Annual Report 2024
Artsen zonder Grenzen

ARTSEN ZONDER GRENZEN

Contents

Photo frontcover:
Health promoter Aisha B. (28) accompanies 80 years old Aisha G. to the MSF clinic in Adré transit camp, eastern Chad. Photo: Ante Bussmann/MSF

Welcome

↑ MSF is running a clinic in Zamzam camp, ~15km south east of El Fasher, Sudan. The camp hosts more than 300,000 internally displaced people. Almost a quarter of children assessed in the camp were found to be suffering from acute malnutrition. Sudan, February 2024. Photo: Mohamed Zakaria.

Dear reader

As we look back on 2024, we do so with a mix of sorrow, frustration, determination, and hope. In our Annual Report we reflect upon another year of extraordinary hardship for millions of people caught in war, extreme violence, mass displacement, food insecurity, and disease outbreaks. All of which set against a backdrop of shrinking space for independent humanitarian action, and deliberate obstruction of aid in many settings.

As brutal civil war continued unabated, our humanitarian response in Sudan remained one of our biggest programmes. The conflict has been characterised by atrocities against civilians: mass killings, rape, abductions and attacks on medical care, including the bombing of our hospitals. People face extreme food insecurity, and disease outbreaks, such as of cholera and malaria. Yet, we faced obstructions from all sides in our efforts to support war-torn communities, limiting our ability to move our staff and essential medical and food supplies, and at times it felt as though the very essence of "without borders" was under threat. While at the same time, the UN system struggled providing the coordination and cross-border assistance needed to reach all communities affected by the conflict.

Meanwhile, we continued to see horrors unfold in Gaza, as we consistently called for a permanent ceasefire. In 2024, we were able to join other MSF operational centres on the ground, but faced near-continuous obstruction, at times we could not even provide supplies as basic as soap or paracetamol. Within our organisation, passionate debate reflected different personal perspectives on MSF's role in Gaza. Some members felt we were not

forceful enough in condemning Israel's atrocities, while others believed we were too restrained in criticising Hamas. In this polarised environment, as discussions risked becoming divisive, we fostered spaces for open and respectful dialogue, striving to uphold our shared humanitarian principles as we made space for diverse viewpoints.

Elsewhere in an increasingly hostile global environment for humanitarian action, we faced numerous additional challenges: we were forced to leave Russia after 30-years of continuous presence, and the criminalisation of our work forced us to suspend our search-and-rescue work in the Mediterranean Sea. This is a temporary pause, as we take a step back to consider how we can best relaunch amid growing legal obstacles.

There were also moments of hope. We were delighted when our colleague and noma survivor, Mulikat Okanlawon was named a Person of the Year[1] by Time magazine, a powerful recognition of her tireless activism to support survivors and achieve global recognition of the disease. We collaborated with governments to advance mass vaccination campaigns and successfully advocated for the global vaccine alliance to recognise the need for specific strategies to reach excluded communities in humanitarian settings. In the Netherlands, our advocacy efforts helped reverse a decision to withhold mpox vaccines from the Democratic Republic of Congo and secure a humanitarian exemption clause in anti-human trafficking legislation.

It was also a year of organisational transition for the MSF movement as the MSF Access Campaign[2] evolved into a new structure to confront old and new challenges to improve access to products for healthcare for people in greatest need.

The first months of 2025 have brought unprecedented challenges to the wider humanitarian eco-system. The new USA administration's sweeping executive orders and decision to halt most foreign aid has accelerated a disturbing trend of funding cuts.

We are seeing an erosion of international legal norms and protections, built after the horrors of World War II and with them the undermining of international humanitarian law and refugee protection. Women and girls face escalating restrictions on reproductive healthcare, while decades of progress against malaria, tuberculosis, malnutrition, and vaccine-preventable diseases are under threat. MSF's financial independence, thanks to our incredible donors, offers us some resilience, including allowing us to speak publicly about the impacts of these policies on the people we assist, and we stand prepared to intervene where we can. But we have neither the resources nor the expertise to do it alone.

In the pages that follow, we share what we have learned in 2024 and consider what it means for 2025 and beyond. Above all, we remain steadfast in our mission: to provide impartial medical care wherever it is needed most, to bear witness to the experiences of the people we assist, to expose and confront the causes of their suffering and to advocate for change. We extend our deepest gratitude to our donors, staff, partners: without you, none of our work would be possible.

Thank you.

Vickie Hawkins
General Director

Jesse Wambugu
Board President

Who we are

The international movement Médecins Sans Frontières (MSF) is composed of 27 associations around the world. Each of these associations is an independent legal entity registered in the country where they operate. Most MSF associations are linked to one of six operational centres. Operational centres are responsible for carrying out MSF's medical humanitarian work across the world. Together, these operational centres worked in more than 70 countries in 2024, as well as in the Mediterranean and the Palestinian territories.

This is the 2024 Annual Report of the association of MSF The Netherlands (MSF NL), known and registered in the Netherlands as Vereniging Artsen zonder Grenzen.

OCA partnership

MSF NL is the legal entity which carries one of the six operational centres, the 'Operational Centre Amsterdam' (OCA). OCA is a partnership between MSF NL, MSF Germany, MSF UK, MSF South Asia, MSF Canada and MSF Sweden.

OCA's medical humanitarian activities across the world fall under the legal responsibility of the Board of the MSF NL Association (the MSF NL Board). The Board has delegated oversight of OCA's operations and activities to the OCA Council, which comprises representatives of the boards of the different OCA partners.

The MSF NL section

MSF NL as an MSF 'section', governed by an independent association, supports MSF's work through recruitment, fundraising, advocacy, and awareness-raising in the Netherlands. This report reflects on OCA's medical humanitarian activities, including global advocacy and communications, in 2024, and includes relevant updates from our country programmes, our Netherlands-based head office, and our activities inside the Netherlands.

For more information about MSF governance, see the Governance chapter.

Humanitarian action in 2024 An overview

↑ Yvette Muhambiwa, an MSF nurse, explains the signs and symptoms of mpox to Bora Manga and two of her children during an mpox screening consultation at the health center supported by MSF in the Kanyaruchinya displacement site, on the outskirts of Goma. Democratic Republic of Congo, August, 2024. Photo: Michel Lunanga.

Key figures

30 Country programmes

116 Emergency aid projects

310 € million spent on emergency aid in the following contexts:
57% Armed conflict
25% Internal instability
18% Stable countries

At our busiest times in 2024, we ran 116 projects in 30 countries, responding to the consequences of extreme violence and displacement, disease outbreaks, and malnutrition.

In 2024, escalating conflict and violence, restrictions on access, and shrinking aid budgets deepened humanitarian crises and intensified suffering worldwide. These challenges fuel one another, creating vicious cycles of rising needs amid diminishing support. From Gaza to Myanmar, Sudan to Afghanistan, the Mediterranean Sea to Russia, and beyond, different countries and regions faced distinct but interconnected struggles. In this overview, we start with a global look at trends, before outlining some of the crises we responded to over the year, in our 'humanitarian snapshots.'

Global trends

More than half of our projects in 2024 were focused on providing assistance to communities in active conflict zones. From the bombings of hospitals to the killing of patients and healthcare workers, we continued to witness gross disregard for international humanitarian law, by both state and non-state actors. Despite the sanctity of medical care in armed conflict being a cornerstone of international humanitarian law, attacks on healthcare have become a tragic hallmark of modern conflict, with violations increasingly carried out with impunity.

Beyond the immediate toll of violence, war and conflict create additional crises. In 2024, we responded to the impacts of mass displacement, the breakdown of healthcare systems, disease outbreaks and food insecurity, amplifying psychological trauma and causing unnecessary deaths.

Our ability to respond to humanitarian needs was further obstructed by ever-more complex bureaucratic and administrative hurdles. The introduction of "anti-NGO" legislation in many countries created problems with registration, legal status and staffing, and in some cases included being pressured to share confidential medical or financial information. These challenges were compounded by the arbitrary application of counter-terrorism laws which put both the organisation and staff at risk of harassment and prosecution. At the same time, we faced increasing bureaucratic obstacles in getting essential supplies, such as medicines, food and water to communities in need.

As a result of funding cuts and politicised legislation, major humanitarian organisations were forced to scale back or shut down their programmes in 2024, leaving millions of people without access to essential humanitarian aid. The current outlook is bleaker still. In January 2025, the humanitarian world was shaken by the cuts in funding and shrinking of diplomatic space as the new US administration shut down USAID amid other damaging executive orders. Our teams are already seeing some of the immediate consequences and the crisis is deepening as other donor countries, including the Netherlands and the UK, have further slashed their aid budgets.

In this period of uncertainty, in many ways MSF holds a strong position. We are almost entirely independently funded, giving us greater freedom to speak out about the impact of the cuts. We will use this advantage to continuously monitor and review the consequences of the defunding of critical services, and we are prepared to adapt programmes to help address unmet needs where we can. However, we are also acutely aware that with the scale of the reductions, we have neither the capacity nor the expertise to fill all the gaps. We are also conscious that we may face increased backlash as we continue to carry out principled humanitarian action, and further expect increased competition for funding.

Humanitarian programme 'snapshots'

Sudan

Since April 2023, civil war has forced more than 11 million people to flee their homes, and 25 million people are estimated to need humanitarian assistance. The war is characterised by extreme violence and with the health system destroyed, medical supplies critically low and extreme food insecurity, it is the largest scale humanitarian crisis in decades. Despite this, Sudan has been largely ignored in the news, and the UN and other aid agencies have failed, or were unable, to adequately respond.

Amid the violence, MSF has recorded at least 60 incidents against its staff, patients and healthcare facilities. This includes the shelling of the OCA-supported Al Nao Hospital on three separate occasions. At the same time, the warring parties, the government of Sudan and the opposition, known as the Rapid Support Forces, have repeatedly obstructed humanitarian aid, in particular to areas outside their control. In 2024, our teams were subject to arbitrary restrictions on their movements and blocked from taking emergency supplies across frontlines. We were able to overcome many of these challenges and respond to multiple emergencies, including outbreaks of cholera, malaria and kala azar, floods, displacement and malnutrition. In total we spent €28.4 million over the year, an increase of €10.9 million compared to 2023 (€17.5 million).

Gaza

The relentless horrors of the war in Gaza continued unbounded. Tens of thousands of people have been killed by Israel's all-out military campaign, including 10 MSF staff members. The healthcare system has been destroyed, and homes and schools obliterated. There is a severe lack of shelter, clean water, food and adequate healthcare. MSF has been responding since the beginning of the crisis, and as OCA we were able to join other operational centres on the ground in 2024. Working in partnership with the Palestinian organisations, PalMed and the Palestinian Agricultural Relief Committee (PARC) we provided water and sanitation and primary healthcare services to displaced communities in the north of Gaza. However, our efforts were consistently hindered by attacks against our patients, teams and assets, coupled with severe restrictions on importing critical supplies such as desalination units and generators by the Israeli authorities. Despite the challenges, we installed four reverse osmosis systems to provide clean water and set up water trucking to deliver it to people in need. We also provided sexual and reproductive healthcare, and general medical support such as wound dressings and the treatment of skin infections. In November, we were able to expand our medical services to include malnutrition screening and a mobile therapeutic feeding programme for children under 5-years-old, and pregnant and nursing women. Given the scale of the crisis, we know our contribution, though important, is small, and we will make every effort to increase activities in 2025. This is ever-more important given the collapse of the short-lived ceasefire in the first months of 2025 and the increasing violence in the West Bank.

Lebanon

In September, Israel also invaded Lebanon following a year of heightened tensions linked to the war in Gaza. We joined other MSF operational centres already present in Lebanon, to support displaced communities in the south with primary health and mental health mobile clinics, and by providing relief items such as hygiene kits and sleeping materials. Our teams successfully advocated to reach people in the most conflict-affected regions, and we were able to start the same activities in Bekaah Valley and Nabatieh. Further assessments found that the Lebanese health system was robust enough to manage without additional support for the long term. A ceasefire was announced in late November, and soon afterwards as an influx of Syrian refugees came into Lebanon, our teams reorganised to support their needs.

Afghanistan

Decades of conflict and a lack of international assistance have left millions of people in Afghanistan in dire poverty, with limited access to healthcare and a quarter of the population facing food insecurity. The abrupt cessation of international aid, which had funded 70% of the previous government's expenditures, has led to a virtual collapse of the healthcare system. MSF has doubled activities in Afghanistan over the past three years, but our services are reaching breaking point. Our 340-bed Boost hospital in Lashkar Gar, which serves a catchment area of more than 3 million people is often overwhelmed by patient numbers. In 2024, we saw an average of 1,000 patients in the emergency room and assisted with 80-100 deliveries, every day. We also responded to an ongoing measles outbreak, worsened by the lack of routine vaccination in the country. By the end of the year, we had carried out more than 300,000 consultations, 50% more than in 2023 (200,000), which itself was a huge increase from 2021 (120,000). At the same time, against a backdrop of increasing restrictions on every aspect of women's lives, we bolstered women-led committees amongst our staff, and revised recruitment policies to be as equal-opportunity friendly as possible within the constraints.

Myanmar

In late October 2023, large-scale armed insurgency against the ruling military government in Myanmar escalated across the country. With frequent attacks on civilians, thousands of people have been killed and more than 660,000 internally displaced. Active fighting coupled with blockages on our work, including the frequent confiscation of medical supplies and food and harassment of our staff through arbitrary application of counter-terrorism laws, impacted our ability to respond.

OCA works in Kachin, Rakhine, and Shan states, and has seen devastating consequences across them. In Rakhine state, where Rohingya communities reside, more than 160,000 people have been newly displaced. Despite the needs, we were forced to suspend our medical projects for many months because of restrictions placed on us. As an illustration, our monthly consultation numbers and emergency referrals fell from 6,484 consultations and 264 referrals in October 2023, to just 81 (tele)consultations and 28 referrals in March 2024. By August, thanks to the work of our teams, we were able to reinstate nine mobile clinics (of 25 before the conflict) in government-controlled areas, but areas outside of its control remain very difficult to access.

As we write this, a devastating earthquake in Myanmar has killed thousands of people and caused huge disruption. The full impacts are unknown, but we are determined to respond as best we can and reach as many people in need as is possible.

Russia

In August we received a directive from the Ministry of Justice demanding we close all our activities in Russia, despite our 32-year presence in the country. Our history in Russia included Safe Sex campaigns to raise awareness for the growing rates of sexually transmitted diseases and HIV in the 1990s and ground-breaking advancements for tuberculosis (treatment, including the clinical development and implementation of shorter, all-oral treatment regimens for patients with drug-resistant TB[3] in more recent years. In addition, we supported access to primary healthcare for vulnerable groups, such as migrants and people living with HIV, and following the invasion of Ukraine in 2022 we worked with local organisations in border areas, such as Rostov, to support refugees and internally displaced people with free medical, mental health and psychosocial support. We had planned to increase these activities before we were suddenly shut down, and were devastated to have to conclude our programmes when we know needs are high. We continue to analyse and assess ways in which we may be able to return.

Search-and-rescue

Since 2014, more than 31,700 people have died or gone missing as they have taken the perilous route across the Mediterranean Sea.[4] MSF has been carrying out search-and-rescue operations in the Mediterranean since 2015. An already difficult environment was made worse when, in early 2023, the Italian government issued the Piantedosi Decree. The decree enabled increasingly punitive measures to be placed on search-and-rescue operations: our ship, the Geo Barents, faced repeated sanctions and was detained in port for a total of 160 days. Even when we could be at sea, our rescue operations were consistently undermined through arbitrary rules, such as the assignation of distant ports for disembarkation, which led us to lose six months travelling, instead of assisting people in distress. In 2024 we rescued 2,278 people compared with 4,646 in 2023. In December 2024, Italy intensified the sanctions, making it even faster and easier for the authorities to confiscate search-and-rescue vessels. It was at this point that we took the difficult decision to cease activities using the Geo Barents while we explore new approaches to allow us to return to sea as soon as possible.

Syria

In December, a surprise offensive in the then government-controlled areas of northwest Syria reached the capital, Damascus, in the south. The ruling Assad government was unseated after 24-years in power and 13 years of civil war. In the northwest, the conflict surrounding the offensive displaced more than 80,000 people into the northeast, where OCA has worked for more than a decade. Together with our local partners, we quickly responded to emergency needs, providing clean water, shelter, blankets and urgent medical care. With temperatures dropping below freezing, and the scale of needs outpacing the capacity of responders, we called for a scale up of humanitarian assistance. With ongoing localised violence and active hostilities, this fragile area remains unstable. As space began to open in other parts of the country, we started assessments into new areas for OCA, finding significant needs related to the aftermath of 13 years of conflict and a huge economic crisis, and we plan to increase activities in 2025.

Other emergency responses

Other notable emergency responses in 2024 included setting up primary healthcare and water and sanitation services to communities displaced by escalating violence in Democratic Republic of Congo's North-Kivu province, with MSF providing over 70% of all drinking water to the camps around Goma, the region's capital city, and responding to an mpox outbreak in South Kivu. The violence in the region forced us to temporary suspend activities and relocate our staff to different locations in the Democratic Republic of Congo and Rwanda. In Manipur, India, we supported local partners and the Ministry of Health to provide healthcare to more than 60,000 people displaced by internal conflict. In addition to water and sanitation services, the project focused on vaccination campaigns and ensuring access for disabled people as this was a particular need that had been identified. In August in Chad, as flooding uprooted more than 71,000 people in the Sila region, we supported rescue efforts and provided primary healthcare and clean drinking water.

Towards the end of the year, we responded to a massive and ongoing cholera outbreak in South Sudan, which has overwhelmed the already fragile healthcare system. In Haiti, we responded to a constant crisis, including increasing sexual and reproductive health services to reach communities too scared to leave their homes. However, amid insecurity and attacks on medical providers, we were forced to stop all our activities in the capital Port-au-Prince for 3-weeks in November because we could not guarantee the safety of our staff or

our patients. In December, we slowly restarted our activities, but were unable to transfer patients in our ambulances because we did not have guarantees from all parties for the security of our teams.

Programme closures

In 2024, in line with our 2023 operational review we closed two country programmes (Iraq and Venezuela), and merged the coordination offices of our North and South Kivu programmes in the Democratic Republic of Congo, which were previously considered as two separate country programmes; and merged the coordination of our programmes in Tajikistan and Uzbekistan; we also reduced activities in Bangladesh, Chad, South Sudan, Ethiopia and Nigeria. In 2025, we will close the remainder of the projects and programmes identified in the review.[5]

As these closures and programme reductions had been well planned in advance, we were able to establish handover partners and put in place plans for patients to continue treatment in many places.

However, not all our programme closures were planned. As seen above, we were forced to leave Russia and to temporarily suspend our search-and-rescue operations in the Mediterranean Sea. In addition, in December 2024, the Board made the difficult choice to handover and close our Yemen country programme by mid-2025. This decision came as a result of the persistent security challenges we've been exposed to in Yemen over the past few years. It was not taken lightly, and we are deeply saddened by the impact on our patients, the community, our staff in Yemen and the wider organisation. Other MSF operational centres continue their programming in different parts of the country.

We recognise that scaling back our programmes at a time when we are highlighting the impacts of the shutdown of humanitarian aid by other organisations may appear contradictory. Therefore, it is important to clarify that our decisions pre-dated the crisis precipitated by the dissolution of USAID and the domino effect it has created. The 2023 review was initiated because of earlier budgetary concerns against a backdrop of increasing costs and aimed to ensure we were prepared in case of future financial constraints. While we are currently in good financial health, the principle behind the review remains: to mitigate the risk of being forced to close programmes without sufficient time to ensure thorough handover processes.

Boosting funds for emergency response

In 2024, we introduced a restructured budget model to substantially boost the funds designated for unplanned emergencies, with an increase of 10% of our total budget (from €17.3 million in 2023 to €31.0 million in 2024). This increase reflects a strategic shift towards prioritising emergency preparedness and response. The substantial boost in funds highlights a stronger focus on being proactive and ready to handle unforeseen developments.

Preparing for our next strategic period

An important process in 2024, was our efforts to lay groundwork for the development of the new Strategic Plan, an organisational priority for 2025. We are committed to developing as an organisation, and our strategic plans, together with emerging medical humanitarian needs, guide us to do this. Historically we updated our plans every three years, but following the extensive impact of COVID-19 on almost all priorities, we extended our 2020-2023 plan by two years, to end in 2025. At the same time, reflecting the complexity of the medical humanitarian landscape, and our high aspirations, we reflected that an extended strategic period of six years (2026-2031) will enable us to most effectively translate our vision into action, building on past lessons as we strengthen our position and impact.

Our medical focus

↑ Dr. Sayeed Matiullah examines two-month-old Maisam. Maisam and her mother had travelled from Kocha Ansari which is a 30-minute distance by car from the hospital to seek medical care for Maisam who has a severe cough. Afghanistan, January 2024. Photo: Mahab Azizi.

Key figures

3,061,500	Outpatient consultations
231,000	Inpatient admissions
670,500	Malaria patients treated
12,400	Cholera patients treated
90,700	Patient treated for malnutrition
99,600	Deliveries assisted
10,800	Caesarian sections
890,600	Vaccine doses administered
22,100	Surgical events
114,500	Mental health consultations (individual and family or couple sessions)
627,900	Individuals attending group mental health and psychosocial support sessions
500	Patients treated for drug-resistant tuberculosis

In 2024, as conflict and displacement increased the spread of infectious diseases and the demand for urgent medical care, we did the utmost to provide essential primary and secondary healthcare to vulnerable communities. In total, we conducted around 3,061,500 outpatient consultations, 16% fewer than in 2023 (around 3,631,000), which reflects the programme closures in 2023 and 2024. The number of patients we saw as inpatients decreased slightly: 231,000 people compared to just under 242,000 in 2023. Children under-5-years-old represented 115,000 (50%) of our inpatients and 1,096,900 (33%) of all patients (compared with 35% overall in 2023).

We strive to provide the best possible care for the people we assist, wherever they are. Achieving this requires continuous learning, adaptation, and improvement, and in 2024, we progressed on this through furthering strategic priorities relating to data management, person-centred care, vaccination and antimicrobial resistance. This included finalising our antimicrobial resistance

strategy, and increasing vaccination coverage, including using the newly WHO-approved R21 malaria vaccine for the first time, as well as finishing our project to migrate historical data, recorded in excel, into the upgraded health information management system we introduced in 2022. Having all the data in one place significantly improves our ability to easily review current and historical trends and respond accordingly.

Building on earlier work to enhance community engagement, we expanded the use of the MSF movement-wide digital platform, MSF Listen.[6] This platform enables our project teams to collect, store, and respond to community feedback and health-related misinformation within MSF projects. In 2024, we integrated MSF Listen across all projects in Ethiopia, Nigeria and Somalia. We also created a software system to support teams to gather patient experience data, which successfully saw 29 projects report on this, compared to just three in 2023.

Medical priorities

Outbreak response

Conflict and displacement are catalysts for disease outbreaks such as malaria, measles and cholera which thrive in in overcrowded and unsanitary conditions, and quickly take hold amongst vulnerable communities. In Ethiopia, as malaria surged across the country, we saw a 150% increase in cases in Kule refugee camp in the Gambella region, home to 50,000 refugees. Alongside treating 50,900 cases we introduced the newly approved R21 vaccine for children aged 5-36 months, together with age-targeted intermittent preventative treatment. We are assessing the use of R21 as part of our multipronged approach to tackling malaria, which includes case management, malaria prophylaxis, vaccines, and vector control.

In South Sudan, an ongoing cholera outbreak spread to Bentiu, and as the number of cases escalated, we brought in an emergency team specifically to focus on responding to it. At its peak we treated more than 300 patients a day in our cholera treatment centres. We carried out water and sanitation activities to improve conditions in the overcrowded Bentiu displacement camp and nearby towns, set up oral rehydration points and supported a mass reactive vaccination campaign with the oral cholera vaccine.

In the Democratic Republic of Congo an outbreak of mpox (formerly known as monkeypox) spread rapidly among communities displaced by violent conflict. Our multi-pronged approach included laboratory analysis, case monitoring, support for patient isolation and self-isolation, and raising awareness about the disease in communities, as well as advocating for wealthier countries to share vaccines (see chapter: Igniting Change).

Vaccination

Vaccines are an essential tool in both responding to disease outbreaks and in preventing them. In 2024, alongside trialling the new malaria vaccine, we made significant strides in expanding multiantigen vaccination campaigns, which target several diseases at the same time. These campaigns are challenging in humanitarian settings, as they usually include several types of vaccine, administered in three rounds with a minimum interval of four weeks between rounds. The planning phase can take many months and involves extensive negotiations and coordination with authorities.

We saw the success of our efforts in this area, as, together with local health authorities we were able to complete five multiantigen mass vaccination campaigns in Ethiopia, Nigeria, Sudan (two separate campaigns), and Somalia, an increase from just one in 2023. We also started two campaigns in the Democratic Republic of Congo and Nigeria, which are ongoing.

However, the global decline in vaccine coverage continues to pose serious risks of disease outbreaks, a situation exacerbated by the pandemic. We are deeply concerned by the recent news that the USA wants to end its support for the global vaccine alliance, which threatens to leave millions of people vulnerable to deadly preventable diseases. We will continue to advocate for vaccine coverage as a lifesaving and essential healthcare tool.

Measles vaccination

Measles is one of the world's most contagious infectious diseases and an easily preventable cause of morbidity and mortality. The measles vaccine provides long-term immunity, but disruptions in routine immunisation and delays in catch-up campaigns have led to an increase in

outbreaks in recent years, particularly in conflict-affected and resource-limited settings. Therefore, we have prioritised measles vaccination across many of our country programmes, administering nearly 76,000 measles vaccines in routine and supplementary campaigns and 64,600 measles vaccines in mass vaccination campaigns responding to outbreaks in 2024.

Food security and malnutrition

In 2024, we saw increased food insecurity and malnutrition across many of our country programmes. In some settings, including in the Democratic Republic of Congo, Myanmar, Sudan and Nigeria, we identified conflict and insecurity as the primary driver, while in others, such as Chad, Ethiopia and South Sudan, it was mainly attributed to climate change.

Over the year, we screened more than 746,500 children for acute malnutrition in clinics and in communities, ensuring early detection and referrals of patients to hospitals or health clinics. The total number of admissions to our inpatient therapeutic feeding centres included more than 30,000 severely malnourished children under 5-years-old and with medical complications. The mortality rate in our inpatient therapeutic feeding centres was 5.9%, more than our stated maximum of 5%, but less than the mortality rate in 2023 (6.9%).

In 2024, we shaped our nutrition responses to meet the new WHO guideline (published at the end of 2023) for the prevention and management of wasting and nutritional oedema in infants and children, to increase programmes focused on infants and mothers.

The total number of patients treated by our ambulatory (mobile) feeding centres decreased by 30% in 2024 (59,600 patients), compared to 85,300 patients in 2023, reflecting our project closures and handovers. In our mobile feeding centres, 10.6% of severely malnourished children were 'lost to follow up', well below our aim of staying under 15%.

Meanwhile we saw similar numbers of pregnant and breastfeeding women and girls in our feeding programmes with above 10,000 admissions in both 2023 (11,500) and 2024 (10,100).

Since March 2023, in Darfur, Sudan we have been responding to an acute maternal and child health and nutrition crisis in which general malnutrition rates are double the emergency WHO threshold. Between March and December 2024, we treated 5,800 children between 6 months and 5-years-old in the areas around Nyala and Jebel Mara.

Women and girls

Be it in conflict, in a natural disaster, or a disease outbreak, humanitarian crises can increase the vulnerability of women and girls, create additional barriers to access medical care and have profound impact on their sexual reproductive health. 61% of the global estimate of maternal deaths occur in countries affected by humanitarian crisis or fragile conditions. Therefore, reproductive healthcare is an integral part our medical care programming.

In 2024, we saw increases in the number of women needing support with deliveries in Afghanistan, reaching a total of 27,200 over the year in our hospital in Lashkar Gah in Helmand province. In Haiti, gang violence is preventing people from leaving their homes. As a result, an estimated 60-80% of maternal deliveries are happening at home, with no support in case of complications. To help these women we have set up a mobile sexual and reproductive healthcare project, but ongoing insecurity means we continue to face numerous challenges to reach certain areas.

As we enter 2025, we are particularly concerned by the reinstatement by the new USA administration of the 'global gag rule' which prevents organisations from using USA government funds to provide or advocate for safe abortion care. Unsafe abortion is a primary cause of maternal death worldwide, and the only one that is almost entirely preventable. We stand firm in our opposition of attempts to ban it, and to supporting women wherever they are.

Antimicrobial resistance

In addition to finalising our antimicrobial resistance strategy, we continued to address antimicrobial resistance in our project sites, with a particular focus on high infection prevention and control (IPC) standards in our hospitals. Our IPC project includes ensuring sites have IPC action plans, dedicated supervisors and in-house monitoring. In 2024, we integrated the IPC project into five more hospitals, bringing the total number to 28 out of 32 sites, meeting our target of more than 85% coverage by the end of the year. We are now also on track to reach 100% by the end of 2025.

We further strengthened our efforts to ensure antibiotic stewardship – i.e. to measure and improve how antibiotics are prescribed and used – through the creation of antimicrobial stewardship focal points, now present in 65% of our hospitals, this falls below our target of 85% - primarily related to staffing gaps and access constraints. We are committed to improving on this in 2025.

Tuberculosis and drug resistance
Tuberculosis remains a major global health challenge, in particular because of the rise of drug-resistant strains, which impact half a million people every year. Since the beginning of 2024, we have treated 445 patients across five countries using the short-course regimen developed through our PRACTECAL clinical trial. At the same time, we continued to support the implementation for updates to national treatment guidelines, including broader access to improved therapies.

Climate and environmental health

In 2024, our efforts to ensure we apply a climate and environmental health lens to our programming gained significant momentum. This included ensuring the integration of capacity to respond to extreme heat emergencies into emergency stock and strategic plans, and incorporating response planning with country programme teams in northeast Syria, India, and Pakistan into emergency preparedness plans. We developed and piloted a climate and environmental health risk and vulnerability assessment system in Nigeria to inform short- and medium-term priorities for the programme, including updating its emergency preparedness plan. We will further implement the system in Somalia in 2025.

We worked with the Lancet on a joint brief on climate change and health[7], as part of the Lancet countdown series. The brief highlights MSF staff experiences on climate mitigation and adaptation in humanitarian settings and supports advocacy to improve climate action in global health policy.

We continued our work in climate-related risk mapping, adapting medical guidelines, monitoring climate-related alerts, and creating climate-resilient health facilities. In 2025, we will conduct a workshop to review recent flood responses to support country programme teams to learn from each other's experiences.

Medical research

Carrying out research of our medical work, including topics that are often neglected in academic research and public health policy, is an important part of our work. All operational research protocols are reviewed by the MSF Ethics Review Board.[8] In 2024, we published 39 research articles and/or commentaries in more than 20 journals, including the British Medical Journal and the Lancet. Topics included antimicrobial resistance, tuberculosis and visceral leishmaniasis, also known as kala azar. A full list of our publications in 2024 is provided in the Medical publications overview.

Igniting change

↑ 96 people were rescued from an overcrowded wooden boat in the Central Mediterranean. Many were women and children, the majority travelling alone. Mediterranean Sea, September 2024. Photo: Mohamad Cheblak/MSF.

Key figures

1	Staff named in Time magazine 100 most influential people in health
24	Press releases
13	Reports issued
2	Interventions in/addresses to the UN General Assembly

MSF was founded by doctors and journalists, as an association committed to both delivering medical aid and to speaking out against abuse and human-made suffering, and to stand in solidarity with communities. This foundational principle of témoignage, or bearing witness, remains as relevant today as it was then.

Témoignage is an integral part of our medial-humanitarian work across the world. We speak out against discriminatory and exclusionary policies and practices, and challenge narratives that dehumanise people and violate their dignity.

Calling for humanitarian action in Sudan

In 2024, we prioritised drawing attention to the scale of the humanitarian crisis in Sudan and calling out its neglect. In April, we led an MSF-

wide project to mark the first anniversary of the war. The global communications effort, including media outreach and social media campaigns, placed particular emphasis on staff and patient testimonies, and strong visual images and video which were picked up by global media. We further secured high-profile media coverage with in-depth interviews with influential outlets such as ABC news, the BBC, and Reuters.

In July we released A War on People[9], a report detailing the attacks on civilians which have characterised the war, including extreme violence, killings, abductions, torture and sexual violence, as well as attacks on health workers and medical facilities, at a press conference in Jordan. In September, we released a second report, Driven to Oblivion[10] focused on the impacts of the conflict on maternal mortality in South Darfur. This report was released in conjunction with a speech by Dr Tammam Aloudat, then President of the MSF NL Board, at a high-level ministerial event on Sudan as part of the UN General Assembly.[11] In his address, Dr Aloudat highlighted the world's collective failure on Sudan and called for urgent action.

The intervention was part of a series of sustained advocacy and diplomatic efforts throughout the year, including a series of briefing notes, one specifically for UNHCR. These focused on issues of high concern: significant gaps in the response for internally displaced persons; high humanitarian needs in South Darfur; and the alarming levels of sexual violence. In early 2025, the MSF International Secretary General, Christopher Lockyear addressed the UN Security Council highlighting how the crisis in Sudan demands a fundamental shift away from failed approaches.[12]

Speaking out with the Rohingya community

Denied citizenship under Myanmar law, the Rohingya are a stateless Muslim ethnic group, denied freedom of movement, access to healthcare, education or livelihoods. In early 2024, together with Noon films, we released an award-winning animated film, Lost at Sea.[13] The short film tells the story of Muhib, a Rohingya man who risked his life to flee Myanmar on a crowded fishing boat headed for Malaysia. Stranded for more than two weeks, Muhib witnessed 27 of his companions die. The film depicts flashbacks of the violence he experienced in Myanmar, and of the family he left behind.

In Myanmar, fighting between the ruling military authorities and the Arakan Army in Rakhine state, where Rohingya communities live, has deepened the existing humanitarian crisis. Since February 2024, when Myanmar's military authorities announced a conscription policy, there has been upsurge of forced recruitment by both sides. Their lack of rights makes Rohingya communities particularly vulnerable to abuse. The conflict is also heavily impacting Rohingya refugees in Bangladesh, with abductions and forced returns being reported from refugee camps there. Together with our teams in both countries we conducted in-depth information gathering, analysis, and strategic engagement producing advocacy briefing notes, and tracking forced recruitment.

In August, on the anniversary of the 2017 military crackdown in which more than 6,700 Rohingya were killed, and more than 700,000 fled, we released a report, Behind the Wire.[14] The report details how an estimated 99% of all Rohingya people worldwide are contained or marginalised by harmful policies, and calls for international political discourse to seek solutions beyond Myanmar, and protect Rohingya people wherever they are now living.

Highlighting humanitarian needs in Nigeria

In Benue state, almost 400,000 people displaced by conflict have been living in camps, since 2018. Amongst the hardships, women are particularly exposed to sexual and gender-based violence. In February, we collaborated with a photojournalist, specialised in women's rights and communities affected by sexual and gender-based, producing an in-depth photo story in which women shared their harrowing experiences. The communication was timed to bring particular attention to sexual and gender-based in advance of MSF's handover of activities in Benue at the end of August. Combined with bilateral engagements at country, regional and global levels we ensured the issues remained visible and helped prepare local authorities to sustain essential services for survivors. Our decision to close our project in Benue after six years, was difficult but was done to ensure we have capacity to respond to other emerging crises in Nigeria. We continue to advocate for attention to sexual and gender-based amongst displaced communities in Benue.

In May, we were thrilled to learn that Time magazine had named MSF staff and noma survivor, Mulikat Okanlawon, alongside fellow survivor, Fidel Strub, as one of the 100 most influential people in health in 2024.[15] Noma is a devasting disease that mostly affects children living in poverty. Without treatment, up to 90% of people affected die in the first two weeks of infection. Survivors are left with severe facial disfigurements that make it hard to eat, speak,

see, or breathe. OCA has supported the Sokoto noma hospital, in northwest Nigeria, since 2014, providing reconstructive surgery, as well as nutritional and mental health support. The recognition of Mulikat and Fidel's work resulted from their work pioneering the world's first noma survivors' association, Elysium and their dedicated campaigning for noma, including getting the disease officially recognised as a neglected tropical disease by the World Health Organization in 2023. Collaborating with the international noma community, MSF's sustained advocacy and communications campaign also contributed significantly to this win.

In June, we supported country teams to raise awareness of a major malnutrition crisis in northern Nigeria through press conferences and briefings with Nigerian and international media in Abuja, numerous interviews and the production of media, multimedia and social media campaigns and interviews. Our public communications supported behind-the-scenes advocacy, including bilateral meetings with state and federal authorities, donors, and UN agencies, in Abuja and at regional and Geneva-levels. As a result of our efforts, we saw commitments to greater prioritisation and increase of nutrition programmes in northwest Nigeria.

Supporting people on the move

In February, together with colleagues across MSF, we released a report, Death, Despair and Destitution: The human costs of the EU's migration policies[16], exposing the disturbing trends witnessed by our teams of a normalisation of violence against refugees and migrants at EU borders. Drawing on MSF's experience in 11 countries: Belgium, France, Greece, Italy, Libya, Lithuania, Niger, the Netherlands, Poland, Serbia, the UK—as well as in the Central Mediterranean, the report highlights the medical humanitarian consequences of the successive failures of the EU to uphold people's basic rights. It concludes with an urgent call for European leaders to stop enabling the racist and dehumanising discourse, which allows such violence to be carried out with impunity.

As the Italian government intensified restrictions on NGO-led search-and-rescue operations, the MSF International President Christos Christou joined the crew of our ship Geo Barents, to strengthen our advocacy and communications efforts. In August, we collaborated with Human Rights Watch, who joined us on board for a rescue rotation, later releasing a public petition and articles based on the experience.[17]

As described in the first chapter, in December, as new developments threatened to further intensify the punitive sanctions placed on our search-and-rescue operations under the Piantedosi Decree, we ceased operations with our ship. In the two years since the decree had come into effect, we mounted several legal challenges, through which we successfully suspended two 60-day detention orders. Together with other NGOs we also submitted five individual complaints to the European Commission, urging it to examine the restrictions in light of EU law, which have been unsuccessful so far.

In communicating the temporary suspension of our activities, we made clear that we aim to resume search-and-rescue operations as soon as possible.

Increasing restrictions

In addition to the extreme limitations placed on our search-and-rescue work, in 2024 we grappled with restrictive policies in numerous other locations.

In Russia, following the notice to stop working, we led internal reflection discussions and liaised with external authorities. We spoke out publicly on the closure, issuing a press release MSF The Netherlands closes programmes in Russia after instruction to deregister.[18] Our communications were picked up by local Russian media, notably with a generally neutral or supportive tone about our presence and programmes. We worked with project teams to archive the history of MSF operations in Russia and the region, including past communications and audiovisual materials.

In Afghanistan, we continued to witness the devastating consequences of restrictions, particularly those placed on women and girls and their long-lasting impacts on access to healthcare. While it is a sensitive environment, we found we needed to take a public stance following the announcement of a new planned policy which would prevent women from studying for medical degrees.[19] This announcement follows laws passed in 2023, forbidding women from working.[20] Women are essential for MSF to be able to carry out our work in Afghanistan and make up more than half of our workforce. Thankfully, so far we have been able to continue working with female staff, but there are no guarantees in the long-term. As the situation in the country deteriorates, we are committed to ensuring strong evidence-based advocacy, including making improvements to our documentation and analysis.

