



## **MÉDECINS SANS FRONTIÈRES SWITZERLAND FINANCIAL STATEMENTS AS OF DECEMBER 31, 2011**

(This report is a translation;  
only the French version of this report has legal validity)

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 **MEDECINS SANS FRONTIERES**  
**ÄRZTE OHNE GRENZEN**

## BOARD OF DIRECTORS AND MANAGEMENT REPORTS

The Board of Directors of Medecins Sans Frontieres Switzerland is responsible for preparing the financial statements, including the performance report.

MSF Switzerland relies upon a comprehensive internal control system, unified accounting and financial reporting procedures as well as additional measures such as employee professional training and ongoing education, to ensure that financial reporting is conducted in accordance with the Swiss GAAP FER/RPC, with the Swiss law and with the articles of the association.

The Management has confirmed to the Board the correctness of the financial data presented in the financial statements, and the effectiveness of the related control systems. It also confirmed the compliance the accounts with the rules of presentation for financial statements as well as the reasonableness of significant estimates and assumptions.

Risk management procedures are designed to enable the Management and the Board to recognize potential risks early on and initiate timely countermeasures.


In accordance with the resolution made at the General Assembly, the statutory auditor, Ernst & Young SA has audited the financial statements for the year ended December 31, 2011, and issued an unqualified opinion.

Together with the independent auditors, the financial commission of the Board has thoroughly examined the financial statements and the performance report, as well as the independent auditors' report. The Board of Directors approved the MSF Switzerland annual financial statements on May 12, 2012.

To the best of our knowledge the financial statements for the year ended 31 December 2011 give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER/RPC, and comply with Swiss law and with the articles of association.

Geneva, May 12, 2012

*For the board of directors*

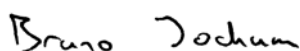


Dr Abiy Tamrat,  
President



Gilles Carbonnier,  
Treasurer

*For the direction*



Bruno Jochum,  
General Director



Emmanuel Flamand,  
Finance Director





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To the General Meeting of the members of Médecins Sans Frontières, Switzerland

Lancy, 12 May 2012

### Report of the statutory auditor on the financial statements

As statutory auditors, we have audited the accompanying financial statements of Médecins Sans Frontières, which comprise the statement of operations, statement of financial position, cash flow statement, statement of changes in capital and funds, and notes, for the year ended 31 December 2011. According to the Swiss GAAP FER/RPC, the Performance report is not subject to the statutory audit of the financial statements.

#### *Board of Directors' responsibility*

The Board of Directors is responsible for the preparation and fair presentation of the financial statements in accordance with Swiss GAAP FER/RPC, the requirements of Swiss law as well as with the articles of association. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board of Director is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

#### *Auditor's responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Swiss law and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial statements 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 entity's internal control system.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the financial statements for the year ended 31 December 2011 give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER/RPC, comply with Swiss law and with the articles of association.

### Report on other legal requirements

We confirm that we meet the legal requirements on licensing according to the Auditor Oversight Act (AOA) and independence (article 69b Civil Code (CC) in relation to article 728 CO)) and that there are no circumstances incompatible with our independence.

In accordance with article 69b CC in relation to article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists, which has been designed for the preparation of financial statements according to the instructions of the Board of Directors.

We recommend that the financial statements submitted to you be approved.

Ernst & Young SA

Laurent Bludzien  
Licensed audit expert  
(Auditor in charge)

Thomas Madoery  
Licensed audit expert

#### Enclosures

- Financial statements (statement of operations, statement of financial position, cash flow statement, statement of changes in capital and funds and notes)



# **MÉDECINS SANS FRONTIÈRES SWITZERLAND** **STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 2011**

(with comparative figures for 2010)

(in Swiss francs)

STATEMENT OF OPERATIONS	Notes	2011	2010
<b>INCOME</b>			
Private donations contributed in Switzerland	18a	65'301'190	59'587'779
Private donations contributed by other MSF organisations	18b	60'228'665	76'808'953
Contribution from institutional donors	18c	24'670'758	27'729'497
Other income	18d	3'902'577	1'685'308
<b>TOTAL INCOME</b>		<b><u>154'103'190</u></b>	<b><u>165'811'537</u></b>
<b>EXPENDITURES</b>			
Programmes	19a	-111'968'019	-116'526'295
Headquarters programmes support	19b	-16'953'453	-14'921'917
Advocacy, other humanitarian activities	19c	-2'760'020	-2'761'880
<b>Total operational expenses</b>		<b><u>-131'681'492</u></b>	<b><u>-134'210'092</u></b>
Fundraising in Switzerland		-7'378'164	-6'923'552
Management & communication	19d	-8'126'601	-6'504'225
<b>TOTAL EXPENDITURES</b>		<b><u>-147'186'257</u></b>	<b><u>-147'637'869</u></b>
<b>RESULT FROM ORDINARY ACTIVITIES</b>		<b><u>6'916'933</u></b>	<b><u>18'173'668</u></b>
Net financial income	20	-2'941'220	-4'220'998
Non-operating income	21	5'182'160	4'391'064
Non-operating expenses	21	-5'183'652	-4'398'880
<b>NET SURPLUS/DEFICIT FOR THE YEAR</b>		<b><u>3'974'221</u></b>	<b><u>13'944'854</u></b>
<b>Unrestricted income</b>		<b>-106'406'751</b>	<b>-119'327'823</b>
<b>Restricted income</b>		<b>106'728'215</b>	<b>117'816'694</b>
<b>TOTAL INCOME</b>		<b><u>4'295'685</u></b>	<b><u>12'433'725</u></b>



# **MÉDECINS SANS FRONTIÈRES SWITZERLAND** **STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2011**

(with comparative figures for 2010)

(in Swiss francs)

ASSETS	Notes	2011	2010
<b>CURRENT ASSETS</b>			
Cash & cash equivalent	5	63'230'675	60'838'393
Receivables from MSF organisations	6	3'642'739	1'337'353
Grants receivable	7	17'025'908	19'334'680
Other current assets	8	2'409'395	2'059'809
Total current assets		<u>86'308'717</u>	<u>83'570'235</u>
<b>NON-CURRENT ASSETS</b>			
Fixed assets and intangibles assets	9	10'891'025	10'433'331
Financial assets	11	3'188'834	1'574'816
Total non-current Assets		<u>14'079'859</u>	<u>12'008'147</u>
<b>TOTAL ASSETS</b>		<u>100'388'576</u>	<u>95'578'382</u>

LIABILITIES	Notes	2011	2010
<b>CURRENT LIABILITIES</b>			
Accounts payable	12	2'205'456	4'580'034
Provisions	13	1'960'768	1'739'580
Accrued liabilities	14	4'039'686	6'012'387
Finance contracts	15	8'739'503	2'391'028
TOTAL CURRENT LIABILITIES		<u>16'945'413</u>	<u>14'723'030</u>
<b>NON-CURRENT LIABILITIES</b>		228'818	1'615'228
TOTAL NON-CURRENT LIABILITIES		<u>17'174'231</u>	<u>16'338'258</u>
<b>RESTRICTED FUNDS</b>			
Funds restricted to projects	17a	1'589'715	1'911'179
<b>UNRESTRICTED FUNDS</b>			
General reserves		75'678'945	63'245'220
Logistic Fund		1'650'000	1'650'000
Net surplus/deficit for the year		4'295'685	12'433'725
TOTAL UNRESTRICTED FUNDS		<u>81'624'630</u>	<u>77'328'945</u>
<b>TOTAL LIABILITIES AND FUNDS</b>		<u>100'388'576</u>	<u>95'578'382</u>



## MÉDECINS SANS FRONTIÈRES SWITZERLAND CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2011

(with comparative figures for 2010)

(in Swiss francs)

