

2019



## CONTENTS

1	OUR MISSION	4
2	HOW IT ALL STARTED	4
3	OUR PERFORMANCE IN FIGURES	5
4	EDITORIAL	6
5	CHEIRA IN 2019	10
5.1	MISSIONS OVERVIEW	10
5.2	2019 REPORT ON MISSIONS	11
5.3	MISSION PARTICIPANTS	14
5.4	DONORS, SPONSORS AND PARTNERS	16
6	ORGANISATION	17
6.1	MANAGEMENT BOARD	17
6.2	ADVISORY BOARD	18
6.3	AUDIT	18
7	GOVERNANCE	19
7.1	PRINCIPLE	19
7.2	THREE-QUESTION TEST	21
8	FUND-RAISING	22
9	BANK DETAILS – DONATION ACCOUNT	23
10	FACT SHEET	24
11	FINANCIAL STATEMENTS 2019	28
11.1	BALANCE SHEET	28
11.2	PROFIT AND LOSS ACCOUNT	29
11.3	CHANGE IN CAPITAL	30
11.4	NOTES TO FINANCIAL STATEMENTS	32
11.5	AUDIT REPORT	37

1 OUR MISSION

We carry out humanitarian medical assignments in developing countries. Those who benefit from our work are primarily children who suffer from the effects of disfiguring or debilitating diseases or accidents. Our main areas of involvement are:

- Reconstructive, plastic surgery
- Hand surgery
- Trauma and tumour surgery
- Gynaecology
- Advice, consultation, examinations, antibiotic treatments
- Physical, occupational and logotherapy

Our assignments are carried out without regard to gender, nationality, ethnic origin, language, faith or social position.

VOLUNTARY WORK

All participants in aid assignments as well as the members of the Management Board and the Advisory Board work on a voluntary basis without exception.

2 HOW IT ALL STARTED

The founding of the Cheira association (hereinafter "Cheira") dates back to a social project of the Appenzell Rotary Club in 2014. Cheira also benefited from considerable start-up funding from the Troggenburg Lions Club.

Until now, Cheira has been driven by the ideals of these two service clubs: To contribute to the well-being of the participants and give help to people who need it.

The Cheira Management Board is made up of members of the Appenzell Rotary Club and the Troggenburg Lions Club.

3 OUR PERFORMANCE IN FIGURES

	2019	2018	2017	2015/2016
Number of missions	3 (*)	4	3	2
Number of operations	108	173	88	123
Number of examinations	175	300	209	216
Follow-up operations as a result of complications	1	2	2	
Number of postoperative infections	2	3	2	
Number of deaths	2	0	0	0
Destinations	3	2	3	1

(\*) One mission to Burkina Faso cancelled for security reasons

FUNDING (in CHF)

Organisational capital (free capital)	701,000	629,000	390,000	86,000
Contributions received (donations)	130,000	470,000	492,000	243,000
Project and service expenses (**)	149,000	157,000	76,000	152,000

(\*\*)

- Direct expenses for three missions: CHF 118,000.00
- Indirect mission expenses CHF 31,000.00



Dr Alfred Jung | President

Dear friends of Cheira,

I am very pleased to provide you with our association's 2019 annual report. It is the fourth one since our foundation in 2015.

Along the way, Cheira has grown from a start-up into a very well-established non-profit organisation in the field of plastic surgery for children and adolescents, primarily in Africa. Since 2015, we have led twelve missions and operated on 500 young patients. More than 50 volunteer participants, highly qualified medical professionals, were deployed for these missions.

Cheira looks back on 2019 as an extremely active operating year with great satisfaction. Internal factors—that is, those within Cheira's sphere of influence—showed very good results. Three missions were carried out, two to Burkina Faso and one to Bamako, Mali. As mentioned below, four missions were planned, for which we certainly had the means to carry out. However, for the safety of the mission participants, we only carried out three. More on the background of this can be found below.

I consider myself fortunate that we can continually count on well-integrated mission teams. They exclusively work on a voluntary basis, like our Management Board, which effectively and efficiently manages the association by way of a suitable departmental system. To all of our volunteer employees, I extend my deepest thanks.

Through the generosity of our donors, Cheira is on a very solid foundation financially. The following key figures attest to this:

Our organisational capital reached a record level of CHF 701,000 at the end of 2019 (previous year: CHF 630,000). We have therefore remained faithful to the goal that we set at the time of our foundation of providing Cheira with sufficient resources of its own to carry out our missions in the event that less donations than budgeted are received. The donation income of CHF 130,000 (previous year: CHF 471,000) was deliberately lower since the Management Board had decided not to strive to "stock up" on donations in view of the currently high amount of equity capital. The expenditure for missions fell to CHF 149,000, almost equal to the previous year (CHF 161,000). We thus financed three missions (previous year: four).