In Gaza, amidst intense scrutiny and access restrictions, we had to balance our témoignage with our ability to operate and the safety of our staff and the organisations we supported. We focused our efforts on working in partnership with our Palestinian partners, PalMed and PARC, ensuring their voices were reflected through the numerous communications we issued, including articles and a video, to highlight the consequences of these restrictions.[21]

In February, MSF International Secretary General, Christopher Lockyear, spoke at the UN Security Council, calling out the death, destruction, and forced displacement resulting from military and political choices that blatantly disregard civilian lives.[22] Across the MSF-movement we participated in discussions about what MSF's public voice should be in relation to Gaza. We also supported the release of a report by operational centres working in the north of Gaza. The report details the consequences of repeated Israeli military attacks on civilians, the systematic denial of humanitarian assistance, and the clear signs of ethnic cleansing resulting from the forcible displacement, trapping and bombings of Palestinians.

Our decisions about communications about what we saw happening on the ground took place within the context of fierce MSF-movement wide debates about MSF's public voice on Gaza. These debates often questioned the principles of neutrality and how they should be applied in contexts where external public conversations were as polarized and diverse as those within the organization. As an organization that advocates and appreciates internal debate and engagement, we consider such discussions a vital part of our association. In these polarized environments, where discussions risked becoming divisive, we emphasized the importance of providing safe spaces for diverse voices, requiring staff to be respectful and considerate in presenting their views. By fostering open and respectful dialogue, we aim to uphold our shared humanitarian principles and promote understanding and respect, facilitating discussions that contribute to a culture of inclusivity.

Mis-and-dis-information

We faced several mis-and- dis-information incidents, incorrectly portraying MSF, our staff and our activities in 2024. These attacks included fake MSF accounts posting false, inaccurate or inappropriate reports about our activities across different social media platforms. This harmful information has led to various incidents reported from almost half of our programme countries as well as from other MSF sections. These cases involved scams, frauds, attacks against MSF staff, MSF imposter accounts, accusations against MSF, smear campaigns, manipulated content, conspiracy theories and phishing messages. In all these cases we prioritised quick identification and responses, always being transparent about our approaches.

In the Netherlands

In January 2024, we formally established the MSF NL Policy, Representation & Advocacy unit to ensure strong engagement with the government of the Netherlands, its parliament and civil service, and the Dutch public. We focused on four priority issues: Access to Healthcare, People on the Move, and the crises in Gaza and Sudan. We also strengthened our networks with external stakeholders and set up monitoring systems to track advocacy outcomes. We found that our strong name recognition and trustworthy reputation, as well as our medical and technical expertise helped us to open doors at all levels, reinforcing the potential for a more dedicated focus on advocacy and campaigning in the Netherlands. Following the success of our joint strategy with partners in securing Dutch government leadership for a World Health Assembly resolution on Climate and Health, we scaled back our current work on climate change.[23]

People on the Move

Calling out inhumane European policies

In October, using our report Death, Despair and Destitution as our basis, we launched a petition calling for Dutch leaders to ensure EU migration policies guarantee basic human rights. More than 30,000 people signed the petition which we delivered to a delegation of the Parliamentary Commission for Justice and Security. In March we spoke as an expert witness at a parliamentary hearing on migration deals.

We continued to advocate against the criminalisation of search-and-rescue, speaking out against the detention of our ship, the Geo Barents. Our advocacy efforts were echoed in parliamentary questions and led to a humanitarian exemption clause in the anti-human trafficking legislation. We remain in constant dialogue with policy makers about human rights guarantees in EU migration partnerships, reflected

in two further parliamentary motions, for which voting is still pending.

Advocating for Rohingya communities
In August we distributed the MSF Behind the Wire report in advocacy meetings across the Netherlands, with our efforts leading to a parliamentary request for an official reaction by the Dutch government. The Dutch Parliament agreed to allocate an additional €1 million of humanitarian aid for Rohingya communities, explicitly mentioning MSF's concerns. We continue to call for greater political attention for Rohingya communities.

Access to healthcare

As an organisation, MSF is committed to addressing systemic barriers to access to healthcare and medicines faced by communities worldwide. In 2024, our efforts in the Netherlands focused on advocating with Gavi, the global vaccine alliance, as it updated its 5-year strategy. We met with Gavi board members and were pleased to see our calls to ensure vaccines reach children in humanitarian settings reflected in the new (draft) strategy. We also connected Gavi contacts to our teams in Nigeria and Sudan to support vaccination efforts in those countries.

We continued to engage on global efforts, such as the WHO-led Pandemic Accord[24] and saw our calls on tying conditions to public funding strongly reflected in parliamentary debate on the Dutch Global Health Strategy in April.

In August, we publicly called out an announcement by the Netherlands Deputy Prime Minister opposing efforts to send urgently needed mpox vaccines to the Democratic Republic of Congo.[25] We drew a parallel to the hoarding of COVID-19 vaccines by wealthier nations at the expense of people in need in low-and middle-income countries. Our efforts sparked a wave of political action, including parliamentary questions leading to an emergency debate and a majority in favour of sending the vaccines. As a result, the government was forced to change course and agree to send the vaccines, though the eventual contribution remained small.

The Gaza crisis

To increase attention and support for Gaza, together with other medical organisations in the Netherlands, we created the Care for Gaza coalition. The coalition called for an immediate and permanent ceasefire, and greater leadership by the Dutch government to allow humanitarian access and ensure the protection of medical facilities, personnel and patients. The Netherlands is home to the International Courts of Justice and the International Criminal Court, and prides itself as a champion of international humanitarian law. We built pressure using tools such as a letter to the Dutch government, an opinion piece in the leading Dutch newspaper, De Volkskrant[26], email actions and direct meetings with members of Parliament, meetings with ministries, the Dutch envoy to Gaza, Prime Minister Rutte and Foreign Affairs Minister Veldkamp, calling on the Dutch government to take a much stronger position. Although a fundamental shift did not take place, we did see humanitarian access get higher on the agenda in Dutch diplomacy towards Israel. In the spring, we saw a Parliamentary motion calling for accountability of individuals and states for violations against humanitarian workers, gather momentum and receive broad support. The Care for Gaza coalition also organised a memorial service in front of the Peace Palace in the Hague, to publicly commemorate the hundreds of medical professionals, including MSF staff, killed in the line of duty in Gaza.

Sudan

In addition to our communications and reports on Sudan, we collaborated with other organisations in the Netherlands on a public awareness campaign, which projected the slogan 'Eyes on Sudan' on public buildings. We also briefed the Humanitarian Donor Working Group, an intergovernmental group of donor states jointly chaired by the Netherlands and the UK, and presented the MSF report, A War on People. Our joint advocacy efforts helped increase attention to Sudan in the Dutch Parliament, and saw the Netherlands pledge additional humanitarian funds for Sudan in 2024: €10 million in April, and an additional €5 million in September.

Protecting charity funds

Through our membership and collaboration with the charity organisation Goede Doelen Nederland and its "Red de Giftenaftrek" ("Save the Gift Deduction") campaign, we contributed to the reversal of a government policy limiting tax concessions on charitable donations. In 2022, the prior Dutch administration had capped tax-free donations at €250,000. The joint advocacy coordinated by Goede Doelen Nederland, including a letter signed by MSF, saw the cap raised to €1.5 million in 2024.

Reflection and analysis

Alongside our operational analysis, we dedicate resources to taking a step back and reflect on longer term issues and dilemmas in the humanitarian sphere. As an organisation committed to learning and with a focus on practice, having such capacity for critique and debate improves our thinking and ways-of-working, enabling greater autonomy and better decision-making at all levels.

In 2024 we published research on state attitudes towards international NGOs providing health services on their sovereign territory during crisis[27], as well as research on the core humanitarian principle of impartiality from both operational[28] and medical[29] perspectives, the latter through an analysis of barriers to care for refugees and migrants. The pieces probe possible shortcomings in our current operational models: for example, the need for sustained engagement with states at senior levels to support humanitarian access; the need for greater consideration of power dynamics that surround the principle of impartiality and more active non-discrimination in our operational choices; and how the concept of health equity can enrich our application of the principal of impartiality to guide decisions on medical programming. We socialised the insights gained from these reflections across internal management platforms, and we are now discussing how we build on them in the context of our future reflection and analysis work.

We also supported the MSF-movement wide Memory Project, an initiative to archive key documents and interviews from our history, and help preserve MSF's institutional memory, through collecting and sharing histories of our presence in different areas, from Afghanistan to Yemen over the last 50 years.

Operational support

↑ MSF teams construct new latrines in Sam Sam camp to improve sanitation and reduce the risk of diseases like cholera and mpox. Sam Sam camp is one of the informal camps for internally displaced people in Goma, North Kivu. Democratic Republic of Congo October 2024. Photo: Michel Lunanga.

Key figures

127	Containers of (medical) supplies delivered
63	Million litres of clean water provided
156	Construction and rehabilitations project
16	Aircrafts operated by MSF
88	Projects using ICT cyberkits to operate

Logistics

The purpose of logistics in MSF is to enable effective and efficient medical humanitarian programmes and to expand our responsiveness and operational reach. This comprises a wide range of support services, with the following main branches: supply chain management and technical and operational logistics.

Supply

A reliable supply chain underpins all of our medical-humanitarian action. Timely and cost-effective delivery of quality goods and services to our country programmes is a key priority. In 2024, we faced significant and complex challenges such as import restrictions in Gaza, Democratic

Republic of Congo, Ethiopia, Lebanon, Myanmar, Pakistan, Sudan, and Yemen. These constraints tested our ability to maintain consistent supply flows, and underscored the need for adaptable strategies and innovative solutions.

Despite the challenges, we successfully shipped more than 9,600 cubic metres of supplies (equivalent to around 127 shipping containers of 12 m2) worth over €28.6 million. The value of shipped goods was lower than in 2023. There are multiple reasons for this, including: planned programme closures reducing demand, including for more expensive items such as HIV and tuberculosis treatments; the import restrictions we faced in many countries; and that we shipped many longer-shelf-life items in 2022 and 2023, which did not need to be replenished yet.

At the same time, after an extensive review, donations, stock re-routing and the clearance of old COVID-19 PPE equipment led to a €2.2 million (about 8%) decrease of the medical stock value in our country programmes in 2024, compared to 2023.

Together with our colleagues across the MSF movement, we approved the Supply Transformation Roadmap (2025-2030) to steer our evolution to being more agile, responsive, resilient, cost-effective, and sustainable, while remaining firmly aligned with our humanitarian mission. The document addresses key areas such as medical sourcing, demand and stock management, systems development, process optimisation, distribution footprint and regional structures, as well as organisational capacity building. In 2025, we aim to source 30 more products regionally. We will improve visibility on importation constraints across all our programme countries. We anticipate that at least 8 country programmes will benefit from shared procurement and importation support, with 50% of their procurement and 40% of supplier and contract management centralized.

In addition to the Roadmap, we started to develop a new OCA Supply Chain Strategy centred around nine themes, including integrated supply chain organisation and footprint, procurement organisation, digital transformation, sustainability, staff development and compliance, which has been designed to guide the refinement and future direction of our supply chain operations.

We finalised the new OCA guidance on Fraud in Supply and Logistics to accompany the OCA Fraud Policy. The guidance combines theoretical principles with practical advice and case studies to help teams effectively mitigate and address fraud in programme settings. In addition, we developed a new Pharmacy Guideline, to be finalised in 2025. The new OCA Supply strategy will reflect shifting global supply dynamics. Evolving geopolitical tensions, increasing humanitarian access constraints, growing regulatory compliance and sustainability requirements, and escalating trade barriers are challenging the responsiveness and agility of OCA's predominantly Euro-centric supply chain model. These pressures are adding complexity and cost to the global humanitarian supply chain, necessitating a transition toward an aligned Global Supply Network of internal (country programmes, MSF regional hubs, European Supply Centres) and external (Logistics Service Providers, other INGOs) supply chain entities.

Improving supply chain management

The European Supply Centre-Amsterdam Procurement Unit (ESC-APU) and other MSF regional and local supply networks feed our supply chains through a global supply network of goods and transport services. The system continued to work well, and we continued to observe a stable trend in the reduction of stock ruptures in our country programmes.

We continually seek to improve our supply chain management, in areas such as access, volumes of overstocks, procurement, data and forecasts, and our key performance indicators. In 2024, we developed a new ESC-APU stock model to determine optimal inventory composition. The model aims to strike a balance between availability (improved lead-time for projects) and inventory value, ultimately driving greater operational effectiveness and overall efficiency.

We made significant progress in the implementation of our new regional supply hubs, which strengthen our supply network, and streamline transport routes. The hubs allow us to distribute goods directly to country programmes from East Africa and South Asia, optimising our efficiency, agility and responsiveness. We have expanded and diversified OCA's supply distribution network by rerouting bulky item deliveries, via our Kenya Office, directly to country programmes in Democratic Republic of Congo, Ethiopia, South Sudan and Sudan, with a total product value of €720,000. Additionally, we have outsourced the management of dangerous goods to a Logistics Service Provider in Nairobi. We have also started consolidating inbound shipments from South Asian suppliers in India to improve efficiency and reduce carbon emissions, achieving €40,000 savings with the first six consolidated containers.

We finalised and signed a contract renewal with Logicall – our primary warehouse service provider and launched the Optimised Transport Management System (TMS) project. The TMS aims to identify and implement an integrated system that allows users to consolidate, book, and track international inbound transport (air, sea, road), and organise outbound shipments to country programmes through a single platform.

Technical support and operational logistics

Alongside our global supply chain management, we provide technical support to country programmes, across numerous specialisms. These include, construction, power supply, biomedical, cold chain, applied security and safety, air operations and air safety management, and maritime support. In 2024, our focus was on emergency responses in Democratic Republic of Congo, Gaza, Lebanon, Nigeria, Sudan and South Sudan. We successfully piloted a new Global Assets and Equipment Inventory, a centralised online inventory of assets and equipment in our country programmes, which is now ready to be introduced across all programmes. We also reviewed our Global Power Supply (energy) and Biomed (medical equipment) policies, both of which are in the final stages of update and validation.

Construction and renovation

We carried out 156 construction and rehabilitation projects across our country programmes, with a total cost of €1,4 million. Projects included construction of a paediatric ward in Chad, a maternity ward in Ethiopia, a water treatment plant in Venezuela and a laboratory in Bangladesh, and rehabilitating our Kenya warehouse and operational theatres in different countries. Unforeseen obstacles forced the cancellation or delay of planned projects in many areas, most notably in Myanmar, where restricted access and security concerns forced the cancellation of plans to install large-scale water and sanitation infrastructure in Shan state.

Reducing our environmental footprint

As part of our organisational commitment to reduce our environmental footprint we continued to install photovoltaic (solar energy) systems across our country programmes and provided technical support to solar energy and energy efficiency projects, financed through the OCA Environmental Impact Fund (see Compliance and risk chapter). In the Democratic Republic of Congo, for example, we installed multiple solar pumps, creating an additional 160 kilowatts peak and reducing diesel consumption by 22,000 litres, saving 45,600 kg of CO_2 a year.

We continued to reduce our procurement footprint, by encouraging our suppliers to obtain sustainability certification. We approached our 264 largest suppliers (those with a turnover of €100,000 or more. Of these, 110 applied for sustainability certification, meaning that by the end of 2024, 42% of our purchasing suppliers were certified. We will continue to encourage suppliers to obtain certification in 2025 and beyond.

Geographic Information Systems

In 2024, we expanded our support capacity for the use of Geographic Information Systems (GIS) in our country programmes, developing advanced systems for security monitoring, supply route tracking, virtual satellite connections supporting teams to carry out programme work such as vaccination and water and sanitation activities, as well as specific situation dashboards to analyse barriers to healthcare for specific communities, such as LGBTQI+ people. We used GIS mapping and scenario planning to map comprehensive flood risks with simulation modelling in Leer, South Sudan.

Air operations

In 2024 MSF operated 16 aircrafts (MSF regular or co-shared with the International Committee of the Red Cross) in Afghanistan, Central African Republic, Chad, Djibouti, Democratic Republic of Congo, Kenya, Nigeria, Somalia, South Sudan and Yemen. Our planes spent a total of 6,790 hours in the air (a reduction of 13% compared to 2023), flying 19,462 passengers (an increase of 8%) and 868 metric tonnes (a reduction by 6%) of humanitarian supplies to remote locations with limited road access because of geographic or security constraints.

We continued our risk-based approach for the evaluation of air safety events (hazards) and incidents. In 2024, two problematic safety trends emerged. Firstly, in some areas we saw an increase of GPS jamming, in particular related to the war in Gaza. GPS jamming has become such a high-risk event in some areas that many commercial airlines are having to avoid certain regions. We introduced mitigation measures to ensure timely monitoring of concerned airspaces and re-routing of flights as needed.

In addition, 2024 saw the downgrade of the safety status of the Mi-8 helicopters used by the UN Humanitarian Aid Services (UNHAS), which we use in many country programmes. The risks were related to both a lack of transparency or adequate maintenance records from the contractors operating the aircraft, and the fact that servicing them was complicated as all spare parts are made

in Russia, which remains subject to sanctions. We were mostly able to resolve the issue by looking at other modes of transport and working with other MSF sections to share airlift capacity. In situations in which there were no alternatives to using UNHAS helicopters, additional review and approval lines were required.

Information and Communications Technology

A healthy information and communication technology (ICT) working environment is critical for us to carry out our medical humanitarian programmes. In 2024, we focused our efforts on ensuring enhanced digital coverage, cybersecurity and information management systems, including developing an updated ICT Strategy (2024-2026) to increase organisational maturity in these areas.

As part of this, all Amsterdam-office based ICT staff, completed Information Technology Infrastructure Library training, a global framework of best practices for IT service management, scoring 90% or above on average. We are also rolling out an Identity and Access Management system across our country programmes and head office, work that will continue in 2025, and finalised baseline data retention schedules for our country programmes.

Information management & cybersecurity

We continued to improve organisational use and management of information. We trained more than 600 staff in best practice for the retention, classification and protection of data. We also began to implement our new identity and access management protocols, establishing user identity and governance protocols. This will significantly enhance the information security of the organisation while staying true to our principle of open access to information as default.

We updated our cybersecurity governance framework, updating policies and creating new ones to raise awareness of the risks attached to using IT in and for our work. We also updated monitoring systems to improve efficiency and reduce response times to incidents. We continued to rollout key security processes, such as multifactor authentication, now present in 66% of our country programmes, and digital hygiene training.

Cyber-kits, a 'datacentre-in-a-box' solution, ensure we are using industry standard frameworks for the proper handling of data, digital assets, and systems. They help improve IT infrastructure, connectivity and security in low-resource settings (when there may be unreliable power, insecure wireless connectivity, or high temperatures, for example). Since starting the project in 2021 we have navigated several challenges, including COVID-19, import restrictions, and disruption from global conflict, to implement the kits in 88 projects.

In 2024, we succeeded in standardising the use of 90% of cyber-kits across our country programmes. We also improved the connectivity cyber-kits in different areas by using new technologies to enhance bandwidth. We developed an 'e-kit' a cyber-kit specifically for emergencies, which is more portable and easier to use than our standard kits. The e-kit was successfully piloted during our emergency response in Lebanon in November. We continued to face challenges such as customs restrictions affecting the shipping of cyber-kits to countries such as Bangladesh, which we are seeking solutions to.

In 2024 we founded and led an MSF-wide data and analytics group designed to overcome global (data) interoperability issues. The group builds on the foundations we have created in establishing a central data platform for all MSF operational centres, which has over 400 monthly users for supply data alone. We also worked with the MSF GIS centre to automatically sync our project data with GIS mapping.

We made some planned improvements to our data management, such as processes to allow decentralised teams to create departmental dashboards. This gives us more time to focus on priority dashboards such as emergency preparedness, medical incidents, climate change, and to invest more time in advanced analytics. Working with the non-profit organisation Analytics for a Better World, we advanced a malaria anticipation project and established proof of concepts for a supply optimisation model, staff health benchmarking and prediction of donor attrition. In 2025 and beyond we will focus on increasing in-house skills to execute complex analytics projects and better support our country programmes.

New HR system

In September, we started the implementation of a new HR system. At present, we have multiple people data management systems, spread across multiple systems and processes. This fragmentation makes it challenging to draw insights, placing the onus on individuals to navigate the various systems and reducing the reliability of data and insights that are drawn.

The Organisational Administration and Staff Information System (OASIS) is a single software system, which will simplify and align data management to better enable decision-making and be more cost and resource efficient. The new system will integrate HR processes across OCA, with the first phase planned to go live in the last quarter of 2025. Upon completion, the software will cover every stage of the employee life cycle: the opening of vacancies; candidate selection; pool management; performance review; contracting and scaling; and career development and internal mobility. OASIS will support more efficient planning processes and forecasts, reduce administrative workload, enabling faster decision-making and task completion times. It will also allow employees more control of their data and of requests, such as time off, or training opportunities.

We expect savings to come from recouping costs currently spent on multiple software licenses and the resources required to maintain these systems. Additionally, reducing the need for manual data entry across multiple platforms – and minimising the errors this can create – will boost staff productivity. Combined with improved data insights, HR teams will be able focus on high-priority areas, increasing the efficiency and overall value of their work. In 2024, while working on the implementation of OASIS, we also successfully upgraded Homere, the payroll application used in our country programmes, offering increased performance, information security and an improved end user experience.

Enhancing services

In 2024, we upgraded our ICT ticketing software, Elixir, to improve user experience and streamline IT services and products. The enhanced system allows product and service owners to receive IT support tickets directly, reducing the risk of lost tickets and speeding up processing and resolution times of requests.

We also implemented new budgeting software, integrated with our accounting software, in our country programmes, allowing budget holders to monitor their budgets in real time, and rolled out a new application to streamline programme-to-head-office transaction requests, including requests for additional funds and supplier payments. The app improves efficiency by providing a single point of entry and had been introduced to all country programmes by the end of the year.

Harnessing the benefits of AI

Together with MSF USA we started a phased rollout of the secure, MSF-developed and hosted AI 'assistant'. The technology allows us to harness the benefits of AI in a safe and managed environment. Throughout the process we integrated governance and risk management processes to ensure the way we use and develop AI aligns with our medical and humanitarian principles, that we use it responsibly, and that its use supports our strategic objectives.

In 2024, we rolled out the AI assistant in MSF's Amsterdam and New York offices and will extend this across the MSF movement in 2025.

We continued to develop targeted AI software 'use cases' for specific projects, such as data analysis to better prepare us for emergencies. For example, one project helps predict climate impacts on malaria seasonality in different places; another automates time-intensive manual tasks, such as inputting data into our health information system. We are sharing information from these use cases and software systems to support the MSF-movement wide 'AI Accelerator' project which aims to build a secure and interoperable environment, with a supporting governance framework.

IT domain review

The rapid growth of our organisation, and continuous developments in IT, including improved infrastructure options in our country programmes, means we need a comprehensive approach to IT and data governance. In 2025, we will start a domain review to map positions and capabilities related to IT systems and infrastructure, data processing, and information management within OCA. We will identify knowledge and capability gaps, overlaps, and inefficiencies in our current setup, and develop a vision for future positioning and governance of these areas.

Staff

↑ MSF medical team having a daily briefing about the cholera response in Gondar Amhara Region of Ethiopia at the MSF built Cholera Treatment Center. Ethiopia July 2024. Photo: Metasebia Teshome/MSF.

Key figures

9,601	Locally recruited staff
741	International mobile staff
414	Head office staff
24	Study grants provided for locally recruited staff

In 2024, our staffing priorities remained focused on building a diverse workforce prepared to meet the complexity of humanitarian and medical needs in a rapidly changing world, requiring a greater range of skills and specialisms. Our ambition is to create a truly global staff base, which operates under a consistent and transparent rewards framework. This work includes reflection and continued action to overcome inequities in many of our practices and structures, for example, differential status and remuneration between locally recruited and international mobile staff.

While we strive to reduce distinctions between different staff categories, we recognise the need for a well-balanced mix of locally hired and international mobile staff in coordination roles, guided by different contextual needs.

For example, at the same time as we strive to increase representation of staff from our country programmes, including pathways for locally recruited staff to become international mobile staff, as an association registered in the Netherlands, we also wish to ensure a minimum level of Dutch representation among our staff to ensure integration and continued connections with Dutch society.

We have also found that despite progress in diversifying our leadership models in some areas, such as ethnicity, an unintended consequence has been reduced gender equity, with men outweighing women in leadership positions in our country programmes. Understanding more about the root causes and ensuring tailored approaches to address this is a strategic priority, some of which we detail in the Diversity, Equity, and Inclusion section below.

While we are making year-on-year progress, achieving organisational change requires strategic, long-term approaches. We have several, concurrent, multiyear projects to help us achieve this, including staffing composition in country programmes, staff and leadership development, performance management and the implementation of a new HR system (see Operational Support chapter).

Our staff base

In our day-to-day management we currently distinguish between three main categories of staff:

Locally recruited staff (LRS): staff who are residents in the countries in which we conduct our medical humanitarian programmes, recruited from those countries and communities and salaried in accordance with the local labour market and rules. Most of our staff are locally recruited.

International mobile staff (IMS): recruited from any country in the world, international mobile staff take temporary assignments in a third country. IMS are recruited and salaried in line with the remuneration policy of their recruiting MSF-section, or as of 2024, the MSF International Contracting Office, based in Switzerland.

Office staff: staff who work for, and are contracted by, an MSF-section or the head office of an operational centre.

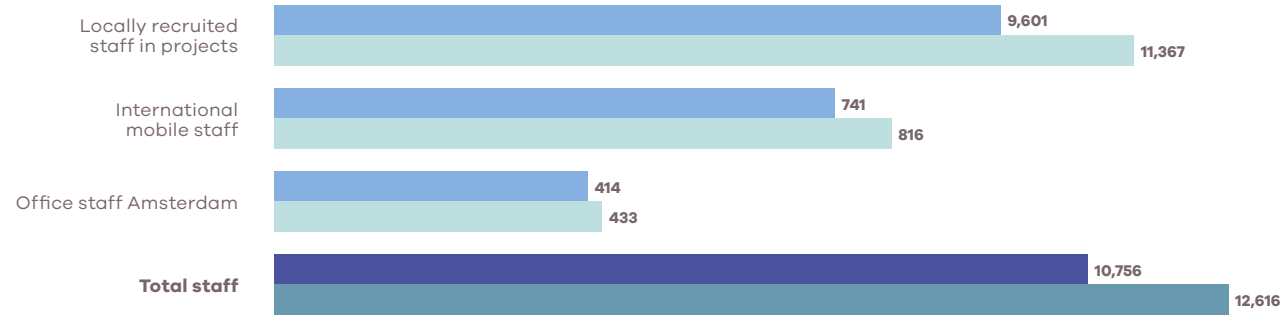
As part of the MSF movement wide efforts to unify rewards for our global workforce, we are working towards a new staffing structure which will see these definitions reframed to just two categories: international mobile staff and country-based staff.

In 2024, across all staff categories, MSF NL employed 10,756 staff in 30 countries. Of these, 741 international mobile staff, mostly doctors, nurses, midwives and medical and project coordinators, went on 990 assignments. The highest numbers of assignments were to emergencies in Sudan, South Sudan, Central African Republic, Nigeria and Chad. The total number of staff is lower than previous years, with a significant reduction from 2023 (12,615 staff in 33 countries). This reflects both the planned closure of projects and ongoing efforts to increase the number of locally recruited staff who hold management positions. In 2024, 28% of management positions were held by locally recruited staff, compared with 29% in 2023 and 17% in 2019. We continued to see increases in IMS from the global south going on assignment. In 2019, just 38% of IMS staff departures came from the global south, whereas in 2024, this was 56%, up from 51% in 2023.

In recent years, the number of Dutch nationals departing has dropped from 7.7% in 2019 to 4.0% in 2024 (from 101 to 40 people). There's agreement with the Board to put in place a new set of targets to address this trend.

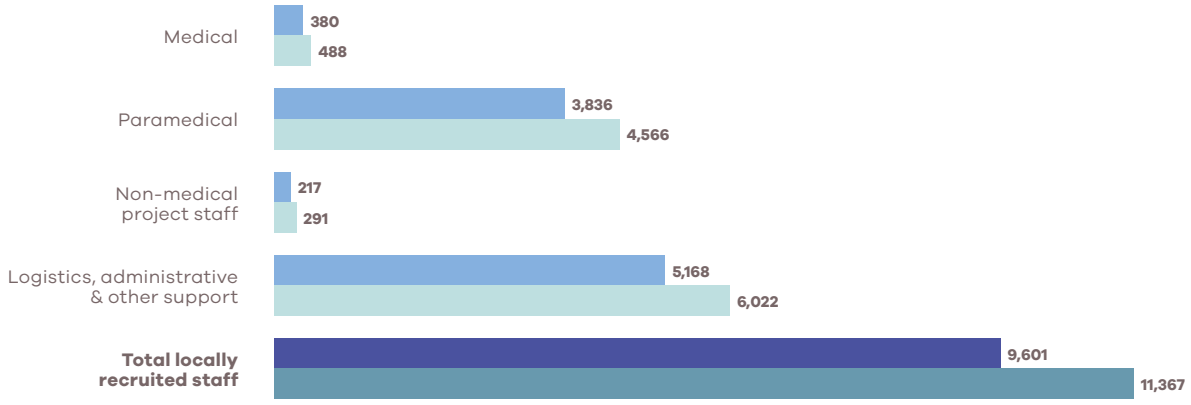
All staff

Total Staff (in FTE)



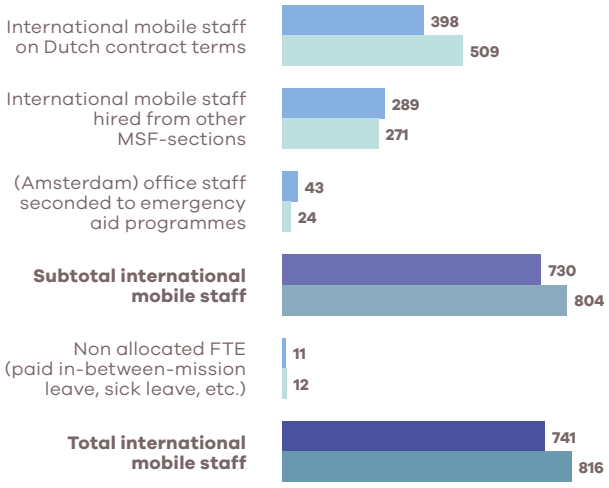
Locally recruited staff

Locally recruited staff employed in country programmes (in FTE)

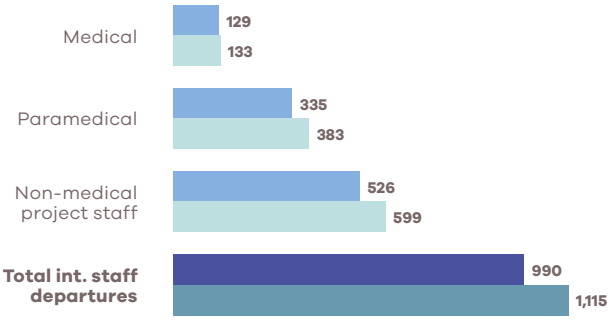


International mobile staff

International mobile staff (in FTE)



International staff departures



Office staff

Staff head office (in FTE)	2024	2023
Programme suport	271	267
Procurement Unit (costs allocated to Emergency aid)	39	42
Information and awareness raising	22	20
Fundraising	31	28
Management and administration	62	66
Overhead	31	33
Locally recruited staff seconded to head office positions	1	1
(Amsterdam) office staff seconded to emergency aid programmes	-43	-24
Total staff	**414**	**433**

Other information staff head office	2024	2023
Volunteers working at the head office in Amsterdam (# persons)	48	54
Volunteers working at the head office in Amsterdam (FTE)	17	15
Employment (full time - part time)	71% - 29%	70% - 30%
Sickness rates	4.2%	3.6%

Diversity: nationality and age 31/12/2024	2024	2023
International mobile staff		
Nationality (Dutch-other)	5% -95%	7% -93%
Average age	44	44
Head office staff		
Nationality (Dutch-other)	38% - 62%	39% - 61%
Average age	46	46

Recruitment

International mobile staff

International mobile staff are recruited onto a register of different specialisms, from which they are 'matched' to suitable vacancies in country programmes. In 2024, the number of IMS recruited (20) significantly decreased compared to 2023 (86). The reasons behind this include planned programme closures, reducing the number of IMS needed; planned increases in numbers of locally recruited staff in management positions; and fewer open vacancies for entry-level positions. Additionally, many new staff recruited in 2023 were only matched to programmes in 2024.

Of the newly recruited IMS, 40% were medical or paramedical, and the rest were a mix of financial and administrative, humanitarian affairs and logistics profiles. To meet operational needs, 60% of the new hires were French speakers and 50% identified as women, and 50% as men.

Overall, and in line with recent years, around a quarter of all IMS assigned to OCA projects (990) were recruited by MSF NL (243).

Amsterdam office staff

In 2024, we recruited 107 people for various head office positions, of which 52 because of turnover (32% resignations and 17% movement within in the organization), processing more than 5,000 applications. The number of new recruits is lower than in 2023 (118), reflecting fewer open vacancies throughout the year, in part because newly created positions in recent years remained filled. Most of the new hires were for positions in HR, communications and fundraising, and emergency support. Some 70% of applications came directly through the open vacancies section of the MSF NL website, 10% came via LinkedIn and the rest were a mix of internal recommendations to apply and headhunting. Just over half (55%) of new recruits identified as women and 45% as men.

Of the 457 FTE employed at the head office in 2024 (2023: 457), 43 were seconded to emergency aid programmes, an increase of 19 compared to 2023. This increase reflects a shift in the recruitment of staff with a focus on implementation capacity and available for direct emergency support. This is in line with our strategic shift towards prioritising emergency preparedness and response.

Staff remuneration and benefits

Globally we maintain a moderate wage policy. For all categories of staff, we aim to apply a benchmark of the median of the market of relevant comparators in their country of residence to determine and maintain salary levels. We strive for salary levels and working conditions that fit the responsibilities of staff and enable decent and adequate living conditions.

Locally recruited staff

Our locally recruited staff are remunerated in accordance with MSF's international reference function grid, with regular benchmarking to ensure we offer fair and competitive pay within individual country settings, and with standardised terms and conditions of employment adjusted to applicable local laws and customs. Following the closure of projects in some countries in 2024, the total number of locally recruited staff decreased from 11,367 in 2023 to 9,601 in 2024. As payroll costs in some of these countries, such as Libya, Russia, Venezuela and Yemen, are relatively high, the costs for locally recruited staff decreased by an average of 4%. MSF NL does not have any obligations to pay into foreign pension plans for LRS other than applicable mandatory social security contributions.

Rewards Review

Since 2020, the MSF movement has been working together on the Rewards Review project. The project seeks to create an equitable, consistent, and transparent rewards framework across the movement, one which is able to nurture our increasingly diverse workforce and ensure we have the right balance of skills for today's needs, and tomorrow's challenges.

In 2024, we entered the design and implementation phase of many components of the Rewards Review, including drafting new policies and establishing common minimum standards for pay and benefits. Roll-out started on several measures, including a new calculation of a living wage, attractiveness for country-based coordination, standardised maximum work hours and leave policies (such as, maternity, circumstantial, parental etc.).

From January 2025, the following policies are effective:

Living wage: MSF defines the living wage as a full-time wage able to support the purchase of goods and services needed to provide a healthy standard of living for staff members and their core family members in modest surroundings and considering other income earners. The key improvements to the MSF living wage methodology include an addition of a 5% buffer for unexpected expenses to everyday costs, and an increase of core family size (from 5 to 6 in 75% of current programme countries). For OCA, our staff in Afghanistan, Democratic Republic of Congo, Haiti, Myanmar and Yemen will see the most benefit. For OCA, the budget impact is estimated at €2.5 million in 2025, with an estimated structural increase of €3.0 million a year after this.

Death payments: As part of our global approach to death and disability benefits, we increased the lump-sum payment in the event of a non-work-related death during employment, to 6-months' salary for locally recruited staff. For OCA, the estimated budget impact is €1.3 million a year.

Working hours: MSF has now set a maximum working hours for staff at 48-hours a week. This will apply even where local legislation allows some categories of staff (such as security personnel) up to 60 hours. For OCA, a 48-hour-week has already been the standard in most country programmes, but will now also be introduced in Central African Republic and Democratic Republic of Congo. For OCA, the estimated budget impact is €177,000 a year.

Fixed terms: Term limits, already a standing policy for staff in leadership positions in head offices, will be extended to country programmes. This means that all staff holding senior management positions will be subject to term limits of 3-years, to a maximum of 6-years. By maintaining a balance of staff turnover in top management positions we aim to ensure dynamism and keep our operational reactivity. For OCA, the estimated budget impact is €100,000 a year.

Global health package: We also developed a global health package, setting out the minimum standards of healthcare we want to provide to all staff. One of the key components is equitable access to health insurance, which at present is only available to IMS. We are committed to providing health insurance for LRS, but finding appropriate options has been challenging, and we continue to research and discuss solutions. This gap means that we do not yet have a budget estimate of the full global health package.

We continue to work on global pay and grading policies to ensure common pay and job grading systems across all parts of MSF. In addition, we are progressing on a Single Mobile Salary Grid for international mobile staff, which is considered

in our long-term budget forecasts for the cost of emergency aid from 2026 (see Forward Statements).

In 2024, around 48% of our total programme costs related to staffing, as the Rewards Review framework is implemented, we expect this to increase by around 5% in future years.

International mobile staff

Remuneration policies for international mobile staff are aligned across the MSF movement. They are based on a modest salary which increases and is complemented based on duration of staying with the organisation. Salaries are benchmarked to the cost of living in the IMS' resident country. IMS also receive a basic per diem allowance during assignment, based on the indexed cost of living in the country they are working in. The average annual costs of international mobile staff members, including benefits and insurances, increased by 5.4% from €50,695 in 2023 to €53,450 in 2024.

In April, we began the planned outsourcing of contracts for non-Netherlands based IMS to the MSF International Contracting Office (ICO) in Switzerland. The ICO was created in 2023 to streamline MSF contracting, helping to mitigate issues which arise when IMS are resident in a country with no MSF section. In the past this created inconsistencies across renumeration and pension plans for these staff, depending on which MSF operational centre they were working for at a given time. This carried risks to the individuals, such as double taxation and incomplete employment documentation, and legal, fiscal and administrative risks to MSF.

By the end of 2024, 270 IMS on assignment with OCA were contracted via the ICO: 163 experienced staff previously contracted by MSF NL, although they were not resident in the Netherlands, and 107 new hires (recruited by both MSF NL and other MSF sections).

Netherlands-based staff

As of 1 July 2023, we implemented the Hay methodology for our function grid and remuneration policy for Netherlands-based staff. The review stage concluded towards the end of 2023 and was introduced retroactively at the price levels of the first half of 2023.

In 2024, the full-year impact of the structural costs of salaries per FTE was around 14.4%, aligning with the anticipated 15% cost increase. All employee appeals were resolved in the first quarter of 2024. As of April 2024, salaries for Netherlands-based staff were increased by 1.5%.

