



# **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](http://www.msf.org.uk)

Full contact details, including email addresses, are available at [www.msf.org.uk/contact-us](http://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](http://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, understaffed 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	<p>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:</p> <ul style="list-style-type: none"><li>• appointed a dedicated EDI Lead to manage the delivery of the programme of work in the EDI Action Plan;</li><li>• began the process of implementing changes to our HR policies to ensure that they support workforce inclusion, fairness and diversity; and</li><li>• 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.</li></ul>

## 4. MSF UK 2022 performance (continued)

### Strategic Direction in 2022 (continued)

#### *Valuing people (continued)*

Objectives	Completed actions in 2022
Safeguarding and duty of care	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
Improve the diversity and representation of all staff in MSF UK's recruitment and communications	<p>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.</p>

## 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)	<p>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.</p> <p>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.</p>
LEAP and GHHM programmes as key investments to break down barriers to career progression for locally hired staff	<p>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.</p> <p>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.</p> <p>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.</p> <p>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 &amp; Development departments.</p>

## 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	<p>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.</p> <p>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.</p> <p>These efforts secured extensive engagement on social media and coverage across major national broadcasters, print/online media and the specialist medical press.</p>

## 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)	<p>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.</p> <p>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.</p>

#### *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	<p>At the start of 2022, we successfully completed the implementation of our new finance system.</p> <p>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.</p> <p>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.</p> <p>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.</p>

## 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	<p>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.</p> <p>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.</p>

### 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	<ul style="list-style-type: none"> <li>• Providing medical humanitarian support to those most in need.</li> <li>• Ensuring that as much of our resources as possible are used for the benefit of this group.</li> </ul>	<ul style="list-style-type: none"> <li>• The grants we provide and the staff we second to our operational partners.</li> <li>• The technical assistance we provide to our operational partners through the Manson Unit.</li> </ul>
MSF movement partners	<ul style="list-style-type: none"> <li>• Our shared values and goals bind the MSF movement together and are a key part of MSF UK's identity.</li> </ul>	<ul style="list-style-type: none"> <li>• UK representation in the OCA Management Team.</li> <li>• Membership of Associative and Executive platforms.</li> <li>• Participation in movement-wide discourse facilitated through internal websites and grassroots discussion fora.</li> </ul>
MSF UK Association	<ul style="list-style-type: none"> <li>• Arbiters and guardians of MSF identity for MSF UK.</li> <li>• Developing and maintaining relationship and interest in the charitable purpose of the MSF movement as potential future staff and trustees.</li> </ul>	<ul style="list-style-type: none"> <li>• The MSF UK Association website.</li> <li>• Regular mailings and direct communications on topical issues.</li> <li>• Regular events, for example webinars, briefings and networking events.</li> <li>• Annual General Meetings.</li> <li>• Facilitation of social media spaces.</li> </ul>
Donors and supporters	<ul style="list-style-type: none"> <li>• Understanding the impact of donations through insights into our medical humanitarian work.</li> <li>• Developing and maintaining relationships and their interest in the MSF movement.</li> </ul>	<ul style="list-style-type: none"> <li>• The MSF UK website.</li> <li>• Regular newsletters and direct communications.</li> <li>• MSF UK events.</li> <li>• Direct engagement with members of the Fundraising Department.</li> </ul>
Employees	<ul style="list-style-type: none"> <li>• Training and development.</li> <li>• Equity, diversity and inclusion.</li> <li>• Wellbeing and support.</li> </ul>	<ul style="list-style-type: none"> <li>• News, support and policies provided through an intranet portal.</li> <li>• Weekly all-staff meetings.</li> <li>• A broad range of learning and development opportunities available to employees.</li> <li>• Staff survey conducted in 2022 on the cost of living, and reports on the L&amp;D and Reward and Recognition staff survey conducted in 2021, and the End of Assignment internationally mobile staff survey conducted in 2020.</li> <li>• Feedback and implementation of positive change through the staff groups.</li> </ul>

## 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	<ul style="list-style-type: none"><li>• Maintaining governance procedures to ensure compliance with all applicable regulatory regimes.</li></ul>	<ul style="list-style-type: none"><li>• Timely submission of all necessary filings and returns.</li><li>• Self-reporting and engagement, where appropriate.</li><li>• Prompt and comprehensive responses to requests for information, as required.</li></ul>

