

**CHEIRA** | SWISS  
HUMANITARIAN  
SURGERY

**ANNUAL REPORT  
2017**

**CHEIRA**  
SWISS HUMANITARIAN SURGERY

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## EDITORIAL

Dear readers of the CHEIRA annual report 2017,

For us to be able to help our little patients in Burkina Faso and other countries, two prerequisites are necessary:

- the dedication of the participants in the mission as well as that of the members of the board, the patrons' committee and the auditor
- the generosity of our patrons, sponsors and partner organisations.

These prerequisites were fulfilled last year, 2017, to a measure which exceeded our highest expectations.

We shall give you facts and figures to prove that we actually make an impact with the resources entrusted to us, and that we accomplish our task in accordance with the highest medical standards.

Furthermore, participants in our missions give reports about passionate engagement, professional medical work coupled with the joy of helping those in greatest need.

The fact that CHEIRA can now look back at such a successful year, fills me with deep gratitude towards all those, who accompanied us in diverse ways throughout the year.



Arthur Bolliger  
Präsident CHEIRA Swiss Humanitarian Surgery

## SEITE 5 1 CHEIRA SWISS HUMANITARIAN SURGERY

### 1.1 OUR MISSION

«CHEIRA Swiss Humanitarian Surgery» has devoted itself to the organisation and the carrying out of medical programmes for needy children. We are engaged in developing countries and crisis areas, where people are particularly dependent on help. Our activities focus mainly on ailments that cause deformities and disabilities, such as the Noma infectious disease, tumours, effects of accidents (most especially burns or snakebites) as well as congenital malformations. The surgical teams from CHEIRA carry out very diverse special interventions which cannot be carried out by the local doctors.

### 1.2 CHEIRA: THE MEANING OF OUR NAME

The word Cheira comes from ancient Greek and it means hand. However, it also stands symbolically for our engagement: We want to lend a hand, where help is needed; to offer a helping hand to the local people and to work hand-in-hand with them so that they can subsequently attain a better life.

### 1.3 HOW IT ALL STARTED

In 2014 the Rotary club of Appenzell under the leadership of Astrid Bergundthal initiated a mission for the treatment of children suffering from Noma in Burkina Faso. Specialised medical staff was recruited successfully and financial assistance was secured through donations. This mission was carried out way before the formation of CHEIRA, from 12th November to 1st December 2014. To make the initiative of the Rotary Club of Appenzell more sustainable, the CHEIRA Association was founded on 29th June 2015.

## SEITE 6 1.4 WHO WE ARE – CHEIRA AT A GLANCE

**NAME** | CHEIRA - Swiss Humanitarian Surgery

### **CHEIRA: MEANING**

«CHEIRA» is an old Greek word for hand. It is a symbol for our engagement.

- We lend a hand, where help is needed
- We offer a helping hand to the local people and we want to work hand-in-hand with them so that they can attain a better life.

**HOMEPAGE** | <http://www.cheira.org/>

**LEGAL FORM** | Association according to Article 66 ff of the Swiss Civil Code

**DATE OF FOUNDATION** | 29<sup>th</sup> June 2015

**ARTICLES OF ASSOCIATION** | Latest amendment: 10th November 2015

**COMMERCIAL REGISTER** | Listed in the commercial register of the Canton of Appenzell Ausserrhoden

**HEADQUARTERS OF THE ASSOCIATION** | Speicherstrasse 76, CH-9053 Teufen/AR

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

**FINANCIAL YEAR** | Calendar year

### **THE BOARD 2017**

Bolliger Arthur, Präsident

Bauer Andreas, Finanzen

Bergundthal Astrid, Organisation Missionen

Jung Alfred, Dr. iur., Rechtsdienst

Krump Joachim, Logistik

Margreiter Aline, Aktuarin

Osterwalder Markus, Internet/Design

Wedler Volker, Dr. med., medizinische Leitung

Züger Claudia, Kommunikation

### **PATRONS' COMMITTEE**

Poëll Jan G., Dr. med., Präsident

Gysi Hans-Ulrich, Dr. oec. HSG, Member

Kielholz Walter B., lic. oec. HSG, Member

**ACCOUNTING** | Swiss GAAP FER 21 Accounting for charitable non-profit organisations

### **ZEWO**

- CHEIRA is currently not ZEWO-certified
- The 21 ZEWO-Standards are respected

**AUDIT** | Eveline Lipp-Spirig

- Swiss Certified Public Accountant

### **FUNDING**

- Private donations
- Every mission is financed fully in advance
- CHEIRA has neither short nor long-term liabilities (with the exception of pending invoices from on-going missions)