For the initial creation of the salary policy in 2023, we used data from six selected collective labour agreements. In 2024, we completed a benchmarking assessment to compare our salaries with equivalent positions across the public, subsidised, and charity sectors in the Netherlands, based on actual pay and job comparison. The results have been reviewed by management, and salary adjustments will be implemented as of April 2025. The salary adjustments range from an additional 13.6% for the lowest scales, 11 and 12, to between 1.0% and 4.5% for the middle level and higher scales. The overall increase for the year is limited to 3.5% of the total wage bill, or an estimated additional €1.5 million per year. This increase remains modest compared to overall developments in the Dutch labour market.

All staff on a Dutch contract are enrolled in a pension scheme with the Premium Pension Institution ASR Doenpensioen. The pension premium is fully paid by MSF NL to the statutory maximum. For more information on the staff pension scheme, see the Accounting Policies in the Financial Statements.

Diversity, equity and inclusion

At a time in which diversity, equity and inclusion (DEI) efforts are under attack, we remain steadfast in our commitment to its principles, recognising that ensuring a safe, inclusive environment for our staff and patients is not a choice but a necessity. The backlash against DEI only reinforces the importance of our work. We recognise the external threats and see them as an opportunity to clarify our mission, enhance our programmes, and further advocate for equity, justice, and belonging in our organisation and society. Since forming our DEI advisory team in 2021, we have developed a DEI strategic framework, moving from an ad hoc approach to a more structured and intersectional one, particularly in our anti-racism and anti-discrimination work.

Our work to integrate DEI across our organisation has included trainings and surveys, the creation of language guides and the implementation of DEI focal points and Women's Committees in our country programmes. These efforts help us to guarantee that inclusion is not just a policy or framework, but a live practice at all levels of our organisation. Although we have made progress, we are aware that there is much to be done and a constant need to evolve – to incorporate DEI into our processes, decisions, and culture at all stages.

In 2024, we focused on the advancement of DEI activities in country programmes and creating context-specific approaches. DEI surveys in our country programmes offered staff the opportunity to voluntarily share data with us, on an anonymous basis. We were able to use the insights gained from these surveys and DEI focused visits to country programmes to tailor DEI training to specific contexts and needs. We identified challenges in areas such as the experiences of racialised groups, gender equity, LGBTQI+ communities and persons with disabilities, and have advanced our projects to increase focus on these areas. In 2025, we will complete the stakeholder consultation and review process for the roll out of our DEI Strategic Framework, with a specific focus on ensuring tailored, context-specific approaches.

Gender equity

Diversity: gender per 31/12/2024	2024	2023
International mobile staff		
Gender* (women -men - other)	40% - 60% - 0%	40% - 59% - 1%
Gender country managers (women -men)	29% - 71%	40% - 60%
Head office staff		
Gender* (women -men - other)	58% - 41% - 1%	60% - 39% - 1%
Gender senior management (women -men)	44% - 56%	44% - 56%

* The mandatory binary gender disclosure does not reflect the full scope of the diversity approach of the organisation.

Gender diversity is essential to the delivery of quality medical humanitarian care and creating a workplace that reflects the diverse experiences of our global community. We are committed to achieving an equitable balance of men and women across OCA, with targets to ensure women constitute 50% of our workforce and hold 50% of senior leadership positions, by the end of 2031. In 2023, we reported our concerns about a year-on-year downward trend in the percent of female staff, particularly in our country programmes. This was in part an unintended consequence of our efforts to address under-representation of locally recruited staff in leadership positions and to ensure a more diverse mix of international mobile staff. While we have increased ethnic diversity across both staff categories, we discovered that a perverse impact is that men are often better positioned to take these roles, widening the gender gap in leadership roles in our country programmes.

To understand the root causes of this and identify solutions we invested in research across our country programmes. Through consultation we have learned that men are often more visible and therefore likely to be promoted, they also often have more freedom to travel and that women may face suspicion from families and male colleagues about working in international roles. In 2024, using the consultations as a baseline for action, our multidisciplinary Women in Leadership committee facilitated discussion and learning on gender parity. We created actions such as women-

only recruitment information sessions, adapted vacancy texts to encourage women applicants, and introduced women-focused learning grants. We also created platforms for women's voices and leadership, partnering with local women's organisations, and establishing women's committees in country programmes, such as Afghanistan and the Central African Republic, as well as in the Netherlands.

LGBTQI+

In August 2022, we started a project looking at LGBQTI+ Inclusion in MSF Health Settings[30], with the objective to reduce barriers to accessing appropriate and dignified healthcare in MSF projects. This includes improving how LGBTQI+ patients are welcomed and treated by MSF staff, through increasing understanding of their needs.

Since then, project has developed resources for medical and non-medical staff, including its foundational workshop, Respect for All People. The workshop leads participants through a highly interactive reflection/clarification of personal values and MSF principles and is often the first time people have been engaged in a thoughtful and respectful conversation about sexual and gender diverse people and the barriers to healthcare they may face.

Now entering its third phase, the project will focus on integration of protocols and models of care for LGBTQI+ health issues in our projects. In an increasingly hostile and criminalised environment and with the impacts the loss of aid funding will have on community-based organisations, it is critical that MSF is seen as a safe, respectful, and confidential environment. The MSF NL Board is also preparing a motion on inclusion of LGBTQI+ communities to present to the 2025 International General Assembly.

Safeguarding

↑ Under a tent in MSF's mobile clinic in Eastern Chad, a health promotion and informative session on sexual gender based violence session is carried out. Chad, January 2024. Photo: Giuseppe La Rosa/MSF.

Key figures

82	% of Code of Conduct roll-out completed
338	Medical incidents reported
313	Safety and security incidents
2761	Staff briefings and debriefings
192	Occupational health screenings for international mobile staff

'Safeguarding' refers to all efforts to protect people (e.g. patients, their caretakers, the communities in which we work, and staff) from harm, abuse, and harassment in their interactions with MSF. It is an umbrella term that covers a wide range of preventative and reactive activities, some already part of our day-to-day realities but also many that require conscious and dedicated effort to progress. Our safeguarding work is guided by the MSF International Safeguarding Vision, approved by all operational centres at the end of 2024. This significant step underscores the growing prioritisation of safeguarding across the MSF movement.

In 2024, as OCA we focused on strengthening the foundations of our safeguarding work. Using the Safeguarding Policy approved in 2023, we were

able to map where we sit when benchmarked against accepted sector safeguarding standards, identifying gaps and areas of good practice. We used this information to form organisational safeguarding guidelines and indicators. To inform our direction, we set up a multidisciplinary working group tasked with transforming the theoretical (the policy) into the practical (what and how we do it). By the end of 2024, the group had identified and started work on four key organisational safeguarding priorities:

1. Implement reporting and feedback mechanisms for patients and communities
2. Pilot a country-level safeguarding health check self-assessment to identify our vulnerabilities and address these appropriately
3. Embed safe recruitment and safeguarding considerations across the employee lifecycle
4. Optimise OCA's organisational safeguarding set-up and governance and accountability structures

In addition, department-level commitments to safeguarding were included in all annual plans, ready for 2025 to be a year of action and delivery. To enhance our ability to ensure organisational cohesion, a new Safeguarding Unit will be created in 2025. Under a new position of Head of Safeguarding, the unit will oversee responsible behaviour and duty of care activities, safeguarding advisory and implementation capacity.

We were starkly reminded of the imbalance of power between those delivering aid and those receiving it, when at the end of 2024 media reported that Sudanese refugees in Chad had accused MSF staff of sexual exploitation and abuse.[31] The staff were external contractors, and ongoing investigation is yet to conclude on the veracity of the reports. Although the allegations were not connected to OCA, such troubling reports are a stark reminder of the critical importance of safeguarding across our work, and our external partners.

Responsible behaviour

OCA is committed to fostering a respectful, safe, and inclusive environment for our patients and the communities we serve, our staff and our partners. This means ensuring that all employees and anyone closely connected with our work understand what it means to behave responsibly and safeguard the communities we assist.

Code of Conduct awareness-raising and training

Introduced in 2022, the current OCA Code of Conduct (CoC) outlines:

- Standards for responsible behaviour
- Forms of behaviour considered misconduct
- Responsibilities of employees and applicable external partners under the CoC

A 2024 highlight was the completion of the two-and-a-half-year rollout of the updated CoC. By June, we had inducted 82% of our staff across our country programmes and 97% in our Amsterdam Office.[32] Of the 18% remaining: 6% were in projects in Bangladesh where the presence of other MSF sections required additional activities; the other 12% were across projects either remotely managed because of insecurities, or in emergency contexts.

Towards the end of the rollout, we conducted a 'lessons learnt' survey across 19 country programmes, receiving 60 responses with positive feedback. Staff participants reported that the CoC rollout activities has significantly improved the understanding of expected behaviour and reporting channels within OCA, contributing to a safer and more respectful work environment. Other reported positive impacts included improvements in employee interactions and team dynamics, increased confidence and productivity, and a stronger feeling of acceptance, safety and protection.

All partners in close proximity to our patients, communities and staff are made aware of OCA's behavioural expectations and bound to the CoC through contract clauses. In 2024, we developed a toolkit with guidance, including CoC clause templates and awareness-raising material to support our teams in this work.

In 2025, we will continue to support local CoC trainers and confidantes[33] as well as ongoing work to embed the CoC into the organisation's standard processes (such as recruitment, contracting, onboarding and performance management). We will also contribute to work to implement patient and community feedback channels, across our country programmes. The Management Team will reinforce efforts to prevent sexual harassment and abuse, including by making preventative trainings a mandatory part of staff onboarding.

Reporting

Our Responsible Behaviour Unit received 180 complaints in 2024, the same figure as the previous year. The most reported forms of misconduct in 2024 were of sexual exploitation, abuse, and harassment (40 reports), followed by harassment/bullying (29 reports), and abuse of power (25 reports). The remainder were a mix of other forms of misconduct, including discrimination, exploitation and aggression.

Investigations are carried out when a complaint reaches the threshold of a potential CoC violation of an interpersonal nature. We received fewer complaints requiring investigation than in 2023. In total, 23 investigations were carried out, 13% of total complaints for the year, compared to 44 investigations (24% of total complaints) in 2023. We see this as a positive indication of the increased awareness on responsible behaviour related to the rollout of the CoC.

MSF-wide investigators pool

We continued to work with colleagues across MSF to harmonise practice, share experience and maximise resources, including supporting the set up and recruitment for a newly created MSF-wide shared investigator pool.

Medical incidents

A medical incident is an event related to the clinical management of a patient or a circumstance that could have resulted, or did result, in harm to one or more patients. Patient harm is a significant global challenge: the WHO estimates that 1 in 10 inpatients and 1 in 4 outpatients experience harm during care, around half of which is preventable.

Medical incident reporting is essential to enhance patient safety and ensure accountability in healthcare systems. MSF is committed to ensuring safe, high-quality healthcare and learning from each experience in which care does not go as planned. We recognise that harm is often linked to system failures rather than individual mistakes, and have therefore adopted a system-focused approach to medical incident management reporting.

This approach aligns with global best practices, fostering a culture of continuous learning and accountability. The system helps to prevent repeat incidents, support patient care, and improve healthcare outcomes. Medical incident reporting also increases patient trust, mitigates legal and reputational risks, strengthens staff competencies and upholds our commitment to safe, effective, and person-centred care.

In 2024, the number of reported medical incidents increased by 65%, 338 reports, compared to 205 in 2023 (itself an increase from 118 in 2022). We also saw an increase in the number of country programmes which reported at least one incident (84% in 2023, compared with 57% in 2022).

These increases reflect year-on-year progress in incident reporting, and we continue towards our goal to have 100% of country programmes report at least one incident each year.
To improve the integration of learnings from medical incidents, we updated our reporting tool to improve accessibility including offline availability as well as the ability to conduct real-time data analysis.

In 2024, 17 country programmes projects reported on the core quality indicators we introduced in 2023, the tracking of which helps us to identify gaps in care, develop and implement improvement plans, and adapt our medical strategy accordingly. We continue to work with country programme teams to implement quality indicator reporting across all projects.

In 2024, 26 primary and secondary healthcare projects conducted a minimum standards assessment, compared to 20 projects in 2023. The assessment is used to measure adherence to structural standards in our healthcare centres. We have faced challenges with implementation of the tool, as well as structural responses to lessons learnt in some areas, and in 2024, based on project feedback, we started to revise the system to be make it more accessible in the future.

Staff safety and security

In 2024, we faced major staff safety and security concerns including shootings, threats, arrests, and detentions. We recorded 313 safety and security incidents in 2024, compared with 280 in 2023, an increase of 11.7%. The majority (294) were considered minor or moderate[34], compared to 266 in 2023; while 19 incidents were classified as severe, compared with 14 in 2023. This increase is partially explained by improved reporting, but is also reflective of the fact that a greater proportion of OCA's humanitarian programmes are in unstable or conflict settings, which bring additional safety and security risks.

The most critical security challenges were in active conflict settings, involving both state and non-state armed groups. In 2024, we faced incidents including damage to healthcare infrastructure, by direct and indirect attacks including bombing and shelling, threats to staff and obstructions in providing medical care in countries such as Central African Republic, Democratic Republic of Congo, Haiti, Myanmar, South Sudan and Sudan.

Staff in detention

The unlawful arrest and detention of staff and patients from MSF-supported facilities continued to present significant challenges. In 2024, six OCA staff members were taken in and, in some cases, held for extended periods of time, by different state and non-state entities. All six have since been released. However, throughout the year, significant time and resources were needed to ensure their safe return.

We prioritise ensuring our duty of care responsibilities to these staff, ensuring ongoing support and care post-incident. We use post-incident reviews to assess the causes of such incidents, to facilitate learning in relation to our security-related decision making prior to the incident, and to evaluate our approaches in responding to them.

Staff deaths

The rapid onset of war in Sudan in 2023 had significant safety and security implications in our projects and for our staff. Tragically in 2024, one of our Sudanese staff passed away while in detention for a private matter.

We also mourn the lives of two staff members who, while off duty, were shot in Nigeria and Ethiopia. Our Nigerian staff member was killed by members of a non-state armed group who were attempting to steal his motorbike while he was on his way to his farm. They shot him after he refused to stop. Our Ethiopian colleague was shot by members of the Ethiopian National Defense Force (ENDF) while he was on a hunting trip with his brother. ENDF admitted responsibility and said it was an accident.

Road traffic accidents

Road traffic accidents (RTAs) are a major cause of death across the world. Most RTAs happen in countries with poor traffic management, as is the case in almost all MSF country programmes, making them a significant safety concern. In 2024, MSF vehicles continued to be involved in multiple RTAs. While most incidents were minor, one severe incident led to the death of a passenger in another vehicle. Such tragic incidents impact the safety and security of our staff, but also the communities we seek to assist. We continue to put in place a range of safety measures to mitigate the risk of RTAs. In 2024, this included sharing the results of a comprehensive analysis reviewing all RTAs involving MSF vehicles over the last decade, with country programme teams. Through dedicated workshops with staff to discuss the analysis, country teams are also providing further lessons and recommendations which we are compiling to update our guidance. In addition, we developed a rapid notification system allowing us to better respond to incidents.

Applied Security & Safety Management

In addition to our work on RTAs, we continued to update and improve organisational competencies in applied security and safety management. In 2024 this included an updated OCA Fire Safety Management Policy for Healthcare Facilities, which is now ready for implementation in country programmes.

Exposure and risk

With a significant number of our programmes taking place in highly insecure settings we accept that working in environments affected by acute crisis or conflict exposes us to insecurity. However, we do everything reasonably practicable to reduce significant risks to our employees, patients and the communities we assist. We held face-to-face and virtual security training sessions throughout 2024, including tailored courses linked to decision-making in uncertainty for senior operational managers. In 2025, we will continue to ensure adapted security management plans and approaches in the different locations in which we work, considering the local security environment and the size and nature of our presence there. We

will also start to develop a standalone security management training to strengthen the capacity of staff members with security management responsibilities to manage challenges. We will continue to revise our security protocols to ensure they are up-to-date and effective, and we continue to work together with other MSF operational centres to improve our preparedness for critical incidents and ability to respond to them.

Duty of care

Duty of care is the moral or legal obligation organisations have to ensure the safety and wellbeing their staff. It is critical in humanitarian aid, in which employees are sometimes directly or indirectly exposed to physical and psychological harm. For MSF, duty of care refers to our obligation as an employer to ensure a safe working environment and is an essential component of safeguarding. We take an organisational-wide approach to duty of care with particular focus on our country programmes and projects, where we ensure anticipation (risk assessments), mitigation (information on risks, preventive and mitigation measures), as well as appropriate reactive measures in the case of an incident.

In addition to work-related risks, we have developed a specific approach to support staff members who are impacted by issues outside of their work. As every person is unique, individuals have different responses and resilience to exposure of risks, and we seek to provide tailored support to help address these, ranging across security, health, safety, legal, administrative and financial measures.

In recent years, we have increased our focus on duty of care, including with additional resources, to boost our understanding of different needs, our response capacity for incident management and support for staff caught in incidents. In 2024, we supported 46 staff member cases, of which 20 remained open at year end.

Staff health

The Staff Health Unit provides international mobile staff with health support before and after their assignments and ensures minimum health standards policies across our country programmes. This work includes advising medical coordinators, who are responsible for medical programming and staff health in country programmes, operating a 24/7 psychological support service, and supporting medical evacuations.

In 2024, we conducted 2,761 routine support sessions: 960 briefings, 855 debriefings and 946 counselling sessions for internationally mobile staff, the same level as in 2023. We more than doubled our occupational health screenings for IMS, with 192 screenings in 2024, compared with 71 in 2023. This reflects the success of our efforts to expand the availability of screening across different areas, with our global network reaching 26 countries in 2024.
To ensure improved compliance and protection against preventable diseases, we introduced more systematic checks on staff vaccination status in advance of travel. We further expanded our network of local psychologists in programme countries, supporting them through clinical 'intervision' – peer-led reflection using a structured discussion model, online training and supervision. We also further consolidated our regional staff health units in Amman and Nairobi, which are designed to support locally recruited staff in countries without available psychologists.

We developed staff health guidelines for the mpox outbreak, and organised prevention and control measures for staff working in Rwanda during an outbreak of Marburg disease. In addition, we created a new health package to ensure minimum standards for healthcare provided to all our staff. We also finalised a proposal to develop a specific health risk assessment to assess and monitor the health status of locally recruited staff, which will start in 2025.

Cybersecurity and data protection

In 2024, we focused on strengthening our data protection mechanisms, restructuring how we handle privacy-related issues and increasing our capacity to do so. In September, we recruited a new internal Data Protection Advisor, responsible for the management of privacy-related queries and tasks. Additionally, we commissioned the support of an external Data Protection Officer from the legal and public affairs consultancy group, Considerati B.V., to oversee our General Data Protection Regulation (GDPR) compliance. Together, they updated data protection impact assessment protocols and addressed backlogs by updating around 50% (54 of approximately 110) records of processing activities, carried out 13 data protection impact assessments and introduced a new risk assessment system. This work will continue into 2025.

We revised our cybersecurity governance framework, updating existing and creating new policies, enhancing software and monitoring systems to improve efficiency and increase the rate of response. We conducted digital hygiene and information security training for staff, developed a privacy training module and continued the implementation of critical security protocols – such as multifactor authentication, now present in 66% of country programmes.

In many of the countries in which we work issues around responsible use of data and adherence to technical and organisational security measures can be particularly complex. Addressing these will be a priority in 2025, with a focus on supporting projects to manage GPDR, and the roll-out and tailoring of the newly developed training modules. We will also comprehensively review and update existing privacy policies and procedures.

Generative AI

Together with our counterparts across MSF, we explored the use of generative AI in the organisation, including the adoption of MSF's own AI model (see Operational Support chapter). We set-up an AI Governance Committee to ensure our work complies with regulations such as the EU AI Act[35] which are designed to safeguard individual privacy and address risks such as bias; and conducted organisational wide training on AI-related risks.

Fundraising

↑ A group of runners raised funds for MSF at the Dam-tot-damloop in Amsterdam. The Netherlands, September 2024. Photo: Laura-anne Grimbergen/MSF

Key figures

100.5	€ million income for Artsen zonder Grenzen from private donors
935	mentions of MSF on Dutch TV and radio
29	% growth in Instragram followers
20	% growth in LinkedIn followers
30,000	followers on TikTok
92	% of Dutch population knows MSF
68,200	New donors
15.4	€ million received from the Dutch Postcode Lottery

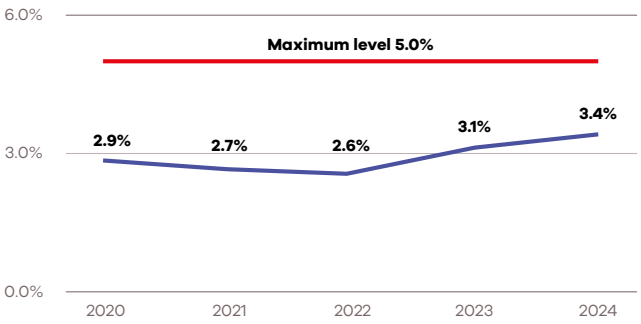
In another year of immense suffering for millions of people, and challenges in delivering humanitarian aid, we drew inspiration from the generosity of Dutch society. For the first time Artsen zonder Grenzen (AzG), the Dutch name for Médecins Sans Frontières, received more than €100 million from private donors. This income is reflected in the Financial Statements, note 8: Income from individuals, companies and not-for-profit organisations, and note 9: Income from the Dutch Postcode Lottery.

In 2024, we saw strong benefits from our additional investment in fundraising in recent years. This included significant successes in both revenue creation and donor retention. We saw growth across all our fundraising channels, except for direct dialogue (face-to-face), which we had intentionally scaled back to reduce our reliance

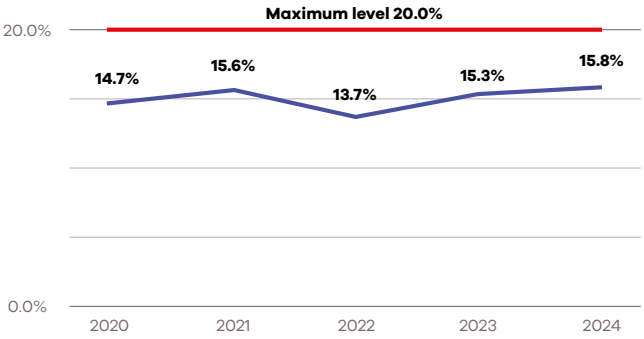
on this single source. A notable achievement was the 20% growth in one-off donations, 12% of which were online, the result of targeted campaigns and optimisation of online fundraising strategies, and a growth in philanthropic income of around 30%. All private fundraising efforts were supported by our strong media presence in 2024, and we ended the year more than €5 million above our income target.

Our successful growth came despite a challenging context in the Netherlands. Although general support for humanitarian aid still exists, there is shrinking political support and societal acceptance of refugees and asylum-seekers, and reduced support for official development assistance. Serious cuts to institutional aid have also further increased competition for private donations.

Cost of acquiring income
as percentage of total income



Cost of acquiring income
as a percentage of total income from individuals, companies and not-for-profit organisations



Communications

Our fundraising efforts go hand-in-hand with our communications work across traditional and digital media in the Netherlands. In 2024, we achieved a significant increase in our public presence across multiple channels, with a clear correlation between our increased public presence and donor engagement.

Media

With an average of six mentions of AzG in Dutch media every day, we saw increased visibility of our work across the Netherlands. We were pleased to see our broadcast media strategy reach broader audiences in the Netherlands. In 2024, we were mentioned 935 times on TV and radio, the highest numbers we have ever achieved. We also performed strongly in print and online media, which saw 496 and 759 mentions respectively. As in 2023, Gaza generated the most media attention, followed by the mpox epidemic, the Sudan conflict, and the humanitarian crisis in Haiti. We experienced a decline in interest in our Mediterranean search-and-rescue work. The news agenda may have moved on, but with more than 2200 people estimated to have drowned or gone missing in the Mediterranean Sea in 2024, the crisis remains as acute as ever and we remain committed to finding ways to get attention to it.

Social media

We saw significant growth in our social media presence across many of our existing channels, with growth in impressions and interactions, exceeding our expectations. Digital engagement rate is a key indicator of how social media accounts connect with audiences. Globally, an engagement rate of 3.0% for non-profits is considered healthy. Over the year we created 39.4 million impressions and more than 1.3 million interactions through our social networking, bringing our engagement rate to 3.3%. A standout achievement was the growth of our Instagram community, which increased by 29%, (from 21,000 in 2023 to 27,000 in 2024), related to a strategic shift towards community insights and attention on the Gaza crisis. We also grew our LinkedIn following by 20%, (from 20,000 in 2023 to 24,000 in 2024).

In line with global trends, we experienced a decline in followers and engagement on Facebook and X (formerly Twitter). We had anticipated this and invested in new channels, with positive results. In February, we launched a TikTok channel to expand our reach to new audiences gaining 30,000 followers by the end of the year. We also launched an account on BlueSky and expanded our presence on Threads, helping to maintain overall growth and engagement.

Brand awareness and trust

In 2024 awareness of the AzG brand amongst the Dutch public stood at 92%, the same as in 2023. Although high, this remains slightly lower than the 95% we reached in 2022. In 2023, we launched a brand awareness strategy to rebuild this and address a gradual decline in spontaneous brand recognition – the percentage of people who spontaneously mention AzG when asked to list charity organisations. This yielded positive results in 2024 with spontaneous awareness beginning to stabilise at 16%. This is still below the 19% we achieved in 2020, and we remain focused on re-building to this level or higher.

We continued to see high public trust in the AzG brand, with our trust score significantly higher than the average score for charities in the Netherlands (increasing from 26 in 2023, to 31 in 2024 according to the Chari*Trust index[36], with the average score being 24).

Investing in innovation

Despite our successes, we face increasing competition in the Netherlands, amid an increasingly challenging fundraising environment. It is imperative that AzG continues to stand out in this space and is able to both retain and engage with new donors. To help us achieve this, in 2024 we launched our new multiyear Innovation Programme with the objective of generating more than €1 million in additional income every year, from 2028.

Fundraising and awareness campaigns

Our communications priorities place significant focus on the depth and impact of our storytelling. We seek to amplify the voices of our staff and our patients, while ensuring our messages engage our audiences and inspire them to get involved with AzG. The success of these approaches is reflected by the increased engagement we achieved through targeted fundraising and awareness campaigns in 2024.

Our awareness campaign to draw attention to the Gaza crisis, resulted in high media attention and a growth in social media engagement. In 2024, the campaign welcomed 20,000 new donors. In October, we launched a campaign to draw attention to the massive and neglected crisis in Sudan. The campaign, spread across television, newspaper adverts, and online media (including organic social reach and paid adverts) attracted more than 6,000 new donors by the end of the year. Our End of Year campaign which asks for funds for specific products, such as vaccines, reached more than 6 million people in 2024, and achieved a 10% increase on the income it raised in 2023.

Income

In 2024, we reviewed the results of a long-term value analysis (over a five-year period) which emphasised the importance of prioritising the acquisition of new donors over maximising return on investment of individual campaigns. The analysis showed that a first-year return on investment of 0.8 from a one-off donor, will achieve a total return on investment of 3.0 after five years, underscoring the importance of sustained donor engagement.

Individual donors

Individual donors are our most important source of income. Our yearly income from private donations is dependent on the number of new donors we acquire, donor retainment rates, and the average donation amount. In 2024, income from private donations made up 73% of our income in the Netherlands.

Donor acquisition

We successfully engaged with more than 67,000 new donors (compared with 63,000 in 2023), of which more than 42,400 gave us a one-off donation (compared with 30,500 in 2023), a 39% increase. With an average gift value of just over €110 this represented a significant income stream and was largely linked to investment in digital fundraising. We brought in more than 25,800 regular donors (compared with 33,600 in 2023, an extraordinarily high year which surpassed our targets). Although we did not reach our target of 28,500, the impact was mitigated by both successes in reducing donor attrition and an overall increase in the value of donations. We also continually engage with one-off donors to see if they are interested in becoming regular donors.

While we continue to invest in mass market fundraising, it is our one-to-one relationships with philanthropic donors, that have the most potential for income growth. Through our efforts in this area, we are aiming for around 12% increase year-on-year for the coming three years.

Private donors	2024	2023	2022	2021	2020
Number of different private donors giving in the year	472,771	459,055	452,818	449,816	461,435
Private donors recruited in the year	67,104	63,133	44,532	40,435	49,514
Donors with a direct debit mandate	304,081	305,651	306,535	311,958	312,631

Digital fundraising

We made significant investments in digital marketing, with a strong focus on advertising on Instagram and Facebook[37] as well as search engine advertising. The investment in search engine advertising allowed us to build on optimisations made in 2023, improving our efficiency and reach.

Donor support

We saw no notable differences in the number or content of donor support requests in 2024, compared with previous years. We processed more than 50,000 requests in 2024, (the same as in 2023). Most requests, more than 43,000, were related to changes in donation amounts, cancellations, and administrative details, such as changes of address. We are working to reduce these requests by automating processing of donor details changes in our web forms. We also saw 6,900 questions related to the issues we work on, as well as 791 complaints about fundraising methods such as face-to-face and telemarketing, and objecting to MSF policy positions, such as on Gaza.

Donor loyalty

By the end of 2024, our donor base comprised nearly 473,000 private individuals supporting us with regular donations, 13,000 more than in 2023. We prioritise ensuring all our donors feel engaged and proud to support AzG. By the end of 2024, we had successfully reduced the outflow of donors by 1.0% (from 10.3% in 2023 to 9.3% in 2024).

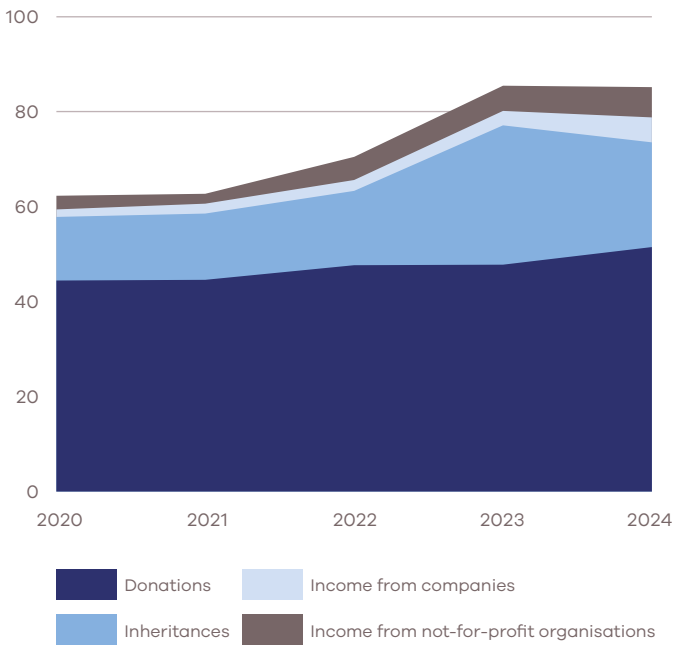
Major donors, foundations and corporations

Although we expected income growth from our major donors, foundations and corporations, our ambitions were exceeded. In 2024, 100 individual major donors (people who give at least €10,000 a year), both long-time loyal donors and new donors collectively donated more than €2 million.

Furthermore, more than 90% of the income we received from foundations and other non-profits, came from just 18% of the organisations supporting us (70 of 400), including a particularly generous donation of €1.9 million. Our major foundational donors are those with a close connection to AzG because our values and goals align with theirs. We also received corporate donations from more than 3,500 companies – ranging from small local entities to multinational corporations. Sixty of these companies donated between €10,000 and €2.0 million.

Income from fundraising

In € millions



Schiphol and Adyen
In 2024, we entered the second year of our multiyear partnership with Schiphol Airport. Schiphol, not to be confused with the Dutch airline KLM, is one of the world's busiest airports, hosting more than 60 million visitors each year. The partnership means that AzG is visible across the airport's digital screens and billboards, and that we receive donations from 21 currency collection boxes. In 2024, we organised a special 'behind-the-scenes' visit to the airport, showcasing the campaign to other AzG partners, and organised a Christmas activity for airport employees. We look forward to continuing our cooperation Schiphol Airport in 2025 and beyond.

We also formalised our partnership with the payment provider Adyen, which serves thousands of vendors (shops and e-commerce) worldwide. Adyen has offered us the use of its infrastructure in large scale emergencies to generate donations, and in 2024 generously granted €0.7 million to our emergency response in Sudan and the MSF Academy for Healthcare.[38] In addition, the company included AzG as a selected charity for its end of year campaign across all 4,000 of its employees globally which brought in €286,000. The campaign allows staff members to choose from a selected list of charities for the company to donate to on their behalf.

Dutch Postcode Lottery
The Dutch Postcode Lottery is one of our oldest and most valuable partners. Since 1994, we have received more than €433 million in funding from the Postcode Lottery. In 2024 the Postcode Lottery awarded us with an additional gift of €1.9 million to support our work. Building on the success of the previous year, we once again hosted a private event for Postcode Lottery participants at the World Press Photo event in Amsterdam.

We gratefully acknowledge the substantial financial support we receive from the Dutch Postcode Lottery and look forward to exploring possibilities for further collaboration in 2025.

"The unwavering generosity of the Dutch Postcode Lottery is truly invaluable. It enables us to both respond swiftly and effectively to the world's most pressing humanitarian medical emergencies, whilst also assisting more invisible, excluded populations who don't make it into the headlines, making a profound difference to the lives of countless people in need of care."

Vickie Hawkins,
General Director

Legacies & inheritances

Through our legacies work we raise awareness with the Dutch public about the possibilities for people to donate to AzG through their wills. In 2024, we developed a new campaign about legacies, following up with interested individuals by sending them a copy of our brochure on legacies and inheritances, Lifeline.

In 2024, the number of people that left us a legacy or inheritance (on average 300 a year) has not changed. The high income in 2023 was linked to several exceptionally high value legacies. Although this was not the case in 2024, the average value of legacies we received was higher than the expected average of €70,000.

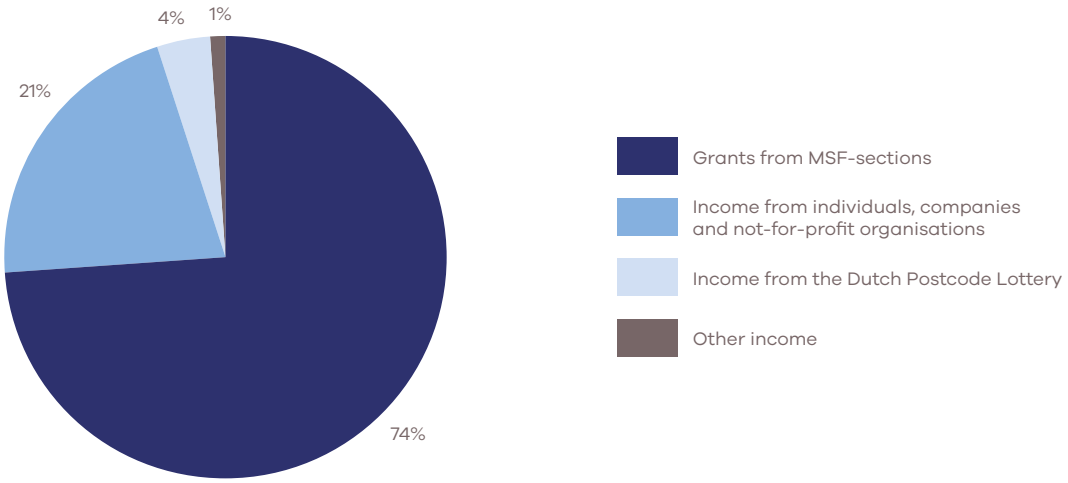
Institutional funding

In addition to our income from private donors that underscores MSF's main principles of independence and neutrality, a small portion of income comes from institutional donors. Since 2016, MSF has strongly reduced its acceptance of institutional income. In 2024, our institutional funding totalled 0.4% (€1.5 million) of our total income, compared to 0.7% (€2.7 million) in 2023.

Total income

Alongside our fundraising in the Netherlands, income from private donations from within the MSF international network constitutes 74.2% of our total income. In 2024, the MSF NL total income reached €397.5 million of which €295.0 million were grants from MSF-sections. This part of our income is based on the 2020-2025 Resource Sharing Agreement with MSF International. The agreement includes the total of all funds MSF sections contribute to MSF International, after the deduction of fundraising costs and their local operating costs. The net available is then distributed across the operational centres. In 2024, the MSF NL share was set at 22.10% (2023: 22.1%) of the net total. In 2025 the share will remain at 22.10%. The Management Team has assessed that around 90% of total income can be considered as structural.

2024 origin of income



Compliance and risk

↑ MSF shipped 80 tons of medical supplies to Haiti after three months without being able to import medicines and supplies. Haiti June 2024. Photo: Giuseppe La Rosa/MSF.

Key figures

5	Internal audits
76	Pending legal cases
3	Increased organisational risks
8	Material topics identified for ESG reporting

OCA is committed to fostering a culture of ethics and compliance, aligned with our organisational values and principles and with applicable laws and regulations. These encompass any legal requirements in the countries where we carry out medical humanitarian activities and where we have our head offices, as well as any internal standards and regulations that we develop as an organisation.

Compliance and ethics

Together with our Safeguarding Policy, the Compliance and Ethics Framework lies at the centre of this work. The framework provides a comprehensive and systematic approach to compliance, ethics, and risk management, with an overall objective to ensure consistent and high standards of integrity in our work.
The Whistleblowing Policy we developed in 2023 was approved in 2024 and shared with the

organisation. We identified gaps and took action to improve the reporting and management of incidents, as well as to increase awareness and accessibility of incident reporting mechanisms across the organisation. Through our Policy Development Framework, we continued to reinforce a consistent approach to policy development and management, leading to improvements in organisational policy, internal control and information management.

Risk management

In our work, security, health and safety, and behavioural risk management require and receive specific attention. As an organisation we maintain a Risk Register to identify and assess risks to our strategic ambitions, as well as any material risks to our programmes, the people we assist, and to our staff. Management teams in our offices and programmes play an important role in our approach to risk management, and we maintain risk inventories throughout the organisation, with the active involvement of staff at every level. As part of our regular risk management cycle, we regularly conduct a risk exercise with staff across the organisation to identify potential new, emerging, and changing risks that may impact our organisational and strategic goals. These assessments are made according to the potential impact of each risk on the implementation of our social mission, the likelihood of it occurring, and calculations of its financial consequences. Our risk appetite towards the categories of risk we face is further explained on page 49 in our Risk Appetite table.

In 2024, the reviewed and updated Risk Management Policy has been published. We continue to focus on mapping and evaluating the mitigation strategies we have in place against identified risks, including identifying any additional actions we could take to further reduce risk. As an additional means of assessing and prioritising risks we connected the risk register to the organisational Risk Appetite, to provide a holistic view of risks and how they sit within the organisation. As our risk management process is firmly embedded in the organisational planning and control cycle, this allows us to identify actions and risk prioritisation in tandem with senior management's decision-making structures around the annual planning and considering organisational key results. Management reviewed the Risk Register in finalising the Annual Plan, and prioritised risks for attention for the coming year. Using internal audit reports and the Risk Register, the Board and its committees were able to regularly address specific organizational risks and discuss mitigation efforts with management. The main organisational risks we faced, and an outline of their development over 2024, can be found on the next page: Main Organisational Risks 2024. Our biggest risks are associated with contexts vulnerable to quick and unpredictable deterioration of the (security) situation. We are also exposed to operational risks associated with programme country legislation requirements. The future development of these within our programmes and their related impacts can be extremely difficult to predict and subject to frequent change. We manage risk with an emphasis on minimizing risks to our staff, our patients and the communities we assist as we seek to safeguard their wellbeing and our reputation and ensure our solvency. Our support infrastructure is designed to be able to respond quickly to changing circumstances, including emerging risks and opportunities. We maintain an open culture in which risks can be discussed at all levels of the organisation.