Unfortunately, we were confronted with problems externally that did not catch us off guard, but that affected us nevertheless. They involved the security situation in Burkina Faso, where we have carried out most of our missions to date. For the past four years, this country has experienced one terrorist attack after the other. Until recently, we did not allow this to deter us. We regularly led missions in the knowledge that our help there is particularly necessary because this Western African country has one of the highest poverty rates in the world. The population's desolate living conditions in particular cause the spread of Noma disease in small children. Terrorist attacks increased at an alarming rate since 2018 and climaxed shortly before Christmas in 2019 with brutal attacks in the north of Burkina Faso, where Ouahigouya and our hospital partner Persis are also located. Sadly, there were numerous deaths. Under the effect of the devastating events, we decided to cancel each of the missions planned for November 2019 and January 2020 in order to protect our mission participants. Once again, the poorest of the poor are becoming the innocent victims of violence, corruption and mismanagement. Under these sad circumstances, we had no other choice than to search for new locations during the year under review.

A first test mission in August 2019 to Bamako, Mali, showed promising results. We are therefore optimistic that we can carry out regular assignments there. Even though Mali, like Burkina Faso, is frequently struck by terrorism, the security situation in the capital city of Bamako seems somewhat stable. It is gratifying that we succeeded in operating on patients from the north of Burkina Faso in Bamako.

Despite all of the external problems, we are optimally equipped at the start of our fifth year of operation to continue carrying out our assignments, from a staffing perspective with highly qualified medical teams and from a financial one with well-endowed organisational capital, and

—

last but not least – with a Management Board that works with an eye toward performance and goal achievement. During the reporting year, as provided for in the articles of association, the Management Board used an Advisory Board, which provides it with support and advice on strategic issues. Its members are:

**SAMUEL BON, CEO**

CEO, Swisscontact, Zurich

**DR. MED. CHRISTIAN NIEHUS, Member**

FMH [Swiss Medical Association] Surgical Specialist, Aesthetic Surgery, Zurich

**TRULS TOGGENBURGER, Member**

CEO, Toggenburger Unternehmungen, Winterthur

With the great amount of support we receive, we are filled with gratitude to all those who help us to free our young patients from their suffering.

[signature]

Alfred Jung

Cheira President



## 5.1 2019 MISSIONS OVERVIEW

### MISSION 10 | 2019 BURKINA FASO, PERSIS

**ASSIGNMENT LOCATION** | Burkina Faso, Ouahigouya Medical Centre

Capital of the Nord region and the Yatenga province near the Malian border

**DATE** | 04–08 January 2019

**COSTS OF MISSION** | CHF 54,600.00

**FINANCING** | Botnar Foundation, Basel

### MISSION 12 | 2019 MALI, BAMAKO

**ASSIGNMENT LOCATION** | Mali, Bamako

In the south-west capital of the country

**DATE** | 24 August – September 04, 2019

**COSTS OF MISSION** | CHF 42,400.00

**FINANCING** | Botnar Foundation, Basel

### Léo, Burkina Faso

**ASSIGNMENT LOCATION** | Burkina Faso, Léo

Capital of the Sissili province in the south of the country and the Centre-Ouest region at the Ghanaian border

**DATE** | 12-22 October 2019

**COSTS OF MISSION** | CHF 21,300.00

**FINANCING** | Botnar Foundation, Basel

A detailed report is available on each of the three missions.

The mission reports can be viewed on our website: [www.cheira.org](http://www.cheira.org)

## 5.2 2019 MISSIONS REPORT



Astrid Bergundthal | Head, Missions Department

In January of the reporting year, the second hand surgery assignment was carried out successfully at the Persis Medical Centre, Ouahigouya, Burkina Faso. For ten days, three hand surgeons and one paediatric surgeon were deployed as an operating team in two rooms. A total of 72 operations were performed.

Already during this assignment, it became apparent that the security situation would become a growing problem. We deliberately kept the teams small so that our group would not attract too much attention. This resulted in the operating and anaesthesia teams having to work more and not being able to take any breaks.

After long planning, the evaluation assignment was carried out in cooperation with the organisation "AVEC Mali-Jura" (Elisabeth Simon) in August in Bamako, Mali, for the treatment of Noma victims. In collaboration with the distinguished Golden Life American Hospital and the plastic surgeon Moussa Daou, over 20 Noma patients underwent a medical assessment, and 12 of them were operated on during the four operating days. In addition, three additional patients with burns and chronic wounds were treated.

The director and the entire crew of the Golden Life American Hospital in Bamako expressed the desire for continued collaboration. We look forward to undertaking greater planning for various assignments in October 2020.

