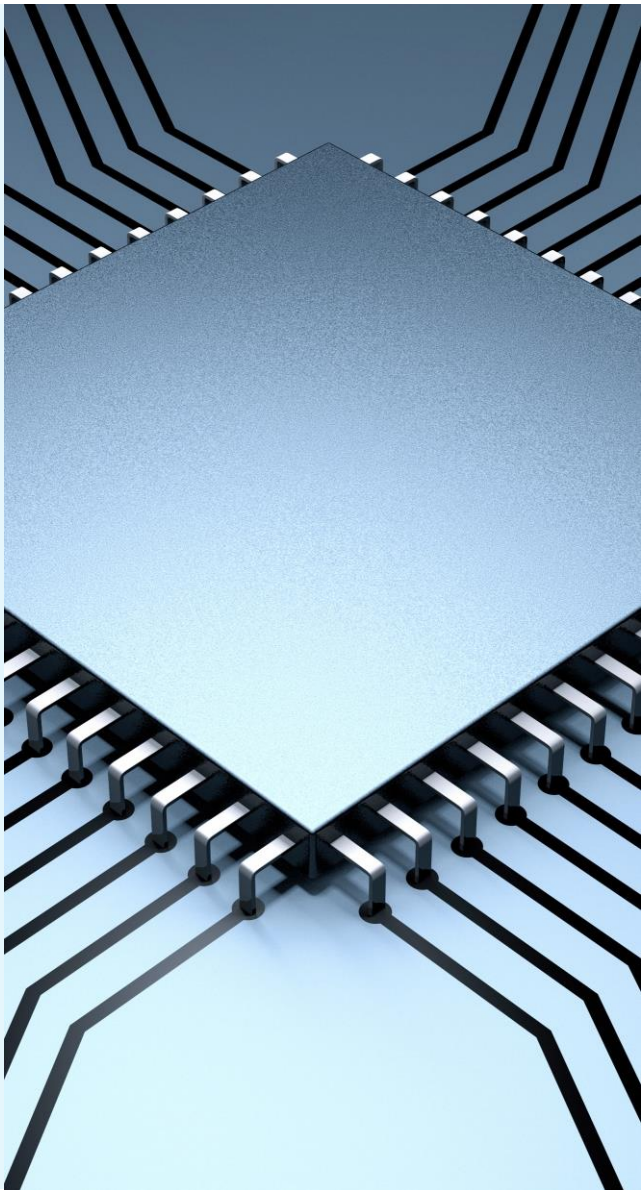
Data Completeness:

The reconciliation of journal transactions to Trial Balance (TB) shows a difference of £ 527k relating to prior year deficit. This is an expected difference and therefore we have assurance that the data provided for analysis is complete and not missing any additional data and hence analysis based on this data set is valid.

Data Quality:

Data quality tests have yielded several results to note as follows:

- There were no unbalanced journals noted- ie where net where net DR <> net CR per journal;
- There are no unbalanced journals in the period;
- There are no blank creator ID or Blank journal ID in the period;
- There were no journal lines with blank entry dates;
- There were a total of 52,138 journals lines with no journal type. We note these journals relates to intra- MSF “group” transfers. We reviewed the journals and in addition tested them as part of debtors testing and we noted its is not unusual for MSF to have inter group transactions. This is therefore within our expectation and there is no impact regarding our testing of management override of controls. In addition none of these journals had a blank description; and
- Total journals value in period 12 is noted to be higher compared to other periods. This is within our expectation and there is no impact regarding our testing of management override of control.



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Donation analyser

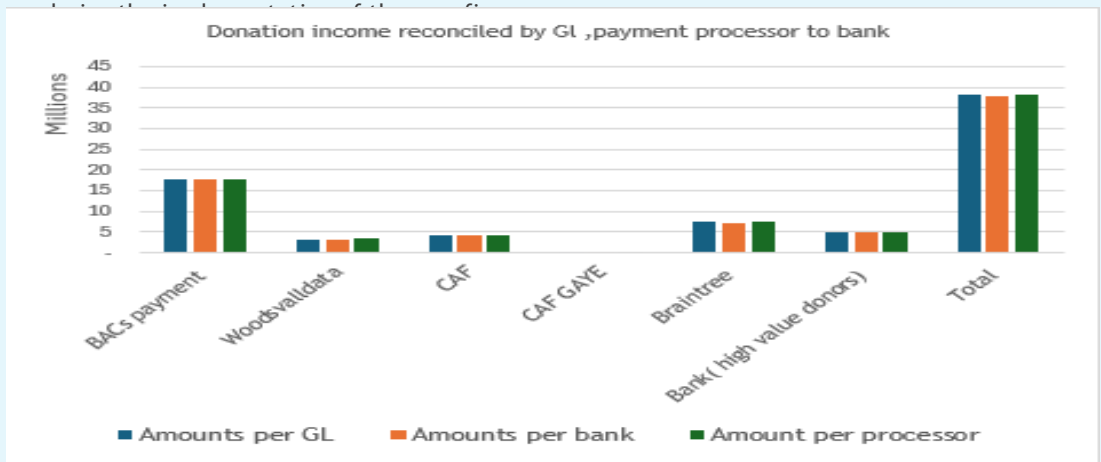
We have used our donation analytics test to match data from Woods Valldata through to the finance system and ultimately all the way to the bank.

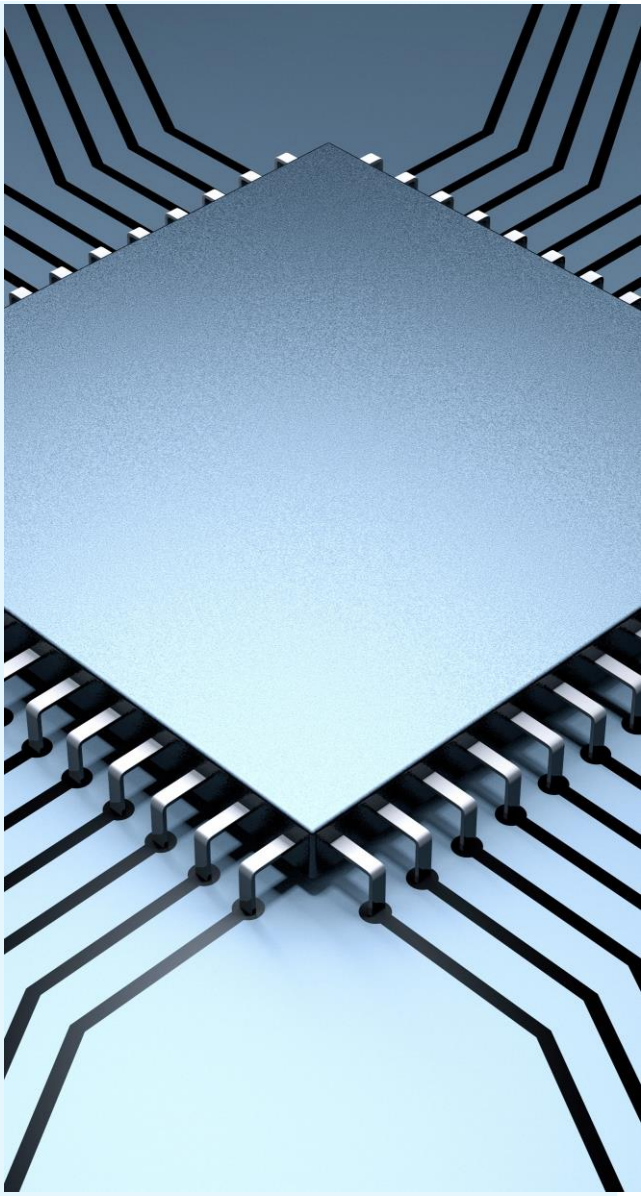
Our review of donation income in the year using this approach has identified notable observations as detailed below:

- Total income for the year is £82,762k. Excluding legacy income and income from charitable activities, donation income is £60,883k of which we have reconciled 63% (£30,108k) from payment processor (CAF,BACS, Woods Valldata, Braintree website & Gaye) to the general ledger and back to the bank statements as noted in the chart below;
- We noted that there are over 30 income account codes with some having very immaterial amounts. This would imply that some of the 30 accounts codes are largely superfluous but still require reconciliation and associated controls and therefore absorb management time. Management noted that

system, they explored whether it would be possible to record some of the source data to reduce the number of income GL accounts in use. However, we understand that aligning GL codes with the new system required extensive effort and would have significantly affected some third parties and their systems. As a result, additional capacity was required, but the fundraising and finance team did not have capacity to support or implement this change. We recommend that this is reconsidered going forward.

- We noted some immaterial differences between the payment processors, GL and bank. Upon further investigation we found that, in some cases, the amounts were coded to a different GL code, some entries moved income out of suspense accounts, donations paid directly to bank accounts and processed through the payment processor or cheque amounts being received in the bank one or two days later hence processed on a different date (cut off).





Matters requiring additional consideration

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Fraud

Whilst the trustees have ultimate responsibility for prevention and detection of fraud, we are required to obtain reasonable assurance that the financial statements are free from material misstatement, including those arising as a result of fraud. Our audit procedures did not identify any fraud. We will seek confirmation from you whether you are aware of any known, suspected or alleged frauds since we last enquired when presenting the audit plan on 22 November 2023.

Laws and regulations

The most significant considerations for your business are Companies Act 2006, Charities Act 2011, Corporate and VAT legislation, Employment Taxes, Health and Safety and the Bribery Act 2010. We made enquiries of management and reviewed correspondence with the relevant authorities.

We did not identify any non-compliance with laws and regulations that could have a material impact on the financial statements.

Related parties

Whilst you are responsible for the completeness of the disclosure of related party transactions in the financial statements, we are also required to consider related party transactions in the context of fraud as they may present greater risk for management override or concealment or fraud.

We did not identify and significant matters in connection with related parties.

Unadjusted audit differences: Detail

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		Income and expenditure		Balance sheet	
Unadjusted audit differences	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**
Surplus for the year before adjustments	1,215				
Adjustment 1: Under accrual of donation income in the period (entitlement pre-year-end)					
DR: Accrued donation income				105	
CR: Donation income			105		
Adjustment 2: Being reclassification of grants for TIC projects to donation grants					
DR: Income from charitable activities		60			
CR: Donations and legacies			60		
Total unadjusted audit differences		60	165	105	
Surplus for the year if adjustments accounted for	1,320				

Adjusted disclosure omissions and improvements

Disclosure omissions and improvements

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We are required to bring to your attention other financial reporting matters that the Audit Committee is required to consider.

We have completed our review of the Trustees' Annual Report and the resulting comments have been satisfactorily addressed by management.



Control environment: Significant deficiencies

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We are required to report to you, in writing, significant deficiencies in internal control that we have identified during the audit. These matters are limited to those which we have concluded are of sufficient importance to merit being reported to the Audit Committee.

During the course of our audit work, we identified no such significant deficiencies to report.

As the purpose of the audit is for us to express an opinion on the Charity's financial statements, you will appreciate that our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist.

As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

Control environment: Other deficiencies

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Area	Observation & implication	Recommendation	Management response
Approval of journals before posting	Although management reviews journals before being posted, there is currently no evidence of this review as there is no formal sign off of journals being posted (i.e., journals were posted to the system without having been approved). Our discussions with management highlighted that many accounting systems have built in workflows which do not allow the journal to be processed without the required system approval being given. A lack of evidence surrounding how the approval process has been implemented, there exists a risk of journals being posted as a result of fraud or error.	In the absence of a system generated way of ensuring all journals are approved before being posted, and in recognition of the relatively small number of individuals in the finance team, we recommend that management enhances the documentation relating to how journals have been reviewed. This could be based on risk criteria, unusual account code combinations or outside of normal working hours.	Agreed. We will action by end of 2024.



Control environment: Follow up of prior year deficiencies

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Area	Observation & implication	Original recommendation	Original management response	Progress	Management response
Review of the legacy accrual schedule	In line with the ISA 315 requirements and our approach to driving efficiency from controls testing, we have been unable to identify a structured, documented control(s) for the documentation and review of the items pertaining to the year end legacy accrual. The absence of these documented controls had prevented us from relying on a control testing approach in the CY which could have reduced the number of samples to be tested substantively.	We recommend that MSF UK Finance team prepares the legacy schedule monthly and not just as part of the year end process. This should be reviewed and signed off by the finance manager and Head of Finance. Subject to resource constraints, independent sample checks during the year could also be performed in order to evidence a control which is designed to identify any material errors in the legacy accrual accounting during the year.	Management agrees with the observation. Management commits to consider the recommendation, in particular to consider the value this would add and the resource cost of implementing.	The legacy schedule continues to be prepared as part of year end process and currently maintained in excel format. Considering the substantial amount of legacy income and accruals managed by MSF UK, we recommend more frequent reviews of the legacy schedules. We endorse management's view that investment in a legacy reporting and monitoring system should be a priority.	As per 1 Dec 2023 ARC Meeting, the ARC acknowledged that MSF UK Finance team has not made any changes to the legacy accrual process in 2023, and they do not plan to change it in 2024. Instead, they intend to develop the internal processes and systems that are used to record the legacy pipeline in the subsequent annual plans. Development of systems will include migration of legacies data onto a database. The timetable for this is yet to be confirmed and will need to be considered alongside a number of other priorities within the fundraising team.

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Area	Observation & implication	Original recommendation	Original management response	Progress	Management response
MSF Ireland Bank Confirmation letter	We noted two other liabilities of £11,250 and £85,000 from the confirmation letter received from Bank of Ireland on 01 February 2023. We inquired with the finance team and it was noted that the liabilities included within the confirmation letter are that of MSF Ireland however Bank of Ireland have not confirmed this fact.	We recommend that clear instructions be given to Bank of Ireland to only confirm the balances and financial transactions of MSF UK solely on confirmation letters.	Management agrees with the observation and recommendation. We will ensure the recommendation is actioned.	The initial confirmations received from the bank included other liabilities. However, upon our request for a reconfirmation, we obtained an updated confirmation containing solely the balances pertaining to MSF UK.	Management has taken reasonable and proportionate actions to address this issue. No further action is planned and we accept the risks associated with Bank of Ireland's repeated mistakes. Note that this relates to a single old bank account which is only used to receive a relatively small amount of donations.
Donation income cut-off	During our testing of donations and grants, we noted that some donations income was recognised in January 2022 but it was related to December 2021. The income related to PayPal receipts that should have been identified in the PayPal reconciliation as part of the monthly/year end reconciliation process.	The monthly reconciliation process should be used to reconcile income to bank receipts and confirm that income is recognised in the correct period.	We have completed our procedures on donations income cut-off for FY22 and we can confirm that we have not identified any these instances within the samples we had selected for testing.	In the current year, two of our 2024 January donations samples related to to December 2023. The income related to the PayPal reconciliation where entitlement (based on the notification received) was pre-year end but the income was recognised post year end when the cash was received. As a result, we have raised an unadjusted audit misstatement (refer to page 18 of this report).	Noted. We will add an explicit task in the year end project plan to check the PayPal income cut-off to minimise the risk that similar immaterial errors are repeated in future years.

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Opinion on financial statements

We anticipate issuing an unmodified opinion on the financial statements.

There are no matters disclosed in the financial statements that we wish to draw attention to by way of ‘emphasis of matter’.

Going concern

Our report will:

- state our conclusion that management’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate ;
- state that we have not identified a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue;

Irregularities, including fraud

Our report will contain an explanation of the extent to which the audit was considered capable of detecting irregularities, including fraud. Irregularities in this context means non-compliance with laws or regulations.

We have identified no material misstatements in the statutory other information accompanying the financial statements.

Other information

We have reviewed the other information accompanying the financial statements in the Group’s annual report. We have not identified any material misstatements that would need to be referred to in our report.

Additional matters we are required to report

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Charity sector insight and updates

	Issue	Comments
1	Significant difficulties encountered during the audit.	No exceptions to note.
2	Written representations which we seek.	We enclose a copy of our draft representation letter.
3	Any fraud or suspected fraud issues.	No exceptions to note.
4	Any suspected non-compliance with laws or regulations.	No exceptions to note.
5	Significant matters in connection with related parties.	No exceptions to note.

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We have completed our audit work in respect of the financial statements for the year ended 31 December 2023.

All previously reported outstanding matters have now been resolved.



Independence Threats and Safeguards

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Charity sector insight and updates

We have provided services other than audit to the Charity as set out below. We also describe below any relationships between the company, its subsidiaries and directors and the firm. We do not consider there to be any other threats that may be considered to bear on our objectivity and independence. Our overall assessment is that the safeguards described below are appropriate and effective.

	Fees 2023	Fee 2022	Threats	Safeguards
Non audit services				
VAT Advisory services	54,300	£46,000	Self-interest, Management and self-review	The VAT advisory services are performed by a team completely independent from the audit team.
Tax services	-	£2,744	Self-interest and self-review	The tax advisory services are performed by a team completely independent of the audit team.

Charity sector insight and updates

Our latest guidance, updates and resources for charities, including our regular webinar series

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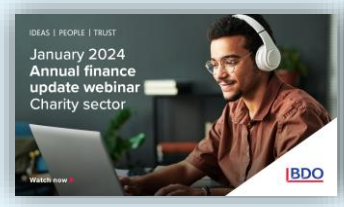
Our charity retail sales tracker may be of interest to charities with retail operations. More info here.

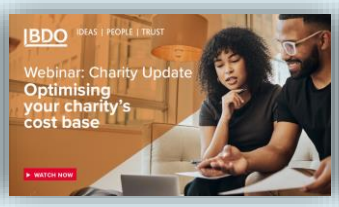


Charity Update webinar series

We host regular webinars specifically for charities on the latest hot topics and provide technical updates. The most recent three can be viewed by clicking the images below.

You can view all previous webinars on our website.



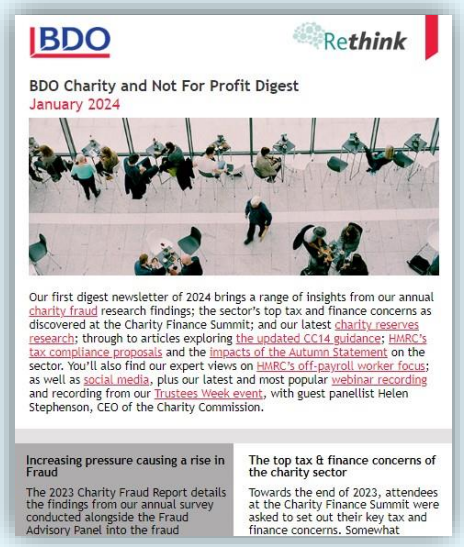




Articles

A selection of our most recent articles are below and our latest newsletter to the right. View the rest on our website.

- THE TOP TAX AND FINANCE CONCERNS OF THE CHARITY SECTOR
- HOW WILL THE AUTUMN STATEMETN AFFECT THE NOT FOR PROFIT SECTOR?
- SOCIAL MEDIA: FRIEND, FOE OR FUTURE INVESTIGATION?
- DOES THE QUALITY OF RESERVES REPORTING NEED TO CHANGE?
- OFF-PAYROLL WORKERS: NPF IN FOCUS


BDO Rethink

BDO Charity and Not For Profit Digest
January 2024

Our first digest newsletter of 2024 brings a range of insights from our annual charity fraud research findings; the sector's top tax and finance concerns as discovered at the Charity Finance Summit; and our latest charity reserves research; through to articles exploring the updated CC14 guidance; HMRC's tax compliance proposals and the impacts of the Autumn Statement on the sector. You'll also find our expert views on HMRC's off-payroll worker focus; as well as social media, plus our latest and most popular webinar recording and recording from our Trustees Week event, with guest panellist Helen Stephenson, CEO of the Charity Commission.

Increasing pressure causing a rise in Fraud

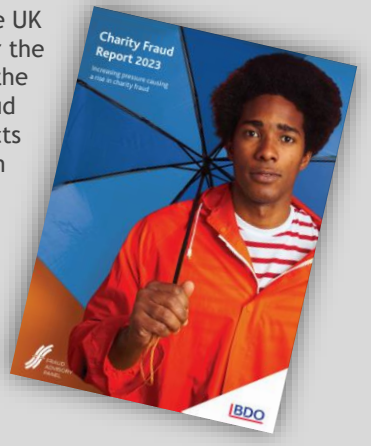
The 2023 Charity Fraud Report details the findings from our annual survey conducted alongside the Fraud Advisory Panel into the fraud

The top tax & finance concerns of the charity sector

Towards the end of 2023, attendees at the Charity Finance Summit were asked to set out their key tax and finance concerns. Somewhat

Charity Fraud Report 2023: Increasing pressure causing a risk in fraud

In our latest report, get a snapshot view of how some charities in the UK have been affected by fraud over the last year. As is demonstrated by the survey results, the impact of fraud is not just financial - fraud impacts all parts of an organisation - from staff turnover to negative press and impact on reputation.



Find out how UK charities view fraud risk, the losses that can be sustained, and most importantly, what measures charities can put in place to combat fraud risk during times of great pressure and uncertainty.

DOWNLOAD YOUR COPY TODAY FOR THE FULL INSIGHTS

Dates for the diary

Where is the 'H' in ESG?: REGISTER NOW

- **9-10am, 16 April 2024:** How do ESG and Human Capital initiative overlap? We'll be providing insight to enable productive conversations among people professionals, HR leaders, ESG and sustainability champions, and business leaders who are interested in creating efficiency and impact through understanding how the 'H' fits into ESG!

Keep up to date and receive the latest updates and relevant event invites direct to your inbox: subscribe now


LOOKING FORWARDS
IDEAS | PEOPLE | TRUST
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Looking forwards

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Financial reporting and governance matter	Summary
Annual Review of Corporate Governance Reporting	The FRC has published its Annual Review of Corporate Governance Reporting. While reporting on governance has improved, the FRC highlights a lack of clarity in explaining governance matters, inconsistent reporting, and too much use of boiler plate language. They would also like to see more evidence of how workforce and stakeholder engagement has led to better outcomes. While the Governance Code for charities is different and not mandatory, these comments can usefully apply to charities' annual reports.
Review of reporting by the UK's largest private companies	The FRC has published a "review of reporting by the UK's largest private companies." Unlike listed entities, some private companies need to focus less on shareholders information needs - like charities they are therefore encouraged to think of other users of the accounts. The FRC make the following points that are relevant to charities: • Better descriptions of the nature of an entity's operations would help users' understanding, though better reporting does not automatically require greater volume. • Accounting policies should be tailored to the entity, not just boilerplate. This is especially true in respect of complex transactions and revenue recognition. • Users benefit from greater clarity and/or quantification of sensitivities in estimates and judgements, and over the nature and uncertainties relating to provisions. Many of the issues identified could have been avoided if a sufficiently critical review of the annual report and accounts had been conducted prior to finalisation. This includes taking a step back to consider whether the report as a whole is clear, concise and understandable, omits immaterial information and whether additional information is necessary to understand particular transactions, events or circumstances. It also includes a review for internal consistency and more detailed presentation and disclosure matters.

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Financial reporting and governance matter	Summary
Revised UK Corporate Governance Code and guidance	The revised code is substantially unaltered with the exception of the section relating to internal controls, where the code already requires companies to monitor the risk management and internal review framework and carry out an annual review of its effectiveness. The code now requires Boards to explain, in the annual report, how they have done this and their conclusions. Recognising that the level of maturity of non-financial controls for some businesses may not be, or need to be, as mature as for their financial controls, this new requirement will come into effect from 1 January 2026, one year after the rest of the updated Code comes into effect from 1 January 2025. In addition the FRC has revised its Corporate Governance Code Guidance. For the first time this now includes Good Practice Guidance for the successful management of Board Committees. This includes several points that may be usefully applied in the charity sector: • Committees should not act in isolation, and need proper terms of reference. • Individual trustees should not be overburdened with too many committees. • Committee members should receive training. • Meeting frequency should vary with the entity's circumstances. • Committees need to formally report to the board, and enough time needs to be allowed for this.

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Tax matter	Summary
Charities - VAT relief for construction	HMRC has updated this guidance to include information about the new 'Wakefield' 2-stage test. Charities need to apply the test (involving assessing whether a supply is for consideration, and for the purpose to obtain income) when deciding if their activities are business or non-business, and considering whether any of the building projects to be used for their activities are eligible for VAT at the zero rate. Certificates issued before 1 June 2022 will continue to be valid for the period covered by the certificate. Trustees will need to consider this in respect of projects that started before 1 June 2022, or were certificated before then.
Salary sacrifice arrangements for cars	HMRC have indicated that they are reviewing the way in which employers provide cars to employees and whether VAT has been under-accounted. As businesses suffer a 50% block on their input VAT recovery on leased cars, the legislation includes a carve out allowing the onward supply to an employee to be treated as outside the scope. As employers are able to recover maintenance charges in full however, HMRC have indicated their concern that maintenance costs then onward supplied to employees do not fall within this carve out, and therefore employers should be accounting for VAT on this. This would however only apply where there is a separate supply of the car hire and maintenance cost recharge - employers making a single supply of a maintained vehicle would not be impacted. We are expecting further commentary by HMRC on this in the coming months, businesses do not need to take any action as yet.
Reporting rules for UK digital platforms	From 1 January 2024 (with reporting due on 1 January 2025 onwards), these rules cover the sale of goods, as well as the provision of services. The measure introduces regulations which will require certain UK digital platforms to report information to HMRC about the income of sellers of goods and services on their platform. HMRC will then exchange the information with the other participating tax authorities for the jurisdictions where the sellers are tax resident. This guidance should be considered by charities that sell goods online to ensure they declare the right income.
VAT relief for energy-saving materials	VAT zero-rating relief on the installation of energy saving materials has been extended to buildings used for charitable purposes – i.e. those qualifying as used wholly (>95%) for a Relevant Charitable Purpose (non-business use). This will apply until 31 March 2027, at which point the reduced rate will apply. The relief has also been extended to additional technologies, including water-source heat pumps, as well as certain groundworks necessary to install the pumps.
Membership subscriptions	Apart from the tax changes affecting all businesses, the 2024 Budget referred to one specific charity sector issue. Proposed legislation relating to digital subscriptions had the potential to preclude them from gift aid, due to the repayment possibilities. The budget has promised to address this: it is a reminder that subscriptions to charities can operate under the gift aid regime where they meet the definitions and conditions of a donation.

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Charity financial and regulatory matter	Summary
Charity Fraud	In our most recent Charity Fraud Report we highlight that the most common type of detected fraud continues to focus on the insider threat. This year, 42% of respondents reported misappropriation of cash or assets as the most common type of fraud experienced over the year, followed by staff expenses fraud, with 35% of respondents. Levels of payment diversion fraud, also known as Authorised Push Payment fraud, was also high this year, with 33% of respondents targeted over the year. Payment diversion fraud happens when a fraudster impersonates a supplier by creating or amending what appear to be genuine invoices or other payment requests to divert funds to bank accounts under their control. For further information and detail please see: https://www.bdo.co.uk/getmedia/f7053446-3c29-4047-ac73-2b4a96692f0b/IND-NFP-Charity-fraud-report-2023.pdf
Refusing donations to charity	New Charity Commission guidance sets out the principles for trustees to apply when considering whether to return or refuse a donation. Charities should start from a position of accepting donations, and the new guidance does not contain any new law or powers. However it requires trustees to consider: • the risks involved in refusing or returning the donation, or accepting it, • how the decision aligns with their charitable purpose, • what steps they can take to mitigate the risks, and • to disregard personal opinion or irrelevant external factors They also say: If your charity is considering returning grant-funding, you should take legal advice if you think the grant may be a contract rather than a donation. This is because different legal rules relevant to contracts will apply. The particular terms of the contract will also be relevant, for example any termination provisions.
Public Trust in Charities 2024	In their regular survey of the sector, the Charity Commission have reported as follows: There is stability in the public perception of charities who are more trusted than most other institutions and sectors in public life. However there are few, if any, signs of trust returning to pre-2015 levels, after high profile cases involving large household name charities. People are not necessarily convinced that charities can be fully trusted to manage funds and create genuine impact. Therefore, demonstrating prudent stewardship of funds continues to be critical. Some organisations have to work harder than others to demonstrate that they are doing this effectively and that they are driven by the right intentions. The public – particularly the less secure part of the population – are much less inclined to trust larger, international, and professionalised charities than smaller, local, volunteer-run concerns.

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Charity financial and regulatory matter	Summary
Economic Crime and Corporate Transparency Act 2023	The Economic Crime and Corporate Transparency Act 2023 ("ECCTA") gained Royal Assent on 26 October 2023 and introduces significant reforms in relation to economic crime, including a new corporate offence of failure to prevent fraud. Under the proposed offence, an organisation will be liable where a specified fraud offence is committed by an associated person for the organisation's benefit, and the organisation did not have reasonable fraud prevention procedures in place. The Act defines fraud as comprising the following offences: • Fraud by false representation, by failing to disclose information, or by abuse of position (sections 2-4 Fraud Act 2006) • Obtaining services dishonestly (section 11, Fraud Act 2006) • Participation in a fraudulent business (section 9, Fraud Act 2006) • False accounting (section 17, Theft Act 1968) • False statements by company directors (section 19, Theft Act 1968) • Fraudulent trading (section 993, Companies Act 2006) • Cheating the public revenue (common law). "Associated persons" include employees, agents or subsidiaries of the relevant organisation, an employee of a subsidiary or a person who otherwise performs services for or on behalf of the organisation. The timetable for implementation of the ECCTA will be communicated when draft secondary legislation is published. Only large charitable companies will fall within the scope of this legislation.

For more information:

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m: +44 (0) 7583 022 125

The matters raised in our report prepared in connection with the audit are those we believe should be brought to your attention. They do not purport to be a complete record of all matters arising. This report is prepared solely for the use of the company and may not be quoted nor copied without our prior written consent. No responsibility to any third party is accepted.

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MEDECINS SANS FRONTIERES (UK)

England & Wales - Charity number 1026588

Accounts

MEDECINS SANS FRONTIERES(UK)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Company limited by guarantee
Company number 02853011
Charity number 1026588

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Details of registration

Médecins Sans Frontières (UK) was set up in September 1993 as a registered charity (charity number 1026588) and a company limited by guarantee (company number 02853011). The registered and principal office is Chancery Exchange, 10 Furnival Street, London EC4A 1AB, UK.

Phone: +44 (0)20 7404 6600

Website: www.msf.org.uk

Full contact details, including email addresses, are available at www.msf.org.uk/contact-us

Our names

The name of the charity is Médecins Sans Frontières (UK). This is commonly abbreviated to MSF UK. We are a member of the Médecins Sans Frontières movement, commonly referred to as MSF. Throughout this report, MSF UK is used when referring to the services and activities conducted and provided in the UK. MSF is used when referring to the whole movement and to our medical humanitarian projects. We are also known internationally as Doctors Without Borders.

1. Reference and administrative details

Directors and trustees

The directors of the Charitable Company ('the charity') are its trustees for the purpose of charity law. The trustees and officers serving during the year up to the date of this report were as follows:

Elected trustees

Nicola McLean – Chair of the Board of Trustees
Rachael Mary Craven
Christopher Peskett
Vita Sanderson
Samuel Turner
Robert Verrecchia
Mohammed Tariq Ali
Innocent Muleya (appointed 21 May 2022)

Co-opted trustees

Dalwardin Babu (resigned 29 July 2022)
Eve Esther Bruce
Sophie Roberta Hodder
Derek Morgan – Treasurer, Vice-chair of the Board of Trustees
Emery Igiraneza (co-opted May 2022)

MSF UK Senior Management Team

Donald Campbell – Head of Communications
Caroline Doan – Head of Finance and Services (until 31 July 2022)
Chris Young – Head of Finance and Services (from 22 August 2022)
Elizabeth Harding – Head of the Humanitarian Advocacy Analysis Representation and Policy Unit (HAARP) and Humanitarian Representative
Vickie Hawkins – Executive Director (until 7 October 2022)
Natalie Roberts – Executive Director (from 31 October 2022)
Roland Imi – Head of Information Technology
James Kliffen – Head of Fundraising
Chiara Lepora – Head of the Manson Unit
Kristen Veblen McArthur – Head of Executive Office (until 13 May 2022), Deputy Executive Director (from 16 May 2022) and Company Secretary, Acting Executive Director (10 October 2022 until 18 November 2022)
James Ewing – Acting Head of Executive Office (from 16 May 2022)
Simone Vale – Head of Human Resources

Principal advisors

Auditors: BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, West Sussex RH6 0PA
Bankers: Bank of Scotland, 38 Threadneedle Street, London EC2P 2EH
Solicitors: Bates Wells & Braithwaite London LLP, 10 Queen Street Place, London EC4R 1BE

2. MSF UK's medical humanitarian work in 2022

Médecins Sans Frontières (UK) (MSF UK) raises money and recruits staff to support the work of MSF's medical humanitarian projects around the world. MSF UK also raises public and political awareness of MSF's work within the UK and provides strategic and technical support to MSF's projects.

In 2022, MSF's projects provided lifesaving care in more than 70 countries and 87 per cent of MSF UK's total expenditure was in support of our medical humanitarian work and social mission costs. The work of MSF UK and the generosity of its supporters ensure that MSF can continue to provide medical care where it is needed most.

MSF's response in emergency situations and long-term protracted crises

MSF's projects are designed to meet both the immediate and long-term medical humanitarian needs of those who are most vulnerable. Every situation we work in is different and our responses are tailored to the particular needs in each location.

MSF acts swiftly to understand the needs of people caught up in emergencies and unfolding crises, including fast-spreading epidemics and natural disasters, to gauge how we can relieve their immediate suffering.

In protracted crises, MSF's responses may be broader in scope and designed around longer-term projects, adapting our services as required to reflect the needs of the people and communities we are assisting.

Whether in emergency situations or protracted crises, it is our locally hired colleagues who provide the majority of care to the people MSF assists and who work tirelessly for their communities.

In 2022, the projects or countries that received the largest grants from MSF UK were Mozambique (£8.8 million), South Sudan (£5.0 million), Afghanistan (£4.7 million), South Africa (£4.1 million), Democratic Republic of Congo (£3.7 million). We have highlighted some of MSF's activities in these countries in 2022 immediately below and throughout this report.

More information on MSF UK's activities can be found at www.msf.org.uk.

Mozambique

The conflict in Mozambique's northern province of Cabo Delgado entered its fifth year in 2022, leaving nearly one million people displaced from their homes. MSF teams provided healthcare to displaced people and people returning home through community-based services and mobile clinics, as well as support to local health centres and hospitals. This included providing mental health services, primary healthcare consultations and health promotion activities, improving water and sanitation and distributing essential relief items.

In Beira, central Mozambique, we provided sexual and reproductive healthcare, including HIV testing and treatment and termination of pregnancy, to vulnerable and stigmatised groups, including sex workers, men who have sex with men and at-risk youth. MSF also provided sexual and reproductive health services and treatment for patients with advanced HIV in local health centres and at Beira central hospital.

In the northern province of Nampula, MSF started new activities focusing on the treatment and prevention of climate-sensitive diseases such as malaria filariasis and schistosomiasis. With northern Mozambique being particularly vulnerable to extreme climatic events, MSF also worked to improve preparedness for natural disasters.

2. MSF UK's medical humanitarian work in 2022 (continued)

MSF's response in emergency situations and long-term protracted crises (continued)

South Sudan

In 2022, people in South Sudan continued to suffer the effects of years of violence and instability, food insecurity and climate disasters.

Across the country, more than two million people were displaced from their homes, often living in precarious conditions with limited access to food, water, shelter, sanitation and healthcare. In 2022, 8.9 million people – more than three-quarters of the population – relied on humanitarian assistance to survive.

In 2022, South Sudan was MSF's biggest mission globally. We provided essential healthcare in hospitals and clinics throughout the country, including emergency care; obstetrics and neonatal care; treatment for HIV, tuberculosis (TB), malaria and other diseases; mental health services; and care for survivors of sexual and gender-based violence. We also took healthcare to remote communities by conducting mobile clinics in hard-to-reach places.

In 2022, four consecutive years of flooding left around two-thirds of South Sudan under water, directly affecting an estimated one million people. In a country where most adults are farmers or herders, the floods wiped out people's livelihoods and contributed to drastic increases in rates of severe acute malnutrition. In 2022, MSF treated 5,507 children for malnutrition. The widespread stagnant water also led to a spike in malaria – the biggest killer in South Sudan – with 267,980 patients treated by MSF for malaria.

Violence escalated across various parts of the country, leading to tens of thousands of newly displaced people, including MSF staff. MSF responded to conflict-related emergencies in seven locations in 2022.

In a world first, MSF teams carried out a mass vaccination campaign in the largest displacement camp in South Sudan in response to an outbreak of hepatitis E. The virus is particularly deadly for pregnant women and their unborn babies. Undertaken in partnership with the Ministry of Health, the campaign was featured in *The Lancet* medical journal and news outlets across the world.

Afghanistan

In 2022, MSF ran seven projects in Afghanistan — in Helmand, Kunduz, Herat, Khost, Kabul, Kandahar and Bamyan provinces — with a focus on secondary healthcare.

The public healthcare system in Afghanistan is dysfunctional and has been under-resourced, under-staffed and under-funded for years – well before the Islamic Emirate of Afghanistan (IEA) came to power in 2021.

Medical facilities were under severe pressure at the start of 2022, with outbreaks of measles occurring across the country. The situation was particularly alarming as Afghans were already facing a malnutrition crisis; in our Helmand and Herat feeding centres, children had to share beds due to intense demand.

In June, Khost and Paktika provinces were hit by a 5.9-magnitude earthquake, killing more than 1,000 people. MSF sent teams of medical and logistical staff to the worst-affected areas; their activities included setting up a 24-bed clinic in Bermal and providing psychological first aid.

2. MSF UK's medical humanitarian work in 2022 (continued)

MSF's response in emergency situations and long-term protracted crises (continued)

Afghanistan (continued)

More than 1,700 medical professionals worked for MSF in Afghanistan in 2022, providing more than 250,000 outpatient consultations and 11,000 surgical interventions and helping 35,000 women to give birth safely.

South Africa

In 2022, MSF responded to disease epidemics such as HIV and TB and assisted migrants with access to healthcare.

MSF teams also responded to emergencies such as the flash floods in KwaZulu-Natal province that left 40,000 people homeless. Our teams distributed food and essential relief items and installed shelters and latrines.

In KwaZulu-Natal and the Western Cape provinces, we ran community-oriented models of care to increase TB testing and screening and increase access to, and adherence to, TB treatment and TB preventative therapy.

At the start of 2022, we ran a successful vaccination campaign in partnership with the Western Cape Department of Health, targeting people with co-morbidities that increase the risk of severe disease and death from COVID-19.

We also worked with undocumented people and migrants in Tshwane, where we ran a project providing access to medical care for under-served communities.

Democratic Republic of Congo

Democratic Republic of Congo (DRC) has endured decades of crises, including far-reaching violence and widespread outbreaks of diseases. MSF's programme in DRC is one of its largest. In 2022, MSF provided vital humanitarian and medical assistance in more than half of DRC's 26 provinces. We provided medical care to victims of conflict and violence, to people displaced from their homes and to people suffering from disease epidemics including cholera, measles and HIV.

In 2022, violence continued in the eastern North Kivu and Ituri provinces, where our teams continued to run and support hospitals, set up temporary clinics and provided support to people fleeing violence.

The scale and intensity of intercommunal violence that erupted in the western provinces of Mai-Ndombe and Kwilu in August took our teams by surprise, but we were able to respond quickly. MSF was the first humanitarian organisation on the ground, providing hundreds of medical consultations in the first weeks.

Towards the end of 2022, MSF teams in Nyiragongo territory in North Kivu province saw a worrying increase in cholera cases among displaced people living in dire conditions. In three weeks in November, 1,085 patients, one-third of them children under five, were admitted to the cholera treatment centre set up by MSF teams in Munigi.

2. MSF UK's medical humanitarian work in 2022 (continued)

MSF's response in emergency situations and long-term protracted crises (continued)

Democratic Republic of Congo (continued)

In 2022, DRC again faced measles outbreaks across the country. In response, MSF teams conducted emergency vaccination campaigns and treated patients. In the first half of 2022, we vaccinated more than one million children against measles and treated more than 22,000 children with measles symptoms.

3. How we support MSF's medical humanitarian work

Each MSF office, including MSF UK, plays a part in providing staff, resources and budget to the MSF operational centres so that they can maintain MSF's projects and ensure we are working where we are needed most.

People

In 2022, MSF UK deployed 142 UK staff to medical humanitarian projects in 45 different countries around the world. We added 52 new recruits to our roster of possible staff.

Our staff joined emergency responses in countries affected by conflict or natural disasters including Ethiopia, Pakistan, Syria and Ukraine, and provided medical care and support to health services in other crisis-hit countries including Afghanistan, South Sudan and Yemen.

The strong coaching and training skills of our staff enabled them to share knowledge and pass on good practice through the training and upskilling of health workers in many countries, including Sierra Leone.

MSF UK focused its Learning and Development activities for internationally mobile staff throughout 2022 on critical courses such as Safeguarding, Welcome Days (induction) and Leadership. We had 55 participants in our Welcome Days induction trainings (including some new recruits from the end of 2021). We also provided MSF-specific leadership training to 21 UK and Irish internationally mobile staff, as well as to three staff from MSF Germany and OCA MENA.

Expertise

Medical support

MSF UK is home to the Manson Unit, a multidisciplinary medical team that supports Operational Centre Amsterdam (OCA) and the MSF movement to improve its health interventions through medical innovation, implementation science and highly contextualised approaches.

In 2022, a significant success from the Manson Unit was an update of the results of TB-PRACTECAL, the first-ever multi-country, randomised, controlled clinical trial to report on the efficacy and safety of a six-month, all-oral treatment regimen for drug-resistant tuberculosis (DR-TB). The trial, which enrolled 552 patients across seven sites, found that the new, shorter treatment regimen was very effective and safer than the current standard of care (89 per cent of patients were cured, compared to 52 per cent in the standard care group). In addition, the new regimen is likely to be more cost-effective and patients reported improved quality of life. Evidence from the trial has been included in the World Health Organization's (WHO) global TB treatment guidelines. MSF is working closely with National TB Programmes, Ministries of Health and key stakeholders to ensure adoption of the new regimen. To date, five countries have started implementation with around 400 patients starting treatment, while eight countries are set to implement it in 2023.

Another key endeavour of the Manson Unit in 2022 was addressing child protection issues. A significant number of children that we see in MSF projects have experienced maltreatment. In response to the increasingly broad range of protection risks to which children are exposed in humanitarian crises, we are developing a package of services aimed at children, starting with a benchmarking survey to identify priority areas within our programmes. Currently we are supporting MSF projects in Haiti, Bangladesh, South Sudan and Tajikistan to design and implement child protection interventions in situations including child labour and domestic violence. Being able to identify safely and respond appropriately to children's health and protection needs is an important addition to our medical services.

3. How we support MSF's medical humanitarian work (continued)

Expertise (continued)

Advocacy, communications and representation

During 2022 the Communications Department continued to provide significant support to a range of key priorities, both for MSF UK and the wider movement.

The public conversation in terms of the audiences MSF UK serves was dominated by Ukraine, at the international level, and economic challenges at home. While this provided an opportunity to secure high-profile attention for MSF's work in Ukraine, it was challenging to highlight other priority contexts for our operations, which were pushed down the agenda as a result.

However, MSF UK's Comms Dept worked hard to successfully highlight a range of areas of work despite these challenges. This included a range of themes and contexts: the plight of those held in detention camps in Syria; a deteriorating humanitarian situation in Haiti; the Ebola outbreak in Uganda; and ongoing harsh treatment of people on the move, not least on the borders of Europe.

The team worked closely with colleagues in fundraising to deliver their conflict appeal; and with the Humanitarian Advocacy Analysis Representation and Policy (HAARP) Unit to ensure an ongoing integrated advocacy and comms approach on issues of concern in the UK, including migration policy and cuts to the aid budget and the Global Fund. In the final weeks of 2022, we worked to develop joint activities across these three functions around the issue of malnutrition, which is a major and growing concern across the movement.