In 2024, MSF faced escalating cybersecurity threats, including targeted phishing attacks, data breaches, and the exploitation of emerging technologies like AI by cybercriminals. As we are increasingly prioritizing data-driven decision-making and digital transformation, we are becoming more susceptible to these risks. They underscore the on-going need for stronger cybersecurity frameworks, investment in AI threat detection, and staff training to safeguard sensitive data and ensure uninterrupted continuation of MSF operations. A revamped governance framework was published with training materials being constructed to support staff adoption. Further investments and a full review of the effectiveness of technical controls and alerting mechanisms within our scope were completed in 2024 as part of the on-going efforts to manage, respond and mitigate these evolving risks. As an additional measure, MSF International initiated a Cybersecurity Global Risk Assessment to tackle shared risks optimizing resources and effectively mitigating such threats.

To manage risks, we have established group global insurance policies for health, life and disability for international mobile staff, business travel accidents for programme support staff, professional liability for directors and officers covering all MSF entities, and liability for medical errors and omissions for our medical staff. Where policies are not permitted, we often offer local insurance solutions or in some cases use an 'insurance fronting solution' whereby a local insurer issues a policy based on the global programme. In sanctioned countries, we have opted to work with financial interest clauses in order not to compromise compliance with legislation on financial transactions.

Main organisational risks

Risk	Trend	Main Mitigation Measures	Impact
Operations Interruption of the supply chain.	→	• Increased local purchase; • Increased direct delivery and stock optimisation; • Continue organisational and management capacity for supply support; • Monitoring and forecasting metrics used.	**High** The risk could lead to interruption of our medical humanitarian operations and in turn our support to patients and communities.
Operations Serious adverse (security) event affects patients under our care and/ or staff.	↗	• Continue and reinforce safety and security policies and measures including applied security network; • Security and crisis management training; • Staff induction and awareness; • Increased dedicated safety and security expertise; • Regular security assessments and monitoring by Security Advisors.	**Medium-High** The risk could lead to severe interruption of our medical humanitarian operations and in turn our support to patients and communities.
Operations Change of structural costs in operations and support because of inflation and scarcity of (human) resources.	→	• Optimise fundraising efforts • Investment / project portfolio planning • Optimise budget control systems	**Medium-High** The risk could lead to reduction of our medical humanitarian operations and in turn the support to patients and communities.
Operations and Reputation Changing society perception/ position on humanitarian aid (specifically in USA); exposure to adverse publicity campaigns and/ or misinformation affect the public opinion of MSF	**NEW**	• Coordinated MSF risk analysis and mitigation efforts • Optimise fundraising efforts • Strengthen external communication	**Medium-High** The risk could negatively affect our medical humanitarian operations and in turn the support to patients and communities.
Reputation and Integrity Inappropriate behaviour by humanitarian workers, be they from an NGO, UN or MSF staff proper.	→	• Safeguarding policy implementation and creation of the Safeguarding Unit; • Code of Conduct and whistleblowing Policy implemented; • Continued Responsible Behaviour Unit preventative work and prompt investigation and response of incidents; • Confidantes/Persons of Trust	**Medium-High**; The incidents could negatively affect MSF reputation, including community trust and donorrecognition and income.
Integrity – Information security Threats to the confidentiality, integrity, or availability of MSF networks, systems or data caused by cyberattacks or lack of appropriate security controls and infrastructure measures.	↗	• Continue and reinforce security measures (Governance and technical controls); • Continue and strengthen MSF Shared Services security policies and implementation to improve security visibility and risk intelligence; • Increased effort for staff awareness on cybersecurity and privacy threats identification and reporting mechanisms. • All MSF encompassing Risk Assessment to tackle shared risks and threats.	**Medium-High** The risk could affect operations (interruption of IT services), negatively affect MSF reputation, including community trust and donor recognition and income.
Legal and Compliance Non-compliance with laws and regulations, including but not limited to privacy regulations, sanctions regimes, tax and social security laws, and inability to efficiently adapt to (new) regulatory decisions in programme countries and the EU.	→	• Strengthen the effectiveness of the Compliance and Ethics Framework and the compliance organisation by integrating Compliance staff and have a compliance overview of the operations and the regulatory requirements for carrying out operations in the programme country, • Monitor sanction legislation and its impact on our operations • Engage internal and external legal counsel in programme countries	**Medium** The risk could affect operations (access) and in turn the ability to provide services to patients and communities, higher costs and reputational damage.
Organisation and work culture Inability to attract and retain the right staff and ensure cohesion in the management to ensure an agile and cost-effective organisation and engagement of staff to meet our ambitions.	↘	• Regular employee engagement surveys; • Development and implementation of staffing strategy and implementation of revised (global) function and remuneration grid; • Effective internal communication and trainings. • Organisational design and governance structure are up to date	**Medium** The risk could affect operations effectiveness and efficiency; result in higher costs and reputational damage.
Organisation and work culture Inability to keep pace with the level of growth and complexity in operations and lack of capacity for required change in the organisation.	→	• Investment / project portfolio planning; • Optimise planning & control cycle including subsidiarity and joint implementation responsibility for partners; • Investment in strengthening information management; • Increased internal communication.	**Medium** The risk could affect operations effectiveness and efficiency; result in higher costs and reputational damage.

OCA risk appetite

Risk category		Risk Acceptance Level					Description
		Averse	Minimal	Cautious	Open	Hungry	
Strategy							A fair part of the environments in which we work are unpredictable and our operations thus require a dynamic approach. In order to respond to significant emergencies, we might accept to take strategic risks including possibly stretching available resources if it benefits the population in danger.
Operations	Medical humanitarian action						First and foremost, our purpose is to start up and/or continue emergency aid operations. Populations in situations that are life threatening or of dire needs would drive us to accept more risks in our interventions and in our strive for meaningful access.
	Supply chain						We aim to ensure a responsive and adaptable supply chain, maintain product quality standards and continuity of supply services and of operations. We therefore maintain comprehensive supply policies and procedures.
	Safety and security						Although we accept the need to work in contexts of acute crisis or conflict, we will nevertheless do everything reasonably practicable to reduce significant risks to our employees, our patients and the populations we assist. We apply strict rules and regulations in order to minimise safety and security risks for our staff and the communities in which we work. We take minimal risks in regard to safety and have a cautious approach towards security risks if we assess there is a high benefit for our patients.
Medical care							We aim to minimise risk (especially clinical risk) and maintain high standards of medical care. We realise that in acute emergency response operations we may accept a higher level of risk. We emphasise the importance of creating a culture of learning from error and disclosing incidents.
Reputation							We maintain a solid reputation for living up to our core principles (neutrality, independence and impartiality), for transparency and for accountability. This translates in an open model of associative governance and an insistence on prudent levels of compensation for all employees. Our communications are based on our own observations and experience, while we maintain a relatively open approach towards communication risks and the potential reputational impact if it concerns the plight of the people we assist.
Finance	Income						Our emergency operations are principally funded by private donations. While we minimise risk to accept funding that can be perceived to be at tension with our independence, we seek to maximise diversification of funding sources.
	Financial position and solvency						We maintain a solid financial position in order to guarantee our emergency response capacity and ensure independent access to populations in distress and the achievement of our objectives. We are risk-averse in our financial and investment policies.
	Foreign exchange						Working worldwide in unstable environments and having a diverse but predictable flow of income, we incur minimal net foreign exchange risk, in spite of the unstable environments in which we work, as we have an inbuilt hedge resulting from the diversity of currencies in which we receive income and make expenditures.
Legal and compliance							We strive to be compliant with regulatory frameworks and with applicable laws and regulations as much as possible. In our programmes, we accept a cautious level of risk towards local (tax) laws and regulations. We may accept to be non-compliant, as we place greater priority on our patients and staff. This is particularly the case when compliance may restrict our ability to assist populations in distress. We are risk averse with respect to financial compliance; we strictly follow rules and regulations adhering to governance codes, charity regulations, Good Distribution Practices and when preparing our financial statements and management reports.
Integrity	Behaviour						We are strongly committed to prevent, detect, manage and follow-up on all aspects of inappropriate behaviour in the workplace, towards patients and vulnerable populations whilst managing the cultural change to achieve it.
	Fraud and corruption						We have an averse to minimal tolerance for internal fraud and corruption as we do not accept our staff engaging in any form of corruption in relation to their work and our operations. Due to the context of our operations, whilst we do not support it, we may encounter external corruption.
	Data security						We are vigilant to the protection and security of data and with a specific emphasis on the personal data of patients, donors and staff.
Organisation and work culture							We strive for a diverse and inclusive organisation and work culture, in part by ensuring an international workforce, while realising that differences can be challenging. Diversity means openness to people with different perspectives and differing expectations.

Financial risks

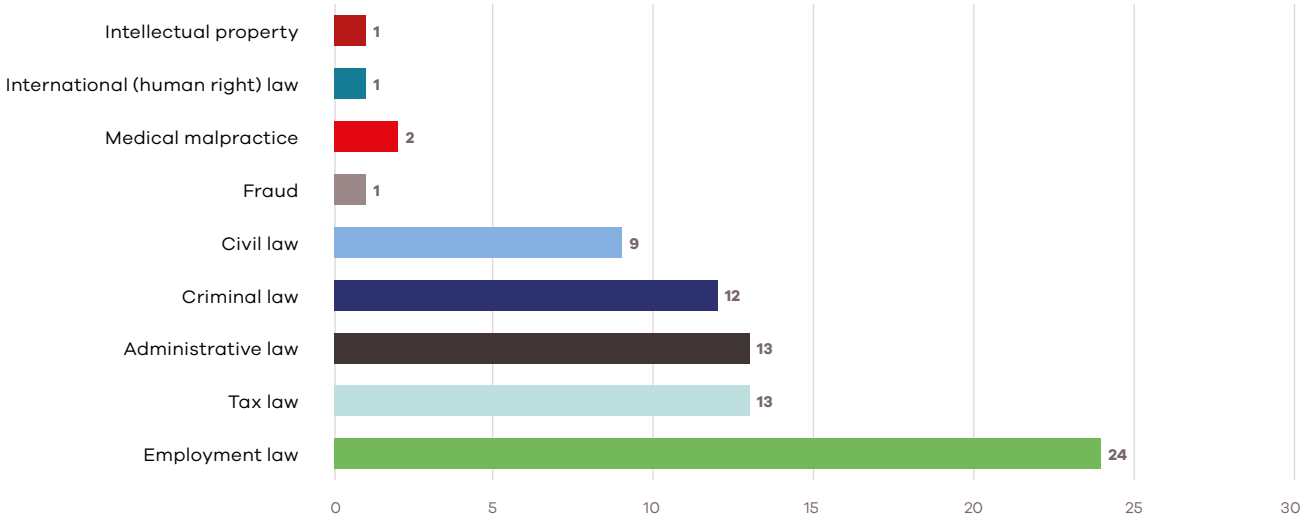
Our operational and fundraising activities can expose us to a variety of financial risks. MSF NL has identified the following as financial risks: credit risk, concentration risk, interest rate risk and foreign currency risk. We have established management policies to identify and monitor these risks, and to set appropriate mitigation measures.

As shown in the table on the previous page, MSF NL considers its overall risk appetite to financial risk as 'risk averse', avoiding risk and uncertainty. For foreign currency risk exposure, our risk appetite is 'cautious to open'. We accept that, with working globally, a fair degree of uncertainty may be expected. Furthermore, tax and regulatory legislation can increase exposure to financial risk, in particular in the unstable environments in which we work. This can be subject to frequent change and varied interpretations.

In our programmes we accept a minimal to cautious level of risk towards local (tax) laws and regulations. Where management has assessed that it is probable that a position on the interpretation of relevant legislation cannot be sustained, an appropriate amount has been included in the provisions of our Financial Statements.

On 31 December 2024, OCA had a total of 76 (2023: 81) pending or threatened legal cases and/or liabilities across all country programmes, most related to employment law. Employment law cases also pose the largest financial risk to the organisation.

Pending legal cases



Based on our risk management and quantification and statistical analysis of the possible financial impact of adverse events, we have calculated a buffer capital with the total of our continuity reserves, which determines the lower boundary of the total of reserves. The buffer capital is currently calculated at €46 million corresponding to around 12% of total expenditure.

Credit risks and concentration risks

Credit risks and concentration risks are primarily associated with the cash and cash equivalents we hold at financial institutions and, to some extent, from receivables. Cash and cash equivalents held in the Netherlands are spread across four banks: ABN AMRO, ASN Bank, ING, and Rabobank. Although we aim to avoid significant concentration of our exposure to a single financial institution, currently about 85% (2023: 70%) of our funds are held with ABN AMRO. In our projects, cash balances are held to an operating minimum and risk is primarily mitigated by planning the frequency of cash transfers to our projects in line with payment patterns.

Interest rate risk

Interest rate risk primarily arises from cash balances. Interest is received on cash balances based on market rates for the corporate sector. In 2024, we used bank saving deposits and short-term currency deposits for USD. These have contributed to a reasonable interest income of €3.0 million in 2024, and a significant increase on 2023 (€1.8 million). MSF NL did not make use of stock market investments.

Foreign currency risk

We work with a wide range of currencies. This includes the euro, pound sterling, the US dollar, the Canadian dollar, Swedish krona amongst others, and does not necessarily match our expenditure which is largely in euros and US dollars. These are in turn converted into other currencies as applicable in our country programmes. Our foreign currency exposures relate mainly to project funding grants, purchasing of medical goods, and payments denominated in currencies other than the euro. Most of our income is in euro and in US dollar or US dollar pegged currencies. In 2024, 57.9% (2023: 71.3%) of US dollar expenditure was covered by income in the same currency which lessens the impact of foreign currency risk exposure. Foreign currency needed in our programme countries is purchased centrally as much as possible, with balances kept to a minimum. In 2024, 41.3% (2023: 40.4%) of the total expenditures were in euro and 29.8% (2023: 29.6%) of the total expenditure was in US dollars. Various other foreign currencies make up the remainder of 28.9% (2023: 30%) of the total expenditure.

The foreign currency risk on our income is further mitigated through the MSF International Finance Agreement (see Total Income). We manage our foreign currency transaction risk from the point of view that the foreign currency incomes largely represent a natural hedge in comparison to our expenditure. For the part that is assessed outside the natural hedge, the net currency exposure, forward contracts on future cash flows only and for the main currencies (USD, CAD, GBP, HKD and SEK) are concluded by MSF International to ensure predictable income for the year and mitigate the foreign exchange risks. Throughout 2024, we participated in a cash netting process managed by MSF International. All payables and receivables between MSF sections are reconciled and settled monthly. MSF sections receive the currency they require for their activities. Currency transactions via the cash netting system are executed against more favourable rates and better FX-spreads than MSF sections could achieve individually. With a sensitivity of 2.5% strengthening or weakening of the euro as of 31 December 2024 against our main contract currencies our end of year result would have increased or decreased by €1.1 million. Compared to 2023, total exposure decreased from €76.8 million to €44.8 million. This is largely due to the lower grants receivable position in USD and other main currencies. Our result sensitivity analysis shows the estimated impact of the various changes and trends on our income and emergency aid expenses, as well as the possible impact of exchange rate and interest developments. In our forward financial planning and budgeting for 2025, this result sensitivity analysis is considered in the decision making.

Result sensitivity analysis	Change	Estimated impact in euro	On	Assumptions
Income, total	± 5%	± 19.2 million	Result	Stable income with no change in planned expenditure
Income, from MSF sections	± 5%	± 14.5 million	Result	Consolidation with some level of uncertainty
Emergency Aid expenditure	± 5%	± 17.0 million	Result	No change in income
Main currencies (USD, GBP)	± 10%	± 2.2 million	Result	Stable income from MSF sections, no change in cost structure emergency aid
Other operating currencies	± 5%	± 4.4 million	Result	No change in cost structure emergency aid
Interest rate	50 bps	- 0.8 million	Result	Average interest percentage received decreases to 1.9%

Audit

Internal audit

In 2024, we conducted internal audits in three country programmes: Bangladesh, Chad and South Sudan. Overall audit findings related to legal compliance; stock management (impacting on stock data reliability); quality of care (shortfalls in meeting MSF standards); lack of long-term assessments in areas with long running programmes; and shortcomings in the implementation of MSF procedures.

The OCA management team, and the Board's Audit and Risk Committee and Medical Committee discuss all internal audits, following up on the findings and recommendations. These in turn are linked to the risk management process and incorporated into the planning and control cycle. All internal audit reports are shared with our external auditor, Deloitte.

The Bangladesh and South Sudan audits were carried out in collaboration with an external medical auditor, with extensive MSF experience. This additional expertise helped us finalise the piloting of the medical quality internal audit package, started in 2023. As a result in 2024, we were able to integrate medical auditing into regular auditing activities, with internal audits now a discussion topic for the Board's Medical Committee. We advanced work to also bring our water and sanitation activities under the regular audit process, with a pilot planned for 2025. In the coming years, we will continue to integrate further medical topics for audit into our procedures.

In our Amsterdam office, we started a review of medical forecasting and ordering processes, to be finalised in 2025. We also made significant progress in developing a standard reporting process for head office recommendations – expected to be fully implemented by mid-2025. The standard reporting process will help ensure accountability over the implementation of recommendations, with oversight by the Management Team to support prioritisation and informed decision-making.

In setting audit priorities for 2025, we were able, for the second year running, to fully link our objectives to the risk register, and ensure priorities are aligned.

External audit

In its 2024 management letter, our independent external auditor, Deloitte Accountants B.V. focused on internal financial controls and follow-up of general IT controls. Deloitte noted several improvements, particularly in the handling of inheritances and legacies, and enhanced segregation of duties for increased accuracy and accountability. The letter also noted advancements in inventory management, with multiple projects initiated to refine stock management, reflecting a proactive approach to operational efficiency.

The focus on improving IT General Controls aims to advance a range of benefits from increased audit reliability and operational efficiency to enhanced compliance and data protection and privacy. In 2024, MSF NL mapped relevant processes and identified conflicts within segregation of duties. Resolving these conflicts and finalising the Identity and Access Management Policy are priorities to enhance oversight and control over privileged accounts. Completing these improvements will strengthen critical controls, bolster operational resilience, and support the objectives of the Association.

Regarding IT, the ambition to transition towards IT reliance, originally set to be completed in 2024, has not yet been achieved. Progress is being made, but the pace of improvement has been slower than anticipated. Management recognises the necessity of continuous improvement of those controls in achieving effective controls and thus maturity and will establish a new roadmap to align current capabilities and the implementation of necessary enhancements. It is fully acknowledged that ongoing investments in IT are crucial in navigating a complex world where cyber risks are pervasive. Accurate and complete data is vital for reliable financial reporting, effective reporting, and sound decision-making. IT and data technology are transversal priorities in our 2025 Annual Plan and will feature as a critical area for our social mission implementation in our 2026-2031 Strategic Plan, currently being drafted.

Furthermore, from its auditor perspective, Deloitte stated that it recognises our strategic focus areas for 2025 as essential to enhancing our operational resilience and sustainability. It found that OCA's emphasis on strengthening emergency preparedness and response illustrates our proactive approach to managing potential crises, while ensuring continuity in existing medical humanitarian efforts. Our commitment to improving quality of care by addressing service gaps and chronic care exemplify MSF's dedication to high healthcare standards, and our focus on vaccinations and antimicrobial resistance highlights our strong focus on critical public health issues. Furthermore, our integration of climate and environmental considerations demonstrates forward-thinking sustainability practices. These strategic initiatives are well-aligned with MSF's mission, positioning the organisation to effectively meet its objectives and adapt(ability) to evolving global challenges.

The 2024 Auditor's Report and the interim management letter of the external auditor were thoroughly discussed with the auditors by the Audit and Risk Committee in the presence of the Management Team, the full MSF NL Board and OCA Council.

Environmental footprint

Environmental, social and governance reporting
The EU Environmental, Social and Governance (ESG) regulations aim to motivate businesses and investors to focus on activities that are environmentally and socially sustainable. Although non-governmental organisations, such as MSF, are not yet subject to these regulations, we have an important role to play in helping to ensure sustainability and corporate accountability through our engagement with suppliers, governments and other organisations. Therefore, although it is currently not a legal requirement, we have chosen to start reporting on our sustainability efforts through the ESG, underscoring our commitment to transparency and accountability.

To facilitate this reporting, in 2024, we defined our value chain and performed a 'double materiality' assessment of it. 'Double materiality' asserts that risks and opportunities can be material from financial and non-financial perspectives and is relevant to both the reporting of how a business or organisation is impacted by sustainability issues ('outside in'); and how its activities impact society and the environment ('inside out'). The assessment was carried out to help us determine our organisational goals and advocacy efforts related to climate and health. We are grateful for the pro bono support from the independent management and technology firm, BearingPoint, and support and participation of other stakeholders, such as our donors, which made the assessment possible.

Based on the assessment's findings, we determined the following areas as our priorities for reporting in 2025: climate change adaptation (environment); employee health, safety and security (social); and transparency (governance).

OCA Environmental Impact Project
In 2024 our Environmental Impact Project focused on implementing policies and guidelines and developing systems to support our teams to reduce OCA's environmental footprint across the key areas of air travel, supply chain, and waste and energy.

At the end of 2024, our environmental impact progress report highlighted that OCA is currently not on track to achieve the MSF movement wide ambition of a reduction in carbon emissions by 2030, compared to a 2019 baseline. Although this is a concern, a more positive finding was that although our programmes have grown considerably, there has not been a concurrent rise in our emissions since 2019. This underscores that our efforts are making a difference and helping to reduce our overall environmental impact.

OCA's Air travel

In 2025, we will continue to invest in improvements and further identify areas in which we can achieve a significant impact. As always, this will require us to ensure a balance of priorities as we strive to lower our environmental footprint, in some cases there are limitations to sustainable alternatives. Furthermore, we consistently have to ensure that our mitigation efforts do not compromise the quality and safety of the care we provide.

Environmental Impact Fund

In 2024, the OCA Environmental Impact Fund supported 10 initiatives in our country programmes to reduce dependence on fossil fuels and invest in energy efficiency. The fund was set up in 2023, with money approved by the OCA Council as separate from the operational budget. Any project can apply for the funding, provided the feasibility of proposed initiatives and how they will directly contribute to the reduction or avoidance of carbon emissions can be demonstrated. By the end the year, we had completed projects in Democratic Republic of Congo, Kenya, Myanmar and Somalia, and distributed 45 power meters to projects in Central African Republic, Chad, Haiti, Myanmar, Nigeria, Pakistan, and South Sudan.

Some planned work was delayed because of security issues, meaning the planned implementation of around half of the proposals approved for implementation in 2024-2025, will reduce the available budget for future projects.

Governance

↑ Muazu Nasir gets his Penta-5 vaccination in Sokoto north, Nigeria, as part of the pilot of the MSF mass vaccination programme. Nigeria November 2024. Photo: Zoe Bennell/MSF.

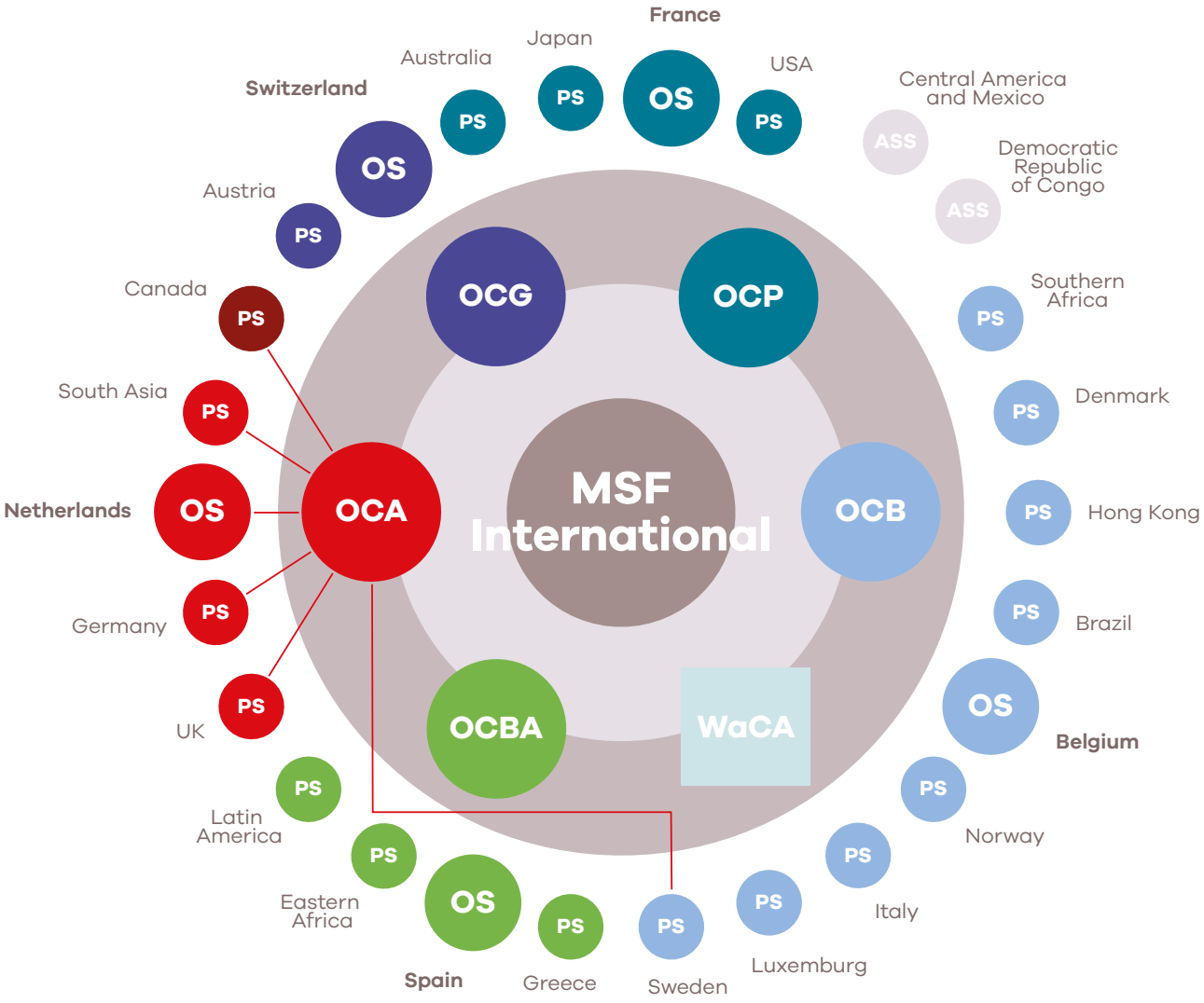
Key figures

27	Associations part of MSF's international movement
24	MSF sections supporting one of the operational centres
6	MSF operational centres
790	Members of the Association Artsen zonder Grenzen, coming from 29 countries
14	MSF NL Board meetings
8	Motions passed at the Artsen zonder Grenzen General Assembly

MSF NL is a member of the international MSF network (or MSF movement) made up of 27 associations worldwide. Each association is an independent legal entity, registered in its country of operation, but united under the Swiss-based MSF International association, which safeguards the identity of the MSF movement. This includes management of association growth, promoting cooperation, and overseeing the sharing and allocation of available resources. Most MSF associations are linked to one of six operational centres, each of which is responsible for the overall management of MSF projects worldwide. MSF sections support this work through recruitment, fundraising, and advocacy and communications on the humanitarian and medical crises we witness. In turn each MSF section is linked to an association, responsible for defining the section's

strategic direction and holding it accountable for its work.

Some MSF sections also contain an operational 'desk' linked to one of the operational centres which is responsible for managing a portfolio of country programmes. In addition, some sections have branch offices to support recruitment and fundraising as well as satellite offices providing technical support for specialisms such as logistics, supply, and epidemiology.
As of 31 December 2024, there were 24 sections, including the association Artsen Zonder Grenzen (MSF NL), and 18 branch offices around the world.



OS – Operational Section

PS – Partner Section

ASS – Association

OCA – Operational Centre Amsterdam
OCB – Operational Centre Brussels
OCBA – Operational Centre Barcelona-Athens
OCP – Operational Centre Paris
OCG – Operational Centre Geneva
WaCA – Operational Centre West and Central Africa

MSF NL and the MSF international network

MSF International is governed by the International Board, accountable to the International General Assembly (IGA), comprising MSF institutional (associations) and private members. As an institutional member of MSF International, MSF NL appoints two of the 50 institutional delegates represented at the IGA. MSF NL provides an annual contribution towards the running costs of MSF International, based on its share of the total private income realised in the MSF movement from the previous year.

In 2024, MSF NL contributed €1,210,736 towards this expenditure, a 4.31% share of the total costs (in 2023, we contributed €1,005,415, equal to a 4.28% share in that year). MSF NL also contributed to several MSF International activities and shared services, such as ICT. All contributions are based on the share that is equal to the income of MSF NL as a percentage of the total income of the MSF network (see Financial Statements, notes 1 to 7). In 2024, MSF NL carried an estimated 15.4% of the total expenditure realised within the network MSF.[39]

The MSF NL Management Team

The Board delegates the day-to-day execution of MSF NL activities to the General Director, Vickie Hawkins, in accordance with the By-laws of the Association. The General Director is a titular director who leads the MSF NL Management Team, made up of five additional members.

In 2024, these were the Medical Director, Bern Thomas Nyang'Wa; Director of Operations, Oliver Behn until December, when he was replaced by Akke Boere; Director of Resources, Liz Root; Staff Director, Margriet Glazenborg; and Deputy General Director, Karel Hendriks.

Following MSF NL policy, all directors are appointed for an initial period of three years, with the option of a three-year extension. In 2024, Bern-Thomas Nyang'Wa held four secondary occupations, none of which were remunerated:

- Honorary Associate Professor, Institute for Global Health, University College London,
- Member, WHO/University College London TB-individual patient data platform, Data Access Committee
- Researcher/PhD candidate, Clinical Research Department, London School of Hygiene & Tropical Medicine
- Trustee of Samaritan Esther's Community Care-UK

The other directors did not have secondary occupations in 2024.

MSF NL is compliant with the externally regulated Remuneration scheme for directors of charitable organisations in the Netherlands of November 2020. The scheme sets criteria to determine the level (score) of responsibility required for executive positions, to a maximum of 645. Based on these criteria, the position of MSF NL General Director scores 610 points. Under the MSF NL management model, the General Director is rated at 92% (561 points, group J, maximum) with each additional Management Team member rated at 80% (488 points, group I, one below the maximum). The job function grid and remuneration policies for Netherlands-based employees, including the directors are in line with the scheme (see Financial Statements, note 31).

MSF NL and Operational Centre Amsterdam

MSF NL is in a collaborative partnership with the MSF associations in Canada, Germany, South Asia, Sweden, and the UK. These MSF sections contribute in different ways to the supervisory function, policy setting, and executive level of the MSF NL Association. This partnership governs the Operational Centre Amsterdam (OCA) collaboration, which oversees the execution and support of country programming, but has no formal constitution as a private organisation.

The OCA Council

OCA is governed by a memorandum of understanding agreed with and signed by the MSF NL Board and the MSF association boards of Canada, Germany, South Asia, Sweden, and the UK. Together, these boards established the OCA Council – a supervisory entity for OCA programmes. The OCA Council approves the OCA medical and programmatic strategic and annual plans and oversees OCA's operations in programme countries on behalf of partner section boards.

As of 31 December 2024, the OCA Council comprised 11 members:
Two delegates from each of the boards of MSF Germany, MSF South Asia, MSF UK and MSF NL, with MSF UK Board member Vita Sanderson acting as interim Chair of the OCA Council, and one delegate from each of the boards of MSF Canada and MSF Sweden. In addition, the MSF NL Treasurer is a member of the OCA Council in his capacity as Chair of the Audit and Risk Committee and the Chair of the Medical Committee is a co-opted member.

The OCA Management Team

The OCA Management Team comprises five members of the MSF NL Management Team and the general directors of MSF Germany, MSF South Asia, and MSF UK. The MSF NL General Director, Vickie Hawkins, chairs the OCA Management Team.

MSF NL Board and Association

As of 31 December 2024, the MSF NL Association had 790 members, including 90 new members who joined over the year. Membership is split 51%/49% between current and former staff, from 29 countries across the world.[40] The overall membership is now about half of its 2023 level (1,483) following an "active reaffirmation process" conducted between July and October 2024, as agreed upon at the General Assembly. This process aimed to overcome a lack of engagement within the membership.

Despite the reduction in numbers, the Board views the outcome positively, anticipating a more active membership committed to exercising its rights and responsibilities, ultimately strengthening governance and accountability. Former members are welcome and encouraged to rejoin in the future.

The principles of governance that apply to the MSF NL Association are detailed in three main documents: the Articles of Association, the By-laws, and the Management Statute. These documents guide the principles and practice of MSF's governance, oversight, and statutory requirements. The Board is responsible for ensuring they are upheld.

Board responsibilities

Board members are responsible for the effective governance of the organisation. Individual and collective group responsibilities include, but are not limited to:

- Ensuring the principled implementation of MSF NL's strategic and activity plans.
- Supervising the quality standards and adherence of MSF NL's work in support of MSF's medical humanitarian assistance.
- Safeguarding the image and identity of the organisation
- Representing the MSF NL Association and work in governance platforms and activities within the wider movement and ensuring the executive engagement within relevant MSF platforms.
- Ensuring the informed, vibrant and dynamic engagement of the Association in the governance of the organisation.
- Guaranteeing the accountability of the Executive

Board composition

As of 31 December 2024, the Board comprises eight elected members, and two co-opted members, six with medical profiles.

At the General Assembly in June, four Board members resigned. These Board members had stepped up in 2022 when the full Board at the time stepped down following the 2021 leadership crisis and had partly agreed at the time to resign before the end of their term to ensure a normal retirement staggering within the Board. In September, a fifth Board member resigned, and in October, Dr Tammam Aloudat stepped down as Board President because he took on a new role as Chief Executive Officer of the New Humanitarian and therefore could not continue in the role of President. Following his departure, the Board appointed Jesse Wambugu as President.

At the General Assembly, five new members were elected on to the Board at the GA:

- Nestley Songco (non-medical)
- Linda Kuipers (non-medical)
- Antoine van Sint Fiet (medical)
- Maarten de Jong (medical)
- Marianne Weijers (medical)

The five were voted in from a candidate pool of nine, which had a significant gender imbalance, with six men and three women. This imbalance, and the need to ensure a medical majority[41] means that as of 31 December, just three Board members are women. The Board finds this concerning and has implemented a recruitment strategy to encourage women to stand for election at the 2025 General Assembly, as part of its commitments to ensuring greater diversity in its composition.

All Board members provided full disclosure of their professional and ancillary activities and other relevant interests, in accordance with Article 5 of the By-laws.

Board meeting date	Board member attendance
17 January 2024	09/11
01 March 2024	08/11
27 March 2024	10/11
08 April 2024	09/11
12 April 2024	10/11
01 May 2024	10/11
14 May 2024	10/11
19 June 2024	11/12
04 July 2024	10/12
04 October 2024	10/11
09 October 2024	11/11
08 + 09 November 2024 (Retreat)	10/10
29 November 2024	10/10
12 December 2024	08/10

Name	Term start and end*	Board position & Committee membership on 31/12/2024	Professional and ancillary activities
Wout Adema (Co-opted)	2022-2025	Treasurer Chair of the Audit and Risk Committee Chair of the Remuneration Committee Member of the OCA Council	Director Zorg at Zorgverzekeraars Nederland (remunerated) Supervisory Board member at Leger des Heils (attendance fee)
Sunita Baskar (Co-opted)	2023-2026	Member Member of the Association Committee	Physician at Bangalore Baptist Hospital (remunerated) Board member at Ikshana Trust Board member at Christian Hospital Bissamcuttack Board member at Velemegna Eye Hospital
Vincent Hoedt	2022-2025	Member Member of the OCA Council	Team Leader at Staatsbosbeheer (remunerated)
Maarten de Jong	2024-2027	Member Member of the Medical Committee	Epidemiologist and Researcher at GGD Amsterdam (remunerated) Board member at VvE Blok 2C
Linda Kuijpers	2024-2027	Secretary Member of the Remuneration Committee	Fundraising Consultant (remunerated) President at SD Foundation Board member at Takecarebnb
Rashed Mahfuzullah	2023-2026	Member Member of the Remuneration Committee	
Antoine van Sint Fiet	2024-2027	Member Member of the Duty of Care Committee	Clinical psychologist and psychotherapist at ARQ (remunerated)
Nestley Songco	2024-2027	Vice-President Member of the Association Committee	Director of People and Culture at War Child Alliance (remunerated) Coach at MSF Norway
Jesse Wambugu	2023-2026	President Member of the OCA Council	Consultant (remunerated) Treasurer at Public Space Network
Marianne Wijers	2024-2027	Member Member of the Association Committee	Teacher and Coordinator at MBO Rijnland (remunerated)

* Board members are appointed for a period of 3 years and can be reelected for a second 3-year term.

Board remuneration and expenses

The MSF NL Board President, the OCA Council Chair and Vice-Chair are remunerated positions. Other members of the MSF NL Board and OCA Council are not remunerated for their work on these platforms, but they are eligible to a volunteer payment to cover administrative costs such as travel and printing. In July, we adjusted the volunteer payment maximum from €1,000 to €2,100 a year, in accordance with the Board Remuneration Policy and in line with Dutch Volunteer Allowance regulations. In 2024, 15 Board members exercised this option, with total volunteer payments reaching €15,210. No loans, guarantees or advance payments were provided to any Board member.

The President may receive partial remuneration exclusively for time spent on Board responsibilities and the international MSF network. The MSF NL By-laws, in conjunction with the Remuneration Policy, specify the framework for remuneration of the President.

The Remuneration Policy's key stipulations are as follows:

- The President may be compensated for lost income if Board tasks take up substantial amounts of time that could otherwise have been used to earn income;
- The President can claim remuneration for a maximum of 20 hours per week;
- The President's hourly fee is based on the salary grid that applies to the Management Team.

Dr. Tammam Aloudat was President of MSF NL until October 2024. In this period, he received a remuneration of €99,170 (60%) and €66,113 (40%) for his additional role as Chair of the OCA Council.

In November, Jesse Wambugu was appointed President, receiving €5,554 in the period to the end of 2024. The decision was also taken to split the chairing of the OCA Council from the role of MSF NL Board President, with the OCA Council Chair role taken up by MSF UK Board member Vita Sanderson from 1 November 2024, who was renumerated €3,320. From 1 November 2024 Wout Adema (MSF NL) and Wymon Mathymaran (MSF South Asia) were each remunerated €1,520 in their role of OCA Council vice-Chair. The full break down of the Board remuneration is detailed in the Financial Statements, note 32.

Board meetings and work

The Board met 14 times in 2024, reaching quorum with each meeting. Four of these meetings were 'extraordinary' called to allow the Board to discuss time sensitive issues, including inputs into the OCA Association consultancy, and internal Board functioning. Whenever possible, MSF NL Association members were invited to attend open sessions of these meetings, to increase transparency of the Board's work.

