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MÉDECINS SANS FRONTIÈRES SWITZERLAND FINANCIAL STATEMENTS AS OF DECEMBER 31, 2012

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

BOARD OF DIRECTORS AND MANAGEMENT REPORTS

The Board of Directors of Médecins Sans Frontières 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 continuous learning, 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 of 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, 2012, 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 3, 2013.

To the best of our knowledge the financial statements for the year ended 31 December 2012 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 3, 2013

For the board of directors

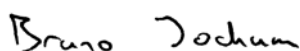


Dr Abiy Tamrat,
President



Ralf De Coulon,
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, Geneva

Lancy, 3 May 2013

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 2012. According to the Swiss GAAP FER/RPC, the Performance report is not subject to the statutory audit of the financial statements.

Board of Directors's 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 2012 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 Over-sight 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, 2012

(with comparative figures for 2011)

(in thousands of Swiss francs)

STATEMENT OF OPERATIONS	Notes	2012	2011
INCOME			
Private donations from Switzerland	18a	90,384	65,301
Private donations from other MSF organizations	18b	70,121	60,229
Contribution from public institutional donors	18c	18,784	24,671
Other income	18d	980	3,902
TOTAL INCOME		<u>180,269</u>	<u>154,103</u>
EXPENDITURE			
Programme	19a	-120,484	-111,968
Headquarters programme support	19b	-17,342	-16,953
Advocacy, other humanitarian activities	19c	-3,081	-2,760
Total operational expenses		<u>-140,907</u>	<u>-131,681</u>
Fundraising		-8,458	-7,379
Management & communication	19d	-8,130	-8,127
TOTAL EXPENDITURE		<u>-157,495</u>	<u>-147,187</u>
RESULT OF ORDINARY ACTIVITIES		<u>22,774</u>	<u>6,916</u>
Financing of the MSF Logistique centre		-1,204	-
Net financial result	20	-584	-2,941
Non-operating result	21	18	-1
INTERMEDIATE RESULT		<u>21,004</u>	<u>3,974</u>
Change in restricted funds *		1,100	322
ANNUAL RESULT BEFORE CHANGE IN UNRESTRICTED FUNDS		<u>22,104</u>	<u>4,296</u>
Change in unrestricted Logistics Fund *	17b	1,650	-
Change in the unrestricted Innovation and Specific Operational Initiatives Fund *	17c	-19,308	-
RESULT FOR THE FINANCIAL YEAR		<u>4,446</u>	<u>4,296</u>

* For more detailed information, see the restricted and unrestricted funds tables.



MÉDECINS SANS FRONTIÈRES, SWITZERLAND STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2012

(with comparative figures for 2011)

(in thousands of Swiss francs)

ASSETS	Notes	2012	2011
CURRENT ASSETS			
Cash & cash equivalents	5	88,284	63,231
Receivables from MSF organisations	6	4,669	3,643
Grants receivable	7	8,639	17,026
Other current assets	8	2,521	2,409
Total current assets		<u>104,113</u>	<u>86,309</u>
NON-CURRENT ASSETS			
Tangible and intangible fixed assets	9	11,180	10,891
Financial assets	11	3,522	3,189
Total non-current Assets		<u>14,702</u>	<u>14,080</u>
TOTAL ASSETS		<u>118,815</u>	<u>100,389</u>

LIABILITIES	Notes	2012	2011
CURRENT LIABILITIES			
Operating liabilities	12	6,508	3,876
Other current liabilities	13	3,416	2,369
Financing contract commitments	15	2,830	8,739
Provisions	14	1,796	1,961
Total current liabilities		<u>14,550</u>	<u>16,945</u>
NON-CURRENT LIABILITIES			
Total non-current liabilities		<u>46</u>	<u>229</u>
RESTRICTED FUNDS			
Funds restricted to projects	17a	<u>490</u>	<u>1,590</u>
UNRESTRICTED FUNDS			
General reserves		79,975	75,679
Logistics Fund	17b	-	1,650
Innovation and Specific Operational Initiatives Fund	17c	19,308	-
Net surplus/deficit for the year		4,446	4,296
TOTAL UNRESTRICTED FUNDS		<u>103,729</u>	<u>81,625</u>
TOTAL LIABILITIES AND FUNDS		<u>118,815</u>	<u>100,389</u>



MÉDECINS SANS FRONTIÈRES, SWITZERLAND

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2012

(with comparative figures for 2011)

(in thousands of Swiss francs)

CASH FLOW STATEMENT	Notes	2012	2011
Intermediate result before change in funds		<u>21,004</u>	<u>3,974</u>
./. Depreciation	9	899	822
./. Provisions	14	-179	221
./. Valuation adjustment		81	51
./. Revaluation of securities to market value		21	-30
./. Unrealised foreign exchange gain		799	1,828
./. Recovery of the subsidy		-	-1,323
Surplus/Deficit for the year (before change in net working capital)		<u>22,625</u>	<u>5,543</u>
Change in financing contract claims		8,217	2,541
Change in the financing contract commitments		-6,217	6,130
Change in the other claims		-1,168	-2,857
Change in the other debts		3,650	-4,205
Cash flow from operating activities		<u>27,107</u>	<u>7,152</u>
INVESTING ACTIVITIES	9		
Investment in building and fixtures		-210	-549
Acquisition of furniture and computer equipment		-553	-493
IT developments in process		-425	-270
Financial assets	11	-356	-1,661
Cash flow from investing activities		<u>-1,544</u>	<u>-2,973</u>
Effect of foreign currency conversions on cash flow		-510	-1,789
Net increase/decrease in cash & cash equivalents		<u>25,053</u>	<u>2,390</u>
Cash & cash equivalents, beginning of year	5	63,231	60,841
Cash & cash equivalents, end of year	5	<u>88,284</u>	<u>63,231</u>



MÉDECINS SANS FRONTIÈRES, SWITZERLAND **STATEMENT OF CHANGES IN CAPITAL AND** **FUNDS FOR THE YEAR ENDED DECEMBER 31, 2012**

(with comparative figures for 2011)

(in thousands of Swiss francs)