In 2022, the HAARP Unit provided representation of MSF's medical and humanitarian work to the UK government and other key stakeholders in the UK's political and humanitarian sector. Following cuts to the Foreign and Commonwealth Development Office (FCDO), the Health Pool Fund (HPF) in South Sudan was cut. The HPF, which previously supported 797 public health facilities in eight of South Sudan's 10 states, is projected to have its budget slashed by 24 per cent. Further cuts would mean that nine state hospitals would lose their funding. As a direct response to the advocacy and representation from MSF to the UK government, funding to some of the hospitals was extended temporarily.

The UK's migration policy was a key focus of HAARP's advocacy work in 2022. Along with the refugee sector in the UK, we lobbied publicly and bilaterally to prevent the government's harsh and cruel Nationality and Borders Bill from becoming law, focusing on four main proposed measures: the forced expulsions of people seeking asylum from the UK to Rwanda or any third country; creating large-scale asylum accommodation centres; pushbacks at sea; and penalising and criminalising people based on their method of entry. At the same time we highlighted the lack of safe and legal routes to the UK.

The UK's position and influence on access to affordable essential medical products was a part of the work of the HAARP in 2022. A key area of concern was the UK-India Free Trade Agreement (FTA), for which negotiations are ongoing. MSF is deeply concerned that the FTA could have a devastating impact on access to affordable, quality medicines – for MSF and for countries around the world. Our advocacy on this continues.

3. How we support MSF's medical humanitarian work (continued)

Expertise (continued)

Advocacy, communications and representation (continued)

The HAARP Unit also further developed 'MSF Listen' in 2022. This is a web and mobile-based platform that provides MSF projects with a secure online space to build institutional memory of community feedback, including contextual information, calls to action and health-related misinformation. There are 60 users (and growing) in five diverse MSF contexts across our operational centres. MSF Listen has engagement with all six operational centres and is growing across MSF projects as a de facto tool for community feedback management.

Fundraising activities

2022 Key metric	Result
In 2022, MSF UK plans to raise £62.7 million to fund the MSF movement's medical humanitarian projects.	In 2022, MSF UK raised £71.6 million in donations and legacies**.**

MSF UK's fundraising approach is focused on bringing our supporters closer to the medical humanitarian work that their generosity makes possible, through the testimonies of MSF staff and the communities that we serve. MSF UK carries out fundraising through public appeals, including through private-site face-to-face fundraising, major donor stewardship and multimedia campaigns. MSF UK does not have commercial relationships for third-party fundraising; instead we directly control our charitable activities to raise funds.

Private individuals and organisations provide 100 per cent of our funding in the UK. We take great care to maximise the proportion of every donation that is spent on our humanitarian work. In 2022, we raised £6.96 for each pound we invested in generating funds. This compares to £6.60 in 2021. Please see the Financial Review in section 9 for further details.

We strive to provide the highest standard of stewardship to the private individuals and organisations that fund MSF UK. In 2022, we achieved third place for the overall experience we provided to our donors in the THINK Stewardship Tracker survey when compared to 22 other charities.

MSF UK adheres to leading standards in our fundraising activities and is a member of both the Fundraising Regulator and the Direct Marketing Association. All third-party organisations acting on behalf of MSF UK are closely supported and supervised to ensure they provide the highest possible level of service. We work hard to inspire and motivate the teams that represent us, including through regular briefings from our medical and logistical staff. A complaints procedure in the Fundraising Department records and responds appropriately to any complaints. We also adhere to a vulnerable persons policy in relation to fundraising. In 2022, we received and responded to 66 complaints (compared to 55 in 2021) in relation to our fundraising activities.

We talk with supporters across the UK to better understand their needs and motivations. These discussions define our approach to fundraising and help us meet our supporters' wishes and interests. Feedback is highly valued and encouraged. The result is that we send fundraising appeals to our donors less frequently than is common practice; we have also never allowed other charities access to our supporters' details.

3. How we support MSF's medical humanitarian work (continued)

Fundraising activities (continued)

Our overall approach to fundraising is guided and informed by the needs and wishes of our supporters. In practice this means a non-intrusive approach to fundraising, strictly avoiding unreasonable intrusions on privacy or unreasonably persistent approaches for money or other property, and avoiding putting undue pressure on people to donate. There is continual 'mystery shopping' across a wide range of interactions by supporters of MSF UK, and the MSF UK's Promise To Donors sets out the standards that our fundraising activities must meet, limiting the frequency of appeals and prohibiting the exchange of supporters' details with other charities. MSF UK adheres to the Code of Fundraising Practice.

All fundraising team members receive guidance and training on interacting with people in vulnerable circumstances, as well as guidance on working with Power of Attorney and written authority requests. This refers to the wider MSF UK policy on fundraising with people in vulnerable circumstances, with all procedures related to protecting vulnerable people reviewed on a regular basis to include up-to-date guidance drawing on experience.

4. MSF UK 2022 performance

In 2022, while MSF UK continued to feel the disruptive effects of the COVID-19 pandemic, we began to return to more normal ways of working as the year progressed. Notwithstanding these challenges, we responded to significant changes in our context both in and outside the UK. As events unfolded in Ukraine, we responded both by sending staff and by establishing a coordination platform to help direct medical and essential relief items to where they were needed most. Inside the UK, we continued to advocate against increasingly hostile migration policies. At the same time, we continued to support wider MSF operations, exceeding both our departure targets for internationally mobile staff and our fundraising income targets. Behind the scenes, we continued to make ongoing system, policy and process improvements to our support functions to make us more efficient and effective in the direct support we provide to MSF's social mission.

Strategic Direction in 2022

In 2022, the MSF movement took the collective decision to extend the Resource Sharing Agreement 4 (the memorandum of understanding by which funding for each of the operational centres is calculated) agreement period by two years. As this agreement underpinned the length of MSF UK's Strategic Direction period (2020-23), the MSF UK Board agreed, in line with other parts of the movement, to extend the Strategic Direction period to the end of 2025, providing more time to make progress against our strategic objectives in the light of the disruption caused by the COVID-19 pandemic.

Valuing people

By 2023, MSF UK will be an organisation in which all those who work with and for us – whether in the UK or in MSF's projects – feel valued in their working lives and are treated with fairness and respect. MSF UK will foster a healthy working environment built on community, inclusivity, diversity and a proactive idea of acceptance, where professional development meets the needs of both MSF and its staff.

Objectives	Completed actions in 2022
Respect, inclusion and enabling potential within the MSF workforce	In 2022, we launched our Equity, Diversity and Inclusion (EDI) Action Plan, setting out the key activities for 2022-24 to help make MSF UK an organisation where everyone is welcome and where all those who work with and for us – whether in the UK, Ireland or in MSF's projects – are free to be themselves and can thrive in an inclusive environment. We also: • appointed a dedicated EDI Lead to manage the delivery of the programme of work in the EDI Action Plan; • began the process of implementing changes to our HR policies to ensure that they support workforce inclusion, fairness and diversity; and • developed a 12-month training opportunity, to be advertised in 2023, aimed at those within the MSF movement who are keen to develop the knowledge and skills to become a Board member but who are currently unable to access the relevant networks or to gain relevant experience in their working contexts.

4. MSF UK 2022 performance (continued)

Strategic Direction in 2022 (continued)

Valuing people (continued)

Objectives	Completed actions in 2022
Safeguarding and duty of care	During 2022, our Safeguarding Lead continued to support OCA in implementing safeguarding approaches in our medical programmes. During the year we undertook three project visits to evaluate existing safeguarding approaches and identify areas for improvement. Outcomes of these visits will inform how MSF OCA takes forward a safeguarding strategy across its programmes. The Safeguarding Lead is also leading on the development of an OCA Safeguarding Policy to define the organisational framework for how MSF OCA aims to be a safe organisation and the range of measures the organisation implements to achieve our duty of care to our staff, patients and communities. MSF UK continues to provide support to MSF West and Central Africa (WaCA) in developing safeguarding policies and practices adapted to the needs of this new operational entity. We strengthened our Safeguarding Team with the appointment of a Safeguarding Officer to manage our UK safeguarding practice, which we intend to prioritise in 2023 to ensure MSF UK is doing all it can to provide a safe environment for everyone who is in contact with us. In 2022, key safeguarding policies within MSF UK were reviewed and a need was identified to develop further policies. This work will complete in early 2023. We continued to assist UK staff with advice, guidance and support related to safeguarding concerns in the UK or in our international programmes. We have seen an increase in staff contacting the safeguarding team for this type of advice and support.
Improve the diversity and representation of all staff in MSF UK's recruitment and communications	MSF's Communications Department continued to work on a number of activities in this area, including providing communications training to locally hired colleagues to increase their opportunities to represent MSF and its work; and contributing to both UK and movement-wide efforts to use images that better represent our workforce and the communities we serve.

4. MSF UK 2022 performance (continued)

Strategic Direction in 2022 (continued)

Valuing people (continued)

Objectives	Completed actions in 2022
Improve the diversity and representation of all staff in MSF UK's recruitment and communications (continued)	Following the review of the Board of Trustees skills matrix in 2021, in 2022 the composition of the Board was strengthened to include a Trustee with lived experience within one of the communities where MSF works. In 2022 we expanded our knowledge of how our staff identify according to protected characteristics. Due to capacity issues, our review of HR policies relating to recruitment has been carried forward into 2023.
LEAP and GHHM programmes as key investments to break down barriers to career progression for locally hired staff	Following on from the successful delivery of the pilot Leadership Education Academic Partnership (LEAP) higher education programme in 2021, the programme was renewed in 2022 and will continue to form a core part of MSF UK's contribution, together with the Global Health and Humanitarian Medicine (GHHM) course, providing access to accredited academic qualifications to a diverse range of students from across the MSF movement. In November 2022, the LEAP programme resumed face-to-face classes in Manchester and Liverpool for the first time in two-and-a-half years, with more than 50 students from MSF's global projects visiting the UK. In 2022, 27 MSF students graduated from the programme, achieving either a Postgraduate Certificate, Postgraduate Diploma or Master of Science in Humanitarian Practice. LEAP is a diverse programme: 46% of students are female, 37% are locally hired staff, and 70% of students are from low and middle-income countries. LEAP continues to grow, with biannual student intakes and an increasing presence across MSF. For the course year July 2022–May 2023, the GHHM UK and GHHM South Asia courses enrolled 208 medical doctors of 53 different nationalities; 169 (81%) are from low and middle-income countries; 127 (61%) are MSF staff, of whom 94 (74%) are locally hired. The GHHM communications strategy was modified in 2022 and saw an increase in the use of MSF Association networks in Africa and South America and a use of new MSF social media channels in East Africa. We also reinforced our direct calls to heads of mission, medical coordinators and HR coordinators in all MSF programmes for applications, resulting in a steep rise in the enrolment of locally recruited doctors. The GHHM worked closely with MSF operational centres in 2022 to ensure that the course was optimised for both MSF staff and MSF Learning & Development departments.

4. MSF UK 2022 performance (continued)

Strategic Direction in 2022 (continued)

Igniting change

To capitalise on the desire from our supporters to contribute to our work in meaningful, non-financial ways, in 2023 we will develop a bold model of engagement and activism that empowers our supporters to act as conduits for change. They will be 'change agents': amplifiers of our messages and of the voices of our patients and their communities.

By 2023, MSF UK will have a supporter strategy built on proven engagement activities, which will improve supporter retention and capitalise on the actions of our current supporters, while identifying opportunities to engage new groups. Our strategy will be appropriately resourced, integrated and reinforced by internal processes and systems. We will ensure that our efforts complement initiatives across the movement, adding value to MSF's wider operational objectives.

Objectives	Completed actions in 2022
Raise £62.7m through donations and legacies	MSF UK raised £71.6 million in donations and legacies: £23.3 million from regular giving; £15.3 million from appeals; £17.9 million from legacies; £6.1 million from charities and trusts; £4.2 million from sponsorship, events and collections; and £4.8 million from corporate donors.
Seek out new opportunities for supporter engagement, advocacy and activist mobilisation	Supporters mobilised to bolster advocacy-communications priorities on UK migration policy.
Undertake a project to positively influence public opinion and government policy	In 2022, our advocacy and communications teams worked closely together on two major issues: the UK government's increasingly hostile migration policies, implemented both domestically and in countries where MSF has operations; and government cuts to aid funding, in particular global health funding. On migration, we used a broad range of platforms and tactics, both online and in person, including the coordination of joint letters, statements, webinars and speaking events as well as regular meetings with the Home Office, government ministers and other stakeholders. Key to our messaging was highlighting MSF's experience from around the world – in contexts from the Aegean to Nauru – to expose the likely consequences of the Nationality and Borders Bill, which was passed and became law in April 2022, followed later by UK government policies towards Channel crossings, the Rwanda scheme and detention/reception centres. These efforts secured extensive engagement on social media and coverage across major national broadcasters, print/online media and the specialist medical press.

4. MSF UK 2022 performance (continued)

Strategic Direction in 2022 (continued)

Igniting change (continued)

Objectives	Completed actions in 2022
Undertake a project to positively influence public opinion and government policy (continued)	We mobilised supporters and engaged with the wider medical community on the issues of migration and global health funding, running a brief advocacy and communications campaign aimed at ensuring the UK government upheld its commitments to the Global Fund. The government did pledge financial support to the Global Fund, albeit at a significantly reduced level. MSF UK also undertook advocacy work around improving access to health products. We worked in collaboration with our colleagues in MSF South Asia and the Access Campaign to raise awareness of the importance of generic medicines and to highlight the potentially harmful impacts of proposed Intellectual Property (IP) conditions in the UK-India Free Trade Agreement.

Ways of working

By 2023, MSF UK will have begun a programme of change to create new, more effective and more efficient ways for its UK-based staff to work. To achieve this goal, we will evaluate our processes, systems, relationships and organisational design to identify where these are already functioning correctly and what the barriers are that prevent us from reaching our full potential.

Objectives	Completed actions in 2022
Processes, systems and organisational design relating to finance, procurement, cyber security and HR	At the start of 2022, we successfully completed the implementation of our new finance system. Greater capacity has been put in place to support procurement by developing a scalable outsourced procurement function. Work was commenced in 2022 to review our supplier register and procurement policies which will complete in 2023. Additional capacity was also created within the HR Department to support the range of projects that were in train as well as those planned for 2023. We completed a second audit of our cyber security arrangements, which confirmed the progress already made and highlighted areas for further attention. We also undertook a range of activities to assess the learning needs of our staff relating to cyber security awareness to prepare the way for a cyber security learning and development package in 2023.

4. MSF UK 2022 performance (continued)

Strategic Direction in 2022 (continued)

Ways of working (continued)

Objectives	Completed actions in 2022
Collaboration, culture and flexible working	During 2022, we lifted all restrictions on the number of staff permitted in the office implemented during the COVID-19 pandemic but continued to operate a flexible hybrid approach based on staff needs. New technology was installed within the office to support hybrid meetings and HR commissioned a Hybrid Working Review to assess the needs of staff in the longer term. This will complete in 2023.
Revamp of the planning, reporting, evaluation and monitoring system	As part of the Annual Planning round for 2023, we took the opportunity to review our approach to planning, implementing a new Department Work Programme template to record our activities, enabling us to report on a more granular level going forward.

Climate crisis and global health

Between 2020 and 2023, MSF UK has committed to act as a convener on climate and health, developing knowledge, skills and innovative approaches on behalf of the MSF movement. We have committed to bring together data and stories from our projects to support advocacy efforts and provide technical and operational support to projects in contexts where climate change is impacting vulnerable groups. MSF UK has also committed to reduce its environmental footprint.

Objectives	Completed actions in 2022
Supporting OCs (primarily MSF OCA) to address the health consequences of the climate crisis	Formed and co-led OCA cross-departmental Climate and Environmental Health (CEH) Group through the MSF UK CEH advisor. An action plan was established for 2020-23 and supported MSF desks and missions in their ambitions to integrate a CEH lens in medical humanitarian programming. Currently six OCA missions with Annual Plans have integrated a CEH lens for 2023.
MSF UK as a convener on climate and health within MSF, supporting advocacy and research to drive changes in global policy and improve accountability to affected populations	MSF UK is part of the intersectional CEH advocacy working group, leading analysis of intersections between climate/health/humanitarian ecosystems and policy trends. As part of this group, an initial scoping of knowledge and research gaps has been completed to help guide MSF operational choices. In 2022 MSF UK was part of the MSF COP delegation.

4. MSF UK 2022 performance (continued)

Strategic Direction in 2022 (continued)

Climate crisis and global health (continued)

Objectives	Completed actions in 2022
Reducing MSF UK's office environmental footprint	In 2022 we implemented MSF's Environmental Impact Toolkit (a carbon emissions measurement tool) in MSF UK, establishing the 2019 baseline measure. We will continue to collect data and improve our data collection and reporting. The Board received the 2022 report, which includes emissions associated with international travel; we have calculated a reduction of 14% against the 2019 baseline measure. We also published our Responsible Travel Policy which aims to reduce travel – and principally short-haul air travel – by encouraging remote meetings or alternative travel options where the journey time is comparable. Training for staff on this policy commenced and will continue into 2023.

Trustees' oversight of MSF UK's work

As a company limited by guarantee, MSF UK is required to report on how the Trustees have discharged their duty to promote the best interests of MSF UK and have considered the matters set out in section 172(1)(a)-(f) of the Companies Act 2006:

- The likely long-term consequences of any decision.
- The interests of employees.
- Fostering relationships with key stakeholders.
- The impact of operations on our communities and environment.
- Maintenance of our reputation for the highest standards of conduct.
- The need to act fairly as between members of the company.

Our stakeholders

MSF UK is able to achieve its charitable purpose thanks to the relationships we maintain with our stakeholders. Given the nature of charitable work, our stakeholder groups are well established and remain constant. Our aspirations for these relationships are set out in the Igniting Change pillar of the Strategic Direction (as described earlier in this section).

The following table sets out our key stakeholder groups, the key considerations of each group and how we engage with them. Trustee discussions consider the potential impact of decisions on each stakeholder group, as well as their needs and concerns.

4. MSF UK 2022 performance (continued)

Trustees' oversight of MSF UK's work (continued)

Our stakeholders (continued)

Key stakeholder group	Key considerations	How we engage with them
Patients and communities	• Providing medical humanitarian support to those most in need. • Ensuring that as much of our resources as possible are used for the benefit of this group.	• The grants we provide and the staff we second to our operational partners. • The technical assistance we provide to our operational partners through the Manson Unit.
MSF movement partners	• Our shared values and goals bind the MSF movement together and are a key part of MSF UK's identity.	• UK representation in the OCA Management Team. • Membership of Associative and Executive platforms. • Participation in movement-wide discourse facilitated through internal websites and grassroots discussion fora.
MSF UK Association	• Arbiters and guardians of MSF identity for MSF UK. • Developing and maintaining relationship and interest in the charitable purpose of the MSF movement as potential future staff and trustees.	• The MSF UK Association website. • Regular mailings and direct communications on topical issues. • Regular events, for example webinars, briefings and networking events. • Annual General Meetings. • Facilitation of social media spaces.
Donors and supporters	• Understanding the impact of donations through insights into our medical humanitarian work. • Developing and maintaining relationships and their interest in the MSF movement.	• The MSF UK website. • Regular newsletters and direct communications. • MSF UK events. • Direct engagement with members of the Fundraising Department.
Employees	• Training and development. • Equity, diversity and inclusion. • Wellbeing and support.	• News, support and policies provided through an intranet portal. • Weekly all-staff meetings. • A broad range of learning and development opportunities available to employees. • Staff survey conducted in 2022 on the cost of living, and reports on the L&D and Reward and Recognition staff survey conducted in 2021, and the End of Assignment internationally mobile staff survey conducted in 2020. • Feedback and implementation of positive change through the staff groups.

4. MSF UK 2022 performance (continued)

Trustees' oversight of MSF UK's work (continued)

Our stakeholders (continued)

Key stakeholder group	Key considerations	How we engage with them
Regulators	• Maintaining governance procedures to ensure compliance with all applicable regulatory regimes.	• Timely submission of all necessary filings and returns. • Self-reporting and engagement, where appropriate. • Prompt and comprehensive responses to requests for information, as required.

Key decisions

In making key decisions concerning the strategy and activities of MSF UK over the course of the year, the Trustees considered the wider interests of our stakeholders and the wider factors set out in section 172 of the Companies Act 2006, listed above.

Key considerations included:

- Day-to-day decisions below the financial threshold set out in the MSF UK scheme of delegation are delegated to the Executive Director. High-value key projects and new initiatives are considered and, if appropriate, approved by the Board with regard to:
    - The use of charitable funds.
    - Assessment against charitable purpose.
    - Compliance with the Charity Commission regime and, where appropriate, the Fundraising Regulator and Information Commissioner's Office.
- The long-term impact on the future direction and success of the organisation as a result of the Strategic Direction 2020–2023.
- The ability to maintain core functional work while continuing to make progress on our strategic goals, monitored through quarterly reporting against annual plans and biannual reporting against key performance indicators.
- The potential impact of delays on the delivery of strategic priorities.

Topic	Decision	Key considerations
Strategic Direction	Extending the Strategic Direction for a further two years.	Disruption to progress towards achieving strategic objectives arising from the COVID-19 pandemic. Alignment with the wider MSF movement and the decision to extend the Resource Sharing Agreement 4.

4. MSF UK 2022 performance (continued)

Trustees' oversight of MSF UK's work (continued)

Key decisions (continued)

Topic	Decision	Key considerations
Risk Management approach	Implementing a new Risk Management Policy.	Enabling the consideration of risk to directly inform the planning cycle. Introducing risk perspectives to enable a proportionate consideration and reporting of risks at the strategic and functional levels. Moving from a narrative to a quantitative risk appetite statement, enabling more effective prioritisation of risk responses.
Cost-of-living support	Providing a one-off payment to all MSF UK staff in the light of the cost-of-living crisis.	By Q3, inflation had significantly outstripped the cost-of-living pay increment that was agreed at the end of Q1 2022. Particularly for staff in lower pay bands, this creates significant pressure on financial wellbeing. A one-off payment avoids prejudicing the outcome of the Rewards Review. Payment structured in a way to ensure equity.
EDI Action Plan	Authorisation of the EDI Action Plan and dedicated resource.	Further developing MSF UK's intent for EDI expressed in the existing strategy with a more concrete and specific vision. Clearly defining the activities and measurements that will allow the executive and Trustees to track progress against a multi-year strategic ambition. Creating a clear line of sight on activities spanning the organisation and creating capacity to both monitor progress and provide technical support to functional areas.

4. MSF UK 2022 performance (continued)

Sustainability and carbon reporting

In 2020, MSF UK started reporting on its carbon emissions in the UK related to energy, gas and fuel. Our energy and greenhouse gas emissions for the period 1 January–31 December 2022 are set out in the table below. We have reported all material emission sources required by the regulations for which we deem ourselves to be responsible and have maintained records of all source data and calculations.

Energy source	Units	Consumption		Carbon Emissions (kg CO_2e)		Intensity ratio FTE (kg CO_2e/FTE)	
		2021	2022	2021	2022	2021	2022
Electricity	kWh	163,537	124,552	34,724	24,086	177	116
Natural gas	kWh	210,968	105,429	38,641	19,245	197	93
Business travel – diesel	litres	69	791	158	-	1	-
Business travel – mileage	miles	4,530	4,154	1,157	1,058	6	5
TOTAL				74,680	44,389	381	214

Methodologies and estimates

As noted in previous years, MSF UK accounts for the energy and gas consumed in its London office space plus for a portion of the communal areas in the building at 10 Furnival Street. MSF UK conducts some business travel by land, for which MSF UK is responsible for purchasing the fuel or for which MSF UK reimburses its staff following claims for business mileage. This business travel relates to travel to and from events, such as locations where MSF UK staff are raising funds, or events at which MSF UK staff are speaking or taking part in projects. In 2022 we have ensured that our fuel mileage claims contain a greater level of detail so we are able to more precisely calculate the kgco2e attached to the mileage and therefore do not have a kgco2e associated with diesel only.

The number of fuel and mileage expenses increased slightly in 2022 due in part to the Just in Time project. The expenses associated with this project included visits made to potential suppliers in an attempt to find medical suppliers to work with on dispatches from the UK. Staff also had to expense fuel rather than take public transport on several occasions due to strikes or the rise in train prices. Overall, the impact on carbon emissions associated with fuel was minimal.

Throughout 2020 and 2021, to maintain fresh air supply and reduce transmission of COVID-19, the air conditioning in the building was kept in use continuously. In 2022 the building was able to move back to only running the air conditioning during working hours. This resulted in a substantial reduction in the overall gas consumption.

In 2022 there was a reduction of approximately 9 per cent in the UK Electricity CO2e factor compared to the previous year.

4. MSF UK 2022 performance (continued)

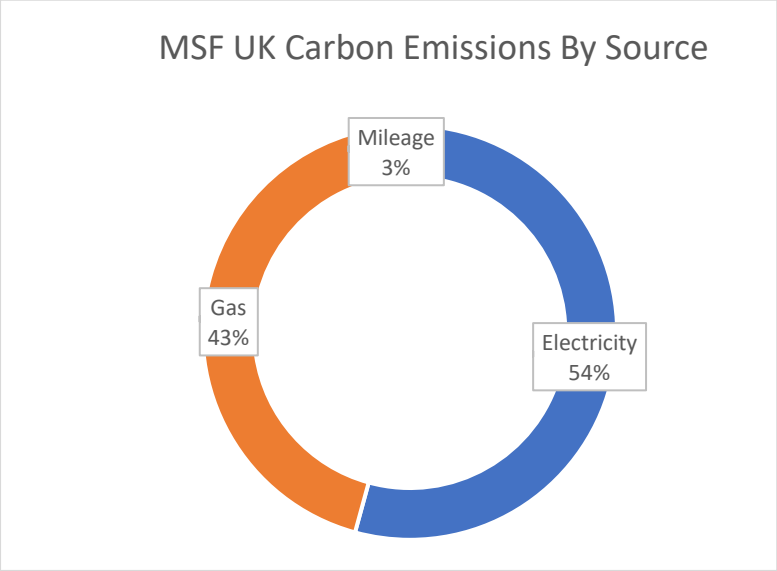
Sustainability and carbon reporting (continued)

Methodologies and estimates (continued)

The above decreases are all due to reductions in coal use and electricity generation, and to an increase in renewable generation; this resulted in an overall reduction of emissions.

Measures taken to increase energy efficiency

Further to the target set by the MSF movement of a reduction of 50 per cent in carbon emissions by 2030 against a 2019 baseline, MSF UK is continuing to make changes to improve its reporting and monitoring of its carbon emissions. In 2022 MSF UK implemented a Responsible Travel policy which sets out the responsibilities and expectations for staff around international travel. Sustainability continues to be part of MSF UK's policies and procedures and ongoing office activities.



5. MSF UK's plans for 2023

2022 was a year of recovery from the disruption caused by the COVID-19 pandemic. As we look forward to 2023, in light of the decision to extend the period of our Strategic Direction by two years, we will take the opportunity to refresh our strategic ambitions. Some of the objectives set out in the Strategic Direction 2020–23 have been achieved while others have been de-scoped and new objectives added. A key activity for the first part of 2023 will be to revisit the Strategic Direction 2020–23 and ensure that the objectives it describes are still realistic and relevant.

In the meantime, our aspirations remain aligned with the pillars as they are currently set out in the Strategic Direction 2020–23. Our plans for 2023 include:

Strategic objective	Plans for 2023
Valuing people Be an organisation that values staff and ensures that all those who work with and for us – whether in the UK or in MSF's projects – feel this value in their working lives and are treated with fairness and respect.	Now that our EDI Lead is in place, we will establish in Q1 2023 the governance oversight (in the form of an EDI Programme Board) to review progress so far against our EDI Action Plan and prioritise the activities for 2023 to support the delivery of our EDI vision. We will continue to maintain our focus on safeguarding our staff and the communities with whom we work. Two major HR reviews — the Rewards Review and the Hybrid Working Review — will complete in 2023, ensuring that our total rewards policy is fit for purpose and that we can incorporate new ways of working that support work/life balance most effectively into our policies. A third HR review looking at our recruitment processes will commence in 2023 with a focus on ensuring that these are fair and inclusive.
Igniting change MSF UK/IE supporter groups are actively involved in and contribute to a range of advocacy and activist-style initiatives, which will enable MSF to speak out with a greater voice and successfully effect changes in policy and public opinion that impact the people we assist.	Our major focus on advocating against the UK government's harmful anti-migration policies will continue in 2023. In 2023, in addition to migration we will support the Access Campaign and Access to Product for Healthcare topics, and advocacy around aid cuts and the food security and nutrition file.

5. MSF UK's plans for 2023 (continued)

Strategic objective	Plans for 2023
Ways of working Continuously make improvements through a programme of changes to create new, more effective and more efficient ways of working.	In 2023, we will deliver online cyber security training to all staff to embed cyber security awareness at all levels within the organisation. We will continue to develop our finance processes and systems to maximise the value generated from our new core finance system. We will also complete the process of reviewing our Procurement Policies and implement our new processes to strengthen supplier selection and management. Following the completion of the Hybrid Working Review, we will consider the requirements for MSF UK's physical office space for the longer term to provide a good working environment for our staff, taking into account their health, safety, wellbeing and effectiveness. We will embed our new approach to risk management, ensuring that the new risk management cycle effectively informs the prioritisation of activities and planning.
Climate crisis and global health Act as a convener on the climate crisis and global health within MSF, developing knowledge, skills and innovative approaches on behalf of the movement, while reducing our own environmental footprint.	We will continue to collect and analyse our carbon emissions through our Carbon Measurement Tool against the 2019 baseline in 2023, while seeking opportunities to reduce our carbon emissions. These will include completing implementation and monitoring the effectiveness of our responsible travel policy; and taking environmental considerations into account as part of our review of the requirements for physical office space going forward.

In 2023, we will continue to deliver our core functional work to provide resources and direct support to the MSF movement's medical humanitarian programmes. Key activities are outlined in the following table. Additionally, outside the UK we will work with the MSF movement to make our decision-making and governance structures closer to the places where we provide medical humanitarian assistance, and to address issues of workforce injustice and inequity. Tangibly, in 2023 we will continue our support to emerging MSF entities such as MSF WaCA in an advisory capacity on issues of governance and safeguarding.

5. MSF UK's plans for 2023 (continued)

Ongoing work to deliver core functional work

Objective	MSF UK plans
Providing resources for programmes	In 2023, our fundraising income target is £67.4 million; this is further elaborated in a 2023 budget paper that was approved by the Board. A key focus in 2023 is fundraising during major humanitarian crises. Our emergency appeals will meet the financial needs of our medical teams when rapidly scaling up activities. We will build on the proven success of our integrated campaigns through the effective coordination of print, broadcast, digital and event fundraising. Our appeals will be closely aligned with MSF's wider awareness-raising work on behalf of the communities that we serve. As we continue to see an increase in departures to our projects of staff from low and middle-income countries, we expect the UK number of departures to remain stable. Our target in 2023 is 135 departures of staff to operational activities, as we focus more on niche profiles and profiles for which the UK labour market has a comparative advantage, providing operations with needed human resources not easily found in many other contexts. In 2023, the HAARP team will continue to equip the MSF global workforce through the development of their academic and leadership skills, thus contributing to MSF's future leadership. In 2023, the stabilisation of LEAP2 will be complemented by strategic adjustments and by setting the base for the further enhancement and development of the programme. Monitoring and evaluation survey analysis will provide increased reflections on the programme and highlight the alignments to be done. Efforts to embed and harmonise LEAP processes across OCs will materialise. 2023 will also see both larger student intakes and more graduates, thus equipping greater numbers of MSF staff to increase their contribution to the movement. Key areas of focus will include developing a community engagement platform for students; exploring ways to diversify the programme, including running a summer school; and making efforts to use research carried out by LEAP students to benefit MSF programmes.
Direct support for programmes	In 2023 we will ensure the closure of the two remaining TB PRACTECAL sites and finalise the publication of all articles linked with the studies. We will ensure data-sharing options for future access to TB PRACTECAL information. We will support the implementation of antimicrobial resistance (AMR) objectives in OCA's operation portfolio, represent MSF's work and position on the threat of AMR in UK policy circles, and promote MSF intersectional collaboration on AMR initiatives. Through Epidemiology and Public Health Intelligence, we will continue our collaboration with the UK Health Security Agents. We will continue leading the Missing Maps network.

5. MSF UK's plans for 2023 (continued)

Ongoing work to deliver core functional work (continued)

Objective	MSF UK plans
Direct support for programmes (continued)	We will innovate field use of Geographic Information Systems (GIS) through the Accessibility Modelling Project, aimed at helping predict better access to health facilities. In 2023 our key safeguarding priorities include: • Improving safeguarding considerations across MSF UK's recruitment processes. • Increasing our safeguarding training offer for MSF UK staff. • Establishing the business case for and piloting a psychological trauma-informed support programme within MSF UK/IE to ensure we are meeting health and wellbeing commitments to our staff. The focus of MSF UK's continued safeguarding support to the wider movement will include working with MSF OCA to ensure the commitments within the new Safeguarding Policy are implemented across the organisation and continuing to assist MSF WaCA in developing its approach to safeguarding. In 2023 we will utilise MSF Listen to deliver on MSF's strategic ambitions to put community feedback at the heart of operational decision-making processes and to adapt our operations in an iterative and flexible way according to the feedback we receive from communities via the platform. Following the increased number of migrants and asylum seekers crossing the Channel and increasingly hostile UK migration policies, MSF UK undertook an assessment of need at the points of landing, initial processing and accommodation on the Kent coast. Following constructive discussion with MSF UK's operational partners, the priority in 2023 will be to consider longer-term operational strategy for MSF within the UK and the required organisational conditions to be ready to pursue this work safely and effectively. We will continue to ensure that priority medical products, which are of importance to MSF and beyond, are accessible, available and affordable. This will include protecting affordable supplies of medical products that we have currently by advocating to prevent potentially devastating consequences of aspects of the UK-India Free Trade Agreement. We will also prioritise dissemination of MSF's experiences with clinical trials, for example the TB-PRACTECAL trial, and how they could inform the development of policies and guidance on clinical trials globally that maximise equity and access to the end products.

6. For the public benefit

MSF's purpose

The principal objective of MSF UK, as stated in its Articles of Association, is as follows:

> The Company's objectives are to relieve suffering, promote the relief of sickness and 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.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit and are satisfied that the charity's activities, grants and plans accord with this guidance.

MSF UK's contribution to the MSF movement

MSF UK is a primary partner of Operational Centre Amsterdam (OCA), one of the five operational centres responsible for the delivery of MSF's medical humanitarian projects (the sixth operational directorate – MSF West and Central Africa or WaCA – is an institutional member with the right to run operations). OCA is a coordination body made up of six section offices – MSF UK, MSF Holland, MSF Sweden, MSF Canada, MSF Germany and MSF South Asia – and one branch office – MSF Ireland. The operations of OCA are hosted by MSF Holland, a separate legal entity with its own board of trustees. This means that the tangible elements of OCA's medical humanitarian work and activities sit within the MSF Holland legal entity, which receives all OCA funding and directly manages all OCA projects and programmes.

In 2022, MSF UK made grants to MSF Holland (in its role as host of OCA), to MSF Belgium, which hosts Operational Centre Brussels (OCB), and to MSF France, which hosts Operational Centre Paris (OCP). OCA, OCB and OCP used these funds to implement and continue medical humanitarian projects and support social mission costs at OCA. The UK Board of Trustees receives regular reports on the projects that are funded by MSF UK through participation in the OCA Council and OCB Board, and through project visits and accounts from returning UK project staff. This rigorous process of information-sharing supports MSF UK's Trustees in fulfilling their regulatory reporting requirements.

MSF UK also made grants to MSF International, which is based within Operational Centre Geneva (OCG), and to the Access to Medicines Campaign (known as the Access Campaign), an international project within MSF that supports MSF's work by advocating for improved access to treatment and the development of essential medicines. Grants were also made to the Drugs for Neglected Diseases initiative (DNDi), a collaborative initiative for patient-centred drug development and access.

Natalie Roberts, Executive Director, is a member of the OCA Management Team. Chiara Lepora, Head of the Manson Unit, is the Deputy Medical Director for OCA and has a seat on OCA's Operational Platform, which is the key advisory platform to the OCA Operational Director.

During 2022, other members of the MSF UK Management Team also participated in functional platforms across OCA and the MSF movement, including Donald Campbell, Head of Communications, and James Kliffen, Head of Fundraising.

MSF UK is an institutional member of MSF International, which has a key coordination role within the MSF movement.

6. For the public benefit (continued)

Non-operational grants made during the year

In 2022, MSF UK granted £1.3 million (2021: £0.9 million) to MSF International, as a contribution to its coordination work, and £0.4 million (2021: £0.4 million) to the Access Campaign and DNDi. The calculations for the amounts granted to MSF International, the Access Campaign and DNDi were based on a pre-approved international allocation. These grants are a condition of MSF UK's membership of the MSF movement and the Trustees are satisfied that they are in the best interest of the charity.

Benchmarks and performance measuring

MSF UK is pleased that during 2022 we were able to commit 87 per cent of our total expenditure to grants and charitable activities (2021: 87 per cent).

MSF UK and the MSF movement always strive to make the best possible use of donated funds. We ensure that the maximum possible percentage of funds is used for the direct provision of medical care and, more broadly, for our social mission. In each country where MSF works, we ensure that our projects are focused on helping the most vulnerable and most in need. We continually review the impact of our work, both through in-country monitoring systems and headquarters-based specialist advisors.

Medical humanitarian projects are complex and no single set of performance measures will suit every situation. For example, a sudden emergency will demand a rapid and relatively costly response by our medical and logistics teams, while a long-term project can be more carefully planned and resourced to maximise the effectiveness of its budget and staff. Preventative measures, such as improving water supplies and sanitation systems or implementing a vaccination campaign, are often prioritised, as these can help avoid less effective and more costly responses once a disease outbreak is underway.

MSF International compiles and analyses data from across the MSF movement, including producing the International Activity Report and International Finance Report, which are published on the MSF International website (www.msf.org). Printed copies are available on request through the MSF UK office. Audited data for 2022 were not available at the time of writing this report. However, the 2021 International Financial Report shows that, out of a total global expenditure of €1.783 billion, 80.4 per cent was spent on our social mission, 15.1 per cent on fundraising and 4.4 per cent on management and administration.

7. Principal risks and uncertainties

MSF UK maintains a risk register, which is a live document showing the key risks facing the charity at any given time. All staff are responsible for identifying new or changing risks in their area, and each risk is owned by a member of the Management Team, who has oversight of the management of that risk. The Board is responsible for setting risk appetite and monitoring risk improvement activities.

In 2022, MSF UK conducted a Risk Management review and implemented a new approach to Risk Management with a focus on risk improvement. This strengthened the alignment between risk and planning and constituted a material change in our risk management practices.

Exceptionally in 2022, as part of the transition to a new Risk Management approach, an annual mid-year risk review was conducted. In 2023, with the new Risk Management Cycle in full effect, biannual risk reviews will resume. In this approach, all Management Team and Board-level risks are formally reviewed twice a year by the Management Team, the Audit and Risk Committee, and the Board of Trustees as designated.

The new Risk Management approach introduced different levels of risk assessment across the organisation, enabling further depth in risk assessment from different perspectives, clarity of risk responsibility, and allowing for the escalation and de-escalation of risks. There is an explicit link between risk appetite as set by the Board and the prioritisation of risk responses informing annual planning. Risks are assessed according to their probable occurrence and their potential impact on the charity, and the impact of planned responses on these risks is calculated as residual risk. Risks are considered according to seven categories: MSF values and governance, ethics and integrity, people, information security, dignity and respect, resources, and safeguarding. The Board's aim is, through effective risk management, to reduce risk appetite year on year until the assessed risk score is in line with target risk tolerances across all risk categories.

Risk management in 2022

At the end of 2021, MSF UK prioritised six risks on which to focus further action in 2022. These risks were regarding: the efficacy of our fundraising model to generate income; the potential for us to breach our duty of care to patients and the communities we work with; the possibility of failure to meet expected standards regarding equity, diversity and inclusion; the possibility of failure to meet appropriate standards regarding environmental impact and climate change; planning and prioritisation and an inability to deliver strategic change and core functional work; and cyber security awareness.

With the introduction of a new risk management approach mid-year, all MSF UK risks were reviewed. In this review, 16 risks across five of the seven risk categories were identified as being above risk appetite. This included five risks to MSF Values and Governance; five risks to People; two risks to Information Security; two risks to Dignity; and two risks to Resources. These were escalated for Board scrutiny and oversight in the management of responses. Five risks related to projects were identified as priorities due to their cross-organisational impact. Risks related to cyber security, strategic planning and EDI were consistent with the prioritisation at the end of 2021, and risks related to data protection and the HR policy review were added in this assessment. Those risks responses regarding fundraising efficacy, duty of care and environmental impact, though not identified as one of the core five stressors, continue to be monitored proportionally by the Management Team and the Board.

The below table outlines the five priority risk areas for 2022 and the management actions:

7. Principal risks and uncertainties (continued)

Priority risk	Management actions
Data Protection – insufficient staff capacity and depth of knowledge in data protection.	• Data Protection Project implemented to review processing activities, with progress made with the Manson Unit and Fundraising Department in 2022. Although a lack of capacity in the second half of 2022 affected progress, activities will carry forward into 2023. • Creation of a permanent HR Data and Systems Reporting Manager position. • Constructive engagement with partner offices which manage centralised HRIS systems to improve data protection.
Cyber Security – a possible lack of cyber security awareness amongst staff.	• Following a cyber security audit at the beginning of 2022, progress has been made in the development of cyber security awareness testing and learning and development plans to address action points arising from the audit and to strengthen our cyber security capabilities.
Policy Review Project (including HR) – without a more robust information governance system, there is the risk of loss of institutional memory and inefficiencies and inconsistencies in applying policy in line with good practice.	• An organisation-wide Policy Review Project was initiated by the Executive Office in 2022, with the HR Policy Review incorporated into this. • Progress was achieved in 2022 with the first phase of the HR Policy Review in baselining and gap analysis, although there are several complex areas and dependencies with other strands of work, including the Rewards Review, Hybrid Working Review and EDI Action plan, which need to be settled prior to further policy work continuing in 2023.
Strategic Direction Delivery – ineffective management of the disruption to the delivery of activities in the Strategic Direction following COVID-19, changes to executive capacity and movement-level strategic decisions.	• Creation of a Deputy Executive Director role to provide extra senior executive capacity with backfill in the Executive Office to ensure continuation of focus on MSF UK priorities, following redirection of resources to operational partner. • The Planning, Reporting, Evaluating and Monitoring (PREM) tool previously used for planning was redesigned in 2022, ensuring a holistic view of all activities across the organisation, and allowing for more effective monitoring of activities against strategic objectives. • A decision has been taken to extend the strategic direction by two years (to 2025), in parallel with the extension of the movement-wide strategic period, with a UK review to be undertaken in 2023 to refresh.

7. Principal risks and uncertainties (continued)

Priority risk	Management actions
EDI Action Plan Delivery – failure to meet expected standards regarding equity, diversity and inclusion, should action plan activities not be prioritised within relevant departments.	• Recruitment of an EDI specialist completed to coordinate and provide technical support to enable delivery of the EDI Action Plan with work underway in this area. • EDI Action Plan tasks explicitly linked into annual plans and departmental activities, to ensure prioritisation of this area. • The redesigned planning tool (see above) enables the monitoring of activities in support of the EDI Action Plan.

In addition to the five priority risks above, and the 16 risks above risk appetite which have Trustee oversight in the management of responses, Trustees also identified safeguarding as an area of risk where further detail was required. An activity perspective risk assessment was commissioned to further understand safeguarding risks across the organisation. Work commenced on this in 2022 and completed in is 2023 with reporting to the Safeguarding and Duty of Care Committee. The analysis of this risk assessment will inform the safeguarding strategy for 2023.

Emerging risk

MSF UK's operational partner organisations are working to deliver emergency medical aid to people affected by the war in Ukraine, both those who remain in the country and those seeking safety in neighbouring countries. In March 2022, we undertook a risk assessment of MSF UK's activities in support of this emergency response. This included assessing our existing controls and identifying further risk responses, which were put into effect to ensure the effective management of this heightened risk.

No additional wider risk to MSF UK or the delivery of our charitable objective was identified.