Unfortunately, Bamako, Mali, is also a difficult area with regard to security. We regularly discuss the situation directly with the Swiss consulate and are ready to discontinue planning if the situation intensifies. The need for medical and surgical care for the poorest population and children is enormous.

As mentioned, the missions in November 2019 and January 2020 had to be cancelled due to the security situation after consultation with the persons responsible and the founders of Persis. Over 1000 deaths in the border area of Mali and Burkina Faso in the last twelve months show how alarming the situation has become. With great sadness, we had to inform our friends and partners at Persis of our decision. We are deeply concerned and hope that the situation stabilises. It is enough to drive one to despair that, in addition to challenges posed by global warming, terrorism and war are now also driving people to flee to the south. It is a huge humanitarian disaster!

The safety situation is better in the south of Burkina Faso. We therefore carried out another mission in October with a small team in Léo, which is located to the south. We hope that in the future, assignments in Leo, at the Ghanaian border, are still possible. In the risk assessment, we mostly follow the medical centre's operators' association, "Operieren in Afrika" ["Operate in Africa"].

Since it is apparent to Cheira that the situation in the Sahel is becoming increasingly difficult, we are evaluating alternative mission locations. Visits and trial assignments are planned in Kenya and Uganda.

Since we have not found a hospital in Sierra Leone (West Africa) that meets our safety requirements for performing operations, no missions can be carried out there at the moment.

However, Cheira came into contact with the organisation "Capra Care". This is a Norwegian organisation that trains Chief Medical Officers (CMOs) in Sierra Leone. Due to the enormous lack of medical personnel in Sierra Leone, well-trained nursing staff learn further surgical skills and thus cover the basic care of the population in a financially feasible manner. Since Cheira often maintains contact with specialists who are interested in passing on their expertise, Cheira asked Capra Care about a potential collaboration. Both sides confirmed an interest in collaborating.

In addition, a project that has been contemplated for a while for improving first aid for children's hands burnt by open village fires was brought into action through the engagement of the Rosenberg Rotary Club, St. Gallen. It is planned that villages will be equipped with a minimal bandage kit and simple instructions so that first aid is properly provided for frequently burned children's hands.

The objectives of the project are:

- avoiding the worst deformities and functional limitations of the hands due to incorrect bandaging;
- ensuring faster access to patients by providing a telephone number for our partners to prevent irreversible long-term damage;
- reducing terrible pain by placing a pain reliever in the bandage kit.

We are pleased to support Interplast Switzerland's assignments with our instruments and materials, as in the past year for assignments in Palestine, Cameroon and Ghana.

We would like to thank Eveline Fuchs and Hubertus Habel for managing Cheira's storage room - time-consuming work that both handle with great commitment and outstanding quality.

[signature]

Astrid Bergundthal

Head, Missions Department

NUMBER OF MISSIONS	2019	Since 2015
Bergundthal Astrid	1	8
Bodmer Elvira, Dr.		1
Breitenmoser Ivo, Dr.	1	2
Breitenstein Chantal, Dr.		2
Breu Bettina	1	2
Brunschwiler Stefanie		1
Büsser Romy		1
Carduck Margot		2
Christen Karin	1	2
Ellensohn Jan, Dr.		1
Esslinger Peter	1	1
Eustorgi Ruth		1
Feierl Astrid		1
Fuchs Eveline	2	6
Gilliand Sebastian	1	2
Gisi Anita	1	2
Habbel Hubertus	1	1
Hausherr Jannine	1	2
Hirse Korn Nathalie		1
Hofstetter Livia	1	1
Hug Urs, Dr.	1	3
Jacomet Alfred, Dr.		1
Jost Franziska		1
Jung Alfred, Dr.		2
Jung Florian, Dr.		1
Karin Joller	1	1
Kammermann Patricia	1	2
Kistler Walter, Dr.	1	5
Krump Joachim		3
Lorenzini Michaela	1	4
Manser Esther		1
Merky Dominique, Dr.	1	2
Müller Patricia		1
Neff Markus, Dr.		1

NUMBER OF MISSIONS	2019	Since 2015
Nideröst Doris	1	2
Niederhäusern von Sven		1
Oberholzer Marlen		1
Palopoli Lucia		2
Poëll Jan, Dr.	1	6
Schaffner Simon		1
Schibli Silvia Dr.	1	1
Schick Ruth		3
Schwarz Lisa		1
Seeliger Ulrike, Dr.		2
Skorup Daniel		1
Solenthaler Manuela		5
Stampfer Gitti		3
Strätz Dorothee, Dr.		2
Struchen Cornelia	1	2
Thomann Annika	1	1
Thüring Daniel		1
Thürlimann Alice, Dr.		1
Thürlimann Annatina Dr.		1
Ullmann Romy		1
Waldegg Anigna		1
Wedler Volker, Dr.	1	10
Wirthmann Anna, Dr.		1