#### **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.	<p>Disruption to progress towards achieving strategic objectives arising from the COVID-19 pandemic.</p> <p>Alignment with the wider MSF movement and the decision to extend the Resource Sharing Agreement 4.</p>

## 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.	<p>Enabling the consideration of risk to directly inform the planning cycle.</p> <p>Introducing risk perspectives to enable a proportionate consideration and reporting of risks at the strategic and functional levels.</p> <p>Moving from a narrative to a quantitative risk appetite statement, enabling more effective prioritisation of risk responses.</p>
Cost-of-living support	Providing a one-off payment to all MSF UK staff in the light of the cost-of-living crisis.	<p>By Q3, inflation had significantly outstripped the cost-of-living pay increment that was agreed at the end of Q1 2022.</p> <p>Particularly for staff in lower pay bands, this creates significant pressure on financial wellbeing.</p> <p>A one-off payment avoids prejudicing the outcome of the Rewards Review.</p> <p>Payment structured in a way to ensure equity.</p>
EDI Action Plan	Authorisation of the EDI Action Plan and dedicated resource.	<p>Further developing MSF UK's intent for EDI expressed in the existing strategy with a more concrete and specific vision.</p> <p>Clearly defining the activities and measurements that will allow the executive and Trustees to track progress against a multi-year strategic ambition.</p> <p>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.</p>

## 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 <sub>2</sub> e)		Intensity ratio FTE (kg CO <sub>2</sub> e/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 Fumival 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 CO<sub>2</sub>e factor compared to the previous year.

## 4. MSF UK 2022 performance (continued)

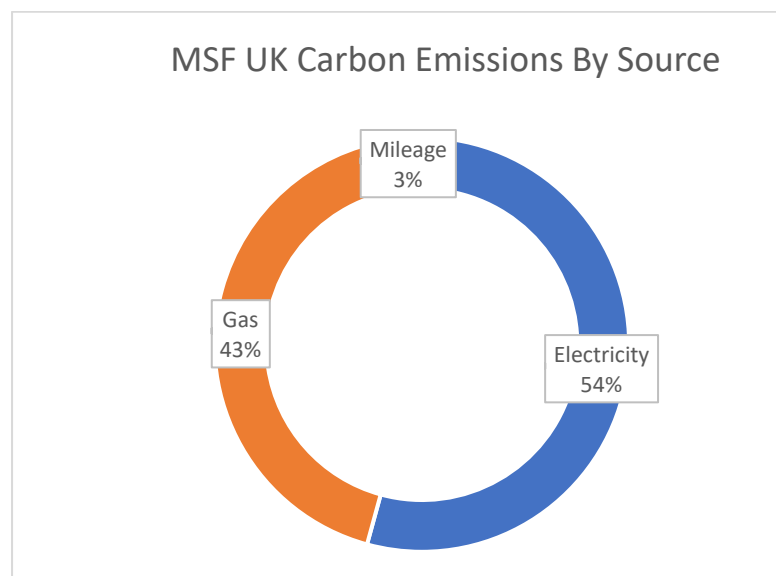
### Sustainability and carbon reporting (continued)

#### 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
<p><b>Valuing people</b> 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.</p>	<p>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.</p> <p>We will continue to maintain our focus on safeguarding our staff and the communities with whom we work.</p> <p>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.</p>
<p><b>Igniting change</b> 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.</p>	<p>Our major focus on advocating against the UK government's harmful anti-migration policies will continue in 2023.</p> <p>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.</p>

## 5. MSF UK's plans for 2023 (continued)

Strategic objective	Plans for 2023
<p><b>Ways of working</b></p> <p>Continuously make improvements through a programme of changes to create new, more effective and more efficient ways of working.</p>	<p>In 2023, we will deliver online cyber security training to all staff to embed cyber security awareness at all levels within the organisation.</p> <p>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.</p> <p>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.</p> <p>We will embed our new approach to risk management, ensuring that the new risk management cycle effectively informs the prioritisation of activities and planning.</p>
<p><b>Climate crisis and global health</b></p> <p>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.</p>	<p>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.</p>