Going concern

The Trustees consider that the level of ongoing support from committed donors, combined with unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risks and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern.

8. Structure, governance and management

Constitution

MSF UK is a charitable company limited by the guarantee of its members and governed by its Articles of Association. MSF UK is part of an international movement of independent legal entities, commonly referred to as MSF, which are bound by their shared name and identity, and a shared commitment to the MSF Charter and its principles.

The MSF Association

The MSF UK Association describes the company law members of MSF UK. It draws its membership from current and former project staff, and former office staff and office volunteers who can apply to become members of the Association after they have worked for six months with any part of the MSF movement. At the end of 2022, the Association had 606 members.

Members of the Association commit to ensuring that MSF UK maintains its focus on the effective delivery of medical care, in accordance with MSF's core principles and the values of medical ethics, independence, impartiality, neutrality, accountability and *témoignage* (speaking out). They fulfil this commitment primarily through the election of, and by holding to account, the Board of Trustees at the Annual General Meeting of the charity.

The Board of Trustees

Association members delegate governance responsibilities to the Board of Trustees. The Board of Trustees ensures that MSF UK adheres to MSF's core principles and values and conducts its business in an effective and efficient manner, with due care and accountability, responsible management of resources, and in compliance with all legal and regulatory requirements.

The majority of trustees have a medical background, but trustees with different backgrounds are also frequently elected. While most trustees are elected at the Annual General Meeting, no more than half and up to seven trustees may be co-opted by the Board from within or from outside the Association to ensure it maintains an appropriate mix of skills and experience.

The Chair of the Board, Nicola McLean, has a medical background, in line with MSF's governance principles. She is assisted by a Vice-Chair of the Board. In 2022, the Board met 13 times.

Each trustee holds office for three years, after which they may stand for re-election or be considered again for co-option, for a total mandate not exceeding six years. Newly appointed trustees are offered internal and external training on trustee responsibilities.

The Board regularly assesses its ability to work as a team. It conducts annual skills reviews and actively considers its composition before and after the election of new trustees. During the year, the Board regularly considers the make-up of its committees and the split of responsibilities between members.

Trustees participate in Board sub-committees, alongside relevant MSF UK staff members, in order to advise the Board on specific matters.

The Audit and Risk Committee is tasked with guiding the Board on issues relating to control, risk and compliance, and is focused on business and finance processes. The Committee is composed of four trustees and met four times in 2022.

The Safeguarding and Duty of Care Committee oversees the governance of our medical humanitarian project work, with a focus on safeguarding. The Committee is composed of four trustees and met three times in 2022.

8. Structure, governance and management (continued)

The Board of Trustees (continued)

The Remuneration Committee makes recommendations to the Board on the annual remuneration package for the Executive Director and the Chair, fair application of the reward policy and principles for MSF UK staff, and any adjustments to the MSF UK staff pay structure. The Committee is composed of three trustees and met four times in 2022.

The Motions Committee supports the AGM motions process and facilitates feedback mechanisms, allowing Association members to follow the progression of passed motions. The Committee is composed of two trustees and met five times in 2022.

The Nominations Committee ensures that the Trustee recruitment, performance review and learning and development approaches are formal, rigorous, transparent, objective and fair. They also oversee the Board's composition to ensure that there is an appropriate balance of lived experience, knowledge and skills on the Board to govern effectively and efficiently. The Committee is composed of four trustees and met four times in 2022.

Many trustees also act as 'Board links' to designated departments, including the Fundraising and HR Departments and the Manson Unit. As links, trustees work closely with these teams, allowing them to effectively keep the Board updated on key areas of MSF UK's work.

MSF UK and its relationship with the international movement

MSF UK is one of 25 institutional MSF Associations that make up the global MSF movement. Each MSF Association is set up under the laws of the country in which it is based and is governed by its membership.

The Associations operate as legal entities that hold charitable or non-profit status in their country of residence. These, together with a small number of connected entities, such as regional associations, comprise the international MSF movement. The movement chooses not to distinguish between the work of the separate entities in public representations in order to strengthen our collective voice and influence. MSF International, based in Geneva, acts as a coordination body between MSF offices.

Representatives from national and regional associations gather annually at the International General Assembly (IGA) to oversee the coordinated action and development of the MSF Movement. The IGA delegates its governance to a board of trustees, the International Board. The International Board is led by the MSF International President, currently Dr Christos Christou.

MSF UK does not normally manage medical humanitarian projects directly. These are run by MSF's operational centres. However, we participate in the broader governance of the MSF movement in a number of ways, in particular through our close relationship with OCA.

The Executive Director sits on the OCA Management Team, a body made of up of senior executives from each of OCA's primary partners. It provides a forum for alignment on matters of strategic importance and to coordinate the work of OCA partners, while maintaining operational and functional reporting lines directly to MSF Holland.

8. Structure, governance and management (continued)

MSF UK and its relationship with the international movement (continued)

MSF Ireland is an independent legal entity registered in the Republic of Ireland and governed by its own board of trustees. However, within the MSF movement's international coordination, MSF UK and MSF Ireland are grouped together as linked section and branch offices. As a result, MSF UK has a close relationship with MSF Ireland and the two offices share a joint strategic plan for the period 2020 to 2023. MSF UK trustee Samuel Turner was co-opted to the MSF Ireland Board of Trustees in 2020 until July 2022, and Mohammed Tariq Ali was co-opted to the MSF Ireland Board of Trustees in October 2022. The Ireland Board Chair, Eve Bruce, was co-opted to the UK Board in April 2021.

In 2022, two MSF UK Trustees, Nicola McLean and Vita Sanderson, sat on the OCA Council, which has an advisory relationship to the Board of MSF Holland.

In 2022, MSF UK Treasurer Derek Morgan sat on the OCA Audit Committee, which supports the work of the OCA Council.

Rachael Craven sat on the OCA Medical Committee until July 2022, when she was succeeded by Robert Verrecchia.

Vita Sanderson sat on the OCA Duty of Care and Responsible Behaviour Committee throughout 2022.

Nicola McLean sat on the OCA Association Standing Committee throughout the year.

Dalwardin Babu sat as an observer on the OCB Board of Trustees until July 2022, succeeded by Innocent Muleya.

Marc Wilkinson was elected by MSF UK Association members at the AGM in May 2022, succeeding Aiden Berry, to join Nicola McLean to represent MSF UK at the IGA.

Remuneration of trustees

MSF UK Trustees spend significant time preparing for and attending board meetings, participating in committees and conducting project visits. Several Trustees volunteer their time on international coordination committees and sister entities within the MSF movement, for example as members of OCA committees. A key role of our Chair is to represent MSF UK at meetings of the international movement, above and beyond the work they are expected to do for MSF UK specifically.

With the exception of the Chair, who receives a monthly payment in compensation for part of their time, our Trustees are volunteers and do not receive remuneration for their governance work. The remuneration of the Chair is authorised in our Articles of Association and the principles for that remuneration were approved by the Charity Commission.

By paying the Chair for part of their time, the Board believes it can attract suitable candidates with a medical background (a requirement in the MSF movement) and with the willingness and time to take on the role. In 2022, the chair received £23,062 for 165 days of work. The Board believes that this remuneration remains modest in light of the time the Chair commits to the organisation and the complexity of their duties and is in line with the movement's values.

8. Structure, governance and management (continued)

Trustees working in MSF projects

MSF UK Trustees are permitted by the Charity Commission and the MSF UK Articles of Association to work for three months a year on standard project assignment contracts. The work Trustees conduct in such assignments is unrelated to their governance role. MSF UK greatly values the practical experience and insights our Trustees gain through working in MSF projects, in a medical role or otherwise.

No Trustees worked for MSF projects throughout 2022.

The Management Team

The Board of Trustees appoints the MSF UK Executive Director, currently Natalie Roberts (succeeded Vickie Hawkins on 31 October 2022), who leads the Management Team. The Management Team is responsible for the implementation of strategy and the day-to-day management of the office and finances of MSF UK.

Remuneration policy

The policy for remuneration of UK-based staff, including senior managers, is delegated to the Remuneration Committee. At the first meeting of the Remuneration Committee in 2022, the annual salary adjustment for all MSF UK staff was discussed, in advance of a Board of Trustees decision. The remuneration policy contains a function grid and a fixed salary scale for office staff. This is in keeping with a focus on maximising the use of funds for MSF's medical humanitarian projects.

With the recruitment of a new Executive Director, the Remuneration Committee reviewed the Executive Director Rewards Proposal at their second meeting, prior to a Board of Trustees Decision.

In accordance with the remuneration policy and the Executive Director Rewards Proposal, in 2022 the Executive Director received an annual salary of £91,044 at the year end (2021: £87,334). This is 3.4 times the salary of our lowest-paid office worker. Our Executive Director is the highest paid employee at MSF UK. They have significant committee responsibilities at the international level and represent MSF UK on several management committees (see section 12, note 10 for details of the highest paid staff).

Related parties

Nicola McLean and Vita Sanderson sat on the OCA Council in 2022. The OCA Council has an advisory relationship with the Board of MSF Holland, as all tangible elements of OCA's projects and activities sit within the MSF Holland legal entity.

MSF UK granted £33.7 million to MSF Holland as part of our commitment to the OCA partnership, £15.9 million to MSF Belgium, our secondary operational partner (OCB), and £1.7 million to MSF International (including to the Access Campaign and DNDi). All grants to operational centres, including MSF Holland and MSF Belgium, were approved by the MSF UK Board of Trustees. The grant to MSF International is based on a pre-approved international allocation and is approved by the Trustees. The Trustees are satisfied that these grants are in the best interests of the charity.

See sections above on remuneration of Trustees and Trustees working in MSF projects and note 8 of the financial statements in section 12. The Trustees do not consider that any other person or organisation can be regarded as a related party.

8. Structure, governance and management (continued)

Engagement with and interests of our employees

The Trustees are satisfied that the employees of MSF UK have been fully engaged with and their interests accounted for in the decisions that have been made. MSF UK is grounded in a culture of consultation, which encourages employee involvement and lively, open discourse. The majority of board meetings are held in open session. All staff are invited and there are opportunities for them to raise questions.

Trustees scrutinise MSF UK's annual staff surveys and challenge the Management Team to produce action plans that respond appropriately to staff concerns that are identified. In 2022, this included scrutinising the 2022 Cost of living office staff survey, which informed annual cost of living adjustment; the 2021 office staff pulse engagement survey on Learning and Development and Reward and Recognition, which informed our ongoing Reward Review as well as our Learning and Development strategy; and as part of our 2021 HR Annual Report to the Board, the 2020 End of Assignment internationally mobile staff survey which informed our Field HR annual plan. MSF UK, with the full support of the Trustees, encourages space for grassroots employee initiatives to thrive, including working groups addressing our London office space, climate-related initiatives, and equity, diversity and inclusion.

9. Financial review

Preparation of accounts on a going concern basis

The Trustees consider that the level of ongoing support from committed donors, combined with the unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risk and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern.

Significant events in 2022

Overview

In 2022, MSF UK's income totalled £76.8 million, a £8.8 million (13 per cent) increase on our 2021 income of £68.0 million. Of this, 93 per cent (2021: 93 per cent) came from donations and legacies, with the rest coming mostly from charitable activities.

In terms of expenditure, MSF UK spent £77.0 million in 2022 (2021: £71.9 million), resulting in a planned deficit of £0.1m (2021: deficit of £3.9m). Of our total expenditure, £51.4 million or 67 per cent (2021: £49.9 million or 69 per cent) was given as grants to other MSF sections, with £49.8 million (2021: £48.6 million) going directly to MSF projects and social mission overseas. Excluding grants, MSF UK's other charitable activities came to £15.2 million (2021: £12.4 million) and its fundraising activities cost £10.3 million (2021: £9.6 million).

Fundraising income and costs of generating funds

MSF UK raised £71.6 million in donations and legacies in 2022 compared to £63.5 million in 2021. This was a £8.2 million (13 per cent) increase in income and is mainly attributable to the increase in legacy income of £5.7 million. Legacy income remains one of our largest sources of income, but it is inherently unpredictable on a year-by-year basis. We are however aware of potential future legacy income of £15.5 million (2021: £13.2 million), which does not currently meet the conditions for income recognition under our accounting policies.

As in previous years, committed giving is our most significant source of income at £23.3 million, an increase of £0.9 million or four per cent over 2021. Regular giving by direct debit and standing order is the bedrock of MSF's financial independence. It provides a consistent flow of largely unrestricted funds that we can allocate where the medical needs are most acute, including in countries receiving little or no media attention at the time. We are very grateful to our loyal, long-term, committed donors for this level of support, which recognises the leading role MSF plays in relieving suffering and in raising public awareness of crises.

We also raised £15.3 million in appeals in 2022, an increase of £1.2 million or eight per cent over 2021.

In 2022, 86 per cent of our fundraising income was unrestricted (2021: 84 per cent). Unrestricted income is especially valuable to MSF as it provides the flexibility to deliver aid where the medical need is greatest. Of the £10.0 million restricted fundraising income raised in 2022, £3.4 million was restricted to projects in Afghanistan. See note 15 of the accounts in section 12.

9. Financial review (continued)

Significant events in 2022 (continued)

Fundraising income and costs of generating funds (continued)

Our fundraising costs in 2022 increased by £0.7m (7 per cent) to £10.3 million. This increase was due to a scaling up in our successful investment strategy in multimedia campaigns. MSF UK has continually developed the integration of digital, broadcast, print media and mail fundraising appeals, using an adapted version of Google's Sprint methodology to achieve close coordination across a wide range of communications.

Our return on investment was 6.9:1 in 2022 (6.6:1 in 2021). This means that for every £1 spent on fundraising, we raised £6.96 (2021: £6.60).

Charitable activities: grant-making

In 2022, MSF UK granted £51.4 million to other MSF sections, with £49.8 million (2021: £48.6 million) going directly to MSF's overseas projects and social mission.

Our largest grants in 2022 went to Mozambique (£8.8 million), South Sudan (£5.0 million), Afghanistan (£4.7 million), South Africa (£4.1 million) and Democratic Republic of Congo (£3.7 million). More details of these grants can be found in note 6 of the accounts in section 12. See section 2 for more details of MSF activities in these countries.

In addition to grants for our overseas projects and social mission, we also gave grants to MSF International for coordination and movement-wide projects.

Other charitable activities

Spending on non-grant making charitable activities increased by 23 per cent to £15.2 million (2021: £12.4 million), with the increase spread over all non-grant making charitable activities.

We invoice the direct cost of overseas project staff and certain projects to other MSF sections with no uplift. We also receive grants from other MSF sections for organisational transformational initiatives, including the MSF Listen project (see page 10). This is accounted for in our financial statements as income from charitable activities, making up £4.8 million in 2022 (2021: £4.5 million). See note 4 of the accounts in section 12.

9. Financial review (continued)

Reserves

General and free reserves

The policy approved by the Trustees is to maintain general reserves at an equivalent of two-and-a-half months of that year's budgeted non-grant expenditure. The Trustees believe that this level of reserves is adequate given that approximately 70 per cent of the charity's expenditure is in the form of grants, and that grant amounts are only confirmed at the end of the year once we have clarity over our financial results.

In 2022, the MSF UK final reforecast for non-grant expenditure was £21.8 million (2021: £17.9 million). General reserves as of 31 December 2022 stood at £5.1 million (2021: £5.0 million). This is equivalent to 2.8 months' budgeted expenditure, largely in line with our policy.

Our free reserves are calculated using our general reserves less fixed assets and currently stand at £3.8 million or 2.1 months' office expenditure (2021: £3.8 million or 2.6 months). To mitigate any risk to our free reserves, Trustees have designated a capital fund relating to large investments in IT systems (see section below).

Designated reserves

The MSF UK Board of Trustees has designated funds for the following purposes:

- Accrued legacy income to be applied to operational programmes upon receipt. This is an existing fund carried forward each year.
- Capital fund being the actual capital costs for the implementation of our new CRM and finance systems respectively. Amortisation has been charged to this fund since go live.

Restricted reserve

This reserve represents donations where the donor has specified the project or emergency to which MSF UK should apply the funds. In 2022, we gave out in grants almost all the restricted income received during the year.

10. Statement of Trustees' responsibilities

Company law requires the Trustees to prepare financial statements for each financial year in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose, with reasonable accuracy, at any time the financial position of the charity, and that enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the UK governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

Disclosure of information to auditors

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

Auditors

BDO LLP were appointed as the charity's auditors for the year ended 31 December 2022. BDO have expressed their willingness to continue in office. A resolution to reappoint them will be proposed at the Annual General Meeting.

The Trustees' Annual Report, including the Strategic Report and the Directors' Report, was approved by the Trustees on 2 May 2023 and signed on their behalf by

Nicola McLean
Nicola McLean (May 2, 2023 15:40 GMT+1)

Nicola McLean
Chair of the Board of Trustees

11. Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK)

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of MSF UK ("the Charitable Company") for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remain independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustees' 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 Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

11. Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK) (continued)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Other Companies Act 2006 reporting

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charitable 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 the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

11. Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK) (continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 (UK) 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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and the industry in which it operates, we identified that the principal laws and regulations that directly affect the financial statements are the relevant Charities Acts in the UK. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. We also considered the risks of non-compliance with other requirements imposed by the Charity Commission, and we considered the extent to which non-compliance might have a material effect on the Charity financial statements.

In addition, the charity is subject to many other laws and regulation where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigations. We identified the following areas as those most likely to have such an effect: employment law, data protection and health and safety legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulators to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any.

Audit procedures performed by the engagement team included:

- discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- reading minutes of meeting of those charged with governance, reviewing correspondence with HMRC and the various charity regulators;
- reviewing items included information Security incident log;
- reviewing a sample of gift aid claims and ensuring these have been made in accordance with the regulations;
- challenging assumptions made by management in their significant accounting estimates in particular in relation to the recognition of legacies which have been accrued at the year end;

11. Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK) (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

Extent to which the audit was capable of detecting irregularities, including fraud (continued)

- assessing the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur through the risk of management override of controls and other adjustments, in particular any journals posted by senior management or with unusual accounts combinations. In order to address this risk, we considered the characteristics of unusual journal entries and reviewed the ledger to highlight any possible entries that could fit such characteristics; and
- making enquiries regarding any matters identified as a Serious Incident as reportable to the Charity regulators. We also performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members those matters we are required to state to them in an 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 Charitable Company and the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
Fiona Condron
BC8C15A11E97446...

Fiona Condron (Senior Statutory Auditor)

For and on behalf of BDO LLP, Statutory Auditor

Gatwick, UK

03 May 2023

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

12. Financial Statements

Statement of financial activities

Incorporating an Income and Expenditure account as required by the Companies Act 2006.

The notes on pages 49 to 66 form part of these financial statements.

		2022			2021		
		Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
	Note	£'000			£'000		
Income							
Donations and legacies	3	61,622	10,019	71,641	53,269	10,201	63,470
MSF UK charitable activities	4	4,568	188	4,756	4,135	324	4,459
Other income							
Interest income		26	-	26	8	-	8
Other		406	-	406	80	-	80
TOTAL		66,622	10,207	76,829	57,492	10,525	68,017
Expenditure							
Fundraising costs	5	10,293	-	10,293	9,611	-	9,611
Charitable activities (grants)							
Operational grants	6	39,850	9,927	49,777	38,168	10,445	48,613
Other grants	6	1,653	-	1,653	1,292	-	1,292
MSF UK charitable activities							
COVID 19 UK response	7	-	-	-	21	-	21
Operational staff and projects	7	5,899	-	5,899	5,278	-	5,278
Medical and programme support	7	6,314	478	6,792	4,756	324	5,080
Communications	7	2,539	-	2,539	1,994	-	1,994
TOTAL		66,548	10,405	76,953	61,120	10,769	71,889
Net loss for the year		74	(198)	(124)	(3,628)	(244)	(3,872)
Fund balances brought forward at 1 January		10,999	202	11,201	14,652	421	15,073
Balance transferred		-	-	-	(25)	25	-
Fund balances carried forward at 31 December		11,073	4	11,077	10,999	202	11,201

12. Financial Statements (continued)

Balance sheet

As at 31 December 2022

The notes on pages 49 to 66 form part of these financial statements.

	Note	2022 £'000		2021 £'000	
Fixed Assets					
Intangible assets	11	854		913	
Tangible assets	12	480		280	
			1,334		1,193
Current Assets					
Debtors	13	8,764		9,202	
Cash		18,974		19,837	
			27,738		29,039
Current Liabilities					
Creditors: Amounts falling due within one year	14		(17,995)		(19,031)
Net Current Assets			9,743		10,008
NET ASSETS			**11,077**		**11,201**
FUNDS					
Unrestricted					
General	15	5,123		4,989	
Designated	15	5,950		6,010	
Total Unrestricted	15, 16		11,073		10,999
Restricted	15, 16		4		202
TOTAL FUNDS			**11,077**		**11,201**

These financial statements were approved by the Trustees on 2 May 2023 and were signed on their behalf by:

derekjmorgan
derekjmorgan (May 2, 2023 15:42 GMT+1)

Derek Morgan
Treasurer

Nicola McLean
Nicola McLean (May 2, 2023 15:40 GMT+1)

Nicola McLean
Chair

12. Financial Statements (continued)

Cash flow statement

As at 31 December 2022

The notes on pages 49 to 66 form part of these financial statements.

	2022	2021
	£'000	£'000
Cash outflow used in operating activities	(539)	(653)
Cash outflow from investing activities		
Interest received	26	8
Purchase of Fixed Assets	(350)	(667)
	(324)	(659)
Decrease in cash in the year	(863)	(1,312)
Cash balance at 1 January	19,837	21,149
Cash balance at 31 December	18,974	19,837

Reconciliation of net expenditure to operating cash flow

	2022	2021
	£'000	£'000
Net expenditure	(124)	(3,872)
Bank interest	(26)	(8)
Depreciation charge	209	180
Loss on disposal of fixed assets	-	20
Decrease in debtors	438	3,761
Decrease in creditors	(1,036)	(734)
	(539)	(653)

12. Financial Statements (continued)

Notes to the financial statements

1. Legal status

Médecins Sans Frontières (UK) is a registered charity and a company limited by guarantee, registered in England and Wales. On winding up, each person who is a member at that date is liable to contribute a sum not exceeding £1 towards the assets of the charity. As at 31 December 2022 the charity has 606 (2021: 582) members.

2. Accounting policies

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

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Charities Statement of Recommended Practice ("Charities SORP (FRS 102) second edition – October 2019") and in accordance with the Financial Reporting Standard 102, (FRS 102) and the Companies Act 2006.

The Trustees consider that the level of ongoing support from committed donors, combined with the unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risks and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern. The accounts have been prepared on a going concern basis accordingly.

Significant estimates and judgements

In preparing the financial statements, it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the Trustees to have the most significant effect on amounts recognised in the financial statements:

a) The method for allocating overhead costs to expenditure categories is based on a full-time equivalent headcount. For our purposes, we have included costs under overheads that are deemed necessary for each department to run, including IT and facilities. Our definition is in line with that of the MSF movement.
b) Legacy income is recognised when MSF UK has confirmation of entitlement, can reliably estimate the amount due and considers receipt to be probable. Where MSF UK has been notified of a legacy which does not meet these criteria, it is treated as a contingent asset and disclosed if material.
   In practice, MSF UK recognises a receipt as probable when there has been grant of probate; the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities; and any conditions attached to the legacy are either within the control of the charity or have been met.

12. Financial Statements (continued)

Notes to the financial statements (continued)

2. Accounting policies (continued)

Income

Income is accounted for when it meets the three recognition criteria as per the SORP (entitlement, probability and measurement).

Donations – donated income is recognised when MSF UK is entitled to it, receipt is probable, and the amount can be measured. Income from donations includes Gift Aid where appropriate.

Legacies – see estimates and judgements used in the above section.

Charitable income – income due from MSF entities for the recruitment and remuneration of staff working in MSF projects and for project expenditure is accounted for on a receivable basis.

Donated gifts and services – donations in kind with a value of over £5,000 are included at the value to the charity to the extent that this can be quantified and are recognised when received.

Expenditure

All expenditure is accounted for on an accrual basis. Grants payable are recognised when a legal or constructive obligation commits the charity to expenditure. This is therefore recognised when the obligation exists, is probable and can be measured reliably.

For allocation of overhead costs, see estimates and judgements used in the above section.

Taxation

MSF UK is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is exempt from taxation in respect of income or capital gains received.

Fund accounting

Unrestricted funds consist of donations and other income that are available for use without any restrictions. These are available for general use to further the objectives of the charity at the Trustees' discretion.

Designated funds – MSF UK has the following designated funds in 2022:

- Accrued legacy income designated to operational programmes upon receipt.
- Capital fund being the actual and budgeted capital costs for the implementation of our new CRM and finance systems respectively. Amortisation for the new CRM system has been charged to this fund since it went live in mid-2020. Amortisation for the new finance systems have also been charged to this fund from the go-live date in 2022.

Restricted funds are subject to specific restrictions imposed by donors or by the purpose of the appeal under which they were raised.

Notes to the financial statements (continued)

2. Accounting policies (continued)

Assets and liabilities

Intangible assets

Assets have been classified as intangible assets where they meet the criteria under FRS 102 for recognition as intangible assets.

Intangible assets are recognised if it is probable that the expected future economic benefits that are attributable to the asset will flow to the charity; and the cost of the asset can be measured reliably. Intangible assets are recognised at cost as per the SORP and amortised as from the moment they are available for use on a straight-line basis over their useful economic lives as follows:

Computer software: four to 10 years

Assets under construction represent capitalised costs for system changes where the benefits would start to be realised in future years. This will be amortised when the assets are put into use.

Tangible fixed assets

Assets costing over £1,000 are capitalised at historical cost as fixed assets and depreciated on a straight-line basis over their useful economic lives as follows:

Furniture and office equipment: five years

Computer hardware: five years

Structural alterations: over the period of the lease

Financial instruments

Financial instruments are financial assets, which comprise cash and debtors, and financial liabilities, which comprise creditors, measured at transaction price less attributable transaction costs.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date, and the gains or losses on translation are included in the statement of financial activities. MSF UK has no hedging or derivative contracts.

Operating leases

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

Pensions

The charity contributes to employees' defined contribution personal pension schemes. The amount charged to the statement of financial activities represents the contributions payable in respect of the accounting period.

12. Financial Statements (continued)

Notes to the financial statements (continued)

2. Accounting policies (continued)

Investments

The charity's sole investment is £1 (100 per cent of the share capital) in MSF Enterprises Limited, a company incorporated in England and Wales. The charity has not prepared consolidated accounts, as the subsidiary has no assets and is dormant.

3. Donations and legacies

	2022			2021		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
	£'000			£'000		
Committed and regular donations by individuals	23,204	123	23,327	22,342	127	22,469
Income from appeals	11,368	3,942	15,310	9,595	4,536	14,131
Legacies	17,297	674	17,971	11,418	887	12,305
Grants received from charities and trusts	3,053	2,999	6,052	4,643	4,002	8,645
Sponsorship, events, collections, uncommitted individual donations	3,554	597	4,151	3,104	240	3,344
Donations from companies & corporations	3,146	1,684	4,830	2,167	409	2,576
TOTAL	61,622	10,019	71,641	53,269	10,201	63,470

See pages 10-11 for more details on MSF UK's fundraising in 2022.

We have been notified of potential future legacy income estimated at £15.5m (2021: £13.2m). However, MSF UK does not deem these items to fulfil all the conditions necessary for income recognition.

4. Income from charitable activities

MSF UK recruits professional staff, both medical and non-medical, whom we second to MSF operational centres. These operational centres manage medical humanitarian projects around the world and reimburse MSF UK the costs associated with the recruitment and employment of project staff. MSF UK does not manage projects in other countries.

MSF UK also implements projects and employs staff for which we receive primary purpose income either from other MSF partner sections or from the public.

In 2022, we received restricted grants from MSF International for 'transformational projects' that were undertaken on behalf of the movement. See page 11 for more details on the MSF Listen project.

12. Financial Statements (continued)

Notes to the financial statements (continued)

4. Income from charitable activities (continued)

	2022			2021		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
	£'000			£'000		
Staff supplied to operational activities	2,466	-	2,466	2,709	-	2,709
Operational projects	2,102	-	2,102	1,426	-	1,426
Grants for transformational projects	-	188	188	-	324	324
TOTAL	4,568	188	4,756	4,135	324	4,459

5. Fundraising

Fundraising costs include staff costs, office costs and other costs incurred in attracting donations, legacies and similar income; the cost of promotional activities for income generation; and the costs associated with raising the profile of the charity. They also include a proportion of general support costs.

	2022	2021
	£'000	£'000
Fundraising costs	9,591	9,155
Allocation of general support costs	702	456
TOTAL	10,293	9,611

See pages 10-11 for more details on MSF UK's fundraising in 2022.

6. Charitable activities (grants)

Operational grants

MSF operational centres are responsible for medical humanitarian projects in more than 70 countries. MSF UK's grants to these projects have been grouped by country or programme category in the table below. Note that these projects are not managed by MSF UK.

The decision on which projects and programmes to fund is retained by the Board but influenced by need as expressed by the MSF operational centres that we fund.

See section 2 for more details on the main projects that MSF UK supports.

12. Financial Statements (continued)

Notes to the financial statements (continued)

6. Charitable activities (grants) (continued)

Operational grants (continued)

	2022	2021
	£'000	£'000
Grant recipient		
MSF Holland	33,657	33,057
MSF Belgium	15,910	15,331
MSF France	210	225
TOTAL	49,777	48,613

	2022			2021		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
	£'000			£'000		
Main programmes						
Mozambique	8,779	1	8,780	7,728	45	7,773
South Sudan	4,118	882	5,000	3,679	206	3,885
Afghanistan	1,090	3,626	4,716	505	3,295	3,800
South Africa	4,070	-	4,070	4,189	128	4,317
Democratic Republic of Congo	2,714	986	3,700	3,549	51	3,600
Sub-total	20,771	5,495	26,266	19,650	3,725	23,375

6. Charitable activities (grants) (continued)

Operational grants (continued)

	2022			2021		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
	£'000			£'000		
Other programmes						
Bangladesh	384	216	600	885	315	1,200
Central African Republic	1	249	250	182	218	400
Chad	651	49	700	445	-	445
COVID 19 Response	-	-	-	28	660	688
Ethiopia	495	105	600	903	497	1,400
Greece	-	1	1	-	24	24
Haiti	896	4	900	1,068	132	1,200
India	277	123	400	567	33	600
Iraq	200	-	200	200	-	200
Jordan	-	-	-	290	10	300
Kenya	-	4	4	-	-	-
Lebanon	-	-	-	300	84	384
Libya	537	263	800	250	875	1,125
Mali	-	10	10	-	-	-
Myanmar	1,000	-	1,000	1,700	1	1,701
Nigeria	2,120	280	2,400	499	1	500
Pakistan	1,052	148	1,200	-	-	-
Search and Rescue	428	572	1,000	279	721	1,000
Sierra Leone	34	16	50	199	1	200
Social Mission	3,366	-	3,366	3,306	-	3,306
Somalia	874	526	1,400	1,000	405	1,405
Sudan	798	402	1,200	539	361	900
Syria	1,561	339	1,900	989	211	1,200
Ukraine	-	513	513	-	-	-
Uzbekistan	-	-	-	300	-	300
Venezuela	351	9	360	1,400	-	1,400
Yemen	1,099	601	1,700	532	2,168	2,700
Zimbabwe	2,955	2	2,957	2,657	3	2,660
Sub-total	19,079	4,432	23,511	18,518	6,720	25,238
TOTAL GRANTS	39,850	9,927	49,777	38,168	10,445	48,613

12. Financial Statements (continued)

Notes to the financial statements (continued)

6. Charitable activities (grants) (continued)

Other grants

	2022	2021
	£'000	£'000
MSF International		
Strategic Activities	1,303	943
Access Campaign	202	191
Drugs for Neglected Diseases Initiative	148	158
TOTAL	1,653	1,292

12. Financial Statements (continued)

Notes to the financial statements (continued)

7. MSF UK charitable activities

MSF UK's expenditure includes our own charitable activities, which contribute to the medical humanitarian projects of the MSF operational centres and the strategic objectives of the MSF movement. These comprise staff costs, office costs and other costs incurred, as well as a proportion of general support costs. See also note 4 for further description of these activities.

	2022			2021		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
		£'000			£'000	
Programmes						
COVID 19 UK Response	-	-	-	21	-	21
	-	-	-	21	-	21
Operational staff and projects						
Operational Staff	2,466	-	2,466	2,709	-	2,709
Operational Staff support	1,211	-	1,211	1,078	-	1,078
Operational projects	1,927	-	1,927	1,265	-	1,265
Allocation of general support costs	295	-	295	226	-	226
	5,899	-	5,899	5,278	-	5,278
Medical and Programme support						
Salaries, expenses and office costs	5,429	290	5,719	3,727	-	3,727
Transformational projects	-	188	188	533	324	857
Allocation of general support costs	885	-	885	496	-	496
	6,314	478	6,792	4,756	324	5,080
Communications						
Salaries, expenses and office costs	2,059	-	2,059	1,686	-	1,686
Allocation of general support costs	480	-	480	308	-	308
	2,539	-	2,539	1,994	-	1,994
TOTAL MSF UK CHARITABLE ACTIVITIES	14,752	478	15,230	12,049	324	12,373

Notes to the financial statements (continued)

8. Support and governance costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. This includes the finance function and executive management. Governance costs cover the remuneration and training of Trustees (see below), permissible expenses, and meeting and secretarial costs.

Support costs have been allocated between the key activities undertaken on the basis of full-time equivalent headcount.

	2022	2021
	£'000	£'000
Support costs		
General support costs	2,241	1,388
Governance costs	121	98
	2,362	1,486
Allocation to Fundraising & MSF UK Charitable Activities		
Fundraising support	702	456
Operational Staff support	295	226
Medical & Programme support	885	496
Communications support	480	308
	2,362	1,486

Trustees' remuneration, expenses and donations

Governance costs include the remuneration of our Chair: Nicola McLean (from 1 January to 31 December 2022). Nicola McLean was paid £23,062 for 165 days of work (2021: Javid Abdelmoneim £9,986 for 43 days and Nicola McLean £12,396 for 90 days of work). The Chair's remuneration is sanctioned by the charity's Articles of Association and was determined by the Board, in the absence of the Chair, based on a recommendation of the Remuneration Committee. The Chair receives a fixed monthly retainer in compensation for the time spent fulfilling their Chair duties above that of other trustees. No other trustee received compensation for their role as trustee.

During the year, 10 trustees were reimbursed for expenses, or had expenses paid on their behalf by the charity, to the value of £10,218 in relation to MSF UK business (2021: £5,585 to 11 trustees). Trustees' expenses comprise principally training costs and the cost of travel to attend governance meetings in the UK and overseas to other MSF entities.

12. Financial Statements (continued)

Notes to the financial statements (continued)

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

	2022	2021
	£'000	£'000
Auditor's remuneration for statutory audit	54	38
Auditor's remuneration for other services	64	4
Exchange gains/(losses)	31	(38)
Operating lease payments	452	421

10. Staff numbers and costs

The total number of employees throughout the year was:

	2022	2021
Operational staff working overseas in MSF projects	219	214
Recruitment and support of operational staff	17	25
Fundraising	43	36
Medical & Programme support	61	53
Communications	31	29
Support and governance	44	26
TOTAL	415	383

12. Financial Statements (continued)

Notes to the financial statements (continued)

10. Staff numbers and costs (continued)

The average number of employees throughout the year was:

	2022	2021
Operational staff working overseas in MSF projects	76	74
Recruitment and support of operational staff	13	15
Fundraising	31	31
Medical & Programme support	39	35
Communications	21	21
Support and governance	28	20
TOTAL	208	196

The costs of employing staff during the year were:

	2022	2021
	£'000	£'000
Wages & salaries	8,750	7,768
Social security costs	822	688
Pension costs	726	645
TOTAL	10,298	9,101

12. Financial Statements (continued)

Notes to the financial statements (continued)

10. Staff numbers and costs (continued)

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

	2022	2021
Between £60,000 and £70,000	16	7
Between £70,000 and £80,000	3	1
Between £80,000 and £90,000	-	1
Above £100,000	-	-

Employer contributions to defined contribution pension schemes on behalf of staff paid over £60,000 amount to £128,033 (2021: £59,883).

The highest paid role of MSF UK is the Executive Director.

There are employees with total compensation over £60,000; nine are members of MSF UK's Management Team, who are judged to be key management personnel. See page 36 for MSF UK's remuneration policy.

The total employee benefits, excluding pension scheme contributions, of the Management Team were £704,495 (2021: £612,343).

Notes to the financial statements (continued)

11. Intangible assets

Reclassification transfers relate to a new finance system, which were assets under construction until the system went live early in February 2022.

	Computer Software	Assets under Construction	TOTAL
	£'000	£'000	£'000
Cost			
At beginning of year	617	576	1,193
Reclassification transfers	633	(633)	-
Additions	-	57	57
TOTAL	1,250	-	1,250
Amortisation			
At beginning of year	280	-	280
Charge for the year	116	-	116
TOTAL	396	-	396
Net book value			
At beginning of year	337	576	913
At end of year	854	-	854

12. Tangible fixed assets

	Computer Hardware	Furniture & Equipment	Structural Alterations	TOTAL
	£'000	£'000	£'000	£'000
Cost				
At beginning of year	293	114	579	986
Additions	243	-	50	293
TOTAL	536	114	629	1,279
Depreciation				
At beginning of year	112	109	485	706
Charge for the year	63	2	28	93
TOTAL	175	111	513	799
Net book value				
At beginning of year	181	5	94	280
At end of year	361	3	116	480

12. Financial Statements (continued)

Notes to the financial statements (continued)

13. Debtors

	2022	2021
	£'000	£'000
MSF Entities	1,263	1,153
Legacies receivable	5,108	4,746
Other debtors	1,993	2,514
Prepayments	400	789
TOTAL	8,764	9,202

'MSF entities' relate to the entities that make up the worldwide MSF movement (see appendix 1).

14. Creditors: amounts falling due within one year

	2022	2021
	£'000	£'000
MSF Entities	15,332	16,461
Tax and social security	1,236	230
Deferred income	290	-
Accruals	671	1,066
Other creditors	466	1,274
TOTAL	17,995	19,031

£0.3 million of income in 2022 was deferred due to the terms and conditions of the grants. There was no deferred income in 2021. See below for the movement of deferred income during the year:

12. Financial Statements (continued)

Notes to the financial statements (continued)

14. Creditors: amounts falling due within one year (continued)

	2022	2021
	£'000	£'000
At beginning of year	-	1,753
Released	-	(1,753)
Deferred income	290	-
At end of year	290	-

15. Movements in funds

	01/01/2022	Income	Expenditure	Transfers	31/12/2022
	£'000	£'000	£'000	£'000	£'000
Unrestricted funds					
General fund	4,989	66,622	(61,687)	(4,801)	5,123
Designated fund Legacies	4,746	-	(4,746)	5,108	5,108
Designated fund Capital Projects	1,264	-	(115)	(307)	842
Sub-total	10,999	66,622	(66,548)	-	11,073
Restricted funds					
Afghanistan	186	3,438	(3,627)	-	(3)
Bangladesh	-	216	(216)	-	-
Central African Republic	-	249	(249)	-	-
Democratic Republic of Congo	-	986	(986)	-	-
Ethiopia	-	105	(105)	-	-
India	-	123	(123)	-	-
Libya	-	263	(263)	-	-
Nigeria	-	280	(280)	-	-
Pakistan	-	148	(148)	-	-
Search and Rescue	-	572	(572)	-	-
Somalia	-	526	(526)	-	-
South Sudan	-	882	(882)	-	-
Sudan	-	402	(402)	-	-
Ukraine	-	513	(513)	-	-
Yemen	-	600	(601)	-	(1)
Other	16	904	(912)	-	8
Sub-total	202	10,207	(10,405)	-	4
TOTAL FUNDS	11,201	76,829	(76,953)	-	11,077

See note 2 on accounting policies for details of the 'Designated funds' for 2022.

12. Financial Statements (continued)

Notes to the financial statements (continued)

15. Movements in funds (continued)

	01 January 2021	Income	Expenditure	Transfers	31 December 2021
	£'000	£'000	£'000	£'000	£'000
Unrestricted funds					
General fund	4,547	52,591	(60,711)	8,562	4,989
Designated fund Legacies	8,926	4,551	-	(8,731)	4,746
Designated fund Global Workforce Development	162	-	-	(162)	-
Designated fund Capital Projects	1,017	-	(59)	306	1,264
Designated matched funding for Afghan Crisis Appeal	-	350	(350)	-	-
Sub-total	14,652	57,492	(61,120)	(25)	10,999
Restricted funds					
Afghanistan	-	3,462	(3,295)	19	186
Bangladesh	-	315	(315)	-	-
Central African Republic	-	218	(218)	-	-
COVID 19 Response	-	660	(660)	-	-
Ethiopia	-	497	(497)	-	-
Haiti	-	132	(132)	-	-
Libya	-	875	(875)	-	-
Search and Rescue	-	721	(721)	-	-
Somalia	405	-	(405)	-	-
South Africa	-	128	(128)	-	-
South Sudan	-	206	(206)	-	-
Sudan	-	361	(361)	-	-
Syria	-	211	(211)	-	-
Transformational projects	-	324	(324)	-	-
Yemen	-	2,162	(2,168)	6	-
Other	16	253	(253)	-	16
Sub-total	421	10,525	(10,769)	25	202
TOTAL FUNDS	15,073	68,017	(71,889)	-	11,201

16. Analysis of net assets between funds

	2022			2021		
	Fixed Assets	Current Assets	TOTAL	Fixed Assets	Current Assets	TOTAL
		£'000			£'000	
Unrestricted funds	1,334	9,739	11,073	1,193	9,806	10,999
Restricted funds	-	4	4	-	202	202
TOTAL	1,334	9,743	11,077	1,193	10,008	11,201

Notes to the financial statements (continued)

17. Lease payments

The charity has entered into a rental agreement for its offices, which is currently due to expire in 2025 and which is classified as an operating lease. The total future minimum payments on this lease are as follows:

	2022	2021
	£'000	£'000
No later than one year	452	452
Between one year and not later than five years	491	943
After more than five years	-	-
TOTAL	943	1,395

18. Pension arrangements

The charity operates a defined contribution group personal pension scheme. The assets of the scheme are held in a separate independently administered fund. The charge in respect of the contributions in the year was £810,581 (2021: £749,708). The cost is accounted in the year it arises with £91,237 outstanding as at 31 December 2022 (2021: £13,741).

19. Related party transactions

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

See note 8 on Trustees for further details. We do not consider there to be any further related party transactions that require disclosure.

13. Appendices

Appendix 1: Structure of MSF

Médecins Sans Frontières (MSF): An international, independent medical humanitarian organisation that delivers emergency aid to people affected by armed conflict, epidemics, natural disasters and exclusion from healthcare. MSF was founded in France in 1971, in the wake of war and famine in Biafra, Nigeria. We have expanded to become a worldwide movement of current and former project-based staff, grouped into 25 national and regional Associations.

MSF UK: This is a company and a charity. MSF UK is a corporation and a legal entity, distinct from its members, with a legal name, rights, responsibilities, assets and liabilities.

MSF sections: Sections are the operating entities that make up the MSF movement. There are 24 affiliated sections worldwide; MSF UK is one. Sections run operational projects and provide operational project support and/or indirect operational support activities (such as fundraising and communications). They are institutional members of MSF International and meet other requirements as defined by the International Board.

MSF branch offices: Branch offices also run indirect operational support activities but have no executive autonomy in the MSF movement. They are represented by sections in MSF's international coordination bodies.

MSF UK Association: The company law members of MSF UK. These are former and current staff, including volunteers, who are members of the company MSF UK, guaranteeing MSF UK's purpose and direction. Internationally, each MSF section has a similar governance structure involving an association of staff and volunteers who have worked for MSF.