Significant items for Board attention during 2024 at an NL and OCA level included:

- The declining recruitment of Dutch nationals by MSF NL. The Board requested the Executive implement a strategy focused on the recruitment of Dutch nationals.
- The public positioning of Board members and finding the balance between their roles as representing the Board and their right to self-expression. In December, an annex specific to this topic was approved and added to Board member terms of reference.
- The need to improve communications between the Board and the OCA Council to ensure responsible, complete, and transparent information exchange between the two bodies. Together with a joint joined 'Board / OCA Council' session in September, these discussions helped facilitate the healthy accountability of each body, including an information sharing protocol, to increase the visibility of the OCA Council.
- The success of year-on-year efforts to increase the engagement of members, with particularly high engagement and excellent membership feedback following the General Assembly (see the Association paragraph below). Despite the progress, there is a long way to go and increasing engagement and ensuring adequate support to Association members remains a priority.
- The Board closely followed up the motions passed at the GA and the fundraising strategy and success within the Netherlands.

At the international level, significant items for Board attention in 2024 included:

- The IGA Governance Reform Project, exploring how MSF's International General Assembly (IGA) can best represent all parts of the global medical humanitarian organisation we are today, and ensure in the future more equitable power distribution within the IGA, ensuring these changes improve our international governance.
- The transition of the Access Campaign to the Access to Products for Healthcare initiative, and internal and external responses to the ongoing transition.[42]

Recurring dossiers for Board attention in 2024 included:

- Updates from Board committees to facilitate decision-making on issues related to our medical-humanitarian work, finance and risk, remuneration and the MSF NL Association.
- Exchanges with the Management Team about our current standing and future ambition, including discussions related to the 2024 Midyear Review, the 2025 Annual Plan, and MSF NL's risks and mitigation policies.
- MSF's internal discussions on Gaza, which were polarised at times. In April, the Board wrote a letter to the MSF International Board, calling for strong, consistent leadership in shaping and framing internal conversations needed to allow the MSF movement to openly exchange and collectively move forward in a constructive way. MSF NL held open debates, creating spaces for dialogue to allow members to express their opinions in a respectful, open manner, and the Board worked closely with the Management Team to review MSF NL's public positioning and advocacy.

Consultations with the Works Council

Representatives of the Board and the Works Council held several meetings in 2024, in which the Works Council raised topics and issues reflecting ongoing engagement with staff members. The primary topics of discussion were the new Salary and Function Grid implementation, reflections on the War in Gaza and updates on the recruitment strategy for the General Director.

Committees

MSF NL has two standing committees: the Audit and Risk Committee and the Remuneration Committee. In addition, the Board has a Medical Committee, a Duty of Care Committee, and an Association Committee.

Audit and Risk Committee

The Audit and Risk Committee supports and advises the Board and the OCA Council on the oversight of the organisation's financial management, policies, and strategy, and the management of organisational risks. On 31 December 2024, the Audit and Risk Committee consisted of seven members, comprising the treasurers of MSF NL, MSF Germany, MSF UK, MSF Canada, MSF Sweden, MSF South Asia, and an MSF NL Board member. Wout Adema, the MSF NL Treasurer, chairs the Audit and Risk Committee and has a seat on the OCA Council in this capacity.

The Audit and Risk Committee met 10 times in 2024. Discussion topics included, but were not limited to:

- The 2023 Financial Statements and Auditors' Report
- The 2024 Midyear Review and other interim financial reports
- The 2025 Annual Plan and budgets
- Internal audit reports and annual internal audit planning – including of programmes in Chad and Pakistan
- The Compliance and Risk Management Framework and Risk Register
- International income updates and OCA financial key figures
- Organisational investments

Remuneration Committee

The Remuneration Committee supports and advises the OCA Council and the Board on the oversight of the organisation's remuneration policies, the job grading framework, and performance evaluation policies. The Remuneration Committee also advises the Board and the OCA Council on the structure, size and composition of the management team, as well as the Board and/or the Council themselves.

On 31 December 2024, the Remuneration Committee consisted of three standing members from the MSF NL Board, including Wout Adema as Remuneration Committee Chair. In addition, Parnian Parvanta (MSF Germany Board) and Cecilia Werner (MSF Sweden Board) were invited to join the Committee for matters relating to OCA, and the Staff Director and Controller have a standing invitation.

The Remuneration Committee met five times in 2024. Discussion topics included, but were not limited to:

- Updates on the implementation of the in 2023 approved Remuneration Policy for Netherlands based staff
- Changes to the OCA Management Team
- Performance review processes for governance bodies and the Management Team in the Netherlands and OCA.
- The remuneration of the OCA Chair, OCA Council Vice Chairs and OCA representative to the MSF International Board
- The remuneration of the President
- Break periods between executive employment and (supervisory) board membership.

The Remuneration Committee oversaw the development of the MSF NL and OCA Board Remuneration Policy, approved by the Board, and adopted by the 2024 General Assembly.

Medical Committee

The Medical Committee supports and advises the Board and the OCA Council on the monitoring and oversight of medical policy and strategy, including the accountability framework for the implementation of medical programmes. This includes ensuring the appropriate frameworks are in place to ensure the quality of medical services and standards, including the professional competence of medical staff, and ensuring accountability systems are in place to mitigate medical risks. On 31 December 2024, the Medical Committee consisted of seven members.

The Medical Committee met six times in 2024. Discussion topics included, but were not limited to:

- Strategy and plans: the 2023 Public Health Department, Year in Review, 2024 Mid-Year Review, the 2025 Annual Plan and the Strategic Plan.
- Medical topics: Tuberculosis PRACTECAL trials and follow up, antimicrobial resistance, climate and environmental health.
- Transition of the Access Campaign to the Access to Products for Healthcare initiative.
- Patient safety and clinical governance, person-centred care.

Duty of Care Committee

The Duty of Care Committee ensures the oversight to an effective culture of accountability on integrity, behaviour, health and wellbeing, safety, equity, diversity and inclusion, and professional conduct of and for all staff. It does this through providing support and advice to the Board and the OCA Council on monitoring and oversight of the organisation's frameworks regarding compliance and risk, safety and security, and good governance.

On 31 December 2024, the Duty of Care Committee consisted of five members, and was chaired by Vita Sanderson (MSF UK Board Member). The Chair of the OCA Management Team and the Compliance and Risk Officer have a standing invitation to the Duty of Care Committee.

The Duty of Care Committee met five times in 2024. Discussion topics included, but were not limited to:

- OCA's safeguarding set-up and policy
- Ethics in humanitarian imagery
- Diversity, equity and inclusion
- Staff health
- The organisation's Risk Register, specifically risks related to duty of care

Association Committee

The Association Committee advises and supports the Board and Association Team in facilitating the engagement, governance functions, and activities of the MSF NL Association. It advises the Board on associative matters, including the Board election process, motions process, and membership fees, and promotes members rights and governance responsibilities. On 31 December 2024, the Association Committee consisted of 14 members, in addition to the Association and Board Team Lead, and two members of the Board.

The Association Committee met six times in the course of 2024. Discussion topics included, but were not limited to:

- The 2024 change to the Articles of Association and By-laws to remove membership fees and introduce the reaffirmation-of-membership process
- A discussion (led by the Association Committee at the MSF NL General Assembly) of merits of introducing different weight to votes of association members that are current employees
- Standards for responsible associative discourse
- Support to the 2024 motions and elections process

Association

2024 General Assembly

The main association event of the year is the annual General Assembly (GA). In 2024, the MSF NL Association organised a hybrid GA on Friday 31 May and Saturday 1 June. In total, 306 Association members, 20% of the eligible members at the time, cast one or more votes.

At the GA, the Association elected five new Board members and had the opportunity to question the Board on its work in 2023. The membership voted on the adoption of the Board Remuneration Policy, and consideration of the weighting of votes within the Association. In a particularly popular session, The Humanitarian Landscape of Today[43], external speakers joined for a debate and exchange on humanitarian challenges and speaking out in Gaza, Sudan, and Ethiopia amongst others. The lively discussion covered current norms in humanitarian action and considered how MSF may need to evolve in the future.

The Association approved:

- Amendments to the MSF NL Articles of Association related to the removal of membership fees, and the introduction of the active reaffirmation process. Amendments to the MSF NL By-laws, including measures to enable the Board to conduct due diligence prior to approving new Association members, the discontinuation of the Association membership fee, fixing the term lengths of the Board President and Vice President (allowing them to serve no more than six years), and removal of the preference for the Vice President to have a (para)medical profile.
- The 2023 Annual Report and Financial Statements, including discharge of liability for the Board
- The appointment of Deloitte as statutory External Auditor for the year 2024
- The adoption of the Board and OCA Council Remuneration Policy.
- Four motions which arose at the GA were passed:
  1. To provide moral, technical, advisory, and logistical support towards the creation of a Middle East and North Africa Association

membership application to be submitted to the International Board by the end of 2024

2. A call for the IB to recognise and acknowledge in our actions and our communications that LGBTQI+ patients are universally a marginalised, excluded, and vulnerable population, often criminalised, who have no or limited access to appropriate and respectful health care.
3. A call for the IGA and IB to reclarify operations as the heart of MSF's work by ensuring the prioritisation of programmes in MSF's funding model
4. Adoption of measures expressing solidarity with the Palestinian population

MSF International General Assembly

As an institutional member of MSF International, MSF NL is subject to the MSF International Statutes and Internal Regulations and the MSF Charter. MSF NL participates in the wider governance of the movement through representation on the International Board, via the OCA Council Chair, and in the International General Assembly, the highest governance platform within MSF.

The 2024 International General Assembly was held in Geneva, Switzerland on 27-29 June. MSF NL representatives Karline Kleijer and Sunita Baskar attended and voted in favour on the following motions, all of which were approved:

- The International President's Moral Report
- Audited Financial Statements 2023 of the association MSF International and the MSF International budget for 2024
- International Combined Accounts 2023,
- The MSF We Want to Be IB/Core ExCom Manifesto
- The definitions of 'structures', 'sections' and 'operational directorates' with MSF
- The new IGA governance model which led to the vote to pass convening the Extraordinary IGA in January 2025 to discuss implications to the international statutes and internal rules.

Motions brought forward at the IGA to vote

- A review of the MSF policy on the use of strategic litigation and participation in the processes of international humanitarian law and justice – Approved
- A review of the language of the MSF Charter – Approved

The MSF NL representatives at the IGA also voted in the International Board election, which saw two candidates re-elected for a second term: Parthesarathy Rajendran and Samuel Bumicho.

Board Statements

↑ Mobile clinics in the Al Tadamon gathering site, Al Gedaref State, Sudan. November 2024. Photo: Faiz Abubakr.

The Annual Report, pages 3 to 63, Financial trends and such parts of the Financial Statements as referred to in those pages, comprise the 'bestuursverslag' within the meaning of article 2:391 of the DCC and further includes the Financial Statements, other information and the supplementary information.

In the opinion of the Board, the 2024 Annual Report including the Financial Statements provide a fair reflection of programmes, activities and results achieved in relation to the 2024 Annual Plan, long-term strategic objectives and actions approved by the Board during the year. The Board is confident that the programmes, activities, and results achieved in 2024 contributed to achieving the social mission objectives of the Association, as laid down in its statutes: "to organise the provision of actual medical help to people in disaster areas and crisis anywhere in the world, in accordance with the principles expressed in the MSF Charter. Based on its medical work, the Association endeavours to be an effective advocate for the populations it assists."

All Board members accept responsibility for the Annual Report including the Financial Statements. The Board accepts responsibility for the internal control system established and maintained by the OCA Management Team, which is designed to provide reasonable assurance of the integrity and reliability of the organisation's financial reporting and to assist in the achievement of the organisation's objectives.

In the Netherlands, MSF maintains an internal audit function that supports the review of the internal control and risk management systems. Internal audit reports are issued to the Board's Audit and Risk Committee and contribute to the Board's opinion of the design and operational effectiveness of internal control and risk management systems.

The Board is confident that:

- The Annual Report provides sufficient insights into any failings in the effectiveness of the control systems and risk management regarding the strategic, operational, and compliance risks in the financial year, with no major shortcomings having been established;
- The risk management and control systems provide a reasonable assurance that the 2024 Financial Statements do not contain any errors of material importance;
- Based on the current state of affairs of the Association, it is considered justified that the financial reporting is prepared on a going concern basis. This is, amongst others, based upon the strong reserves and liquidity position and the expected medium-term fundraising income with an overall structural income component of over 70% as well as the risks and opportunities the Association may be faced with. More detail on the Association's cash flow, liquidity, and financial position is set out in the Notes to the Balance Sheet and Notes to the Cash Flow Statement;
- In this Annual Report all material risks and uncertainties are disclosed that are relevant regarding the anticipation as to the continuity of Association for the 12-month period after the issue date.

Compliance

The Association Artsen zonder Grenzen complies with the relevant codes and regulations that apply to fundraising organisations in the Netherlands:

- Public Benefit Organisations (ANBI) legislation and more specifically the provision with regards to the holding of reasonable reserves and funds necessary to ensure the continuity of the work, and the organisation's Board Board Remuneration Policy assuring reasonable and non-excessive payment of compensation;
- For its fundraising activities compliance to applicable codes, such as but not limited to; the Code Telemarketing, Postfilter Code and Code Field Marketing;
- Compliance to the 'Regulation on the remuneration of directors of Charities, established on December 4, 2024, effective 1 January 2025;
- Compliance to the best practice provisions, section E, of the 'Standard of the CBF-recognition Scheme E, adopted 4 December 2024, effective 1 January 2025. CBF-recognition was reconfirmed 21 December 2023.

Accordingly, the Board considers, to the best of our knowledge, that

- The Financial Statements and Annual Report drawn up by the Management Team, for the year ending 31 December 2024, give a true and fair view of the assets, liabilities, financial position, and the result of the organisation;
- That the Annual Report, provides a fair view of the development and performance of the delivery and impact of the social mission objectives (doelstelling) of the Association MSF-The Netherlands and the main risks that the organisation faces in delivering its medical humanitarian operations and support.

On behalf of the Board and the OCA Council, we would like to thank all MSF employees, volunteers, and donors for their continued support of and dedication to our social mission. These efforts underpin every aspect of our medical humanitarian work – none of which would be possible without you.

Amsterdam, 7 May 2025,

On behalf of the Board,
Jesse Wambugu, President

Financials

Photo: Georg Gassauer/MSF

Financial Statements

↑ MSF's medical team following three-and-a-half-year-old Mohammed in the cholera treatment center run by MSF in Mokha district, Taiz governorate. Yemen, May 2024. Photo: Mario Fawaz/MSF.

General information

The Financial Statements 2024 include the financial information of the association Artsen zonder Grenzen and the activities carried out under its direct responsibility. The Vereniging Artsen zonder Grenzen (Médecins Sans Frontières, Nederland) was founded on 7 September 1984 and has its registered office and actual address at Plantage Middenlaan 14-16, 1018 DD Amsterdam, The Netherlands.

Our mission
Our mission is the organising of practical medical aid to people in disaster areas and crises worldwide, in accordance with the principles expressed in the MSF Charter. Providing medical humanitarian aid to people in emergency situations, whether caused by conflicts, epidemics, disasters or exclusion from healthcare is the core of what we do. Based on our medical work, we will also make every effort towards effective advocacy on behalf of the population that we assist.

More comprehensive information about the organisation is published on our website **artsenzondergrenzen.nl**

Artsen zonder Grenzen
Artsen zonder Grenzen is registered with the Amsterdam Chamber of Commerce under number 41215974 and is a Public Benefit Organisation (ANBI) with Legal Entities and Partnerships Identification Number (RSIN) or Tax Number 006790264. Artsen zonder Grenzen is a member of Goede Doelen Nederland and is a CBF recognised charity in the Netherlands (CBF-erkend goed doel).

Artsen zonder Grenzen (Médecins Sans Frontières, Nederland) uses also the trade names "Artsen zonder Grenzen"; "Médecins Sans Frontières

The Netherlands (MSF NL)"; "MSF Holland" and "Operational Centre Amsterdam (MSF OCA)". Additionally, it holds registered trademarks for "Baby zonder Grenzen" and "Actie zonder Grenzen," which support specific initiatives or campaigns.

In these Financial Statements Artsen zonder Grenzen is further referred to as "MSF The Netherlands" or "MSF NL".

Reporting guidelines

The Financial Statements of MSF The Netherlands are prepared with great care to ensure transparency and accountability, adhering to Dutch Accounting Standard 650, which is specifically designed for fundraising institutions. This standard, set forth by the Dutch Accounting Standards Board (Raad voor de Jaarverslaggeving), requires detailed disclosure about how income is generated, specifying expenditures, and the status of the organisation's reserves and funds.

The Guideline 650 is designed to ensure that stakeholders, including donors, beneficiaries, and the general public, can gain a clear insight and understanding of the organisation's financial activities and the impact of its work. By providing a transparent view of the organisation's operations and financial outcomes, stakeholders can assess the activities of the organisation in fulfilling its mission.

MSF The Netherlands is equally committed to aligning with other guidelines and codes that govern fundraising organisations in the Netherlands. This includes the governance code for fundraising organisations, which sets standards for good governance and ethical conduct; guidelines on the holding of financial reserves, ensuring that the organisation maintains a prudent level of reserves to safeguard its operational continuity; and guidelines on remuneration, which address the compensation of the director and management.

MSF The Netherlands is a member of the International MSF network (or MSF Movement) worldwide and is one of the 24 MSF sections active at the end of 2024. The MSF sections follow commonly agreed principles of interpretation and cost allocation, ensuring that the financial practices are consistent across different MSF sections and align with the accounting policies presented in the Financial Statements.

Presentation of the Financial Statements

Because we consider our activities and the related expenditures towards the Association's goals to be our principal objective, we deviate from the prescribed model for presenting income and expenditure. Consequently, these Financial Statements list our expenditures before our income. Additionally, the Statement of Expenditure and Income is presented prior to the Balance Sheet.

The Accounting Policies and the basis used for valuing the expenditures and assets are detailed in the 'Accounting Policies' section of these Financial Statements. We recommend reading this section before examining the Statement of Expenditure and Income and the Balance Sheet.

In applying the principles and policies for preparing these Financial Statements, management makes various estimates and judgements that could be essential to the amounts disclosed. The main areas requiring consideration and judgement include:

- provisions: estimates concerning the likelihood as well as timing of (possible) cash outflows (note 27);
- income recognition: judgement involved in assessing the value of inheritances (notes 8 and 19);
- inventory: estimation of the total value of goods on transport under the Incoterm FCA for which the risk has been transferred from the supplier to the organisation (note 16);
- Inventory: estimation of the required value adjustment for obsolescence (see note 16).

The nature of these estimates and judgements, along with the associated assumptions, is detailed in the notes to the relevant financial statement items. This is to ensure the level of transparency envisaged by the Dutch Civil Code, article 362:1, Book 2.

Forward Statement

At the end of this report, as supplementary information, Forward-Looking Statements on expenditure and income are included. These forward-looking statements are connected to our strategic medical operational ambitions. By their very nature, such statements relate to future events and circumstances and are thus inherently uncertain. While some of this uncertainty is anticipated, it is important to note that actual results may differ materially from those projected in the forward-looking statements.

Financial trends

Consolidating our operational portfolio
Following four consecutive years of growth in expenditure for our medical emergency aid programmes, our total expenditure decreased by 6.9% in 2024 compared to the previous year, primarily due to planned reductions incorporated into the 2024 budget.

In accordance with the decisions taken in 2023 to streamline the operational portfolio, programmes in Iraq, Libya and Venezuela were closed. Activities in several countries including Ethiopia, Haiti and Syria were scaled down, and following notice of deregistration by the Russian authorities, we were forced to close our programmes in Russia after 32 years. Consequently, our expenditure on medical emergency aid was reduced by 8.4% (€28.3 million) to €310.3 million.

As a result, expenditure on Association goals amounted to 93.7% of the total expenditure in 2024, a slight decrease from 94.1% in 2023. The expenditure on Association goals represented 88.4% of the total income (2023: 91.3%). Overall, the total expenditure for 2024 was 94.4% of the total income, compared to 97.0% in 2023.

Compared to the previous year, the 2024 expenditure in the Amsterdam office supporting our medical emergency aid programmes decreased slightly by 0.7%. A larger decrease of 6.0% had been anticipated in the budget. While planned expenditure decreased as budgeted, this was offset by one-off additional programme support costs incurred during the year.

The total cost of acquiring income in the Netherlands rose by 3.3% to €13.5 million, mainly due to additional investments in online fundraising activities. The additional investments made in 2023 and 2024 had a positive impact on our income from donations from individual donors, which increased from €47.8 million in 2023 to €51.5 million in 2024.

Our management and general administration costs saw a decrease of 5.7%, aligning with our planned budget. Despite this reduction, the share of total expenditure allocated to management and general administration increased marginally to 2.7% in 2024, up from 2.6% in 2023.

Stabilising our income
Our total income in 2024 decreased by €18.0 million to €397.5 million; however, this represented a result that was 12.0% higher than budgeted. Both in the Netherlands and within MSF offices worldwide, there was a continued strong fundraising performance, which stabilised income within the MSF movement at the 2023 level. The decrease in the grants from other MSF sections by €18.2 million is primarily attributed to a deferred income grant received in 2023 of €13.9 million, and due to higher office costs across MSF resulting from the accumulated inflation pressure of recent years.

Within the movement Médecins Sans Frontières a financial agreement was established for the period 2020-2025. In line with this agreement, MSF The Netherlands receives a share of the net total income in the MSF movement which is calculated as the total funds raised minus costs for fundraising, offices and the contributions to MSF International. The share of the net total for MSF The Netherlands was set at 22.10% for 2024 (2023: 22.10%). In 2025 the share will remain the same.

In addition to our income from private donors which underscores MSF's main principles of independence and neutrality, a small portion of income comes from institutional donors. Since 2016, MSF has strongly reduced its acceptance of institutional income. In 2024, the share of our institutional funding in our total income reduced to 0.4% (€1.5 million).

Robust financial position
Stronger than anticipated income, combined with reduced expenditure on emergency aid resulted in a financial surplus of €23.3 million.

The result has been added to the reserves. After the addition of the result from 2024, the already robust overall reserves position was further strengthened to a level of 7.3 months (2023: 6.7 months) in relation to the average total expenditure over the past two years (2023 and 2024) and the budget for the following year (2025).

An addition of €2.0 million was required to maintain the continuity reserves at the desired level of 4.5 months of total expenditure (see note 23). The continuity reserves include a buffer capital of €46.0 million to cover for the potential adverse financial impact of certain risks in our medical and operational activities or financial conditions.

After the surpluses in 2023 and 2024, deficit spending is projected for 2025. Streamlining the operational portfolio has resulted in a smaller planned budget for structural emergency aid. This, in combination with the planned deficit spending, creates space for maintaining a strong emergency response capacity.

With reserves sufficiently above the minimum level of 4.5 months, management has allowed for deficit planning in the coming years (see the Forward Statement in the section Supplementary information). Income developments within the movement will be closely monitored, and the Board and management are committed to adjusting expenditure in line with income developments to maintain reserve levels at or above the minimums set by the board.

Current balance sheet positions

Intangible assets increased by a net amount of €0.7 million, resulting from investments in software. Operating assets decreased by €0.2 million as a result of planned depreciation. Inventory ended at €16.7 million which is €1.0 million lower than in 2023.

The total Receivables and accrued income decreased substantially by €28.9 million. The decrease can mainly be attributed to a reduction in receivables from grants from MSF sections. Provisions increased by €7.7 million, primarily due to provisions for the cost of project closures. Short-term liabilities ended at €46.7 million representing an increase of €6.3 million.

The cumulative effect of various movements in balance sheet positions led to a cash inflow of €65.8 million. Looking ahead, our forward cash flow planning indicates that we will maintain sufficient liquidity for the organisation.

Foreign Exchange Developments

The most consequential currency pair for MSF The Netherlands is EUR/USD. In the last quarter of 2024, the US dollar appreciated strongly against the euro, with its value increasing by around 7%. This appreciation affected our emergency aid expenditure by increasing the relative euro cost of dollar denominated purchases.

Cost increases in US dollar are for almost 60% offset by gains in US dollar income from grants from MSF USA. Besides income in US dollar, we also receive grants from MSF sections and from institutional donors in non-euro currencies such as the British Pound, Canadian dollar, Hong Kong dollar and Swedish Krona.

In our country programmes, such as Ethiopia, Myanmar and Nigeria, we have observed a consistent trend where the local currency depreciates against the euro year after year. This depreciation occurs alongside high inflation rates within these countries. Despite the rising cost of goods and services in the local economy due to inflation, the impact on our programmes' total expenses, when measured in euros, remains relatively contained. This is because the depreciation of the local currency is counterbalanced by the inflationary increase in costs.

2025: Worldwide reduction of Humanitarian Funding

In the first months of 2025, we have witnessed a significant shift in the global funding landscape for humanitarian aid. This change is particularly evident in the dismantling of USAID by the new government in the United States.

Médecins Sans Frontières (MSF) strives to maintain financial independence from governmental funding sources. As such, MSF worldwide does not accept any funding from the United States government, and MSF The Netherlands does not accept any funding from the Dutch government.

In 2024, MSF The Netherlands received 99.6% of its income from private donors. Consequently, our operations are not directly financially impacted by the recent reductions in international aid contributions. However, these extraordinary reductions are having a detrimental effect on the populations that we support every day.

Organisations and communities with whom we collaborate are experiencing the direct consequences of these cuts and even complete cessation in the funding for essential medical aid programmes. Our programme country teams have already reported extensive disruptions, including the sudden closure of healthcare facilities and the unexpected withdrawal of essential services. This places an inevitable strain on running our own programme activities, and though we cannot fill these massive gaps, we will closely monitor the impact of this unprecedented reduction in funding and assess how we can help mitigate the impact on the populations we support.

Despite the challenging global landscape, MSF The Netherlands remains well-positioned to navigate these uncertainties due to our robust financial standing. The surplus generated in 2024 has further strengthened our reserves, which provides a critical buffer to continue our mission amidst external funding constraints. This financial resilience allows us to maintain our emergency response capacity even as other organisations may face severe disruptions. As we move forward, our strong financial position will enable us to explore ways to alleviate the effects of funding cuts on the communities we serve, reinforcing our dedication to providing critical independent medical humanitarian aid in challenging times.

Main financial indicators

The financial indicators presented below give an overview of the main expenditure and income figures for the year 2024 and the perspective of the trends over the last 5 years. Our main financial reporting indicators concern the development of our operational expenditure and reserves:

Expenditure and Income indicators:

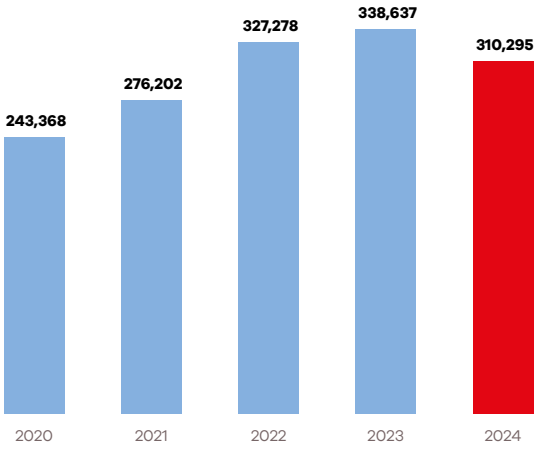
- the development of our Emergency aid expenditure in euro;
- the delivery of emergency aid plus the direct support needed to realise it (total spent on Association goals) as a percentage of total expenditure;
- the total expenditure as a percentage of the total income.

Balance sheet indicator:

- the development of our reserves measured in months' worth of total expenditure (see note 23).

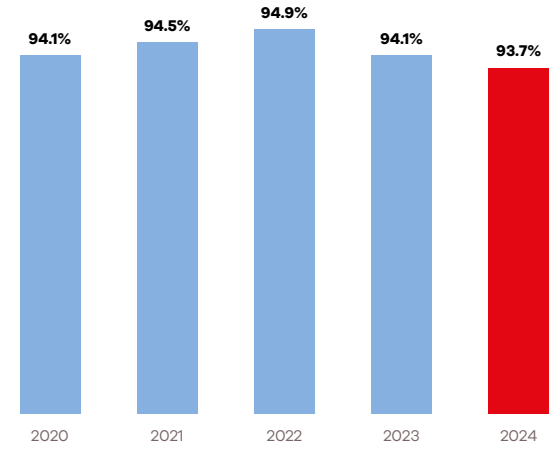
Emergency aid expenditure

in € thousands



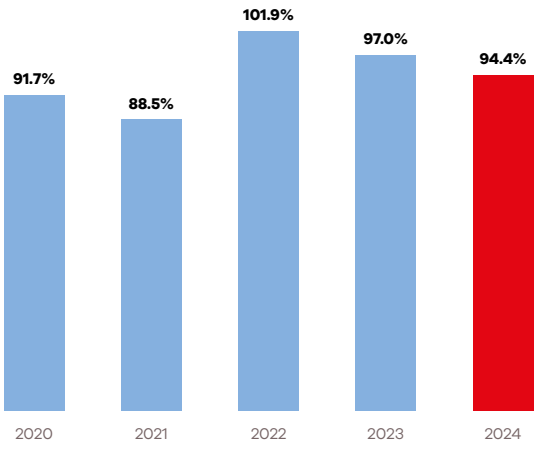
Expenditure on Association goals

as percentage of total expenditure
minimum level 85%



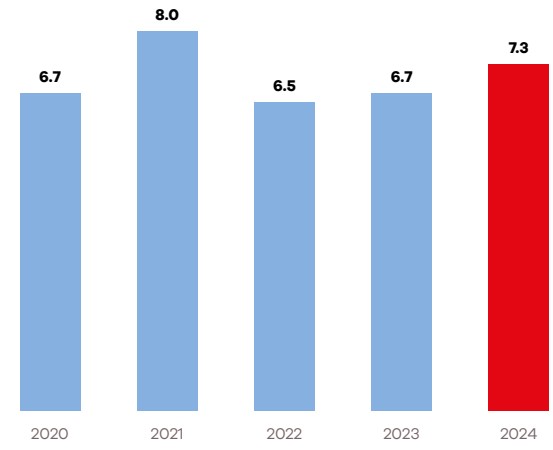
Total expenditure

as percentage of total income



Months of reserves

minimum level 4.5 months



Statement of Expenditure and Income for 2024

(in € thousands)

Expenditure	note	2024	Budget 2024	2023
Spent on Association goals				
Emergency aid	1	310,295	318,617	338,637
Grants and contributions to third parties	2	3,942	2,619	3,364
Programme support	3	32,989	31,216	33,228
Information and awareness raising	4	4,264	4,289	4,001
Subtotal		**351,490**	**356,741**	**379,230**
Cost of acquiring income	5	13,479	13,025	13,050
Management and administration	6	10,080	10,187	10,689
Total expenditure	7	**375,049**	**379,953**	**402,969**
Income				
Income from individuals	8	73,533	66,299	77,118
Income from companies	8	5,258	2,500	3,043
Income from not-for-profit organisations	8	6,377	4,000	5,308
Income from the **Dutch Postcode Lottery**	9	15,408	13,500	13,500
Grants from MSF sections	10	294,958	266,477	313,150
Grants from institutional donors	11	1,477	2,119	2,741
Other income	12	481	0	615
Total income		**397,492**	**354,895**	**415,475**
Result operational activities		**22,443**	**-25,058**	**12,506**
Net financial income and expenses	13	856	1,300	1,390
Result expenditure and income		**23,299**	**-23,758**	**13,896**

Allocation of the Result

Additions to and withdrawals from the reserves	note	2024	Budget 2024	2023
Continuity reserves	22, 23	2,000	0	7,000
Other reserves	22, 25	21,343	-23,758	7,101
Restricted funds	22, 26	-44	0	-205
Total		**23,299**	**-23,758**	**13,896**

Balance Sheet as at 31 December 2024

(in € thousands and after the allocation of the result)

Assets	note	31 December 2024	31 December 2023
Intangible assets	14	1,758	1,025
Tangible fixed assets			
Operating assets	15	20,748	20,900
Subtotal		**22,506**	**21,925**
Inventory			
Stocks for emergency aid	16	16,706	17,721
Receivables and accrued income			
Grants receivable from MSF sections	17	41,358	69,798
Grants receivable from institutional donors	18	8	442
Receivables from inheritances	19	19,714	23,795
Other receivables and accrued income	20	16,515	12,506
Subtotal		**77,595**	**106,541**
Cash at bank and in hand	21	179,964	114,145
Total assets		**296,771**	**260,332**

Liabilities	note	31 December 2024	31 December 2023
Reserves			
Continuity reserves	23	145,000	143,000
Revaluation reserves	24	761	1,589
Other reserves	25	90,462	69,119
Subtotal		**236,223**	**213,708**
Funds			
Restricted funds	26	333	377
Total reserves and funds		**236,556**	**214,085**
Provisions	27	13,546	5,849
Short-term liabilities	28	46,669	40,398
Total liabilities		**296,771**	**260,332**

Cash Flow Statement for 2024

(in € thousands)

	2024	2023
Cash flow from operating activities		
Receipts from individuals, companies and not-for-profit organisations		
Donations	51,127	47,778
Inheritances	25,503	18,616
Not-for-profit organisations	6,377	5,309
Companies	5,258	3,043
Subtotal	**88,265**	**74,746**
Receipts from the **Dutch Postcode Lottery**	15,408	13,500
Receipts from MSF sections		
Concerning project grants	321,345	274,922
For monies advanced	13,999	21,102
Receipts from institutional donors	1,869	3,425
Other receipts		
Interest received	2,881	1,611
Other receipts	129	183
Received tax net and VAT	77	392
Total receipts	**443,973**	**389,881**
Payments made in programme countries	155,319	176,946
Grants and contributions provided to third parties	3,418	3,011
Payments at head office		
Suppliers of goods and services	101,534	121,079
International and head office personnel	59,771	54,991
MSF sections	46,589	48,347
MSF Logistique and MSF Supply	7,957	9,446
Total payments	**374,588**	**413,820**
Net cash flow from operating activities	**69,385**	**-23,939**
Cash flow from investment activities		
Receipts from disinvestments	0	0
Investments in intangible and tangible fixed assets	-1,254	-386
Net cash flow from investment activities	**-1,254**	**-386**
Total cash flow		
Total cash flow	**68,131**	**-24,325**
Adjustment FX results on forward currency contracts	**-1,707**	**0**
Adjustment to exchange rates at 31 December 2024	**-605**	**-2,649**
Movement in liquidity position	**65,819**	**-26,974**

	2024	2023
Movement in liquidity position		
Liquidity position at 31 December	**179,964**	**113,454**
Liquidity position at 1 January	113,454	140,428
Adjustment for the opening balance	691	0
Subtotal	**114,145**	**140,428**
Movement in liquidity position	**65,819**	**-26,974**

To ensure consistency with accounting principles, the balances held at credit card companies and the cash in transit have been included in the liquidity position as of 31 December 2024.

In previous years, these balances were disclosed in note 20 Other receivables and accrued income. An adjustment of €690,577 in total has been made to reflect this change.

Notes to the Statement of Expenditure and Income

↑ Um Mohammad, a 40-year-old Syrian refugee displaced from Qsaibeh, in South Lebanon, has three daughters. She used to maintain her employer's garden, landscaping and building fences around his land. The night she fled Qsaibeh, an airstrike landed dangerously close. She recalls joining the community with buckets of water to put out the fire, and then her employer told her it was time to leave. With her daughters, aged 18, 6, and 4, she packed a change of clothes for each and grabbed only a blanket, leaving behind the groceries she had just bought that day on her kitchen floor. Lebanon, October 2024. Photo: Dalia Khamissy.

In 2024, our total expenditure amounted to €375.0 million, representing a decrease of 6.9% or €27.9 million compared to the previous year. The total expenditure ended at 1% below the budget for the year.

The decrease in 2024 was primarily due to the planned reduction in expenditure incorporated into the budget. In accordance with our planning, several programme countries, such as Iraq, Libya and Venezuela, were closed and other activities were scaled down. Additionally, following a notice of deregistration by the Russian authorities, we were forced to close our programme in Russia after 32 years. Consequently, our expenditure on medical emergency aid was reduced by €28.3 million to €310.3 million.

The overall expenditure on programme support, information and awareness-raising, fundraising, and management and administration decreased by €0.2 million to €60.8 million. A larger decrease had been anticipated in the budget; however, one-off additional programme support costs led to additional spend in this category of €1.8 million.

In 2024, the proportion of expenditure allocated to management and administration increased slightly to 2.7% of the total expenditure, compared to 2.6% in 2023.

Income decreased by 4.3% to €397.5 million, compared to a planned decrease of 14.6%. Contributions from private donors within The Netherlands and other MSF sections decreased to €380.1 million, a 4.6% reduction from the €398.6 million in 2023. Funding from institutional donors dropped from €2.7 million in 2023 to €1.5 million. However, income from the **Dutch Postcode Lottery** increased due to an additional contribution designated for activities to improve healthcare in Afghanistan.

The total cost of acquiring income in the Netherlands showed a small increase to €13.5 million, reflecting additional investment in mainly digital fundraising activities. As a result, the total costs of acquiring income as a percentage of total income increased to 3.6% (2023: 3.1%), but remained well under the maximum level of 5% as set by the Board.

1 Emergency aid

Emergency aid per country (in € thousands)	Costs emergency aid 2024	Budget 2024	Costs emergency aid 2023
Afghanistan	21,617	23,408	21,744
Bangladesh	13,070	14,866	16,616
Belarus	157	0	1,693
Central African Republic	15,328	15,408	17,063
Chad	12,514	11,497	10,562
Democratic Republic of Congo	22,118	16,517	27,787
Ethiopia	16,186	20,176	23,690
Haiti	9,948	9,505	11,705
India	8,760	7,914	8,472
Iraq	824	1,989	5,161
Kenya	1,389	1,297	1,252
Lebanon	2,080	0	0
Libya	93	50	5,773
Lithuania	0	0	11
Malaysia	2,712	2,990	3,408
Mediterranean Sea	9,238	10,237	9,628
Myanmar	9,324	10,959	11,587
Nigeria	11,346	11,817	12,660
Occupied Palestinian Territories	2,289	0	0
Pakistan	6,807	6,940	10,102
Russia	2,932	4,117	3,365
Sierra Leone	9,580	8,032	8,038
Somalia	8,513	10,488	10,413
South Africa	0	0	29
South Sudan	32,777	30,201	31,301
Sudan	28,355	18,241	17,536
Syria	12,598	11,616	12,904
Tajikistan	3,136	3,275	4,425
Turkiye	0	0	1,907
Ukraine	14	20	1,368
Uzbekistan	5,927	5,285	7,543
Venezuela	1,370	2,498	4,979
Yemen	30,501	24,954	26,658
Various exploratory projects	0	0	21
Reserved in the budget for unplanned emergency aid	0	26,031	0
Total Emergency aid in countries	**301,503**	**310,328**	**329,401**
Other costs and movements in provisions	1,832	1,540	2,501
Procurement Unit costs	6,635	6,749	6,735
Contributions to MSF International	325	0	0
Total emergency aid	**310,295**	**318,617**	**338,637**

The composition of the expenditure for emergency aid in main categories is as follows:

Emergency aid per category (in € thousands)	Costs emergency aid 2024	Budget 2024	Costs emergency aid 2023
Purchase of medical items	29,724	32,478	35,295
Purchase of non-medical items	29,202	22,264	27,106
Subcontracted services	25,741	25,346	24,877
Freight and storage	35,809	37,279	38,988
General and running costs	19,675	19,458	18,947
Miscellaneous and other costs	5,696	3,138	4,876
Personnel costs			
Costs locally recruited staff	106,231	116,326	125,001
Costs international mobile staff posted in projects	41,762	45,250	45,192
Accommodation and transport	12,703	13,467	14,574
Costs staff Procurement Unit	3,752	3,611	3,781
Total emergency aid	**310,295**	**318,617**	**338,637**

Subcontracted services include payments of incentives to staff working in emergency aid programmes but employed by the Ministry of Health of the programme country, totalling €14.0 million (2023: €13.6 million) and payments for the referral of patients and external laboratory testing of €2.4 million (2023: €4.8 million).