STATEMENT OF CHANGES IN CAPITAL AND FUNDS	Unrestricted funds 2012				Restricted funds 2012	Total funds 2012	Unrestricted funds 2011			Restricted funds 2011	Total funds 2011
	General Reserve	Logistics Fund	Innovation and Specific Operational Initiatives Fund	Net surplus/deficit for the financial year	total	total	General Reserve	Logistics Fund	Net surplus/deficit for the financial year	Total	Total
SITUATION AS OF JANUARY 1	<u>75,679</u>	<u>1,650</u>	<u>0</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>
ALLOCATION TO THE GENERAL RESERVE	4,296	-	-	-4,296	-	-	12,434	-	-12,434	-	-
CHANGE IN FUNDS OVER THE YEAR	-	-	-	-	-	-	-	-	-	-	-
Intermediate result	-	-	-	21,004	-	<u>21,004</u>	-	-	3,974	-	<u>3,974</u>
Allowance of the allocated funds	-	-	-	-103,649	103,649	-	-	-	-106,406	106,406	-
Use of the allocated funds	-	-	-	104,749	-104,749	-	-	-	106,728	-106,728	-
Use of Logistics Fund	-	-1,650	-	1,650	-	-	-	-	-	-	-
Allocation to the Innovation Fund	-	-	25,648	-25,648	-	-	-	-	-	-	-
Use of the Innovation Fund	-	-	-6,340	6,340	-	-	-	-	-	-	-
Change in funds for the year	-	<u>-1,650</u>	<u>19,308</u>	<u>4,446</u>	<u>-1,100</u>	<u>21,004</u>	-	-	<u>4,296</u>	<u>-322</u>	<u>3,974</u>
SITUATION AS OF DECEMBER 31	<u>79,975</u>	<u>0</u>	<u>19,308</u>	<u>4,446</u>	<u>490</u>	<u>104,219</u>	<u>75,679</u>	<u>1,650</u>	<u>4,296</u>	<u>1,590</u>	<u>83,215</u>

**MÉDECINS SANS FRONTIÈRES, SWITZERLAND****NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012**

(in thousands of 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 affected by crisis 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 03, 2013.

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.

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 rate in force on the last day of the month preceding the date of the transaction.

e. Fixed assets

The tangible assets held by MSF Switzerland are considered to be fixed assets when they:

- are held to be used for the activity, 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.

In this respect, vehicles are recognised as expenses upon their acquisition and are therefore not capitalised on the balance sheet. This situation can be justified due to the instability of the contexts in which MSF Switzerland operates and the difficulty in determining, in a reliable way, their useful life and residual value.

At the end of a programme, MSF Switzerland's policy is to transfer unused vehicles to other NGOs or local health authorities (note 10).

f. Depreciation

Depreciation is calculated on a straight-line basis over the expected useful life 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.

Donations

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



When the donor wishes to see a donation allocated to a specific cause, the 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 in the year in which the financed expenditure 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 contract commitments", where there are contractual provisions stating that the asset may be returned to the transferor.

h. Bequests

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 (note 23). The contributions are valued on the basis of the donation certificate or the contract entered into with the donor.

j. Programme expenditure

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" do not take into account the supplies and equipment that have been acquired by the missions but have not yet been used on the closing date of the financial statements.

k. Related parties

Related parties are all member organisations of the international movement of *Médecins sans Frontières* (notes 6, 12, 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 50% of its income and 66% 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 three 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 the recognition of an impairment loss, 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 (note 8).

5. Cash and cash equivalents

Cash and cash equivalents	2012	2011
Cash and bank accounts at field level	6,706	3,609
Cash and bank accounts at headquarters	81,578	33,858
Short-term deposits	-	25,764
Total	<u>88,284</u>	<u>63,231</u>



6. Receivables from MSF organisations

Receivables	2012	2011
MSF Belgium	1,335	1,173
MSF Spain	1,255	995
MSF France	796	292
Other MSF sections	1,283	1,183
Total	<u>4,669</u>	<u>3,643</u>

These receivables resulted from expenses undertaken by MSF Switzerland on behalf of these organisations.

7. Grants receivable

Grants receivable	2012	2011
MSF sections	4,124	6,015
ECHO – European Commission	1,726	3,435
Swiss Solidarity	900	600
The Global Fund	642	1,059
SDC – Switzerland	300	1,864
SIDA – Sweden	-	1,228
DANIDA – Denmark	-	348
Others	947	2,477
Total	<u>8,639</u>	<u>17,026</u>

8. Other current assets

Other current assets	2012	2011
Pre-paid expenses	904	883
Securities	602	735
Inventory	16	185
Other current assets	999	606
Total	<u>2,521</u>	<u>2,409</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. Tangible and intangible fixed assets

Tangible and intangible fixed assets	Buildings and fixtures	Installations and equipment	IT Hardware & Office Furniture	Total tangible fixed assets	Intangible assets	Total 2012	Total 2011
Gross value, as of 1.1	<u>9,974</u>	<u>4,296</u>	<u>2,686</u>	<u>16,956</u>	<u>1,791</u>	<u>18,747</u>	<u>17,436</u>
Disposals	-	-	-2	<u>-2</u>	-	<u>-2</u>	<u>-8</u>
Acquisitions	9	201	555	<u>765</u>	425	<u>1,190</u>	<u>1,319</u>
Gross value, as of 31.12	<u>9,983</u>	<u>4,497</u>	<u>3,239</u>	<u>17,719</u>	<u>2,216</u>	<u>19,935</u>	<u>18,747</u>
Accumulated depreciation as of 1.1	-1,940	-2,859	-1,825	<u>-6,624</u>	-1,232	<u>-7,856</u>	<u>-7,002</u>
Reversals	-	-	2	<u>2</u>	-	<u>2</u>	<u>2</u>
Depreciation	-200	-95	-335	<u>-630</u>	-271	<u>-901</u>	<u>-856</u>
Accumulated depreciation as of 31.12	<u>-2,140</u>	<u>-2,954</u>	<u>-2,158</u>	<u>-7,252</u>	<u>-1,503</u>	<u>-8,755</u>	<u>-7,856</u>
Net value, as of 1.1	8,034	1,437	861	<u>10,332</u>	559	<u>10,891</u>	<u>10,434</u>
Net value as of 31.12	<u>7,843</u>	<u>1,543</u>	<u>1,081</u>	<u>10,467</u>	<u>713</u>	<u>11,180</u>	<u>10,891</u>

The fire insurance value of the tangible fixed assets at the head-quarters is KCHF 11,112 (2011: KCHF 8,957).

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 KCHF 630 (2011: KCHF 689).

The inventory of vehicles is 302 (315 in 2011) and the total purchases in 2012 amounted to KCHF 936 (2011: KCHF 915).

11. Financial assets

Financial assets	2012	2011
Pre-financing to MSF Logistique of an emergency stock	2,704	2,723
Mortgage on a property donated to MSF	400	400
Guarantees and deposits	418	66
Total	<u>3,522</u>	<u>3,189</u>

12. Operating liabilities

Operating liabilities	2012	2011
Third-party suppliers	2,663	1,142
Other MSF sections	1,929	1,671
MSF Logistique	1,727	503
Epicentre	189	560
Total	<u>6,508</u>	<u>3,876</u>

In 2012, the debts towards other MSF sections were recorded in operating liabilities, whereas in 2011 they were recorded in the "Other current liabilities" item (KCHF 1,671). For comparison purposes, we have reclassified the 2011 amounts.