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	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
Direct support for programmes	<p>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.</p> <p>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.</p> <p>Through Epidemiology and Public Health Intelligence, we will continue our collaboration with the UK Health Security Agents.</p> <p>We will continue leading the Missing Maps network.</p>

## 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)	<p>We will innovate field use of Geographic Information Systems (GIS) through the Accessibility Modelling Project, aimed at helping predict better access to health facilities.</p> <p>In 2023 our key safeguarding priorities include:</p> <ul style="list-style-type: none"> <li>• Improving safeguarding considerations across MSF UK's recruitment processes.</li> <li>• Increasing our safeguarding training offer for MSF UK staff.</li> <li>• 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.</li> </ul> <p>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.</p> <p>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.</p> <p>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.</p>

## **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](http://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
<b>Data Protection</b> – insufficient staff capacity and depth of knowledge in data protection.	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Creation of a permanent HR Data and Systems Reporting Manager position.</li> <li>• Constructive engagement with partner offices which manage centralised HRIS systems to improve data protection.</li> </ul>
<b>Cyber Security</b> – a possible lack of cyber security awareness amongst staff.	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
<b>Policy Review Project (including HR)</b> – 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.	<ul style="list-style-type: none"> <li>• An organisation-wide Policy Review Project was initiated by the Executive Office in 2022, with the HR Policy Review incorporated into this.</li> <li>• 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.</li> </ul>
<b>Strategic Direction Delivery</b> – 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.	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul>

## 7. Principal risks and uncertainties (continued)

Priority risk	Management actions
<b>EDI Action Plan Delivery</b> – failure to meet expected standards regarding equity, diversity and inclusion, should action plan activities not be prioritised within relevant departments.	<ul style="list-style-type: none"> <li>• 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.</li> <li>• EDI Action Plan tasks explicitly linked into annual plans and departmental activities, to ensure prioritisation of this area.</li> <li>• The redesigned planning tool (see above) enables the monitoring of activities in support of the EDI Action Plan.</li> </ul>

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 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 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:  
  
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.

	Note	2022			2021		
		Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
		£'000			£'000		
<b>Income</b>							
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
<b>TOTAL</b>		<b>66,622</b>	<b>10,207</b>	<b>76,829</b>	<b>57,492</b>	<b>10,525</b>	<b>68,017</b>
<b>Expenditure</b>							
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
<b>TOTAL</b>		<b>66,548</b>	<b>10,405</b>	<b>76,953</b>	<b>61,120</b>	<b>10,769</b>	<b>71,889</b>
<b>Net loss for the year</b>		<b>74</b>	<b>(198)</b>	<b>(124)</b>	<b>(3,628)</b>	<b>(244)</b>	<b>(3,872)</b>
Fund balances brought forward at 1 January		10,999	202	11,201	14,652	421	15,073
Balance transferred		-	-	-	(25)	25	-
<b>Fund balances carried forward at 31 December</b>		<b>11,073</b>	<b>4</b>	<b>11,077</b>	<b>10,999</b>	<b>202</b>	<b>11,201</b>

## 12. Financial Statements (continued)

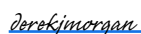
### Balance sheet

#### As at 31 December 2022


The notes on pages 49 to 66 form part of these financial statements.

	Note	2022 £'000	2021 £'000
<b>Fixed Assets</b>			
Intangible assets	11	854	913
Tangible assets	12	480	280
		<u>1,334</u>	<u>1,193</u>
<b>Current Assets</b>			
Debtors	13	8,764	9,202
Cash		<u>18,974</u>	<u>19,837</u>
		<u>27,738</u>	<u>29,039</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	14	(17,995)	(19,031)
<b>Net Current Assets</b>		<u>9,743</u>	<u>10,008</u>
<b>NET ASSETS</b>		<u><u>11,077</u></u>	<u><u>11,201</u></u>
<b>FUNDS</b>			
Unrestricted			
General	15	5,123	4,989
Designated	15	<u>5,950</u>	<u>6,010</u>
Total Unrestricted	15, 16	11,073	10,999
Restricted	15, 16	4	202
<b>TOTAL FUNDS</b>		<u><u>11,077</u></u>	<u><u>11,201</u></u>

These financial statements were approved by the Trustees on 2 May 2023 and were signed on their behalf by:

  
derekjmorgan (May 2, 2023 15:42 GMT+1)

Derek Morgan  
Treasurer

  
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.