Personnel costs international mobile staff

In 2024, we employed 741 international mobile staff in full-time equivalents (FTE), a decrease from the 816 FTE in 2023. All were actively engaged in our programme countries. The reduction in staff numbers is due to the reduction of activities in, and the closure of several programme countries.

The costs of personnel posted in emergency aid programmes are charged directly to the emergency aid expenditure. Included in the category Costs of international mobile staff posted in projects are expenses such as salaries, per diem allowances, training, and preparation for departure and posting. This category also encompasses costs for personnel to whom the provisions of Dutch labour law apply and costs of personnel seconded from other MSF sections.

International mobile staff on Dutch contract terms	2024	Budget 2024	2023
Salaries	16,579,298	19,023,804	18,606,555
Social security contribution	517,685	714,008	497,186
Pension contributions	1,731,851	2,092,229	1,928,747

International mobile staff hired from other MSF sections	2024	Budget 2024	2023
Payroll costs	14,886,713	11,148,114	14,303,507

In 2023, an MSF wide International Contracting Office (ICO) based in Geneva was established. During 2024, 163 experienced staff formally employed under Dutch contract terms moved to a contract with the ICO. This development explains the decrease in the costs of international mobile staff on Dutch contract terms and the increase in the costs of staff hired from other MSF sections.

Personnel costs locally recruited staff

In 2024, we employed 9,601 locally recruited staff in full-time equivalents (FTE) in our programme countries, a decrease from the 11,367 FTE in 2023. The decrease is the result of the planned closure of a number of programme countries. The total salary costs, including payroll taxes and social security contributions for locally recruited staff, are charged to emergency aid expenditure.

Locally recruited staff salaries	2024	Budget 2024	2023
Payroll costs	88,251,957	87,318,038	108,874,326

2 Grants and contributions to third parties

(in € thousands)	2024	Budget 2024	2023
Contribution to MSF South Asia	2,825	2,455	2,710
Contribution to Drugs for Neglected Diseases initiative (DNDi)	86	164	152
Grant to MSF Belgium	1,031	0	317
Grant to MSF France	0	0	175
Grant to MSF India	0	0	9
Grant to MSF Switzerland	0	0	1
Total grants provided to third parties	**3,942**	**2,619**	**3,364**

Grants and contributions to third parties concern the general funding of initiatives that support the Association's goals. The contribution to MSF South Asia is based on their annual budget and is in line with their long-term strategic planning and agreements with MSF International. In 2024, we awarded grants to MSF Belgium for emergency aid programmes in Ukraine and to support the activities of the MSF Academy for Healthcare.

3 Programme support

(in € thousands)	2024	Budget 2024	2023
Direct costs	3,213	2,329	3,261
Costs foreign offices	789	787	896
Costs joint projects with MSF sections	528	754	605
Contributions to MSF International	1,046	783	551
Total direct costs	**5,576**	**4,653**	**5,313**
Attributable costs			
Costs personnel head office	21,714	20,409	21,707
Attributed overhead costs	5,699	6,154	6,208
Total programme support	**32,989**	**31,216**	**33,228**

The costs for foreign offices relate to our programme support office and positions in Amman, Jordan. Included in the category Costs of joint projects with MSF sections are the costs of support for the programmes' administration software (€195,086) and the costs of the shared Geographic Information System (€332,972), both managed by MSF Switzerland. The contributions to MSF International consist of contributions to MSF organisation-wide programme support activities.

4 Information and awareness raising

(in € thousands)	2024	Budget 2024	2023
Direct costs	1,602	1,620	1,481
Contributions to MSF International	323	264	207
Total direct costs	**1,925**	**1,884**	**1,688**
Attributable costs			
Costs personnel head office	2,109	1,848	1,799
Attributed overhead costs	553	557	514
Total information and awareness raising	**4,264**	**4,289**	**4,001**

The increase in costs personnel head office is a result of both a higher number of FTE attributed to this category and an increase in the costs per FTE. Contributions to MSF International include a contribution to the MSF Access to Essential Medicines campaign amounting to €259,984.

5 Cost of acquiring income

(in € thousands)	2024	Budget 2024	2023
Direct costs	9,601	9,200	9,799
Contributions to MSF International	37	0	0
Total direct costs	**9,638**	**9,200**	**9,799**
Attributable costs			
Costs personnel head office	3,043	2,939	2,528
Attributed overhead costs	798	886	723
Total cost of acquiring income	**13,479**	**13,025**	**13,050**

In 2024, 31.9 staff members (in FTE) worked on activities related to acquiring income (2023: 28.2 FTE). The direct costs of acquiring income slightly decreased compared to 2023. The total cost of acquiring income from individuals, companies and not-for-profit organisations ended at 15.8% of the income raised (2023: 15.3%). MSF The Netherlands strives to keep this percentage below 20%.

6 Management and administration

(in € thousands)	2024	Budget 2024	2023
Direct costs	2,079	1,846	2,002
Contributions to MSF International	527	1,373	1,076
Total direct costs	**2,606**	**3,219**	**3,078**
Attributable costs			
Costs personnel head office	5,920	5,354	5,919
Attributed overhead costs	1,554	1,614	1,692
Total management and administration	**10,080**	**10,187**	**10,689**

The costs of management and administration amounted to 2.7% of the total expenditures in 2024 (2023: 2.6%).

A table showing the composition of the direct costs and personnel costs of management and administration can be found in the section Accounting Policies.

7 Total expenditure

Total expenditure: specification of cost allocation and personnel costs (in € thousands)

	Spent on Association goals									
Direct Costs	Emergency aid	Third parties	Programme support	Information and awareness-raising	Cost of acquiring income	Management and administration	To be attributed Overhead	**Total 2024**	Budget 2024	Total 2023
Emergency aid	303,124	0	0	0	0	0	0	303,124	311,708	331,581
Joint projects with MSF sections	0	0	528	0	0	0	0	528	754	605
Costs foreign offices	0	0	789	0	0	0	0	789	787	896
Grants to other MSF sections	0	3,856	0	0	0	0	0	3,856	2,455	3,212
Grants and Contributions to MSF International	325	86	1,046	323	37	527	0	2,344	2,584	1,986
Publicity and communications	0	0	3	413	8,281	2	0	8,699	8,453	8,737
Housing	0	0	0	0	0	0	1,486	1,486	1,205	1,089
Office and general costs	60	0	364	696	848	71	137	2,176	2,765	3,460
ICT	53	0	353	54	65	17	3,654	4,196	4,875	4,274
Cost of inventory	1,729	0	0	0	0	0	0	1,729	1,912	1,663
Travel and accommodation	22	0	948	33	7	182	42	1,234	1,420	1,646
Advice	0	0	912	53	313	1,131	24	2,433	1,160	1,288
Evaluations & research	0	0	148	0	0	0	0	148	271	163
Staff Development	2	0	111	13	35	129	53	343	400	453
Head office projects	33	0	374	0	0	299	16	722	586	1,059
Board and Association	0	0	0	0	0	248	0	248	337	306
Depreciation	211	0	0	17	52	0	1,243	1,523	1,495	2,356
Subtotal	**305,559**	**3,942**	**5,576**	**1,602**	**9,638**	**2,606**	**6,655**	**335,578**	**343,167**	**364,774**
Allocated costs for head office personnel										
Salaries and social security	3,214		18,603	1,807	2,607	5,072	2,514	33,817	32,073	32,030
Pension contributions	303		1,754	170	246	478	237	3,188	3,589	2,827
Other personnel costs	234		1,357	132	190	370	183	2,466	1,124	3,338
Subtotal	**309,310**	**3,942**	**27,290**	**3,711**	**12,681**	**8,526**	**9,589**	**375,049**	**379,953**	**402,969**
Allocation of overhead	**985**		**5,699**	**553**	**798**	**1,554**	**-9,589**	**0**	**0**	**0**
Total expenditure	**310,295**	**3,942**	**32,989**	**4,264**	**13,479**	**10,080**	**0**	**375,049**	**379,953**	**402,969**

Overhead

In 2024, overhead costs amounted to 2.6% of the total expenditure, which was slightly higher than the 2.5% reported in 2023. The overhead costs decreased from €10,218,670 in 2023 to €9,590,207 in 2024, finishing below the budgeted amount of €10,300,119. Within this category housing costs increased by €0.3 million, due to increasing costs for office space and facilitation expenses for staff working in other MSF offices outside the Netherlands. However this increase was more than compensated by a decrease of €0.7 million in depreciation costs and a reduction of €0.2 million in ICT head office projects.

Costs of head office personnel

In 2024, we employed 414 staff (2023: 433) in full time equivalents at head office. Of these, 324 FTE were employed on Dutch contact terms, with 10 FTE working mainly from abroad. The remaining 90 FTE were under contract terms of other MSF sections, self employed or hired from agencies. The personnel costs measured per full time equivalent increased by 6.6% from €89,553 in 2023 to €95,487 in 2024.

The total increase of the average personnel costs head office staff is the result of the following main factors:

- A general salary increase of 1.5% per 1 april 2024;
- Full year impact in 2024 of the new remuneration policy that was implemented as of 1 July 2023.

The cost of recruitment of head office personnel, canteen costs and the costs of temporary staff are included in the item Other personnel costs.

Under the header Allocated costs for head office personnel, the item Salaries and social security of head office personnel consists exclusively of the gross salaries, taxed reimbursement of expenses and associated social security costs. For 2024 the social security contributions totaled €4,222,235 (2023: €3,854,100).

Personnel contracted on behalf of MSF sections

During 2024, 69.6 staff in full time equivalents (2023: 62.2) were employed on Dutch contract terms but fully expensed to other MSF sections. Of these 39.6 FTE were working abroad, while the remaining 30.0 FTE were mainly working from the Amsterdam office, holding positions created by other MSF sections, mainly MSF International. Although our remuneration policies apply, costs and FTE are fully reported in the financial statements of each staff member's respective hiring MSF section. The costs of these staff members are reimbursed by the respective MSF sections based on actual salary costs. In 2024, the total reimbursed costs amounted to €5,106,132 (2023: €4,563,669). For a small number of staff we receive contributions for Overhead costs. These are reported in note 12: Other income.

8 Income from individuals, companies and not-for-profit organisations

(in € thousands)	2024	Budget 2024	2023
Donations	51,479	50,298	47,770
Inheritances	22,052	16,000	29,345
Membership fees from Association members	2	1	3
Income from individuals	**73,533**	**66,299**	**77,118**
Income from companies	5,258	2,500	3,043
Income from not-for-profit organisations	6,377	4,000	5,308
Total income from individuals, companies and not-for-profit organisations	**85,168**	**72,799**	**85,469**

The income from individuals, companies and not-for-profit organisations slightly decreased compared to 2023 but ended €12.4 million above budget. All income categories surpassed expectations, with income from donations in the Netherlands ending 7.2% higher than the previous year. Just as in 2023, although to a lesser extent, the income from inheritances was again positively impacted by some exceptionally high-value inheritances. This resulted in income that was below the level of 2023, but still exceeded the budget for the year by 37.8%. Income from companies and not-for-profit organisations landed well above the result of 2023 and also above budget.

Structural income from individuals, companies and not-for-profit organisations

The income from donors with direct debits, donations with a notarial deed and a large part of the income acquired from inheritances can be considered structural income. Measured over a 5-year period, 2020-2024, an estimate of 71.1% of income from individuals, companies and not-for-profit organisations is considered structural income.

Earmarked income (see also note 26 restricted funds)

From individuals, companies and not-for-profit organisations (in € thousands)	Receipts 2024	Expenditures in 2024	Not spent in 2024
Sudan	1,857	-1,857	0
Lebanon	1,384	-1,384	0
Occupied Palestinian Territories	1,319	-1,319	0
Afghanistan	1,138	-1,138	0
MSF Academy for Healthcare	612	-612	0
Democratic Republic of Congo	160	-160	0
Nigeria	519	-519	0
Emergency Fund	374	-374	0
Ukraine	462	-412	50
Central African Republic	221	-221	0
Syria	68	-68	0
Sierra Leone	55	-55	0
Yemen	8	-8	0
South Sudan	5	-5	0
Haiti	4	-4	0
Others	4	-4	0
Total as at 31 December moved to restricted funds	8,190	-8,140	50

One earmarked donation of €50,000 received in 2024 for Ukraine could not be spent. This amount will be granted to MSF Belgium in 2025. All other earmarked donations were spent in line with the donors' wishes.

In 2024, the MSF movement decided to collect earmarked donations for our 'Regional Fund for the Occupied Palestinian Territory' to provide medical emergency aid to communities directly and indirectly impacted by the war in Gaza. The donations to this fund were not exclusively spent in the Occupied Palestinian Territories, such as Gaza, but were also allocated to the surrounding region, including Lebanon, which was affected by the war in Gaza. MSF The Netherlands received a total amount of €2.7 million for the regional fund, of which 49% was allocated to Gaza and the remaining 51% to Lebanon.

Donations totaling €373,677 for our Emergency Fund have been allocated to the Democratic Republic of Congo.
To comply with the earmarking of certain donations, we awarded grants to MSF Belgium for emergency aid programmes in Ukraine. The donations for the MSF Academy for Healthcare were also granted to MSF Belgium. These funds were used to enhance the skills and competencies of healthcare workers in the Central African Republic and Sierra Leone.

9 Income from the Dutch Postcode Lottery

(in € thousands)	2024	Budget 2024	2023
Dutch Postcode Lottery, regular draw	13,500	13,500	13,500
Dutch Postcode Lottery, extra contribution	1,908	0	0
Total income from the Dutch Postcode Lottery	**15,408**	**13,500**	**13,500**

In 2024, MSF The Netherlands received a contribution of €13,500,000 from the regular draw of the **Dutch Postcode Lottery**. This is the maximum possible annual contribution to MSF The Netherlands according to the five-year agreement. The current agreement runs until 31 December 2027. Additionally, the **Dutch Postcode Lottery** awarded MSF The Netherlands an extra contribution for the improvement of healthcare in Afghanistan.

10 Grants from MSF sections

From individuals, companies and not-for-profit organisations (in € thousands)	2024	Budget 2024	2023
MSF Germany	131,584	130,815	135,503
MSF USA	64,827	45,630	84,736
MSF United Kingdom	44,061	35,302	41,212
MSF Canada	15,233	17,320	15,545
MSF Hong Kong	10,324	9,111	11,250
MSF Sweden	9,193	7,527	13,154
MSF Switzerland	6,900	0	950
MSF Ireland	6,660	4,270	5,191
MSF Japan	3,245	2,629	3,042
MSF Poland	1,337	1,119	1,061
MSF Spain	650	0	650
MSF International	639	0	379
Other MSF sections	305	0	477
MSF Non allocated	0	12,754	0
Total grants from MSF sections	**294,958**	**266,477**	**313,150**

The total grants from MSF sections amounted to almost €295.0 million. Although this represents a decrease of 5.8% compared to the previous year, the outcome was much better than expected. Based on the established financial agreement within the network Médecins Sans Frontières, the grants from MSF sections are largely considered as structural income.

11 Grants from institutional donors

(in € thousands)	2024	Budget 2024	2023
Canadian government (DFATD, IHA)	1,458	1,599	2,353
Other institutions	19	20	22
Global Fund (GFATM)	0	500	366
Total grants from institutional donors	**1,477**	**2,119**	**2,741**

The project grants from institutional donors refer to the realised portion of the grants awarded that concern activities carried out in the financial year. The grants from institutional donors are all used to cover realised emergency aid expenditure and are not considered as structural income.

12 Other income

(in € thousands)	2024	Budget 2024	2023
Other income	481	0	615
Total other income	**481**	**0**	**615**

Other income mainly consists of reimbursements of shared costs for hosting staff from MSF International in the Amsterdam office.

13 Net financial income and expenses

(in € thousands)	2024	Budget 2024	2023
Realised exchange results	-56	0	3,964
Unrealised exchange results	-1,255	0	-2,736
Realised results forward contracts	-118	0	0
Unrealised results forward contracts	-761	0	-1,589
Interest income	3,046	1,300	1,751
Total net financial income and expenses (-)	**856**	**1,300**	**1,390**

In 2024 the realised exchange results were mainly the result of the difference between exchange rates applied when actual monetary transfers were received by the bank and the rate used to book the grant income from MSF sections. The unrealised exchange results concern the value dating of the foreign currency bank balances, contract obligations, still to be received monies from institutional donors and MSF sections, and accounts payable and receivable balances in non-euro currencies. All exchange rate differences recognised are included in the financial income and expenses.

In the first part of 2024, interest rates remained stable but they started to drop in the second half of the year. The higher bank balances (see note 21) in combination with active management of short term deposits still resulted in a better interest income. The realised interest on the average of the savings accounts for 2024 was 2.4% (2023: 1.9%). MSF The Netherlands has no contractual obligations on which interest is due.

In 2024 we entered into forward currency exchange contracts to cover our net exposure between income (Grants from MSF sections) and expenditure in the following currencies: AUD, CAD, GBP, HKD, JPY, SEK and USD. At balance sheet date these contracts are measured at fair value. Gains or losses arising from changes in fair value are recognised as unrealised results. As at 31 December 2024, MSF The Netherlands had 150 open forward currency exchange contracts. The total value of the outstanding contracts as at 31 December 2024 was €48.3 million. Depending on the development of the exchange rates in 2025 these contracts could result in realised exchange rate differences at maturity that are higher or lower than the unrealised results disclosed in this note.

All the outstanding forwards have a contractual maturity of less than one year.

Notes to the Balance Sheet

↑ Ita Joice, 27 years old, meets her baby girl, Juan, during her caesarean section in Mundari County Hospital, the only secondary healthcare facility in Kajo Keji, Central Equatoria. South Sudan, March 2024. Photo: Manon Massiat/ MSF.

Due to stronger than anticipated fundraising results across the international network of Médecins Sans Frontières during the year, combined with spending on emergency aid that was below budget, we realised a surplus of €23.3 million, compared to the planned deficit of €23.8 million. Reserves increased by 0.6 months and remain healthy at 7.3 months' worth of total expenditure. Looking ahead (see Foreward statements in the section Supplementary information), we plan deficit spending in 2025 to maintain our current emergency aid programme portfolio and to increase the budget reserved for immediate responses to unplanned emergencies.

The total cash position at the balance sheet date increased by €65.8 million. Besides the positive result of €23.3 million, this increase was primarily due to the decrease in the total receivables position by €28.9 million, ending at €77.6 million. Within the receivables, the grants from MSF sections were the main contributor to the overall decrease, accounting for €28.4 million. As anticipated, the MSF sections transferred the full outstanding balance for 2023, and a bigger percentage of the 2024 grants compared to the 2023 grants was transferred during the year. The exceptionally high balance of receivables as at 31 December 2023 from inheritances and legacies, for which settlement is pending, decreased by €4.1 million, while the balance of other receivable components increased by €0.6 million.

The decrease in receivables and the increase in payables resulted in a lower relative distribution of receivables compared to payables. The overall balance sheet total grew by €36.4 million.

The net book value of fixed assets saw an increase of €0.5 million, attributable to a combination of investments in software and depreciation. Meanwhile, the inventories held for emergency aid decreased by €1.0 million.

Overall reserves and funds increased due to the addition of the surplus of €23.3 million. Of this amount, €2.0 million was added to the continuity reserves as required to maintain the continuity reserves at the desired level of 4.5 months of total expenditure (see note 23). Restricted funds decreased by €0.1 million as earmarked funds were spent in 2024 in line with donor wishes. Provisions increased to €13.5 million, mainly due to provisions for project closure costs. Short-term liabilities increased by 15.5% to €46.7 million, mainly as a result of higher payables to other MSF sections and taxes payable.

14 Intangible assets

(in € thousands)		Software
Balance as at 1 January 2024		
Purchase Value		9,168
Cumulative amortisation/other impairment		-8,143
Balance as at 1 January 2024		**1,025**
Mutations in Purchase Value		
Purchases		1,315
Disposals (purchase value)		-220
	Total	**1,095**
Mutations amortisations/other impairment		
Disposals		220
Amortisation		-582
Other impairment		
	Total	**-362**
Total mutations in balance sheet value		**733**
Balance sheet value as at 31 December 2024		**1,758**

Summary balance as at 31 december 2024	
Purchase Value	10,263
Cumulative amortisation/other impairment	-8,505
Balance sheet value as at 31 December 2024	**1,758**

In 2024, the development and implementation of new budgeting and reporting software for our country programmes was completed. Additionally, we enhanced the functionality of our Health Information System used in these programmes. In both cases, amortisation began in 2024. An amount of €1,043,523 relates to the purchase of software that, as of the balance sheet date, is still under development. Amortisation will commence in 2025 when the software is implemented.

As of 31 December 2024, no impairment had been applied to the intangible assets. All intangible assets are used to realise the Association goals.

15 Operating assets

(in € thousands)	Land	Buildings	Furniture & fixtures	Hardware	Other assets	Total
Balance as at 1 January 2024						
Purchase Value	5,730	17,529	2,289	1,088	0	26,636
Cumulative amortisation/other impairment	0	-3,623	-1,510	-603	0	-5,736
Balance as at 1 January 2024	**5,730**	**13,906**	**779**	**485**	**0**	**20,900**
Mutations in Purchase Value						
Purchases	0	0	0	2	788	790
Disposals (purchase value)	0	0	0	0	0	0
Total	**0**	**0**	**0**	**2**	**788**	**790**
Mutations amortisations/other impairment						
Disposals	0	0	0	0	0	0
Depreciation	0	-605	-191	-146	0	-942
Other impairment	0	0	0	0	0	0
Total	**0**	**-605**	**-191**	**-146**	**0**	**-942**
Total mutations in balance sheet value	**0**	**-605**	**-191**	**-144**	**788**	**-152**
Balance sheet value as at 31 December 2024	**5,730**	**13,301**	**588**	**341**	**788**	**20,748**

Summary balance as at 31 december 2024						
Purchase Value	5,730	17,529	2,289	1,090	788	27,426
Cumulative amortisation/other impairment	0	-4,228	-1,701	-749	0	-6,678
Balance sheet value as at 31 December 2024	**5,730**	**13,301**	**588**	**341**	**788**	**20,748**

The Land and Buildings located at Plantage Middenlaan 14-16, Amsterdam are in use as offices for MSF The Netherlands. The value of the land is recognised at actual acquisition price, with value reference date being 31 December 2017, as established by an independent valuer. Land is not subject to depreciation. In 2024 limited major maintenance works were carried out (see note 27). To date, no value impairment has been recognised for any of the operating assets. All the operating assets excluding Other assets are used to realise the Association goals.

The item in Other assets is a property that was bequeathed to MSF The Netherlands as part of an inheritance. It cannot be sold immediately due to the restrictions imposed by the donor. This property is valued at the most recent known property valuation.

16 Stocks for emergency aid

(in € thousands)	2024	2023
Medical materials	12,455	13,429
Other materials	4,116	4,228
Transport equipment	531	577
Goods in transport	125	34
Inventory as at 31 December	**17,227**	**18,268**
Value adjustment for obsolescence	-521	-547
Net realisable value as at 31 December	**16,706**	**17,721**

The majority of the Stocks for emergency aid are held in the Netherlands by the main warehouse of Logicall at Schiphol. The item Goods in transport refers to goods shipped by suppliers under Incoterms, where the risk associated with the shipment is transferred to MSF The Netherlands, but the goods have not yet been received in the warehouse.

Inventory held in pre-clearance in the Netherlands

Included in the inventory on the Balance Sheet are stocks for emergency aid that are ready to ship and are kept in the Netherlands (see also the section Accounting Policies). The value of the inventory in transit at the warehouse in the Netherlands as at 31 December 2024 is €2,326,109 (2023: €2,611,589). The other stocks at the warehouse have not yet been allocated to emergency aid programmes and concern free stocks and emergency supply stocks. The item Other materials consists mainly of emergency housing materials (such as tents and tools) and water and sanitation equipment for the emergency aid programmes. The entire inventory is held for the realisation of the Association goals.

Inventory held in Nairobi

Part of our orders were directly delivered to our warehouse in Nairobi and from there further distributed to project locations. As of 31 December 2024 the value of inventory in Nairobi amounted to €218,363 (2023: €376,729). None of the stocks in Nairobi were allocated to aid programmes at balance sheet date.

Adjustment for obsolescence

In 2024, as in previous years, a value adjustment for obsolescence was made. The estimate for the value adjustment of €521,127 is based on expiry dates and expected turnover of items held in stock as at 31 December. In 2024, the total write-off amounted to €912,105 of which €547,276 was provided for in the 2023 accounts. The write off is attributed to the Costs of emergency aid (see note 1).

Supplies available for immediate use in emergency aid projects

In accordance with the accounting policies inventory held in our emergency projects is fully expensed at the time it is shipped to the programme countries. For internal supply management purposes the estimated value of these inventories is recorded. At the end of 2024 the following supplies were held for immediate use in our emergency aid projects or were in international transport from the warehouse to the project locations:

Supplies available in emergency aid projects (in € thousands)	2024	2023
Medical supplies available for use	27,272	35,238
Non - Medical supplies available for use	14,247	15,189
Total	**41,519**	**50,427**

Goods in International transport (in € thousands)	2024	2023
Goods in international transport	4,571	2,969
Total	**4,571**	**2,969**

17 Grants receivable from MSF sections

Developments in the financial year (in € thousands)	2024	2023
Balance as at 1 January	69,798	30,756
Project grants awarded	294,958	312,745
Project grants received in advance	0	-724
Project grants received	-321,344	-274,923
Exchange results on grants received	-1,392	920
End of year revaluation of outstanding contract amounts	-662	1,024
Balance as at 31 December	**41,358**	**69,798**

After the exceptionally high overall balance of Grants receivable from MSF sections in 2023, this balance decreased during 2024 as a result of the higher amounts of grants received than grants awarded. The current balance is in line with the trend over the years. All receivables from MSF sections are short-term. The outstanding balance concerns project grants that ended in 2024.

18 Grants receivable from institutional donors

Developments in the financial year (in € thousands)	2024	2023
Balance as at 1 January	442	1,570
Project grants awarded	1,458	2,412
Project grants received	-1,869	-3,425
Exchange results on grants received	27	59
Non-allocated project grants	-18	-65
End of year revaluation of outstanding contract amounts	-32	-109
Balance as at 31 December	**8**	**442**

Breakdown of the receivables from project grants (in € thousands)	2024	2023
Contracts accounted for in the reporting year	8	398
Contracts running into the next reporting year	0	44
Contracts running after the next reporting year	0	0
Balance as at 31 December	**8**	**442**

As at 31 December 2024 all receivables from institutional donor contracts are short term.

19 Receivables from inheritances

(in € thousands)	2024	2023
Receivables from inheritances	19,714	23,795
Balance as at 31 December	**19,714**	**23,795**

Receivables from inheritances represent the estimated valuation of the accepted inheritances for which settlement is in progress.

As at 31 December 2024, receivables from inheritances include 70 properties (2023: 61 properties) that are held for sale.

20 Other receivables and accrued income

(in € thousands)	2024	2023
Other receivables from MSF sections	10,600	7,738
Prepayments and accrued income	5,672	4,632
Taxes and social security contributions to be received	236	135
Debtors	7	1
Balance as at 31 December	**16,515**	**12,506**

All Other receivables and accrued income are short-term and arise from the normal course of operations. The increase in Other receivables from MSF sections can primarily be attributed to a higher volume of invoices at year-end for shared emergency aid programmes. Prepayments and accrued income increased mainly due to higher balances awaiting settlement for shared emergency aid programmes as well as higher receivables from donors and suplliers. Consistent with the previous year, there was no need for an allowance for uncollectable receivables in 2024.

21 Cash at bank and in hand

(in € thousands)	2024	2023
Cash at bank and in hand at head office	2,702	3,885
Cash at bank and in hand at projects	13,373	16,127
Savings accounts at head office	163,889	94,133
Balance as at 31 December	**179,964**	**114,145**

MSF The Netherlands maintains its primary operating cash management accounts with ABN AMRO. In addition a dedicated account is maintained with ING (NL13 INGB 0000 0040 54) used specifically for public fundraising. The organisation's main savings accounts are distributed among ABN AMRO (holding 92% of the funds), ING (5%), and Rabobank (3%). As of the balance sheet date, these accounts consist of immediately available funds, which make up 12% of the total, and short-term deposits, which account for the remaining 88%.

The increase in the savings balance was primarily due to a decrease in short-term receivables from various MSF sections (note 17) and inheritances (note 19), coupled with a positive result. To maximize interest income, MSF The Netherlands has increased its use of short-term deposits (ranging from 1 to 30 days). Additionally, the closing of several emergency aid projects has led to a reduction in the Cash at bank and in hand at projects balance.

As of 31 December 2024, the balance of savings accounts at the head office includes short-term deposits in both euros and US dollars.

Start date	Amount	Interest rate	Interest at maturity	Maturity date
27/11/2024	€20,000,000	2.20%	€51,427	08/01/2025
04/12/2024	€20,000,000	2.15%	€58,637	22/01/2025
19/12/2024	€20,000,000	2.05%	€54,747	05/02/2025
19/12/2024	€20,000,000	2.03%	€69,957	19/02/2025
19/12/2024	€20,000,000	2.00%	€84,487	05/03/2025
31/12/2024	€20,000,000	2.09%	€2,322	02/01/2025
Total	**€ 120,000,000**			
19/12/2024	$10,000,000	3.53%	$13,728	02/01/2025
19/12/2024	$10,000,000	3.56%	$26,693	15/01/2025
31/12/2024	$4,500,000	3.56%	$12,916	29/01/2025
Total	**$24,500,000**			

22 Reserves and funds

(in € thousands)	note	2024	2023
Balance as at 1 January		214,085	198,600
Mutations through the allocation of the result			
Mutation continuity reserves	23	2,000	7,000
Mutation other reserves	25	21,343	7,101
Mutation restricted funds	26	-44	-205
Total		**237,384**	**212,496**
Other mutations			
Mutation revaluation reserves	24	-828	1,589
Balance as at 31 December		**236,556**	**214,085**

Reserves and funds held by MSF The Netherlands have been built up over the years by retaining surpluses of income over expenditure. Our reserves aim to maintain a capital structure that enables us to achieve our strategic objectives and daily operational needs, to safeguard our ability to continue as a going concern and to meet our current obligations. Our reserves are quantified to cover working capital needs, provide for a risk based buffer capital, finance investment in operating assets, fund sudden emergencies and allow for short-term fluctuations in expenditure or income. For the total of the reserves and funds, a maximum of 12 months of total expenditure has been set. At balance sheet date the level of reserves was equivalent to 7.3 months of total expenditure (2023: 6.7 months) and 76.1% of the reserves were retained in cash at bank and in hand (2023: 53.0%). The increase in the percentage of reserves retained as cash can be explained by the lower receivables position at balance sheet date. In line with our reserves policy we aim to keep a flexible liquidity position of current assets (inventory, receivables and cash at bank and in hand).

In accordance with Dutch GAAP Guideline 650 a continuity reserve is maintained next to the other reserves. In line with the intended level of 4.5 months for the continuity reserves, through the allocation of the result, the Board allocated €2,000,000 to the Continuity reserves. Within the total of reserves an amount of €494,176 is considered for unrealised benefits related to legacies encumbered with usufruct.

23 Continuity reserves

(in € thousands)	2024	2023
Balance as at 1 January	143,000	136,000
Mutation through the allocation of the result	2,000	7,000
Balance as at 31 December	**145,000**	**143,000**

In accordance with reserves policies that have been agreed between the MSF sections, the Board set our continuity reserves target at 4.5 months of total operational activities. Our costs of operational activities are the direct emergency aid expenditure including the related supporting activities and the cost of fundraising. Depreciation costs, contributions and one-off items are not included. Payable grants to third parties are short-term liabilities and are also not included. The target amount of the continuity reserves held by MSF The Netherlands has been set at the average amount of expenditure needed to ensure the unimpeded progress of medical care in our projects and the related supporting activities for a 4.5 month period. We calculate the average amount as the total expenditure over the past two years (2023 and 2024) plus the budget for the coming year (2025).

Calculation Continuity reserve (in € thousands)	Expenditure 2023	Expenditure 2024	Budget 2025	4.5-month average
Total expenditure	402,969	375,049	405,936	147,994
Deduct:				
Depreciation costs	2,356	1,523	1,332	651
Contributions	5,198	6,200	5,884	2,160
Target continuity reserves as at 31 December				**145,183**
Actual continuity reserves as at 31 December				**145,000**

24 Revaluation reserves

(in € thousands)	2024	2023
Balance as at 1 January	1,589	0
Reversal prior year	-1,589	0
Direct mutation	761	1,589
Balance as at 31 December	**761**	**1,589**

Revaluation reserves are formed to reflect the fair value adjustment of the forward currency exchange contracts at balance sheet date.

The full reserve formed in 2023 has been reversed. For 2024, an amount of €760,918 has been added to the Revaluation reserves.

25 Other reserves

(in € thousands)	2024	2023
Balance as at 1 January	69,119	62,018
Mutation through the allocation of the result	21,343	7,101
Balance as at 31 December	**90,462**	**69,119**

Through the allocation of the result an amount of €21,342,708 was added to the Other reserves.

Included in this allocation is an amount of €44,300 from the restricted funds (see note 26).

26 Restricted funds

(in € thousands)	2024	2023
Balance as at 1 January	377	582
Mutations	-44	-205
Balance as at 31 December	**333**	**377**

Restricted funds contain donations that have been earmarked by donors for a specific purpose and which have not yet been spent.

In note 8 an overview is provided of the volume of earmarked donations that were received and spent during the year.

(in € thousands)	Unused at year end 2023	Receipts in 2024	Withdrawals in 2024	Unused at year end 2024
Earmarked endowment funds	377	0	-94	283
Donations for Ukraine	0	50	0	50
Balance as at 31 December (see also note 8)	**377**	**50**	**-94**	**333**

In 2017 an endowment restricted inheritance was received with a value of €942,000. Starting 2018, 10% of the value of the endowment plus the total interest realised may be spent per calendar year. In the period 2018-2024, an amount of €659,000 was spent from this endowment. The earmarked donation for the reserves was added to the other reserves. One earmarked donation of €50,000 received in 2024 could not be spent. This amount will be granted to MSF Belgium in 2025. All other earmarked donations were spent in line with the donors' wishes.

27 Provisions

(in € thousands)	2023	Used	Reversals	Additions	Revaluation	2024
Severance pay due to employees	2,136	-2,115	0	9,056	73	9,150
Tax assessments and procedures	2,274	0	-1,967	1,686	4	1,997
Employment disputes and litigations	105	-62	0	1,032	-1	1,074
Litigation procedures Search & Rescue operations	410	0	0	0	0	410
Other litigations and claims	0	0	0	83	1	84
Major maintenance office building Amsterdam	493	-101	0	121	0	513
Illness and disability of personnel	271	-271	0	318	0	318
Retrospective salary adjustments	160	-64	-96	0	0	0
Balance as at 31 December	5,849	-2,613	-2,063	12,296	77	13,546

The provisions included in this note are based on formal (tax) assessments or received litigation notifications and for which procedures are ongoing and that have been assessed by management.

Severance
Except for a provision for Yemen (€20,698), all severance provisions from the previous year were utilised. In the 2024 annual plan, decisions to downscale or close projects have resulted in corresponding provisions for severance pay in Bangladesh (€411,100), Sierra Leone (€1,318,567), South Sudan (€3,725,452), Tajikistan (€207,714) and Uzbekistan (€974,006). Additionally provisions for severance were made for Yemen (€2,492,042) after the Board decision at the end of 2024 to withdraw from the country in the first half of 2025.

Tax assesments and procedures
At the end of 2024, management has assessed that the potential tax obligations for personnel employed in India (€720,388) and in Yemen (€454,825), as well as the liability due to non-compliance with administrative requirements in Libya (€293,019), are likely to be realised.
In addition provisions were made for tax procedures in the Central African Republic and Nigeria.

The amounts recognised as a provision are based on management's best estimate of the expenditure required to settle the present obligation at the reporting date. The determination of these provisions involves judgements and assumptions. Due to the inherent uncertainty associated with these assumptions, actual outcomes may differ from the estimates made. Management reviews the assumptions on a regular basis and updates the provisions as necessary.

The provisions made in previous years related to the South Sudan payroll currency conversion and the potential tax obligations in Democratic Republic of Congo and Iraq have been fully reversed.

Employment disputes and litigations
In 2024, management reassessed the obligations arising from the ruling by the Court of appeal for Labour and Social Security in Chad, previously disclosed as a contingent liablity. These obligations are now likely to be realised and provisions totalling €963,848 have been made.
In addition provisions were made in Pakistan and Yemen.

Search & Rescue operations
The provision for litigation related to Search & Rescue operations can be classified as non-current (longer than one year). However, legal procedures are ongoing.

Other Provisions
The provision for illness and disability of personnel is made in view of obligations to continue payment of remuneration (including transition allowances) to personnel who are expected to remain permanently, wholly or partially unable to perform work due to illness or disability as at the balance sheet date.

The provision for future major maintenance of the office building is based on a 20-year maintenance plan. In 2024 an amount of €101,497 was allocated from the provision to carry out major maintenance work.

The provision for retrospective salary adjustments was partly used, with the unused remainder reversed as no further obligations are expected.

28 Short-term liabilities

(in € thousands)	2024	2023
Payables to MSF sections	18,808	15,701
Taxes to be paid	10,232	8,233
Payables to suppliers in programme countries	5,362	3,851
Payables to head office staff and international mobile staff	5,035	5,690
Accounts payable	3,433	2,916
Other liabilities	2,329	1,959
Payables to locally recruited staff employed in the programme countries	1,470	2,011
Budgetary commitments (see specification in note 29)	0	37
Balance as at 31 December	**46,669**	**40,398**

The Payables to MSF sections are expected to be settled within the first quarter of 2025. No interest or securities are applied.
The increase is mainly caused by higher balances of the grants payable, and payables in programme countries to other MSF sections.

The increase in the item Taxes to be paid is the result of a higher balance of Taxes and Social security premiums payable at year-end in the programme countries.

The item Payables to head office staff and international mobile staff primarily concerns accruals for unused leave days, the accrual for leave pay and pension premiums payable. Included in this item are transition and severance payments due to personnel for which agreements were entered into at balance sheet date.

The item Payables to locally recruited staff employed in the programme countries includes payable net salary and accrual of unused leave days. The decrease is mainly the result of a lower accrual for unused leave days.