CASH FLOW STATEMENT	Notes	2011	2010
<b>OPERATING ACTIVITIES</b>			
Net surplus/deficit for the year		<u>3'974'221</u>	<u>13'944'854</u>
./ Depreciation	9	822'048	657'615
./ Provisions	13	221'188	1'089'486
./ Valuation adjustment		51'302	34'560
./ Revaluation of securities to market value	*	-29'754	250'171
./ Unrealised foreign exchange gain		1'828'063	1'756'946
./ Recovery of the subsidy		-1'322'748	-
Surplus/Deficit for the year (before variation of net working capital)		<u>5'544'320</u>	<u>17'733'632</u>
Change in financing contract claims		2'541'128	-1'926'576
Change in the financing contract commitments		6'130'208	-7'166'305
Change in the other claims		-2'857'162	2'287'775
Change in the other debts		-4'204'898	3'886'127
Cash flow from operating activities		<u>7'153'596</u>	<u>14'814'653</u>
<b>INVESTING ACTIVITIES</b>	9		
Investment in building and fixtures		-548'612	-24'171
Acquisition of furniture and computer equipment		-492'979	-472'484
IT developments in process		-269'643	-294'130
Financial assets	11	-1'660'885	-215'360
Cash flow from investing activities		<u>-2'972'119</u>	<u>-1'006'145</u>
Effect of foreign currency conversions on cash flow		-1'789'195	-2'863'487
Net increase/decrease in cash & cash equivalents		<u>2'392'282</u>	<u>10'945'021</u>
Cash & cash equivalents, beginning of year	5	60'838'393	49'893'372
Cash & cash equivalents, end of year	5	<u>63'230'675</u>	<u>60'838'393</u>

\* For greater clarity, the revaluation of securities at the end of the year was presented separately.  
For purposes of comparison, the amounts for 2010 have been reclassified.



**MÉDECINS SANS FRONTIÈRES SWITZERLAND**  
**STATEMENT OF CHANGES IN CAPITAL**  
**AND FUNDS FOR THE YEAR ENDED DECEMBER 31, 2011**

(with comparative figures for 2010)

(in thousands of Swiss francs)

STATEMENT OF CHANGES IN CAPITAL AND FUNDS	Unrestricted funds 2011			Restricted funds 2011	Total funds 2011	Unrestricted funds 2010			Restricted funds 2010	Total funds 2010
	General Reserve	Logistic Fund	Net surplus/ deficit for the financial year	Total	Total	General reserve	Logistic Fund	Net surplus/ deficit for the financial year	Total	Total
POSITION AT 1.1.2011 / AT 1.1.2010	<u>63'245</u>	<u>1'650</u>	<u>12'434</u>	<u>1'912</u>	<u>79'241</u>	<u>43'487</u>	<u>1'650</u>	<u>19'758</u>	<u>400</u>	<u>65'296</u>
ALLOCATION TO THE GENERAL RESERVE	12'434	-	-12'434		-	19'758	-	-19'758		-
CHANGE IN FUNDS OVER THE YEAR										
Profit of the year before allowance	-	-	3'974		3'974	-	-	13'945		13'945
Allowance of the allocated funds	-	-	-106'406	106'406	-	-	-	-119'328	119'328	-
Use of the allocated funds	-	-	106'728	-106'728	-	-	-	117'817	-117'817	-
Profit after allowance	-	-	<u>4'296</u>	<u>-322</u>	<u>3'975</u>	-	-	<u>12'434</u>	<u>1'511</u>	<u>13'945</u>
SITUATION AS OF 31.12.2011 / AS OF 31.12.2010	<u>75'679</u>	<u>1'650</u>	<u>4'296</u>	<u>1'590</u>	<u>83'215</u>	<u>63'245</u>	<u>1'650</u>	<u>12'434</u>	<u>1'912</u>	<u>79'241</u>

# MÉDECINS SANS FRONTIÈRES SWITZERLAND NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

(in Swiss francs)

## 1. Presentation

Médecins Sans Frontières Switzerland (hereinafter, MSF Switzerland) is an international humanitarian aid organisation, private and not-for-profit, founded in July 1981 and established as an association within the meaning of Article 60 et seq. of the Swiss Civil Code. The MSF Switzerland headquarters are located in Geneva with a support office located in Zurich. MSF Switzerland's objective is to provide medical assistance to populations in danger in accordance with the principles of the Charter of Médecins Sans Frontières.

## 2. Significant accounting policies

### a. Accounting Conventions

MSF Switzerland's financial statements have been prepared in accordance with the articles of association of MSF Switzerland, the applicable provisions of the Swiss Code of Obligations and the Swiss generally accepted accounting principles (Swiss GAAP FER/RPC). The financial statements have been prepared using historical cost principles and are presented in Swiss francs. The Board of Directors approved the MSF Switzerland annual financial statements on May 12, 2012.

### b. Valuation principles

Receivables are stated at their nominal value, less any value corrections. Fixed assets are stated at their historical cost value, less accumulated depreciation. Debts are stated at their nominal value. Securities are stated at their market value or at the best possible estimate obtained at the end of the year.

### c. Scope of the financial statements

The scope of the financial statements of MSF Switzerland includes:

- The accounts of Médecins Sans Frontières Switzerland, Geneva, an association governed by Swiss law;
- The accounts of projects conducted by MSF Switzerland worldwide. Legally, these projects are managed by local organisations created and controlled by MSF Switzerland; some of these organisations are legally independent from MSF Switzerland, but remain under its control.
- The financial statements for the MSF Switzerland local office in Mexico.

In 2011, MSF Switzerland conducted 63 projects in 22 countries (2010: resp. 59 and 26).

### d. Foreign exchange

Monetary assets and liabilities denominated in foreign currencies are converted into Swiss francs at the rate of exchange as at year-end. Field transactions in foreign currencies are recorded in Swiss francs

at the average exchange rate prevailing at the month preceding the transactions. Headquarters transactions in foreign currencies are translated into Swiss francs using the rate of the last day of the prior month.

### e. Fixed assets

Fixed assets are recorded in the balance sheet at the cost of acquisition. Fixed assets are items that:

- Are held for use in the supply of good or services or for administrative purposes, and
- Are expected to be used over more than one year.

As an exception to this principle, MSF Switzerland charges the full cost in the year of acquisition of all the tangible assets used in missions (fixed assets, vehicles, office furniture and IT equipment). While these assets have an ongoing value, their useful life is limited and their residual value low.

MSF Switzerland makes use of vehicles in the scope of its programmes conducted abroad; these vehicles are expensed when purchased and are not capitalised in the balance sheet. This expensing of vehicles is justified by the instability of the environments in which MSF Switzerland operates as well as the difficulty in reliably determining their useful lives and their residual value. At a programme's end, MSF Switzerland's policy is to transfer the unused vehicles to other NGOs or to the local health authorities (note 10).

### f. Depreciation

Depreciation is calculated on a straight-line basis over the expected useful lives of the capital assets.

Depreciation Period	Period
Building and fixtures	50 years
Fittings and technical installations	Between 15 and 30 years
Office furniture and equipment	Between 5 and 10 years
Computer equipment	Between 3 and 5 years
IT developments	3 years

### g. Revenue recognition

Revenue is recognised when it is probable that the economic benefits associated with the transaction will inure to MSF Switzerland and can be reliably estimated.





### Gifts and donations

Gifts and donations are recognised in the operating account once they definitively accrue to MSF Switzerland. They are considered as unrestricted funds, unless the donor stipulates a specific restriction.

When the donor wishes to see a gift or a donation allocated to a specific cause, the gift or donation is considered to be an allocated fund. Allocated funds that have not been used at the end of the year are presented in a separate section of the balance sheet.

### Financing contracts

Income from financing contracts entered into with donors is recognised as revenue under in the year in which the financed expenditures are incurred.

Amounts that are collected or received for a specific project and that were not used on the date the financial statements were closed off but that will be used in future years are recognised under the section "Financing Contracts" (financing obtained or prepaid), provided that there are contractual provisions that specify the possibility of returning the balance in question to the donor.

#### **h. Bequests**

The income from bequests and legacies that are accepted but not liquidated are deemed to be contingent assets. They will be recognised as revenue when they are effectively transferred to MSF Switzerland, which will also acquire control thereof.

#### **i. Contributions in kind**

Occasionally MSF Switzerland receives donations in kind, primarily in the form of the free use of goods or services. These contributions in kind are not stated in the operating account, but listed in the note to the financial statements. The contributions are valued on the basis of the donation certificate or the contract entered into with the donor.

#### **j. Programmes expenditures**

By prudence, supplies and equipment used by the missions are recorded when the costs are incurred. As a result, the stocks stated under the heading "other current assets" of the Association do not include supplies and equipment acquired for the projects but still not used at year-end.