	<u>2022</u> £'000	<u>2021</u> £'000
Cash outflow used in operating activities	(539)	(653)
Cash outflow from investing activities		
Interest received	26	8
Purchase of Fixed Assets	<u>(350)</u>	<u>(667)</u>
	(324)	(659)
Decrease in cash in the year	<u>(863)</u>	<u>(1,312)</u>
Cash balance at 1 January	19,837	21,149
<b>Cash balance at 31 December</b>	<u><u>18,974</u></u>	<u><u>19,837</u></u>

### Reconciliation of net expenditure to operating cash flow

	<u>2022</u> £'000	<u>2021</u> £'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)
	<u><u>(539)</u></u>	<u><u>(653)</u></u>

## 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.

## **12. Financial Statements (continued)**

### **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
<b>TOTAL</b>	<b>61,622</b>	<b>10,019</b>	<b>71,641</b>	<b>53,269</b>	<b>10,201</b>	<b>63,470</b>

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
<b>TOTAL</b>	<b>4,568</b>	<b>188</b>	<b>4,756</b>	<b>4,135</b>	<b>324</b>	<b>4,459</b>

#### 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
<b>TOTAL</b>	<b>10,293</b>	<b>9,611</b>

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)*

	<b>2022</b>	<b>2021</b>
	<b>£'000</b>	<b>£'000</b>
<b>Grant recipient</b>		
MSF Holland	33,657	33,057
MSF Belgium	15,910	15,331
MSF France	210	225
<b>TOTAL</b>	<b>49,777</b>	<b>48,613</b>

	<b>2022</b>			<b>2021</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>
		<b>£'000</b>			<b>£'000</b>	
<b>Main programmes</b>						
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

## 12. Financial Statements (continued)

### Notes to the financial statements (continued)

#### 6. Charitable activities (grants) (continued)

##### *Operational grants (continued)*

	2022			2021		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
	£'000			£'000		
<b>Other programmes</b>						
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
<b>TOTAL GRANTS</b>	<b>39,850</b>	<b>9,927</b>	<b>49,777</b>	<b>38,168</b>	<b>10,445</b>	<b>48,613</b>

## 12. Financial Statements (continued)

### Notes to the financial statements (continued)

#### 6. Charitable activities (grants) (continued)

##### *Other grants*

	<b>2022</b>	<b>2021</b>
	<b>£'000</b>	<b>£'000</b>
<b>MSF International</b>		
Strategic Activities	1,303	943
Access Campaign	202	191
Drugs for Neglected Diseases Initiative	148	158
<b>TOTAL</b>	<b>1,653</b>	<b>1,292</b>

## 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 £'000	TOTAL	Unrestricted	Restricted £'000	TOTAL
<b>Programmes</b>						
COVID 19 UK Response	-	-	-	21	-	21
	-	-	-	21	-	21
<b>Operational staff and projects</b>						
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
<b>Medical and Programme support</b>						
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
<b>Communications</b>						
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
<b>TOTAL MSF UK CHARITABLE ACTIVITIES</b>	<b>14,752</b>	<b>478</b>	<b>15,230</b>	<b>12,049</b>	<b>324</b>	<b>12,373</b>

## 12. Financial Statements (continued)

### 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.

	<b>2022</b>	<b>2021</b>
	<b>£'000</b>	<b>£'000</b>
<b>Support costs</b>		
General support costs	2,241	1,388
Governance costs	121	98
	<b>2,362</b>	<b>1,486</b>
<b>Allocation to Fundraising &amp; MSF UK Charitable Activities</b>		
Fundraising support	702	456
Operational Staff support	295	226
Medical & Programme support	885	496
Communications support	480	308
	<b>2,362</b>	<b>1,486</b>

#### *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:

	<u>2022</u>	<u>2021</u>
	£'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:

	<u>2022</u>	<u>2021</u>
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
<b>TOTAL</b>	<u>415</u>	<u>383</u>

## 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:

	<u>2022</u>	<u>2021</u>
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
<b>TOTAL</b>	<u>208</u>	<u>196</u>

The costs of employing staff during the year were:

	<u>2022</u>	<u>2021</u>
	<u>£'000</u>	<u>£'000</u>
Wages & salaries	8,750	7,768
Social security costs	822	688
Pension costs	726	645
<b>TOTAL</b>	<u>10,298</u>	<u>9,101</u>

## 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:

	<u>2022</u>	<u>2021</u>
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).