MSF operational centres: MSF field projects are delivered by five operational centres located in Amsterdam, Barcelona, Brussels, Geneva and Paris. There is also a sixth newest entity, the West and Central Africa Association (WaCA), which is an institutional member with the right to run operations. The operational centres are not separate legal entities but are collaborations between various MSF entities. The tangible elements of each operational centre sit within the particular MSF entity in the country where it is located. For example, Operational Centre Amsterdam sits within MSF Holland. The operational centres directly manage medical humanitarian projects, prepare budgets and allocate resources. MSF entities are usually affiliated to a specific operational centre; MSF UK is affiliated to Operational Centre Amsterdam.

MSF International: A Swiss non-profit entity which provides coordination, information and support to the whole of MSF. It also hosts the higher governing structures: the International General Assembly, the International Board, the Executive Committee and the International Office.

MSF International General Assembly: This assembly is constituted of democratically elected members of MSF Associations (two representatives per MSF Association). It meets annually in June to debate and decide issues of policy and strategy. The International General Assembly is the highest authority in MSF; it elects the International President and most of the International Board and is charged with safeguarding MSF's medical, humanitarian and social mission.

MSF International Board: A majority democratically elected board with delegated powers from the International General Assembly. A minority of members are chairs of the operational centres' governance bodies. It meets on average eight times a year to govern MSF International and oversee the Executive Committee.

13. Appendices

Appendix 1: Structure of MSF (continued)

MSF Executive Committee: A platform comprising the Executive Director of each MSF section. The Executive Committee is charged with providing international executive leadership to MSF; coordinating the implementation of an international work plan; ensuring reactivity, efficiency, relevance and consistency in MSF's social mission and other support activities. There is a smaller Core Executive Committee made up of the General Directors of the five operational centres plus two elected members from the wider movement.

Appendix 2: Principal offices

MSF International
78 rue de Lausanne
1211 Geneva, Switzerland

MSF Belgium
Seat of Operational Centre Brussels
46 rue de l'Arbre Bénit
1050 Brussels, Belgium

MSF France
Seat of Operational Centre Paris
14–34 avenue Jean Jaurès
75019 Paris, France

MSF Holland
Seat of Operational Centre Amsterdam
Plantage Middenlaan 14
1018 DD Amsterdam, The Netherlands

MSF Spain
Seat of Operational Centre Barcelona-Athens
Carrer de Zamora 54
08005 Barcelona, Spain

MSF Switzerland
Seat of Operational Centre Geneva
78 rue de Lausanne
Case Postale 1016
1211 Geneva, Switzerland

MSF West and Central Africa (WaCA)
MSF WaCA (Association MSF Afrique de L'Ouest et Centrale)
Zone 4-Lot 44
Ilôt 7 Biétry Zone 4B
Abidjan, Côte d'Ivoire

Other MSF locations
MSF entities in other countries recruit project staff, raise funds and advocate on behalf of people caught up in crises. A complete and up-to-date list of these entities can be found on our website: www.msf.org.uk.

2022 TAR Master Draft - v0.15 FINAL FOR SIGNATURE

Final Audit Report 2023-05-02

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MEDECINS SANS FRONTIERES (UK)

England & Wales - Charity number 1026588

Accounts

MEDECINS SANS FRONTIERES (UK)

Annual Report and Accounts 2021













MEDECINS SANS FRONTIERES
DOCTORS WITHOUT BORDERS

MEDECINS SANS FRONTIERES (UK)

Annual Report and Accounts 2021

FOR THE YEAR ENDED 31 DECEMBER 2021

The Board of Trustees (who are also the Directors for the purposes of the Companies Act 2006) present their report along with the financial statements of the charity for the year ended 31 December 2021. This report constitutes the Strategic Report and the Directors' Report required under the Companies Act 2006.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Médecins Sans Frontières (UK) Articles of Association and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 ("Charities SORP (FRS102) second edition – October 2019").

Company limited by guarantee

Company number 02853011

Charity number 1026588

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Details of registration

Médecins Sans Frontières (UK) was set up in September 1993 as a registered charity (charity number 1026588) and a company limited by guarantee (company number 02853011).
The registered and principal office is Chancery Exchange, 10 Furnival Street, London EC4A 1AB, UK.

Phone: +44 (0)20 7404 6600

Website: www.msf.org.uk

Full contact details, including email, are available at www.msf.org.uk/contact-us

Our names

The name of the charity is Médecins Sans Frontières UK. This is commonly abbreviated to MSF UK. We are a member of the Médecins Sans Frontières movement, commonly referred to as MSF. Throughout this report, MSF UK is used when referring to the services and activities conducted and provided in the UK. MSF is used when referring to the whole movement and to our medical humanitarian projects. We are also known as Doctors Without Borders.

1 Reference & administrative details

Directors and Trustees

The directors of the Charitable Company ('the charity') are its trustees for the purpose of charity law. The Trustees and officers serving during the year up to the date of this report were as follows:

Elected Trustees

Nicola McLean – Chair of the Board of Trustees (from 12 June 2021)
Javid Abdelmoneim (term ended 12 June 2021)
Emma Simpson (term ended 12 June 2021)
Rachael Craven
Christopher Peskett
Vita Sanderson
Sam Turner
Robert Verrecchia
Mohammed Tariq Ali (elected 12 June 2021)
Ruby Siddiqui (elected 12 June 2021; resigned 23 July 2021)

Co-opted Trustees

Dalwardin Babu
Eve Bruce (co-opted 23 April 2021)
Sophie Hodder (co-opted 30 July 2021)
Derek Morgan – Treasurer, Vice-Chair of the Board of Trustees (Vice-Chair from 30 July 2021)

MSF UK Senior Management Team

Donald Campbell – Head of Communications
Caroline Doan – Head of Finance and Services
Elizabeth Harding – Humanitarian Representative
Vickie Hawkins – Executive Director
Roland Imi – Head of Information Technology
James Kliffen – Head of Fundraising
Kiran Jobanputra – Head of the Manson Unit (until 15 July 2021)
Chiara Lepora – Head of the Manson Unit (from 26 May 2021)
Kristen Veblen McArthur – Head of Executive Office and Company Secretary
Simone Vale – Head of Human Resources

Principal advisors

Auditors: BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, West Sussex RH6 0PA
Bankers: Bank of Scotland, 38 Threadneedle Street, London EC2P 2EH
Solicitors: Bates Wells, 10 Queen Street Place, London EC4R 1BE



At Hôpital Immaculée Conception in Les Cayes, Haiti, MSF staff provide physiotherapy for patients injured in the earthquake, helping people regain strength and mobility. Photo: Pierre Fromentin/MSF

2 MSF UK's medical humanitarian work in 2021

Médecins Sans Frontières UK (MSF UK) raises money and recruits staff to support the work of MSF's medical humanitarian projects around the world. MSF UK also raises public and political awareness of MSF's work within the UK and provides strategic and technical support to MSF's projects.

In 2021, MSF projects provided lifesaving care in 72 countries, and 87 per cent of MSF UK's total expenditure was in support of our medical humanitarian work and social mission costs. The work of MSF UK and the generosity of its supporters ensure that MSF can continue to provide medical care where it is needed most.

MSF's response in emergency situations and long-term protracted crises

MSF projects are designed to meet both the immediate and long-term medical humanitarian needs of those who are most vulnerable. Every situation we work in is different and our responses are tailored to the particular needs in each location.

MSF acts swiftly to understand the needs of people caught up in emergencies and unfolding crises, including fast-spreading epidemics and natural disasters, to gauge how we can relieve their immediate suffering.

In protracted crises, MSF's responses may be broader in scope and designed around longer-term projects, adapting our services as required to reflect the needs of the people and communities we are assisting.

Whether in emergency situations or protracted crises, it is our locally hired colleagues who provide the majority of care to the people MSF assists and who work tirelessly for their communities.

In 2021, the projects or countries that received the largest grants from MSF UK were Mozambique (£7.8 million), South Africa (£4.3 million), South Sudan (£3.9 million), Afghanistan (£3.8 million) and Democratic Republic of Congo (£3.6 million). We have highlighted some of MSF's activities in these countries in 2021 immediately below and throughout this report.

More information on MSF UK's activities can be found at www.msf.org.uk.

Democratic Republic of Congo

Democratic Republic of Congo (DRC) has endured decades of crises, including far-reaching violence and widespread outbreaks of diseases. MSF's programme in DRC is one of its largest. In 2021, MSF provided vital humanitarian and medical assistance in 21 of DRC's 26 provinces.

Our services included general and specialist healthcare, nutritional support, vaccinations, paediatric and maternal care, medical and psychological support for victims of sexual violence and vulnerable people, as well as treatment and prevention activities for HIV, TB and cholera.

In 2021, measles was once again on the rise following the 2018-20 outbreak – the worst ever recorded. We also responded to two outbreaks of Ebola, typhoid, COVID-19 and endemic malaria. Following the eruption of the Nyiragongo volcano in May, MSF teams responded in multiple areas across North and South Kivu to provide medical care and water and sanitation services for displaced people.



MSF Doctor Benjamin Safari examines Emeriane, 11 months old, in the paediatric ward under tents of the health centre in Rhoe camp managed by MSF. She is in the arms of her mother Françoise. Photo: Alexis Huguet

Mozambique

The conflict in Mozambique's northeast Cabo Delgado province escalated in 2021, with hundreds of thousands of people impacted by violence and left homeless or displaced. Our teams provided medical and mental healthcare and ran mobile clinics to support health centres and cholera treatment centres. In 2021, MSF established projects in hard-to-reach places in the province, such as Palma, Macomia and Mueda, which also serve as hubs to reach nearby districts in the northernmost part of the province. Our teams also provided clean drinking water, improved sanitation and distributed relief items to people in transit, in resettlement camps and in host communities.

In Maputo, our harm reduction programme for people who use drugs is the only one in the country to implement all the interventions recommended by the World Health Organization (WHO). These include needle and syringe distribution, opioid substitution therapy and overdose treatment.

In Beira, we provide sexual and reproductive healthcare, including HIV testing and treatment and termination of pregnancy to vulnerable and stigmatised groups of people, including sex workers, men who have sex with men and young people at risk. We also provide sexual and reproductive health services at health centres and in Beira's Central Hospital. In 2021, MSF also provided support to the Ministry of Health in Sofala during emergencies including the aftermath of Cyclone Eloise.



Patients wait in a clearing under a tree to be seen by a medical team providing consultations out of a mobile clinic which MSF is running in the Nicuapa reallocation site for internally displaced people fleeing armed conflict in Cabo Delgado. Photo: Tadeu Andre

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.



MSF anaesthetist, Wais, carries out a check on Esa, 63, prior to surgery to remove a kidney stone Boost hospital, Lashkar Gah, Helmand Province, Afghanistan. Photo: Tom Casey

South Africa

South Africa has the largest HIV patient cohort in the world and one of the highest burdens of tuberculosis (TB). MSF maintains its focus on innovating new strategies for preventing these killer diseases and reducing HIV/TB illness and mortality. At the start of 2021, the country also faced a severe second wave of COVID-19.

In KwaZulu-Natal province, our project drew on lessons from its successful community-based HIV strategy in order to enhance TB prevention, find missing TB cases and improve treatment outcomes for TB patients.

The Khayelitsha project near Cape Town continued to develop and implement treatment regimens for multidrug-resistant TB (MDR-TB) and innovative models of care for patients living with HIV and TB.

In October, it was announced that TB PRACTECAL, a clinical trial led by MSF, had found a new all-oral six-month treatment regimen to be safer and more effective at treating rifampicin-resistant tuberculosis (RR-TB) than the current accepted standard of care. The trial took place in sites across South Africa, Belarus and Uzbekistan.



Treating the COVID-19 Second wave in South Africa. Photo: Chris Allan

South Sudan

Exposed to extreme violence and living in fear for their lives, hundreds of thousands of people in South Sudan are living in deplorable conditions, unable to access even basic necessities such as food, water and healthcare. MSF works in hospitals and clinics across the country, running some of our biggest projects worldwide.

From May 2021, floods hit eight of the 10 states in South Sudan. 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 Organization's emergency threshold.

In June, MSF opened a health centre in Maruwa, in the Eastern Greater Pibor Administrative Area. There are few medical facilities in this region near the border with Ethiopia, where semi-nomadic and pastoralist communities live scattered across a vast area. MSF's mobile clinics provided medical care to residents of remote villages and people on the move.

In Aweil, in Northern Bahr El Ghazal state, MSF worked with the Ministry of Health to implement seasonal malaria chemoprevention (SMC) to reduce cases of malaria in children under five.

Inconsistent malaria prevention activities, largely due to years of conflict and insecurity, have led to a situation where more than one-third of all deaths in South Sudan are caused by malaria. By the end of the campaign, more than 25,000 children had been protected against the disease.



A MSF CBC (Community Based Care) woman in the Protection of Civilans IDP camp works with women to discuss SGBV (Sexual and Gender Based Violence) in South Sudan. Photo: Sean Sutton

3 How we support MSF's medical humanitarian work

Each MSF office, including the UK, plays a part in providing staff, resources and budget to the MSF operational centres, so that they can maintain MSF's projects and ensure we are working where we are needed most.

People

In 2021, MSF UK deployed 147 UK staff to medical humanitarian projects in 38 different countries around the world.

Despite ever-changing travel restrictions, complex quarantine hotel bookings and vaccination complications, our staff still managed to join emergency responses in regions affected by violence including Ethiopia, Haiti and Sudan, and to provide medical care and support to health services in other conflict regions including South Sudan, Syria and Yemen.

MSF UK had a busy virtual Learning and Development programme for field staff throughout 2021, with key topics including Safeguarding, Welcome Days and Leadership courses. The MSF UK grant scheme further supported 18 staff with costs related to medical revalidations and training courses, which ranged from Advanced Paediatric Life Support to Humanitarian Water Engineering and Major Incident and Medical Management.

Expertise

Medical support

MSF UK is home to the Manson Unit, a multidisciplinary medical team that includes infectious disease specialists, epidemiologists, public health practitioners, social scientists, and eHealth experts. By combining research and medical humanitarian experience, they aim to help shift understanding and practice across the professional landscapes of medical humanitarianism.

The first of two key successes from the Manson Unit include this year's results from TB PRACTECAL, a clinical trial that showed how a new, all-oral, six-month treatment regimen is safer and more effective at treating drug-resistant tuberculosis than the current accepted WHO standard of care. Eighty-nine per cent of patients in the new regimen group were cured, compared to 52 per cent in the standard care (control) group. MSF has shared this data with the WHO and is working to ensure that these results contribute to a shorter, safer and more effective treatment regimen becoming accessible in all countries.

Another key success was a mixed methods research project exploring maternal and child health-seeking behaviour and the impact of MSF's response in Sierra Leone. The project is an example of important work being done with the aim of reducing maternal and child mortality worldwide. Run jointly with Australia National University, the study's findings suggest that considerable progress has been made in reducing barriers to care for pregnant women and young children in Sierra Leone, along with significant progress on several health indicators.

Advocacy, communications and representation

During 2021, the Communications Department provided significant support to MSF's priorities, both in the UK and across the movement. The department worked with MSF's communications team in Afghanistan at a time of high media pressure and extensive public interest, ensuring that MSF's medical humanitarian priorities, and the challenges faced by the people we assist, were reflected in news coverage and on social media.

Digital and media communications together helped to drive a strong donor response to MSF UK's fundraising appeal, providing resources for our medical work in Afghanistan and neighbouring countries.

In addition, MSF UK's communications focused on two key medical themes: pushing for measures to increase access to medical tools related to COVID-19; and amplifying the successful results of MSF's TB PRACTECAL trial (see above). Effective communications of these results will play a key role in ensuring that this treatment is available as soon as possible to all patients.

Later in the year, UK migration policy again became a key area of concern, as the government brought forward harsh proposals which seek to replicate some of the worst policies MSF teams have seen around the world – from 'offshore detention' in Nauru to 'pushbacks' at European borders. The Communications Department and Humanitarian Advocacy Analysis Representation and Policy (HAARP) Unit (formerly the Programmes Unit) worked closely to raise awareness among parliamentarians of all parties, journalists, supporters and the wider public of the likely consequences of these proposals, which are contained in the Nationality and Borders Bill. At the time of writing, the Bill is continuing its progress through parliament, but we continue to push for some of the more extreme provisions to be amended.

Our HAARP Unit provided representation of MSF's medical and humanitarian work to the British government and other key stakeholders in the UK's political and humanitarian sector. The team also runs a Mis/Disinformation Transformational Investment Capacity (TIC) project which has developed an 'emergency response' capacity to respond to harmful or dangerous disinformation to which MSF staff or MSF operations have been exposed. As well as managing eight serious cases in 2021, a team of 17 'super-reporters' from our digital media colleagues around the world were trained to evaluate and classify online disinformation against MSF and to report these to the social media companies. The project also improved contacts with the security teams at Facebook, Twitter and TikTok to ensure a rapid escalation pathway.

Following cuts to Foreign and Commonwealth Development Office (FCDO) funding for neglected tropical diseases, MSF UK worked to raise awareness of critical shortages in the pipeline for diagnostics and drugs for countries where kala azar (also known as visceral leishmaniasis) is endemic before the upcoming peak season. This included alerting the potential for increased levels of transmission, infection and mortality, as well as the likelihood of outbreaks. Connections were made with several philanthropic organisations to help urgently bridge these gaps and support ministries of health. Since then, MSF has looked for ways to provide medical support during outbreaks of kala azar in Sudan and published with partners a call to action for an enhanced control strategy for the elimination of kala azar as a public health problem in eastern Africa.

Fundraising activities

Key metric 2021	Result
In 2021, MSF UK plans to raise £60.6 million to fund the MSF movement's medical humanitarian projects.	In 2021, MSF UK raised £63.5 million in donations and legacies.

MSF UK's fundraising in 2021 was a remarkable achievement, given that COVID-19 restrictions led to significant changes in the way we work, with face-to-face fundraising, in-person interactions with donors and live events significantly reduced or cancelled altogether. However, through innovative online campaigning and strong donor relations, MSF UK was still able to engage supporters and donors throughout the year.

MSF UK's fundraising approach is focused on using MSF staff and patient testimonials to bring our supporters closer to the medical humanitarian work that their generosity makes possible. Private individuals and organisations provide 100 per cent of our funding in the UK.

We take great care to maximise the proportion of every donation that is spent on our humanitarian work. In 2021, we raised £6.60 for each pound we invested in generating funds. This compares to £8.11 in 2020. We received an extraordinary response from our supporters to the COVID-19 pandemic in 2020, which has continued in 2021 with our Afghan Crisis Appeal. The main reason for the difference between the years in donations received per pound invested is due to the receipt of significant legacy gifts in 2020. See the Financial review in section 9 for further details.

We strive to provide the highest standard of stewardship to the private individuals and organisations that fund MSF UK. In 2021, we achieved joint first place for the overall experience we provided to our donors in the THINK Stewardship Tracker, when compared to 22 other charities.

MSF UK adheres to leading standards in our fundraising activities and is a member of both the Fundraising Regulator and the Direct Marketing Association. All third-party organisations acting on behalf of MSF UK are closely supported and supervised to ensure they provide the highest possible level of service. We work hard to inspire and motivate the teams that represent us, including through regular briefings from our medical and logistical staff.

A complaints procedure in the Fundraising Department records and responds appropriately to any complaints. We also adhere to a vulnerable persons policy in relation to fundraising. In 2021, we received and responded to 55 complaints (compared to 78 in 2020) in relation to our fundraising activities.

We talk with supporters across the UK to better understand their needs and motivations. These discussions define our approach to fundraising and help us meet our supporters' wishes and interests. Feedback is highly valued and encouraged. The result is that we send fundraising appeals to our donors less frequently than is common practice; we have also never allowed other charities access to our supporters' details.



The SAR (Search and Rescue) team picks up horse shoes in the sea during a drill in order to be ready for the rescues. Photo: Virginie Nguyen Hoang/HUMA

4 MSF UK 2021 performance

In 2021, as we entered the second year of the COVID-19 pandemic, we continued to feel its impact, including related health, safety and wellbeing considerations and the challenges of remote working. Despite the ongoing challenges, we achieved notable successes, including meeting the demands of

our medical programmes experiencing context changes in settings such as Afghanistan and Ethiopia; deploying campaigning and activist tactics to work on access to COVID-19 vaccines and refugee and migration policies; achieving remarkable results in income; and exceeding departure targets (previously lowered in response to the impact of COVID-19). At the same time, we sustained the vital support functions to all those activities that make a direct contribution to MSF's social mission, while making ongoing system, policy and process improvements within those same support functions. Our staff continue to prove their resilience and dedication to MSF UK and the medical humanitarian work of the MSF movement, including a second UK operation in our home society relating to mental health services for refugees and asylum seekers in the UK.

Strategic Direction in 2021

In 2021, the contextual challenges of the COVID-19 pandemic remained, and while we continued to make progress with our ambitions as set out in the 2020–2023 Strategic Direction, this progress was slower than anticipated. This is reflected in our performance against strategic objectives in 2021.

Valuing people

By 2023, MSF UK will be an organisation in which all those who work with and for us – whether in the UK or in MSF's projects – feel valued in their working lives and are treated with fairness and respect. MSF UK will foster a healthy work environment built on community, inclusivity, diversity and a proactive idea of acceptance, where professional development meets the needs of both MSF UK and its staff.

Objectives	Completed actions in 2021
Broaden our focus to deliver a specific strategy and action plan to achieve our vision of embedding diversity, equity and inclusion (DEI) in MSF UK	The Executive and Board of MSF UK reported twice in 2021 on our progress against anti-racism commitments made in 2020. Progress includes: • the completion of a review of all Human Resources policies to check for statements that undermine workforce inclusion, fairness and diversity; • an increase in the proportion of locally hired MSF staff members enrolled as students in the Leadership Education Academic Partnership (LEAP) and Global Health and Humanitarian Medicine (GHHM) programmes; and • supporting staff with time to engage in self-directed learning using curated resources related to these issues.
Broaden our focus to deliver a specific strategy and action plan to achieve our vision of embedding diversity, equity and inclusion in MSF UK (continued)	Additionally, we reached an important milestone regarding diversity, equity and inclusion with the completion of an externally supported audit of diversity, equity and inclusion policies, practices and processes. This was delivered to the MSF UK Board of Trustees and Management Team for review, and has informed the creation of a vision and action plan. Action planning workshops with senior management were completed in 2021 and a final vision and action plan will be presented to the Management Team and Trustees in Q1 2022. Trustees agreed on a diversity and inclusion policy, with reference to the principles of the Charity Governance Code and the NCVO Charity Ethical Principles.
Embed equity, safeguarding and duty of care in our HR policies and processes, in part guided by the results of a diversity, equity and inclusion audit	Data collection of protected characteristics information about all MSF UK and MSF Ireland (MSF IE) staff, Association members and volunteers was begun in 2021. A review of all HR policy was started. Following receipt of audit findings, this will continue in 2022. Manager training and support in place and ongoing, to ensure staff can work at their best, including considerations of reasonable adjustments, mental health support and flexible working. All new staff attend mandatory safeguarding training, with planned mandatory refresher training every two years.
Improve the diversity and representation of all staff in MSF UK's recruitment and communications	Full recruitment policy and process review begun, ensuring that diversity and representation are taken into account from branding and job design to selection and on-boarding. Language review started by Communications Department with HR support, in coordination with Operational Centre Barcelona-Athens (OCBA) and MSF Canada, to be completed in 2022. Board of Trustees reviewed its skills matrix to include competencies developed through a diversity lens, and proposed recruitment to address the highlighted skills gaps in lived experience.
LEAP and GHHM programmes as key investments to break down barriers to career progression for locally hired staff	For the course year July 2021 to May 2022, the GHHM UK and GHHM South Asia courses have enrolled 161 MSF doctors of 45 different nationalities; 134 (83 per cent) are from low- and middle-income countries and 86 (53 per cent) are locally hired. An increase in reaching out to locally hired MSF doctors working in projects and programmes, by reinforcing our direct call to all MSF programmes for applications (to heads of mission, medical coordinators and HR coordinators), resulting in a steep rise in the enrolment of locally recruited doctors to the GHHM programme. In 2021, 51 per cent of staff enrolled in the LEAP programme were recruited locally. This is an 11% increase on the 2020 baseline of 40 per cent.

Igniting change

To capitalise on the desire from our supporters to contribute to our work in meaningful, non-financial ways, we will develop a bold model of engagement and activism that empowers our supporters to act as conduits for change. They will be 'change agents': amplifiers of our messages and the voices of our patients and their communities.

By 2023, MSF UK will have a supporter strategy built on proven engagement activities, which will improve supporter retention and capitalise on the actions of our current supporters, while identifying opportunities to engage new groups. Our strategy will be appropriately resourced, integrated and reinforced by internal processes and systems. We will ensure that our efforts complement initiatives across the movement, adding value to MSF's wider operational objectives.

Objectives	Completed actions in 2021
Raise £61.2 million in private income (£60.6m through donations and legacies)	In 2021, MSF UK raised £63.5 million in donations and legacies: £22.5 million from regular giving, £14.1 million from appeals, £12.3 million from legacies, £8.7 million from charities and trusts, £3.3 million from sponsorship, events and collections, and £2.6 million from corporate donors.
Seek out new opportunities for supporter engagement, advocacy and activist mobilisation	Supporters mobilised to bolster advocacy-communications priorities on Trade-related Intellectual Property Rights (TRIPS) (see below) and Nationality and Borders Bill.
Further develop strategic coordination, which can better mobilise supporters to bring about change within specific medical humanitarian issues	Representatives from Communications Department, HAARP Unit, Fundraising Department and Manson Unit met regularly throughout the year to assess shared priorities and determine action required.
Undertake a project to positively influence public opinion and government policy around the waiving of intellectual property rights relating to COVID-19 vaccines and therapeutics to ensure these can be accessed by all who need them	Our activities in this area yielded positive outcomes including: significant high-profile media coverage on the issue (e.g. BBC Radio 4 Today Programme, BBC Radio 5 live, The Telegraph). This was one of our most engaging topics on social media: there was strong engagement from existing MSF supporters on TRIPs (as well as the National Borders Bill), for example when promoted in 'Frontline' email. The UK government remains opposed but is increasingly isolated in this, both domestically and internationally.

Ways of working

By 2023, MSF UK will have begun a programme of change to create new, more effective and more efficient ways for its UK-based staff to work. To achieve this goal, we will evaluate our processes, systems, relationships and organisational design to identify where these are already functioning correctly, and what the barriers are that prevent us from reaching our full potential.

Objectives	Completed actions in 2021
Transition from the design to construction phase of MSF UK's new finance system	The system was successfully developed and tested, with Go-Live for our new finance systems taking place in January 2022.
Improve systems and processes related to procurement, cyber security and HR	Audit of HR data needs and current reporting is ongoing. Process-mapping and streamlining of all HR processes on staff journey, starting with recruitment/onboarding, Learning and Development, and offboarding is ongoing. Cyber security remediation programme is coming to a close, culminating in a re-audit of our systems and processes in early Q1 2022. New vision, strategy and operating model for procurement was approved in 2021 for implementation, starting in 2022.
Review the implementation of this strategic goal to capitalise on the lessons learned from our current context and better define what 'good' will look like at the end of the strategic period	A review of the Strategic Direction and associated Key Performance Indicators was undertaken by the management team and delivered to Trustees. The review concluded that the ambitions described in the Strategic Direction remain relevant and important, but that our current context requires a decrease in scope, particularly in the Ways of Working pillar, where there should be a clearer focus on successful implementation of systems and efficiencies.

Climate crisis and global health

Between 2020 and 2023, MSF UK has committed to act as a convener on climate and health, developing knowledge, skills and innovative approaches on behalf of the MSF movement. We have committed to bring together data and stories from our projects to support advocacy efforts and provide technical and operational support to projects in contexts where climate change is impacting vulnerable groups. MSF UK has also committed to reduce its environmental footprint.

Objectives	Completed actions in 2021
Quantify our target for carbon reduction	MSF UK has set a target for a 50 per cent reduction of our carbon emissions on our 2019 carbon emissions baseline by 2030. This target is aligned with the MSF international commitment and the Paris Accord. We have also set a short-term action to galvanise short-term activity and bring about a 10 per cent reduction in 2022.
Design a plan to achieve our target for carbon reduction	We will create this plan in 2022. In 2021, we continued work to deliver on the recommendations of the Green Audit of our London office.

Trustees' oversight of MSF UK's work

As a company limited by guarantee, MSF UK is required to report on how the Trustees have discharged their duty to promote the best interests of MSF UK and have considered the matters set out in section 172(1)(a)-(f) of the Companies Act 2006:

- The likely long-term consequences of any decision.
- The interests of employees.
- Fostering relationships with key stakeholders.
- The impact of operations on our communities and environment.
- Maintenance of our reputation for the highest standards of conduct.
- The need to act fairly as between members of the company.

Our stakeholders

MSF UK's Trustees recognise that MSF UK can only achieve its charitable purpose thanks to the relationships we maintain with our stakeholders. Given the nature of charitable work, our stakeholder groups are well established and remain constant. Our aspirations for these relationships are set out in the Igniting Change pillar of the Strategic Direction (as described earlier in this section).

The following table sets out our key stakeholder groups, the key considerations of each group, and how we engage with them. Trustee discussions consider the potential impact of decisions on each stakeholder group, as well as their needs and concerns.



Nyukouth holds her sister Nyawan who is recovering from pneumonia at the MSF hospital in Bentiu camp. Photo: Sean Sutton

Key stakeholder group	Key considerations	How we engage with them
Patients and communities	Providing medical humanitarian support to those most in need. Ensuring that as much of our resources as possible are used for the benefit of this group.	The grants we provide and the staff we second to our operational partners. The technical assistance we provide to our operational partners through the Manson Unit.
MSF movement partners	Our shared values and goals bind the MSF movement together and are a key part of MSF UK's identity.	UK representation in the Operational Centre Amsterdam (OCA) Management Team. Membership of Associative and Executive platforms. Participation in movement-wide discourse facilitated through internal websites and grassroots discussion fora.
MSF UK Association	Arbiters and guardians of MSF identity for MSF UK. Developing and maintaining relationship and interest in the charitable purpose of the MSF movement as potential future staff and Trustees.	The MSF UK Association website. Regular mailings and direct communications on topical issues. Regular events, for example webinars, briefings and networking events. Annual General Meetings. Facilitation of social media spaces.
Donors and supporters	Understanding the impact of donations through insights into our medical humanitarian work. Developing and maintaining relationships and their interest in the MSF movement.	The MSF UK website. Regular newsletters and direct communications. MSF UK events. Direct engagement with members of the Fundraising Department.
Employees	Training and development. Diversity, equity and inclusion. Wellbeing and support.	News, support and policies provided through an intranet portal. Weekly all-staff meetings. A broad range of learning and development opportunities available to employees. Two surveys on the topics of Total Reward and COVID-19. Feedback and implementation of positive change through the staff groups.
Regulators	Maintaining governance procedures to ensure compliance with all applicable regulatory regimes.	Timely submission of all necessary filings and returns. Self-reporting and engagement, where appropriate. Prompt and comprehensive responses to requests for information, as required.

Key decisions

In making key decisions concerning the strategy and activities of MSF UK over the course of the year, the Trustees considered the wider interests of our stakeholders and the wider factors set out in section 172 of the Companies Act 2006, listed above.

Key considerations included:

- Day-to-day decisions below the financial threshold set out in the MSF UK Scheme of Delegation are delegated to the Executive Director. High-value key projects and new initiatives are considered and, if appropriate, approved by the Board with regard to:
  - the use of charitable funds;
  - assessment against charitable purpose; and
  - compliance with the Charity Commission's regulatory requirements and, where appropriate, the Fundraising Regulator and Information Commissioner's Office.
- The long-term impact on the future direction and success of the organisation as a result of the 2020–2023 Strategic Direction.
- The ability to maintain core functional work while continuing to make progress on our strategic goals, monitored through quarterly reporting against annual plans and bi-annual reporting against key performance indicators.
- The potential impact of delays on the delivery of strategic priorities.

The table below sets out the key decisions taken in 2021.

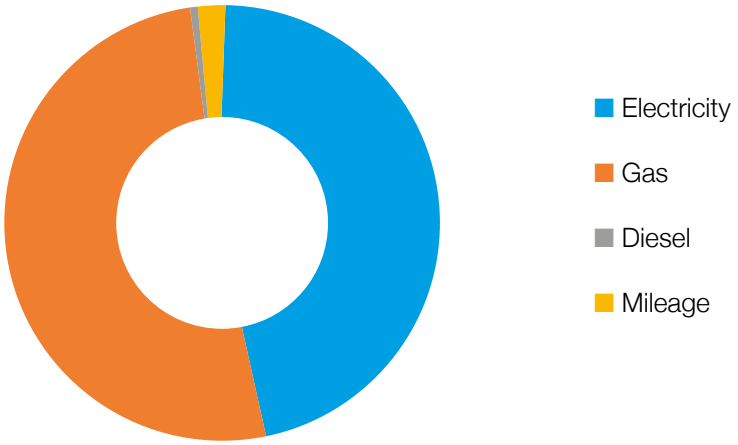
Topic	Decision	Key considerations
Mental health services for refugees and asylum seekers in the UK	A small-scale medical humanitarian response was approved by Trustees.	The primary principle for engagement, to provide support to vulnerable and marginalised groups, is aligned with MSF UK's Charitable Purpose. Activities would be directed by our operational partner, OCA and limited in scope, duration and budget. Activities would cause little or no disruption to our support for existing projects. The MSF UK association has been active concerning support of migrants and asylum seekers through the Take Action Group.
Full funding of the LEAP programme in Humanitarian Practice	A programme providing access to tertiary education for MSF staff in partnership with the University of Manchester and Liverpool School of Tropical Medicine.	An increased proportion of locally hired MSF staff members will have access to the programme. Longer-term aim of improving critical thinking in operational decision making will positively impact staff, patients and communities. Ensure that the positive impact created across all staff groups and our international medical humanitarian projects will be clearly articulated and monitored.
Remuneration review	A project to review the organisation's rewards package in the context of the organisational values, job grading structure and benchmarking within the sector.	The organisation's size and structure have grown considerably, and the grading structure and level of reward have not kept pace, which may have a negative impact on staff and may have led to inequities. The intent of our donors is to give towards our charitable purpose, and this must inform our rewards principles. There has been a lack of understanding of the tangible/intangible value of rewards, and this project will address that with staff.

Sustainability and carbon reporting

MSF UK reports energy and carbon emissions in compliance with the Companies (Director's Report) and Limited Liability Partnerships (Energy and Carbon Reporting) Regulations 2018. MSF UK was required to report on carbon consumption for the first time in 2020. A comparison between 2020 and 2021 figures can be found in the table below.

Energy source	Units	Consumption		Carbon emissions (kgCO2e)		Intensity ratio FTE (kgCO2e/FTE)	
		2020	2021	2020	2021	2020	2021
Electricity	kWh	149,979	*163,537*	34,966	*34,724*	179	*177*
Natural gas	kWh	133,559	*210,968*	24,558	*38,641*	126	*197*
Business travel – diesel	Litres	151	*69*	385	*158*	2	*1*
Business travel – mileage	Miles	1,469	*4,530*	367	*1,157*	2	*6*
TOTAL				60,276	*74,680*	309	*381*

Carbon Emissions (KGCO2E) by Energy Source



Methodologies and estimates

MSF UK accounts for the energy consumed in its London office space plus for a portion of the communal areas in the building at 10 Furnival Street. Gas is supplied to the whole building and MSF UK pays for a percentage of the gas consumption of the building in line with the percentage of the office space that it occupies.

Energy and fuel consumption has been converted to carbon emissions (kgCO2e) using the UK Government GHG Conversion Factors for Company Reporting 2021. The conversion factor for UK electricity decreased in 2021 resulting in a decrease in the carbon emissions reported for the year, although consumption increased. Applying the revised 2021 conversion factor to 2020 consumption, the restated comparative carbon emissions for 2020 would be 31,845 (2021: 34,724), and the restated intensity ratio for 2020 would be 172 (2021: 177).

During 2021, staff drove a Land Cruiser 260 miles from the Imperial War Museum in London to Micheldever, in Hampshire. The Land Cruiser is a decommissioned ambulance which features in MSF exhibitions and is stored in Micheldever. MSF staff also expensed fuel and mileage to support the Napier Barracks asylum seekers project in the UK.

Measures taken to increase energy efficiency

MSF UK is continuing to make changes to improve its carbon footprint. The MSF movement, of which MSF UK is a member, has committed to a 50 per cent reduction in carbon emissions by 2030, against a 2019 baseline. Additionally, MSF UK has set a carbon reduction target of 10 per cent against its 2019 baseline as part of its annual plans for 2022. This baseline will include electricity and gas for both MSF UK & IE. Additionally, the baseline will include international travel which is not conveyed in the Streamlined Energy & Carbon Reporting (SECR) data above.

Despite the challenges COVID-19 has brought to working in the office, MSF has made sustainable improvements to its office by moving to eco-friendly cleaning supplies and switching to LED lighting and recycled paper where possible.



MSF health promoter Lazare informs the population of Popokabaka about the outbreak of typhoid fever, its symptoms and how to prevent it. Photo: Franck Ngonga



MSF emergency team doctor examines a child with measles at the Bosobolo general referral hospital.
Photo: Franck Ngonga/MSF

5 MSF UK's plans for 2022

The emergence of the COVID-19 Omicron variant of concern in late 2021 is a timely reminder that uncertainty and sub-optimal working conditions will continue into 2022. The start of this year marks the half-way point in the current Strategic Direction and is therefore a key moment in evaluating the level of ambition in relation to our strategic change agenda in this period, which does come into tension with the delivery of our core functions, as identified in our risk register, discussed in section 7.

Our aspirations remain aligned with the pillars of the 2020–2023 Strategic Direction. The table below sets out an overview of our plans.

Strategic objective	Plans for 2022
Valuing people Be an organisation that values staff and ensures that all those who work with and for us – whether in the UK or in MSF's projects – feel this value in their working lives and are treated with fairness and respect	In Q1 2022, we will deliver our action plan in response to the EDI audit conducted by consultants in 2020-21. This action plan will allow us to reaffirm and nuance our vision for diversity, equity and inclusion within MSF UK and to contextualise and clearly prioritise planned activities that support delivery of this vision, and plan additional activities where there are gaps. We will continue to maintain our focus on safeguarding our staff and the communities with whom we work, with an emphasis in 2022 on supporting OCA and the wider MSF movement. We will support and improve staff health, safety and wellbeing and will facilitate flexible and collaborative ways of working through a review of HR policy and procedure. This includes supporting staff to work at home as we navigate the continued requirement for increased home working. We will continue to support our office as a community and raise awareness of wellbeing through events and activities. These will support changes in our ways of working, with a focus on understanding our strengths and differences and bolstering the social cohesion of our office community in a virtual space. We will undertake work to evaluate the suitability of our remuneration policies and implement required changes as appropriate.
Igniting change MSF UK/IE supporter groups are actively involved in and contribute to a range of advocacy and activist-style initiatives, which will enable MSF to speak out with a greater voice and successfully effect changes in policy and public opinion that impact the people we assist	There will be a focus on two major issues. 1) We will continue our work to push back against the harmful anti-migration policies contained in the UK government's Nationality and Borders Bill. 2) We will use communications to support the impact of the TB PRACTECAL trial. Our communications and medical teams will explore how to increase the impact and diversity of our communications on health and medical themes to drive positive change on behalf of the people we assist.

Strategic objective	Plans for 2022
Ways of working Continuously make improvements through a programme of changes to create new, more effective and more efficient ways of working	Our cybersecurity systems, policy and processes will be re-audited following improvement work identified by the 2018 cybersecurity audit. Additionally, we will focus on awareness-raising for all UK staff, beginning with new starters. Our new core finance system will go live in Q1 2022, ensuring we are using technological tools that are fit for the future and provide useful information for internal and external reporting. We will also begin the implementation of our new vision, strategy and operating model for procurement. We will identify organisational needs for the physical and virtual workplace and enact changes to the physical office as well as policy and practice to facilitate the best working environment for staff, taking account of health, safety, wellbeing and effectiveness.
Climate crisis and global health Act as a convener on the climate crisis and global health within MSF, developing knowledge, skills and innovative approaches on behalf of the movement, while reducing our own environmental footprint	In 2022, we will implement a more complete carbon measurement tool, which will include accounting for staff travel for the purpose of UK-directed activities. We will aim to reduce carbon emissions by 10 per cent based on our 2019 baseline, and create a longer-term action plan to guide achievement of our longer-term carbon reduction target of 50 per cent by 2030.

In 2022, we will continue to deliver our core functional work to provide resources and direct support to the MSF movement's medical humanitarian programmes. Key activities are outlined in the following table. Additionally, outside the UK we will work with the MSF movement to make our decision-making and governance structures closer to the places where we provide medical humanitarian assistance, and to address issues of workforce injustice and inequity. Tangibly, in 2022, we will continue our support to emerging MSF entities such as MSF West and Central Africa (WACA) in an advisory capacity on issues of governance and safeguarding.



An MSF team comprising of medical staff travel from Koya to Dilli, Jebel Marra region, South Darfur. Photo: Anna Bylund

Ongoing work to deliver core functional priorities:

Objective	MSF UK plans
Providing resources for programmes	In 2022, our fundraising income target is £62.7 million; this is further elaborated in a 2022 budget paper that was approved by the Board. In fundraising, data capabilities will be enhanced, building on the new fundraising database. Data integration will be a major focus. We will undertake a comprehensive strategic review of face-to-face fundraising activity with the goal of increasing results and capacity, while ensuring the welfare of the team. Our target for the departures of staff supplied to operational activities is 135 departures, including 34 staff being deployed for the first time. The operational programme HR team also plan to implement pre-departure mental health support and improve the provision of learning and development opportunities for internationally mobile staff. LEAP 2, our postgraduate education partnership with the Universities of Manchester and Liverpool, launches in 2022. There will be strong attention to teaching delivery methods and, learning from the challenges experienced during the switch to a fully virtual programme, we will include improved support mechanisms for students. An additional Full Time Equivalent (FTE) role will focus on harmonising terms and conditions for LEAP students from across MSF's operational centres. Reporting from the university partners will be strengthened and we will also work to increase the numbers of external students.
Direct support for programmes	Roll-out of TB PRACTECAL treatment regime in trial countries and influence WHO guidelines on MDR-TB. Scale-up of integrated community-based models of care for chronic diseases, including HIV, TB, hepatitis and non-communicable diseases. Development and launch of an offline solution for routine medical data collection and management in missions where there is no internet solution. Participatory approaches to address child protection and safeguarding in MSF projects. Support implementation of antimicrobial resistance (AMR) objectives in OCA's operational portfolio; represent MSF's work and positioning on the threat of AMR in UK policy circles; promote MSF intersectional collaboration on AMR initiatives. Ongoing development of OCA Public Health Department and UK strategic engagements and operations regarding the impacts of climate change and environmental degradation on health. Expand and consolidate the network in the UK through strategic and policy engagement with relevant stakeholders on Access Campaign priorities.

6 For the public benefit

MSF's purpose

The principal objectives of MSF UK, as stated in its Articles of Association, is as follows:

> **The Company's objectives are to relieve suffering, promote the relief of sickness and 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.**

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit and are satisfied that the charity's activities, grants and plans accord with this guidance.

MSF UK's contribution to the MSF movement

MSF UK is a primary partner of OCA, one of the five operational centres responsible for the delivery of MSF's medical humanitarian projects. OCA is a coordination body made up of five section offices (MSF UK, MSF Holland, MSF Sweden, MSF Canada and MSF Germany) and two branch offices (MSF Ireland and MSF India). The operations of OCA are hosted by MSF Holland, a separate legal entity with its own board of trustees. This means that the tangible elements of OCA's medical humanitarian work and activities sit within the MSF Holland legal entity, which receives all OCA funding and directly manages all OCA projects and programmes.

In 2021, MSF UK made grants to MSF Holland (in its role as host of OCA), to MSF Belgium, which hosts Operational Centre Brussels (OCB), and to MSF France, which hosts Operational Centre Paris (OCP). OCA, OCB and OCP used these funds to implement and continue medical humanitarian projects and support social mission costs at OCA. The UK Board of Trustees receives regular reports on the projects that are funded by MSF UK through participation in the OCA Council and OCB Board, and through project visits and accounts from returning UK project staff. This rigorous process of information sharing supports MSF UK's Trustees in fulfilling their regulatory reporting requirements.