#### **k. Related parties**

Related parties are all member organisations of the international movement of *Médecins sans Frontières* (notes 6, 12, 14, 15), as well as organisations controlled by member organisations, whose accounts are included in *MSF's international financial report*, which consolidates the accounts of the movement's nineteen sections (cf. note C of the performance report).

### **3. Tax exemption**

MSF Switzerland qualifies for exemption from local and federal income tax and capital tax, according to Article 9 (f) 1 of the Law on taxation of legal persons ("LIPM"), as well as complete exemption from inheritance tax and registration duties. The local exemption was renewed on April 8 2011 for a period of 10 years.

The direct federal tax exemption, provided under Article 16(3) of the direct federal taxation decree ("AIFD"), is valid for an indeterminate period, based on the decision made by tax authorities on March 25, 1991.

### **4. Management of financial risks**

Risks are periodically analysed on an organisation-wide basis, which gives rise to a report that is submitted to the Board of Directors' financial commission. In terms of the financial risks, we draw your attention to the following items:

#### **a. Foreign exchange risk**

MSF Switzerland is exposed to exchange rate fluctuations, insofar as 57% of its income and 68% of its expenses are in foreign currencies. MSF Switzerland has no active foreign exchange risk hedging policy and tends to convert currencies as and when they are required. The reserves are kept in Swiss francs.

#### **b. Banking risk**

MSF Switzerland tends to avoid concentrating this risk, by working with two banks in Switzerland, as well as with the Post Office. In the field, MSF Switzerland works with around ten international and local banks; the policy is to limit the volume of bank deposits to the level strictly required for operational needs.

#### **c. Counterparty risk**

The counterparty risk is limited, insofar as most of the third party receivables are due from governments or governmental agencies. The remaining receivables are mainly due from other MSF movement organisations or are not significant. They give rise to impairment, if needed.

#### **d. Liquidity risk**

MSF Switzerland's policy is to ensure a sufficient level of liquidity for its operations at all times; consequently, funds are kept in liquid form or invested in short-term monetary products.

Given MSF Switzerland's activity, the interest rate risk is negligible.

MSF Switzerland is marginally exposed to the fluctuations of price affecting the few securities received by donation in 2009 and 2010; these securities are illiquid and available for sale (see note 8).

## 5. Cash and cash equivalents

Cash and cash equivalents	2011	2010
Cash and bank accounts at field level	3'609'328	4'673'007
Cash and bank accounts at headquarters	33'857'547	17'599'586
Short-term deposits	25'763'800	38'565'800
Total	<u>63'230'675</u>	<u>60'838'393</u>

## 6. Receivables from MSF organisations

Receivables	2011	2010
MSF Belgium	1'173'023	-
MSF Spain	995'156	623'453
MSF International Office	544'275	235'127
Epicentre	366'988	78'438
Other MSF sections	563'297	400'335
Total	<u>3'642'739</u>	<u>1'337'353</u>

These receivables resulted from expenses undertaken by MSF Switzerland in the name and for the account of these organisations.



## 7. Grants receivable

Grants receivable	2011	2010
MSF sections	6'015'035	11'837'685
ECHO (European Commission)	3'435'257	2'136'934
SDC, Switzerland	1'864'250	164'250
SIDA (Sweden)	1'227'600	376'650
The Global Fund	1'059'137	-
DANIDA (Denmark)	348'303	362'647
DFID (United Kingdom)	-	587'595
Others	3'076'326	3'868'919
Total	<u>17'025'908</u>	<u>19'334'680</u>

## 8. Other current assets

Other current assets	2011	2010
Pre-paid expenses	883'082	311'478
Securities	735'098	874'703
Inventories	185'029	314'005
Other	606'186	559'623
Total	<u>2'409'395</u>	<u>2'059'809</u>

The securities in this section were received from donors and are theoretical values that are currently non-liquid; they will be sold as soon as possible.

The inventory is stock that primarily corresponds to small items of equipment held at headquarters and intended for the missions.



## 9. Fixed assets

Fixed assets	Land, buildings and fixtures	Installations and equipment	IT Hardware & Office Furniture	Total Fixed tangible Assets	Intangible assets	Total 2011	Total 2010
Gross value, as of 1.1	9'729'479	3'991'877	2'193'206	15'914'562	1'521'265	17'435'827	16'645'042
Disposals	-	-	- 2'517	- 2'517	- 5'526	- 8'043	-
Acquisitions	244'127	304'485	495'496	1'044'108	275'169	1'319'277	790'785
Gross value, as of 31.12	9'973'606	4'296'362	2'686'185	16'956'153	1'790'908	18'747'061	17'435'827
Accumulated depreciation as of 1.1	1'745'703	2'768'571	1'533'472	6'047'746	954'749	7'002'496	6'313'387
Reversals	-	-	- 2'427	- 2'427	-	- 2'427	-
Depreciation	193'820	90'312	294'252	578'384	277'584	855'968	689'109
Accumulated depreciation as of 31.12	1'939'523	2'858'883	1'825'297	6'623'703	1'232'333	7'856'036	7'002'496
Net value, as of 1.1	7'983'776	1'223'306	659'734	9'866'816	566'516	10'433'331	10'331'655
Net value, as of 31.12	8'034'083	1'437'479	860'888	10'332'450	558'575	10'891'025	10'433'331

The fire insurance value of the capital assets at the headquarters was CHF 8'957'000 (2010: CHF 8'858'100).

## 10. Vehicles used in programmes

In accordance with our accounting principles, acquisitions of vehicles are recognised as expenses within the financial year. If these vehicles were capitalised and depreciated on a straight-line basis over three years, their net book value would amount to CHF 689'568 (2010: CHF 825'333).

Purchases of vehicles expensed for financial years 2011 and 2010 are presented in the table below.

Purchases of vehicles	2011	2010
South Sudan	253'032	34'888
Libya	138'675	-
Guinea	93'881	-
DRC	92'446	3'034
Other countries	336'660	1'187'632
Total	914'694	1'225'554

Fleet	2011	2010
4-wheel drive vehicles	169	192
Regular cars	84	88
Trucks	9	11
Other vehicles	53	10
Total	315	301

## 11. Financial assets

Financial assets include the following:

- An advance to MSF Logistique for the pre-financing of stock of material to be used for emergency situations, for an amount of CHF 2'723'035 (2010: CHF 1'154'075)
- A mortgage of CHF 400'000 on a property bequeathed to MSF Switzerland; this asset is temporarily restricted.

## 12. Accounts payable

Accounts payable	2011	2010
Third-party suppliers	1'141'572	1'707'429
MSF Logistic	503'447	2'553'191
Epicentre	560'437	319'414
Total	2'205'456	4'580'034

MSF Switzerland employs the services of two member organisations of the MSF movement:

- MSF Logistique, Bordeaux (France), a non-profit humanitarian procurement centre, which for several years has been MSF Switzerland's main supplier.
- Epicentre, Paris (France), a non-profit organisation that carries out epidemiological studies and medical research, as well as organises training for MSF Switzerland.

The volume of purchases from MSF Logistique amounted to CHF 19'177'012 in 2011 (2010: CHF 26'401'505). With Epicentre the amount reached CHF 1'181'574 (2010: CHF 1'126'714).

### 13. Provisions

Provisions	2011	2010
Balance at 1.1	1'739'580	931'519
Creation	727'445	1'239'076
Reversals / Use	-440'643	-399'770
Foreign exchange adjustment	-65'614	-31'245
Total provisions	<u>1'960'768</u>	<u>1'739'580</u>

Most of the provisions have been set aside in order to cover tax and social security obligations in the countries where MSF intervenes and in Switzerland.