5.4 DONORS, SPONSORS AND PARTNERS

DONORS

- Alid AG, Degersheim
- Gebrüder Kägi Foundation, Lichtensteig
- Lions Club Toggenburg
- Mr Rolf Scheuermann, Goldach
- Ms Gabi Thorbecke, St. Gallen

2019 SPONSORS

[logo:] Schülke  
Schülke & Mayr AG, Zurich

[logo:] ULRICH Swiss  
ULRICH Swiss, St. Gallen

[logo:] BRUGGEN APOTHEKE  
BRUGGEN APOTHEKE, St. Gallen

PARTNERS

- Ensemble pour Eux in Granges-Marnand, Vaud, [www.ensemblepoureux.org](http://www.ensemblepoureux.org)
- Interplast – Switzerland e.V. in Pfäffikon, Zurich, [www.interplast-switzerland.ch](http://www.interplast-switzerland.ch)
- Golden Life American Hospital, Bamako, Mali, [www.glahospital.com](http://www.glahospital.com)
- AVEC Mali-Jura, Saignelégier, Jura, [www.avec-mali-jura.ch](http://www.avec-mali-jura.ch)
- Operieren in Afrika e.V., Freiburg im Breisgau, Germany, [www.operieren-in-afrika.de](http://www.operieren-in-afrika.de)
- Persis, Centre Médico-Chirurgical Pédiatrique Persis, Ouahigouya, Burkina Faso

6 ORGANISATION

6.1 MANAGEMENT BOARD

CHEIRA's Management Board consists of the following individuals:



**ALFRED JUNG, DR IUR. | PRESIDENT LEGAL SERVICE**  
Lustmühle Appenzell Ausserrhoden

- Partner, the law firm of K&B Attorneys, Oberuzwil
- President of the Rotary Foundation Study and Travel Years
- Member of the project team / application review team ROKJ St. Gallen Appenzell (Rotary Inner Wheel for children and young people)



**ANDREAS BAUER, LIC. OEC. HSG | VICE PRESIDENT FUNDING**  
Oberbüren, St. Gallen

- Sparring partner for managers, St. Gallen
- Lecturer and project manager at the University of Applied Sciences of St. Gallen



**ASTRID BERGUNDTHAL | MEMBER OF THE MANAGEMENT BOARD MISSIONS**  
Teufen, Appenzell Ausserrhoden

- Hirslanden Klinik Stephanshorn, St. Gallen, in charge of business development



**MARKUS OSTERWALDER | MEMBER OF THE MANAGEMENT BOARD INTERNET/DESIGN**  
Herisau, Appenzell Ausserrhoden

- State- recognized visual designer
- Managing Director, deesign Osterwalder GmbH, Herisau
- General Secretary, International Society of Olympic Historians

6.2 ADVISORY BOARD

The Advisory Board of CHEIRA consists of the following individuals:



**SAMUEL BON, PRESIDENT**  
• CEO, Swisscontact, Zurich



**DR. MED. CHRISTIAN NIEHUS | MEMBER OF THE ADVISORY BOARD**  
• FMH [Swiss Medical Association] Surgical Specialist, Aesthetic Surgery, Zurich



**TRULS TOGGENBURGER | MEMBER OF THE ADVISORY BOARD**  
• CEO, Toggenburg Unternehmungen, Winterthur

6.3 AUDIT



**JOHANNA GRAS-KUNZ**  
• Qualified Auditor  
• Head of Funding, Board Member, obvita St. Gallen



**JASMIN STADLER**  
• Qualified Auditor  
• RGB Consulting, St. Gallen

7 GOVERNANCE

7.1 PRINCIPLES

Cheira is managed in line with principles that are considered exemplary in the ethical, medical and business worlds. We treat our patients at our locations according to the same ethical and scientific principles that we comply with in Europe. As a standard for our work, the ZEWO standard apply, which we apply by analogy whenever this is possible and useful, given our legal form of an association. We work in particular according to the following principles:

7.1.1 Management Board: Strategic and operational management

Within the Management Board we have a system of clearly assigning all functions and responsibilities to individual Board members. The following areas exist within the Board:

- Funding
- Internet/Design
- Missions
- Legal services

7.1.2 Separation of powers – conflicts of interest

Due to our legal form as an association, Cheira’s business is run by the Management Board. This means that both strategic and operational management is carried out by the same body. We therefore always apply a consistent separation of powers. According to ZEWO Regulation Art. 6.4, members of the executive body may not simultaneously hold posts as managing directors, unless the activity of the managing director is on a voluntary basis, which is the case with Cheira.