See note 19 on purchases from other MSF sections.

13. Other current liabilities

Other current liabilities	2012	2011
Towards third parties	800	413
Social debts	1,236	896
Accrued annual leave	1,380	1,060
Total	<u>3,416</u>	<u>2,369</u>

See note 12 on the change in presentation of other debts towards the MSF sections.

14. Provisions

Provisions	2012	2011
Balance at 1.1	1,961	1,740
Creation	423	727
Reversals / Use	-600	-441
Foreign exchange adjustment	12	-65
Total provisions	<u>1,796</u>	<u>1,961</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.

15. Financing contract commitments

By source	2012	2011
Swiss Solidarity	1,407	-
ECHO – European Commission	717	635
Private financing	572	3,049
SDC – Switzerland	-	1,800
SIDA – Sweden	-	1,091
The Global Fund	-	1,061
MSF Sections	-	854
Others	134	249
Total	<u>2,830</u>	<u>8,739</u>

By destination	2012	2011
Kenya	1,581	-
South Sudan	302	546
Myanmar	241	1,122
Niger	-	718
Congo (DRC)	-	854
Guinea	-	546
Mozambique	-	108
Somalia/Kenya	-	2,431
Others	706	2,414
Total	<u>2,830</u>	<u>8,739</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.

	2012	2011
<u>Employees in Switzerland</u>		
Vested benefits	9,169	8,077
Premiums paid	2,388	2,079
<u>Expatriate volunteers</u>		
Vested benefits	397	677
Premiums paid	761	771

As of December 31, 2012, 216 employees in Switzerland (2011: 195) and 256 expatriate volunteers were affiliated to the plans (2011: 215).

	2012	2011
Capital ratio	98%	92%
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	2,504	2,303

17. Funds

17a Funds restricted to projects

By source	2012	2011
Pre-paid donations	90	1,190
Funds restricted temporarily	400	400
Total	<u>490</u>	<u>1,590</u>

17b Unrestricted Funds: Logistics Fund

The Board of Directors decided in 2007 to allocate the amount of KCHF 1,650 (KEUR 1,000) to a Fund used to finance the extension of the MSF Logistique procurement centre located in Bordeaux Mérignac. The Fund was constituted by allocating part of the 2007 surplus. In 2012, the Board of Directors of MSF Switzerland approved the payment of KEUR 1,000 (KCHF 1,204) to contribute



to financing this extension, the construction of which began in 2010. The payment was made in December 2012. The exchange rate difference between the CHF value of the amount of KEUR 1,000 in 2007 and in 2012 will be reinstated in the general reserve and the Logistics Fund is now closed.

17c Innovation and Specific Operational Initiatives Fund

The creation of an unrestricted designated fund was decided by the Board of Directors on July 20, 2012. This Fund was constituted from a special donation of KCHF 25,637 received in March 2012. The interest generated is reallocated to the fund. Regulation has been established for this Fund, and the application thereof has been certified by the auditors Ernst & Young.

Partial allocation to the projects in 2012 was decided by the Allocation Committee and approved by the Board of Directors in December 2012. It can be presented as follows:

Project	Amount
Chad- Hospital of Massakory	200
Swaziland- Shiselweni HIV-TB	250
Guinea – Emergency Cholera vaccination	300
Green motion	80
Kampala- Training unit	90
Think tank (UREPH)	200
Innovation Initiative	220
Total financing of MSF Switzerland projects	<u>1,340</u>

In accordance with the regulation, the Fund may be used to finance projects implemented by an MSF operational centre other than MSF Switzerland. In this respect, the Board of Directors of MSF Switzerland has granted its approval to use the Fund to finance projects implemented by MSF Spain. These projects are the following:

Project	Amount
Congo (DRC)	715
Colombia	1,905
Central African Republic	952
Morocco	238
Iraq	1,190
Total financing of MSF Spain projects	<u>5,000</u>

The Innovation and Specific Operational Initiatives Fund amounts to KCHF 19,308 including interest as of December 31, 2012.

18. Detail of Income

18a Private donations contributed in Switzerland

Private donations contributed in Switzerland	2012	2011
Donations	68,784	47,039
Private foundations	10,760	10,933
Bequests and legacies	9,443	3,839
Corporations	1,376	3,473
Other revenues	21	17
Total	<u>90,384</u>	<u>65,301</u>

In March 2012, MSF Switzerland received a special donation of KCHF 25,639. At the same time, the Board of Directors decided in March 2012 to constitute an innovation fund in the same amount (note 17c).

As of December 31, 2012, total of bequests and legacies committed to but not received amounted to KCHF 6,820 (2011: KCHF 3,020).

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	2012	2011
MSF USA	18,137	9,930
MSF Austria	14,896	12,485
MSF Australia	13,304	13,228
MSF Germany	11,556	17,259
MSF Canada	6,353	5,569
Other sections	5,875	1,758
Total	<u>70,121</u>	<u>60,229</u>

18c Contribution from public institutional donors

Contributions from the European Commission and governments are received on the basis of contractual commitments.

Contribution from institutional donors	2012	2011
ECHO – European Commission	6,445	11,606
SIDA – Sweden	2,849	3,571
SDC – Switzerland	2,050	2,312
CIDA – Canada	1,788	2,110
MFA – Norway	1,620	2,093
AA – Germany	961	691
Ireland Republic	541	386
Cantons & Towns	693	315
DANIDA – Denmark	350	333
Other	1,487	1,254
Total	<u>18,784</u>	<u>24,671</u>

18d Other income

A change in presentation was made in 2012 (note 19b).

19. Detail of expenditure

Note 25 details the expenditure by nature of expense.

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 KCHF 16,813 in 2012 (2011: KCHF 19,177); and the volume with Epicentre amounted to KCHF 956 (2011: KCHF 1,182).

19a Programme

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

In 2012, program expenditure includes financing from MSF Switzerland for an amount of KCHF 5,000 for programmes implemented by MSF Spain.

A detailed breakdown is presented in the *Performance report*, Table 1: Expenses and Revenues by project for the year ending December 31, 2012.

19b Headquarters programme support

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

Headquarters programme support	2012	2011
Programme management	2,792	2,400
Human Resources of missions	5,357	5,269
Medical support	3,615	3,572
Logistical support	2,513	2,363
Operational financing	1,085	1,178
Research	1,040	561
Other activities	940	1,610
Total	<u>17,342</u>	<u>16,953</u>

To improve the reading of its financial statements, in 2012 MSF Switzerland changed the presentation of the costs associated with developing the new field software (finance and supply). This software is developed in Geneva on behalf of the entire MSF movement. The costs associated with this software are therefore re-invoiced to the other MSF sections. In 2011, all costs were presented in the "Headquarters programme support" item (KCHF 1,288) and the "Other income" item (KCHF 1,210). In 2012, only the costs attributable to MSF Switzerland were recorded in the "Headquarters programme support" item (KCHF 124), and the amounts re-invoiced (KCHF 2,411) were deducted from the total costs (KCHF 2,535).