All Short-term payables are expected to be paid within one year.

29 Movement in budgetary commitments

Developments in the financial year (in € thousands)	2024	2023
Balance as at 1 January	37	890
Listed under long-term liabilities as at 1 January	0	0
Project grants awarded by MSF sections in this financial year (see also note 17)	294,958	312,745
Project grants awarded by institutional donors in this financial year (see also note 18)	1,458	2,412
End of year revaluation of outstanding contracts	0	-54
Subtotal project grants awarded	**296,453**	**315,993**
Project grants realised from MSF sections (see also note 10)	-294,958	-313,150
Project grants realised from institutional donors (see also note 11)	-1,477	-2,741
Subtotal project grants realised	**-296,435**	**-315,891**
Non-allocated project grants	-18	-65
Balance as at 31 December	**0**	**37**

The budgetary commitments at the end of the 2024 financial year refer entirely to the implementation of projects in 2025 and are thus short-term commitments.

Notes to the Cash Flow Statement

↑ MSF staff nurse Rahila is fixing a bandage on the foot of Sadia after dressing the lesion. Sadia is here with her father at the CL treatment centre in Shaheed Benazir Hospital in Quetta. Pakistan. May 2024. Photo: Gul Nayab/MSF

The Cash Flow Statement has been prepared using the direct method in order to provide a clear view of the different flows of funds in the organisation and in particular the cash flows between MSF The Netherlands and the other MSF sections.

Cash flow from operating activities
In 2024, MSF The Netherlands' operating activities resulted in a positive net cash flow of €69.4 million. The cash flow was positive as a result of the surplus of income over expenditure, amounting to €23.3 million, a reduction in receivables of €28.9 million, and an increase of the total provisions and short term liabilities amounting to €14.0 million. The result and the changes in assets and liabilities are further detailed in the Statement of Expenditure and Income and the Balance Sheet.

Receipts
Receipts from MSF sections mainly concern project grants. Receipts from project grants (from MSF sections and institutional donors) are explained in more detail in notes 17 and 18 of these Financial Statements. The item Receipts from MSF sections for monies advanced consists of receipts referring to employees of MSF The Netherlands who are seconded to another MSF section, shared costs for emergency aid projects, and advances to other MSF sections for emergency aid projects.

The receipts from MSF sections concerning project grants were in 2024 higher than the total grants awarded (see notes 10 and 17). Towards the end of 2023, more grants were awarded than could be transferred before 31 December 2023. The balance from 2023, together with the the tranfer of the 2024 grants that were awarded more evenly spread out over the year, resulted in an increase in receipts in 2024.

Receipts from MSF sections concerning project grants (in € thousands)	2024	2023
MSF Germany	129,540	137,818
MSF USA	88,212	47,288
MSF United Kingdom	48,887	42,689
MSF Hong Kong	10,180	11,548
MSF Sweden	14,721	8,943
MSF Canada	17,001	14,576
MSF Japan	2,854	3,175
MSF Ireland	6,660	5,041
MSF Poland	1,337	1,427
MSF Spain	650	600
MSF Switserland	564	977
Other MSF sections	738	840
Total receipts MSF sections concerning project grants	**321,344**	**274,922**

Payments

Payments made in the countries hosting emergency aid programmes totaled €155.3 million in 2024 (2023: €176.7 million). The decrease is in line with the reduction in emergency aid expenditure. The proportion of payments made in programme countries compared to the overall programme expenditure dropped slightly from 52.3% in 2023 to 50.1% in 2024.
In order of volume, payments to local personnel, subcontracted services and locally purchased medical items are the sources of greatest expenditure in the programmes.

The grants and contributions to third parties concern contributions to the MSF International office and internationally coordinated activities and projects such as the MSF Academy for Healthcare and the MSF Transformational Investment Fund. Additonally, this item includes grants to other MSF sections, in accordance with the earmarking wishes of our donors.

Payments to the MSF sections primarily relate to remuneration for hired-in employees who are posted to and working in the programme countries, as well as payments for joint projects. Furthermore, the cash flow for our emergency aid programme in Afghanistan, which amounted to €19.4 million in 2024 (2023: €20.9 million), was managed entirely through MSF Belgium.

The payments to the purchasing organisations MSF Supply (Belgium) and MSF Logistique (France) mainly relate to the costs of medicines, specialised medical supplies and vehicles. These organisations serve as the procurement centres and storage depots of MSF Belgium and MSF France respectively.

Due to stable payable balances with MSF Supply and MSF Logistique at year-end, the amount reported in the cash flow (€8.0 million) is quite similar to the actual purchase value of €8.2 million in 2024.

Cash flow from investment activities

In 2024, the outflows related to investments in tangible and intangible fixed assets amounted to €1.3 million and consisted mainly of investments in software.

Cash flow from financing activities

As in the previous year, we had no cash flows resulting from financing activities in 2024.

Other Disclosures

↑ The MSF team conducts medical consultations with patients at a mobile clinic run by MSF in displacement camps in Sarmada area in northern Idlib governorate. Northwest Syria, December 2023. Photo: Abdulrahman Sadeq/MSF.

30 Commitments, contingencies and receivables not included in the Balance Sheet

Office rent agreements
At the end of 2020, MSF The Netherlands signed a nine-year contract for the rental of the MSF India office, beginning 1 January 2021. The total commitment remaining from this rental agreement is €1,309,430 for the period 2025-2029. Of this amount €243,615 refers to 2025 and €1,065,815 to the years 2026-2029.

Lease agreements in programme countries
The value of the 111 lease contracts held in programme countries for a period of greater than 12 months as of 1 January 2025 is €10,065,851 at balance sheet date. This amount does not include indexation of rent in future years. These lease contracts concern the rental of offices, warehouses, clinics and staff housing. Of this amount, €5,595,243 refers to 2025, €4,436,294 to the years 2026-2029 and €34,314 for 2029-2037.

Litigation
In a number of countries in which MSF The Netherlands implements projects, litigation procedures are pending. MSF The Netherlands maintains a litigation register. In these Financial Statements, provisions are made for a total of €1,569,168 (2023: €515,046). Based on legal advice obtained and the provisions made, we do not expect that any further significant financial liabilities will arise out of these procedures.

Claims
Given the scope, nature and complexity of its operations, liability claims are brought to MSF. The merits of any such claims are analyzed against the backdrop of the country-specific context and applicable laws and regulations. Where appropriate, advice from external counsel is sought.

Accruals are made when an adverse outcome in proceedings is more likely than not and the amount of the potential loss can be reasonably determined. Material claims are disclosed when an adverse outcome is reasonably likely but the amount cannot yet be determined. As at 31 December 2024, management assesses that no claims exist classifying as contingent liability or for which a provision should be made at present.

Taxation
In the unstable environments in which we work tax and regulatory legislation is subject to varying interpretations, and changes that can occur frequently. The relevant local governments or authorities may challenge our interpretation of such legislation as applied to programme activities and the associated transactions. As a result, additional taxes, penalties and interest may be assessed. Under these volatile circumstances, fiscal periods for review may remain open for longer periods.

As at 31 December 2024 management believes that its interpretation of the relevant legislation is appropriate. Where management believes it is probable that a position cannot be sustained, an appropriate amount has been accrued for. In these financial statements, provisions are made for a total of €1,995,482 (2023: €2,273,650).

Inheritances and legacies
As at balance sheet date, we had 297 open dossiers related to inheritances and legacies including 26 dossiers of which the value cannot yet be reliably determined. Due to this uncertainty, these inheritances and legacies are valued at €0. Additionally there are 6 inheritances and legacies encumbered with usufruct valued at €0, as they do not qualify for valuation according to the applicable accounting regulation RJ 650.

Based on legal and fiscal advice obtained, the provisions made and the disclosures in this note, we do not expect that any further significant financial liabilities will arise out of our positions taken.

31 Employment and remuneration of the directors

The General Director and members of the Management Team are all on full-time employment contracts with a 100% labour percentage, equating to 40 hours a week. No payments are made for any other remuneration or other taxable disbursements other than those mentioned in the table below, and no loans, guarantees or advance payments were provided to the General Director or any of the Management Team members.

Vickie Hawkins and Bern-Thomas Nyang'wa are employed by MSF United Kingdom (MSF UK). Salary costs, contributions to the UK National Insurance and pension contributions are expensed to MSF The Netherlands. Their total remuneration, including the components as specified by the remuneration scheme for directors of charitable organisations is disclosed below in the column: Invoiced by other MSF sections.

In addition to the amounts disclosed in the table below, an amount of €99,389 was paid as employer contributions for social security.

	Employment		Remuneration			Other employment costs				
	Employment and type of contract in 2024	End of current assignment	Gross excl holiday allowance	Holiday allowance	Total salary according to the advisory scheme definition	Pension contributions	Other taxable disbursements	Transition allowance	Invoiced by other MSF section	Total salary costs directors 2024
General Director										
Vickie Hawkins	01/01 - 31/12 MSF UK	31/12/2028	-	-	0	-	-	-	200,163	200,163
Management team										
Oliver Behn Director Operations	01/01 - 31/12 indefinite	28/02/2025	125,559	10,045	135,604	24,554	0	0	-	160,158
Akke Boere Director Operations (a.i.)	01/01 - 31/12 indefinite	31/03/2028	115,256	9,221	124,477	20,126	0	0	-	144,603
Bern-Thomas Nyang'Wa Medical Director	01/01 - 31/12 MSF UK	07/02/2027	-	-	0	-	-	-	155,266	155,266
Margriet Glazenborg Director Staff	01/04 - 31/12 fixed term	01/04/2027	88,158	7,053	95,211	16,977	0	0	-	112,188
Liz Root Director Resources	01/01 - 30/08 fixed term	30/08/2024 ended	78,229	6,258	84,487	17,312	0	0	-	101,799
Karel Hendriks Deputy General Director	01/04 - 31/12 indefinite	31/03/2027	77,193	6,175	83,368	9,711	0	0	-	93,079

32 Remuneration of the MSF The Netherlands Board and OCA Council

The Board of the Association MSF The Netherlands supervises the execution of the strategy and the direction of the organisation as carried out by the General Director, who has been appointed by the Board. The OCA Council is the supervisory entity for the OCA programmes. The OCA Council approves the OCA medical and programmatic strategic and annual plans, as well as those of the OCA support departments in the Amsterdam, Berlin and London offices.

In accordance with the Board Remuneration Policy, the President of the MSF The Netherlands Board and the Chair and Vice Chair of the OCA Council receive a remuneration for the time spent to perform their duties. Other MSF The Netherlands board members receive no remuneration for their supervisory function, however they receive a volunteer allowance in accordance with the Dutch regulation on volunteer compensation.

Remuneration (in €)	Role	Period	2024	2023
Tammam Aloudat	President/Chair OCA Council	01/01-31/10	165,284	124,811
Shoba Varthaman	Vice Chair OCA Council	01/01-30/04	3,320	6,640
Jesse Wambugu	President	01/11-31/12	5,554	0
Vita Sanderson	Chair OCA Council	01/10-31/12	2,967	0
Wout Adema	Vice Chair OCA Council	01/11-31/12	1,520	0
Wymon Mathymaran	Vice Chair OCA Council	01/11-31/12	1,520	0
Volunteer allowance	Board Members	01/01-31/12	15,210	7,700
Former board members	Chair OCA Council	n/a	0	7,026
Total			195,375	146,177

33 Auditor's costs

In 2024, Deloitte Accountants B.V. were our independent auditors. Their services included the audit of MSF The Netherlands' entries for the MSF International Combined Accounts. These services are included in the total fee of Deloitte Accountants B.V. for the audit of the financial statements. Additionally Deloitte audited two institutional donor contracts, and prepared a confirmation report for the grant from MSF Germany, with associated costs under other services. All audit fees related to the 2024 audit are disclosed in the 2024 financial statements.

(in €)	Allocated to:	2024	2023
Deloitte audit of the financial statements	Advice - head office	354,156	359,599
Deloitte additional work prior year	Advice - head office	22,385	7,127
Deloitte audit contracts institutional donors	Advice - head office	34,944	32,968
Deloitte other services	Advice - head office	11,649	53,339
Total auditor's costs		**423,134**	**453,033**

34 Events after the balance sheet date

There have been no subsequent events from 31 December 2024 to the date of issue of these financial statements.

Accounting Policies

↑ During two weeks between October and November 2023, a total of 32 reconstructive surgeries for Noma patients were carried out by a team of highly trained Nigerian, American and Japanese surgeons, anesthesiologists, and nurses. Nigeria, October 2023. Photo: Alexandre Marcou/MSF.

These Financial Statements have been prepared in accordance with Dutch Accounting Standard 650 for the Reporting of Fundraising Institutions as published by the Dutch Accounting Standards Board (RJ650, Raad voor de Jaarverslaggeving). These Financial Statements are prepared in accordance with the accounting policies as further explained below. The valuation principles and method of determining the result are the same as those used in the previous year.

Assets and liabilities are accounted for at historical costs and unless stated otherwise are shown at the value at which they were acquired or incurred. Expenditure and income are allocated to the period to which they relate and in accordance with the principles below.

Foreign currency and currency translation differences

These Financial Statements are presented in euro, which is the functional and reporting currency of MSF The Netherlands. Monetary assets and liabilities denominated in foreign currencies are converted to the functional currency based on the closing exchange rates at balance sheet date. Non-monetary assets (inventory) valued at cost in a foreign currency are translated at the exchange rate at the transaction date. Translation differences resulting from settlement and conversion are processed through the Statement of Expenditure and Income in the period that they are realized. Transactions denominated in foreign currencies are translated at the exchange rates prevailing at the transaction date.

Going Concern
The Financial Statements are drawn up on the assumption that the entity is a going concern.

Operational leasing
MSF The Netherlands has lease contracts whereby a large part of the risks and rewards associated with ownership are not for the benefit of, nor incurred by MSF The Netherlands. The lease contracts are recognised as operational leasing. Lease payments are recorded on a straight-line basis, taking into account reimbursements received from the lessor, in the Statement of Expenditure and Income for the duration of the contract.

Cash flow statement
The Cash Flow Statement has been prepared according to the direct method to provide transparent insight into the flows of funds of MSF The Netherlands and the MSF sections. Cash flows denominated in foreign currencies have been translated into euro at the exchange rate prevailing at the transaction date. Exchange differences affecting cash items are shown separately in the cash flow statement. Interest paid and received is included in cash from operating activities.

Events after the balance sheet date
Events after the balance sheet date that provide further information about the actual situation as at the balance sheet date and appear up to the date of the preparation of the Financial Statements will be adjusted in the financial statements for the current year. Events that do not provide further information about the actual situation as at the balance sheet date will not be adjusted in the financial statements for the current year.

Accounting policies on the valuation of assets and liabilities

Intangible assets
Acquired intangible assets are recognised if they yield measurable economic benefits for the organisation over several years. In these Financial Statements software is recognised as intangible assets. Intangible assets are recognised at historical cost less amortisation. Intangible assets are valued at acquisition cost or at production cost, at most, less depreciation. Operating systems are capitalized as part of the hardware they belong to. Intangible assets are amortised considering their estimated useful life but not exceeding a five-year period and with a residual value of NIL.
Software is depreciated applying the straight-line method at a rate of 20%.

On the balance sheet date, management assesses and establishes whether intangible assets may be subject to impairment. Impairment losses may lead to additional write-offs that will subsequently be charged to the result of the period.

Tangible fixed assets
Land
The plot of land forming part of Plantage Middenlaan 14, Amsterdam is valued at actual acquisition price. In these Financial Statements, the actual acquisition price of the plot of land is initially recognised according to market value with value reference date 31 December 2017 and as established by an independent valuator. The value includes non-refundable transaction taxes. The plot of land is in own use and held as an operating asset. Land is not depreciated. Land will be tested for value impairment or value appreciation every three years. The next value evaluation will be as at 31 December 2025.

Building
The building forming part of Plantage Middenlaan 14-16, Amsterdam, is valued at actual acquisition price, added non-refundable transaction costs and less depreciation. Future investments in the building may be added to the actual cost price. Depreciation is calculated according to the straight-line method based on expected economic life and considering an expected residual value at the end of the useful life.

- The useful life of the building is set at 30 years and with a residual value of NIL .
- The building is depreciated applying the straight-line method at a rate of 3.33% per year.
- The investments made as part of making the building fit for purpose have been added to the actual cost price of the building.
- The depreciation of the useful life of these investments has been aligned with the useful life of the building itself resulting in a depreciation of 3.6% per year applying the straight-line method.

- At balance sheet date, a value impairment evaluation was exercised by management. Considering general developments in the local (Amsterdam) real estate market there were no indications for impairment of the office building.
- The next planned assessment of direct yield value by an external valuator is planned for 31 December 2025.

Major Maintenance
A provision has been recognised for costs of periodical major maintenance. This provision is presented under Provisions as a liability item.

Operating assets
Operating assets comprise furniture, fixtures and ICT-hardware. Subsequent to initial recognition, operating assets in use are valued at acquisition or production cost less accumulated depreciation and impairment. Depreciation is calculated according to the straight-line method based on expected economic life and considering the expected residual value at the end of the useful life.

- ICT hardware is depreciated applying the straight-line method at a rate of 20%.
- Furniture and fixtures are depreciated applying the straight-line method at a rate of 20%
- At balance sheet date based on market conditions there were no indications for impairment of operating assets.

Impairment
On the balance sheet date, for each (sub) category of assets, management assesses and establishes whether there is objective evidence that a tangible fixed asset or a group of tangible fixed assets is impaired. If any such evidence exists, the impairment loss is determined and recognised in the statement of expenditure and income. Impairment losses may lead to additional write-offs that will subsequently be charged to the result of the period.

Fixed assets in use in the programme countries
Purchase costs of tangible fixed assets used in the programme countries are expensed to project costs. After completion of the projects these assets are generally transferred to the beneficiaries. MSF The Netherlands does not own any real estate in the countries in which emergency aid projects are carried out.

Assets held for sale
Real estate held for sale is valued at fair value in the current real estate market. The annual property tax value assessment is used as the basis for this valuation. No assets for sale were held at balance sheet date.

Financial Assets
Financial Assets on the balance sheet concern loans and other receivables that are held to maturity. When there is no open market, these financial assets are recognised at the redemption value and, if lower at fair value and subsequently at amortised cost. If the fair value as at balance sheet date is lower than the redemption value, the difference is recognised in the Statement of Expenditure and Income. No financial assets were held at balance sheet date.

Inventory
Stocks centrally held in the Netherlands are stated at the lower of average historical cost or realisable value. In determining the realisable value, the obsolescence of the inventory is taken into account. The cost price of the stocks is calculated based on average costing while the movement of physical stock is according to the first-in-first-out principle and first-expiry-first-out principle for medicines. The costs incurred to bring the inventories to their current location are included in so far as these can be attributed directly.

At the moment stocks are shipped to the programme countries they are expensed to the costs of emergency aid.

An estimated value of the medical stocks held in the programme countries is explained in text in the notes to these financial statements under the header Inventory.

Accounts receivable
Receivables are recognised initially at fair value and subsequently measured at amortised cost. When a receivable is uncollectable it is written off against the allowance account for receivables.

Cash at bank and in hand, cash equivalents
Cash at bank and in hand is carried at nominal value. Cash at bank and in hand represents the balances of all accounts held for head office and projects, both in the Netherlands and abroad, and deposits with terms of less than twelve months. Cash and bank balances denominated in foreign currencies are valued at the exchange rates prevailing at year end date.

Forward currency exchange contracts
Forward currency exchange contracts are initially and subsequently measured at fair value. Gains or losses, whether realised or unrealised, arising from changes in fair value of these contracts are recognised in the financial results in the expenditure and income statement. Revaluation reserves are formed to reflect the fair value adjustment of the forward currency contracts at balance sheet date. Transaction costs are expensed in the income statement. MSF The

Netherlands does not apply hedge accounting.

Pensions and pension provision
MSF The Netherlands has several pension schemes to which the provisions of the Dutch Pension Act are applicable. Premiums are paid on a contractual basis. Premiums are recognised as personnel cost when they are due. Contributions due but not yet paid are presented as liabilities. Such pension schemes apply to employees for which the provisions of Dutch labor law apply.

(A) As of 1 January 2013 a pension scheme for employees was entered into with the Premium Pension Institution (PPI) ASR Doenpensioen. In this pension scheme employees accrue a pension capital by investing the monthly available premium that is fully paid by MSF The Netherlands. The premium is based on the career average system (middelloon pensioen staffel) with a maximum build-up of 1.875% calculated over 12 times the monthly salary plus the holiday allowance. All contributions have been paid in full. The accrued invested pension capital is designated for the purchase of a retirement pension and partner pension at retirement age. Under this pension plan employees by default invest in SRI-funds. Within statutory limitations employees have full freedom to alter their investment profile. The investment risk is fully with the employees. A 2% indexed survivors' pension is part of the pension scheme. Pension premiums are recognised in personnel costs when they are due. No future liabilities are expected to arise from these pension schemes.

(B) The pension schemes set up for the employees and valid until 31 December 2012 have been based on a career-average plan with conditional indexation. All schemes have been placed with a life insurance company and, in view of the nature of the contracts with the insurer, future obligations are unlikely to arise from these pension schemes. This means that MSF The Netherlands commitment towards its employees, under the former insurance contract concluded with the life insurance company, are limited to the contributions paid to the insurance company. All contributions and agreed settlements have been recognised in full.

MSF The Netherlands does not have any pension plan for locally recruited staff in programme countries. At balance sheet date there were no pension provisions.

Reserves
Reserves are divided into continuity reserves held to ensure the unimpeded implementation of emergency aid projects and other reserves. Reserves are held to provide working capital, to finance assets and future investments and to fund (sudden) emergency aid projects. In accordance with policies agreed within the network Médecins Sans Frontières continuity reserves are held at a minimum of 4.5 months of total expenditures while the total of reserves should not exceed the level of 12 months of total expenditures. Within the continuity reserves a risk-based buffer capital is provided for.

Restricted funds
Restricted funds are held for donations for which the donor designated the use and which could not be spent in the reporting period or were intended to be spent over a longer period. Donor restricted funds are assessed regularly.

Provisions
Provisions are recognised for legally enforceable or constructive obligations that exist at the balance sheet date, and for which it is likely that an outflow of resources will be required and a reliable estimate can be made. Provisions are measured at the most likely amount that is necessary to settle the obligation as per the balance sheet date. Provisions are carried at the nominal value of the expenditure that is expected to be necessary in order to settle the obligation, unless stated otherwise. As management has assessed the time-value of provisions as not material, all provisions are carried at the nominal value of the expenditure that is expected to be necessary in order to settle the obligation. Provisions have been formed for the liabilities existing on the balance sheet date in respect of the following:

- The planned closure or reorganisation of emergency aid projects and the associated severance payments due to personnel.
- Claims resulting from pending disputes and litigations.
- Potential liability of income and payroll taxes in programme countries.
- Obligations existing on the balance sheet date to continue payment of remuneration (including transition allowances) to personnel who are expected to remain permanently wholly or partly unable to perform work due to illness or disability on the balance sheet date.
- Major maintenance of the office building at Plantage Middenlaan 14-16, 1018 DD Amsterdam. The addition to the provision for future maintenance of the building is formed based on the expected amounts of maintenance as captured in a multi-year maintenance plan.
- Salary adjustments to cover the obligations resulting from the individual appeal procedures related to the implementation of the new remuneration policy.

Liabilities
Current and long-term liabilities are recognised initially at fair value subsequently measured at amortised cost price. Unless otherwise stated this usually is the nominal value. Accruals (such as for unused leave days and leave pay) are included and further disclosed in the current and long-term liabilities.

Financial assets and liabilities
Unless explicitly disclosed otherwise, the fair value of the financial assets, receivables, cash and liabilities approximates to the carrying amounts given the mid to short term nature of the claims and that, where necessary, provisions for bad debts are formed.

Commitments and contingencies not included in the Balance Sheet
Commitments and contingencies not included in the Balance Sheet are understood to include:
- Multi-year financial commitments, such as long-term agreements, of which the consideration is exercised in future years;
- Contingent liabilities arising from events up to and including the balance sheet date for which it is not likely that settlement will result in an outflow of funds or of which an amount cannot be reliably established; or,
- Contingent liabilities arising from events up to and including the balance sheet date and whose existence depends on uncertain events that may or may not occur in the future.

Eventual risks associated with ongoing procedures are disclosed in the Commitments, contingencies and other receivablesA not included in the Balance Sheet.

Accounting policies on the expenditure and income

In 2024, cost allocation keys and accounting policies have been maintained. The cost allocation keys are consistently applied within the network Médecins Sans Frontières.

Emergency aid costs
Costs of emergency aid relate to the costs of the aid projects undertaken by MSF The Netherlands. This concerns any on-site costs incurred by the projects, as well as the costs of medical and logistic personnel posted and the costs of relief supplies bought via head office and transported to the projects. The costs of handling the purchase, storage and shipping of relief supplies and costs of the Procurement Unit are attributed to this category. Costs of handling and shipping that cannot be charged directly to the emergency aid projects have been attributed to those based on volume of goods purchased.

Relief supplies purchased through head office are expensed to the projects at the time they are sent to the project country. Supplies delivered to the warehouse and being readied for transport are accounted for as project-related stocks and are included in the Balance Sheet. Outstanding orders for purchases are not included in the accounts. Outstanding orders are internally reported as budget commitments.

Grants provided to third parties
Grants issued to third parties are stated as costs on the awarding date.

Programme support costs
Costs of programme support relate to the costs incurred by head office for the direct support of aid projects managed by MSF The Netherlands. Relevant costs include costs of departments handling the provision of medical advice, programme administration and the recruitment and posting of staff. The costs of the Operations Director and the Medical Director are included in this category.

For aid projects in a number of countries, programme support activities have been (partly) outsourced to the sections with which MSF The Netherlands works collaboratively. The costs of the activities outsourced to support the projects directly in MSF Germany and MSF UK are reported in the Supplementary Information at the end of this report. These costs are not included in the Statement of Expenses and Income.

Information and awareness raising costs
Costs of information and awareness raising relate to the costs of advocacy within the framework Association goals. The primary purpose of advocacy is to increase the public's awareness and to bring about a change of attitude and behavior.

The allocation of costs for information and awareness raising and the categories stated below are amongst others based on the following:
50% of the costs of the donor periodical Artsen zonder Grenzen Magazine goes to information and awareness raising and 50% to the costs of acquiring income (fundraising).

Cost of acquiring income
The cost of acquiring income relates to all costs of activities with the direct or indirect purpose to encourage people and institutions to donate money or time and attention to one or more goals of the Association. Apart from costs that can be attributed directly, the following cost allocations are applied:

- 50% of the costs of the donor periodical Artsen zonder Grenzen Magazine have been allocated to fundraising costs and 50% goes to information and awareness raising;
- The bank costs which correspond to specific fundraising activities are included in this category;
- The automation costs related to the registration and communications with (potential) donors are included here as well;
- The costs of acquiring government grants are included in so far as these costs were incurred at head office.

Management and administration costs
Management and administration costs relate to the costs incurred for directing and managing the organisation. The costs of recruiting personnel to work at the head office and also the costs of performing general financial administration, planning and control, the general legal expenses, as well as the costs of the Board and the Association are included in this category.

Overhead costs
Overhead costs relate to the costs of facility support for housing, ICT, general insurances and other office facilities and include depreciation costs, with the exception of the depreciation costs of the donor database which are included in the costs of acquiring income.

The table on the next page describes how the main Management and administration costs are allocated by MSF The Netherlands.

Expenditures	Management & Administration	Overhead	Explanations
Board and Association	100%	-	
General Director, Director Resources, Staff Director, Deputy Director for The Netherlands	100%	-	The Medical Director and Director Operations are attributed to programme support
Heads of department Finance, HRM Services and Directors Office	100%	-	The Deputy Director HRM-Field is attributed to programme support
Administrative support to all directors and all heads of department	100%	-	
ICT at head office	-	100%	Including integrated services that are delivered to and for emergency aid projects
Housing, facilities and office materials and supplies	-	100%	
Head of department Program Management Office, PMO officer, general costs	100%	-	Expenses of improvement projects are directly attributed to the relevant category
Head of department Learning & Development	50%	-	Other 50% to programme support
Reporting & Analytics, information management, data privacy and ICT security functions at head office	-	100%	
Diversity, Equity and Inclusion (DEI) at head office	33%		Other 67% to programme support
Control, internal audit	100%		Compliance 50% to programme support
Website development and maintenance	-	100%	
Annual report, corporate communication	100%	-	
Bank costs	100%	-	Bank costs directly related to fundraising activities are allocated to cost of acquiring income
Financial administration	100%	-	
Emergency aid projects administration at head office	-	-	To programme support
Head office staff salary and personnel contract administration	100%	-	
Salaries and personnel costs	Pro rata	Pro rata	As much as possible attributed to actual deployment
Depreciation	-	100%	Head Office deprecation, excluding depreciation of the donor database which is split between costs of acquiring income and information and awareness-raising
General insurances	-	100%	
Audit costs	100%	-	
Costs of settlement and administration of acquired inheritances	-	-	All to costs of acquiring income including their direct legal expenses
Legal Counsel	50%	-	Other 50% to programme support
Contribution to general costs MSF International	-	-	Based on actual expenditure of the International Office

Personnel costs, overhead costs and allocation
Personnel costs (salaries, social security contributions, pension premiums, transition allowances etc.) for staff employed in emergency aid programmes and staff employed in the headquarters are presented separately in the notes to the Statement of Expenditure and Income (see notes 1 and 7).

Personnel costs at head office are divided over the main expenditure destinations and the Overhead to be attributed in proportion to the number of allotted full-time equivalents (FTE) of personnel at head office. After the allocation of personnel costs, the overhead costs are attributed in the same way to the different destinations. Note 7 in these Financial Statements explains the divisions of these costs after the allocation of the personnel costs.

All salaries, wages and social security contributions are charged to the Statement of Expenditure and Income based on the terms of employment when they are due to employees and the tax authorities respectively. For pensions the premium payable during the financial year is charged to the result. See under Pensions above.

Donations
Direct donations from the public, from companies and from not-for-profit organisations are recognised as income upon receipt. Donations and gifts for which the use is designated by the donor (or, in the case of a legacy or bequest, by the donor's will) to specific purposes, or is restricted in time, or is required to be invested and retained rather than expended, are designated "earmarked income". Other income earned from restricted revenues such as interests earned from the investment of restricted funds is also considered as earmarked with the same designation as the original funds, unless otherwise specified by the donor.

Inheritances
Inheritances are recognised at fair value on an accrual basis in the financial year in which the size can be determined with sufficient reliability based on the available documentation relating to an inheritance. Any right of usufruct is taken into account and disclosed. Adjustments to valuations are made on developments and finally at the time of receipt of settlement of the inheritance.

Membership fees from Association members
Membership fees are not obligatory. Any membership fees from members of the Association are accounted for on a cash basis.

Grants from individuals, companies and not-for-profit organisations
Grants from individuals, companies and not-for-profit organisations are recognised as income in the respective sub-categories in the same year as the related project expenditure can be declared to the donor.

Income from lottery organisations
Income from lottery organisations concerns income from the **Dutch Postcode Lottery**. Income from the **Dutch Postcode Lottery** is recognized at the time of the allocation. The proceeds from the **Dutch Postcode Lottery** are based on contracts and on contractually valid financial regulations. Income from the **Dutch Postcode Lottery** that is earmarked for a specific emergency aid programme is accounted for as income for the maximum eligible costs as incurred in the book year.

Grants and income from MSF sections
Project grants allocated to MSF The Netherlands and the subsequent budgetary obligations arising from grants from within the network Médecins Sans Frontières are shown in the Balance Sheet from the contract date. These grants are accounted for as income in the Statement of Expenditure and Income for the maximum eligible costs according to the contract and as incurred in the book year.

Grants and income from institutional donors
Project grants from governmental institutions awarded to MSF The Netherlands and the related budgetary obligations are shown in the Balance Sheet from the contract date. These grants are accounted for as income in the Statement of Expenditure and Income in the same year as the related project costs can be declared to the donor.

Interest income
Interest income is recognised on a pro rata basis.

Donations in kind
In-kind donations, which include donated goods and services, are recorded at their fair value at the time of receipt, provided they are of material value and their fair value can be measured reliably.

Signing and other information

↑ Altaf al Wahidi, a 28-year-old MSF midwife, with Negah, 35. After checking Negah's tension and the baby through an ultrasound, midwives decide to move her to the delivery seat to ensure a better access. By making her move, they hope the baby will engage better down the cervix. Yemen, November 2024. Photo: Julie David de Lossy/MSF.

Signing

The financial statements are prepared by the management of MSF The Netherlands and have been audited by Deloitte Accountants B.V. (see the independent auditor's report below). The financial statements were extensively discussed with the auditors by the Audit Committee in the presence of the management. The Financial Statements were unanimously approved by the full Board of the Association MSF The Netherlands in May 2025. As such, the Board recommends that the General Assembly of Members, in its annual meeting to be held on 23 and 24 May 2025, adopt the financial statements.

Amsterdam, 7 May 2025
The Association Board and the General Director

Other information

Statutory provisions on the allocation of the result

The association Artsen zonder Grenzen is a not-for-profit public benifit organisation. According to the Articles of Association of Artsen zonder Grenzen, the result may only be used for achieving the purpose of the association.

Branches and subsidiaries

All branches and subsidiary offices established or registered by the Vereniging Artsen zonder Grenzen (Médecins Sans Frontières, Nederland) are in direct support and for the sole purpose of the implementation of the Association' objectives.

Independent legal entities where MSF-the Netherlands is a founder / director

Country	Registered name	Sort of registration
Malaysia MSF The Netherlands is the founder and the director	Médecins Sans Frontières (Malaysia) Sdn. BHD	**Private limited company** Goal: consultancy: project management and technical services
Ukraine (currently being dissolved) MSF The Netherlands is the founder and the participant	Charity Fund "Médecins Sans Frontierès, the Netherlands	**Charity fund** The Fund is a non-profit charitable organisation, which main objective is a charitable activity

Branch, affiliate and registered representative offices

Country	Registered name	Sort of registration
Belarus	Médecins Sans Frontières – Holland	Representative office of a non-commercial company
India	Médecins Sans Frontières Netherlands Liaison Office	Liaison Office
Italy	Artsen zonder Grenzen - Médecins Sans Frontières Nederland	Branch office (40-Associazioni reconosciute, non reconosciute e di fatto)
Lithuania	Médecins Sans Frontières Filialas	Branch office (formally dormant)
Moldova	MSF Chisinau	Branch office
Nigeria	Médecins Sans Frontières – Operational Centre Amsterdam	Administrative office
Tajikistan	Branch of Association of "Doctors without borders" "Médecins Sans Frontières"	Branch office
Uzbekistan	Branch of the International humanitarian organization Artsen zonder Grenzen	Branch office
Yemen	MSF Holland	Branch office

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INDEPENDENT AUDITOR'S REPORT

To: The General Assembly of Vereniging Artsen zonder Grenzen

Report on the audit of the financial statements 2024 included in the annual accounts

Our opinion

We have audited the financial statements 2024 of Vereniging Artsen zonder Grenzen, based in Amsterdam.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Vereniging Artsen zonder Grenzen as at 31 December 2024, and of its result for 2024 in accordance with the Guideline for annual reporting “650 Charity organisations.

The financial statements comprise:

1. The Statement of Expenditure and Income for 2024.
2. The Balance Sheet as at 31 December 2024.
3. The Cash Flow Statement for 2024
4. The notes comprising a summary of the accounting policies and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of Vereniging Artsen zonder Grenzen in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore, we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics for Professional Accountants).

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

Information in support of our opinion

We designed our audit procedures in the context of our audit of the financial statements as a whole and in forming our opinion thereon. The following information in support of our opinion was addressed in this context, and we do not provide a separate opinion or conclusion on these matters.

Audit approach fraud risks

We identified and assessed the risks of material misstatements of the financial statements due to fraud. During our audit we obtained an understanding of the entity and its environment and the components of the system of internal control, including the risk assessment process and management's process for responding to the risks of fraud and monitoring the system of internal control and how those charged with governance exercise oversight, as well as the outcomes. We refer to the chapter Compliance and Risk of the Board Report 2024 for management's disclosed fraud risks.

We evaluated the design and relevant aspects of the system of internal control and in particular the fraud risk assessment, as well as among others the code of conduct, whistle blower procedures and incident registration. We evaluated the design and the implementation and, where considered appropriate, tested the operating effectiveness, of internal controls designed to mitigate fraud risks.

As part of our process of identifying fraud risks, we evaluated fraud risk factors with respect to financial reporting fraud, misappropriation of assets and bribery and corruption. We evaluated whether these factors indicate that a risk of material misstatement due to fraud is present.

We identified the following fraud risks and performed the following specific procedures:

Risk of management override of controls

Procedures performed relating to management override

Our audit procedures to respond to this fraud risk include, amongst others, an evaluation of relevant internal controls and supplementary substantive audit procedures, including detailed testing of journal entries and post-closing adjustments based on supporting documentation. Data analytics, including selection of journal entries based on risk-based characteristics, form part of our audit approach to address the identified fraud risks.

Furthermore, with regards to manual journal entries relating to field expenses specific substantive audit procedures, including detailed testing of (manual) journal entries based on supporting documentation is performed. Our audit procedures included inspection of the source documentation to assess the validity of the business rationale and substantiation of corroborating evidence testing the occurrence of the related field expenses.

Additionally, we performed further procedures including, among others, the following:

We incorporated elements of unpredictability in our audit such as performing a stock count based on a random selection and a cash count at the main office in Amsterdam. We also considered the outcome of our other audit procedures and evaluated whether any findings were indicative of fraud or non-compliance.

We considered available information and made enquiries of relevant executives and the Board.

We tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.

We evaluated whether the selection and application of accounting policies by the entity, particularly those related to subjective measurements and complex transactions, may be indicative of fraudulent financial reporting.

We evaluated whether the judgments and decisions made by management in making the accounting estimates included in the financial statements indicate a possible bias that may represent a risk of material misstatement due to fraud. Management insights, estimates and assumptions that might have a major impact on the financial statements are disclosed in note 'Presentation of the Financial Statements' of the financial statements. We performed a retrospective review of management judgments and assumptions related to significant accounting estimates reflected in prior year financial statements.

For significant transactions we evaluated whether the business rationale of the transactions suggests that they may have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets.

Risk that field costs will be incurred for which no performance has been provided

Procedures performed relating to the occurrence of field costs

Our audit procedures to respond to this fraud risk include, amongst others, an evaluation of the design and implementation of relevant internal controls within the process.

For our substantive procedures, we created homogeneous categories of expenditures. For each of these categories, we defined the work to be performed. Our substantive procedures were aimed to test the occurrence of the expenditures.

Risk that payments will be made to the incorrect creditor/bank account

Procedures performed relating to the accurate payments of field costs

Our audit procedures to respond to this fraud risk include, amongst others, an evaluation of the design and implementation of relevant internal controls within the process.

Similar to the foregoing risk, we created homogeneous categories of expenditures. There is a large variety in type of payments. For each type of payment, we evauated, based on inspecting supporting documentation, if the payment has been made to the accurate supplier and for the correct amount.

Risk of bribery and corruption regarding the use of agents for cash transfers

Procedures performed regards to the use of agents for cash transfers

Our audit procedures to respond to this fraud risk include, amongst others, an evaluation of the design and implementation of relevant internal controls within the process.