### 14. Accrued liabilities

Accrued liabilities	2011	2010
Towards third parties	412'232	917'402
Social debts	896'026	768'526
Accrued annual leave	1'060'192	1'039'544
Liabilities	<u>2'368'450</u>	<u>2'725'472</u>
MSF Sections	1'671'236	3'286'915
Total	<u>4'039'686</u>	<u>6'012'387</u>

### 15. Financing contracts entered into in advance

By source	2011	2010
Private financing	3'049'486	427'978
SDC (Switzerland)	1'800'000	-
SIDA (Sweden)	1'091'200	-
The Global Fund	1'061'114	-
MSF Sections	854'277	878'733
ECHO (European Commission)	635'176	268'557
Other	248'250	815'760
Total	<u>8'739'503</u>	<u>2'391'028</u>

By destination	2011	2010
Somalia/Kenya	2'431'200	-
Myanmar	1'121'894	-
DRC	854'277	890'752
Niger	717'846	625'722
Guinea	545'600	-
South Sudan	545'600	-
Mozambique	108'422	495'442
Swaziland	-	351'057
Others	2'414'664	28'055
Total	<u>8'739'503</u>	<u>2'391'028</u>

### 16. Pension plan obligation

MSF Switzerland headquarters employees and expatriate volunteers benefit from a scheme covering retirement, invalidity pension, and death according to the provisions of the Federal Law for occupational retirement (LOB).

The occupational benefits are provided by a collective foundation, Profond, according to a defined-contribution benefit plan: investment yield has no impact on premiums; the employer does not guarantee the benefit amount. The Plan is funded by the contributions of MSF Switzerland, the employees and the expatriate volunteers. The plan covers the usual occupational benefits: retirement and invalidity pension, and death benefits. Risks are insured by the collective Foundation.

In thousand Swiss francs	2011	2010
<u>Employees in Switzerland</u>		
Vested benefits	8'077	6'561
Premiums paid	2'079	1'761
<u>Expatriate volunteers</u>		
Vested benefits	677	1'088
Premiums paid	771	836

As of December 31, 2011, 195 employees in Switzerland (2010: 168) and 215 expatriate volunteers were affiliated to the plans (2010: 215).

In thousand Swiss francs	2011	2010
Capital ratio	92%	98%
Economic part of the entity as of 1.1	-	-
Economic part of the entity as of 31.12	-	-
Occupational benefits expenses included in Personnel expenses	2'303	1'914

### 17. Funds

#### 17a. Funds restricted to projects

By source	2011	2010
Pre-paid donations	1'189'715	1'511'179
Funds restricted temporarily	400'000	400'000
Total	<u>1'589'715</u>	<u>1'911'179</u>



### 17b. Unrestricted Funds

The Board of directors made the decision in 2007 to dedicate CHF 1'650'000 to a new Fund, to be used for financing the extension of the MSF Logistique procurement centre, located in Bordeaux Marignac. The Fund was constituted by allocating a part of the 2007 surplus.

## 18. Detail of Income

### 18a. Private donations contributed in Switzerland

Private donations contributed in Switzerland	2011	2010
Donations	47'038'431	43'533'888
Private foundations	10'933'104	8'011'183
Bequests and legacies	3'839'440	4'686'577
Corporations	3'473'125	3'339'741
Other revenues	17'090	16'390
Total	<u>65'301'190</u>	<u>59'587'779</u>

As of December 31, 2011, total of bequests and legacies committed to but not received amounted to CHF 3'020'014 (2010: CHF 3'086'320).

### 18b. Private donations contributed from other MSF organizations

Amounts granted by other MSF sections were the result of fundraising from private donors in these countries; these are earmarked to specific projects.

Private donations contributed from abroad	2011	2010
MSF-Germany	17'258'875	19'796'043
MSF-Australia	13'227'513	11'462'642
MSF-Austria	12'484'686	11'016'094
MSF-USA	9'930'042	23'182'095
MSF Canada	5'568'752	3'978'927
Other sections	1'758'797	7'373'152
Total	<u>60'228'665</u>	<u>76'808'953</u>
Of which:		
Financing programmes	55'121'679	72'375'747
Financing headquarters programmes support	5'106'986	4'433'206

### 18c. Contribution from institutional donors

Contributions from the European Commission and governments were received on the basis of contracts and usually allocated to specific projects.

Contribution from institutional donors	2011	2010
ECHO – European Commission	11'605'834	9'531'906
SIDA – Sweden	3'571'186	3'998'106
SDC – Switzerland	2'312'000	2'609'637
CIDA – Canada	2'110'123	2'456'043
MFA – Norway	2'093'003	2'086'194
AA – Germany	691'322	1'573'251
Ireland Republic	386'365	1'128'240
Canton of Geneva	350'000	350'000
Cantons & Towns	315'165	494'735
Other	1'235'760	3'501'385
Total	<u>24'670'758</u>	<u>27'729'497</u>

### 18d. Other income – Investment subsidies

The increase in this item can be explained by the recovery of subsidies to the amount of CHF 1'322'748. During the 2004 financial year, MSF Switzerland received two investment subsidies from the State of Geneva totalling CHF 1'574'700, for the purpose of financing the acquisition and renovation of its administrative building. These subsidies were previously recognised as liabilities in the balance sheet and amortised over the useful life of the building.

In the event of disposal of the building before being fully amortised in the State's account, the residual value not yet amortised was to revert to the State of Geneva. However, in March 2012, the State of Geneva announced to MSF Switzerland that "since the entry into force as of 1 January 2008 of the IPSAS standards, this amount is no longer included in the State of Geneva's balance sheet and no longer gives rise to annual amortisation in its accounts". As amortisation ended in 2007, the condition relating to the disposal of the building has therefore been lifted and the unamortised balance has been recognized as income in 2011.

## 19. Detail of expenditures

Note 25 details the expenditure by nature of expense.

### 19a. Programmes

Programme costs include all the expenses directly associated to the coordination offices and the projects, in the countries where MSF Switzerland intervenes.

A detail is presented in the *Performance report*, Table 1: Expenses and Revenues by project for the year ending December 31, 2011.

### 19b. Headquarters programme support

Headquarters programme support included all headquarters expenses incurred for conducting, coordinating, assisting and evaluating realised projects.

Headquarters programmes support	2011	2010
Programme management	2'400'313	2'599'648
Human Resources of missions	5'269'112	4'641'653
Medical support	3'571'732	3'003'946
Logistical support	2'363'156	1'928'646
Operational financing	1'177'835	1'011'897
Other activities	2'171'305	1'736'126
Total	<u>16'953'453</u>	<u>14'921'916</u>

### 19c. Advocacy & other humanitarian activities

These include all expenses incurred in connection with MSF Switzerland's advocacy programmes, including MSF Switzerland's participation in financing the Campaign for Access to Essential Medicines of MSF ("CAME"). It also includes MSF Switzerland's funding of the DNDi Foundation (Drugs for Neglected Diseases Initiative).

On September 19, 2009, MSF Switzerland decided to support the DNDi Foundation for a period of 6 years, i.e. until 2014. The contribution for the first three years will be EUR 290'000, and EUR 217'500 for the subsequent three years.

Advocacy & other	2011	2010
Advocacy	2'193'928	2'095'799
Contribution to CAME	212'886	212'886
Advocacy sub-total	<u>2'406'814</u>	<u>2'308'685</u>
Contribution to DNDi	353'206	453'196
Total	<u>2'760'020</u>	<u>2'761'881</u>

### 19d. Management & communication

This item included expenses incurred at headquarters and related to the management, communication and administration, of MSF Switzerland.

Management & communication	2011	2010
General management	1'122'926	822'330
Finance and accountancy	1'255'210	1'233'544
Human resources	794'418	695'876
Communication	1'354'813	1'116'418
Expenditures of the association	606'753	457'828

Management & communication	2011	2010
Other headquarters expenses	1'717'914	1'379'601
Sub-total headquarters	<u>6'852'034</u>	<u>5'705'597</u>
Contribution to the MSF International Office	542'757	502'122
Delegated offices	731'810	296'505
Total	<u>8'126'601</u>	<u>6'504'224</u>

## 20. Net financial income

Net financial income	2011	2010
Various financial revenues	174'450	121'660
Various financial expenses	-1'053	-271'960
Various financial income	<u>173'397</u>	<u>-150'300</u>
Exchange rate gain or loss	-3'114'617	-4'070'698
Total	<u>-2'941'220</u>	<u>-4'220'998</u>

## 21. Non-operating results

Non-operating expenses correspond to the expenses incurred by MSF Switzerland on behalf of other sections of MSF that do not relate to MSF Switzerland's operations: e.g., the payment of salaries to expatriates under Swiss contracts working for other sections (CHF 3'577'270). Non-operating income corresponds to the repayment of these same expenses by the other sections.

## 22. Commitment linked to lease contracts

MSF Switzerland leases office space under lease contracts that are entered into for a term of five years. As at December 31, 2011, the minimum future leases that are payable under these lease contracts, which cannot be terminated, totalled CHF 681'876 (2010: 312'000).