19c Advocacy & other humanitarian activities

This section includes MSF Switzerland's participation in financing the Campaign for Access to Essential Medicines ("CAME") and the DNDi Foundation (Drugs for Neglected Diseases initiative). (note 22b).

Advocacy & other	2012	2011
Advocacy	2,500	2,194
Contribution to CAME	226	203
Advocacy sub-total	<u>2,726</u>	<u>2,397</u>
Contribution to DNDi	355	363
Total	<u>3,081</u>	<u>2,760</u>

19d Management & communication

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



Management & communication	2012	2011
General management	1,145	1,123
Finance and accountancy	1,380	1,255
Human resources	680	794
Communication	1,715	1,355
Expenditure of the association	623	607
Other headquarters expenses	1,675	1,718
Sub-total headquarters	<u>7,218</u>	<u>6,852</u>
Contribution to the MSF International Office	523	543
Delegated offices	389	732
Total	<u>8,130</u>	<u>8,127</u>

20. Net financial result

Net financial income	2012	2011
Various financial revenues	111	174
Various financial expenses	-21	-1
Various financial income	<u>90</u>	<u>173</u>
Exchange rate gain or loss	-674	-3,114
Total	<u>-584</u>	<u>-2,941</u>

21. Non-operating result

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. Non-operating income corresponds to the repayment of these same expenses by the other sections.

Non-operating result	2012	2011
Employees under contract with MSF Switzerland who work for other sections of MSF	-4,458	-4,024
Accommodation costs of MSF International	-611	-442
Other expenses incurred for other sections	-937	-718
Total non-operating expenses	<u>-6,006</u>	<u>-5,184</u>
Total corresponding re-invoiced expenses	<u>6,024</u>	<u>5,183</u>
Non-operating result	<u>18</u>	<u>-1</u>

22. Off-balance sheet commitments

22a Commitment linked to lease contracts

MSF Switzerland leases office space for its headquarters under lease contracts that are entered into for a term of five years. As at December 31, 2012, the minimum future leases that are payable under these lease contracts, which cannot be terminated, for its headquarters, totalled KCHF 3,224 (2011: KCHF 1,143).

22b DNDi financing commitment

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 KEUR 290 and KEUR 218 for the subsequent three years.

23. In-kind contributions (off balance sheet)

The main donors were the World Food Programme, UNICEF and the International Organization for Migration. The main donations were vaccines, food and therapeutic foods.

Based on their allocation	2012	2011
Niger	826	139
South Sudan	408	-
Kenya	118	-
Myanmar	37	48
Others	54	757
Total	<u>1,443</u>	<u>944</u>

24. Remuneration of directors & managers

Salaries & Indemnity	2012	2011
Indemnity of Chairperson	134	134
Gross salary of the General manager	135	135
Gross salaries of other directors (cumulative)	997	871
Remuneration...		
...the highest	135	135
...the lowest	66	61

In 2012, the association had nine directors (eight in 2011). The association gives the president of the Board an indemnity.

The salaries stated in the table above have been calculated based on the annual gross salary for full time equivalents, as stated in the salary grid. These figures reflect salaries 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 expenditure classified by type of expense

The table below presents the expenditure by type incurred by MSF Switzerland during the exercise ending December 31, 2012.

EXPENDITURE BY TYPE OF EXPENSE	Programme	Headquarters programme support	Advocacy & other humanitarian activities	Fundraising	Management & communication	Other costs	Financing of the MSF Logistique centre	Total for 2012	Total for 2011
Personnel	61,831	13,774	1,181	1,826	5,422	5,009	-	89,043	80,185
Travel and representation expenses	4,526	1,421	77	59	276	49	-	6,408	6,121
Transportation & Storage	15,532	-	13	1	21	105	-	15,672	15,440
Medical & nutrition	18,632	-	-	-	-	90	-	18,722	19,931
Logistics, water & sanitation	5,042	-	-	-	-	38	-	5,080	6,782
Purchased services	1,516	880	114	111	646	4	-	3,271	3,289
Communications	1,531	144	329	2,163	113	117	-	4,397	4,511
Publication and promotional expenses	-	93	416	2,327	392	-	-	3,228	2,836
General & administrative expenses	4,858	708	230	764	499	322	-	7,381	7,228
Contribution to other organisations	7,016	39	665	1,174	523	-	1,204	10,621	5,223
Depreciation	-	283	56	33	238	272	-	882	824
Total	120,484	17,342	3,081	8,458	8,130	6,006	1,204	164,705	152,370



MÉDECINS SANS FRONTIÈRES SWITZERLAND PERFORMANCE REPORT FOR THE YEAR ENDING DECEMBER 31, 2012

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 in June 2012.

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 2012

- Dr Abiy Tamrat, Chairperson
- Dr Thomas Nierle, Vice President
- Gilles Carbonnier, Treasurer (until May)
- Ralf de Coulon, Treasurer (since May)
- Dr Manica Balasegaram, Secretary (until May)
- Dr Slim Slama, Secretary (since May)
- Olivier Antonin
- Dr Karin Hartmann
- Dr Joanne Liu
- Gaelle Fedida (until May)
- Nicolas Cantau (since May)
- Vicken Cheterian (until May)
- Jean-Christophe Azé (since May)

Co-opted member:

- Dr Karim Laouabdia
- Fiona Terry

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 2012

- Olivier Antonin (Board Member)
- Norbert Beckhaus
- Gilles Carbonnier (Board member) (until May)
- Ralf de Coulon (Board Member) (since May)
- 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 directors.

MSF Switzerland management in 2012

- Bruno Jochum, General Director
- Dr Jean-Clement Cabrol, Operations Director
- Jean-Luc Castell, Logistics Director
- Dr Eric Comte, Medical Director
- Thang Dao, Information systems Director
- Franck Eloi, Human Resources Director
- Emmanuel Flamand, Finance Director
- Béatrice Godefroy, Deputy General Director
- 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, Geneva, is the statutory auditor since 2002.