MSF UK made grants to MSF International, which is based within Operational Centre Geneva, and to the Access to Medicines Campaign (known as the Access Campaign), an international project within MSF that supports MSF's work by advocating for improved access to treatment and the development of essential medicines. Grants were also made to the Drugs for Neglected Diseases initiative (DNDi), a collaborative initiative for patient-centred drug development and access.

Executive Director Vickie Hawkins is a member of the OCA Management Team. Chiara Lepora, Head of the Manson Unit, is the Deputy Medical Director for OCA and has a seat on OCA's Operational Platform, which is the key advisory platform to the OCA Operational Director.

During 2021, other members of the MSF UK Management Team also participated in functional platforms across OCA and the MSF movement, including Donald Campbell, Head of Communications, and James Kliffen, Head of Fundraising.

MSF UK is an institutional member of MSF International, which has a key coordination role within the MSF movement.

Non-operational grants made during the year

In 2021, MSF UK granted £0.9 million (2020: £0.9 million) to MSF International, as a contribution to its coordination work, and £0.4 million (2020: £0.4 million) to the Access Campaign and DNDi. The calculations for the amounts granted to MSF International, the Access Campaign and DNDi were based on a pre-approved international allocation. These grants are a condition of MSF UK's membership of the MSF movement, and the Trustees are satisfied that they are in the best interest of the charity.

Benchmarks and performance measuring

MSF UK is pleased that during 2021 we were able to commit 87 per cent of our total expenditure to grants and charitable activities (2020: 88 per cent).

MSF UK and the MSF movement always strive to make the best possible use of donated funds. We ensure that the maximum possible percentage of funds is used for the direct provision of medical care and, more broadly, for our social mission. In each country where MSF works, we ensure that our projects are focused on helping the most vulnerable and most in need. We continually review the impact of our work through both in-country monitoring systems and the advice and support of headquarters-based specialist advisors.

Medical humanitarian projects are complex, and no single set of performance measures will suit every situation. For example, a sudden emergency will demand a rapid and relatively costly response by our medical and logistics teams, while a long-term project can be more carefully planned and resourced to maximise the effectiveness of its budget and staff. Preventive measures, such as improving water supplies and sanitation systems or implementing a vaccination campaign, are often prioritised, as these can help avoid less effective, more costly responses once a disease outbreak is underway.

MSF International compiles and analyses data from across the MSF movement. Audited data for 2021 were not yet available at the time of writing this report. However, the 2020 International Financial Report shows that, out of a total global expenditure of €1.7 billion, 80 per cent was spent on our social mission, 15 per cent on fundraising and five per cent on management and administration.



Rescued people are transferred by MSF teams to rigid-hull inflatable boats. Photo: Pablo Garrigos



An MSF car boards the raft to cross the Uélé River in the health zone of Bondo. Photo: Pacom Bagula

7 Principal risks & uncertainties

MSF UK maintains a risk register, which is a live document showing the key risks facing the charity at any given time. All staff are responsible for identifying new or changing risks in their area, and each risk is owned by a member of the Management Team who has oversight of the mitigation of that risk. All risks are formally reviewed twice a year by the Management Team, the Audit and Risk Committee, the Safeguarding and Duty of Care Committee and the Board of Trustees. Risks are rated according to their probable occurrence and their potential impact on the charity. Each year, the Board of Trustees defines the charity's risk appetite. The top priority risks for MSF UK, from a mitigation perspective, are identified and approved, with increased focus given to them. Policies and strategies are adopted to manage, mitigate and avoid identified risks.

Risk management in 2021

At the beginning of 2021, MSF UK prioritised seven risks to focus further action. During the course of the year, we assessed that sufficient progress had been made on the actions identified to address the risks relating to loss of institutional memory and our use of consultants, contractors and the self-employed, so that these could be deprioritised at the end of the 2021. Additionally, we decided to deprioritise the risk we identified relating to the potential economic impact of COVID-19 and Brexit on our fundraising activities at the end of 2021. While we continue to monitor these issues, no specific risk has crystallised in respect of our fundraising activities at this time.

Priority risks	Management actions
Poor fundraising returns due to UK economy (including COVID-19 and concerns over Brexit)	Existing fundraising model proved resilient in the face of both COVID-19 and Brexit, with the diversity of income providing protection during periods of instability.
MSF UK's fundraising model becomes ineffective	Developments in fundraising regulation were monitored closely with changes implemented as necessary to ensure our approach was consistent. Greater investment was made in integrated campaigns focusing on maximising opportunities for digital and broadcast media.
Breach of duty of care to patients and the communities with whom we work, including safeguarding	Safeguarding Lead now embedded within OCA to support safeguarding activity. Enhanced Disclosure and Barring Service Checks now in place for all staff travelling to projects and programmes if they work unsupervised with vulnerable adults. Critical incident training refreshed.
Failure to meet expected standards regarding diversity, equity and inclusion	DEI strategy and action plan was developed for implementation in 2022. External research was commissioned to explore inequalities.

Priority risks	Management actions
Use of consultants, contractors and the self-employed	Work was completed to understand the scale of use of consultants, contractors and the self-employed within MSF UK and action identified to address tax implications.
Loss of institutional memory	New information management architecture for MSF UK policies was drafted. Review of policies previously contained in the Employee Handbook is progressing.
Failure to set and meet appropriate standards regarding environmental impact and climate change	Environmental impact strategy and action plan was developed and proposed to the Board. Further work was commissioned by the Board to develop the plan.

Emerging risk

MSF UK's operational partner organisations are working to deliver emergency medical aid to people affected by the war in Ukraine; both those who remain in the country and those seeking safety in neighbouring countries. We have undertaken a risk assessment of MSF UK's activities in support of this emergency response. This included assessing our existing controls and identifying further risk responses, which are currently being put into effect to ensure that we manage this heightened risk effectively.

Having assessed the potential impacts, we do not consider there to be any additional wider risk to MSF UK or delivery of our charitable objective.

Going concern

The Trustees consider that the level of ongoing support from committed donors, combined with the unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risks and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern.



MSF staff measure a baby as part of a consultation in the Al Nasim clinic, Al Geneina. Photo: Dalila Mahdawi



Physician, Nazario Jaime, is seen during a consultation with a patient living in the Nicuapa site in Cabo Delgado province. The camp is now home to internally displaced people who have been forced to flee fighting in Mozambique's northern most province. Photo: Tadeu Andre

8 Structure, governance & management

Constitution

MSF UK is a charitable company limited by the guarantee of its members and governed by its Articles of Association. MSF UK is part of an international movement of independent legal entities, commonly referred to as MSF, which are bound by their shared name and identity, and a shared commitment to the MSF Charter and its principles.

The MSF Association

The MSF UK Association describes the company law members of MSF UK. It draws its membership from current and former project staff, and former office staff and office volunteers who can apply to become members of the Association after they have worked for six months with any part of the MSF movement. At the end of 2021, the Association had 582 members.

Members of the Association commit to ensuring that MSF UK maintains its focus on the effective delivery of medical care, in accordance with MSF's core principles and the values of medical ethics, independence, impartiality, neutrality, accountability and *témoignage* (speaking out). They fulfil this commitment primarily through the election of, and by holding to account, the Board of Trustees at the Annual General Meeting of the charity.

The Board of Trustees

Association members delegate governance responsibilities to the Board of Trustees. The Board of Trustees ensures that MSF UK adheres to MSF's core principles and values and conducts its business in an effective and efficient manner, with due care and accountability, responsible management of resources, and in compliance with all legal and regulatory requirements.

The majority of Trustees have a medical background, but Trustees with different backgrounds are also frequently elected. While most Trustees are elected at the Annual General Meeting, no more than half and up to seven Trustees may be co-opted by the Board from within or from outside the Association to ensure it maintains an appropriate mix of skills and experience.

The Chair of the Board, Nicola McLean, has a medical background, in line with MSF's governance principles. She is assisted by a Vice-Chair to the Board. In 2021, the Board met 12 times.

Each Trustee holds office for three years, after which they may stand for re-election or be considered again for co-option, for a total mandate not exceeding six years. Newly appointed Trustees are offered internal and external training on Trustee responsibilities.

The Board regularly assesses its ability to work as a team. It conducts annual skills reviews and actively considers its composition before and after the election of new Trustees. During the year, the Board regularly considers the make-up of its committees and the split of responsibilities between members.

Trustees participate in Board sub-committees alongside relevant MSF UK staff members, in order to advise the Board on specific matters.

The Audit and Risk Committee is tasked with guiding the Board on issues relating to control, risk and compliance, and is focused on business and finance processes. The Committee is composed of four Trustees and met five times in 2021.

The Safeguarding and Duty of Care Committee oversees the governance of our medical humanitarian project work, with a focus on safeguarding. The Committee is composed of four Trustees and met four times in 2021.

The Remuneration Committee makes recommendations to the Board on the annual remuneration package for the Executive Director and the Chair, fair application of the reward policy and principles for MSF UK staff, and any adjustments to the MSF UK staff pay structure. The Committee is composed of three Trustees and met twice in 2021.

The Motions Committee supports the AGM motions process and facilitates feedback mechanisms allowing Association members to follow the progression of passed motions. The Committee is composed of two Trustees and met five times in 2021.

The Nominations Committee ensures that the Trustee recruitment, performance review and learning and development approaches are formal, rigorous, transparent, objective and fair. They also oversee the Board's composition to ensure there is an appropriate balance of lived experience, knowledge and skills on the Board to govern effectively and efficiently. The Committee is composed of four Trustees and met eight times in 2021.

Many Trustees also act as 'Board links' to designated departments, including the Fundraising and HR Departments and the Manson Unit. As links, Trustees work closely with these teams, allowing them to effectively keep the Board updated on key areas of MSF UK's work.

MSF UK and its relationship with the international movement

MSF UK is one of 25 institutional MSF Associations that make up the global MSF movement. Each MSF Association is set up under the laws of the country in which it is based and is governed by its membership.

The Associations operate as legal entities that hold charitable or non-profit status in their country of residence. These, together with a small number of connected entities, such as regional associations, comprise the international MSF movement. The movement chooses not to distinguish between the work of the separate entities in public representations in order to strengthen our collective voice and influence. MSF International, based in Geneva, acts as a coordination body between MSF offices.

Representatives from national and regional associations gather annually at the International General Assembly (IGA) to oversee the coordinated action and development of the MSF movement. The IGA delegates its governance to a Board of Trustees, the International Board. The International Board is led by the MSF International President, currently Dr Christos Christou.

With the exception of limited responses to supporting COVID-19 activities in the UK in 2020 and 2021, and asylum seekers in the UK in 2021, MSF UK does not normally manage medical humanitarian projects directly. These are run by MSF's operational centres. However, we participate in the broader governance of the MSF movement in a number of ways, in particular through our close relationship with OCA.

Vickie Hawkins sits on the OCA Management Team, a body made of up of senior executives from each of OCA's primary partners. It provides a forum for alignment on matters of strategic importance and to coordinate the work of OCA partners, while maintaining operational and functional reporting lines directly into MSF Holland.

MSF Ireland is an independent legal entity registered in the Republic of Ireland and governed by its own Board of Trustees. However, within the MSF movement's international coordination, MSF UK and MSF Ireland are grouped together as linked sections and branch offices. As a result, MSF UK has a close relationship with MSF Ireland, and the two offices share a joint strategic plan for the period 2020 to 2023. MSF UK Trustee Sam Turner was co-opted to the MSF Ireland Board of Trustees in 2020, and the Ireland Board Chair, Eve Bruce, was co-opted to the UK Board in April 2021.

In 2021, three MSF UK Trustees sat on the OCA Council, which has an advisory relationship to the Board of MSF Holland. Nicola McLean sat on the OCA Council for the duration of 2021. Javid Abdelmoneim sat on the OCA Council until June 2021. Vita Sanderson joined the OCA Council in October 2021.

In 2021, MSF UK Treasurer Derek Morgan sat on the OCA Audit Committee, which supports the work of the OCA Council.

Robert Verrecchia sat on the OCA Medical Committee until July 2021, when he was succeeded by Rachael Craven.

Javid Abdelmoneim sat on the OCA Duty of Care and Responsible Behaviour Committee until June 2021. He was succeeded by Vita Sanderson in October.

Nicola McLean sat on the OCA Association Standing Committee throughout the year.

Vita Sanderson sat as an observer on the OCB Board of Trustees until July 2021, when she was succeeded by Dalwardin Babu.

Nicola McLean and Aiden Berry were elected by MSF UK Association members at the AGM in June 2021 to represent MSF UK at the IGA.

Remuneration of Trustees

MSF UK Trustees spend significant time preparing for and attending board meetings, participating in committees and conducting project visits. Several Trustees volunteer their time on international coordination committees and sister entities within the MSF movement, for example as members of OCA committees. A key role of our Chair is to represent MSF UK at meetings of the international movement, above and beyond the work they are expected to do for MSF UK specifically.

With the exception of the Chair, who receives a monthly payment in compensation for part of their time, our Trustees are volunteers and do not receive remuneration for their governance work. The remuneration of the Chair is authorised in our Articles of Association and the principles for that remuneration were approved by the Charity Commission.

By paying the Chair for part of their time, the Board believes it can attract suitable candidates with a medical background (a requirement in the MSF movement) and with the willingness and time to take on the role. In 2021, the Chair received on average £1,865 a month for 133 days of work between 1 January and 31 December. This corresponds to a total annual payment of £22,382. The Board believes that this remuneration remains modest in light of the time the Chair commits to the organisation and the complexity of their duties and is in line with the movement's values.

Trustees working in MSF projects

MSF UK Trustees are permitted by the Charity Commission and the MSF UK Articles of Association to work for three months a year on standard project assignment contracts. The work Trustees conduct in such assignments is unrelated to their governance role. MSF UK greatly values the practical experience and insights our Trustees gain through working in MSF projects, in a medical role or otherwise.

No Trustees worked in MSF projects throughout 2021.

The Management Team

The Board of Trustees appoints the MSF UK Executive Director, currently Vickie Hawkins, who leads the Management Team. The Management Team is responsible for the implementation of strategy and the day-to-day management of the office and finances of MSF UK.

Remuneration policy

The policy for remuneration of UK-based staff, including senior managers, is delegated to the Remuneration Committee. At the second meeting of the Remuneration Committee in 2021, the remuneration for members of the Management Team and the annual salary adjustment for all MSF UK staff was discussed, in advance of a Board of Trustees decision. The remuneration policy contains a function grid and a fixed salary scale for office staff, which is modest. This is in keeping with a focus on maximising the use of funds for MSF's medical humanitarian projects.

In accordance with this policy, in 2021 Vickie Hawkins received an annual salary of £87,334 at the year-end (2020: £86,232). This is 3.8 times the salary of our lowest-paid office worker. Our Executive Director is the highest paid employee at MSF UK. They have significant committee responsibilities at the international level and represent MSF UK on several management committees. Five members of the Management Team received salaries between £60,000 and £70,000, and one received a salary of between £70,000 and £80,000. Vickie Hawkins was the only member of staff earning over £80,000 (see section 12, note 10).

Related parties

Javid Abdelmoneim sat on the OCA Council from May 2017 to June 2021. Nicola McLean sat on the OCA Council for the duration of 2021. Vita Sanderson joined the OCA Council in October 2021. The OCA Council has an advisory relationship with the Board of MSF Holland, as all tangible elements of OCA's projects and activities sit within the MSF Holland legal entity.

MSF UK granted £33.1 million to MSF Holland as part of our commitment to the OCA partnership, £15.3 million to MSF Belgium, our secondary operational partner (OCB), and £1.3 million to MSF International (including to the Access Campaign and DNDi). All grants to operational centres, including MSF Holland and MSF Belgium, were approved by the MSF UK Board of Trustees. The grant to MSF International is based on a pre-approved international allocation and is approved by the Trustees. The Trustees are satisfied that these grants are in the best interests of the charity.

See sections above on remuneration of Trustees and Trustees working in MSF projects and note 8 of the financial statements in section 12. The Trustees do not consider that any other person or organisation can be regarded as a related party.

Engagement with and interests of our employees

The Trustees are satisfied that the employees of MSF UK have been fully engaged with and their interests accounted for in the decisions that have been made. MSF UK is grounded in a culture of consultation, which encourages employee involvement and lively, open discourse. The majority of board meetings are held in open session. All staff are invited and there are opportunities for them to raise questions.

Trustees scrutinise MSF UK's annual staff surveys and challenge the Management Team to produce action plans that respond appropriately to staff concerns that are identified. In 2021, this included two surveys focused on gauging staff wellbeing amid the changing circumstances caused by COVID-19, as well as Total Reward Principles. MSF UK, with the full support of the Trustees, encourages space for grassroots employee initiatives to thrive, including working groups addressing our London office space, climate-related initiatives, and diversity, equity and inclusion.

MSF International

MSF International is a Swiss non-profit entity, which acts as a hub and provides coordination, information and support to MSF's operational centres and individual MSF entities. It hosts the IGA, the International Board, the Executive Committee and the International Office.

The International Office is headed by the Secretary General, who manages a team of international coordinators. Together they facilitate coordination and information-sharing across the MSF movement to identify medical humanitarian issues that must be tackled together; support MSF's response to major emergencies; and help develop public positioning around humanitarian crises and common policies on the best use of resources for medical humanitarian action.

An important part of MSF International's role is the compilation and publication of reports, which provide an overview of the MSF movement. The International Activity Report is a public accountability document detailing MSF's movement-wide activities, including a comprehensive overview of MSF's projects around the world and the most significant issues we face when delivering medical humanitarian aid. It gives an overview of MSF's work and provides transparency and accountability to our stakeholders. Alongside this, the International Financial Report provides an overview of the cost of our medical humanitarian work and how we earned the money that funded this.

The International Activity Report and International Finance Report are published on the MSF International website (www.msf.org). Printed copies are available on request through the MSF UK office.



MSF health promoters Joseph and April raise awareness about Lassa fever in Abakaliki, Ebonyi State, Nigeria. Photo: Hussein Amri



A happy father lovingly holding his twin daughters Heba and Malath who are under treatment at special care baby unit supported by MSF at Al Jamhouri hospital in Taiz City, Yemen. Photo: Nasir Ghafoor/MSF

9 Financial review

Preparation of accounts on a going concern basis

The Trustees consider that the level of ongoing support from committed donors, combined with the unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risk and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern.

Significant events in 2021

Overview

In 2021, MSF UK's income totalled £68.0 million, a £4.7 million (6 per cent) decrease on our 2020 income of £72.7 million. Of this, 93 per cent (2020: 94 per cent) came from donations and legacies, with the rest coming mostly from charitable activities.

In terms of expenditure, MSF UK spent £71.9 million in 2021 (2020: £69.4 million), resulting in a planned deficit of £3.9m (2020: surplus of £3.3m). Of our total expenditure, £49.9 million or 69 per cent (2020: £49.2 million or 71 per cent) was given as grants to other MSF sections, with £48.6 million (2020: £47.9 million) going directly to MSF projects and social mission overseas. Excluding grants, MSF UK's other charitable activities came to £12.4 million (2020: £11.8 million) and its fundraising activities cost £9.6 million (2020: £8.4 million).

Fundraising income and costs of generating funds

MSF UK raised £63.5 million in donations and legacies in 2021 compared to £68.2 million in 2020. This was a £4.7 million (seven per cent) decrease in income and is mainly attributable to the reduction in legacy income of £7.4 million. Legacy income remains one of our largest sources of income, but it is inherently unpredictable on a year-by-year basis. We are however aware of potential future legacy income of £13.2 million (2020: £9.1 million), which does not currently meet the conditions for income recognition under our accounting policies.

The decrease in legacy income is partly offset by the continuing success of our fundraising results in committed giving. As in previous years, committed giving is our most significant source of income at £22.5 million, an increase of £1.5 million or seven per cent over 2020. Regular giving by direct debit and standing order is the bedrock of MSF's financial independence. It provides a consistent flow of largely unrestricted funds that we can allocate where the medical needs are most acute, including in countries receiving little or no media attention at the time. We are very grateful to our loyal, long-term, committed donors for this level of support, which recognises the leading role MSF plays in relieving suffering and in raising public awareness of crises.

We also raised £14.1 million in appeals in 2021, which is in line with our extraordinary results in 2020 (£14.2 million). We had particular success with our year end Afghan Crisis Appeal, which we ran in close collaboration with OCB, and the outcome resonated strongly with our supporters.

In 2021, 84 per cent of our fundraising income was unrestricted (2020: 85 per cent). Unrestricted income is especially valuable to MSF as it provides the flexibility to deliver aid where the medical need is greatest. Of the £10.2 million restricted fundraising income raised in 2021, £3.5 million was restricted to projects in Afghanistan and £2.2 million to projects in Yemen. See note 15 of the accounts in section 12.

Our fundraising costs in 2021 increased by £1.2m (14 per cent) to £9.6 million. This increase was due to a planned step change in our investment strategy for campaigns, most particularly broadcast media and digital, given their proven scalability and effectiveness. The shift in strategy has enabled more sustained integration between fundraising channels throughout 2021 and is something that will be built on in future years.

The decrease in our fundraising income combined with the increase in fundraising costs has resulted in our return on investment decreasing from 8.1:1 in 2020 to 6.6:1 in 2021. This means that for every £1 spent on fundraising, we raised £6.60 (2020: £8.11). Note that if we exclude legacy income due to its year-on-year unpredictability, the return on investment is 5.3:1 in 2021 compared to 5.8:1 in 2020. This shows that most of the difference in our return on investment between the years is due to legacy income.

Charitable activities: grant-making

In 2021, MSF UK granted £49.9 million to other MSF sections, with £48.6 million (2020: £47.9 million) going directly to MSF's overseas projects and social mission.

Our largest grants in 2021 went to Mozambique (£7.8 million), South Africa (£4.3 million), South Sudan (£3.9 million), Afghanistan (£3.8 million) and Democratic Republic of Congo (£3.6 million). More details of these grants can be found in note 6 of the accounts in section 12. See section 2 for more details of MSF activities in these countries.

In addition to grants for our overseas projects and social mission, we also gave grants to MSF International for coordination and movement-wide projects.

Other charitable activities

Spending on non-grant making charitable activities increased by five per cent to £12.4 million (2020: £11.8 million), mostly due to an increase in medical and programme support. We recruited new positions that would directly support our programmes, including in relation to OCA's health information system as part of its transition from a project to business as usual.

We invoice the direct cost of overseas project staff and certain projects to other MSF sections with no uplift. We also receive grants from other MSF sections for organisational transformational initiatives, including the LEAP programme and the Misinformation project (see pages 17 and 13) respectively). This is accounted for in our financial statements as income from charitable activities, making up £4.5 million in 2021 (2020: £4.2 million). See note 4 of the accounts in section 12.

Reserves

General and free reserves

The policy approved by the Trustees is to maintain general reserves at an equivalent of three months of that year's budgeted non-grant expenditure. The Trustees believe that this level of reserves is adequate given that around 70% of the charity's expenditure is in the form of grants, and the grant amounts are only confirmed at the end of the year once we have clarity over our financial results.

In 2021, the MSF UK final reforecast for non-grant expenditure was £17.9 million (2020: £17.1 million). General reserves as of 31 December 2021 stood at £5.0 million (2020: £4.5 million). This is equivalent to 3.4 months' budgeted expenditure, largely in line with our policy.

Our free reserves are calculated using our general reserves less fixed assets and currently stand at £3.8 million or 2.6 months' office expenditure (2020: £3.8 million or 2.7 months). To mitigate any risk to our free reserves, Trustees have designated a capital fund relating to large investments in IT systems (see section below).

Designated reserves

The MSF UK Board of Trustees have designated funds for the following purposes:

- Accrued legacy income to be applied to operational programmes upon receipt. This is an existing fund carried forward each year.
- Capital fund being the actual and budgeted capital costs for the implementation of our new CRM and finance systems respectively. Amortisation for the new CRM system has been charged to this fund since it went live in mid-2020. Amortisation for the new finance systems will also be charged to this fund from the go-live date in 2022. The Board approved an increase in the capital fund due to an increase in the budgeted capital costs for the new finance systems.
- Designated matched funding for the Afghan Crisis Appeal. This has been expensed in 2021.

Note that the Board approved a release in 2021 of the carried forward designated fund for global workforce development. This was due to the approval for the next phase of the LEAP project (see page 28).

Restricted reserve

This reserve represents donations where the donor has specified the project or emergency to which MSF UK should apply the funds. In 2021, we gave out in grants almost all the restricted income received during the year.

10 Statement of Trustees' responsibilities

Company law requires the Trustees to prepare financial statements for each financial year in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose, with reasonable accuracy, at any time the financial position of the charity, and that enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the UK governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

Disclosure of information to auditors

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

Auditors

BDO LLP were appointed as the charity's auditors for the year ended 31 December 2021. BDO have expressed their willingness to continue in office. A resolution to reappoint them will be proposed at the Annual General Meeting.

The Trustees' Annual Report, including the Strategic Report and the Directors' Report, was approved by the Trustees on 26 April 2022 and signed on their behalf by

N.McLean

Nicola McLean

Chair of the Board of Trustees



Pharmacy supervisor Faiz and storekeeper Mohammad at work at the MSF medical warehouse in Al-Qanawis, Hodeidah, Yemen, where MSF supports a mother and child hospital. Photo: Nasir Ghafoor

11 Independent Auditor's Report to Members and Trustees of Médecins Sans Frontières (UK)

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of MSF UK ("the Charitable Company") for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the cash flow statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remain independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustees' 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 Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Other Companies Act 2006 reporting

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees 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 Trustees are responsible for assessing the Charitable 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 the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

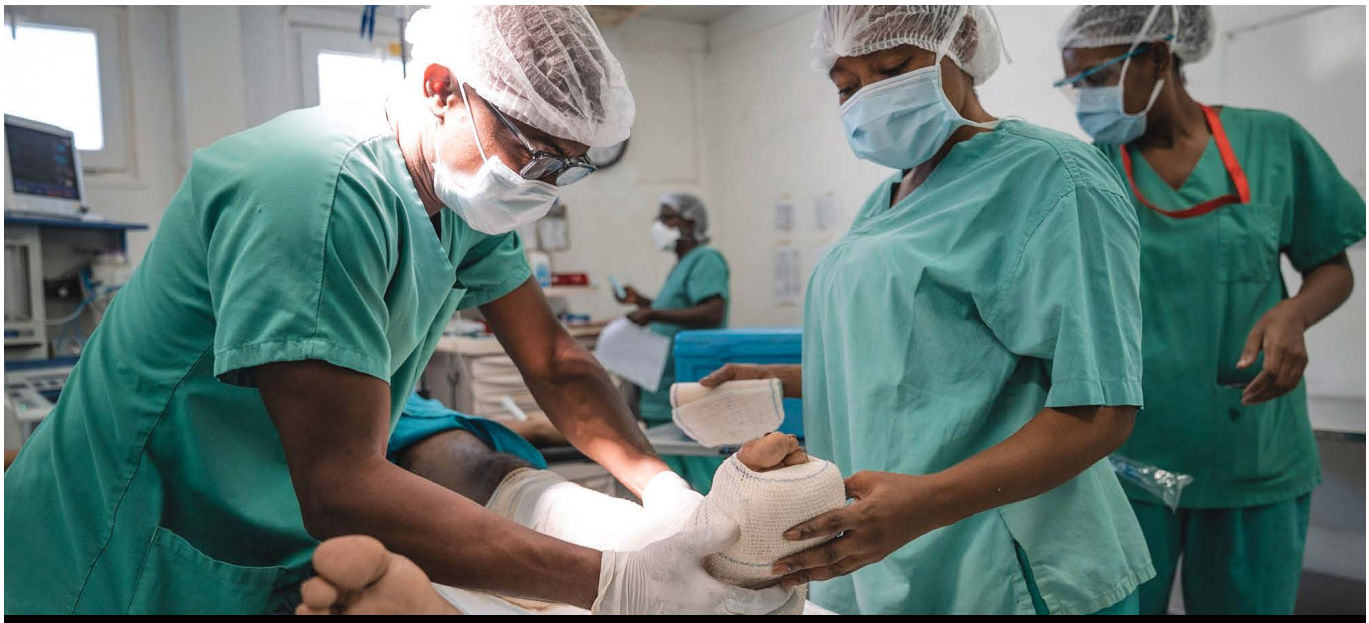
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and the industry in which it operates, we identified that the principal laws and regulations that directly affect the financial statements are the relevant Charities Acts in the UK and Ireland. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. We also considered the risks of non-compliance with other requirements imposed by the Charity Commission, and we considered the extent to which non-compliance might have a material effect on the charity financial statements.

In addition, the charity is subject to many other laws and regulation where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigations. We identified the following areas as those most likely to have such an effect: employment law, data protection and health and safety legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulators to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any.



MSF staff making a splint after taking off an external fixator. Photo: Pierre Fromentin

Audit procedures performed by the engagement team included:

- discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC and the various charity regulators;
- reviewing items included in the fraud and theft database;
- reviewing a sample of gift aid claims and ensuring these have been made in accordance with the regulations;
- challenging assumptions made by management in their significant accounting estimates in particular in relation to the recognition of legacies which have been accrued at the year end;
- we assessed the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur through the risk of management override of controls and other adjustments, in particular any journals posted by senior management or with unusual accounts combinations. In order to address this risk, we considered the characteristics of unusual journal entries and reviewed the ledger to highlight any possible entries that could fit such characteristics; and
- we made enquiries regarding any matters identified as a Serious Incident as reportable to the Charity regulators. We also performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members those matters we are required to state to them in an 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 Charitable Company and the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fiona Condron

Fiona Condron (Senior Statutory Auditor)

For and on behalf of BDO LLP, Statutory Auditor

Gatwick, UK

Date 27 April 2022

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

12 Financial statements

Statement of financial activities

Incorporating an Income and Expenditure account as required by the Companies Act 2006.
The notes on pages 53 to 69 form part of these financial statements.

	Note	2021 (£'000) Unrestricted	Restricted	TOTAL	2020 (£'000) Unrestricted	Restricted	TOTAL
Income							
Donations and legacies	3	53,269	10,201	63,470	58,075	10,154	68,229
MSF UK charitable activities	4	4,135	324	4,459	3,925	233	4,158
Other income							
Interest income		8	-	8	16	-	16
Other		80	-	80	216	56	272
TOTAL		57,492	10,525	68,017	62,232	10,443	72,675
Expenditure							
Fundraising costs	5	9,611	-	9,611	8,408	-	8,408
Charitable activities (grants)							
Operational grants	6	38,168	10,445	48,613	38,133	9,728	47,861
Other grants	6	1,292	-	1,292	1,348	-	1,348
MSF UK charitable activities							
COVID-19 UK response	7	21	-	21	-	79	79
Operational staff and projects	7	5,278	-	5,278	5,120	-	5,120
Medical and programme support	7	4,756	324	5,080	4,433	263	4,696
Communications	7	1,994	-	1,994	1,875	-	1,875
TOTAL		61,120	10,769	71,889	59,317	10,070	69,387
Net (expenditure) / income for the year		(3,628)	(244)	(3,872)	2,915	373	3,288
Fund balances brought forward at 1 January		14,652	421	15,073	11,737	48	11,785
Balance transferred		(25)	25	-	-	-	-
Fund balances carried forward at 31 December		10,999	202	11,201	14,652	421	15,073

Balance sheet

As at 31 December

The notes on pages 53 to 69 form part of these financial statements.

	Note	**2021** (£'000)		**2020** (£'000)	
Fixed assets					
Intangible assets	11	913		-	
Tangible assets	12	280		726	
			1,193		726
Current assets					
Debtors	13	9,202		12,963	
Cash		19,837		21,149	
			29,039		34,112
Current liabilities					
Creditors: Amounts falling due within one year	14		(19,031)		(19,765)
Net current assets			10,008		14,347
NET ASSETS			11,201		15,073
FUNDS					
Unrestricted					
General	15	4,989		4,547	
Designated	15	6,010		10,105	
Total unrestricted	15, 16		10,999		14,652
Restricted	15, 16		202		421
			11,201		15,073

These financial statements were approved by the Trustees on the 26 April 2022 and were signed on their behalf by:

Derek Morgan

Treasurer

N. McLean

Nicola McLean

Chair

Cash flow statement

As at 31 December

The notes on pages 53 to 69 form part of these financial statements.

		2021 (£'000)		**2020** (£'000)
Cash (outflow) / inflow from operating activities		(653)		8,876
Cash flow from investing activities				
Interest received	8		16	
Purchase of fixed assets	(667)		(329)	
		(659)		(313)
(Decrease) / Increase in cash in the year		(1,312)		8,563
Cash balance at 1 January		21,149		12,586
Cash balance at 31 December		19,837		21,149

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

	2021 (£'000)	**2020** (£'000)
Net (expenditure) / income	(3,872)	3,288
Bank interest	(8)	(16)
Depreciation charge	180	136
Loss on disposal of fixed assets	20	-
Decrease / (increase) in debtors	3,761	(2,459)
(Decrease) / increase in creditors	(734)	7,927
	(653)	8,876

Notes to the financial statements

1. Legal status

Médecins Sans Frontières (UK) is a registered charity and a company limited by guarantee, registered in England and Wales. On winding up, each person who is a member at that date is liable to contribute a sum not exceeding £1 towards the assets of the charity. As at 31 December 2021 the charity has 582 (2020: 578) members.

2. Accounting policies

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

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Charities Statement of Recommended Practice ("Charities SORP (FRS 102) second edition – October 2019") and in accordance with the Financial Reporting Standard 102, (FRS 102) and the Companies Act 2006.

The Trustees consider that the level of ongoing support from committed donors, combined with the unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risk and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern. The accounts have been prepared on a going concern basis accordingly.

Significant estimates and judgements

In preparing the financial statements, it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the Trustees to have the most significant effect on amounts recognised in the financial statements:

a) The method for allocating overhead costs to expenditure categories is based on a full-time equivalent headcount. For our purposes, we have included costs under overheads that are deemed necessary for each department to run, including IT and facilities. Our definition is in line with that of the MSF movement.

b) Legacy income is recognised when MSF UK has confirmation of entitlement, can reliably estimate the amount due and considers receipt to be probable. Where MSF UK has been notified of a legacy which does not meet these criteria, it is treated as a contingent asset and disclosed if material.

In practice, MSF UK will recognise a receipt as probable when there has been grant of probate; the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities; and any conditions attached to the legacy are either within the control of the charity or have been met.

Income

Income is accounted for when it meets the three recognition criteria as per the SORP (entitlement, probability and measurement).

Donations – donated income is recognised when MSF UK is entitled to it, receipt is probable, and the amount can be measured. Income from donations includes Gift Aid where appropriate.

Legacies – see estimates and judgements used in the above section.

Charitable income – income due from MSF entities for the recruitment and remuneration of staff working in MSF projects and for project expenditure is accounted for on a receivable basis.

Donated gifts and services – donated gifts and services are measured and included in the accounts on the basis of the value of the gift to the charity.

Expenditure

All expenditure is accounted for on an accruals basis. Grants payable are recognised when a legal or constructive obligation commits the charity to expenditure. This is therefore recognised when the obligation exists, is probable and can be measured reliably.

For allocation of overhead costs, see estimates and judgements used in the above section.

Taxation

MSF UK is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is exempt from taxation in respect of income or capital gains received.

Fund accounting

Unrestricted funds consist of donations and other income that are available for use without any restrictions. These are available for general use to further the objectives of the charity at the Trustees' discretion.

Designated funds – MSF UK has the following designated funds in 2021:

- Accrued legacy income designated to operational programmes upon receipt.
- Capital fund being the actual and budgeted capital costs for the implementation of our new CRM and finance systems respectively. Amortisation for the new CRM system has been charged to this fund since it went live in mid-2020. Amortisation for the new finance systems will also be charged to this fund from the go-live date in 2022. The Board approved an increase in the capital fund due to an increase in the budgeted capital costs for the new finance systems.
- Designated matched funding for the Afghan Crisis Appeal. This has been expensed in 2021.

Note that the Board approved a release in 2021 of the carried forward designated fund for Global Workforce Development given the approval of the next phase of the LEAP project (see page 17).

Restricted funds are subject to specific restrictions imposed by donors or by the purpose of the appeal under which they were raised.

Assets and liabilities

Intangible assets

This is a new category for 2021. Assets have been reclassified from tangible fixed assets where they meet the criteria under FRS 102 for recognition as intangible assets.

Intangible assets are recognised if it is probable that the expected future economic benefits that are attributable to the asset will flow to the charity; and the cost of the asset can be measured reliably. Intangible assets are recognised at cost as per the SORP and amortised as from the moment they are available for use on a straight-line basis over their useful economic lives as follows:

Computer software:	four to 10 years

Assets under construction represent capitalised costs for system changes where the benefits would only start to be realised in future years. This will only be amortised when the assets are put into use.

Tangible fixed assets

Assets costing over £1,000 are capitalised at historical cost as fixed assets and depreciated on a straight-line basis over their useful economic lives as follows:

Furniture and office equipment:	five years
Computer hardware:	five years
Structural alterations:	over the period of the lease

Financial instruments

Financial instruments are financial assets, which comprise cash and debtors, and financial liabilities, which comprise creditors, measured at transaction price less attributable transaction costs.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date, and the gains or losses on translation are included in the statement of financial activities. MSF UK has no hedging or derivative contracts.

Operating leases

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

Pensions

The charity contributes to employees' defined contribution personal pension schemes. The amount charged to the statement of financial activities represents the contributions payable in respect of the accounting period.

Investments

The charity's sole investment is £1 (100 per cent of the share capital) in MSF Enterprises Limited, a company incorporated in England and Wales. The charity has not prepared consolidated accounts, as the subsidiary has no assets and is dormant.

3. Donations and legacies

	2021 (£'000)			2020 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Committed and regular donations by individuals	22,342	127	22,469	20,805	140	20,945
Income from appeals	9,595	4,536	14,131	10,256	3,932	14,188
Legacies	11,418	887	12,305	19,113	557	19,670
Grants received from charities and trusts	4,643	4,002	8,645	3,194	3,602	6,796
Sponsorship, events, collections, uncommitted individual donations	3,104	240	3,344	2,955	511	3,466
Donations from companies and corporations	2,167	409	2,576	1,752	1,412	3,164
TOTAL	53,269	10,201	63,470	58,075	10,154	68,229

See page 14 for more details on MSF UK's fundraising in 2021. The reduction in our legacy income in 2021 is the main reason for the overall decrease in our donations and legacies. Legacy income is inherently unpredictable when compared on a year-on-year basis.

We have been notified of potential future legacy income estimated at £13.2m (2020: £9.1m). However, MSF UK does not deem these items to fulfil all the conditions necessary for income recognition.

4. Income from charitable activities

MSF UK recruits professional staff, both medical and non-medical, whom we second to MSF operational centres. These operational centres manage medical humanitarian projects around the world and reimburse MSF UK the costs associated with the recruitment and employment of project staff. MSF UK does not manage projects in other countries.

MSF UK also implements projects and employs staff for which we receive primary purpose income either from other MSF partner sections or from the public. The increase from the previous year is due to an increase in staff managed by other MSF sections and funding for the new UK migration project (see page 16).

In 2021, we received restricted grants from MSF International and MSF France for 'transformative projects' that were undertaken on behalf of the movement. See pages 17 and 13 for more details on the LEAP programme and Misinformation project.

	2021 (£'000)			2020 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Staff supplied to operational activities	2,709	-	2,709	2,950	-	2,950
Operational projects and staff	1,426	-	1,426	975	-	975
Grants for transformational projects	-	324	324	-	233	233
TOTAL	4,135	324	4,459	3,925	233	4,158

5. Fundraising

Fundraising costs include staff costs, office costs and other costs incurred in attracting donations, legacies and similar income; the cost of promotional activities for income generation; and the costs associated with raising the profile of the charity. They also include a proportion of general support costs.

	2021 (£'000)	2020 (£'000)
Fundraising costs	9,155	8,009
Allocation of general support costs	456	399
TOTAL	9,611	8,408

Fundraising costs increased in 2021 due to planned increased investment in broadcast media and digital fundraising. See page 14 for more details on MSF UK's fundraising in 2021.

6. Charitable activities (grants)

Operational grants

MSF operational centres are responsible for medical humanitarian projects in 72 countries. MSF UK's grants to these projects have been grouped by country or programme category in the table below. Note that these projects are not managed by MSF UK.

The decision on which projects and programmes to fund is retained by the Board but influenced by need as expressed by the MSF operational centres that we fund. In 2021, we have increased our funding to Afghanistan and Mozambique, and decreased it for COVID-19 projects. We have also started to fund social mission costs at MSF Holland.

See section 2 for more details on the main projects that MSF UK supports.

	2021 (£'000)	**2020** (£'000)
Grant recipient		
MSF Holland	33,057	32,156
MSF Belgium	15,331	14,817
MSF France	225	887
TOTAL	48,613	47,860

	2021 (£'000)			**2020** (£'000)		
	Unrestricted	**Restricted**	**TOTAL**	**Unrestricted**	**Restricted**	**TOTAL**
Main programmes						
Afghanistan	505	3,295	3,800	1,743	7	1,750
Democratic Republic of Congo	3,549	51	3,600	4,760	97	4,857
Mozambique	7,728	45	7,773	3,124	229	3,353
South Africa	4,189	128	4,317	5,650	-	5,650
South Sudan	3,679	206	3,885	2,319	379	2,698
Sub-total	19,650	3,725	23,375	17,596	712	18,308

	2021 (£'000)			2020 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Other programmes						
Bangladesh	885	315	1,200	1,388	217	1,605
Burkina Faso	-	-	-	-	383	383
Central African Republic	182	218	400	600	-	600
Chad	445	-	445	400	-	400
COVID-19 response	28	660	688	-	5,241	5,241
Ethiopia	903	497	1,400	472	228	700
Greece	-	24	24	-	155	155
Haiti	1,068	132	1,200	700	-	700
India	567	33	600	1,384	1	1,385
Iraq	200	-	200	839	-	839
Jordan	290	10	300	998	2	1,000
Lebanon	300	84	384	-	506	506
Libya	250	875	1,125	494	281	775
Myanmar	1,700	1	1,701	1,158	142	1,300
Nigeria	499	1	500	1,549	1	1,550
MSF Holland social mission	3,306	-	3,306	-	-	-
Pakistan	-	-	-	1,050	-	1,050
Search and Rescue	279	721	1,000	675	125	800
Sierra Leone	199	1	200	500	-	500
Somalia	1,000	405	1,405	1,005	1	1,006
Sudan	539	361	900	-	-	-
Syria (appeal and crisis)	989	211	1,200	509	786	1,295
Uzbekistan	300	-	300	630	-	630
Venezuela	1,400	-	1,400	1,447	298	1,745
Yemen	532	2,168	2,700	972	628	1,600
Zimbabwe	2,657	3	2,660	3,767	21	3,788
Sub-total	18,518	6,720	25,238	20,537	9,016	29,553
TOTAL GRANTS	38,168	10,445	48,613	38,133	9,728	47,861

Other grants

	2021 (£'000)	2020 (£'000)
MSF International		
Strategic activities	943	965
Access Campaign	191	207
Drugs for Neglected Diseases initiative	158	176
TOTAL	1,292	1,348

7. MSF UK charitable activities

MSF UK's expenditure includes our own charitable activities, which contribute to the medical humanitarian projects of the MSF operational centres and the strategic objectives of the MSF movement. These comprise staff costs, office costs and other costs incurred, as well as a proportion of general support costs.

	2021 (£'000)			2020 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Programmes						
COVID-19 UK response	21	-	21	-	79	79
	21	-	21	-	79	79
Operational staff and projects						
Operational staff	2,709	-	2,709	2,950	-	2,950
Operational staff support	1,078	-	1,078	1,108	-	1,108
Operational projects and staff	1,265	-	1,265	847	-	847
Allocation of general support costs	226	-	226	215	-	215
	5,278	-	5,278	5,120	-	5,120
Medical and programme support						
Salaries, expenses and office costs	3,727	-	3,727	3,445	30	3,475
Transformational projects	533	324	857	516	233	749
Allocation of general support costs	496	-	496	472	-	472
	4,756	324	5,080	4,433	263	4,696
Communications						
Salaries, expenses and office costs	1,686	-	1,686	1,583	-	1,583
Allocation of general support costs	308	-	308	292	-	292
	1,994	-	1,994	1,875	-	1,875
TOTAL MSF UK CHARITABLE ACTIVITIES	12,049	324	12,373	11,428	342	11,770

See note 4 on operational staff costs. The increase in operational projects and staff has been due to an increase in staff managed by other MSF sections and the new UK migration project (see page 16). The increase in medical and programme support costs are due to the recruitment of new positions to directly support our programmes, including in relation to OCA's health information system as part of its transition from a project to business as usual.