## 23. In-kind contributions (off balance sheet)

The main contributions received in 2011 concern projects in Niger, Djibouti and Chad. The main donors are World Food Programme, UNICEF, NISSAN and the Ministry of Public Health in Chad. The main donations are vaccines, vehicles, food and therapeutic foods.

Based on their allocation	2011	2010
Djibouti	304'899	449'923
Chad	292'409	1'777'935
Niger	138'619	1'882'522
Haiti	29'309	237'431
Other donations	178'361	236'616
Total	<u>943'597</u>	<u>4'584'427</u>



## 24. Remuneration of directors & managers

Salaries & Indemnity	2011	2010
Indemnity of Chairperson	133'932	133'932
Gross salary of the General manager	134'724	133'920
Gross salaries of the other directors (cumulative)	870'912	868'368
Remuneration...		
... the highest	134'724	133'932
... the lowest	60'588	60'228

In 2011, the association had eight directors (as in 2010)

The association gives the president of the Board an indemnity.

The remuneration stated in the table above has been calculated based on the annual gross salary for full time, as stated in the salary grid. These compensations reflect contractual provisions as of 31 December of each year.

### Glossary

AA	Auswärtiges Amt, foreign affairs office of the German federal government
CIDA	Canadian International Development Agency
DANIDA	Danish international development agency (Denmark)
SDC	Swiss Agency for Development and Cooperation (Switzerland)
ECHO	European Commission Humanitarian Aid Department
MFA	Norwegian Foreign Affairs Ministry
SIDA	International agency for Cooperation and Development (Sweden)

## 25. Statement of expenditures classified by type of expenses

The table below presents the expenditures by type incurred by MSF Switzerland during the exercise ending December 31, 2011.

EXPENDITURES BY TYPE OF EXPENSES	Programmes	Headquarters programmes support	Advocacy & other humanitarian activities	Fundraising in Switzerland	Management & communication	Other costs	2011	2010
Personnel	55'041'200	13'228'201	1'068'598	1'527'153	5'145'551	4'174'117	80'184'820	75'511'342
Travel and representation expenses	4'375'403	1'340'423	42'427	62'613	282'983	16'842	6'120'691	6'723'819
Transportation & storage	15'351'787	-	-	1'622	19'075	67'097	15'439'581	17'749'042
Medical & nutrition	19'890'358	-	-	-	-	40'702	19'931'060	20'670'660
Logistics, water & sanitation	6'763'090	-	-	-	-	19'179	6'782'269	10'537'246
Purchased services	1'490'428	948'911	59'656	78'637	707'211	4'526	3'289'369	2'710'516
Communications	1'638'241	194'000	299'337	2'182'330	114'223	83'067	4'511'198	4'631'622
Publication and promotional expenses	-	91'191	438'461	2'016'247	281'833	7'958	2'835'690	2'673'744
General & administrative expenses	4'561'241	484'950	222'125	861'717	510'359	587'871	7'228'263	5'570'823
Contribution to other organisations	2'856'271	322'578	566'093	623'603	853'950	-	5'222'495	4'600'320
Depreciation	-	343'199	63'323	24'242	211'416	182'293	824'473	657'615
Total	<u>111'968'019</u>	<u>16'953'453</u>	<u>2'760'020</u>	<u>7'378'164</u>	<u>8'126'601</u>	<u>5'183'652</u>	<u>152'369'909</u>	<u>152'036'749</u>



## MÉDECINS SANS FRONTIÈRES SWITZERLAND PERFORMANCE REPORT FOR THE YEAR ENDING DECEMBER 31, 2011

This *Performance Report* was prepared in accordance with the provisions of the Swiss GAAP, FER/RPC 21. The purpose of this *Report* is to inform readers of the financial statements about the activities of MSF Switzerland. The information presented in this *Report* has not been audited.

### A. Organisation of MSF Switzerland

*Médecins sans Frontières Switzerland* is an organisation registered under Swiss law, created in 1981; it is governed by the legal articles of the association, the latest version of which was published on April 15, 2011.

The General Assembly is the supreme authority of the Association. The General Assembly elects the members of the Board of Directors, approves the activity and financial reports, as well as the financial statements and deliberates on all matters indicated on the agenda.

#### MSF Switzerland Board of Directors of 2011

- Dr Abiy Tamrat, Chairperson
- Dr Thomas Nierle, Vice President
- Gilles Carbonnier Treasurer
- Dr Manica Balasegaram, Secretary (Since May)
- Olivier Antonin (Since May)
- Vicken Cheterian (Since May)
- Gaëlle Fedida
- Dr Karin Hartmann (since May)
- Dr Joanne Liu

Co-opted member:

- Karim Laouabdia

The Board of directors is in charge of managing and supervising MSF Switzerland. It decides the strategic direction, the action plan and the annual budget of the association.

The Board of Directors has set up a Financial Commission, made up of Board members and experts from outside the Board. The Commission is tasked with assisting the Board of Directors in its assignment of supervising the financial management of MSF Switzerland.

#### MSF Switzerland Financial Commission in 2011

- Olivier Antonin (Board Member)
- Norbert Beckhaus
- Gilles Carbonnier (Board member)
- Jean-Pierre Gallay
- Peter Lamatsch
- Dr Abiy Tamrat (Board member)

The Board of directors appoints a General Director, who is in charge of carrying out the board's decisions, managing and supervising the association. The General manager is assisted by a management team, made up of eight managers.

#### MSF Switzerland management in 2011

- Christian Captier, General Director (Until May)
- Bruno Jochum, Operations Director (Until May)  
then General Director (Since June)
- Dr Jean-Clement Cabrol, Operations Director (Since June)
- Jean-Luc Castell, Logistic Director
- Dr Eric Comte, Medical Director
- Thang Dao, Information systems Director
- Franck Eloi, Human Resources Director
- Frédéric Vallat, Finance Director (Until August)
- Emmanuel Flamand, Finance Manager (Since November)
- Laurent Sauveur, Communication and Fundraising Director

The statutory auditors elected by the general assembly perform the yearly audit of MSF Switzerland's financial statements. Ernst & Young SA, is the statutory auditor since 2002.





## B. Operating accounts over 5 years

In thousands of CHF	2012 budget	2011	2010	2009	2008	2007
Private income	127'918	125'528	136'397	99'503	93'152	92'510
Public income	22'000	24'670	27'729	22'142	21'385	10'076
Other income	640	3'905	1'685	1'217	1'963	1'883
Total income	<u>150'558</u>	<u>154'103</u>	<u>165'811</u>	<u>122'862</u>	<u>116'500</u>	<u>104'469</u>
Programme expenditures	-116'223	-111'968	-116'526	-74'566	-91'477	-71'703
HQ support for programmes	-16'371	-16'953	-14'922	-13'087	-12'927	-12'396
Outreach and other humanitarian activities	-2'599	-2'760	-2'762	-2'584	-2'789	-2'546
Fundraising	-9'189	-7'378	-6'924	-6'441	-5'290	-4'632
Administration	-8'200	-8'127	-6'504	-5'990	-6'466	-5'385
Total expenses	<u>-152'582</u>	<u>-147'186</u>	<u>-147'638</u>	<u>-102'668</u>	<u>-118'949</u>	<u>-96'662</u>
Financial and other income	-	-2'941	-4'229	-436	-2'393	-510
Result before allocations	-	3'974	13'944	19'758	-4'842	7'297
Allocations to funds	-	321	-1'511	-	-	-1'650
Result	<u>-2'024</u>	<u>4'295</u>	<u>12'433</u>	<u>19'758</u>	<u>-4'842</u>	<u>5'647</u>

Source: Médecins sans Frontières Switzerland annual financial statements for 2007 to 2011 ([www.msf.ch](http://www.msf.ch))

## C. Médecins sans Frontières

MSF Switzerland is a member of the international Médecins sans Frontières movement. Since 1971, Médecins sans Frontières has been providing help throughout the world to populations in conflict or disaster situations, regardless of their race, religion, beliefs and political convictions.