B. Operating accounts over 5 years

In thousands of CHF	2013 budget	2012	2011	2010	2009	2008
Private income	133,797	160,505	125,530	136,397	99,503	93,152
Public income	21,782	18,784	24,671	27,729	22,142	21,385
Other income	891	980	3,902	1,685	1,217	1,963
Total income	<u>156,470</u>	<u>180,269</u>	<u>154,103</u>	<u>165,811</u>	<u>122,862</u>	<u>116,500</u>
Programme expenditure	-124,147	-120,484	-111,968	-116,526	-74,566	-91,477
HQ support for programme	-18,037	-17,342	-16,953	-14,922	-13,087	-12,927
Advocacy and other humanitarian activities	-3,001	-3,081	-2,760	-2,762	-2,585	-2,789
Fundraising	-9,023	-8,458	-7,379	-6,924	-6,441	-5,290
Administration	-9,287	-8,130	-8,127	-6,504	-5,990	-6,466
Total expenses	<u>-163,495</u>	<u>-157,495</u>	<u>-147,187</u>	<u>-147,638</u>	<u>-102,669</u>	<u>-118,949</u>
Financing of the MSF Logistique centre	-	-1,204	-	-	-	-
Financial and other income	-	-584	-2,941	-4,229	-436	-2,393
Non-operating result	-	18	-1	-	-	-
Intermediary result	<u>-7,025</u>	<u>21,004</u>	<u>3,974</u>	<u>13,944</u>	<u>19,757</u>	<u>-4,842</u>
Allocations to funds	5,000	-16,558	322	-1,511	-	-
Result	<u>-2,025</u>	<u>4,446</u>	<u>4,296</u>	<u>12,433</u>	<u>19,757</u>	<u>-4,842</u>

Source: Médecins sans Frontières Switzerland annual financial statements for 2008 to 2012 (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 relief throughout the world to populations in conflict or disaster situations, regardless of their race, religion, beliefs and political convictions. MSF is now an international movement with 23 national and regional associations, united by a shared commitment to the MSF Charter and principles.

All of the associations are independent legal entities, registered under the laws of the countries in which they are based. Each association elects its own board of directors and president.

The movement has five operational centres – MSF France, MSF Belgium, MSF Switzerland, MSF Holland and MSF Spain – which directly manage the missions. The partner sections contribute to the action of MSF through their recruitment efforts and by collecting funds, information and medical and operational support.

The national and regional MSF associations are all members of MSF International, the association that preserves the identity of the MSF movement. The highest authority of MSF International is the international General Assembly, which meets yearly.

MSF International has an executive based in Geneva, which provides coordination, information and support to the MSF Movement, and implements international projects and initiatives as requested.

The executive is headed by the Secretary General. MSF international is registered in Switzerland. Each year it publishes the *MSF International Movement Financial Report*, which consolidates the accounts of all sections of MSF and entities under their control.

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.



D. MSF's international accounts

The following information is extracted from the *MSF International Movement Financial Report 2011*, which consolidates the accounts of the 23 associations, in analogy with International Financial Reporting Standards (IFRS). The information for financial year 2012 is not yet available as at the publication date of this report.

In thousands of Euros	2011	2010
Private funds	791,597	858,899
Public grants	75,200	69,343
Other income	18,744	15,063
Total income	<u>885,541</u>	<u>943,305</u>
Programme expenses	-609,819	-555,265
Headquarters programme support	-92,318	-78,758
Advocacy	-27,441	-26,351
Other humanitarian activities	-7,035	-5,689
Fundraising costs	-110,893	-103,698
Administration	-52,403	-43,119
Taxes	-28	-
Total expenses	<u>-899,937</u>	<u>-812,880</u>
Net foreign exchange gains/losses	-1,614	2,097
Loss / Surplus	<u>-16,010</u>	<u>132,522</u>

In thousands of Euros	2011	2010
Cash & equivalents	572,922	600,918
Other current assets	84,374	71,024
Non-current assets	49,595	43,240
Total assets	<u>706,891</u>	<u>715,182</u>
Liabilities	95,979	95,874
Own funds	610,912	619,308
Total liabilities & Own funds	<u>706,891</u>	<u>715,182</u>

Financial Indicators	2011	2010
Distribution of expenditure:		
Social mission	82%	82%
Fundraising	12%	13%
Administration	6%	5%
	<u>100%</u>	<u>100%</u>

Financial Indicators	2011	2010
Source of revenue:		
Private funds	90%	91%
Public funding	8%	7%
Other income	2%	2%
	<u>100%</u>	<u>100%</u>
Cash flow (expressed as months of expenditure)	7.6 months	8.9 months
Unrestricted funds (expressed as months of expenditure)	8.1 months	9.1 months

Source: The MSF International Movement Financial Report 2011 (www.msf.org)

E. MSF Switzerland operations in 2012

Médecins Sans Frontières' activity is primarily medical and falls within the framework laid down by the MSF Charter. MSF provides medical assistance to people facing crisis that threatens their survival: armed conflict, epidemics, pandemics, natural disasters, but also situations of exclusion from health care.

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 2012 financial year, MSF Switzerland was active in 21 countries and conducted 66 projects (22 and 63 respectively in 2011).

For MSF, the year 2012 was marked by the intensification of fighting in Syria and an exponential increase of refugees in bordering countries.

- Our organisation worked to meet the needs of new arrivals in Lebanon and Iraq. In 2012, we provided 22,057 consultations in Lebanon, as the refugees were confronted with increasingly harsh living conditions. In addition to alerting the public, the humanitarian community and the main donors about the lack of aid, MSF also increased its distribution of blankets, heating oil and staple goods in order to help the refugees scattered throughout the Bekaa Valley to survive the winter. In May 2012, we also opened a health center, open 24/7, in the Domiz camp in Iraq. It should be noted that we also succeeded, after three years of negotiations, in gaining access for expatriates to the Hawijah hospital in the northern Iraq, which is still plagued by an undeclared war.
- The crisis in Mali also generated many refugees, and we had to intervene in several refugee camps in the region of Tillabery in Niger to assist them. Throughout the Sahel, the deterioration of

the security situation, made even worse by the French intervention in Mali in early 2013, has posed enormous challenges for our projects. This has been especially the case as the Sahel is regularly stricken by food crises and epidemics.

- In Chad, MSF had to launch an emergency vaccination against meningitis and provide care for the most complicated cases. Like each year, the seasonal peak in malnutrition caused an influx of severely malnourished children in MSF's projects in Chad and Niger. Despite the difficult context, we have continued to implement new preventive strategies to mitigate the peaks in malnutrition.
- In the Democratic Republic of Congo (DRC), we had to launch several emergency interventions in the northeast of the country to deal with outbreaks of malaria, cholera and measles. This immense region is regularly plagued by fighting between the country's army and rebel groups. Operating health centres are scarce. All of these factors help explain the repeated outbreaks that we have had to face.
- MSF also intervened against cholera in Guinea-Bissau and Guinea-Conakry. In addition to setting up treatment centres to isolate and treat patients, in 2012 we launched a vaccination campaign around the capital of Conakry. This was the first vaccination to halt an outbreak of cholera in Africa. Our action reduced the appearance of new cases throughout the area of coverage.
- In Haiti, where the outbreak of cholera is still not under control, we have continued to treat patients in Leogane. MSF runs a 160-bed hospital in this city, which was built after the earthquake on January 12, 2010 and which covers many of the population's health needs.