### **MISSION COSTS**

Approximately CHF 70'000.–

### **ADMINISTRATIVE COSTS**

- None
- All members of the board work on a voluntary basis (without payment)
- Holidays and spare time are used for missions (no wage expenses)

### **THE AIM OF CHEIRA** (Article 3 of the Articles of Association)

«The aim of the association is to organise and/or carry out and/or support medical programmes, most especially those relating to interventional treatment of effects brought about by deforming or disabling diseases or accidents. These programmes are directed at needy people particularly in developing countries. The treatments are carried out regardless of nationality, ethnic origin, language, faith, social status or political beliefs. The tasks are carried out in accordance with the principles of neutrality, independence, voluntarism and honorary work.»

**SEITE 8 KEY TASKS DONE BY CHEIRA**

- Primarily, treatment of small children and adolescents
- Reconstructive, plastic surgery
- Trauma and tumour surgery
- Counselling, consultations, examinations, antibiotics, therapies
- Physio, ergo and logo therapies
- Organisation of treatments abroad; In exceptional cases even transfer to Switzerland

**AREAS OF OPERATION**

- Burkina Faso (West Africa)
- Jordan
- Other areas of operation are being evaluated



## 2.1 THE BOARD OF THE ASSOCIATION

Der Vereinsvorstand von CHEIRA setzt sich aus folgenden Personen zusammen:



### ARTHUR BOLLIGER, PRESIDENT

- Banker
- Former CEO of Privatbank Maerki Baumann & Co. AG, Private Bank in Zürich
- Member of the Committee of the Foundation Board of Swisscontact, Zürich



### ANDREAS BAUER, FINANCE

- Head of Finance, Flawa AG in Flawil



### ASTRID BERGUNDTHAL, ORGANISATION OF MISSIONS

- Expert for surgical technology
- Head of the Technical Medical Department of Herisau Hospital (up to 28/02/2018)



### ALFRED JUNG, DR. IUR., LEGAL SERVICES

- Doctorate in Law
- Partner in Chambers of K&B Company Advocates in Oberuzwil
- President of the Foundation of the Rotary Club Appenzell



### JOACHIM KRUMP, LOGISTICS

- Qualified (Dipl.) health care professional
- Qualified (Dipl.) paramedic
- Qualified (Dipl.) expert in anaesthesia care
- Operational Head of St. Gallen Emergency Services



### ALINE MARGREITER, SECRETARY OF THE BOARD

- Bsc. in Business Economics
- Development of the private banking sector at St. Galler Kantonalbank, St. Gallen



### MARKUS OSTERWALDER, INTERNET/DESIGN

- Federal Diploma in Visual Design
- Managing Director deesign Osterwalder GmbH
- Secretary General: International Society of Olympic Historians



### VOLKER WEDLER, DR. MED., HEAD OF MEDICAL DEPARTMENT

- Plastic Surgeon
- Head of Wedler, Centre for Plastic Surgery
- Vice-president of Interplast Switzerland



### CLAUDIA ZÜGER, COMMUNICATION

- Bsc. in Communication
- Corporate communication department at Notenstein La Roche Privatbank AG, St. Gallen

## 2.2 REVISION



### EVELINE LIPP-SPIRIG

- Swiss Certified Public Accountant
- Former PwC St. Gallen

SEITE 12 2.3 PATRONS' COMMITTEE

The members of the patrons' committee are personalities from business and health services. They work in an honorary capacity as ambassadors to convey the ideas of CHEIRA to the public. The patrons' committee plays an advisory role and is involved primarily in fundraising and informational activities for the good of CHEIRA.