Over recent decades MSF has become an international movement made up of nineteen sections, including five operational centres – MSF France, MSF Belgium, MSF Switzerland, MSF Holland, and MSF Spain – which directly manage programmes. The other sections referred to as “partner sections,” take part in the actions of the operational centres via recruitment, fundraising, information, medical and operational support activities. The fourteen partner sections are the following: MSF Germany, MSF Australia, MSF Austria, MSF Canada, MSF Denmark, MSF United States, MSF Greece, MSF Hong-Kong, MSF Italia, MSF Japan, MSF Luxembourg, MSF Norway, MSF United Kingdom, and MSF Sweden.

The international movement is made up of associations that are legally independent, united by the same name and sharing the same charter and the same reference principles. All MSF volunteers act in accordance with medical ethics and humanitarian principles, and subscribe to the Médecins sans Frontières Charter.

### Médecins sans Frontières Charter

Médecins sans Frontières is a private international association. The association is made up mainly of doctors and health sector workers and is also open to all other professions, which might help in achieving its aims. All of its members agree to honour the following principles:

Médecins Sans Frontières provides assistance to populations in distress, to victims of natural or man-made disasters and to victims of armed conflict. They do so irrespective of race, religion, creed or political convictions.

Médecins Sans Frontières observes neutrality and impartiality in the name of universal medical ethics and the right to humanitarian assistance and claims full and unhindered freedom in the exercise of its functions.

Members undertake to respect their professional code of ethics and to maintain complete independence from all political, economic, or religious powers.

As volunteers, members understand the risks and dangers of the missions they carry out and make no claim for themselves or their dependents for any form of compensation other than that which the association might be able to afford them.

The MSF International Office has the responsibility of facilitating exchanges between the sections and of representing MSF in the international arena. Formed as an association under Swiss law, the International Office of Médecins sans Frontières has been based in Geneva since June 2004.

The International Council, made up of the chairpersons of each section, ensures that the movement and its broad directions are consistent. Each year it publishes the *MSF International Movement Financial Report*, which consolidates the accounts of the nineteen sections and of the entities placed under their control.

#### D. MSF's international accounts

The following information is extracted from the *MSF International Movement Financial Report 2010*, which consolidates the accounts of the nineteen sections in analogy with International Financial Reporting Standards (IFRS). The information for financial year 2011 is not yet available as at the publication date of this report.

In thousands of Euros	2010	2009
Private funds	858'899	572'449
Public grants	69'343	77'858
Other income	15'063	15'088
Total income	<u>943'305</u>	<u>665'395</u>
Programmes	-555'265	-393'336
Headquarters programmes support	-78'758	-69'048
Advocacy	-26'351	-21'705
Other humanitarian activities	-5'689	-6'413
Fundraising costs	-103'698	-87'289
Administration	-43'119	-38'992
Total expenses	<u>-812'880</u>	<u>-616'783</u>
Net foreign exchange gains/losses	2'097	2'909
Surplus	<u>132'522</u>	<u>51'521</u>

In thousands of Euros	2010	2009
Cash & equivalents	600'918	433'268
Other current assets	71'024	68'496
Non-current assets	43'240	36'646
Total assets	<u>715'182</u>	<u>538'410</u>
Liabilities	95'874	70'232
Own funds	619'308	468'178
Total liabilities & Own funds	<u>715'182</u>	<u>538'410</u>

Financial Indicators	2010	2009
Distribution of expenditures:		
Social mission	81.9%	79.5%
Fundraising	12.8%	14.2%
Administration	5.3%	6.3%
	<u>100%</u>	<u>100%</u>
Source of revenue:		
Private funds	91.1%	86%
Public funding	7.3%	11.7%
Other income	1.6%	2.3%
	<u>100%</u>	<u>100%</u>
Cash flow (expressed as months of expenditure)	8.9 months	8.4 months
Unrestricted funds (expressed as months of expenditure)	9.1 months	9.1 months

Source: The MSF International Movement Financial Report 2010  
(www.msf.org)

#### E. MSF Switzerland operations in 2011

The action of Médecins Sans Frontières is primarily medical and falls within the framework laid down by the Médecins sans Frontières Charter. MSF provides medical assistance to populations in crisis situations, which are a danger to their survival: armed conflict, epidemics, pandemics, natural disasters, as well as situations of healthcare denial.

Independent from any political, religious or military powers, MSF provides curative and preventive care to these populations, while remaining completely neutral and impartial. When medical assistance alone is not enough to ensure care for these populations, MSF may provide aid in other forms including food and drinking water supply, hygiene and health systems, shelter and distribution of staple goods.

During the 2011 financial year, MSF Switzerland was active in 22 countries and conducted 63 projects (26 countries and 59 projects respectively in 2010).

2011 was marked by many emergency operations conducted in order to respond to epidemics, but also to support the victims of the crisis in Somalia and the wars in Libya and the Ivory Coast. Haiti remained the most large-scale operation, even though our financial commitment was cut in half between 2010 (the year in which the earthquake occurred) and 2011. Overall, MSF Switzerland's volume of operations remains stable (-4%). For 2011, it is important to note the following actions:

- Since October 2010, Haiti has faced a massive outbreak of cholera, requiring extensive resources to be mobilised



up until 2011. MSF Switzerland therefore implemented the most large-scale intervention response to an epidemic in its entire history and treated more than 40,000 patients suffering from the disease. At the same time, MSF Switzerland continues to remain active in the Leogane hospital, providing primary and secondary care as well as surgery and mental health services.

- MSF Switzerland also intervened in a number of other epidemics: cholera in Cameroon and Chad, malaria in Guinea, meningitis in Chad and measles in Somalia and Kenya.
- MSF Switzerland provided support to populations affected by the Somali crisis. MSF Switzerland was already conducting its regular projects when conflict and drought led the populations to flee to Mogadishu or even to cross the border to seek refuge in Kenya. MSF Switzerland therefore launched two emergency operations. In spite of the extremely difficult security conditions and the fact that two of our colleagues from the Belgian section were killed and two other colleagues from the Spanish section were kidnapped, MSF Switzerland chose to maintain its action. The workspace is very limited, which prevents us from providing the required humanitarian aid to meet the needs.
- MSF Switzerland implemented a relief operation for people who left Libya to seek refuge in Tunisia and to displaced persons in Libya. MSF Switzerland also provided relief to people wounded in the war in Misrata, Libya by organising their evacuation by boat from Misrata to Tunisia.
- The intervention in Abidjan, Ivory Coast made it possible to assist victims of the conflict by providing primary and secondary care as well as obstetric surgery.

In total, emergency operations accounted for 21% of programme expenditure in 2011 (compared to 40% in 2010, which included the unprecedented operation for the earthquake in Haiti).

In addition to these responses to extreme crisis situations, providing medical assistance to victims of conflict or unstable political situations remains a priority for MSF Switzerland:

- in the Democratic Republic of the Congo, MSF Switzerland continues to work in Ueles and Gety helping the victims of the civil war.
- In South Sudan, MSF Switzerland is present in the conflict zone on the border with Sudan, where it provides primary and secondary care, surgery and obstetrics, as well as care for patients suffering from tuberculosis and severely malnourished children. Additionally, during the referendum, people fled Abyei, the centre of violence, and MSF Switzerland implemented a relief programme for these displaced persons.
- In Iraq, MSF Switzerland has continued its activities in the north of the country, providing support to hospital establishments and developing surgical services as well as a project to care for patients with chronic kidney failure.

The response to the HIV/Aids pandemic is MSF Switzerland's second area of intervention, with the aim of being active in high-prevalence contexts where people are excluded from health care.

- In Swaziland, MSF Switzerland now cares for thousands of people suffering from both HIV/Aids and tuberculosis in the Shiselweni region in the south of the country.
- The development of innovative medical strategies to care for patients suffering from HIV/Aids is a major operational aim for the projects organized in Cameroon and Mozambique.
- In Myanmar, MSF Switzerland is one of the rare organisations to offer patients an anti-retroviral treatment.
- In Kyrgyzstan, MSF Switzerland treats prisoners suffering from tuberculosis.

The reduction in infant mortality, in particular linked to severe forms of malnutrition, is the third major area of operational policy. In addition to the emergency interventions mentioned above, MSF Switzerland was active in Niger, in the Zinder and Magaria regions, in Guinea, Somalia and Djibouti. Implementing new strategies to care for children and new care protocols is always a priority.