In total, emergency operations accounted for 21% of programme expenditure in 2012 (the same as 2011).

Another important area of intervention for MSF, the fight against HIV/AIDS and tuberculosis pandemics, should benefit from the latest advances in science.

- In Swaziland, while continuing to treat tens of thousands of people affected by the double epidemic, our team has implemented an innovative strategy to prevent the transmission of HIV between infected mothers and their children.
- In Kyrgyzstan, we have launched a new project against drug-resistant tuberculosis with the aim of making treatment shorter, less toxic and more efficient as new drugs arrive on the market.
- In Mozambique, we have focused our action on caring for people co-infected with HIV and tuberculosis, patients requiring second-line treatment and complicated cases.
- MSF Switzerland also remains committed to fighting neglected tropical diseases. Our teams are especially active against sleeping sickness (human African trypanosomiasis) in DRC, against kala-azar (visceral leishmaniasis) in Sudan and against Buruli ulcer in Cameroon.

- In Central America, we have continued to care for victims of violence. Thanks to our experience in Guatemala and Honduras, we know that these victims too often do not have access to care. To tackle this problem, we will be opening a new project in Mexico.

The dangerous and increasingly uncertain environment in which we work requires us to constantly adapt our methods of intervention to access patients. In late 2012, we employed many Sudanese staff members against yellow fever in Darfur. However, several expatriates also worked in this Sudanese province, which had not been possible for five years. Another example: several rapid intervention operations were carried out to vaccinate and care for malnourished children in Afgooye in Somalia, which receives many displaced persons outside of Mogadiscio. In the capital of Somalia, the paediatric hospital that we opened in 2011 at the height of the food crisis that struck the country has been reinforced thanks to the almost permanent presence of expatriates.

Finally, in Kenya, despite insecurity, we succeeded in maintaining our medical services offered to the population of Dagahaley, one of the five camps of the Dadaab complex, which together constitute the largest concentration of refugees in the world.

Unfortunately, Blanca Thiebaut and Montserrat Serra, our colleagues from the Spanish section of MSF who were kidnapped in Dadaab in October 2011, are still being held somewhere in Somalia. All of our actions in this country are therefore dictated by the need to keep them from harm. Additionally, all of the MSF sections have decided to suspend opening new projects in Somalia, with the exception of emergencies, until they are set free.

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

By continent in %	2012	2011
Africa	75%	76%
Asia	14%	9%
America	10%	14%
Others	1%	1%
Total	<u>100%</u>	<u>100%</u>

By context in %	2012	2011
Armed conflict	8%	17%
Internal instability	18%	19%
Post-conflict	6%	0%
Stable	68%	64%
Total	<u>100%</u>	<u>100%</u>



By type of intervention in %	2012	2011
Victims of armed conflict	31%	37%
Victims of epidemics/pandemics	61%	56%
Victims of social violence or healthcare denial	7%	7%
Victims of natural disasters	0%	0%
Total	<u>100%</u>	<u>100%</u>

Table 1 shows the expenses and incomes connected to the projects for the fiscal year 2012.

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

F. Medical data

Type of projects developed

The programmes of MSF Switzerland aim to offer a large range of treatment focused on the needs of patients and to facilitate access to care.

The main activities developed in the programmes reflect the priorities set by MSF Switzerland: responding to emergencies, caring for victims of conflict, HIV/AIDS, tuberculosis, non-communicable diseases, maternal and child healthcare and malnutrition.

In 2012, MSF Switzerland treated 62,900 patients infected with malaria as part of an emergency intervention in the Democratic Republic of Congo in Haut-Uélé after observing extremely high mortality rates.

Inside and around the conflict zones, MSF Switzerland provides primary or secondary care as part of general programmes (e.g., in the Nuba Mountains in Sudan or in Mogadiscio, Somalia). Based on the situation, specific care for victims of violence, especially sexual violence, or for people with disabling mental disorders (depression, psychosis, etc.) or with non-communicable diseases, may be provided.

The year 2012 was marked by many medical and health responses to situations of displacement for victims of conflicts (refugees): Dadaab in Kenya, Tillabery in Niger, the Bekaa Valley in Lebanon and Domiz in Iraq.

The organization also intervenes in areas with a high prevalence of communicable diseases (HIV, tuberculosis, malaria, etc.) providing access to efficient treatment for a maximum number of patients. In the case of neglected tropical diseases which require more extensive care, such as Buruli ulcer for which patients can be

hospitalised for several months, the number of patients remains low. However, important research is being conducted simultaneously to be shared with the medical community at large.

To provide access to care in remote areas and to reach a large number of patients, MSF Switzerland has implemented a model of care based on "task shifting", such as in Swaziland where 15,000 are now receiving antiretroviral therapy. The idea of this approach is to delegate certain medical responsibilities – particularly those of doctors and nurses to community health workers.

Finally, MSF Switzerland provides general surgery services (such as in Leogane in Haiti, Gety in DRC and Agok in Southern Sudan) and more specialised services (such as vesicovaginal fistula care in Chad and Buruli ulcer care in Cameroon). Obstetrics is the third area of development for surgery with activities in Conakry in Guinea, in Leogane and in Dadaab (refugee camp in Kenya).

Volume of medical activity

In total, more than 1,280,000 people benefited from external consultations in 2012, organized in health centres or in hospitals (869,000 in 2011).

MSF Switzerland admitted more than 74,000 people in its hospitals (60,200 in 2011) for serious and potentially fatal pathologies (severe malaria, severe malnutrition, meningitis, cases of surgery, cases in obstetrics); more than 28,000 births were delivered in 2012 (20,000 in 2011).

For specific activities, the table below shows an overview of the results achieved.

Research and publication

MSF Switzerland develops operational research with the aim of improving the quality of our programmes, but also improving the knowledge, diagnosis and treatment of the pathologies with which we are confronted.

In 2012, a vaccination against cholera in response to an outbreak was tested and documented for the first time in Guinea. The results were shared with the World Health Organisation, and this has directly contributed to the decisions which are being finalised for setting up a global vaccine bank available to healthcare actors. More generally, MSF Switzerland participated in 23 conferences and 28 presentations were made. MSF Switzerland also published 11 articles in scientific journals.

Presence and presentations at conferences offer the opportunity to exchange directly with specialists and peers. Publications in scientific journals increase the credibility of MSF Switzerland by sharing our results and, where applicable, promoting our technical and strategic choices.