## 12. Financial Statements (continued)

### 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 £'000	Assets under Construction £'000	TOTAL £'000
<b>Cost</b>			
At beginning of year	617	576	1,193
Reclassification transfers	633	(633)	-
Additions	-	57	57
<b>TOTAL</b>	<b>1,250</b>	<b>-</b>	<b>1,250</b>
<b>Amortisation</b>			
At beginning of year	280	-	280
Charge for the year	116	-	116
<b>TOTAL</b>	<b>396</b>	<b>-</b>	<b>396</b>
<b>Net book value</b>			
At beginning of year	337	576	913
<b>At end of year</b>	<b>854</b>	<b>-</b>	<b>854</b>

#### 12. Tangible fixed assets

	Computer Hardware £'000	Furniture & Equipment £'000	Structural Alterations £'000	TOTAL £'000
<b>Cost</b>				
At beginning of year	293	114	579	986
Additions	243	-	50	293
<b>TOTAL</b>	<b>536</b>	<b>114</b>	<b>629</b>	<b>1,279</b>
<b>Depreciation</b>				
At beginning of year	112	109	485	706
Charge for the year	63	2	28	93
<b>TOTAL</b>	<b>175</b>	<b>111</b>	<b>513</b>	<b>799</b>
<b>Net book value</b>				
At beginning of year	181	5	94	280
<b>At end of year</b>	<b>361</b>	<b>3</b>	<b>116</b>	<b>480</b>

## 12. Financial Statements (continued)

### Notes to the financial statements (continued)

#### 13. Debtors

	<b>2022</b>	<b>2021</b>
	<b>£'000</b>	<b>£'000</b>
MSF Entities	1,263	1,153
Legacies receivable	5,108	4,746
Other debtors	1,993	2,514
Prepayments	400	789
<b>TOTAL</b>	<b>8,764</b>	<b>9,202</b>

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

#### 14. Creditors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£'000</b>	<b>£'000</b>
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
<b>TOTAL</b>	<b>17,995</b>	<b>19,031</b>

£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)

	<u>2022</u>	<u>2021</u>
	<u>£'000</u>	<u>£'000</u>
At beginning of year	-	1,753
Released	-	(1,753)
Deferred income	290	-
<b>At end of year</b>	<u>290</u>	<u>-</u>

#### 15. Movements in funds

	<u>01/01/2022</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31/12/2022</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<b>Unrestricted funds</b>					
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	<u>10,999</u>	<u>66,622</u>	<u>(66,548)</u>	<u>-</u>	<u>11,073</u>
<b>Restricted funds</b>					
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	<u>202</u>	<u>10,207</u>	<u>(10,405)</u>	<u>-</u>	<u>4</u>
<b>TOTAL FUNDS</b>	<u>11,201</u>	<u>76,829</u>	<u>(76,953)</u>	<u>-</u>	<u>11,077</u>

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 £'000	Income £'000	Expenditure £'000	Transfers £'000	31 December 2021 £'000
<b>Unrestricted funds</b>					
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
<b>Restricted funds</b>					
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
<b>TOTAL FUNDS</b>	15,073	68,017	(71,889)	-	11,201

#### 16. Analysis of net assets between funds

	2022			2021		
	Fixed Assets	Current Assets £'000	TOTAL	Fixed Assets	Current Assets £'000	TOTAL
Unrestricted funds	1,334	9,739	11,073	1,193	9,806	10,999
Restricted funds	-	4	4	-	202	202
<b>TOTAL</b>	1,334	9,743	11,077	1,193	10,008	11,201

## 12. Financial Statements (continued)

### 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:

	<b>2022</b>	<b>2021</b>
	<b>£'000</b>	<b>£'000</b>
No later than one year	452	452
Between one year and not later than five years	491	943
After more than five years	-	-
<b>TOTAL</b>	<b>943</b>	<b>1,395</b>

#### 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  
Îlot 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](http://www.msf.org.uk).

# 2022 TAR Master Draft - v0.15 FINAL FOR SIGNATURE

Final Audit Report

2023-05-02

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