While these three areas are the focus of most of the resources at its disposal, MSF Switzerland also conducts projects in other contexts:

- MSF Switzerland provides medical care to victims of societal violence, in particular in urban contexts, such as in Guatemala and Honduras; in Lebanon, MSF Switzerland offers mental health care in Palestinian refugee camps.
- For several years, MSF Switzerland has been committed to the fight against neglected tropical diseases (primarily trypanosomiasis, visceral leishmaniasis and the Buruli ulcer). The aim is to improve patient treatment and care. Financing from the DNDi initiative is used for these missions.

The tables below show a breakdown of project expenses from various analytical standpoints:

By continent in %	2011	2010
Africa	76%	62%
Asia	9%	11%
America	14%	26%
Europe & others	1%	1%
Total	100%	100%

By context in %	2011	2010
Armed conflict	17%	13%
Internal instability	19%	10%
Post-conflict	0%	4%
Stable	64%	73%
Total	100%	100%

By type of intervention en %	2011	2010
Victims of armed conflict	37%	23%
Victims of epidemics/pandemics	56%	45%
Victims of social violence or healthcare denial	7%	11%
Victims of natural disasters	0%	21%
Total	100%	100%

Table 1 shows the expenses and incomes connected to the projects for the fiscal year 2011

Table 2 provides details of the activities organised in each of the countries.

## F. Medical data

MSF Switzerland proposes generalist medical care that makes it possible to respond to the needs of each patient. This offer of care is organised in the form of outpatient consultations for curative care.

These outpatient consultations also form a large part of the preventive activities (pregnancy monitoring, access to family planning, vaccinations, nutritional monitoring, etc.) for vulnerable groups, such as pregnant women and children under 5.

The most common conditions that are supported by MSF teams are malaria, diarrhoea and respiratory diseases as well as more complex diseases such as tuberculosis or HIV/Aids. In conflict areas, MSF Switzerland provides specific care for victims of violence, including sexual abuse, and patients suffering from disabling mental illness (depression, psychosis...).

In total, more than 869'100 persons benefited from outpatient consultations in 2011, held in health centres or hospitals. (2010: 1'203'672).

MSF Switzerland cares for more than 60'200 persons in its hospitals (63'538 in 2010), who are suffering from serious and potentially fatal diseases (severe malaria, severe malnutrition, meningitis, surgical and obstetrical cases); More than 20'300 deliveries have been made in 2011 (2010: 12'200 deliveries).

For several years, MSF Switzerland has developed surgical activities – including treatment for obstetrical complications – in stable contexts and also in war zones.

MSF Switzerland continues to develop vertical programmes that are specialized in the treatment of a specific disease, in high prevalence areas where the aim is to care for a large number of patients (HIV/Aids, tuberculosis, trypanosomiasis, malaria and severe malnutrition),

in other projects, the number of patient may seem smaller, but the diseases involve more intensive medical care (Buruli ulcer patients may need several months of hospitalization).

As part of its operational research, MSF Switzerland develops innovative care that is adapted to the specificity of the contexts in which we intervene. Quality healthcare is the core concern of all projects, and remains a permanent challenge.

Further key statistics have been compiled in the table below:

Overall activities	2011	2010
<u>HIV/Aids</u>		
Number of projects / countries <sup>(1)</sup>	11/9	11/9
Number of patients under antiretroviral therapy	27'500	33'900
Prevention of mother–child transmission (number of patients cared for)	1'100	797
<u>Tuberculosis</u>		
Number of projects / countries <sup>(1)</sup>	17/12	12/8
Number of patients cared for	4'500	8'700
<u>Malaria</u>		
Number of projects / countries <sup>(1)</sup>	24/11	21/11
Number of patients cared for	132'400	159'000
<u>Epidemics / Endemics</u>		
Number of children receiving routine vaccinations	50'500	89'800
Number of patients vaccinated against measles	152'412	371'500
Number of patients vaccinated against meningitis	206'700	173'900
Number of patients treated for cholera	10'200	27'500
<u>Nutrition</u>		
Number of projects / countries <sup>(1)</sup>	21/10	21/10
Malnourished children in care (outpatient)	74'300	80'473
Malnourished children treated	20'100	22'700
<u>Reproductive health</u>		
Number of projects / countries <sup>(1)</sup>	11/8	6/8
Number of prenatal consultations	108'800	36'600
Number of births	20'300	12'200



Overall activities	2011	2010
<u>Surgery</u>		
Number of projects / countries <sup>(1)</sup>	11/8	11/8
Number of surgical operations	9'000	7'476
<u>Victims of violence</u>		
Victims of physical violence cared for	5'500	3'453
Victims of sexual violence cared for	1'700	1'792
<u>Mental health care</u>		
Number of individual consultations	39'100	29'891
Number of group consultations	300	3'704

<sup>(1)</sup> This is the number of projects / countries in which MSF performs care activities.

## G. MSF Switzerland's employees

MSF Switzerland employs staff in Switzerland, expatriate volunteers and workers recruited locally, who work in the various programmes.

### Employees in Switzerland

In 2011, MSF Switzerland employed 175 staff members in Switzerland (full-time equivalent positions, FTE) and 158 staff members (FTE) in 2010.

In the financial year ending December 31, 2011, MSF Switzerland benefited from services representing a total of 4'252 hours (2010: 3'500 hours), from volunteers in its Geneva and Zurich offices. Consistent with MSF Switzerland's accounting principles, these services were not valued in the Financial Statements.

### Expatriate volunteers

Regarding expatriate volunteers, MSF Switzerland recorded 895 departures for missions (998 in 2010). In 2011, these volunteers came from 78 nationalities (28% of which were French, and 11% Swiss).

Departures for missions	2011	2010
Medical staff	198	209
Paramedical personnel	244	323
Non-medical workers	453	466
Total	<u>895</u>	<u>998</u>
<i>Of which: First departure</i>	<i>184</i>	<i>267</i>

The table below shows the number of positions filled in 2011, as full-time equivalent (FTE), for all the projects of MSF Switzerland.

Number of positions (FTE)	2011	2010
Expatriate volunteers	384	355
Local workers	3'655	3'312
Total	<u>4'039</u>	<u>3'667</u>

## H. Donors

The action of MSF Switzerland is only made possible through the mobilisation of hundreds of thousands of donors, both in Switzerland and abroad.

Donors in Switzerland	2011	2010
Active donors	215'173	211'173
Of which: – New donors	40'035	41'426
Average donation per donor	CHF 220	CHF 196
Costs of raising funds in Switzerland (per 1 Sfr.)	11 cts	12 cts
Rate of assisted name recognition in Switzerland	87%	71%

### Note

- Active donors are those who made at least one donation to MSF Switzerland in the year just ended.
- New donors are deemed to be those that supported MSF Switzerland's action for the first time in the past year.

The ratio of "funds raised in Switzerland" relates the total amount of funds raised during the year (including the change in deferred donations) to the total of the fundraising expenses.

The assisted name recognition rate is assessed each year by the Gfs research institute; it measures the percentage of people questioned that responded positively to the question: "Which NGOs on this list are you familiar with?"