As an organisation without employees, Cheira applies functional separation on a case-by-case basis. The criteria for this are the distribution of tasks and decision-making powers, as well as control among the members of the top management body. This results in the following rules for Cheira:

a Unanimous decisions – consensus

Management decisions are taken through a systematic process of seeking a consensus and are generally unanimous. They are carefully minuted which means their execution can be monitored at any time.

**b Four-eyes principle**

Payments, contracts and other commitments require authorisation by two Board members and are always based on Board decisions.

Missions can only be carried out under the condition that:

- there is a detailed schedule with a budget for each individual mission;
- each individual mission is financed in advance by donations;
- each cooperation partner and every destination is evaluated in advance by a due diligence exercise;
- each individual mission is approved by the Board;
- a detailed report with budget comparison is presented for each completed mission.

**c Financial reporting**

Financial reporting is carried out according to Swiss GAAP FER (core FER and FER-21 accounting for non-profit organisations).

**d Audit**

Due to the size of our association, there is no statutory obligation for an audit. However, similar to a limited audit, a voluntary review (audit review) is carried out in line with audit standard PS 910.

**e Quality management – performance measurement**

As an aid organisation managed according to modern management principles, we measure and monitor our performance and its effect for each individual mission. Our processes are therefore continually adjusted to meet the latest needs and insights.

**7.2 THREE-QUESTION TEST**

**"If we cannot do it better and cheaper, why do it at all?"**

This motto is provocative, but easy to remember. It encourages us to continuously improve our work, and with the following questions:

## 1. Are we maximising the potential of our small team?

Through their engagement, our mission participants and medical professionals with many years of experience work with great professionalism for our patients in our target countries. They make sacrifices, risk their safety and give up their holidays. Their work is fully supported in the background by the Management Board and the Advisory Board. Our stated goal is to achieve the most with the resources available to us.

## 2. Do we deliver the best medical help to our young patients?

Our mission teams work under the same ethical and scientific principles that they have to comply with in Europe.

## 3. Do we work efficiently and effectively with the means entrusted to us?

We ensure this through careful budgeting, financial controls, good logistics and quality management.

**8 FUNDRAISING**

Funding missions through donations

- Each mission is financed in advance by donations, from which we get the motto: "No funding, no mission"
- Each mission must be approved by the Management Board based on detailed planning documentation and a detailed budget.
- Budget controlling takes place on an ongoing basis.

**No costs for fundraising**

We do not spend money on donation appeals and fund-raising campaigns. All participants, as well as the Cheira Management Board, the Advisory Board and the auditors are volunteers, which ensures that our patients fully benefit from all donations.

**Individual donation requests**

Individual donation requests are usually made to:

- Foundations
- Private individuals
- Companies (especially for donations in kind such as medical bandaging and surgical materials)

**Small donations**

- Small donations are very welcome: They are an expression of goodwill towards Cheira and reinforce our bandwidth.
- We do not run fundraising campaigns, as they would involve very high costs.

**Organisational capital (capital reserves)**

Unrestricted donations

- As an association, Cheira has no share capital.
- Based on the foresight and precaution principle, it is Cheira's goal to always maintain adequate organisational capital. With a reserve to fulfil the association's purpose, we would like to be able to carry out missions even if donations stop or decrease. For this reason, we rely on unrestricted donations.

**High transparency of donation appropriation**

- Accounting according to Swiss GAAP FER (core FER and FER-21 accounting for non-profit organisations)
- Professional audit
- Fully detailed reports on completed missions
- Background discussions with donors:
- Disclosure of all facts and figures
- Option of accompanying missions as an observer

**9 BANK INFORMATION - DONATION ACCOUNT**

Raiffeisenbank Regio Uzwil  
Neudorf 8  
CH-9245 Oberbüren

Account name:  
Verein Cheira (Cheira Association)  
c/o Alfred Jung  
Schochenhaus 824  
CH-9062 Lustmühle

IBAN CH86 8129 1000 0052 7623 2  
SIC/BC number 81291  
Swift BIC RAIFCH22

**Name**

Cheira – Swiss Humanitarian Surgery

**CHEIRA: MEANING**

"Cheira" ancient Greek for "hand". Symbol of our engagement.

- We offer a hand where help is needed
- give a hand to people locally and work hand in hand with them
- to enable them to improve their lives

**ANNUAL REPORT**

Our annual reports can be found on our homepage.