8. Support and governance costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. This includes the finance function and executive management. Governance costs cover the remuneration and training of Trustees (see below), permissible expenses, and meeting and secretarial costs.

Support costs have been allocated between the key activities undertaken on the basis of full-time equivalent headcount.

	2021 (£'000)	**2020** (£'000)
Support costs		
General support costs	1,388	1,271
Governance costs	98	107
	1,486	1,378
Allocation to fundraising and MSF UK charitable activities		
Fundraising support	456	399
Operational staff and projects support	226	215
Medical and programme support	496	472
Communications support	308	292
	1,486	1,378

Trustees' remuneration, expenses and donations

Governance costs include the remuneration of our Chairs: Javid Abdelmoneim (from 1 January to 12 June 2021) and Nicola McLean (from 12 June to 31 December 2021). Javid Abdelmoneim was paid £9,986 for 43 days of work (2020: £22,008 for 116 days) and Nicola McLean was paid £12,396 for 90 days of work. The Chair's remuneration is sanctioned by the charity's Articles of Association and was determined by the Board, in the absence of the Chair, based on a recommendation of the Remuneration Committee. The Chair receives a fixed monthly retainer in compensation for the time spent fulfilling their Chair duties above that of other trustees. No other trustee received compensation for their role as trustee.

During the year, the equivalent of 11 trustees were reimbursed for expenses, or had expenses paid on their behalf by the charity, to the value of £5,585 in relation to MSF UK business (2020: £12,035 to 11 trustees). Trustees' expenses comprise principally training costs and the cost of travel to attend governance meetings in the UK and overseas to other MSF entities. In addition, £750 plus VAT was paid on behalf of Ms Siddiqui in respect of necessary professional fees.

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

	2021 (£'000)	**2020** (£'000)
Auditor's remuneration for statutory audit	38	37
Auditor's remuneration for other services	4	3
Exchange losses / (gains)	38	(165)
Operating lease payments	421	450

10. Staff numbers and costs

The total number of employees throughout the year was:

	2021	**2020**
Operational staff working in MSF programmes	214	222
Recruitment and support of operational staff	25	24
Fundraising	36	35
Medical and programme support	53	46
Communications	29	29
Support and governance	26	23
TOTAL	383	379

The average number of employees throughout the year was:

	2021	**2020**
Operational staff working in MSF programmes	74	76
Recruitment and support of operational staff	15	18
Fundraising	31	29
Medical and programme support	35	33
Communications	21	22
Support and governance	20	17
TOTAL	196	195

The costs of employing staff during the year were:

	2021 (£'000)	**2020** (£'000)
Wages and salaries	7,768	7,109
Social security costs	688	677
Pension costs	645	613
TOTAL	9,101	8,399

Wages and salaries have increased due to an increased proportion of higher graded positions being recruited during the year particularly under medical and programme support.

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

	2021	**2020**
Between £60,000 and £70,000	7	4
Between £70,000 and £80,000	1	2
Between £80,000 and £90,000	1	1

Employer contributions to defined contribution pension schemes on behalf of staff paid over £60,000 amount to £59,883 (2020: £48,229).

Vickie Hawkins, MSF UK Executive Director, is the highest paid employee of MSF UK with total compensation (exclusion pension costs) of £87,334. There are nine employees with total compensation over £60,000; seven are members of MSF UK's Management Team, who are judged to be key management personnel. See page 38 for MSF UK's remuneration policy.

The total employee benefits, excluding pension scheme contributions, of the Management Team were £612,343 (2020: £596,808).

11. Intangible assets

	Computer software (£'000)	Assets under construction (£'000)	TOTAL (£'000)
Cost			
At beginning of year	-	-	-
Reclassification transfers	617	576	1,193
TOTAL	617	576	1,193
Depreciation			
At beginning of year	-	-	-
Reclassification transfers	280	-	280
TOTAL	280	-	280
Net book value			
At beginning of year	-	-	-
At end of year	337	576	913

Reclassification transfers relate to the transfer of software assets from tangible to intangible fixed assets where the asset is considered to be separable and constituting an asset in its own right.

'Assets under construction' relate to the new finance systems. These have gone live in early 2022.

12. Tangible fixed assets

	Furniture and equipment (£'000)	Computer hardware (£'000)	Computer software (£'000)	Structural alterations (£'000)	Assets under construction (£'000)	TOTAL (£'000)
Cost						
At beginning of year	190	546	749	579	45	2,109
Reclassification transfers	-	-	(617)	-	(576)	(1,193)
Additions	4	132	-	-	531	667
Disposals	(80)	(385)	(132)	-	-	(597)
TOTAL	114	293	-	579	-	986
Depreciation						
At beginning of year	186	372	359	466	-	1,383
Reclassification transfers	-	-	(280)	-	-	(280)
Charge for the year	4	77	80	19	-	180
Disposals	(81)	(337)	(159)	-	-	(577)
TOTAL	109	112	-	485	-	706
Net book value						
At beginning of year	4	174	390	113	45	726
At end of year	5	181	-	94	-	280

Reclassification transfers relate to the transfer of software assets (including assets under construction) from tangible to intangible fixed assets where the asset is considered to be separable and constituting an asset in its own right.

13. Debtors

	2021 (£'000)	2020 (£'000)
MSF entities	1,153	1,351
Legacies receivable	4,746	8,926
Other debtors	2,514	2,398
Prepayments	789	288
TOTAL	9,202	12,963

'MSF entities' relate to the entities that make up the worldwide MSF movement (see appendix 1).

Legacies receivable in 2020 included a significant legacy of £4 million notified towards the end of the financial year and received in 2021.

14. Creditors: amounts falling due within one year

	2021 (£'000)	**2020** (£'000)
MSF entities	16,461	16,279
Tax and social security	230	224
Deferred income	-	1,753
Accruals	1,066	1,165
Other creditors	1,274	344
TOTAL	19,031	19,765

£15.9m (2020: £16.2m) of the £16.5m creditor balance to MSF entities relate to grants due to MSF sections (see note 6). The remaining balance relates to intra-sectional transactions.

£1.8 million of income in 2020 was deferred due to the terms and conditions of the grants. There was no deferred income in 2021. See below for the movement of deferred income during the year:

	2021 (£'000)	**2020** (£'000)
At beginning of year	1,753	1,537
Released	(1,753)	(1,537)
Deferred income	-	1,753
At end of year	-	1,753

15. Movements in funds

	1 January 2021 (£'000)	Income (£'000)	Expenditure (£'000)	Transfers (£'000)	31 December 2021 (£'000)
Unrestricted funds					
General fund	4,547	52,591	(60,711)	8,562	4,989
Designated fund - legacies	8,926	4,551	-	(8,731)	4,746
Designated fund - global workforce development	162	-	-	(162)	-
Designated fund - capital projects	1,017	-	(59)	306	1,264
Designated matched funding for Afghan Crisis Appeal	-	350	(350)	-	-
Sub-total	14,652	57,492	(61,120)	(25)	10,999
Restricted funds					
Afghanistan	-	3,462	(3,295)	19	186
Bangladesh	-	315	(315)	-	-
Central African Republic	-	218	(218)	-	-
COVID-19 response	-	660	(660)	-	-
Ethiopia	-	497	(497)	-	-
Haiti	-	132	(132)	-	-
Libya	-	875	(875)	-	-
Search and Rescue	-	721	(721)	-	-
Somalia	405	-	(405)	-	-
South Africa	-	128	(128)	-	-
South Sudan	-	206	(206)	-	-
Sudan	-	361	(361)	-	-
Syria (appeal and crisis)	-	211	(211)	-	-
Transformational projects	-	324	(324)	-	-
Yemen	-	2,162	(2,168)	6	-
Other	16	253	(253)	-	16
Sub-total	421	10,525	(10,769)	25	202
TOTAL FUNDS	15,073	68,017	(71,889)	-	11,201

See note 2 on accounting policies for details of the 'Designated funds' for 2021.

	1 January 2021 (£'000)	Income (£'000)	Expenditure (£'000)	Transfers (£'000)	31 December 2021 (£'000)
Unrestricted funds					
General fund	4,020	54,064	(59,292)	5,755	4,547
Designated fund - legacies	6,847	8,168	-	(6,089)	8,926
Designated fund - global workforce development	-	-	-	162	162
Designated fund - capital projects	870	-	(25)	172	1,017
Sub-total	11,737	62,232	(59,317)	-	14,652
Restricted funds					
Bangladesh	-	217	(217)	-	-
Burkina Faso	-	383	(383)	-	-
COVID-19 response	-	5,320	(5,320)	-	-
Ethiopia	-	228	(228)	-	-
European migration projects - SAR	-	125	(125)	-	-
Greece	-	155	(155)	-	-
Transformational projects	-	233	(233)	-	-
Lebanon	-	506	(506)	-	-
Libya	1	280	(281)	-	-
Mozambique	-	229	(229)	-	-
Somalia	1	405	(1)	-	405
South Sudan	-	379	(379)	-	-
Syria	-	786	(786)	-	-
Venezuela	-	298	(298)	-	-
Yemen	-	628	(628)	-	-
Other	46	271	(301)	-	16
Sub-total	48	10,443	(10,070)	-	421
TOTAL FUNDS	11,785	72,675	(69,387)	-	15,073

16. Analysis of net assets between funds

	2021 (£'000)			2020 (£'000)		
	Fixed assets	Current assets	TOTAL	Fixed assets	Current assets	TOTAL
Unrestricted funds	1,193	9,806	10,999	726	13,926	14,652
Restricted funds	-	202	202	-	421	421
TOTAL	1,193	10,008	11,201	726	14,347	15,073

17. Lease payments

The charity has entered into a rental agreement for its offices, which is currently due to expire in 2025 and which is classified as an operating lease. The total future minimum payments on this lease are as follows:

	2021 (£'000)	2020 (£'000)
No later than one year	452	452
Later than one year and not later than five years	943	1,395
Later than five years	-	-
TOTAL	1,395	1,847

18. Pension arrangements

The charity operates a defined contribution group personal pension scheme. The assets of the scheme are held in a separate independently administered fund. The charge in respect of the contributions in the year was £749,708 (2020: £705,076). The cost is accounted in the year it arises with £13,741 outstanding as at 31 December 2021 (2020: £17,799).

19. Related party transactions

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

See note 8 on Trustees for further details. We do not consider there to be any further related party transactions that require disclosure.

13 Appendices

Appendix 1: Structure of MSF

Médecins Sans Frontières (MSF): An international, independent medical humanitarian organisation that delivers emergency aid to people affected by armed conflict, epidemics, natural disasters and exclusion from healthcare. MSF was founded in France in 1971, in the wake of war and famine in Biafra, Nigeria. We have expanded to become a worldwide movement of current and former field staff, grouped into 25 national and regional Associations.

MSF UK: This is a company and a charity. MSF UK is a corporation and a legal entity, distinct from its members, with a legal name, rights, responsibilities, assets and liabilities.

MSF sections: Sections are the operating entities that make up the MSF movement. There are 23 affiliated sections worldwide; MSF UK is one. Sections run operational projects and provide operational project support and/or indirect operational support activities (such as fundraising and communications). They are institutional members of MSF International and meet other requirements as defined by the International Board.

MSF branch offices: Branch offices also run indirect operational support activities but have no executive autonomy in the MSF movement. They are represented by sections in MSF's international coordination bodies.

MSF UK Association: The company law members of MSF UK. These are former and current staff, including volunteers, who are members of the company MSF UK, guaranteeing MSF UK's purpose and direction. Internationally, each MSF section has a similar governance structure involving an association of staff and volunteers who have worked for MSF.

MSF operational centres: MSF field projects are delivered by five operational centres located in Amsterdam, Barcelona, Brussels, Geneva and Paris. There is also a sixth newest entity, the West and Central Africa Association (WACA), which is an institutional member with the right to run operations. The operational centres are not separate legal entities but are collaborations between various MSF entities. The tangible elements of each operational centre sit within the particular MSF entity in the country where it is located. For example, Operational Centre Amsterdam sits within MSF Holland. The operational centres directly manage medical humanitarian projects, prepare budgets and allocate resources. MSF entities are usually affiliated to a specific operational centre; MSF UK is affiliated to Operational Centre Amsterdam.

MSF International: A Swiss non-profit entity which provides coordination, information and support to the whole of MSF. It also hosts the higher governing structures: the International General Assembly, the International Board, the Executive Committee and the International Office.

MSF International General Assembly: This assembly is constituted of democratically elected members of MSF Associations (two representatives per MSF Association). It meets annually in June to debate and decide issues of policy and strategy. The International General Assembly is the highest authority in MSF; it elects the International President and most of the International Board and is charged with safeguarding MSF's medical humanitarian social mission.

MSF International Board: A majority democratically elected board with delegated powers from the International General Assembly. A minority of members are chairs of the operational centres' governance bodies. It meets on average eight times a year to govern MSF International and oversee the Executive Committee.

MSF Executive Committee: A platform comprising the Executive Director of each MSF section. The Executive Committee is charged with providing international executive leadership to MSF; coordinating the implementation of an international work plan; ensuring reactivity, efficiency, relevance and consistency in MSF's social mission and other support activities. There is a smaller Core Executive Committee made up of the General Directors of the five operational centres plus two elected members from the wider movement.

Appendix 2: Principal offices

MSF International
78 rue de Lausanne
1211 Geneva, Switzerland

MSF Belgium
Seat of Operational Centre Brussels
46 rue de l'Arbre Bénit
1050 Brussels, Belgium

MSF France
Seat of Operational Centre Paris
14–34 avenue Jean Jaurès
75019 Paris, France

MSF Holland
Seat of Operational Centre Amsterdam
Plantage Middenlaan 14
1018 DD Amsterdam, The Netherlands

MSF Spain
Seat of Operational Centre Barcelona-Athens
Carrer de Zamora 54
08005 Barcelona, Spain

MSF Switzerland
Seat of Operational Centre Geneva
78 rue de Lausanne
1211 Geneva, Switzerland

MSF West and Central Africa (WACA)
MSF WACA (Association MSF Afrique de L'Ouest et Centrale)
Rue Du 7 Décembre, Parcelle 27 de L'Ilot 4,
Marcory Zone 4/c
Abidjan 26 BP 392
Ivory Coast

Other MSF locations

MSF entities in other countries recruit project staff, raise funds and advocate on behalf of people in crises. A complete and up-to-date list of these entities can be found on our website: www.msf.org.

For more information on MSF UK,
please visit: www.msf.org.uk

Find us on:

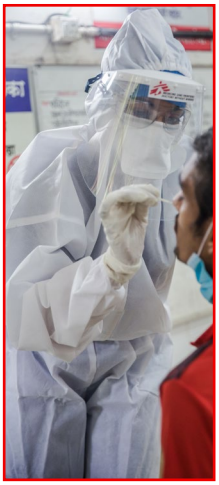
MEDECINS SANS FRONTIERES
DOCTORS WITHOUT BORDERS

MEDECINS SANS FRONTIERES (UK)

England & Wales - Charity number 1026588

Accounts

MEDECINS SANS FRONTIERES
DOCTORS WITHOUT BORDERS



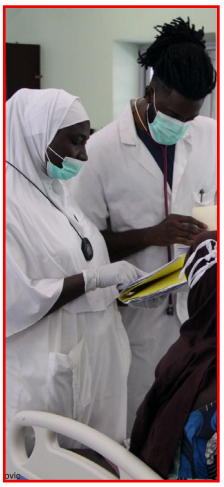


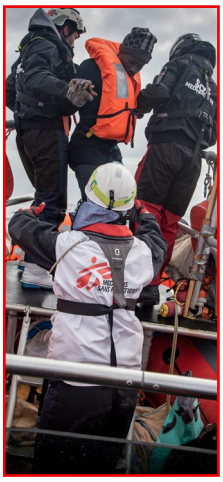


MEDECINS SANS FRONTIERES UK

ANNUAL REPORT AND ACCOUNTS 2020







MEDECINS SANS FRONTIERES (UK)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

The Board of Trustees (who are also the Directors for the purposes of the Companies Act 2006) present their report along with the financial statements of the charity for the year ended 31 December 2020. This report constitutes the Strategic Report and the Directors' Report required under the Companies Act 2006.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Médecins Sans Frontières (UK) Articles of Association and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 ("SORP 2015 – Second Edition").

Company limited by guarantee

Company number 02853011

Charity number 1026588



At an MSF mobile clinic in a popular restaurant, an MSF medic checks Maria Lúcia Silva, who is suspected of having COVID-19. Photo: Mariana Abdalla/MSF.

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Details of registration

Médecins Sans Frontières (UK) was set up in September 1993 as a registered charity (charity number 1026588) and a company limited by guarantee (company number 2853011). The registered and principal office is Chancery Exchange, 10 Furnival Street, London EC4A 1AB, UK.

Phone: +44 (0)20 7404 6600

Website: www.msf.org.uk

Full contact details, including email, are available at www.msf.org.uk/contact-us

Our names

The name of the charity is Médecins Sans Frontières UK. This is commonly abbreviated to MSF UK. We are a member of the Médecins Sans Frontières Movement, commonly referred to as MSF. Throughout this report, MSF UK is used when referring to the services and activities conducted and provided in the UK. MSF is used when referring to the whole movement and our medical humanitarian projects. We are also known as Doctors Without Borders.

A MESSAGE FROM JAVID ABDELMONEIM



Dr Javid Abdelmoneim
Chair of the Board of Trustees,
Médecins Sans Frontières (UK)

To say this has been an extraordinary year is to be guilty of a gross understatement. I cannot think of another year in living memory that has so completely changed how we live and work, how we interact with those around us and how we help those in need. Throughout 2020, MSF staff continued to provide lifesaving medical care, while keeping our patients and colleagues safe from COVID-19.

2020 brought with it many firsts for MSF UK. As the reality of the pandemic dawned on London, we shifted our office workforce to a digital workspace. For our office community, the sudden move to remote working could have been a jarring experience. However, our staff responded with patience, innovation and enthusiasm, labouring tirelessly to ensure that the work of MSF UK could continue seamlessly and that our staff were kept safe and well-informed.

2020 saw us run our first medical project in the UK. During the first peak, we provided clinical and logistics support to University College London Hospital's work with vulnerable homeless people who had tested positive for COVID-19. An unused hotel was converted into a residence where they could be safely isolated and cared for medically. This was a successful first partnership with the NHS, targeting a very at-risk population, and was conducted without undue strain on our resources by using staff who would ordinarily have departed to work in projects abroad, but could not because of travel restrictions.

Despite the upheaval the year brought, MSF UK continued with the day-to-day business of providing specialist medical support to our teams, recruiting for our projects, and raising awareness of our work among both general and specialist audiences. Our innovative, award-winning campaigns capitalised on an increasing interest in medical issues among the public, leading to a record year of fundraising. In another first, MSF UK moved the annual 'MSF Scientific Days' conference to a fully online format with great success.

Away from the pandemic, 2020 was also a year defined by the Black Lives Matter movement. MSF UK has made a number of public commitments to continue to do its part to address institutional racism. We are determined to achieve our goals and have revisited the objectives of our 2020–2023 Strategic Direction 'Valuing People' pillar to ensure it is fit for purpose and meets the highest standards of equity, diversity, inclusion and anti-racism work. There's more work to be done, and I have complete faith that MSF UK will see this through to the end.

2020 is my last year as a trustee and Chair of the Board. I feel especially proud of the achievements of MSF UK in 2020, but also want to take a moment to reflect on the last few years. We have succeeded in overhauling our governance, planning and reporting processes, and established a new department within MSF UK, the Executive Office, to enable a more effective and better governed organisation. Alongside this, we have greatly improved safeguarding and the duty of care oversight of our staff and patients, to the point where we are leaders in the MSF Movement in this area. MSF UK advisors delivered invaluable support to projects around the world, helping them better understand and overcome the challenges they face. Our fundraising and engagement work has gone from strength to strength, finding new online audiences and opportunities, while maintaining donor relationships that are second to none.

During my time with MSF UK, we have also made significant contributions to the effective leadership of the Movement. In 2020, members of the MSF UK Management Team participated in movement-wide platforms that govern executive decision-making, communications, fundraising, medical operations and more, while UK trustees currently chair three of the four standing committees of the Operational Centre Amsterdam Council, diligently providing governance oversight of and support to our closest operational partners.

I am glad that MSF UK is able to contribute so much towards the effective functioning of the MSF Movement, for the maximum benefit of people caught up in crises whom we seek to assist. None of this could be achieved without your support, for which we are very grateful.

It is my pleasure to present to you our 2020 Annual Report and end this foreword by expressing my heartfelt thanks to Board and Management Team members, office staff, project staff and supporters, both past and present. It has been the greatest privilege to work with and for you.



A member of the MSF search and rescue team greets people as they are brought aboard the Ocean Viking. Eighty-two people were rescued from a rubber boat in January 2020. Photo: MSF/Hannah Wallace Bowman.

DELIVERING EMERGENCY SUPPORT TO NIGERIAN COMMUNITIES IN CRISIS


Emmanuel Omale

My name is Emmanuel Omale. Until recently, I managed the MSF Nigeria emergency response unit.

In August 2020, I travelled to north-west Nigeria to lead the emergency response unit, which responds to crises, such as mass displacement, acute malnutrition, heavy casualties caused by violence and conflict, and outbreaks of diseases, across four north-western states, including Sokoto and Zamfara. Managing assessments and emergency projects was going to be a big challenge. At that time, we had to contend with worsening insecurity, the ongoing COVID-19 pandemic, forced displacements caused by climate change and violence, and disease outbreaks, all at the same time. Thankfully, with our support state-level health authorities were able to handle outbreaks of cholera and measles.

In spite of these challenges, we were able to respond to the needs of many vulnerable communities that had been displaced by floods and violence, or impacted by the spread of diseases. In Sokoto, for example, the emergency response unit helped the Ministry of Health carry out a measles vaccination campaign across 22 health facilities by supervising vaccinations, transporting vaccines, and ensuring rigorous infection prevention and control, case management and data collection measures were in place. The team also organised health promotion and education activities around measles and COVID-19 for communities in Sokoto and Zamfara. At a specialist hospital in Zamfara, we built new showers and latrines to aid with COVID-19 infection prevention and control.

I remember a moving encounter with a father of 11 children. When we gave him a non-food relief kit, he said, “We are very thankful for MSF. May Allah replenish your pockets. Do you know I am a big farmer in my village and produce over 200 bags of grain? Despite my wealth, I lost everything to the floods. Thank you for these items, I really feel like a human being again.” This statement struck me very hard. It is an example of how much the assistance we give means to vulnerable people.

In November 2020, I visited a village in Zamfara, which had been almost completely destroyed by floods. Houses, harvests, farms, grain silos and livestock had all been washed away. Despite being the worst affected village at the time, the people living there had received little support until MSF’s supplies arrived. We prioritised distribution of reconstruction materials, including galvanised roofing sheets, timber and nails, to help them rebuild their houses. The villagers were really committed to the distribution because they believed that the items would reach all the affected people. An 86-year-old woman in tears said, “Please, I want to meet the politician that donated these items. I want to pray for him.” I told her these items were provided by people from thousands of kilometres away and they donated not minding who the recipients would be or where they came from. In the same village, a 73-year-old man, who was waiting for assistance to replace the roof of his house, showed me where he lived before floods inundated the village. He said it would have taken him another year to put up a shelter using the little money he will earn from the next harvest. He said, “You know it’s the harmattan season [a cold, dry, dusty wind]; it is very harsh for an old man like me. This donation will protect me from the harsh effects of the harmattan.”

As an MSF staff member, I occasionally reminisce about these personal encounters and feel very lucky to be an instrument for the delivery of medical humanitarian assistance. This would not be possible without the generous support of donors. I would like to thank our donors and supporters for dedicating their resources to the delivery of vital aid to help vulnerable people.



Staff treat a child at the MSF paediatric hospital in Gwange, Borno state, Nigeria. MSF in Gwange offers medical care completely free of charge. Photo: Stefan Pejovic/MSF.

1 ADMINISTRATIVE DETAILS

Directors and trustees

The directors of the Charitable Company ('the charity') are its trustees for the purpose of charity law. The trustees and officers serving during the year up to the date of this report were as follows:

Elected trustees

Javid Abdelmoneim – Chair of the Board of Trustees

Rachael Craven (elected June 2020)

Alyson Froud (term ended June 2020)

Colin Herrman (term ended June 2020)

Keith Longbone (term ended June 2020)

Nicola McLean – Vice-Chair of the Board of Trustees (from December 2020)

Christopher Peskett (elected June 2020)

Heidi Quinn (term ended June 2020)

Vita Sanderson

Emma Simpson

Sam Turner (elected June 2020)

Robert Verrecchia

Co-opted trustees

Dalwardin Babu

Laura Heavey (co-opted June 2020 until November 2020)

Derek Morgan – Treasurer (from November 2020)

Damien Régent – Treasurer, Vice-Chair of the Board of Trustees (until October 2020)

MSF UK Senior Management Team

Donald Campbell – Head of Communications

Caroline Doan – Head of Finance and Services

Elizabeth Harding – Humanitarian Representative

Vickie Hawkins – Executive Director

Jose Hulsenbek – Head of Human Resources (until January 2020)

Jarjan Fisher – Interim Head of Human Resources (from February until November 2020)

Roland Imi – Head of Information Technology

Kiran Jobanputra – Head of the Manson Unit

James Kliffen – Head of Fundraising

Kristen Veblen McArthur – Head of Executive Office and Company Secretary

Simone Vale – Head of Human Resources (from November 2020)

Principal advisors

Auditors: BDO LLP, 2 City Place, Beehive Ring Road, Gatwick, West Sussex RH6 0PA

Bankers: Bank of Scotland, 38 Threadneedle Street, London EC2P 2EH

Solicitors: Bates Wells, 10 Queen Street Place, London EC4R 1BE

2 MSF'S MEDICAL HUMANITARIAN WORK IN 2020

Médecins Sans Frontières UK (MSF UK) raises money and recruits staff to support the work of MSF's medical humanitarian projects around the world. MSF UK also raises public and political awareness of MSF's work within the UK, and provides strategic and technical support to MSF's projects.

In 2020, 88 per cent of MSF UK's total expenditure was in support of our medical humanitarian work. The work of MSF UK and the generosity of its supporters ensure that MSF can continue to provide medical care where it's needed most.

In 2020, MSF projects provided lifesaving care in 72 countries.

MSF's purpose

As a medical humanitarian organisation, the purpose of MSF is to relieve suffering, save lives and improve access to healthcare.

MSF delivers both basic and complex medical care to those who need it most, regardless of ethnicity, religion, gender or political affiliation. We assist victims of armed conflict and natural disasters, combat the spread of epidemics, treat infectious diseases, conduct vaccination campaigns, alleviate malnutrition, provide mother and child and mental healthcare, and support survivors of sexual and gender-based violence.

As a founding principle, MSF is committed to the act of *témoignage* ('giving testimony'). We speak out about what our project teams see in the course of their work to raise awareness of their experiences and those of our patients and their communities. We do this on behalf of those we work with and care for, to provoke social and political responses, and to challenge the situations that have left them in crisis.

How MSF responds in emergency situations and protracted crises

MSF projects are designed to meet both the immediate and long-term medical humanitarian needs of those who are most vulnerable. Every situation we work in is different, and our responses are tailored to the location and the particular needs being addressed in each project.

All MSF projects are directly managed by one of five operational centres, based in Amsterdam, Barcelona, Brussels, Geneva and Paris. MSF clearly defines the objectives it hopes to achieve when it begins a new project. Each one is assigned a budget and a set of success measures that reflect the nature of the particular project. These are reviewed and revised at regular intervals to ensure the project progresses towards its targets in the most efficient and effective way.

MSF acts swiftly to understand the needs of people caught up in emergencies and unfolding crises, including fast-spreading epidemics and natural disasters, to gauge how we can relieve their immediate suffering. We are often among the first international organisations to respond to emergency situations.

In protracted crises, MSF's responses may be broader in scope and designed around longer-term projects, adapting our services as required to reflect the needs of the people

and communities we are assisting. As well as providing basic and specialist medical services, MSF teams work with health authorities and communities to improve access to healthcare by supporting and strengthening local services and infrastructure.

MSF aims to close each project when it's objectives have been met, so that our resources can be refocused to where the needs are greatest. Sometimes a project will close when the healthcare services we offer are no longer required, for example after an epidemic has been contained, or when they can be sustained by a local organisation or Ministry of Health. There is no rigid or specific formula for when or how this happens, and in each case MSF does its best to ensure continuity of care for our patients. Many MSF projects include training for locally hired staff, developing their skills and teaching them how to train others.

Whether in emergency situations or protracted crises, it is our locally-hired colleagues who provide the majority of care to the people MSF assists and who work tirelessly for their communities.

How MSF UK supports MSF's medical humanitarian projects

Each MSF office, including the UK, plays a part in providing staff, resources and budget to the MSF operational centres, so that they can maintain MSF's projects and to ensure we are working where we are needed most.

When a supporter donates to MSF UK, part or all of that donation is granted to an operational centre. How and where that money is granted is coordinated by the MSF UK Management Team, working together with MSF offices around the world, and approved by the Board of Trustees. When a donation is made for a specific purpose, such as to support a particular project or appeal, MSF UK classifies these funds as restricted and grants them, without deduction, to the MSF operational centre responsible for managing that project or responding to the relevant emergency.

MSF UK is also home to the Manson Unit, a multidisciplinary medical team which includes infectious disease specialists, epidemiologists and public health practitioners, social scientists and eHealth experts. The Manson Unit provides technical and implementation support to MSF projects in 21 countries.

During 2020, MSF UK made grants totalling £47.9 million (2019: £38.7 million) to operational centres. This includes £32.2 million to Operational Centre Amsterdam (OCA) (2019: £26.8 million) and £14.8 million to Operational Centre Brussels (OCB) (2019: £11.5 million).

In 2020, the projects or countries that received the largest grants from MSF UK were South Africa (£5.7 million), MSF's combined COVID-19 response (£5.2 million), Democratic Republic of Congo (£4.9 million), Zimbabwe (£3.8 million) and Mozambique (£3.4 million). In addition to these grants, MSF UK also spent £79,182 on our direct COVID-19 response in the UK (see page 12 for details).

In this section, we've highlighted some of MSF's activities in these countries during 2020. For more information and the latest news on our work, and to read the stories of our staff and patients, please go to www.msf.org.uk.

South Africa

MSF has been providing medical care in South Africa since 1986. For much of that time, a key focus has been supporting people living with HIV and reducing the spread of the virus. MSF continues to work with the South African government, local communities and campaign groups to improve access to lifesaving treatments for HIV and the diseases that often occur alongside it, such as tuberculosis (TB), and to guarantee that the cost of drugs is never a barrier to receiving them.

In 2020, MSF also focused on helping to treat patients with COVID-19 in five provinces. On 1st June, MSF opened the 60-bed Khayelitsha field hospital in the Cape Metro area of Western Cape province to relieve the pressure on the nearby district hospital. The field hospital remained open until early August when the number of patients in the area dropped to the point where it was no longer needed. In all, 214 patients were cared for at the MSF field hospital during those two months.

An essential part of the project in Khayelitsha was community engagement. “Before opening the field hospital, we reached out to community leaders and secured their support and help to identify potential challenges we hadn’t anticipated,” said Mpumi Zokufa, MSF health promotion manager in Khayelitsha. “We spent weeks educating people on COVID-19 in malls, taxi ranks and clinics, and provided cloth masks and handwashing kits...”

At the end of 2020, KwaZulu-Natal province had the highest rate of COVID-19 transmission in the country. MSF supported two hospitals there, one in the town of Eshowe and another in rural Mbongolwane. MSF also helped health authorities establish 35 community pick-up points for people with chronic conditions that required regular medication, such as antiretrovirals for HIV. This helped reduce unnecessary travel and visits to crowded facilities, thereby reducing their risk of contracting COVID-19.



Phenduka Mtshali, a patient with drug-resistant TB, talks with Jabulile, an MSF field worker, in Mbongolwane, South Africa, as part of her ongoing medical care. Photo: Tadeu Andre/MSF.

COVID-19 response

The COVID-19 pandemic held the world firmly in its grip during 2020. In many countries around the world, the initial emergency response turned into a sustained effort to contain recurring spikes of infections. Throughout 2020, MSF responded to the pandemic through its existing programmes and with more than 250 dedicated COVID-19 projects in over 60 countries, including, for the first time, in the UK. Between June and August 2020, MSF provided support to more than 600 health facilities around the world, held more than 48,000 COVID-19 related outpatient consultations, and, in total, set up or managed more than 3,300 dedicated COVID-19 beds. MSF teams also worked in 132 nursing homes and 125 facilities housing migrants, refugees and homeless people, most in the United States and Europe.

A cornerstone of MSF's response was engaging with communities to address misinformation and fears about COVID-19, while bringing medical care closer to vulnerable groups. In the first half of 2020, MSF outreach teams held more than 350,000 health promotion and community awareness sessions on COVID-19. MSF also distributed more than 2.2 million masks, protective clothing and hygiene items to health facilities, communities, and displaced and migrant groups between June and August.

From hard-hit areas to conflict and crisis settings, MSF sought to reach the people most at risk of being left behind by COVID-19 responses, delivering medical care and other assistance to remote communities, people on the move or without homes, and elderly people living in long-term care facilities. In treatment centres and health facilities across five continents, MSF reviewed and strengthened infection prevention and control measures to protect staff, patients and caregivers alike. At the same time, MSF teams worked hard to keep other essential health services open and increasingly integrated COVID-19 related activities into regular projects.

For the first time in its 25 year history, MSF UK provided domestic medical assistance through a partnership with the University College London Hospitals (UCLH) Find and Treat team. Fourteen MSF staff provided nursing and logistics support at the London COVID Care Centre, a repurposed hotel where members of the homeless community with suspected or confirmed COVID-19 could receive rapid testing, accommodation in which to self-isolate, and medical care. These activities were kept limited in scope and duration, and they did not disrupt MSF's support to existing projects, especially those with a greater need. The MSF staff involved in this project were otherwise unable to work overseas at that time due to health and travel restrictions.

MSF UK also provided advisory support to various NHS bodies. This included sharing a briefing on MSF's organisational experience of emergencies with the strategic leads of NHS hospitals and practice examples of mental health support with healthcare staff, and a review of protocols for research into COVID-19. A community of practice network was set up to connect former MSF nurses, doctors, anaesthetists, midwifes and microbiologists currently working in the NHS, helping them to exchange knowledge and experience, and to support the UK's pandemic response.



MSF staff, working with the UCLH Find and Treat team, prepare the accommodation for members of London's homeless community with suspected or confirmed COVID-19. Photo: MSF.

Democratic Republic of Congo

Democratic Republic of Congo (DRC) has endured decades of crises, including far-reaching violence and widespread outbreaks of diseases. MSF's programme in DRC is one of its largest. In 2020, MSF provided vital humanitarian and medical assistance in 16 of the DRC's 26 provinces. Our services included general and specialist healthcare, nutritional support, vaccinations, paediatric and maternal care, medical and psychological support for victims of sexual violence and vulnerable people, as well as treatment and prevention activities for HIV, TB and cholera. In 2020, we also responded to the DRC's largest measles epidemics, outbreaks of cholera, Ebola and COVID-19, and endemic malaria.

On 25th June 2020, the Congolese government declared the country's tenth outbreak of Ebola. In nearly two years, the outbreak had spread across much of northeast DRC, infecting at least 3,470 people and claiming 2,287 lives. It was the second-worst Ebola outbreak ever recorded, after the West Africa outbreak of 2014-2016.

MSF supported the response by providing care in treatment and transit centres, offering non-Ebola care, collaborating in the vaccination programme and distributing health promotion information.

The eleventh outbreak was declared in June 2020 in Équateur province and lasted for six months. According to the Ministry of Health, 118 patients were infected, of which 55 died. The relatively low mortality rate and swift resolution of the outbreak have been partly credited to the lessons MSF and other organisations learned through previous outbreaks. Responders knew that a high degree of decentralisation and strong logistical resources would be required, due to the wide spread of cases, accessibility and acceptance issues, and a strong preference for community-based healthcare. The joint response deployed mobile teams to difficult-to-reach areas, used the latest medical tools, increased laboratory capacity and set up temporary isolation units at community level.



An MSF COVID-19 health promotion training session with a group of volunteer community healthcare workers in North Kivu province, DRC. Photo: Sabrina Rubli/MSF.

Zimbabwe

MSF has been operating in Zimbabwe since 2000. MSF projects in Zimbabwe provide treatment for HIV, TB, mental health issues and non-communicable diseases (NCDs), such as diabetes, in partnership with the Ministry of Health and Child Care. MSF also offers sexual and reproductive healthcare services for adolescents in the capital, Harare, and responds to disease outbreaks and natural disasters throughout the country.

NCDs are estimated to account for 31 per cent of deaths in Zimbabwe, with diabetes, hypertension and asthma as the main causes. Millions of Zimbabweans are disconnected from health networks, living far away from larger cities and unable to afford the cost of travel and treatment. Available healthcare workers are often overwhelmed and doctors, especially in rural areas, are scarce.

In 2020, MSF completed an NCD pilot project in Manicaland, a province in eastern Zimbabwe, which successfully rolled out an innovative nurse-led model of care for diabetes and hypertension in a rural, low-income setting. Through intensive mentoring, nurses at seven local healthcare facilities and one hospital developed sufficient knowledge and skills to diagnose, initiate treatment and monitor more than 3,000 patients with diabetes and hypertension.

One of the doctors involved in the project was Brian Nyagadza. “In Zimbabwe, doctors normally manage NCDs. MSF saw the challenge of that model – there are few doctors in these areas. So, we aimed to show that it is possible for nurses to diagnose and manage diabetes and hypertension. The 35 nurses… involved in our programme proved that this model is a success for Manicaland.”



A nurse checks on a patient as part of the nurse-led approach model for NCDs project in Mutare, Zimbabwe. Photo: Tsvangirayi Mukwazhi.

Mozambique

The humanitarian crisis in Mozambique's Cabo Delgado province continued throughout 2020. By the end of the year, escalating violence had displaced over half a million people. MSF was forced to suspend activities in Mocimboa da Praia and Macomia villages in Cabo Delgado, in March and May respectively, due to the upsurge in violence. MSF relocated its base to Pemba, the provincial capital, where many displaced people had gathered in camps, and began delivering general health services and medical care through mobile clinics. MSF teams built latrines, supplied water and supported cholera treatment centres. In December, it sent a team to Montepuez, Cabo Delgado's second-largest city, to improve access to general and specialist mental health services, and water supplies for vulnerable people.

MSF's programme in Mozambique's capital, Maputo, continued to provide specialised care for patients with advanced HIV, TB and other opportunistic infections. Around 2.2 million of Mozambicans live with HIV, of whom 36 per cent are co-infected with TB.

MSF's harm reduction programme for people who use drugs is the only one in the country, and implements all the interventions recommended by the World Health Organization. These include needle and syringe distribution, opioid substitution therapy and overdose treatment. In the Mafalala slum, MSF and a local organisation ran a drop-in centre for people who use drugs, offering testing for HIV, TB and hepatitis C and referrals for treatment.

In the port city of Beira, MSF worked to reduce HIV-related sickness and death by delivering sexual and reproductive healthcare, including HIV testing, counselling and family planning services to vulnerable groups through mobile clinics. It also provided advanced HIV care at three health facilities in the city.

To assist the national response to COVID-19, MSF gave logistical and technical support to the main COVID-19 referral hospitals in Maputo, and helped the health authorities to install four isolation centres, two in Pemba and two in Beira. In Beira, MSF also supported the follow-up o0f HIV patients with COVID-19.

More information on MSF UK's activities can be found at www.msf.org.uk.



An MSF staff member manages the water treatment process at a distribution site in Pemba, Mozambique. Photo: MSF.

3 MSF UK: 2020 PERFORMANCE

2020 was the first year of MSF UK's four-year Strategic Direction period. The Strategic Direction is a guide for how MSF UK will evolve to ensure our actions have the greatest impact. In the introduction to the Strategic Direction, we called upon ourselves to be creative in the face of future challenges; little did we realise then the scale of creativity that would be required from our organisation and our staff in 2020.

The uncertainties and risks created by the pandemic in 2020 necessitated much closer monitoring and reporting of MSF UK's activities and finances, at both UK executive and governance levels, and across the MSF Movement.

As the COVID-19 pandemic unfolded, MSF UK made a swift and effective transition to digital ways of working and a remote office, reprioritising activities to create greater space for the essential parts of our work and to ensure staff wellbeing. The sudden pivot to remote working required additional policies and procedures to mitigate the risks associated with cyber security, financial controls and data protection. Overall, we completed this significant shift without interruption to MSF UK's regular work.

Supporting our medical humanitarian projects

2020 Key metric	Result
In 2020, MSF UK intends to place 190 UK staff in overseas medical humanitarian projects.	In 2020, 127 UK staff members were deployed to MSF's overseas medical humanitarian projects.[1]

In 2020, MSF UK had intended to place 190 UK staff in overseas medical humanitarian projects. However, widespread, constantly changing restrictions on international travel initially prevented us from meeting this target, while the nature of the pandemic required increased health screenings and pre-departure checks. In spite of these challenges, 127 members of staff were deployed to MSF overseas projects, largely thanks to the tireless work of MSF UK staff. This equates to an average of 76 members of staff employed throughout the year. A partnership with UCLH allowed some staff members that were unable to work overseas to be temporarily redeployed in London to support the UK COVID-19 response.

Advisors from the Manson Unit provided epidemiological and clinical guidance to support MSF's response to COVID-19, as well as project-based contextual analysis to inform the development of interventions in each setting. The team also supported MSF's response to other infectious disease outbreaks, including cholera in Ethiopia and measles in DRC. They also provided health service delivery support in places affected by conflict, including Central African Republic and Yemen.

MSF UK's academic programmes, GHHM and LEAP,[2] successfully transitioned to entirely virtual learning and MSF Scientific Days pivoted to a fully virtual platform, hosted in London and Delhi. These necessary adaptations accelerated our use of the virtual space in a positive way which will allow us to include an even wider group of staff in future programmes. One hundred and eighty MSF staff of more than 50 nationalities have so far enrolled in LEAP, with two-thirds coming from low-middle income countries.

1 For more information on this, see section 11, note 10.
2 Global Health and Humanitarian Medicine and Leadership Education Academic Partnership

Fundraising activities[3]

2020 Key metric	Result
In 2020, MSF UK plans to raise £56.7 million to fund the MSF movement's medical humanitarian projects.	In 2020, MSF UK raised £68.2 million in donations and legacies.

MSF UK's fundraising in 2020 is a remarkable achievement. Restrictions put in place to control the spread of COVID-19 led to significant changes in the ways in which activities were delivered, with face-to-face fundraising, in-person interactions with donors and events all significantly reduced and or cancelled altogether. However, through innovative online campaigning and strong donor relations MSF UK was still able to engage supporters and donors throughout the year.

MSF UK's fundraising approach is focused on using MSF staff and patient testimonials to bring our supporters close to the medical humanitarian work that their generosity makes possible. We take great care to maximise the proportion of every donation that is spent on our humanitarian work and occasionally make appeals for additional support. In 2020, we raised £8.11 for each pound we invested in generating funds. This compares to £8.24 in 2019.

We strive to provide the highest standard of service to the private individuals and organisations that fund MSF UK. We work with an independent panel of 'mystery shoppers' to evaluate the service we provide to supporters, while continually striving to make improvements in response to the feedback we receive. In 2020, we achieved joint first place for the overall experience we provided to our donors in the THINK Stewardship Tracker, when compared to 22 other charities.[4]

MSF UK adheres to leading standards in our fundraising activities and is a member of both the Fundraising Regulator and the Direct Marketing Association. All third-party organisations acting on behalf of MSF UK are closely supported and supervised to ensure they provide the highest possible level of service. We work hard to inspire and motivate the teams that represent us, including through regular briefings from our medical and logistical staff. We also encourage our partners to participate in the training that we provide to our project teams. This approach helps us meet our supporters' wishes and interests.