MSF Switzerland's expertise on neglected tropical diseases (visceral leishmaniasis, human African trypanosomiasis and Buruli ulcer), malnutrition, HIV and tuberculosis is recognised and has advanced the treatment of patients.

The topics developed in the programmes are the following:

Main activities of programmes	2012	2011
Hospital	14	13
Populations affected by violence	8	9
HIV / Tuberculosis	7	7
Non-communicable diseases	6	6
Epidemics	5	8
Nutrition	4	6
Pediatrics	2	2
Tropical medicine	2	1
Mental health	2	2
Reproductive health	2	1
Natural disasters	1	1

Further key statistics have been compiled in the table below:

Medical activities	2012	2011
<u>HIV/Aids</u>		
Number of patients under antiretroviral therapy	45,300	27,500
Prevention of mother-child transmission (number of patients cared for)	3,100	1,100
<u>Tuberculosis</u>		
Number of patients cared for	4,400	4,500
<u>Malaria</u>		
Number of patients cared for	300,900	132,400
<u>Epidemics / Endemics</u>		
Number of children receiving routine vaccinations	101,400	50,500
Number of patients vaccinated against measles	125,400	152,412

Medical activities	2012	2011
Number of patients vaccinated against meningitis	358,800	206,700
Number of patients vaccinated against cholera	140,700	0
Number of patients treated for cholera	13,500	10,200
<u>Nutrition</u>		
Malnourished children in care (outpatient)	38,600	74,300
Malnourished children treated	18,000	20,100
<u>Reproductive health</u>		
Number of prenatal consultations	159,800	108 800
Number of births	28,300	20,300
<u>Surgery</u>		
Number of surgical operations	12,400	9,000
<u>Victims of violence</u>		
Victims of physical violence cared for	3,700	5,500
Victims of sexual violence cared for	2,000	1,700
<u>Mental health care</u>		
Number of individual consultations	43,500	39,100
Number of group consultations	300	300

G. MSF Switzerland's employees

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

Employees in Switzerland

In 2012, MSF Switzerland employed 186 staff members in Switzerland (full-time equivalent positions, FTE) and 175 staff members (FTE) in 2011. In 2012, 6.8 staff members worked in the MSF office in Mexico, reporting to the headquarters in Geneva.

In the financial year ending December 31, 2012, MSF Switzerland benefited from services representing a total of 2,522 hours (2011: 4,252 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

MSF Switzerland recorded 957 expatriate volunteer departures for missions (895 in 2011). In 2012, these volunteers came from 84 nationalities (26% of which were French, and 15% Swiss).

Departures for missions	2012	2011
Medical staff	212	198
Paramedical personnel	244	244
Non-medical workers	501	453
Total	<u>957</u>	<u>895</u>
Of which: First departure	172	184

The table below shows the number of positions filled in 2012, as full-time equivalent (FTE), for all the projects of MSF Switzerland.

Number of positions (FTE)	2012	2011
Expatriate volunteers	399	384
Local workers	3,818	3,655
Total	<u>4,217</u>	<u>4,039</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	2012	2011
Active donors	211,494	215,173
Of which: – New donors	31,963	40,035
Average donation per donor	CHF 200	CHF 220
Costs of raising funds in Switzerland (per 1 Sfr.)	13 cts	11 cts
Rate of assisted name recognition in Switzerland	72%	87%

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 "Costs of raising funds 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 special donation of KCHF 25,637 received in 2012 was excluded from this calculation.

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?"



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MÉDECINS SANS FRONTIÈRES SWITZERLAND

TABLE 1: EXPENSES AND REVENUES BY PROJECT FOR THE YEAR ENDING 2012

(in thousands of Swiss francs)

PROJECTS	PROJECT-ASSOCIATED EXPENSES							SOURCES OF FUNDING			
	Personnel	Medical and food	Logistics, water and sanitation	Transport, Travel & Storage	Administration	Other Expenses	Total	Restricted public sector grants	Restricted private grants	Other restricted revenue	Total
Cameroon	1,953	865	150	673	368	-	<u>4,009</u>	168	2,252	16	<u>2,436</u>
Congo (DRC)	6,032	2,613	585	3,535	1,167	143	<u>14,075</u>	2,630	6,987	3	<u>9,620</u>
Guinea	2,904	1,803	448	1,422	719	-	<u>7,296</u>	802	5,098	1	<u>5,901</u>
Kenya	5,531	1,209	198	977	432	1	<u>8,348</u>	2,904	4,049	2	<u>6,955</u>
Mozambique	2,802	680	116	343	283	12	<u>4,236</u>	289	3,763	23	<u>4,075</u>
Niger	4,913	1,387	501	1,551	475	1,408	<u>10,235</u>	4,242	4,955	14	<u>9,211</u>
Somalia	3,083	923	141	1,098	254	-	<u>5,499</u>	46	3,469	2	<u>3,517</u>
South Sudan	4,732	1,026	178	2,935	692	-	<u>9,563</u>	2,580	5,239	3	<u>7,822</u>
Sudan	2,069	527	444	682	-65	-	<u>3,657</u>	872	2,139	7	<u>3,018</u>
Swaziland	4,144	1,843	335	1,079	823	163	<u>8,387</u>	250	7,569	30	<u>7,849</u>
Chad	5,005	1,167	413	1,652	611	-	<u>8,848</u>	1,722	5,477	13	<u>7,212</u>
Other Countries	1,249	214	39	434	192	-	<u>2,128</u>	-	677	53	<u>730</u>
TOTAL AFRICA	<u>44,417</u>	<u>14,257</u>	<u>3,548</u>	<u>16,381</u>	<u>5,951</u>	<u>1,727</u>	<u>86,281</u>	<u>16,505</u>	<u>51,674</u>	<u>167</u>	<u>68,346</u>
Myanmar	1,146	848	62	415	203	-	<u>2,674</u>	913	1,347	23	<u>2,283</u>
Iraq	2,312	71	79	513	277	-	<u>3,252</u>	-	3,009	3	<u>3,012</u>
Kyrgyzstan	2,002	759	275	411	358	-	<u>3,805</u>	132	3,390	4	<u>3,526</u>
Lebanon	2,789	1,373	601	726	528	8	<u>6,025</u>	15	5,459	6	<u>5,480</u>
Other countries	362	100	115	234	53	12	<u>876</u>	-	471	2	<u>473</u>
TOTAL ASIA	<u>8,611</u>	<u>3,151</u>	<u>1,132</u>	<u>2,299</u>	<u>1,419</u>	<u>20</u>	<u>16,632</u>	<u>1,060</u>	<u>13,676</u>	<u>38</u>	<u>14,774</u>
Guatemala	704	21	35	76	60	-	<u>896</u>	-	734	9	<u>743</u>
Honduras	827	53	20	106	117	1	<u>1,124</u>	8	1,063	-	<u>1,071</u>
Haiti	6,232	1,150	307	921	298	-	<u>8,908</u>	160	8,287	26	<u>8,473</u>
Other countries	17	-	-	16	1	-	<u>34</u>	-	-	-	-
TOTAL AMERICA	<u>7,780</u>	<u>1,224</u>	<u>362</u>	<u>1,119</u>	<u>476</u>	<u>1</u>	<u>10,962</u>	<u>168</u>	<u>10,084</u>	<u>35</u>	<u>10,287</u>
Others	1,023	-	-	259	59	268	<u>1,609</u>	-50	-	65	<u>15</u>
Financing MSF Spain projects	-	-	-	-	-	5,000	<u>5,000</u>	-	-	-	-
TOTAL	<u>61,831</u>	<u>18,632</u>	<u>5,042</u>	<u>20,058</u>	<u>7,905</u>	<u>7,016</u>	<u>120,484</u>	<u>17,683</u>	<u>75,434</u>	<u>305</u>	<u>93,422</u>