Furthermore, we performed substantive procedures. We categorized the agents in mobile money agents, registered agents and 'other agents'. For all categories we validated that transactions identified are included in the expenses subledgers used elsewhere in the audit. Besides, we obtained an in-depth understanding of the use of agents and pinpointed our risk to the 'other agents' category. Our substantive procedures were aimed to test the accuracy and occurrence of the transactions with the agents.

Our procedures did not lead to indications for fraud potentially resulting in material misstatements.

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Audit approach compliance with laws and regulations

We assessed the laws and regulations relevant to the entity through discussion with the Board, reading minutes and reports of internal audit.

As a result of our risk assessment procedures, and while realizing that the effects from non-compliance could considerably vary, we considered the following laws and regulations: (corporate) tax law and the requirements under Guideline for annual reporting “650 Charity organisations with a direct effect on the financial statements as an integrated part of our audit procedures, to the extent material for the financial statements.

We obtained sufficient appropriate audit evidence regarding provisions of those laws and regulations generally recognized to have a direct effect on the financial statements.

Apart from these, the entity is subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts and/or disclosures in the financial statements, for instance, through imposing fines or litigation.

Given the nature of Vereniging Artsen zonder Grenzen's business and the complexity of these other laws and regulations, there is a risk of non-compliance with the requirements of such laws and regulations.

Our procedures are more limited with respect to these laws and regulations that do not have a direct effect on the determination of the amounts and disclosures in the financial statements. Compliance with these laws and regulations may be fundamental to the operating aspects of the business, to Vereniging Artsen zonder Grenzen's ability to continue its business, or to avoid material penalties (e.g., compliance with the terms of operating licenses and permits or compliance with environmental regulations) and therefore non-compliance with such laws and regulations may have a material effect on the financial statements. Our responsibility is limited to undertaking specified audit procedures to help identify non-compliance with those laws and regulations that may have a material effect on the financial statements. Our procedures are limited to (i) inquiry of management, those charged with governance, the executive board and others within Vereniging Artsen zonder Grenzen as to whether Vereniging Artsen zonder Grenzen is in compliance with such laws and regulations and (ii) inspecting correspondence, if any, with the relevant licensing or regulatory authorities to help identify non-compliance with those laws and regulations that may have a material effect on the financial statements.

Naturally, we remained alert to indications of (suspected) non-compliance throughout the audit.

Finally, we obtained written representations that all known instances of (suspected) fraud or non-compliance with laws and regulations have been disclosed to us.

Audit approach going concern

The Board has assessed the going concern assumption, as part of the preparation of the financial statements, and as disclosed in the financial statements. The Board believes that no events or conditions give rise to doubt about the ability to continue in operation of at least twelve months after adoption of the financial statements.

We have obtained management’s assessment of the entity’s ability to continue as going concern and have assessed the going concern assumption applied. In evaluating management’s assessment, we considered whether management’s assessment includes all relevant information of which we were aware as a result of the audit. We challenged management’s considerations and the primary assumptions. We have assessed the budget as part of management’s assessment and we have considered the impact of financial, and other conditions.

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Furthermore, we inquired management about its knowledge of events or conditions beyond the period of management's assessment that may cast significant doubt on the entity's ability to continue as a going concern.

Based on these procedures, we did not identify any reportable findings related to Vereniging Artsen zonder Grenzen ability to continue as going concern.

Report on the other information included in the annual accounts

The annual accounts contain other information, in addition to the financial statements and our auditor's report thereon.

The other information consists of:

- Welcome
- Who we are
- Humanitarian action in 2024: an overview
- Our medical focus
- Igniting change
- Operational support
- Staff
- Safeguarding
- Fundraising
- Compliance and risk
- Governance
- Board statements
- Supplementary information

Based on the following procedures performed, we conclude that the other information:

- Is consistent with the financial statements and does not contain material misstatements.

- Contains all the information regarding the management report and the other information as required by Guideline for annual reporting "650 Charity organisations".

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of Guideline for annual reporting "650 Charity organisations" and the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

The board is responsible for the preparation of the other information, including the Board Report, Main Financial Trends 2024, Financial risks and other information.

Description of responsibilities regarding the financial statements

Responsibilities of the board for the financial statements

The board is responsible for the preparation and fair presentation of the financial statements in accordance with Guideline for annual reporting "650 Charity organisations". Furthermore, the board is responsible for such internal

control as the board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, the board is responsible for assessing the association's ability to continue as a going concern. Based on the financial reporting framework mentioned, the board should prepare the financial statements using the going concern basis of accounting unless the board either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

The Board should disclose events and circumstances that may cast significant doubt on the association's ability to continue as a going concern in the financial statements.

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material misstatements, whether due to fraud or error, during our audit.

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. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgment and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included among others:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.

- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.

- Concluding on the appropriateness of the board's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.

- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures.

- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identified during our audit.

Amsterdam, 7 May 2025

Deloitte Accountants B.V.

S. Kramer

Supplementary information

↑ MSF staff walking through the Bangladesh refugee camps. Bangladesh, Myanmar (Burma). Photo: June 2023, Victor Caringal/MSF.

Forward Statement

Our Forward Statement of Expenditure and Income is based on the medical and operational ambitions laid out in the OCA Strategic Plan and the multiyear financial agreement between the MSF sections. The forward planning is a rolling forecast that is evaluated and agreed twice every year. As a result, projections are adjusted regularly allowing better steering of expenditure, income and reserves and cash flow positions.

By their nature, forward-looking statements relate to future events and circumstances and therefore contain uncertainty. Whereas for a part this is built in, actual results may differ materially from those presented here.

Forward Statement of Expenditure of Income

(in € thousands)

Expenditure	Actual 2023	Actual 2024	Budget 2025	Projections 2026	Projections 2027
Spent on Association goals					
Emergency aid	338,637	310,295	339,341	357,039	371,254
Grants provided to third parties	3,364	3,942	3,066	3,497	3,674
Programme support	33,228	32,989	33,071	34,394	35,770
Information and awareness raising	4,001	4,264	4,798	4,990	5,190
Subtotal	**379,230**	**351,490**	**380,276**	**399,920**	**415,887**
(in % of total income - target is > 85%)	*91.3%*	*88.4%*	*99.2%*	*99.6%*	*97.0%*
(in % of total expenditure - target is > 90%)	*94.1%*	*93.7%*	*93.7%*	*93.7%*	*93.7%*
Cost of acquiring income	13,050	13,479	14,234	14,803	15,395
(as a % of the total income - target is < 5%)	*3.1%*	*3.4%*	*3.7%*	*3.7%*	*3.6%*
Management and administration	10,689	10,080	11,426	11,883	12,358
(in % of total expenditure - target is max 3%)	*2.7%*	*2.7%*	*2.8%*	*2.8%*	*2.8%*
Total expenditure	402,969	375,049	405,936	426,606	443,641
(as a % of the total of income)	*97.0%*	*94.4%*	*105.9%*	*106.2%*	*103.5%*
Income					
Income from individuals, companies and not-for-profit organisations	85,469	85,168	78,971	85,678	86,578
Income from **Dutch Postcode Lottery**	13,500	15,408	13,500	13,000	12,500
Grants from MSF sections	313,150	294,958	289,237	301,295	328,141
Grants from institutional donors	2,741	1,477	1,594	1,594	1,594
(as a % of the emergency aid expenses)	*0.8%*	*0.5%*	*0.5%*	*0.4%*	*0.4%*
Other income	615	481	0	0	0
Total income	**415,475**	**397,492**	**383,302**	**401,567**	**428,813**
Result from operational activities	**12,506**	**22443**	**-22,634**	**-25,039**	**-14,828**
Net financial income and expenses	1,390	856	1,800	1,500	1,300
Result expenditure and income	**13,896**	**23,299**	**-20,834**	**-23,539**	**-13,528**

Budget emergency aid 2025

(in € thousands)

Budget per country	Actual 2024	Budget 2025
Afghanistan	21,617	25,456
Bangladesh	13,070	13,544
Belarus	157	195
Central African Republic	15,328	15,197
Chad	12,514	9,970
Democratic Republic of Congo	22,118	18,620
Ethiopia	16,186	17,285
Haiti	9,948	13,824
India	8,760	9,581
Iraq	824	0
Kenya	1,389	0
Lebanon	2,080	2,000
Libya	93	0
Lithuania	0	0
Malaysia	2,712	3,063
Mediterranean Sea	9,238	8,325
Myanmar	9,324	6,733
Nigeria	11,346	11,745
Occupied Palestinian Territories	2,289	5,000
Pakistan	6,807	8,187
Russia	2,932	0
Sierra Leone	9,580	6,773
Somalia	8,513	8,486
South Africa	0	0
Sudan	28,355	34,395
Sudan-South	32,777	29,549
Syria	12,598	12,208
Tajikistan	3,136	2,774
Turkiye	0	0
Ukraine	14	0
Uzbekistan	5,927	4,248
Venezuela	1,370	0
Yemen	30,501	20,291
Various exploratory projects		
Reserved in the budget for unplanned emergency aid	0	41,288
Total emergency aid in countries	**301,503**	**328,737**
Other costs and movements in provisions	1,832	1,971
Procurement Unit costs	6,635	8,237
Contributions to MSF International	325	396
Total emergency aid	**310,295**	**339,341**

OCA programme support costs

The management of the MSF section's office organisation and private fundraising activities are run by the individual MSF sections. In the OCA partnership, parts of the direct programme support are in MSF Germany and MSF UK. In the total of the MSF The Netherlands costs for programme support (see note 3 of the Financial Statements) the costs of activities that are carried out by these MSF sections are not included. These costs will be shown in their respective financial statements. In the MSF International Combined Accounts all costs are consolidated. The cost and FTE usage including all outsourced activities are as follows:

	2024 in € thousands	2023 in € thousands	2024 in FTE	2023 in FTE
MSF The Netherlands programme support costs	32,989	33,228	228	243
Costs outsourced activities MSF Germany	2,220	2,376	23	22
Costs outsourced activities MSF United Kingdom	5,301	5,250	31	36
Total programma support costs	40,510	40,854	282	301
(as a % of the total spent on Association goals - policy standard is < 10%)	11.5%	10.8%		

The total programme support costs decreased slightly, but to a lesser extent than the total spent on Association goals, resulting in an increased percentage.

Medical publications

Journal	Article type	Title	Topic
AJTMH	Article	Involving older people in the preparedness, response, and recovery phases in humanitarian emergencies: a theoretical framework on ageism, epistemic injustice, and participation	Age in humanitarian emergencies
Antimicrob Agents Chemother	Article	Antibiotic consumption in hospitals in humanitarian settings in Afghanistan, Bangladesh, Democratic Republic of Congo, Ethiopia and South Sudan	Antimicrobial resistance
Antimicrob Resist Infect Control	Review	Improving equitable access for effective antibacterial: an ecosystem approach	Antimicrobial resistance
arXiv	Article	Antimicrobial resistance in bacterial wound, skin, soft tissue and surgical site infections in Central, Eastern, Southern and Western Africa: A systematic review and meta-analysis	Antimicrobial resistance
BMJ Global Health	Article	The role of humanitarian actors in global governance for AMR	Antimicrobial resistance
BMJ Global Health	Comment	Critical failings in humanitarian response: a cholera outbreak in Kumer Refugee Camp, Ethiopia, 2023	Cholera
Clinical Infectious Disease	Article	Impacts of climate change on human health in humanitarian settings: Evidence gaps and future research needs	Climate change and environmental health
Clinical Infectious Disease	Article	Evaluation of a multi-component early warning system for pastoralist populations in Doolo zone, Ethiopia: mixed-methods study	Conflict and health
Clinical Infectious Disease	Article	How did the COVID-19 pandemic affect antibiotic consumption within humanitarian emergencies? Results from five humanitarian contexts	Covid-19
CMI	Article	Methodological issues of retrospective surveys for measuring mortality of highly clustered diseases: case study of the 2014-16 Ebola outbreak in Bo District, Sierra Leone	Ebola
CMI	Article	Systematic review on cumulative HIV viraemia among people living with HIV receiving antiretroviral treatment and its association with mortality and morbidity	HIV
Communications Biology volume	Article	Humanising and optimising HIV health care for refugees and asylum seekers	HIV
Conflict and Health	Article	Mixed-method evaluation study of a targeted mass drug administration of long-acting anti-malarials among children aged 3 months to 15 years in the Bossangoa sub-prefecture, Ouham, Central African Republic, during the COVID-19 pandemic	Malaria
EBioMedicine	Article	Identification and management of co-infections in people with malaria	Malaria
Environmental Science & Technology	Comment	A call to bridge the diagnostic gap: diagnostic solutions for neonatal sepsis in low- and middle-income ries	Neonatal care
Euro Resp Journal	Article	Prospective outcomes of noma facial reconstructive surgery in Sokoto, Nigeria	Noma
Facial Plast Surg Aesthet Med	Comment	Al-Buluk Children's Hospital in Khartoum	Pediatrics in conflict areas
Glob Health Action	Article	Care-seeking patterns and timely access to care among survivors of sexual violence in North Kivu, the Democratic Republic of the Congo: a retrospective file-based study	SGBV
Glob Health Action	Article	How much should we still worry about QTc prolongation in rifampicin-resistant tuberculosis? ECG findings from TB-PRACTECAL clinical trial	Tuberculosis
IJTLD Open	Article	Pregnancy Outcomes in Multidrug-Resistant Tuberculosis in TB-PRACTECAL	Tuberculosis
IJTLD Open	Article	The Safety and Tolerability of Linezolid in Novel Short-Course Regimens Containing Bedaquiline, Pretomanid, and Linezolid to Treat Rifampicin-Resistant Tuberculosis: An Individual Patient Data Meta-analysis	Tuberculosis
IJTLD Open	Review	Recent advances in the treatment of tuberculosis	Tuberculosis
Infection Prevention in Practice	Article	Short oral treatment regimens for rifampicin-resistant tuberculosis are safe and effective for young children: results from a field-based non-randomized clinical trial, Kandahar Afghanistan	Tuberculosis
Infectious Disease	Article	A 10-year review of isoniazid-resistant TB management in Uzbekistan 2009-2020	Tuberculosis

Journal	Article type	Overhead	Topic
International Health	Article	Second-line drug-resistant TB and associated risk factors in Karakalpakstan, Uzbekistan	Tuberculosis
International Health	Article	Yield of TB screening in prisons in Tajikistan	Tuberculosis
JCTOMD	Article	Supporting multidrug-resistant or rifampicin-resistant TB treatment adherence in people with harmful use of alcohol through person-centred care	Tuberculosis
Malaria Journal	Article	Concomitant bedaquiline and delamanid therapy in patients with drug-resistant extra-pulmonary tuberculosis in Mumbai, India	Tuberculosis
medRxiv	Comment	Longevity of modified standard short treatment regimens for rifampicin-resistant tuberculosis	Tuberculosis
PLOS Climate	Article	Chronic High-Level Parasitemia in HIV–Infected Individuals With or Without Visceral Leishmaniasis in an Endemic Area in Northwest Ethiopia: Potential Superspreaders?	Visceral leishmaniasis
PLOS Global Public Health	Article	Persistent T cell unresponsiveness associated with chronic visceral leishmaniasis in HIV-coinfected patientsPersistent T cell unresponsiveness associated with chronic visceral leishmaniasis in HIV-coinfected patients	Visceral leishmaniasis
PLOS Neglected Trop Diseases	Article	Prediction of visceral leishmaniasis development in a highly exposed HIV cohort in Ethiopia based on Leishmania infection markers: results from the PreLeisH study	Visceral leishmaniasis
PLOS NTDs	Article	Disease-Specific Differences in Pharmacokinetics of Paromomycin and Miltefosine Between Post-Kala-Azar Dermal Leishmaniasis and Visceral Leishmaniasis Patients in Eastern Africa	Visceral leishmaniasis
PLOS NTDs	Article	HLA-A*03:01 is associated with visceral leishmaniasis development in people living with HIV in Ethiopia	Visceral leishmaniasis
PLOS One	Article	A phase II, non-comparative randomised trial of two treatments involving liposomal amphotericin B and miltefosine for post-kala-azar dermal leishmaniasis in India and Bangladesh	Visceral leishmaniasis
The BMJ	Article	A preliminary indication that HLA-A*03:01 may be associated with visceral leishmaniasis development in people living with HIV in Ethiopia	Visceral leishmaniasis
The Lancet	Article	The economic burden of visceral leishmaniasis and barriers to accessing healthcare in Tigray, North Ethiopia: A field based study	Visceral leishmaniasis
The Lancet Global Health	Article	Protecting the safe water chain in refugee camps: An exploratory study of water handling practices, chlorine decay, and household water safety in South Sudan, Jordan, and Rwanda	Water sanitation
The Lancet HIV	Article	Evaluation of the safe water optimization tool to provide evidence-based chlorination targets in surface waters: Lessons from a refugee setting in Uganda	Water sanitation
The Lancet HIV	Article	Lot quality assurance sampling survey for water, sanitation and hygiene monitoring and evidence-based advocacy in Bentiu IDP camp, South Sudan	Water sanitation
The Lancet Infectious Diseases	Article	Assessment of scattered and leakage radiation from ultra-portable digital chest X-ray systems: An independent study	X-ray

Media and advocacy overview

Media outlet	Type of publication	Title	Country
MSF website	Article	Treating malnutrition in Afghanistan	Afghanistan
MSF website	Article	How can you heal when drugs don't work?	Afghanistan
MSF website	Article	Excluding women from medical institutes threatens the future of healthcare in Afghanistan	Afghanistan
MSF website	Article	MSF operates a Fecal Sludge Treatment Plant in Cox's Bazar, Bangladesh	Bangladesh
MSF website	Report	Behind the Wire	Bangladesh
MSF website	Article	MSF concludes emergency response supporting over 1.900 flood affected patients in Bangladesh	Bangladesh
MSF website	Article	MSF calls for unhindered humanitarian assistance for all Rohingya refugees in Bangladesh	Bangladesh
X.com	Video	A Story of a Syrian refugee from Lebanon who died in Belarus on the way to cross to the EU	Belarus
X.com	Testimony	Testimonies from people on the move	Belarus
MSF website	Article	MSF response to Cholera outbreak in Comoros	CAR
MSF website	Article	Chad: Insufficient humanitarian response for people fleeing violence	Chad
MSF website	Article	Rapid response needed in KouKou as thousands of flee worst floods in living memory	Chad
MSF website	Article	One month after floods in KouKou	Chad
MSF website	Article	People and medical facilities caught in crossfire as violence escalate in North Kivu	DRC
MSF website	Article	Massive humanitarian response needed to avoid health catastrophe in DRC	DRC
X.com	Social media post	Heavy artillery hits Goma (DRC) IDP camps	DRC
MSF website	Article	Civilians caught in crossfire in north and south Kivu	DRC
MSF website	Article	Five questions about mpox outbreak in DRC	DRC
MSF website	Article	Mpox outbreak in DRC Congo – what to know?	DRC
Youtube	Video	Mpox in the Democratic Republic of Congo	DRC
MSF website	Report	We are calling for help': Sexual violence in DRC	DRC
MSF website	Article	MSF reports unprecedented number of sexual violence cases in DRC	DRC
MSF website	Article	MSF again calls for urgent water and sanitation response in North Kivu displacement camps	Ethiopia
MSF website	Statement	Ongoing investigation into the killings of María, Tedros and Yohannes	Ethiopia
X.com	Video	MSF responds to unprecedented surge in malaria	Ethiopia
MSF website	Statement	MSF condemns the killing of staff members 5-year-old daughter after shelter strike	Gaza
De Volkskrant	Op-ed	You must be blind not to see what is happening in Gaza	Gaza
MSF website	Article	Staff at al-Shifa hospital struggling to care for patients because the needs are high	Gaza
MSF website	Article	Lack of clean water brings diseases and suffering into Gaza	Gaza

Media outlet	Type of publication	Title	Country
MSF website	Article	MSF UK board member killed during Israeli offensive in Khan Younis	Gaza
X.com	Social media post	Supported MSF hospital in Jenin attacked by Israeli forces	Gaza
X.com	Social media post	Al Shifa: Gaza's largest hospital is now out of service	Gaza
X.com	Statement	Seven aid workers from WCK killed in an airstrike in Gaza	Gaza
MSF website	Article	Thousands forced to flee as Israeli military intensify its offensive and aid is blocked in Rafah	Gaza
Anadolu Ajansı	Article	Gaza currently experiencing 'medical catastrophe: Doctors Without Borders	Gaza
X.com	Social media post	Military raids in Jenin	Gaza
X.com	Social media post	Increased attacks on Al Awda and Nasir	Gaza
MSF website	Statement	Israel must end its campaign of death and destruction in Gaza	Gaza
MSF website	Testimony	We didn't have much time to bury them	Gaza
MSF website	Article	Statement on the latest massacre in Gaza	Gaza
MSF website	Testimony	Everything is missing even the idea of a future	Gaza
MSF website	In memoriam	6 MSF colleagues have been killed by Israeli forces	Gaza
BBC News	Interview	Dr Javid Abdelmoneim, MSF project medical referent in Gaza, spoke to BBC News about the situation in Nasser Hospital, Khan Younis.	Gaza
MSF website	Article	Palestinian in Hebron, Gaza are blocked from medical care	Gaza
MSF website	Article	Displaced people struggle without sanitation services in Khan Younis, Gaza	Gaza
X.com	Statement	MSF colleague killed by Israeli forces on October 8	Gaza
X.com	Social media post	Message from MSF doctor Mohammed Obeid describing the situation in Kamal Adwan hospital in the north	Gaza
X.com	Statement	MSF staff Hassan killed in an airstrike in Gaza	Gaza
X.com	Statement	Dr. Obeid in Kamal Adwan Hospital is detained by Israeli military	Gaza
X.com	Statement	MSF denounced the blockage by Israel to medically evacuate eight children to Jordan.	Gaza
X.com	Statement	MSF is outraged after an Israeli drone strike almost hit five of our staff on their way home from Nasser Hospital in Khan Younis	Gaza
MSF website	Testimony	Being in Gaza today, means "cold, hunger and bombs"	Gaza
MSF website	Report	Gaza: Life in a Death Trap	Gaza
MSF website	Article	Scaling up medical activities amidst chaos in Port-au-prince	Haiti
MSF website	Testimony	How violence is affecting health care workers in Haiti	Haiti
MSF website	Article	Closed Ports, Empty Shelves: Haiti Urgently Needs Medical Supplies	Haiti
MSF website	Article	People fleeing violence in Port-au-Prince urgently need water and sanitation	Haiti
MSF website	Statement	Rapid and safe access to medical care must be guaranteed in Port-au-Prince	Haiti
MSF website	Statement	MSF outraged by police attack on ambulance and execution of patients in Haiti	Haiti

Media outlet	Type of publication	Title	Country
MSF website	Article	Violence and threats by police force MSF to suspend activities in the metropolitan area of Port-au-Prince	Haiti
MSF website	Statement	MSF Partially Resumes Activities in Port-au-Prince	Haiti
X.com	Video	A video interview with Dr. Lisa Searle on the difficulties for women and girls to access sexual and reproductive health care	Haiti
MSF website	Testimony	A mother's story: Finding care for her daughter	India
MSF website	Article	A project update from the southen border	Lebanon
MSF website	Testimony	Dr. Ali's Journey: Battling Fatigue and Conflict in Lebanon	Lebanon
X.com	Statement	https://x.com/MSF/status/1851659887488401534	Lebanon
MSF website	Article	War and economic crisis strain worsen health conditions in Lebanon	Lebanon
MSF website	Article	MSF Wraps Up Three-Month Emergency Response to Cyclone Chido in Mozambique	Mozambique
MSF website	Testimony	Health workers struggle to respond amid severe restrictions in Rakhine state	Myanmar
MSF website	Article	MSF suspends its medical activities in northern Rakhine state	Myanmar
MSF website	Article	MSF teams face obstacles providing medical care to communities in Rakhine state	Myanmar
MSF website	Article	Escalation on border area between Bangladesh and Myanmar	Myanmar
MSF website	Article	MSF office and pharmacy in Rakhine state destroyed in fire amid on-going violence	Myanmar
Reuters	Article	Myanmar's largest Rohingya town set ablaze by rebel group	Myanmar
The New Humanitarian	Article	Denial of humanitarian assistance is a death sentence in Myanmar	Myanmar
MSF website	Article	Surviving sexual violence in the camps of Benue, Nigeria	Nigeria
Time	Article	Mulikat Okanlawon, noma survivor and MSF colleague, is TIME100 Most Influential People in Health in 2024	Nigeria
MSF website	Article	Significant spikes of numbers of malnourished children require urgent action	Nigeria
MSF website	Article	One in four children malnourished in parts of northwest Nigeria	Nigeria
MSF website	Article	Nigeria fears of outbreaks grow in Maiduguri following severe flooding	Nigeria
MSF website	Testimony	Malnutrition and rampant epidemics ravage northern Nigeria	Nigeria
MSF website	Article	Levels of global acute malnutrition have doubled since last year in northwest Nigeria	Nigeria
MSF website	Article	Out of sight: the neglected malnutrition crisis which threatens thou-sands of children's lives	Nigeria
MSF website	Article	Neglected humanitarian crisis escalates in northwest Nigeria	Nigeria
X.com	Video	National Noma day video 1	Nigeria
X.com	Video	National Noma day video 2	Nigeria
Tribune Online NG	Article	Noma is preventable, treated disease – MSF	Nigeria
MSF website	Article	After 16 years, MSF is handing over emergency services to the MoH in Chaman	Pakistan
X.com	Social media post	World Neglected Disease day	Pakistan

Media outlet	Type of publication	Title	Country
MSF website	Statement	MSF concerned over deportations of Afghans from Pakistan	Pakistan
MSF website	Article	A lifeline for mothers and their babies in Pakistan	Pakistan
X.com	Social media post	Statement by MSF International President Dr Christos Christou on board the Geo Barents	Search and rescue
X.com	Social media post	MSF assigned distant port to disembark 85 survivors	Search and rescue
X.com	Social media post	GB detained for 20 days following the rescues over the weekend when Libyan coast guard dangerously interfered	Search and rescue
MSF website	Video	MSF search and rescue explained	Search and rescue
X.com	Social media post	Tragic rescue where 11 people lost their lives in the Mediterranean	Search and rescue
MSF website	Article	European commission delays decision about Italian law restricting saving lives in Mediterranean as death toll rises	Search and rescue
X.com	Social media post	Press conference with MSF International President Dr. Christos Christou on GB detainment	Search and rescue
X.com	Social media post	European governments have taken cold-blooded decision to leave men, women and children to drown in Mediterranean	Search and rescue
MSF website	Article	Italian authorities punish Geo Barents rescue ship with two detention orders	Search and rescue
X.com	Social media post	On October 12 GB detention was lifted	Search and rescue
X.com	Social media post	On board of Geo Barents, we treat several people affected by SGBV	Search and rescue
MSF website	Article	MSF forced to cease operating its rescue vessel Geo Barents	Search and rescue
MSF website	Article	Safe drinking water is essential for healthcare	Sierra Leone
X.com	Statement	MSF is deeply saddened by the tragic loss of two of our south Sudanese colleagues	South Sudan
X.com	Statement	MSF evacuated some of its team from Al Fasher due to heavy on going fighting in the city	South Sudan
MSF website	Article	Malnutrition adds challenges on for people living with HIV and TB in South Sudan	South Sudan
MSF website	Multimedia article	Single mothers displaced by floods	South Sudan
MSF website	Video	How music therapy improves mental health	South Sudan
MSF website	Testimony	Echo's from Darfur	South Sudan
MSF website	Article	An MSF survey sheds new light on the scale an intensity of violence in west Darfur	Sudan
MSF website	Article	Severe humanitarian needs after half a million people flee Wad Madani	Sudan
MSF website	Article	Sudan restrictions and lack of medicines deprive people in Khartoum state from lifesaving care	Sudan
Al Jazeera	Article	A child dies every two hours in Sudan camp for displaced people	Sudan
MSF website	Article	Sudan: Conflict leaves two thirds of population without healthcare	Sudan
MSF website	Article	Displaced by war, people in eastern Sudan urgently need food, water and shelter	Sudan
MSF website	Statement	One year on the Sudan war Press conference in Nairobi	Sudan
MSF website	Article	MSF forced to suspend support in Wad Madani due to obstruction and harassment	Sudan
MSF website	Article	Bomb kills two children and puts El Fasher hospital out of action amid fighting	Sudan
MSF website	Article	No where safe from violent fighting in El Fasher as hospitals are repeatedly hit	Sudan

Media outlet	Type of publication	Title	Country
X.com	Social media post	MSF-supported Al Nao hospital in Omdurman was struck on Wednesday June 19	Sudan
X.com	Social media post	The MSF guesthouse was hit with shelling	Sudan
MSF website	Article	MSF suspended activities in Khartoum's Turkish hospital	Sudan
BBC News	Interview	BBC interview about Sudan with MSF International President Dr. Christos Christou	Sudan
MSF website	Article	Soaring medical needs and a failing humanitarian response mark 500 days of war in Sudan	Sudan
MSF website	Article	MSF responds to lethal cholera outbreak	Sudan
X.com	Social media post	Bombing close to Al Bashair hospital in south Khartoum and mass causalities in Omdurman	Sudan
MSF website	Article	One in six war-wounded patients at south Khartoum hospital are children	Sudan
MSF website	Article	Cholera in Sudan: " If this is life, I do not know what hell is"	Sudan
MSF website	Article	Unveiling the mental health crisis at Al-Hol Camp in northeast Syria	Syria
X.com	Social media post	Effects of WHO funding cuts	Syria
MSF website	Article	Syrians suffer from more funding cuts despite severe medical needs.	Syria
MSF website	Statement	"Northeast Syria: The feeling that hangs in the air"	Syria
X.com	Social media post	MSF concerned over a drone attack that hit a water station in NES	Syria
X.com	Social media post	Two days after the fall of Al Assad regime in Syria, several EU countries suspended the processing of asylum applications from Syrians	Syria
MSF website	Article	MSF responds to people's developing needs in northeast Syria	Syria
X.com	Video	Amongst several global emergencies Somalia must not be forgotten	Somalia
MSF website	Article	Short and powerful treatment regimen is redefining tuberculosis care in Somalia	Somalia
Youtube	Video	Tuberculosis in Somalia	Somalia
MSF website	Article	A timeline of TB treatment success in Tajikistan	Tajikistan
MSF website	Article	The road to recovery – MSF's holistic approach to TB care	Tajikistan
Instagram	Social media post	World TB Day	Uzbekistan
Instagram	Social media post	Celebrating nursing day May 12	Uzbekistan
Instagram	Social media post	Tashkent HIV package for social media	Uzbekistan
X.com	Social media post	Message from our team in Uzbekistan on the transmission of HIV for World AIDS Day	Uzbekistan
MSF website	Article	Addressing acute watery diarrhea in Yemen	Yemen
X.com	Social media post	Through ACTED MSF managed to donate NFI to IDP camps in Marib	Yemen
MSF website	Article	The upsurge in measles cases shows no sign of abating	Yemen
Youtube	Video	Aid workers getting killed sign of decreasing respect for international law: Doctors Without Borders	General
Youtube	Video	Assist, provoke change, reveal injustice: Nobel speech remix	General

Media outlet	Type of publication	Title	Country
MSF website	Report	Death, despair and destitution: the human costs of the EU's migration policies.	Migration
X.com	Social media post	EU Migration Pact Vote	Migration
MSF website	Video	Lost at Sea	Rohingya
MSF website	Video	Rohingya refugee crisis	Rohingya
MSF website	Article	Women on the frontline: Defying the consequences of conflict to care for each other	Women's Day
MSF website	Article	MSF responds to people's developing needs in northeast Syria	Syria
X.com	Video	Amongst several global emergencies Somalia must not be forgotten	Somalia
MSF website	Article	Short and powerful treatment regimen is redefining tuberculosis care in Somalia	Somalia
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X.com	Social media post	Through ACTED MSF managed to donate NFI to IDP camps in Marib	Yemen
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Youtube	Video	Aid workers getting killed sign of decreasing respect for international law: Doctors Without Borders	General
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MSF website	Report	Death, despair and destitution: the human costs of the EU's migration policies.	Migration
X.com	Social media post	EU Migration Pact Vote	Migration
MSF website	Video	Lost at Sea	Rohingya
MSF website	Video	Rohingya refugee crisis	Rohingya
MSF website	Article	Women on the frontline: Defying the consequences of conflict to care for each other	Women's Day

Footnotes

1 https://time.com/6967236/okanlawon-strub/
2 https://www.msfaccess.org/
3 https://scienceportal.msf.org/collections/23
4 https://missingmigrants.iom.int/region/mediterranean
5 In total 13 programmes, and 12 projects will be closed between 2023-2025. In 2023, we closed our operations in Libya and projects in Belarus, India and in South Kivu in Democratic Republic of Congo, in 2024 we closed our programmes in Iraq and Venezuela and one of our projects in Democratic Republic of Congo and Tajikistan. While we had planned to close some of our HIV projects in Russia, the Ministry of Justice decree meant we were forced to close our entire programme. Lastly, in 2025, we plan to close one of three projects in Bangladesh and our Manipur project in India.
6 For more information and a guide to how the tool works, visit: www.listen.msf.org.
7 https://lancetcountdown.org/wp-content/uploads/2024/10/Lancet-Countdown-2024_MSF-Joint-Brief-2.pdf
8 https://www.msf.org/msf-ethics-review-board
9 https://www.msf.org/war-people-human-cost-conflict-and-violence-sudan
10 https://www.msf.org/sudan-pregnant-women-and-children-dying-shocking-numbers-south-darfur
11 https://www.doctorswithoutborders.org/latest/worlds-collective-failure-sudan-couldnt-be-clearer
12 https://msf.org.uk/article/msf-briefs-un-security-council-sudan-catastrophic-war-people
13 To view the film, visit www.lostatsea.org. Lost at Sea was awarded Best International Short Film at the Heroes International Film Festival in Rome, Italy, and the 4th Chema Castiello Award for the best short film with social relevance at the Festival for Social Cinema and Human Rights in Asturias, Spain.
14 https://doctorswithoutborders-apac.org/en/behind-the-wire
15 https://time.com/6967236/okanlawon-strub/
16 https://www.msf.org/death-despair-and-destitution-human-costs-eu-migration-policies
17 https://www.hrw.org/feature/2025/02/25/ship-humanity
18 https://www.msf.org/msf-netherlands-closes-programmes-russia-after-instruction-deregister
19 https://www.msf.org/excluding-women-medical-institutes-threatens-future-healthcare-afghanistan
20 https://msf.org.uk/article/afghanistan-it-difficult-know-we-are-something-less
21 https://x.com/MSF/status/1829169768815046677
22 https://www.msf.org/msf-briefing-gaza-un-security-council
23 https://www.who.int/news-room/events/detail/2024/05/27/default-calendar/climate-health-events-at-wha77
24 A World Health Organization (WHO) led negotiation to agree on an accord to better prevent, prepare for and respond to future pandemics. https://msfaccess.org/what-look-out-pandemic-accord-transparency
25 See for example: https://x.com/AzG_nl/status/1829389441783189576?mx=2 and https://nos.nl/nieuwsuur/artikel/2535307-kamermeerderheid-minister-stuur-mpox-vaccins-naar-afrika (in Dutch).
26 https://www.volkskrant.nl/columns-opinie/opinie-je-moet-wel-stekeblind-zijn-om-niet-te-zien-wat-er-in-gaza-gebeurt~be880e97/
27 Authoritarian practices on the rise? Frontiers: https://www.frontiersin.org/journals/political-science/articles/10.3389/fpos.2025.1358889/full
28 Imperfect relief: Challenges to the impartiality and identity of humanitarian action, International Review of the Red Cross, https://www.cambridge.org/core/journals/international-review-of-the-red-cross/article/imperfect-relief-challenges-to-the-impartiality-and-identity-of-humanitarian-action/0520C35DD2132B3135BFC635098C6F7B
29 Barriers to care for refugees and migrants with diabetes, The Lancet Diabetes & Endocrinology: https://www.thelancet.com/journals/landia/article/PIIS2213-8587(24)00375-9/abstract
30 https://www.msf.org/lgbtqiplus
31 https://apnews.com/article/chad-sudan-war-refugees-sexual-exploitation-49b3d344da3573d4abe06bb7c3be965e
32 The CoC has been rolled out in our Amsterdam office and across the following country programmes: Bangladesh, Central African Republic, Chad, Democratic Republic of Congo, Ethiopia, Haiti, India, Iraq, Kenya Office, Malaysia, Myanmar, Nigeria, Pakistan, Russia, Search-and-Rescue, Sierra Leone, Somalia, South Sudan, Syria, Tajikistan, Uzbekistan and Venezuela. The ongoing violence and insecurity in Sudan and Yemen prevented the implementation of the CoC at the time, and the countries were removed from the project's scope.
33 MSF employees selected and trained to serve as a first point of contact and support for staff with behavioural concerns.
34 In our records we differentiate between minor incidents, with minimal impact on staff,

finances or operations; moderate incidents, with staff incurring moderate injuries and/or financial losses between € 10,000 and € 100,000; and severe incidents which cause considerable harm, such as death or significant injuries and psychological trauma to our staff, financial losses of more than €100,000, and significant impacts on our operations, potentially leading to project closure.

35 https://www.europarl.europa.eu/topics/en/article/20230601STO93804/eu-ai-act-first-regulation-on-artificial-intelligence

36 The index is part of an Ipsos research programme in the Netherlands. www.ipsos.com/en-nl/chariscope

37 Although organic engagement amongst our supporters has reduced in recent years on Facebook, it remains an effective space for online fundraising.

38 The MSF Academy for Healthcare provides learning and training opportunities for healthcare workers in MSF projects: https://academy.msf.org/

39 Based on pre-audited figures.

40 Afghanistan, Armenia, Australia, Bangladesh, Belgium, Burundi, Canada, Central African Republic, Colombia, Democratic Republic of Congo, Greece, Iraq, Jordan, Kenya, Liberia, Myanmar, Netherlands, Nigeria, Pakistan, Somalia, South Sudan, Spain, Sudan, Tajikistan, United Arab Emirates, United Kingdom, USA, Yemen, Zambia.

41 At the 2024 General Assembly election, one female candidate who had received 51% of total valid votes, making them the third most popular candidate, was unable to take her place because of the need to retain three spaces for candidates with medical profiles.

42 In 2024, MSF concluded a process (started in 2020) to agree on a new collective vision for its work related to improving access to products for healthcare. This included closing its Access Campaign and transitioning to a new model – a decision which was subject to internal and external critique and discussion. https://www.msf.org/msf-strengthening-commitment-access-products-healthcare.

43 The panel comprised four speakers: Francesca Albanese, UN Special Rapporteur for Occupied Palestinian Territories; Dr Javid Abdelmoneim, OCA Emergency Medical Coordinator Eleanor Davey, Humanitarian Researcher; Thea Hilhorst - Professor of Humanitarian Studies, Erasmus University and the discussion was chaired by Diala Ghassan, OCA Communications Coordinator.

Photo backcover:
Dr Biaksoubo Keblouabé is examing 11 years old Nasrin A. She was diagnosed with malaria and came to the clinic with her mother Awadia I. (30). Health promoter Safa A. (23) ensures that mother and daughter feel comfortable and understand everything Dr Biaksoubo is explaining.
Photo: Ante Bussman/MSF

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