A complaints procedure in the fundraising department records and responds appropriately to any complaints. We also adhere to a vulnerable persons policy in relation to fundraising. In 2020, we received and responded to 78 complaints (2019: 39) in relation to our fundraising activities.

We talk with supporters across the UK to better understand their needs and motivations. These discussions have defined our approach to fundraising. Comments, suggestions and ideas – by letter, telephone and email – are highly valued and encouraged. The result is that we send appeals to our donors less frequently than is common practice, and have never allowed other charities access to our supporters' details. Our focus is on sharing the stories of the communities that we serve, and the testimonies of the MSF staff whose work is made possible thanks to our supporters.

3 Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. For more information on this, please see section 7, 'Fundraising income and costs of generating funds'.

4 More information in the stewardship tracker can be found here: https://thinkcs.org/stewardship-tracker/

2020–2023 Strategic Direction

While the prioritisation of activities has changed, our 2020–2023 Strategic Direction and its four pillars, Valuing People, Ways of Working, Igniting Change, and Climate Crisis and Global Health, remain relevant and applicable. In 2020, we monitored our progress against our Strategic Direction key results, adjusting plans and taking deliberate decisions to put some projects on hold, bring some forward and mitigate for delays.

Valuing People

By 2023, MSF UK will be an organisation whose staff and all those who work with and for us – whether in the UK or in MSF's projects – feel valued in their working lives and are treated with fairness and respect. MSF UK will foster a healthy work environment built on community, inclusivity, diversity and a proactive idea of acceptance, where professional development meets the needs of both MSF and its staff.

2020 objectives	2020 actions and results
Provide more comprehensive support to staff during their time with MSF UK through improved contracting and induction processes, and ongoing learning and development (L&D). Invest in the development of management skills through fit-for-purpose, specific support for line managers.	Planned work on HR policies and practices was reprioritised to allow MSF UK to focus on the delivery of core HR responsibilities, which had been disrupted by COVID-19. This included: ensuring project staff were appropriately risk assessed in the new context and were able to safely reach their assignments; supporting office staff to work remotely; and a focus on staff wellbeing in the context of home working, and the personal and professional impacts of the pandemic. The successfully implementation of a new HR system has greatly improved HR processes and reporting. Further benefits from this relating to contracting and new staff inductions will be realised in 2021.
Further improve safeguarding and duty of care in MSF UK by better integrating safeguarding training into regular business processes. Encourage and empower staff to speak up and challenge poor professional behaviour, and support managers responding where issues are raised.	More information on the progress made against these objectives can be found in the safeguarding section on page 24. Training to educate and empower staff on issues relating to safeguarding was delivered in person and online throughout 2020.
Contribute to making MSF UK a more inclusive, representative, engaged organisation by ensuring that our recruitment, reward and L&D policies and practices are fair and transparent, and our workplace is welcoming for all staff.	Work on this objective was reprioritised to make space for priorities in HR driven by the impact of COVID-19 and a focus on anti-racist activities in response to global events and staff needs. With the support of an external facilitator, staff were given the time and space to engage in reflection, dialogue and learning about race-based trauma and other racial concepts through a series of guided conversations. The outcome of this work is a pathway to making MSF UK a more equitable, inclusive, diverse, anti-racist organisation. Line managers were given mandatory anti-racism training, as an important step towards MSF UK's equity, diversity and inclusion goals, and a key part of their professional development. MSF UK looked closely at its public voice, reviewing our use of language and how we choose to represent our work. In 2020, we significantly increased the representation of staff that were recruited directly through our medical projects (the majority of our overall workforce) in our public communications.
Further strengthen staff mobility by promoting capacity-building initiatives, such as the LEAP programme and the GHHM course.	In our financial forecasts MSF UK made a commitment to assuring the continuation and long-term financial viability of LEAP and GHHM.

Ways of Working

By 2023, MSF UK will have begun a programme of changes to create new, more effective and efficient ways for its UK-based staff to work. To achieve this goal, we will evaluate our processes, systems, relationships and organisational design to identify where these are already functioning correctly and what the barriers are that prevent us from reaching our full potential.

2020 objectives	2020 actions and results
Develop a stronger foundation for MSF UK's ways of working by introducing improved systems and processes, and strengthened controls, which are more efficient, allow for greater collaboration and create more time for value-added activities.	In response to the increased demand on our established systems to deliver our core work, MSF UK took a deliberate decision to extend the timeline for the delivery of a new and significantly improved finance management system. This work is now scheduled for completion in 2021. We did, however, delivery a new fundraising database which greatly improves MSF UK's ability to engage with and interrogate its fundraising data, saving time and increasing impact. A new MSF UK website was launched, following extensive industry-leading analysis and research. The new site is easier to use and showcases our work, news and stories in the best possible light. While MSF UK transitioned to the use of the Office 365 suite in 2019, the full functionality of Office 365 was realised in 2020. Our virtual office brought staff together and allowed them to collaborate within a distributed working environment, maintaining as much as possible our positive working culture.
Improve how we use our physical office space to create an environment that is fit for our current and future purposes, and which enables collaborative working.	Given the requirement for the majority of our staff to work from home in 2020, and likely much of 2021, we have put the majority of the work planned around this objective on hold. We have begun a project to consider what our future requirements will be for collaborative and flexible working and will then consider our physical office space. As some staff members' roles required them to be physically present in the MSF UK office during 2020, we put in place a number of infection prevention and control measures to safeguard their health.



MSF midwife Sia Kallon listens to the heartbeat of Baidu Jinnah Sheriff's unborn baby in Kenema district, Sierra Leone. Photo: Peter Bräunig/MSF.

Igniting Change

By 2023, MSF UK will have a supporter strategy built on proven engagement activities, which will improve supporter retention and capitalise on the actions of our current supporters, while identifying opportunities to engage new groups. Our strategy will be appropriately resourced, integrated and reinforced by internal processes and systems. We will ensure that our efforts complement initiatives across the movement, adding value to MSF's wider operational objectives.

2020 objectives	2020 actions and results
Improve collaboration between departments and offices to maximise the potential of different supporter groups. Galvanise this by increasing our capacity for supporter care to foster donor loyalty and lifetime value, and by launching a campaign that has a measurable impact on public opinion or government policy.	MSF UK carried out a campaign to push for improvements in UK government policy towards refugees and migrants within Europe, with a focus on unaccompanied children stranded in Europe. This campaign drew in staff from across departments who worked together in an agile project group. The campaign's messages were seen over 2.3 million times on Twitter and we recruited 500 'advocacy supporters' who we can mobilise around this issue in 2021. Alongside other organisations, the pressure brought to bear resulted in a minor government concession that committed to a consultation and review of the issue of routes to the UK for refugees and migrants within Europe, keeping the door open for this issue in the future. Prompted by the proliferation of dangerous misinformation and disinformation related to COVID-19, MSF UK established a new project to identify, monitor and tackle misinformation and disinformation as it relates to our work. The project is working with large technology platforms to strengthen channels and assure quick reactions in response to dangerous content.

Climate Crisis and Global Health

Between 2020 and 2023, MSF UK will act as a convener on climate and health, developing knowledge, skills and innovative approaches on behalf of the MSF Movement. We will bring together data and stories from our projects to support advocacy efforts and provide technical and operational support to projects working in contexts where climate change is impacting vulnerable groups. MSF UK will also work to reduce its environmental footprint.

2020 objectives	2020 actions and results
Begin a successful start-up phase for MSF UK's role in improving MSF's ability to recognise and respond to the humanitarian health consequences of climate breakdown, including the recruitment of a climate and environmental health adviser.	MSF UK put in place resources to incorporate climate and environmental health into our health policy work. This includes establishing the role of climate and environmental health advisor in September 2020. However, this work is unfolding slower than planned while priority is given to the urgent demand of responding to COVID-19. A green audit of our MSF UK office was completed in 2020, which established a partial baseline for our carbon footprint. Implementation of recommended changes related to our physical space have been put on hold, while office presence is drastically reduced as a result of COVID-19 restrictions. MSF UK provided input to a new Operational Centre Amsterdam (OCA) travel policy, which will incorporate green guidelines and covers MSF offices in Germany, India, Ireland, the Netherlands and the UK.

Operational Centre Amsterdam: Strategic Orientation 2020–2023

As a partner within OCA, MSF UK contributes to defining and implementing OCA's strategic objectives. In 2020, OCA also began its new Strategic Orientation period, with a core focus on increasing medical relevance through a more person-centred approach to care delivery. Work to improve the quality of care will focus on patient safety, building technical skills within the medical workforce and increasing accountability to communities. This will require different, and often stronger, working relationships with other bodies within the health system, including ministries of health and civil society organisations.

OCA's ambitious Strategic Orientation was completed before the COVID-19 pandemic began. Within this context some aspects of it have been accelerated, such as the project staffing models. In light of this, during 2021 OCA will need to rethink its ambitions and priorities for the years to come.

Oversight of MSF UK's work[5]

As a company limited by guarantee, MSF UK is required to report on how the Trustees have discharged their duty to promote the best interests of MSF UK and have considered the matters set out in section 172(1)(a)-(f) of the Companies Act 2006:

- The likely long-term consequences of any decision
- The interests of employees
- Fostering relationships with key stakeholders
- The impact of operations on our communities and environment
- Maintenance of our reputation for the highest standards of conduct
- The need to act fairly as between members of the company.

Key decisions

In making key decisions concerning the strategy and activities of MSF UK over the course of the year, the Trustees have considered the wider interests of our stakeholders and the factors listed above.

2020 was the first year of the MSF UK four-year Strategic Direction. The goals outlined in the strategy are enablers for our wider work; they describe things that we want and need to change. In a year where the COVID-19 pandemic presented MSF UK with significant challenges to our core functional work, the Trustees have carefully considered MSF UK's progress, the continued relevance of the Strategic Direction and the impact on relevant stakeholders. Key considerations included:

- Day-to-day decisions below the financial threshold set out in the MSF UK scheme of delegation are delegated to the Executive Director. High-value key projects and new initiatives are considered and, if appropriate, approved by the Board with regard to:
  - The use of charitable funds
  - Assessment against charitable purpose
  - Compliance with the Charity Commission regime, and where appropriate, Fundraising Regulator and Information Commissioner's Office
- The long-term impact on the future direction and success of the organisation as a result of the Strategic Direction
- The ability to maintain core functional work while continuing to make progress on our strategic goals
- The potential impact of delays on the delivery of strategic priorities.

5 Statement of trustee duties with reference to Section 172 of the Companies Act 2006

In 2020, MSF UK Trustees approved limited small-scale medical activities in support of the UK domestic response to the COVID-19 pandemic. These included the establishment of the London Homeless COVID CARE Facility with UCLH and technical support for NHS bodies and researchers who reached out to MSF UK. Trustees carefully considered the impact of these on all relevant stakeholders. Key considerations included:

- That the primary principle for engagement was to provide support to vulnerable and marginalised groups
- To limit the scope of activities to working in partnership with existing organisations
- That activities would be of limited duration and budget
- That activities would cause little or no disruption to our support for existing projects.

Our stakeholders

MSF UK is able to achieve its charitable purpose thanks to the relationships we maintain with our stakeholders. Given the nature of charitable work, our stakeholder groups are well-established and remain constant. Our aspirations for these relationships are set out in the Igniting Change pillar of the Strategic Direction (as described earlier in this section).

The following table sets out our key stakeholder groups, the key considerations of each group and how we engage with them. Trustee discussions consider the potential impact of decisions on each stakeholder group, as well as their needs and concerns.

Stakeholder group	Key considerations	How we engage with them
Patients and communities	• Providing medical humanitarian support to those most in need • Ensuring that as much of our resources as possible are used for the benefit of this group	• The grants we provide and the staff we second to our operational partners • The technical assistance we provide to our operational partners through the Manson Unit
MSF Movement partners	• Our shared values and goals bind the MSF Movement together and are a key part of MSF UK's identity	• UK representation in the OCA management team • Membership of associative and executive platforms • Participation in movement-wide discourse facilitated through internal websites and grass-roots discussion fora
Donors and supporters	• Understanding the impact of donations through insights into our medical humanitarian work • Developing and maintaining relationships and their interest in the MSF Movement	• The MSF UK website • Regular newsletters and direct communication • MSF UK events • Direct engagement with members of the fundraising department
Employees	• Training and development • Diversity, inclusion and equity • Wellbeing and support	• A broad range of learning and development opportunities available to employees • Bi-annual employee engagement surveys, plus, in 2020, seven short surveys on COVID-19 and wellbeing • Feedback and implementation of positive change through the office working group, the green group, and the equity, diversity and inclusion working group • News, support and policies provided through an intranet portal • Weekly all-staff meetings
Regulators	• Maintaining governance procedures to ensure compliance with all applicable regulatory regimes	• Timely submission of all necessary filings and returns • Self-reporting and engagement where appropriate • Prompt and comprehensive responses to requests for information as required



Dr Sharanya Ramakrishna takes a swab sample from a patient at the COVID-19 health centre in the Pandit Madan Mohan Malviya Shatabdi hospital in Mumbai, India. Photo: Abhinav Chatterjee/MSF.

Responsible behaviour and safeguarding

To protect the people MSF UK works with and for, it is vital that we have in place strong, effective responsible behaviour and safeguarding policies and procedures. It is only then that we can be sure that our staff and the people we assist are able to speak up and challenge poor professional practice and behaviour.

In 2020, MSF UK continued to invest in our safeguarding arrangements. We employed a dedicated safeguarding lead to aid specialist development of policies and procedures. Their work will ensure that these remain robust and reflect the settings in which we work, to help sustain safe environments for everyone who comes into contact with MSF.

This year also saw MSF UK review its safeguarding policy to strengthen the behavioural standards that govern our medical projects and their engagement with local communities. The principles at the heart of these commitments form part of our commitment to improve our culture and ensure that our staff and representatives understand and share our core values.

MSF UK ran regular responsible behaviour and safeguarding awareness-raising sessions throughout the year to help staff understand and speak up about these issues. These sessions were successfully moved online in response to COVID-19 restrictions, allowing us to continue to provide support and training to our teams. The training MSF UK offers its staff will be reviewed in 2021 to ensure that it is still delivering against our objectives.

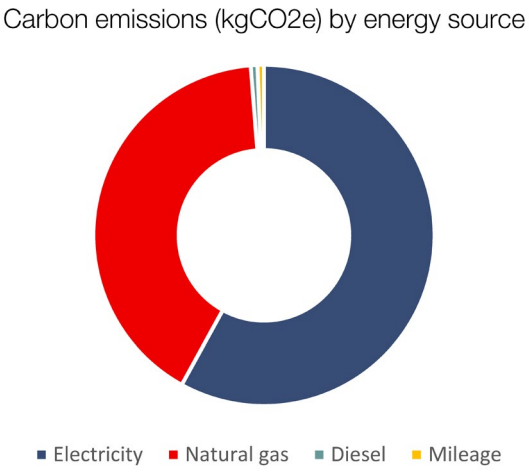
The Board Safeguarding and Duty of Care Committee continued to monitor progress in this essential area of work to ensure that that MSF UK delivers against our commitments to safeguard our staff and the communities we assist. The Committee also reviewed safeguarding reports from across our medical projects to provide assurances that MSF is dealing with such issues in an appropriate manner and in line with our commitment to a survivor-centred approach, which prioritises the needs and wishes of the survivor over those of the organisation.

Despite the challenging circumstances of the last year, we have achieved a lot. However, we recognise that there is still more to be done to build on the excellent progress made, and we look forward to continuing efforts to strengthen safeguarding initiatives in the coming year.

Sustainability and carbon reporting

MSF UK reports energy and carbon emissions in compliance with the Companies (Director's Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018. This is the first year that MSF UK is required to report on carbon consumption. As such, this will form the baseline for future reporting.

Energy source	Units	Consumption	Carbon emissions (kgCO2e)	Intensity ratio FTE (kgCO2e / FTE)
Electricity	kWh	149,979	34,966	179
Natural gas	kWh	133,559	24,558	126
Business travel – diesel	Litres	151	385	2
Business travel – mileage	Miles	1,469	367	2
Total			**60,276**	**309**



Methodologies and estimates

MSF UK does not occupy the whole building at 10 Furnival Street.

Electricity is supplied to the whole building, but there are sub-meter readings to determine the electricity consumed in each separate office space. MSF UK is charged for the electricity consumed in the office space which it occupies, plus for a portion of the electricity consumed in the common parts of the building. The common electricity consumption is calculated on the basis of the total consumption in the building, less the total charged to all office spaces. The common electricity consumption is then split between each office space. MSF UK pays for a percentage of the common electricity consumption, in line with the percentage of the building floor space that we occupy. Our electricity consumption listed above is therefore a combination of the actual data for our office space from sub-meter readings plus an estimate for common areas.

Gas is supplied to the whole building and there are no sub-meters to enable identification of the consumption for each office space. Gas consumption is therefore split between each office space. MSF UK pays for a percentage of the gas consumption of the building, in line with the percentage of the floor space that we occupy. Our gas consumption listed above is therefore an estimate.

MSF UK's gas and electricity usage for 2020 may be lower than for the average year due to the impact of the COVID-19 pandemic on our ways of working. Since March 2020, most office staff have been working from home and, at times, the MSF UK office has been closed. However, during this same time the air conditioning has been used more frequently to enhance ventilation in the building.

MSF UK conducts some business travel by land, for which we are responsible for purchasing the fuel or for which we reimburses our staff following claims for business mileage. This business travel relates to travel to and from events, such as locations where MSF UK staff are fundraising, events at which MSF UK staff are speaking, or travel to meet with key suppliers. During 2020, we also had staff travel related to our COVID-19 UK medical project. Staff travel is usually undertaken in personal or hired vehicles. MSF UK also owns two Toyota Land Cruisers, which were originally converted to act as ambulances in MSF's projects in Sierra Leone and Malawi. The vehicles were decommissioned, due to wear and tear, and brought to the UK to be featured in a series of mini-exhibitions and installations about our work.

During 2020, staff drove one Land Cruiser 212 miles to allow it to feature in an exhibition at the Imperial War Museum North, purchasing 50 litres of diesel to do so. On two separate occasions, a borrowed Mercedes Sprinter van was used to make journeys to move items used in exhibitions and installations about our work, with 101 litres of diesel being purchased to do so. In addition to this, four staff members made business mileage claims for use of their personal vehicles, making eight separate round-trips reaching a total of 1,469 miles.

MSF UK's business travel by land may have been lower than for the average year, due to the impact of the COVID-19 pandemic on our ways of working. Since March 2020, face-to-face fundraising has been limited as a result of restrictions put in place to limit the spread of COVID-19, while our events adapted to restrictions on physical meetings through a shift to virtual interactions.

Energy and fuel consumption has been converted to carbon emissions (kgCO2e) using the UK Government GHG Conversion Factors for Company Reporting 2020.

Measures taken to increase energy efficiency

In line with MSF UK's 2020–2023 Strategic Direction, in 2020 MSF UK embarked on a green audit of our UK office. The purpose of the audit was to identify areas where our carbon footprint could be reduced and to help us establish a baseline against which to regularly monitor and assess improvements. An environmental consultancy was chosen as the third-party provider for this audit. The in-person audit, which involved analysis of our energy use, waste management, travel, etc., was carried out in March 2020. Unfortunately, the information gathering for the green audit was affected by the COVID-19 crisis, as some meetings with staff and management could not be held as scheduled. However, MSF UK received a final report in June 2020. We are exploring the implementation of the recommendations from the green audit, some of which can only be undertaken together with the landlord. Due to the impact of COVID-19 on our ways of working and use of the office, these energy efficiency actions in the office have not yet been carried out.

MSF Campaigns and initiatives

MSF Access Campaign[6]

MSF campaigns around the world to improve access to medicines. Often, MSF cannot treat patients because the medicines they need are too expensive or are no longer produced. As a medical humanitarian organisation, we find it unacceptable that essential medicines are increasingly difficult to obtain, particularly for the most common global infectious diseases.

In 2020, the issues of fair access to medicines that the MSF Access Campaign has focussed on for two decades gained fresh relevance as the world looked for new tools to respond to the COVID-19 pandemic. The Campaign worked with MSF's medical operations to identify tools in development that could be made affordable and available to people in low and middle-income countries. The Campaign set out key demands that would ensure equitable access to new medicines, tests and vaccines in the face of hoarding by wealthy countries and other potential obstacles. The MSF Movement was mobilised behind a call to support the suspension of patents and other intellectual property rights on new medical tools during the pandemic to enable affordable scale-up of supplies to meet global demand. At the same time, governments were called on to be transparent and accountable about the deals they had struck with pharmaceutical companies and to demand ethical 'strings attached' to public funding. The Access Campaign will continue to work with civil society partners on issues relating to medical access and innovation to increase much-needed attention and pressure on the UK to ensure equitable access to COVID-19 technologies.

In other areas, the Access Campaign scored a success with its public campaign to get the pharmaceutical company Johnson & Johnson to lower the price of bedaquiline, a new, more effective TB medicine. MSF UK was integral to the campaign, which resulted in the company dropping the price. Many supporters joined the 'Chilli Challenge' launched by MSF UK in February 2020 to bring visibility to the campaign in the UK and beyond. A collaboration with MSF UK also led to advances in the Access Campaign's work on diabetes, aiming to improve access to insulin in MSF projects and beyond.

6 For more info about the Access Campaign: www.msfaccess.org

Drugs for Neglected Diseases initiative[7]

The Drugs for Neglected Diseases initiative (DNDi) is a not-for-profit drug research and development organisation. It was co-founded by MSF in 2003, alongside public research institutions in Brazil, France, India, Kenya and Malaysia, and the WHO, to better meet the treatment needs of patients suffering from neglected diseases.

In 2020, DNDi co-launched the COVID-19 Clinical Research Coalition: over 150 member institutions working together to fast-track COVID-19 research for tools adapted to the needs of low-resource settings. In November, DNDi joined Epicentre and other partners working in 13 African countries to launch the ANTICOV trial – the largest clinical study in Africa – to test multiple early-treatment options for COVID-19. These are urgently needed to prevent patients developing severe forms of the disease and so avoid spikes in hospitalisation that could overwhelm fragile health systems.

DNDi's core work to improve treatments for neglected patients continued in 2020, despite the difficulties posed by COVID-19. Earlier in the year, in DRC the first patients outside of clinical trials received fexinidazole, the first all-oral treatment for sleeping sickness. This was developed by DNDi and its partners, including MSF, and replaces cumbersome earlier treatments that required multiple intravenous infusions.

MSF and DNDi completed clinical research in India, testing an improved treatment for people co-infected with HIV and kala azar, which may provide new hope for patients whose lives are threatened by the multiple episodes of kala azar relapse that typically occur with current treatments. With MSF's support, DNDi also submitted ravidasvir for regulatory approval as a treatment for hepatitis C in late 2020. A new safe, effective and affordable drug, like ravidasvir, could encourage more countries to expand treatment for people living with the disease.

Voluntary help and support

MSF UK is grateful to the nine office volunteers who gave their time to help us during 2020. This year has been a year like no other and these volunteers, who continued to support us throughout, have been wonderful. They have taken on tasks while working from home to support the work of MSF UK. We are extremely grateful for their support across all our departments.



In front of the New York Stock Exchange, the Access Campaign calls on Johnson & Johnson to make new TB drug, bedaquiline available for all people with drug-resistant TB for no more than a dollar a day. Photo: Negin Allamehzadeh.

7 DNDi receives an annual grant from MSF UK. For information on the non-operational grant made by MSF UK to DNDi, please see page 32.

4 OUR PLANS FOR 2021

2021 will be a period of continuing uncertainty. The COVID-19 pandemic and the UK's final exit from the EU will have far-reaching consequences for MSF UK and all of UK society. They will place heavy demands on MSF teams, straining existing capacity in many ways, not all of which can be predicted or planned for. At the same time, these challenges represent an opportunity to drive forward some of the changes that were already underway across MSF UK and the wider MSF Movement. We will continue to be guided by our Strategic Direction, while carefully considering the implications of the changing context on our implementation plans.[8]

Our aspiration remains that we will:

- Be an organisation that values its staff and ensures all those who work with and for us – whether in the UK or in MSF's projects – feel this value in their working lives and are treated with fairness and respect
- Develop an extended supporter base, which reaches new supporters and improves retention and engagement with existing ones, through more timely and impactful messaging, collaborative communications and fundraising projects, and the development of a wider range of supporter channels
- Continuously improve through a programme of changes to create new, more effective and efficient ways of working
- Act as a convener on climate and global health within MSF; developing knowledge, skills and innovative approaches on behalf of the movement, while reducing our own environmental footprint.

Outside the UK, we will work with the MSF Movement to move our decision-making and governance structures closer to the places where we provide medical humanitarian assistance, and to address issues of workforce injustice and inequity. MSF UK will continue to support MSF's medical humanitarian work, while participating in initiatives that help to shape the future of MSF as a global, associative movement.

8 https://msf.org.uk/sites/default/files/MSF Strategic Direction 2020 (web final).pdf

Here we set out MSF UK's plans in relation to the Strategic Direction for 2021.

Objective	MSF UK plans
Valuing People • Build a diverse, inclusive, healthy workplace • Embed safeguarding in our ways of working	**In 2021, MSF UK will:** • broaden our focus to deliver a specific strategy and action plan to achieve our vision of embedding equity, diversity and inclusion in MSF UK • embed equity, safeguarding and duty of care in our HR policies and processes, in part guided by the results of an equity, diversity and inclusion audit • improve the diversity and representation of all staff in MSF UK's recruitment and communications • continue to focus on the evolution and long-term viability of the LEAP and GHHM programmes, as key investments to break down barriers to career progression for locally-hired staff.
Igniting Change • Meet our ambitious fundraising targets • Develop MSF UK's advocacy and campaigning efforts	**In 2021, MSF UK will:** • raise £61.2 million in private income • seek out new opportunities for supporter engagement, advocacy and activist mobilisation • further develop strategic coordination, which can better mobilise supporters to bring about change within specific medical humanitarian issues • undertake a project to positively influence public opinion and government policy around the waving of intellectual property rights relating to COVID-19 vaccines and therapeutics to ensure these can be accessed by all who need them.
Ways of Working • Ensure that our management cycle, systems and processes reflect the size of organisation and the changing context in the UK • Create an environment where staff can work collaboratively and flexibly, and be empowered to use their own initiative.	**In 2021, MSF UK will:** • transition from the design to construction phase of MSF UK's new finance system • improve systems and processes related to procurement, cyber security and HR • review the implementation of this strategic goal to capitalise on the lessons learned from our current context and better define what 'good' will look like at the end of the strategic period.
Climate Crisis and Global Health • Be a convener on climate and global health; developing knowledge, skills and innovative approaches on behalf of the movement • Bring together data and stories from our projects to support advocacy efforts • Provide technical and operational support to projects working in contexts where climate change is impacting vulnerable groups.	**In 2021, MSF UK will:** • quantify our target for carbon reduction • design a plan to achieve our target for carbon reduction.



A motorbike rider pushes his bike, which is loaded with medical cargo, across a log bridge on the way to the Eandja Nsamba health post in Tshuapa province, DRC. Photo: MSF.

5 FOR THE PUBLIC BENEFIT

The principal objective of MSF UK

The principal objective of MSF UK, as stated in its Articles of Association, is as follows:

The Company's objects are 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.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit and are satisfied that the charity's activities, grants and plans accord with this guidance.

MSF UK's contribution to the MSF Movement

MSF UK is a primary partner of OCA,[9] one of the five operational centres responsible for the delivery of MSF's medical humanitarian projects. OCA is a coordination body made up of five section offices, MSF UK, MSF Holland, MSF Sweden, MSF Canada and MSF Germany, and two branch offices, MSF Ireland and MSF India.[10] The operations of OCA are hosted by MSF Holland, a separate legal entity with its own board of trustees. This means that the tangible elements of OCA's medical humanitarian work and activities sit within the MSF Holland legal entity, which receives all OCA funding and directly manages all OCA projects and programmes.

In 2020, MSF UK made grants to MSF Holland (in its role as host of OCA) and to MSF Belgium, which hosts Operational Centre Brussels (OCB). OCA and OCB used these funds to implement and continue medical humanitarian projects. The UK Board of Trustees receives regular reports on the projects that are funded by MSF UK through participation in the OCA Council and OCB Board, and through project visits and accounts from returning UK project staff.

MSF UK also made grants to MSF International, which is based within Operational Centre Geneva (see page 41), and to the Access Campaign (page 26) and DNDi (page 27).

Executive Director Vickie Hawkins is a member of the OCA Management Team (described in more detail on page 38). Kiran Jobanputra, Head of the Manson Unit, is the Deputy Medical Director for OCA and has a seat on OCA's Operational Platform, which is the key advisory platform to the OCA operational director. During 2020, other members of the MSF UK Management Team also participated in functional platforms across OCA and the MSF Movement, including Donald Campbell, Head of Communications, and James Kliffen, Head of Fundraising.

MSF UK is an institutional member of MSF International, which has a key coordination role within the MSF Movement.

9 The term 'primary partner' is used to describe an MSF section that sends the majority of its funds to a particular operational centre.

10 For an explanation of section and branch offices, see appendix 1.

Non-operational grants made during the year

In 2020, MSF UK granted £965,000 (2019: £910,561) to MSF International, as a contribution to their coordination work, and £383,051 (2019: £383,015) to the Access Campaign and DNDi. The calculations for the amounts granted to MSF International, the Access Campaign and DNDi were based on a pre-approved international allocation. These grants are a condition of MSF UK's membership of the MSF Movement and the Trustees are satisfied that they are in the best interest of the charity.

Benchmarks and performance measuring

MSF UK is pleased that during 2020 we were able to commit 88 per cent of our total expenditure to grants and charitable activities (2019: 88 per cent).

MSF UK and the MSF Movement always strive to make the best possible use of donated funds. We ensure that the maximum possible percentage of funds is used for the direct provision of medical care and, more broadly, for our social mission. In each country where MSF works, we ensure that our projects are focused on helping the most vulnerable and most in need. We continually review the impact of our work through both in-country monitoring systems and the advice and support of headquarters-based specialist advisors.

Medical humanitarian projects are complex and no single set of performance measures will suit every situation. For example, a sudden emergency will demand a rapid and relatively costly response by our medical and logistics teams, while a long-term project can be more carefully planned and resourced to maximise the effectiveness of its budget and staff. Preventative measures, such as improving water supplies and sanitation systems or implementing a vaccination campaign, are often prioritised, as these can help avoid less effective, more costly responses once an disease outbreak is underway.

MSF International compiles and analyses data from across the MSF Movement. Audited data for 2020 were not yet available at the time of writing this report. However, the 2019 International Financial Report shows that, out of a total global expenditure of €1.7 billion, 81 per cent was spent on our social mission, 14 per cent on fundraising and 5 per cent on management and administration.[11]



MSF nurse Theofilos changes the bandage of six-year-old Behnaz from Afghanistan. She was burned by boiling water while living in Moria camp on the Greek island of Lesvos. Photo: Anna Pantelia/MSF.

11 More information on this can be found here: www.msf.org/reports-and-finances

6 PRINCIPAL RISKS AND UNCERTAINTIES

MSF UK maintains a risk register, which is a live document showing the key risks facing the charity at any given time. All staff are responsible for identifying new or changing risks in their area, and each risk is owned by a member of the Management Team who has oversight of the mitigation of that risk. All risks are formally reviewed twice a year by the Management Team, the Audit and Risk Committee, the Safeguarding and Duty of Care Committee, and the Board of Trustees. Risks are rated according to their probable occurrence and their potential impact on the charity. Each year, the Board of Trustees defines the charity's risk appetite. The top priority risks for MSF UK, from a mitigation perspective, are identified and approved, with increased focus given to them. Policies and strategies are adopted to manage, mitigate and avoid identified risks.

Risk management in 2020

In our 2019 Annual Report, we acknowledged the impact of the COVID-19 pandemic on organisations and countries around the world. The COVID-19 pandemic continues to pose risks and create uncertainties for MSF UK. During 2020, in line with our risk management policy, the Management Team and the Board of Trustees worked to ensure that continuous assessment was undertaken of the impact of the global pandemic on the risks facing the charity.

In addition, during 2020, MSF UK continued to monitor the possible impact of the UK's exit from the European Union on the risks facing the charity.

At the start of 2020, MSF UK prioritised six risks. However, in April, following a review of prioritisation, three risks were de-prioritised for the year and an additional four were prioritised. Throughout the year, the Management Team provided detailed reporting on these risks to the Audit and Risk Committee, the Safeguarding and Duty of Care Committee, and the Board of Trustees.

Risk	Management actions in 2020
Failure to comply with safeguarding and serious incident reporting obligations *This was a priority risk throughout 2020*	• A dedicated safeguarding lead was appointed in 2020. • MSF UK began a new phase of safeguarding work focusing on safeguarding the patients and communities we work with.
A cyber security incident occurs *This was a priority risk throughout 2020*	• MSF UK introduced multifactor authentication for a more secure signing-in process to MSF UK systems. • A major technical upgrade to the firewall was completed, which will allow greater control over unwanted internet traffic and emails. • Information security frameworks and policies were developed and will be approved in 2021.
Breach of duty as a responsible employer to UK staff *This was a priority risk throughout 2020*	• The COVID-19 pandemic meant increased concerns for the safety, security and wellbeing of staff, both in the UK and around the world. MSF UK undertook rigorous health and safety assessments and consulted with staff to ensure a safe working environment for all London office staff, the majority of whom have been working remotely since March 2020. • A significant effort was made to promote office staff wellbeing during periods of remote working, including allowance for paid special leave, suspension of core working hours and increased availability of psychosocial support. • MSF UK worked with the operational centres to ensure the safety and wellbeing of UK-contracted project staff, including medical screenings for COVID-vulnerable groups, medical evacuations, care for project staff who returned unwell, and ongoing support for mental health and wellbeing.
Over-dependency on external fundraising suppliers *This risk was deprioritised in April 2020*	• Key aspects of our income-generating activities are managed internally within MSF UK. This is to ensure that our fundraising communications are credible, accurate and in accordance with our supporters' wishes. • We monitor the full range of suppliers for fundraising activities through membership of the Direct Marketers in Fundraising Group, the Charity Fulfilment Forum, the Direct Marketing Association and other specialist networks • MSF UK's fundraising suppliers are supported and supervised to ensure the highest quality of care is provided to our supporters. We employ specialists to independently evaluate the detailed delivery of services to our donors, including benchmarking against a range of UK charities. We act on the knowledge gained to make continual improvements. • MSF UK maintains direct control over the processing of our supporters' donations and personal data. This enables a rapid switch to a replacement supplier in the event of poor performance.
Failure to comply with data protection legislation, including the impact of the UK's exit from the European Union *This risk was deprioritised in April 2020*	• Significant work was done to improve data protection and privacy, including implementing updated policies and procedures, compulsory staff training, updates to record keeping and continued engagement with the MSF Movement. • The increased risk of data breaches while staff were remote working as a result of COVID-19 restrictions was effectively mitigated through robust cyber security and high levels of staff awareness. • MSF UK continued to monitor and prepare for the possible impacts of the UK's exit from the European Union on data protection legislation.
Inability to recruit and retain staff, including the impact of the UK's exit from the European Union *This risk was deprioritised in April 2020*	• MSF UK's ability to provide UK-contracted staff for operational centres to deploy to MSF's overseas projects was impacted by the far-reaching travel restrictions around the world imposed as a result of the COVID-19 pandemic. In response, MSF UK reduce the number of staff it expected to deploy to projects and focused on filling a smaller number of urgently-needed job profiles that were well served by the UK labour market. • MSF UK monitored the possible impact of the UK's exit from the European Union and provided support to office and UK-contracted project staff whose rights may be impacted.

Poor fundraising returns due to changes in the UK economy, including the impact of the COVID-19 pandemic and the UK's exit from the European Union *This risk was prioritised in April 2020*	• The economic situation in the UK, in light of the COVID-19 pandemic and the UK's exit from the European Union, is complex and unpredictable. However, MSF UK's approach has been proven to protect income during periods of financial instability. We prioritise to long-term relationships with the private individuals and organisations that entirely fund MSF in the UK. This is achieved by focussing on our supporters' needs, wishes and interests. MSF UK receives private funding from a diverse range of sources, which further increases our financial security. • In 2020, we adapted our fundraising activities to the social and economic changes that took place as a result of the COVID-19 pandemic. In April, we launched a COVID-19 appeal that integrated a wide range of communications, with digital and social media channels taking a central role. The outcome was a major rise in giving to MSF UK by both current and new supporters, which was repeated with a new appeal in November and December. • We hosted online meetings with supporters, where we provided briefings direct from MSF staff working in our medical projects. Our supporters have adapted to the cancellation of traditional fundraising events by taking individual initiatives that have been promoted online. • We have fully maintained the services we provide to supporters through a combination of adjustments to our working practices. MSF UK was awarded first place in a 2020 'mystery shopping' evaluation of 23 UK charities, which tested the experiences of donors. The period of the report covered the disruption created by the pandemic, and the placing achieved by MSF UK matched that in previous surveys.
MSF UK's fundraising model becomes ineffective *This risk was prioritised in April 2020*	• The disruption caused by the COVID-19 pandemic during 2020 accelerated the planned evolution of MSF UK's wider fundraising strategy. Major giving, events and tribute fundraising adapted to the lack of physical meetings and gatherings though a shift to virtual interactions. • Face-to-face fundraising was limited as a result of restrictions put in place to limit the spread of COVID-19. • A migration to a new CRM database provided MSF UK with improved capacity for insights into our supporters.
Financial constraints within the MSF Movement prevent MSF UK from making necessary investments in core functions *This risk was prioritised in April 2020*	• MSF UK is party to an international resource sharing agreement with the other entities that make up the MSF Movement. This sets out how we, as a movement, share our collective financial resources, including our accountability to each other. • Responding to the uncertainty of the COVID-19 pandemic, MSF UK increased its engagement and analysis to update financial projections more regularly, both for MSF UK and the MSF Movement.
Inability to achieve core functions and implement annual plan *This risk was prioritised in April 2020*	• In 2020, MSF UK used a new planning, reporting, evaluation and monitoring (PREM) system for the first time to record and monitor progress against objectives. • The PREM system allowed MSF UK to adapt to and monitor shifting priorities during the COVID-19 pandemic.



MSF nurse Mohamed Abdel-Raqeeb checks on 20-year-old Hameed, who was admitted to Naser general hospital, in Ibb, Yemen, with high blood pressure and diabetes. Photo: MSF.

7 STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

MSF UK is a charitable company limited by the guarantee of its members and governed by its Articles of Association. MSF UK is part of an international movement of independent legal entities, commonly referred to as MSF, which are bound by their shared name and identity, and a shared commitment to the MSF Charter and its principles.

The MSF Association

The MSF UK Association describes the company law members of MSF UK. It draws its membership from current and former project staff, and former office staff and office volunteers who can apply to become members of the Association after they have worked for six months with any part of the MSF Movement. At the end of 2020, the Association had 578 members.

Members of the Association commit to ensuring that MSF UK maintains its focus on the effective delivery of medical care, in accordance with MSF's core principles and the values of medical ethics, independence, impartiality, neutrality, accountability and *témoignage*. They fulfil this commitment primarily through the election of, and by holding to account, the Board of Trustees at the Annual General Meeting of the charity.

The Board of Trustees

Association members delegate governance responsibilities to the Board of Trustees. The Board of Trustees ensures that MSF UK adheres to MSF's core principles and values, and conducts its business in an effective and efficient manner, with due care and accountability, responsible management of resources, and in compliance with all legal and regulatory requirements.

The majority of trustees have a medical background, but trustees with different backgrounds are also frequently elected. While most trustees are elected at the Annual General Meeting, a small number may be co-opted by the Board from within or from outside the Association to ensure it maintains an appropriate mix of skills and experience. For example, in December 2018, the Board co-opted a trustee with specific safeguarding skills.

The Chair of the Board, Javid Abdelmoneim, has a medical background, in line with MSF's governance principles. He is assisted by a Vice-Chair to the Board. In 2020, the Board met seven times.

Each trustee holds office for three years, after which they may stand for re-election or be considered again for co-option, for a total mandate not exceeding six years. Newly appointed trustees are offered training on trustee responsibilities, which is delivered by an external provider.

The Board regularly assesses its ability to work as a team. It conducts periodic skills reviews and actively considers its composition before and after the election of new trustees. During the year, the Board regularly considers the make-up of its committees and the split of responsibilities between members.

Trustees participate in committees alongside relevant MSF UK staff members, in order to advise the Board on specific matters. The Audit and Risk Committee is chaired by the Treasurer. It is tasked with guiding the Board on issues relating to control, risk and compliance, and is focused on business and finance processes. The Audit and Risk Committee met five times in 2020. At the end of 2020 it was formed of four trustees. The Chair of the Board regularly attends as an observer, but is not a voting member of the committee.

The Safeguarding and Duty of Care Committee oversees the governance of our medical humanitarian project work, with a focus on safeguarding. At the end of 2020 it was formed of four trustees. It met four times in 2020.

The Remuneration Committee makes recommendations to the Board on the annual remuneration package for the Executive Director and the Chair, fair application of the reward policy and principles for MSF UK staff, and any adjustments to the MSF UK staff pay structure. Two trustees are part of the Remuneration Committee, which met once in 2020.

Many trustees also act as 'Board links' to designated departments, including fundraising, HR and the Manson Unit. As links, trustees work closely with these teams, allowing them to effectively keep the Board updated on key areas of MSF UK's work.

MSF UK and its relationship with the international movement

MSF UK is one of 25 institutional MSF Associations that make up the global MSF Movement. Each MSF Association is set up under the laws of the country in which it is based and is governed by its membership.

The Associations operate as legal entities that hold charitable or non-profit status in their country of residence. These, together with a small number of connected entities, such as regional associations, comprise the international MSF Movement. The Movement chooses not to distinguish between the work of the separate entities in public representations in order to strengthen our collective voice and influence. MSF International, based in Geneva, acts as a coordination body between MSF offices.

Representatives from national and regional associations gather annually at the International General Assembly (IGA) to oversee the coordinated action and development of the MSF Movement. The IGA delegates its governance to a board of trustees, the International Board. The International Board is led by the MSF International President, currently Dr Christos Christou.

With the exception of a limited COVID-19 response in 2020, MSF UK does not normally manage medical humanitarian projects directly. These are run by MSF's operational centres. However, we participate in the broader governance of the MSF Movement in a number of ways, in particular through our close relationship with OCA.

Vickie Hawkins sits on the OCA Management Team, a body made of up of senior executives from each of OCA's primary partners. It provides a forum for alignment on matters of strategic importance and to coordinate the work of OCA partners, while maintaining operational and functional reporting lines directly into MSF Holland.

MSF Ireland is an independent legal entity registered in the Republic of Ireland and governed by its own board of trustees. However, within the MSF Movement's international coordination, MSF UK and MSF Ireland are grouped together as linked section and branch offices. As a result, MSF UK has a close relationship with MSF Ireland, and the two offices share a joint strategic plan for the period 2020 to 2023. MSF UK trustee Sam Turner was co-opted to the MSF Ireland Board of Trustees from June to December 2020. MSF Ireland trustee Laura Heavey was co-opted to the UK Board from June to October 2020.

In 2020, two MSF UK Trustees, Javid Abdelmoneim and Nicola McLean, sat on the OCA Council, which has an advisory relationship to the Board of MSF Holland. In 2020, MSF UK Treasurer Damien Régent sat on the OCA Audit Committee, which supports the work of the OCA Council, from January to October. Following Damien's departure from the Board, Derek Morgan took over as treasurer and sat on the OCA Audit Committee in

November and December. Damien also sat on the International Board's Finance and Audit Standing Committee from January to October.