MÉDECINS SANS FRONTIÈRES SWITZERLAND

TABLE 2: INFORMATION CONCERNING PROJECTS CARRIED OUT BY MSF SWITZERLAND FOR THE YEAR 2012 (PAGE 1/2)

PROJECTS	Expatriated volunteers (FTE)	Local employees (FTE)	Total expenses	Intervention Context	MSF Switzerland offices and projects in 2012	Major Activities
Cameroon	16.6	79.0	4,009	Stable	Yaounde, Douala, Akonolinga, North Cameroon	Care for HIV/Aids sufferers; treatment of Buruli ulcer; response to a cholera epidemic
Congo (DRC)	55.3	405.9	14,075	Stable Conflict Post-conflict Unstable	Kampala (Uganda), Zobia, Lake Albert, Kinshasa, Bunia, Doruma, Dungeny, 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; response to 3 epidemics – cholera, malaria and measles
Guinea	24.5	182.8	7,296	Stable	Conakry, Guekedou	Health centres, primary care centres, care of malnourished children (in hospital and as outpatients), paediatrics, support for a programme to combat malaria, vaccinations
Kenya	15.4	322.9	8,348	Unstable Stable	Nairobi – Dagahaley Kacheliba	Hospital, health centres, primary and secondary health centers, gynaecology, obstetrics, assistance to displaced populations (Somalian refugees), nutrition, kala-azar, vaccinations
Mozambique	19.8	143.8	4,236	Stable	Maputo	Care for HIV/Aids sufferers, care for patients suffering from Kaposi's sarcoma
Niger	23.0	375.1	10,235	Stable Unstable	Niamey, Zinder, Magaria Tillabery	Care for severely malnourished children (in hospital and as outpatients); nutrition and water sanitation in two refugee camps in Mali, support for treating outbreaks of cholera and measles
Somalia	8.3	412.1	5,499	Conflict Unstable	Nairobi (Kenya) – Dinsor, Afgoye, Belet Wayne Mogadiscio	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, care for cases of violence and sexual violence, meningitis, vaccinations
South Sudan	39.9	252.5	9,563	Conflict Post-conflict Stable	Juba, Nuba Agok, Abyei Lakes	Hospitals, health centres, primary and secondary care, care for displaced persons, care for malnourished children (in-patient and out-patient), malaria, tuberculosis
Sudan	13.8	107.0	3,657	Stable	Khartoum, Gedaref, Sennar, Mazmum, Darfur	Health centres, primary and secondary health care, care for severely malnourished children, malaria, kala-azar, measles, yellow fever
Swaziland	23.0	168.5	8,387	Stable	Mbabane, Nhlalango (Shiselweni)	Care for patients suffering from HIV/Aids and tuberculosis



MÉDECINS SANS FRONTIÈRES SWITZERLAND

TABLE 2: INFORMATION CONCERNING PROJECTS CARRIED OUT BY MSF SWITZERLAND FOR THE YEAR 2012 (PAGE 2/2)

PROJECTS	Expatriated volunteers (FTE)	Local employees (FTE)	Total expenses	Intervention Context	MSF Switzerland offices and projects in 2012	Major Activities
Chad	35.8	391.9	8,848	Stable	Ndjamena, Abeche, Massakori, Lere-Pala	Hospital, primary and secondary health care; assistance to the displaced people; antenatal care; treatment of obstetrics fistula, care for severely malnourished children (in hospital and as outpatients); response to a meningitis epidemic, response to a cholera epidemic, cholera vaccinations, vaccinations
Other countries	11.7	53.4	2,128		Djibouti, Guinea-Bissau, Uganda	Miscellaneous
TOTAL AFRICA	<u>287.1</u>	<u>2,894.9</u>	<u>86,281</u>			
Iraq	14.1	83.6	3,252	Post-conflict Stable	Amman (Jordan) – Erbil, Kirkouk, Hawijah Dohuk (Domeez)	Support for hospitals, surgery, support for neonatology services and paediatrics and support to Syrian refugees
Kyrgyzstan	18.1	99.0	3,805	Stable	Bishkek, Kara Suu	Care for tuberculosis sufferers
Lebanon	18.0	63.2	6,025	Stable	Beyrouth, Burj el Barajeneh, Ein-El-Hilweh (Saïda), Bekaa Valley, Tripoli	Outpatient care, mental health care and support to Syrian refugees (distribution of staple goods)
Myanmar	10.1	121.4	2,674	Stable	Rangoon, Dawei, Insein	Primary health care, care for HIV/Aids sufferers, tuberculosis, treatment of malaria
Other countries	2.3	-	876		Seoul	Miscellaneous
TOTAL ASIA	<u>62.6</u>	<u>367.2</u>	<u>16,632</u>			
Guatemala	3.0	19.5	896	Stable	Guatemala City	Closed
Haiti	25.0	509.1	8,908	Stable	Port-au-Prince, Leogane	Hospital, Health centres, primary and secondary health cares, surgery, mental health cares, response to an epidemic of cholera
Honduras	7.4	27.3	1,124	Unstable	Tegucigalpa	Care for “street people” and victims of violence, primary health care and mental health care.
Other countries	0.5	-	34	Unstable	Mexico	Miscellaneous
TOTAL LATIN AMERICA	<u>35.9</u>	<u>555.9</u>	<u>10,962</u>			
Miscellaneous	13.8	-	1,609			
Financing MSF Spain projects	-	-	5,000			
TOTAL	<u>399.4</u>	<u>3,818</u>	<u>120,484</u>			

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