**MÉDECINS SANS FRONTIÈRES SWITZERLAND****TABLE 1: EXPENSES AND REVENUES BY PROJECT FOR THE YEAR ENDING DECEMBER 31, 2011**

(in thousands of Swiss francs)

PROJECTS	PROJECT-ASSOCIATED EXPENSES							SOURCES OF FUNDING			
	Personnel	Medical and food	Logistics, water and sanitation	Transport & Storage	Administration	Other Expenses	Total	Restricted public sector grants	Restricted private grants	Other restricted revenue	Total
Cameroon	1'780	911	219	626	344	-	3'880	531	2'603	13	3'147
Congo (DRC)	5'110	1'379	356	2'007	807	145	9'804	3'058	4'606	57	7'721
Ivory Coast	430	462	115	321	47	-	1'375	17	1'183	2	1'202
Djibouti	1'309	217	29	218	109	-	1'882	1'074	581	5	1'660
Guinea	1'618	1'364	792	741	576	3	5'094	663	4'047	7	4'717
Kenya	4'264	3'111	639	1'534	414	-	9'962	4'230	5'571	2	9'803
Libya	1'054	711	141	2'197	273	-	4'376	-	3'608	1	3'609
Mozambique	2'811	513	261	596	392	18	4'591	430	3'420	29	3'879
Niger	4'599	1'029	419	810	411	2'379	9'647	5'718	2'325	9	8'052
Somalia	2'345	1'382	191	1'190	267	-	5'375	-	5'374	1	5'375
South Sudan	3'763	1'693	1'278	2'537	608	-	9'879	3'069	4'558	9	7'636
Sudan	1'593	459	103	419	388	-	2'962	706	1'758	20	2'484
Swaziland	3'211	1'993	1'127	511	610	87	7'539	183	7'179	0	7'362
Chad	3'742	1'287	328	1'588	460	-	7'405	2'128	3'641	1	5'770
Other Countries	465	12	-15	233	73	-	768	-	-	12	12
<b>TOTAL AFRICA</b>	<b>38'094</b>	<b>16'523</b>	<b>5'983</b>	<b>15'528</b>	<b>5'779</b>	<b>2'632</b>	<b>84'539</b>	<b>21'807</b>	<b>50'454</b>	<b>168</b>	<b>72'429</b>
Myanmar	1'093	799	152	361	184	-	2'589	304	1'782	6	2'092
Iraq	1'766	196	23	361	262	-	2'608	-	2'084	1	2'085
Kyrgyzstan	1'391	570	100	321	280	-	2'662	127	2'116	7	2'250
Lebanon	931	298	5	153	201	-	1'588	-	1'391	11	1'402
Other countries	538	117	17	190	118	2	982	-	657	16	673
<b>TOTAL ASIA</b>	<b>5'719</b>	<b>1'980</b>	<b>297</b>	<b>1'386</b>	<b>1'045</b>	<b>2</b>	<b>10'429</b>	<b>431</b>	<b>8'030</b>	<b>41</b>	<b>8'502</b>
Guatemala	845	45	1	108	94	-	1'093	-	1'040	0	1'040
Haiti	9'217	1'284	449	2'199	482	-	13'631	910	12'551	7	13'468
Honduras	558	58	31	163	69	-	879	-	743	1	744
<b>TOTAL AMERICA</b>	<b>10'620</b>	<b>1'387</b>	<b>481</b>	<b>2'470</b>	<b>645</b>	<b>-</b>	<b>15'603</b>	<b>910</b>	<b>14'334</b>	<b>8</b>	<b>15'252</b>
Others	611	1	1	342	220	222	1'397	80	1'062	51	1'193
<b>TOTAL</b>	<b>55'044</b>	<b>19'891</b>	<b>6'762</b>	<b>19'726</b>	<b>7'689</b>	<b>2'856</b>	<b>111'968</b>	<b>23'228</b>	<b>73'880</b>	<b>268</b>	<b>97'376</b>



## MÉDECINS SANS FRONTIÈRES SWITZERLAND

**TABLE 2: INFORMATION CONCERNING PROJECTS CARRIED OUT BY MSF SWITZERLAND FOR THE YEAR ENDING DECEMBER 31, 2011 (1/2)**

PROJETS	Expatriated volunteers (FTE)	Local employees (FTE)	Total expenses	Context of intervention	MSF Switzerland offices and projects in 2011	Major Activities
Cameroon	14	69	3'880	Stable	Yaounde, Douala, Akonolinga	Care for HIV/Aids sufferers; treatment of Buruli ulcer; response to a cholera epidemic
Congo (DRC)	49	366	9'804	Conflict	Kampala (Ouganda), Kinshasa, Bunia, Doruma, Dungu, Gety, Dingila	Hospitals, health centres, vaccinations, surgery & obstetrics, care for victims of sexual violence, comprehensive care for HIV/Aids sufferers, programme to combat sleeping sickness, assistance to displaced populations, water, hygiene and sanitation in camps for displaced populations, distribution of staple goods
Ivory Coast	3	-	1'375	Conflict	Abidjan	Primary and secondary care, surgery & obstetrics
Djibouti	7	127	1'882	Stable	Djibouti	Care for malnourished children (both in hospital and outpatient context)
Guinea	18	109	5'094	Stable	Conakry, Guekedou	Health centres, primary care centres, care of malnourished children (both in hospital and outpatient context), paediatrics, support for a programme to combat malaria
Kenya	27	223	9'962	Unstable	Nairobi, Kacheliba, Dagahaley	Hospital, health centres, primary and secondary health centers, gynaecology, obstetrics, assistance to displaced populations (Somalian refugees), nutrition programme to combat kala-azar
Libya	12	-	4'376	Conflict	Zarzis, Ben Gardane, Tataouine, (Tunisia), Zintan-Yefren	Care for displaced persons, primary care, mental health care, distribution of staple goods, surgery & obstetrics
Mozambique	22	167	4'591	Stable	Maputo, Lichinga	Care for HIV/Aids sufferers, care for patients suffering from Kaposi's sarcoma
Niger	24	518	9'647	Stable	Niamey, Zinder, Magaria	Care for severely malnourished children (both in hospital and outpatient context); vaccinations
Somalia	7	340	5'375	Conflict	Nairobi (Kenya), Dinsor, Beletweyne, Afgooye, Mogadishio	Hospitals, health centres, primary and secondary health care, surgery and obstetrics, care for patients suffering from tuberculosis, care for severely malnourished children, response to a measles epidemic, assistance to displaced populations
South Sudan	33	247	9'879	Conflict	Juba, Abyei, Agok, Turalei	Hospitals, health centres, primary and secondary care, care for displaced persons, care for malnourished children (in-patient and out-patient)
Sudan	11	100	2'962	Unstable	Khartoum, Gedaref, Sennar	Health centres, primary and secondary health care, care for severely malnourished children, programme to combat kala-azar

**MÉDECINS SANS FRONTIÈRES SWITZERLAND****TABLE 2: INFORMATION CONCERNING PROJECTS CARRIED OUT BY MSF SWITZERLAND FOR THE YEAR ENDING DECEMBER 31, 2011 (2/2)**

PROJETS	Expatriated volunteers (FTE)	Local employees (FTE)	Total expenses	Context of intervention	MSF Switzerland offices and projects in 2011	Major Activities
Swaziland	21	145	7'539	Stable	Mbabane, Nhlanguano	Care for patients suffering from HIV/Aids and tuberculosis, construction of health structures
Chad	29	238	7'405	Stable	N'Djamena, Abeche, Adre, Massakori, Kelo	Hospital; primary and secondary health care; assistance to the displaced people; antenatal care; treatment of obstetrics fistula; care for severely malnourished children, response to a meningitis epidemic, response to a cholera epidemic
Other countries	5	15	768	-	Kampala (Uganda)	Miscellaneous
<b>TOTAL AFRICA</b>	<b>282</b>	<b>2'664</b>	<b>84'539</b>			
Myanmar	9	118	2'589	Stable	Rangoon, Dawei	Primary health care; care for HIV/Aids sufferers; tuberculosis; treatment of malaria
Iraq	11	70	2'608	Conflict	Amman (Jordan), Erbil, Kirkouk, Hawijah	Support of hospitals; surgery, support to nephrology services
Kyrgyzstan	14	80	2'662	Stable	Bishkek, Osh, Kara Suu	Care for tuberculosis sufferers, assistance to displaced populations, mental health care, distribution of staple goods
Lebanon	6	28	1'588	Stable	Beyrouth, Burj el Barajeneh, Ain-El-Hilweh	Mental health care
Other countries	5	1	982	-	Seoul, Manille	Miscellaneous
<b>TOTAL ASIA</b>	<b>45</b>	<b>297</b>	<b>10'429</b>			
Guatemala	5	35	1'093	Stable	Guatemala city	Care for victims of sexual violence in urban zones, mental health care
Haiti	47	642	13'631	Stable	Port-au-Prince, Leogane, Cap Haitien, Santo Domingo (Dominican Rep.)	Hospital, Health centres', primary and secondary health cares', Surgery, mental health cares', Epidemic of cholera.
Honduras	5	17	879	Stable	Tegucigalpa	Care for street children; primary health care, response to flooding
<b>TOTAL LATIN AMERICA</b>	<b>57</b>	<b>694</b>	<b>15'603</b>			
Miscellaneous	-	-	1'397	-		Miscellaneous
<b>TOTAL</b>	<b>384</b>	<b>3'655</b>	<b>111'968</b>			