Robert Verrecchia sat on the OCA Medical Committee throughout the year and became its Chair in April 2020. Javid Abdelmoneim and Dalwardin Babu sat on the OCA Duty of Care and Responsible Behaviour Committee, and Nicola McLean sat on the OCA Association Standing Committee throughout the year. Javid Abdelmoneim and Amanda Weisbaum (elected by MSF UK Association members) represent MSF UK at the IGA. Keith Longbone sat as an observer on the OCB Board of Trustees from January to June 2020. He was succeeded by Vita Sanderson, who sat on the OCB Board from June to December.

Remuneration of trustees

MSF UK trustees spend significant time preparing for and attending board meetings, participating in committees and conducting project visits. Several trustees volunteer their time on international coordination committees and sister entities within the MSF Movement, for example as members of OCA committees. A key role of our Chair is to represent MSF UK at meetings of the international movement, above and beyond the work they are expected to do for MSF UK specifically.

With the exception of the Chair, who receives a monthly payment in compensation for part of their time, our trustees are volunteers and do not receive remuneration for their governance work. The remuneration of the Chair is authorised in our Articles of Association and the principles for that remuneration were approved by the Charity Commission. In May 2017, the MSF UK Association approved a new set of Articles of Association, which included changes to the rules governing compensation of the Chair.

By paying the Chair for part of their time, the Board believes it can attract suitable candidates with a medical background (a requirement in the MSF Movement) and the willingness and time to take on the role. In 2020, Javid Abdelmoneim received on average £1,834 a month for 116 days of work between 1 January and 31 December. This corresponds to a total annual payment of £22,008. The Board believes that this remuneration remains modest in light of the time the Chair commits to the organisation and the complexity of their duties, and is in line with the Movement's values.

Trustees working in MSF projects

MSF UK Trustees are permitted by the Charity Commission and the MSF UK Articles of Association to work for three months a year on standard project assignment contracts. The work trustees conduct in such assignments is unrelated to their governance role. MSF UK greatly values the practical experience and insights our trustees gain through working in MSF projects, in a medical role or otherwise.

Keith Longbone was contracted by MSF UK to work as Deputy Head of Mission in South Sudan from 21 October 2019 until 20 January 2020, for which he was paid £7,313 in total and £2,075 from 1 until 20 January 2020. This work was not directly related to Keith's UK trustee responsibilities and was disclosed to the Board. The Board can confirm that his recruitment and contract/remuneration were done on an arms' length basis.

The Management Team

The Board of Trustees appoints the MSF UK Executive Director, currently Vickie Hawkins, who leads the Management Team. The Management Team is responsible for the implementation of strategy and the day-to-day management of the office and finances of MSF UK.

Remuneration policy

The policy for remuneration of UK-based staff, including senior managers, is delegated to the Remuneration Committee. At the first meeting of the Remuneration Committee in 2020, the remuneration for members of the Management Team and the annual salary adjustment for all MSF UK staff was discussed, in advance of a Board of Trustees decision. At the second meeting, a recommendation was made to the Board for the remuneration of their Chair. The remuneration policy contains a function grid and a fixed salary scale for office staff, which is modest yet competitive. This is in keeping with a focus on maximising the use of funds for MSF's medical humanitarian projects.

In accordance with this policy, in 2020 Vickie Hawkins received an annual salary of £86,232 at the year-end (2019: £84,957). This is 3.9 times the salary of our lowest-paid office worker. Four members of the Management Team received salaries between £60,000 and £70,000, and two received salaries between £70,000 and £80,000. Vickie Hawkins was the only member of staff earning over £80,000 (see section 11, note 10). Our Executive Director is the highest paid employee at MSF UK. They have significant committee responsibilities at the international level and represent MSF UK on several management committees.

Related parties

Javid Abdelmoneim has sat on the OCA Council since May 2017. The OCA Council has an advisory relationship to the Board of MSF Holland, as all tangible elements of OCA's projects and activities sit within the MSF Holland legal entity.

MSF UK granted £32.2 million to MSF Holland as part of our commitment to the OCA partnership, £14.8 million to MSF Belgium, our secondary operational partner (OCB), and £1.3 million to MSF International (including to the Access Campaign and DNDi). All grants to operational centres, including MSF Holland and MSF Belgium, were approved by the MSF UK Board of Trustees. The grant to MSF International is based on a pre-approved international allocation and is approved by the Trustees. The Trustees are satisfied that these grants are in the best interests of the charity.

See sections above on remuneration of trustees and trustees working in MSF projects, and note 18 of the financial statements. The Trustees do not consider that any other person or organisation can be regarded as a related party.

Engagement with and interests of our employees[12]

The Trustees are satisfied that the employees of MSF UK have been fully engaged with and their interests accounted for in the decisions that have been made. MSF UK is grounded in a culture of consultation, which encourages employee involvement and lively, open discourse. The majority of board meetings are held in open session. All staff are invited and there are opportunities for them to raise questions.

Trustees scrutinise MSF UK's annual staff surveys and challenge the Management Team to produce action plans that respond appropriately to staff concerns that are identified. In 2020, this included seven surveys specifically focused on gauging staff wellbeing amid the changing circumstances caused by COVID-19. MSF UK, with the full support of the Trustees, encourages space for grassroots employee initiatives to thrive, including working groups addressing our London office space, climate-related initiatives, and equity, diversity and inclusion.

12 Statement summarising how trustees have engaged with employees and taken account of their interests with reference to Schedule 7, Part 4 of the Companies Act 2006

MSF International

MSF International is a Swiss non-profit entity, which acts as a hub and provides coordination, information and support to MSF's operational centres and individual MSF entities. It hosts the IGA, the International Board, the Executive Committee and the International Office.

The International Office[13] is headed by the Secretary General, who manages a team of international coordinators. Together they facilitate coordination and information sharing across the MSF Movement to identify medical humanitarian issues that must be tackled together; support MSF's response to major emergencies; and help develop public positioning around humanitarian crises and common policies on the best use of resources for medical humanitarian action.

An important part of MSF International's role is the compilation and publication of reports, which provide an overview of the MSF Movement. The International Activity Report is a public accountability document detailing MSF's movement-wide activities, including a comprehensive overview of MSF's projects around the world and the most significant issues we face when delivering medical humanitarian aid. It gives an overview of MSF's work, and provides transparency and accountability to our stakeholders. Alongside this, the International Financial Report provides an overview of the cost of our medical humanitarian work and how we earned the money that funded this.

The International Activity Report and International Finance Report are published on the MSF International website (www.msf.org). Printed copies are available on request through the MSF UK office.



Nurse Limangana Abali with a mother and baby who have been admitted to the children's ward at Mora general hospital in Mora, Cameroon. Photo: Patrick Meinhardt.

13 https://www.msf.org/international-office

8 FINANCIAL REVIEW

Preparation of accounts on a going concern basis

The Trustees consider that the level of ongoing support from committed donors, combined with the unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risk in light of the ongoing COVID-19 pandemic and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern.

Significant events in 2020

Overview

In 2020, MSF UK's income totalled £72.7 million, a £8.1 million (12 per cent) increase on our 2019 income of £64.6 million. As in 2019, 94 per cent of this income came from donations and legacies, with the rest coming mostly from charitable activities.

In terms of expenditure, MSF UK spent £69.4 million in 2020 (2019: £59.4 million). Of this, £49.2 million or 71 per cent (2019: £40.0 million or 67 per cent) was given as grants to other MSF sections, with £47.9 million (2019: £38.7 million) going directly to MSF projects overseas. Excluding grants, MSF UK's other charitable activities came to £11.8 million (2019: £12.1 million) and its fundraising activities cost £8.4 million (2019: £7.3 million). As part of our charitable activities in 2020, MSF UK spent £79,182 on a direct response to COVID-19 in the UK (see page 12 for more details).

Fundraising income and costs of generating funds

MSF UK raised £68.2 million in donations and legacies in 2020 (compared to £60.6 million in 2019). This was a £7.6 million (or 13 per cent) increase in income from the previous year. Our successful fundraising results in 2020 were largely driven by MSF's response to COVID-19. The major indication of our success in this has been the £6.2 million (or 77 per cent) increase in our income from fundraising appeals. See page 17 for more details.

As in previous years, our most significant source of income in 2020 was committed giving at £20.9 million, an increase of £1.1 million or six per cent over 2019. Regular giving by direct debit and standing order is the bedrock of MSF's financial independence. It provides a consistent flow of unrestricted funds that we can allocate where the medical needs are most acute, including in countries receiving little or no media attention at the time. We are very grateful to our loyal, long-term, committed donors for this level of support, which recognises the leading role MSF plays in relieving suffering and in raising public awareness of crises.

Legacies remain the second largest source of income. In 2020, this remained largely in line with 2019 results. We are aware of potential future legacy income of £9.8 million (2019: £9.7 million), which does not currently meet the conditions for income recognition under our accounting policies.

In 2020, 85 per cent of our fundraising income was unrestricted (2019: 91 per cent). Unrestricted income is especially valuable to MSF as it provides the flexibility to deliver aid where the medical need is greatest. Of the £10.2 million restricted income raised in 2020, £5.3 million was restricted to COVID-19 projects.

In 2020, our fundraising costs increased by 15 per cent to £8.4 million (2019: £7.3 million) due to both planned increased investment and significant changes to the ways in which fundraising activities had to be delivered. However, our return on investment remained largely constant, from 8.2:1 in 2019 to 8.1:1 in 2020. This means that for every £1 spent on fundraising, we raised £8.11.

Charitable activities: Grant-making

In 2020, MSF UK granted £49.2 million to other MSF sections, with £47.9 million (2019: £38.7 million) going directly to MSF overseas projects. We were especially pleased to be able to grant £9.2 million more to our projects in 2020 than in 2019.

Our largest grants in 2020 went to South Africa (£5.7 million), MSF's combined COVID-19 response (£5.2 million), Democratic Republic of Congo (£4.9 million), Zimbabwe (£3.8 million) and Mozambique (£3.4 million). More details of these grants can be found in note 6 of the accounts. See section 2 for more details of MSF activities in these countries.

In addition to grants for our overseas projects, we also gave grants to MSF International for coordination and movement-wide projects.

Other charitable activities

Spending on non-grant making charitable activities decreased by three per cent to £11.8 million (2019: £12.1 million), mostly due to a decrease in cost for our operational staff and projects. However, we also implemented our first medical project in the UK through our direct COVID-19 response (£79,000).

We invoice the direct cost of overseas project staff and certain projects to other MSF sections with no uplift. We also receive grants from other MSF sections for organisational transformational initiatives, including the LEAP programme and Misinformation project (see pages 16 and 20 respectively). This is accounted for in our financial statements as income from charitable activities, making up £4.2 million in 2020 (2019: £4.0 million).

Reserves

General and free reserves

The policy approved by the Trustees is to maintain general reserves at an equivalent of three months of that year's budgeted UK expenditure (i.e. excluding grants). The Trustees believe that this level of reserves is adequate given that 68 per cent of the charity's expenditure is in the form of grants to MSF Holland and MSF Belgium, and grant amounts are only confirmed at the end of the year once we have clarity over our financial results.

In 2020, the MSF UK office last reforecast was £17.1 million (2019: £16.3 million). General reserves as at 31 December 2020 stood at £4.5 million (2019: £4.0 million). This is equivalent to 3.2 months' budgeted expenditure, largely in line with our policy.

Our free reserves are calculated using our general reserves less fixed assets and currently stand at £3.8 million or 2.7 months' office expenditure (2019: £3.5 million or 2.6 months). At the end of the year the Trustees also designated a capital fund relating to investments in IT to mitigate any risk to our free reserves (see section below).

Designated reserves

The MSF UK Board of Trustees have designated funds for the following purposes:

- Accrued legacy income to be applied to operational programmes upon receipt. This is an existing fund carried forward each year.
- Capital fund being the actual and budgeted capital costs for the implementation of our new CRM and finance systems respectively. Depreciation for the new CRM system has been charged to this fund since it went live in mid-2020. Depreciation for the new finance system will also be charged to this fund from the go-live date in 2021.

- A global workforce development fund of £161,753 to support the financial sustainability of MSF UK projects that promote in-country capacity building and equal career development opportunities for all staff across the MSF Movement. See page 16 for more details.

Restricted reserve

This reserve represents donations where the donor has specified the project or emergency to which MSF UK should apply the funds. In 2020, we gave out in grants almost all the restricted income received during the year.



The MSF/SOS Mediterranée team helps survivors into the rigid-hulled inflatable rescue boat before taking them back to the Ocean Viking. Photo: Anthony Jean/SOS Mediterranée.

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

Company law requires the Trustees to prepare financial statements for each financial year in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose, with reasonable accuracy, at any time the financial position of the charity, and that enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the UK governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

Disclosure of information to auditors

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

Auditors

BDO LLP was appointed as the charity's auditors for the year ended 31 December 2020. BDO have expressed their willingness to continue in office. A resolution to re-appoint them will be proposed at the Annual General Meeting.

The Trustees' Annual Report, including the Strategic Report and the Directors' Report, was approved by the Trustees on 11th May 2021 and signed on their behalf by



Javid Abdelmoneim

Chair of the Board of Trustees

10 INDEPENDENT AUDITOR'S REPORT

Opinion on the financial statements

We have audited the financial statements of MSF UK ("the Charitable Company") for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 Charitable Company in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 related to going concern

In auditing the financial statements, we have concluded that the Trustees' 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 Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, other than the financial statements

and our auditor's report thereon. The Trustees are responsible for the other information. 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Other Companies Act 2006 reporting

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees 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 Trustees are responsible for assessing the Charitable 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 the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 (UK) 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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and the industry in which it operates, we identified that the principal laws and regulations that directly affect the financial statements to be relevant charities acts in the UK and Ireland. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. We also considered the risks of non-compliance with other requirements imposed by the Charity Commission, and we considered the extent to which non-compliance might have a material effect on the group financial statements.

In addition the Charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: employment law, data protection and health and safety legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any.

Audit procedures performed by the engagement team included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud
- Reading minutes of meeting of those charged with governance, reviewing correspondence with HMRC and the various charity regulators
- Reviewing items included in the fraud and theft database
- Review of sample of gift aid claims and ensuring these have been made in accordance with the regulations
- Challenging assumptions made by management in their significant accounting estimates in particular in relation to the legacy accrual
- In addressing the risk of fraud through management override of controls; testing the appropriateness of journal entries and other adjustments, in particular any journals posted by senior management or with unusual accounts combinations
- We made enquiries regarding any matters identified as a Serious Incident as reportable to the Charity regulators. We also performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members those matters we are required to state to them in an 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 Charitable Company and the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BDO LLP

Fiona Condron (Senior Statutory Auditor)

For and on behalf of BDO LLP, statutory auditor

Gatwick, UK

11th May 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).



The MSF surgical team at the Al Awda hospital, in northern Gaza, operate on a patient who was wounded during the 'Great March of Return' protests. Photo: Darrian Traynor.



MSF community health educator Ganpat shares COVID-19 health and safety messages to people living in the Govandi area of Mumbai using a rickshaw specially fitted-out with a megaphone. Photo: Abhinav Chatterjee/MSF.

11 STATEMENT OF FINANCIAL ACTIVITIES

Incorporating an Income and Expenditure account as required by the Companies Act 2006.

The notes on pages 53 to 66 form part of these financial statements.

		2020 (£'000)			**2019** (£'000)		
	Note	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Income							
Donations and legacies	3	58,075	10,154	68,229	55,311	5,250	60,561
MSF UK charitable activities	4	3,925	233	4,158	3,992	-	3,992
Other income							
Interest income		16	-	16	35	-	35
Other		216	56	272	57	-	57
TOTAL		62,232	10,443	72,675	59,395	5,250	64,645
Expenditure							
Fundraising costs	5	8,408	-	8,408	7,348	-	7,348
Charitable activities (grants):							
Operational grants	6	38,133	9,728	47,861	33,531	5,155	38,686
Other grants	6	1,348	-	1,348	1,294	-	1,294
MSF UK charitable activities							
COVID-19 UK response	7	-	79	79	-	-	-
Operational staff and projects	7	5,120	-	5,120	5,564	-	5,564
Medical and programme support	7	4,433	263	4,696	4,773	59	4,832
Communications	7	1,875	-	1,875	1,693	-	1,693
TOTAL		59,317	10,070	69,387	54,203	5,214	59,417
Net income for the year		2,915	373	3,288	5,192	36	5,228
Fund balances brought forward at 1 January		11,737	48	11,785	6,545	12	6,557
Balance transferred		-	-	-	-	-	-
Fund balances carried forward at 31 December		14,652	421	15,073	11,737	48	11,785

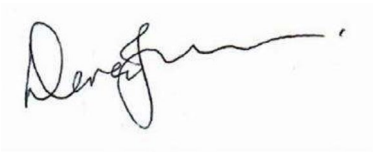
Balance sheet

As at 31 December

The notes on pages 53 to 66 form part of these financial statements.

	Note	2020 (£'000)		2019 (£'000)	
Fixed assets					
Tangible assets	11		726		533
Current assets					
Debtors	12	12,963		10,504	
Cash		21,149		12,586	
			34,112		23,090
Current liabilities					
Creditors: Amounts falling due within one year	13		(19,765)		(11,838)
Net current assets			14,347		11,252
NET ASSETS			**15,073**		**11,785**
FUNDS					
Unrestricted					
General	14	4,547		4,020	
Designated	14	10,105		7,717	
Total unrestricted	14, 15		14,652		11,737
Restricted	14, 15		421		48
			15,073		**11,785**

These financial statements were approved by the Trustees on the 11th May 2021 and were signed on their behalf by:





Derek Morgan
Treasurer

Javid Abdelmoneim
Chair

Cash flow statement

As at 31 December

	2020 (£'000)		**2019** (£'000)	
Cash inflow from operating activities		8,876		2,840
Cash flow from investing activities				
Interest received	16		35	
Purchase of fixed assets	(329)		(241)	
		(313)		(206)
Increase in cash in the year		8,563		2,634
Cash balance at 1 January		12,586		9,952
Cash balance at 31 December		21,149		12,586

The notes on pages 53 to 66 form part of these financial statements.

Reconcilliation of net expenditure to operating cash flow

	2020 (£'000)	**2019** (£'000)
Net income	3,288	5,228
Bank interest	(16)	(35)
Depreciation charge	136	174
Decrease in debtors	(2,459)	(3,063)
Increase in creditors	7,927	536
	8,876	2,840

NOTES TO THE FINANCIAL STATEMENTS

1. Legal status

Médecins Sans Frontières (UK) is a registered charity and a company limited by guarantee. On winding up, each person who is a member at that date is liable to contribute a sum not exceeding £1 towards the assets of the charity. As at 31 December 2020 the charity had 578 (2019: 518) members.

2. Accounting policies

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

Basis of preparation and significant accounting estimates

The financial statements have been prepared under the historical cost convention in accordance with the Charities Statement of Recommended Practice (SORP 2015 – 2nd Edition) and in accordance with the Financial Reporting Standard 102 (FRS 102) and the Companies Act 2006.

In preparing the financial statements, it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the Trustees to have the most significant effect on amounts recognised in the financial statements:

a) The method for allocating overhead costs to expenditure categories is based on a full-time equivalent headcount. For our purposes, we have included costs under overheads that are deemed necessary for each department to run, including IT and facilities. Our definition is in line with that of the MSF Movement.

b) Legacy income is recognised when MSF UK has confirmation of entitlement, can reliably estimate the amount due and considers receipt to be probable. Where MSF UK has been notified of a legacy which does not meet these criteria, it is treated as a contingent asset and disclosed if material.

In practice, MSF UK will recognise a receipt as probable when there has been grant of probate; the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities; and any conditions attached to the legacy are either within the control of the charity or have been met.

The Trustees consider that the level of ongoing support from committed donors, combined with the unrestricted reserves, secure MSF UK for the foreseeable future and, on this basis, consider that the charity is a going concern. The Board have reflected on the charity's operational and financial risk in light of the ongoing COVID-19 pandemic and have concluded that there are no material uncertainties relating to MSF UK's ability to continue as a going concern.

Income

Income is accounted for when it meets the three recognition criteria as per the SORP: entitlement, probability and measurement.

Donations – Donated income is recognised when MSF UK is entitled to it, receipt is probable and the amount can be measured. Income from donations includes Gift Aid where appropriate.

Legacies – See estimate/judgement used in the above section.

Charitable income – Income due from MSF entities for the recruitment and remuneration of staff working in MSF projects and for project expenditure is accounted for on a receivable basis.

Donated gifts and services – Donated gifts and services are measured and included in the accounts on the basis of the value of the gift to the charity.

Expenditure

All expenditure is accounted for on an accruals basis. Grants payable are recognised when a legal or constructive obligation commits the charity to expenditure. This is therefore recognised when the obligation exists, is probable and can be measured reliably. For allocation of overhead costs, see estimate/judgement used in the above section.

Taxation

MSF UK is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is exempt from taxation in respect of income or capital gains received.

Fund accounting

Unrestricted funds consist of donations and other income that are available for use without any restrictions. These are available for general use to further the objectives of the charity at the Trustees' discretion.

Designated funds – MSF UK had the following designated funds in 2020:

- Accrued legacy income designated to operational programmes upon receipt.

- Capital fund being the actual and budgeted capital costs for the implementation of our new CRM and finance systems respectively. Depreciation for the new CRM system has been charged to this fund since it went live in mid-2020. Depreciation for the new finance system will also be charged to this fund from its go-live date in 2021.
- A global workforce development fund to support the financial sustainability of MSF UK projects that promote in-country capacity building and equal career development opportunities for all staff across the MSF Movement.

Restricted funds are subject to specific restrictions imposed by donors or by the purpose of the appeal under which they were raised.

Assets and liabilities

Tangible fixed assets

Assets costing over £1,000 are capitalised at historical cost as fixed assets and depreciated on a straight line over their useful economic lives as follows:

Furniture and office equipment:	five years
Computer hardware:	five years
Computer software:	four years
Structural alterations:	over the period of the lease

Assets under construction represent capitalised costs for system changes where the benefits would only start to be realised in future years. This will only be depreciated when the assets are put into use.

Financial instruments

Financial instruments are financial assets, which comprise cash and debtors, and financial liabilities, which comprise creditors, measured at transaction price less attributable transaction costs.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date, and the gains or losses on translation are included in the statement of financial activities. MSF UK has no hedging or derivative contracts.

Operating leases

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

Pensions

The charity contributes to employees' defined contribution personal pension schemes. The amount charged to the statement of financial activities represents the contributions payable in respect of the accounting period.

Investments

The charity's sole investment is £1 (100 per cent of the share capital) in MSF Enterprises Limited, a company incorporated in England and Wales. The charity has not prepared consolidated accounts, as the subsidiary has no assets and is dormant.

3. Donations and legacies

	2020 (£'000)			2019 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Committed and regular donations by individuals	20,805	140	20,945	19,705	128	19,833
Income from appeals	10,256	3,932	14,188	6,480	1,535	8,015
Legacies	19,113	557	19,670	20,100	1	20,101
Grants received from charities and trusts	3,194	3,602	6,796	4,481	3,265	7,746
Sponsorship, events, collections, uncommitted individual donations	2,955	511	3,466	2,382	126	2,508
Donations from companies and corporations	1,752	1,412	3,164	2,163	195	2,358
TOTAL	58,075	10,154	68,229	55,311	5,250	60,561

The increase in income from appeals in 2020 is largely due to the success of our COVID-19 appeals in raising both restricted and unrestricted income. See page 17 for more details on MSF UK's fundraising in 2020.

We are aware of potential future legacy income estimated at £9.1 million (2019: £9.7 million). However, MSF UK does not deem these items to fulfil all the conditions necessary for income recognition.

4. Income from charitable activities

MSF UK recruits professional staff, both medical and non-medical, whom we second to MSF operational centres. These operational centres manage medical humanitarian projects around the world and reimburse MSF UK the costs associated with the recruitment and employment of project staff. MSF UK does not manage projects in other countries.

MSF UK also implements projects and employs staff for which we receive primary purpose income either from other MSF partner sections or from the public. In 2020, we received restricted grants from MSF International and MSF France for 'transformative projects' that were undertaken on behalf of the Movement. See pages 16 and 20 for more details on the LEAP programme and Misinformation project.

	2020 (£'000)			2019 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Staff supplied to operational activities	2,950	-	2,950	2,949	-	2,949
Operational projects	975	-	975	1,043	-	1,043
Grants for transformational projects	-	233	233	-	-	-
TOTAL	3,925	233	4,158	3,992	-	3,992

5. Fundraising

Fundraising costs include staff costs, office costs and other costs incurred in attracting donations, legacies and similar income; the cost of promotional activities for income generation; and the costs associated with raising the profile of the charity. They also include a proportion of general support costs.

	2020 (£'000)	**2019** (£'000)
Fundraising costs	8,009	6,984
Allocation of general support costs	399	364
TOTAL	8,408	7,348

The increase in fundraising costs in 2020 was partly the result of an already planned increase in investment for the year, and partly due to significant changes to the ways in which fundraising activities had to be delivered within COVID-19 government restrictions. See page 17 for more details.

6. Charitable activities (grants)

Operational grants

MSF operational centres are responsible for medical humanitarian projects in 72 countries. MSF UK's grants to these projects have been grouped by country in the table below. These are not managed by MSF UK. See section 2 for more details on the main projects that MSF UK supports.

	2020 (£'000)	**2019** (£'000)
Grant recipient		
MSF Holland	32,156	26,785
MSF Belgium	14,817	11,479
MSF France	887	422
TOTAL	47,860	38,686

	2020 (£'000)			**2019** (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Main programmes						
COVID-19 response	-	5,241	5,241	-	-	-
Democratic Republic of Congo	4,760	97	4,857	2,977	832	3,809
Mozambique	3,124	229	3,353	1,278	465	1,743
South Africa	5,650	-	5,650	3,407	-	3,407
Zimbabwe	3,767	21	3,788	-	2	2
Sub-total	17,301	5,588	22,889	7,662	1,299	8,961

6. Charitable activities (grants) (continued…)

Operational grants

	2020 (£'000)			2019 (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Other programmes						
Afghanistan	1,743	7	1,750	2,785	-	2,785
Bangladesh	1,388	217	1,605	1,505	395	1,900
Burkina Faso	-	383	383	-	-	-
Central African Republic	600	-	600	500	-	500
Chad	400	-	400	100	-	100
Ethiopia	472	228	700	300	-	300
Greece	-	155	155	-	-	-
Guinea	-	-	-	4,852	-	4,852
Haiti	700	-	700	200	-	200
India	1,384	1	1,385	1,100	-	1,100
Iraq	839	-	839	1,499	1	1,500
Jordan	998	2	1,000	798	2	800
Lebanon	-	506	506	-	87	87
Libya	494	281	775	2,003	635	2,638
Myanmar	1,158	142	1,300	1,473	127	1,600
Nigeria	1,549	1	1,550	1,296	176	1,472
Pakistan	1,050	-	1,050	1,000	-	1,000
Search and Rescue	675	125	800	-	-	-
Sierra Leone	500	-	500	600	-	600
Somalia	1,005	1	1,006	998	2	1,000
South Sudan	2,319	379	2,698	1,779	412	2,191
Syria (appeal and crisis)	509	786	1,295	1,986	614	2,600
Uzbekistan	630	-	630	900	-	900
Venezuela	1,447	298	1,745	80	20	100
Yemen	972	628	1,600	115	1,385	1,500
Sub-total	20,832	4,140	24,972	25,869	3,856	29,725
TOTAL GRANTS	38,133	9,728	47,861	33,531	5,155	38,686

Other grants

	2020 (£'000)	2019 (£'000)
MSF International		
Strategic activities	965	911
Access Campaign	207	224
Drugs for Neglected Diseases initative	176	159
TOTAL	1,348	1,294

7. MSF UK charitable activities

MSF UK's expenditure includes our own charitable activities, which contribute to the medical humanitarian projects of the MSF operational centres and the strategic objectives of the MSF Movement. These comprise staff costs, office costs and other costs incurred, as well as a proportion of general support costs.

	2020 (£'000)			**2019** (£'000)		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Programmes						
COVID-19 UK response	-	79	79	-	-	-
	-	79	79	-	-	-
Operational staff and projects						
Operational staff	2,950	-	2,950	2,949	-	2,949
Operational staff support	1,108	-	1,108	1,471	-	1,471
Operational projects	847	-	847	888	-	888
Allocation of general support costs	215	-	215	256	-	256
	5,120	-	5,120	5,564	-	5,564
Medical and programme support						
Salaries, expenses and office costs	3,445	30	3,475	3,594	59	3,653
Transformational projects	516	233	749	753	-	753
Allocation of general support costs	472	-	472	426	-	426
	4,433	263	4,696	4,773	59	4,832
Communications						
Salaries, expenses and office costs	1,583	-	1,583	1,454	-	1,454
Allocation of general support costs	292	-	292	239	-	239
	1,875	-	1,875	1,693	-	1,693
TOTAL MSF UK CHARITABLE ACTIVITIES	11,428	342	11,770	12,030	59	12,089

The COVID-19 UK response is a new activity for MSF UK (see page 12 for more details). Due to the increase in restricted funding for those projects, we have also decided to separate transformational projects from our general medical and programme support costs for greater transparency. See note 4 on grant income for transformational projects.

Operational staff support costs have decreased partly as a result of a reduction in the number of staff seconded to work in MSF projects between 2019 and 2020. We have also moved certain costs from operational staff support to general support costs as a better reflection of those activities.

8. Support and governance costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. This includes the finance function and executive management. Governance costs cover the remuneration and training of trustees (see below), permissible expenses, and meeting and secretarial costs.

Note that governance costs have decreased substantially from 2019. This is due to £249,000 of legal fees that were incurred in 2019 to address the complexity of our regulatory and reporting obligations as they relate to our relationships with our partners within the MSF Movement. Our general support costs in 2020 have, however, increased due to certain costs moving from operational staff support (see note 7).

Support costs have been allocated between the key activities undertaken, on the basis of full-time equivalent headcount.

	2020 (£'000)	**2019** (£'000)
Support costs		
General support costs	1,271	942
Governance costs	107	343
	1,378	1,285
Allocation to fundraising and MSF UK charitable activities		
Fundraising support	399	364
Operational staff support	215	256
Medical and Programme support	472	426
Communications support	292	239
	1,378	1,285

Trustees' remuneration, expenses and donations

Governance costs include the remuneration of Javid Abdelmoneim as Chair (from 1 January to 31 December 2020). Javid Abdelmoneim was paid £22,008 for 116 days of work (2019: £23,725 for 163 days). The Chair's remuneration is sanctioned by the charity's Articles of Association and was determined by the Board, in the absence of the Chair, based on the recommendation of the Remuneration Committee. Javid Abdelmoneim received a fixed monthly retainer in compensation for the time spent fulfilling his Chair duties above that of other trustees. No other trustee received compensation for their role as trustee. The decrease in the number of days worked was due to additional compliance and oversight duties that were required in 2019.

Keith Longbone was paid £1,756 (plus £143 NI and £175 pension) for one project assignment in 2020, from 1 to 20 January 2020. The work he conducted was not directly related to his trustee responsibilities and was disclosed to the Board. MSF UK Trustees are permitted by the Charity Commission and MSF UK's Articles of Association to work for a maximum of three months a year on standard project assignment contracts. The Board confirmed that his recruitment and contract/remuneration were done on an arms' length basis.

During the year, the equivalent of 11 trustees were reimbursed £12,035 for directly incurred expenses on MSF UK business (2019: £24,233 to 12 trustees). Trustees' expenses comprise principally training costs and the cost of travel to attend governance meetings in the UK and overseas to other MSF entities. The large reduction in expenses is due to the lack of travel after the onset of COVID-19 restrictions.

9. Net movement in funds for the year is stated after charging

	2020 (£'000)	**2019** (£'000)
Auditor's remuneration for statutory audit	37	24
Auditor's remuneration for other services	3	2
Exchange gains/(losses)	165	(43)
Operating lease payments	450	412

10. Staff numbers and costs

The total number of employees throughout the year was:

	2020	**2019**
Operational staff working overseas in MSF projects	222	294
Recruitment and support of operational staff	24	25
Fundraising	35	32
Medical and programme support	46	38
Communications	29	19
Support and governance	23	25
TOTAL	379	433

The average number of employees throughout the year was:

	2020	**2019**
Operational staff working overseas in MSF projects	76	97
Recruitment and support of operational staff	18	18
Fundraising	29	25
Medical and programme support	33	30
Communications	22	17
Support and governance	17	16
TOTAL	195	203

The costs of employing staff during the year were:

	2020 (£'000)	**2019** (£'000)
Wages and salaries	7,109	7,008
Social security costs	677	766
Pension costs	613	780
TOTAL	8,399	8,554

The decrease in average employee numbers is due to a large reduction in the number of project staff as a result of the impact of COVID-19 (see page 16). The average employee numbers for non-project staff have increased, largely due to a decision in 2020 to include interns in both our average numbers and our staff costs.

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

	2020	**2019**
Between £60,000 and £70,000	4	6
Between £70,000 and £80,000	2	-
Between £80,000 and £90,000	1	1

10. Staff numbers and costs (continued…)

Employer contributions to defined contribution pension schemes on behalf of staff paid over £60,000 amount to £48,229 (2019: £47,478).

Vickie Hawkins, MSF UK Executive Director, is the highest paid employee of MSF UK with total compensation (excluding pension costs) of £86,232. There are seven employees with total compensation over £60,000; six are members of MSF UK's Management Team, who are judged to be key management personnel. See page 39 for MSF UK's remuneration policy.

The total employee benefits, excluding pension scheme contributions, of the Management Team were £596,808 (2019: £645,146). This decrease is due to a reduction in the number of employees who form part of the Management Team. There were 10 members of the Management Team in 2020 compared with 11 in 2019; or 9.1 full time equivalents in 2020 against 11 in 2019. Note that the Management Team in 2020 included a number of interim roles.

11. Tangible fixed assets

	Furniture and equipment (£'000)	Computer hardware (£'000)	Computer software (£'000)	Structural alterations (£'000)	Assets under construction (£'000)	TOTAL (£'000)
Cost						
At beginning of year	190	525	327	579	159	1,780
Reclassification transfers	-	-	425	-	(425)	-
Additions	-	55	-	-	311	366
Disposals	-	(34)	(3)	-	-	(37)
TOTAL	190	546	749	579	45	2,109
Depreciation						
At beginning of year	176	350	283	438	-	1,247
Charge for the year	10	54	77	28	-	169
Disposals	-	(32)	(1)	-	-	(33)
TOTAL	186	372	359	466	-	1,383
Net book value						
At beginning of year	14	175	44	141	159	533
At end of year	4	174	390	113	45	726

The transfer of £425,000 from 'Assets under construction' to 'Computer software' represents the going live of our new CRM database during 2020.

12. Debtors

	2020 (£'000)	**2019** (£'000)
MSF entities	1,351	1,361
Legacies receivable	8,926	6,847
Other debtors	2,398	1,969
Prepayments	288	327
TOTAL	12,963	10,504

'MSF entities' relate to the entities that make up the worldwide MSF Movement (see appendix 1 for more details).

13. Creditors: amounts falling due within one year

	2020 (£'000)	**2019** (£'000)
MSF entities	16,279	8,015
Tax and social security	224	202
Deferred income	1,753	1,537
Accruals	1,165	1,612
Other creditors	344	472
TOTAL	19,765	11,838

'MSF entities' relate to the entities that make up the MSF Movement (see appendix 1 for more details). £16.2 million (2019: £7.8 million) of the £16.3 million creditor balance to MSF entities relate to grants due to MSF sections (see note 6). The remaining balance relates to intra-sectional transactions. Note that the increase in grants payable to MSF entities is due in part to higher than expected income towards the end of the year. In addition, MSF UK decided to keep a greater portion of our grants as payable in 2021 due to the increased uncertainty caused by COVID-19.

£1.8 million of income in 2020 was deferred due to the terms and conditions of the grants. See below for the movement of deferred income over 2020.

	2020 (£'000)	**2019** (£'000)
At beginning of year	1,537	1,246
Released	(1,537)	(1,246)
Deferred income	1,753	1,537
At end of year	1,753	1,537

14. Movements in funds

	1 January 2020 (£'000)	Income (£'000)	Expenditure (£'000)	Transfers (£'000)	31 December 2020 (£'000)
Unrestricted funds					
General fund	4,020	54,064	(59,292)	5,755	4,547
Designated fund - legacies	6,847	8,168	-	(6,089)	8,926
Designated fund - global workforce development	-	-	-	162	162
Designated fund - capital projects	870	-	(25)	172	1,017
Sub-total	11,737	62,232	(59,317)	-	14,652
Restricted funds					
Bangladesh	-	217	(217)	-	-
Burkina Faso	-	383	(383)	-	-
COVID-19 response	-	5,320	(5,320)	-	-
Ethiopia	-	228	(228)	-	-
European migration projects - SAR	-	125	(125)	-	-
Greece	-	155	(155)	-	-
Transformational projects	-	233	(233)	-	-
Lebanon	-	506	(506)	-	-
Libya	1	280	(281)	-	-
Mozambique	-	229	(229)	-	-
Somalia	1	405	(1)	-	405
South Sudan	-	379	(379)	-	-
Syria	-	786	(786)	-	-
Venezuela	-	298	(298)	-	-
Yemen	-	628	(628)	-	-
Other	46	271	(301)	-	16
Sub-total	48	10,443	(10,070)	-	421
TOTAL FUNDS	11,785	72,675	(69,387)	-	15,073

See note 2 on accounting policies for details of the 'Designated funds' for 2020. The carried forward restricted fund for Somalia will be granted in 2021.

14. Movements in funds (continued…)

	1 January 2019 (£'000)	Income (£'000)	Expenditure (£'000)	Transfers (£'000)	31 December 2019 (£'000)
Unrestricted funds					
General fund	4,603	52,158	(53,813)	1,072	4,020
Designated fund - legacies	1,942	6,847	-	(1,942)	6,847
Designated fund - Yemen appeal	-	300	(300)	-	-
Designated fund - GHHM	-	90	(90)	-	-
Designated fund - capital projects	-	-	-	870	870
Sub-total	6,545	59,395	(54,203)	-	11,737
Restricted funds					
Bangladesh	-	395	(395)	-	-
Democratic Republic of Congo	-	832	(832)	-	-
Iraq	-	1	(1)	-	-
Jordan	-	2	(2)	-	-
Lebanon	-	87	(87)	-	-
Libya	-	636	(635)	-	1
Mozambique	-	465	(465)	-	-
Myanmar	-	127	(127)	-	-
Nigeria	-	176	(176)	-	-
Somalia	1	2	(2)	-	1
South Sudan	-	412	(412)	-	-
Syria crisis	-	614	(614)	-	-
Venezuela	-	20	(20)	-	-
Yemen	-	1,385	(1,385)	-	-
Zimbabwe	-	2	(2)	-	-
Other	11	94	(59)	-	46
Sub-total	12	5,250	(5,214)	-	48
TOTAL FUNDS	6,557	64,645	(59,417)	-	11,785

15. Analysis of net assets between funds

	2020 (£'000)			**2019** (£'000)		
	Fixed assets	Current assets	TOTAL	Fixed assets	Current assets	TOTAL
Unrestricted funds	726	13,926	14,652	533	11,204	11,737
Restricted funds	-	421	421	-	48	48
TOTAL	726	14,347	15,073	533	11,252	11,785

16. Lease payments

The charity has entered into a rental agreement for its offices, which is currently due to expire in 2025 and which is classified as an operating lease. The total future minimum payments on this lease are as follows:

	2020 (£'000)	**2019** (£'000)
No later than one year	452	427
Later than one year and not later than five years	1,395	1,709
Later than five years	-	35
TOTAL	1,847	2,171

17. Pension arrangements

The charity operates a defined contribution group personal pension scheme. The assets of the scheme are held in a separate independently administered fund. The charge in respect of the contributions in the year was £705,076 (2019: £779,700). The cost is accounted in the year it arises with £17,799 outstanding as at 31 December 2020 (2019: £12,484).

18. Related Party transactions

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

See note 8 on trustees for further details. We do not consider there to be any further related party transactions that require disclosure.

The surgical team at MSF's trauma centre in Mocha, Yemen, prepare a patient for surgery. Photo: Hareth Mohammed/ MSF.



12 APPENDICES

Appendix 1: Structure of MSF

Médecins Sans Frontières (MSF): An international, independent medical humanitarian organisation that delivers emergency aid to people affected by armed conflict, epidemics, natural disasters and exclusion from healthcare. MSF was founded in France in 1971, in the wake of war and famine in Biafra, Nigeria. We have expanded to become a worldwide movement of current and former field staff, grouped into 25 national and regional Associations.

MSF UK: This is a company and a charity. MSF UK is a corporation and a legal entity, distinct from its members, with a legal name, rights, responsibilities, assets and liabilities.

MSF sections: Sections are the operating entities that make up the MSF movement. There are 21 affiliated sections worldwide; MSF UK is one. Sections run operational projects and provide operational project support and/or indirect operational support activities (such as fundraising and communications). They are institutional members of MSF International and meet other requirements as defined by the International Board.

MSF branch offices: Branch offices also run indirect operational support activities, but have no executive autonomy in the MSF Movement. They are represented by sections in MSF's international coordination bodies.

MSF UK Association: The company law members of MSF UK. These are former and current staff, including volunteers, who are members of the company MSF UK, guaranteeing MSF UK's purpose and direction. Internationally, each MSF section has a similar governance structure involving an association of staff and volunteers who have worked for MSF.

MSF operational centres: MSF field projects are delivered by five operational centres located in Amsterdam, Barcelona, Brussels, Geneva and Paris. The operational centres are not separate legal entities, but are collaborations between various MSF entities. The tangible elements of each operational centre sit within the particular MSF entity in the country where it is located. For example, Operational Centre Amsterdam sits within MSF Holland. The operational centres directly manage medical humanitarian projects, prepare budgets and allocate resources. MSF entities are usually affiliated to a specific operational centre; MSF UK is affiliated to Operational Centre Amsterdam.

MSF International: A Swiss non-profit entity which provides coordination, information and support to the whole of MSF. It also hosts the higher governing structures: the International General Assembly, the International Board, the Executive Committee and the International Office.

MSF International General Assembly: This assembly is constituted of democratically elected members of MSF Associations (two representatives per MSF Association). It meets annually in June to debate and decide issues of policy and strategy. The International General Assembly is the highest authority in MSF; it elects the International President and most of the International Board, and is charged with safeguarding MSF's medical humanitarian social mission.

MSF International Board: A majority democratically elected board with delegated powers from the International General Assembly. A minority of members are chairs of the operational centres' governance bodies. It meets on average eight times a year to govern MSF International and oversee the Executive Committee.

MSF Executive Committee: A platform comprising the Executive Director of each MSF section. The Executive Committee is charged with providing international executive leadership to MSF; coordinating the implementation of an international work plan; ensuring reactivity, efficiency, relevance and consistency in MSF's social mission and other support activities. There is a smaller Core Executive Committee made up of the General Directors of the five operational centres plus two elected members from the wider movement.

Appendix 2: Principal offices

MSF International
78 rue de Lausanne
1211 Geneva, Switzerland

MSF Belgium
Seat of Operational Centre Brussels
46 rue de l'Arbre Bénit
1050 Brussels, Belgium

MSF France
Seat of Operational Centre Paris
14–34 avenue Jean Jaurès
75019 Paris, France

MSF Holland
Seat of Operational Centre Amsterdam
Plantage Middenlaan 14
1018 DD Amsterdam, The Netherlands

MSF Spain
Seat of Operational Centre Barcelona-Athens
Nou de la Rambla 26
08001 Barcelona, Spain

MSF Switzerland
Seat of Operational Centre Geneva
78 rue de Lausanne
1211 Geneva, Switzerland

Other MSF locations

MSF entities in other countries recruit project staff, raise funds and advocate on behalf of people in crises. A complete and up-to-date list of these entities can be found on our website: www.msf.org.uk.



Dr Birame performs a lung puncture on a patient with a lung infection at the Nizi general referral hospital in Ituri, DRC. Thanks to their treatment, after 48 hours, the patient's breathing had improved and he no longer had a fever. Photo: Solen Mourlon/MSF.



An MSF mobile team meets with a mother and her two children, one of whom has a head injury, at a site for displaced people in Kongoussi, Burkina Faso. Photo: MSF.

For more information on MSF UK, please visit: www.msf.org.uk

Find us on:

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