**HOMEPAGE**

<http://www.cheira.org>

**LEGAL FORM**

Association within the meaning of Art. 66 et seq. of the Swiss Civil Code

**FOUNDING DATE**

29 June 2015

**COMMERCIAL REGISTER**

Listed in the commercial register of the Canton of Appenzell Ausserrhoden

**HEADQUARTERS OF THE ASSOCIATION**

Schochenhaus 824  
CH-9062 Lustmühle-Teufen  
Switzerland

**TAX-EXEMPT**

Tax exemption has been granted by the Canton of Appenzell Ausserrhoden and all other Cantons.

**MISSION PARTICIPANTS / PROFESSIONAL SPECIALISTS**

Highly qualified medical professionals in the following disciplines

- Plastic reconstructive surgery

- Hand surgery
- Paediatric surgery
- Gynaecology
- Anaesthesia
- Surgical technique
- Care
- Occupational therapy

Participants in our missions have many years of experience in their specialist areas.

**ACCOUNTING**

Swiss GAAP FER-21 accounting for non-profit organisations

**ZEWO**

Cheira is currently not ZEWO-certified. The 21 ZEWO standards are complied with by analogy.

**FUNDING**

Private donations

- Each mission is fully funded in advance.
- Cheira has no short or long-term liabilities (other than open invoices from ongoing missions)

**COSTS OF A MISSION**

CHF 20,000 – 70,000 (depending on the size of the teams, its duration and the collaborating partners)

**ADMINISTRATIVE COSTS / SALARY COSTS**

- No significant administrative costs
- No wage or salary costs

**VOLUNTARY WORK**

- All staff members (Management Board members, mission participants, Advisory Board, auditors) work as volunteers (without pay).
- Holidays and leisure time are used for missions (no wage or salary costs)

**PURPOSE OF CHEIRA** (Art. 3 of the Articles of Association)

"The association's goal is to organise and/or implement and/or support medical measures, in particular for interventions to treat the effects of diseases or accidents that cause deformities or disabilities. The measures are intended for people who need help, especially in developing countries. The treatments are carried out without regard to nationality, ethnic origin, language, faith, social position or political conviction. The tasks are carried out in accordance with the principles of impartiality, independence, free choice and are of a voluntary nature."

**CORE TASKS OF CHEIRA**

Primarily small children and adolescents

- Reconstructive plastic surgery
- Hand surgery
- Trauma and tumour surgery
- Gynaecology
- Advice, consultation, examinations, antibiotic treatments
- Physical, occupational and logotherapy

**AREAS OF OPERATION**

- Burkina Faso (West Africa)
- Mali (West Africa)
- Kenya and Uganda, undergoing evaluation

**PERFORMANCE REPORT**

Up to now, 12 missions have been carried out or are being planned. The duration of each mission is 8 to 14 days:

- Approximately 100 patients will be examined
- Between 20 and 70 patients will undergo surgery

**DISEASES TREATED**

- Plastic reconstructive operations following Noma infections, accidents, burns, etc.
- Tumour removals, biopsies
- Cleft lips
- Hand reconstruction after burns and snake bites
- Debridement and covering of defects
- Inguinal and abdominal wall hernias

- Congenital malformations
- Breast diseases
- etc.

**REPORTS ON MISSIONS**

A detailed activity and financial report is created for each mission.

**CHEIRA IN FIGURES 2019**

• Number of operations	108
• Number of examinations	175
• Number of missions	3
• Organisational capital	CHF 700,000 (USD 700,000)
• Donations	CHF 130,000 (USD 130,000)
Project expenditures (direct and indirect costs)	CHF 149,000 (USD 149,000)

Since 2015, "CHEIRA Swiss Humanitarian Surgery" has been providing reconstructive surgery, mainly in Africa, but also selectively in other conflict areas. The main focus has been on treating conditions causing disfigurement and disability, such as the infectious disease Noma, tumours, the effects of accidents (especially burns or snakebites), and congenital malformations.

Surgical teams from other specialised fields can be deployed as needed.

This includes:

- Gynaecology
- Hand surgery
- Paediatric surgery
- Specialists in other areas can be sourced on request.

The Cheira operating teams perform a range of specialised surgical procedures which either cannot be carried out by local doctors or are unaffordable for the patients. Between three and four missions are conducted every year and a total of around 200 operations are completed.

All participants, as well as the Cheira Management Board, Advisory Board and auditors, are volunteers, which ensures that our patients fully benefit from all donations.

**11 2019 FINANCIAL STATEMENTS****11.1 BALANCE SHEET DATED 31 DECEMBER 31, 2019**

Amounts in CHF

<b>Assets</b>		<b>31/12/2019</b>	<b>31/12/2018</b>
Cash and cash equivalents	4.1	692,230.92	701,427.61
Receivables		0.00	0.00
Prepaid expenses and accrued income	4.2	3,311.07	17,937.77
<b>Current assets</b>		<b>695,541.99</b>	<b>719,365.38</b>
Tangible assets	4.3	7,031.12	11,565.78
<b>Fixed assets</b>		<b>7,031.12</b>	<b>11,565.78</b>
<b>Total Assets</b>		<b>702,573.11</b>	<b>730,931.16</b>
<b>Liabilities</b>		<b>31/12/2019</b>	<b>31/12/2018</b>
Trade payables	4.4		
to third parties		0.00	5,094.75
to related parties		19.96	0.00
Deferred income/accrued expenses	4.5	0.00	0.00
<b>Short-term liabilities</b>		<b>19.96</b>	<b>5,094.75</b>
<b>Non-current liabilities</b>		<b>0.00</b>	<b>0.00</b>
<b>Fund capital (appropriated)</b>		<b>1,774.50</b>	<b>95,657.07</b>
Share capital		0.00	0.00
Unrestricted capital		700,778.65	630,179.34
Restricted capital		0.00	0.00
<b>Organisational capital</b>		<b>700,778.65</b>	<b>630,179.34</b>
<b>Total Liabilities</b>		<b>702,573.11</b>	<b>730,931.16</b>

**11.2 PROFIT AND LOSS ACCOUNT**

Amounts in CHF

		<b>2019</b>	<b>2018</b>
Donations received	5.1	130,500.00	470,630.46
<b>Total income</b>		<b>130,500.00</b>	<b>470,630.46</b>
Project and services expenses	5.2	-148,811.01	
Fundraising and general advertising expenses	5.3	0.00	0.00
Administrative costs	5.4	-4,791.37	-4,533.05
<b>Operating income</b>		<b>-23,102.38</b>	<b>304,761.57</b>
Financial income		-180.88	-127.28
Non-operating earnings		0.00	0.00
<b>Earnings before change in fund capital</b>		<b>-23,283.26</b>	<b>304,634.29</b>
Change in the appropriated funds		93,882.57	-64,748.77
<b>Earnings before allocation to organisational capital</b>		<b>70,599.31</b>	<b>239,885.53</b>

## CHANGE IN THE CAPITAL

## Statement of change to capital

Amounts in CHF	Stock 01/01/2019	Allocations	Internal Transfers	Consumption	Allocation Financial income	Total	Stock 31/12/2019
<b>Fund capital</b>							
<i>Appropriated funds</i>							
Hans & Wilma Stutz Child Care Foundation Childcare	1,775			0	0	0	1,775
Botnar Foundation Surgical interventions in Burkina Faso	93,883			-93,883		-93,883	0
<b>Total fund capital</b>	<b>95,657</b>	<b>0</b>	<b>0</b>	<b>-93,883</b>	<b>0</b>	<b>-93,883</b>	<b>1,774</b>
<b>Organisational capital</b>							
Share capital							
Unrestricted capital	630,179	70,599	0	0	0	700,779	700,779
Restricted capital							
<b>Organisational capital</b>	<b>630,179</b>	<b>70,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,599</b>	<b>70,599</b>

## Statement of change to capital prior year

Amounts in CHF	Stock 01/01/2018	Allocations	Internal Transfers	Consumption	Allocation Financial income	Total	Stock 31/12/2018
<b>Fund capital</b>							
<i>Appropriated funds</i>							
Rotary Club Appenzell - plastic surgery / deployments in countries without travel restrictions	8,722			-8,722		-8,722	0
Georg and Bertha Schwyzer-Winiker Foundation, Zurich Surgical aid interventions in Burkina Faso	20,412			-20,412		-20,412	0
Hans & Wilma Stutz Child Care Foundation Childcare	1,775			0		0	1,775
Botnar Foundation Surgical interventions in Burkina Faso	0	0 156,438		-62,555		93,883	93,883
<b>Total fund capital</b>	<b>30,908</b>	<b>156,438</b>	<b>0</b>	<b>-91,689</b>	<b>0</b>	<b>64,749</b>	<b>95,657</b>
<b>Organisational capital</b>							
Share capital							
Unrestricted capital	390,294	239,886	0	0	0	239,886	630,179
Restricted capital							
<b>Organisational capital</b>	<b>390,294</b>	<b>239,886</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>239,886</b>	<b>630,179</b>

### 11.3 ANNEX: NOTES TO THE 2019 FINANCIAL STATEMENTS

#### 1 Organisation

Registered under the name CHEIRA Swiss Humanitarian Surgery, we are a non-profit association with company number CHE-216.149.359 in the commercial register of the canton of Appenzell Ausserrhoden.

CHEIRA is an independent association that does not hold any interests or have any connections with other non-profit organisations.

The association is domiciled at the residence of the President Dr Alfred Jung, Hautetenstrasse 824, 9062 Lustmühle / Teufen AR.

The association was founded on 29 June 2015.

#### 2 Accounting principles

The annual financial statements were prepared according to the principles of the Swiss Code of Obligations and the Swiss GAAP FER recommendations (core FER and FER-21 for non-profit organisations).

Given its size, the creation of a cash flow statement can be waived under Swiss GAAP FER.

ZEWO Standard 13 requires that the costs are calculated according to the ZEWO method and shown in the annual accounts. The revised ZEWO method instructions that apply from 1 January 2018 were implemented.

#### 3 Accounting and valuation principles

##### 3.1 Cash and cash equivalents

Cash and cash equivalents are shown at their nominal value on the balance sheet date.

##### 3.2 Foreign currencies

Transactions in foreign currencies are valued at the daily rate on the booking date; balances are valued in foreign currencies at the daily rate on the balance sheet date.

##### 3.3 Tangible assets

Tangible assets with an acquisition value of more than CHF 1,000 are capitalised at the date of acquisition. Straight-line depreciation is applied from the capitalisation date over the defined useful life.

### 4 Notes to financial statements

		31/12/2019	Prior year
4.1	<b>Cash and cash equivalents</b> The balance of cash and cash equivalents is held on instant access accounts at the Raiffeisenbank Region Uzwil. Cash is provided for missions. As of 31/12/2019, cash was held for an amount of CFA 111,100 which corresponds to CHF 178.20 (previous year: CHF 396.44).	<b>692,230.92</b>	701,427.71
4.2	<b>Prepaid expenses/accrued income</b> Travel insurance for 2020 Storage room rent Q1 / 2020 Advance payments for Mission 10-2019 (prior year: Mission 7 – 2018) to Burkina Faso (drugs, consumables, travel expenses).	<b>3,311.07</b> 2,147.92 1,163.15 0.00	17,937.77 0.00 0.00 17,937.77
4.3	<b>Tangible assets</b> In the financial year just completed, one (1) (previous year 0) medical device / instrument was purchased (CHF 4,264.90 / previous year: CHF 0.00). This is depreciated on a straight-line basis from the date of capitalisation over a useful life of 3 years.	<b>7,031.12</b>	11,565.78
4.4	<b>Trade payables</b> Outstanding expense reimbursement to Management Board member Outstanding invoices related to missions to Burkina Faso.	<b>19.96</b> 19.96	5,094.75 0.00
4.5	<b>Deferred income/accrued expenses</b>	<b>0.00</b>	<b>0.00</b>



**7 Board and management remuneration**

The Management Board of CHEIRA is also responsible for the management functions. No compensation or other benefits are paid to the members of the Board. Exceptions are reimbursement of expenses, which were reimbursed to Board members within the context of performing missions or for representation in Switzerland.

**8 Significant events after balance sheet date**

The Management Board approved the 2019 annual accounts at its meeting on 29 February 2020.

There were no significant events after the balance sheet date.

**11.5 AUDITORS' REPORT**

Johanna Gras-Kunz  
Qualified Auditor

Jasmin Stadler  
Qualified Auditor

Wartbüchel 14, 9422 Staad

Bankgasso 12, 9000 St. Gallen

**Auditors' report to the Annual General Meeting of the CHEIRA Association, Teufen/AR**

In accordance with our mandate, we have carried out a review (audit review) of the financial statements (balance sheet, income statement, statement of changes to capital and notes to the financial statements) of the association CHEIRA (pages 28 to 36) for the financial year ending 31 December 2019. In accordance with Swiss GAAP FER 21, the disclosures in the performance report are not subject to any compulsory audit on the part of the auditor.

The Management Board is responsible for preparing the annual accounts in accordance with Swiss GAAP FER 21, while our task is to submit a report on the annual accounts based on our review.

Our review was carried in accordance with Swiss audit standard 910. This states that a review must be planned in such a way that significant misrepresentations in the annual accounts are detected, although not with the same certainty as for an audit. A review consists mainly of questioning employees and analytical audit activities with regard to the data underlying the annual accounts. We have conducted a review, but not an audit, and therefore are not issuing an audit opinion.

In our review (audit review) we did not encounter any facts from which we would have to conclude that the annual accounts do not reflect the actual circumstances of the asset, financial and earnings situation in accordance with Swiss GAAP FER 21.

Staad / St. Gallen, 2 April 2020

[signature]  
Johanna Gras-Kunz  
Qualified Auditor

[signature]  
Jasmin Stadler  
Qualified Auditor