**JAN POËLL, DR. MED., PRESIDENT**

FMH Specialist Physician in general surgery and FMH in plastic, reconstructive and aesthetic surgery  
Member of Interplast Switzerland



**HANS-ULRICH GYSI, DR. OEC. HSG, MEMBER**

Business consultant



**WALTER B. KIELHOLZ, MEMBER**

Chairman of the Board of Directors of SwissRe, Zürich

2.4 MEMBERS OF THE BOARD OF THE ASSOCIATION



2.5 MEMBERS OF THE PATRONS' COMMITTEE



<b>3.1 OUR PERFORMANCE IN FIGURES</b>	<b>2017</b>	<b>2015/2016</b>
Number of missions	4	2
Number of operations	88	123
Number of examinations	209	215
Re-operations due to complications	0	0
Post-operative infections	2	0
Deaths	0	0
Number of country destinations	3	1
<b>Expenses (financial)</b>		
Project expenses (missions)	75'853.57	152'090.60
Fundraising expenses	81'723.60	0.00
Administrative expenses	159.70	4'079.25
Administration costs in % of donations	0.0%	1,7 %
<b>Income</b>		
Net donations (after fundraising expenses)	409'803.80	243'484.82

**3.2 MISSIONS**
**MISSION 4 – 2017: PALESTINE (EXPLORATORY), 17<sup>TH</sup> – 24<sup>TH</sup> MARCH 2017**

In collaboration with Interplast Switzerland and Palestine Children's Relief Fund

<b>Costs</b>	
Medical drugs/medicinal products	CHF 320.50
Travel and hotels expenses for the missions	CHF 957.80
<b>Total</b>	<b>CHF 1'278.30</b>

**MISSION 5 – 2017: BURKINA FASO, 3<sup>RD</sup> – 17<sup>TH</sup> NOVEMBER 2017**

In collaboration with Interplast Switzerland and Enfants pour Eux

<b>Costs</b>	
Consumables for care	CHF 4'412.15
Consumables for instruments	CHF 1'062.85
Consumables for instruments	CHF 355.15
Medical drugs/medicinal products	CHF 4'744.90
Hospital rent/operating theatre	CHF 19'578.25
Travel and hotels expenses for the missions	CHF 18'876.68
Miscellaneous expenses	CHF 557.92
<b>Total</b>	<b>CHF 49'587.90</b>

**MISSION 6 – 2017 | JORDAN, 30<sup>TH</sup> NOVEMBER – 3<sup>RD</sup> DECEMBER 2017**

In collaboration with Interplast Switzerland and Stiftung Noiva

<b>Costs</b>	
Travel and hotels expenses for the missions	CHF 170.50
<b>Total</b>	<b>CHF 170.50</b>

**4.1 HIGHLIGHTS OF 2017: THE PRESIDENT'S REPORT**

Arthur Bolliger, Präsident



2017 was a year of joy and success for CHEIRA and for all involved. It was the second year of operation since its inception on 29th June 2015. We exceeded all our expectations:

	2017	2015/2016
Number of Missions	4	2
Country destinations, number	3	1
<b>Donations received</b>	<b>CHF 491'000</b>	<b>CHF 243'000</b>

The missions ran without the slightest complication. - But: The second serious assassination in less than two years in Ougadougou on 14.8.2017 tragically made us aware again of the security risk that we are now also exposed to in Burkina Faso.

- Medical professionals were recruited for the missions: surgeons, anaesthetists, anaesthesia nurses, OP-nurses, child animators.
- Further intensification of existing cooperation with Persis Children's Hospital, „Ensemble pour Eux“ and „Interplast Switzerland“. Trial mission conducted with the Palestine Children's Relief Fund.
- The funding of the missions was again possible thanks to the benevolence and trust of some foundations, companies and private benefactors.
- The charity event „La Bohème“ on 16 December 2017 - in cooperation with the Stadttheater St. Gallen - was a major financial success. Thanks to the initiative of our Patronage Committee under the leadership of Dr. Jan Poell, the cost risk for this event was taken from us in advance by very generous donors. This resulted in net proceeds of CHF 186,587, which will be used in full to finance future aid projects.

**3.3 NO ADMINISTRATIVE EXPENSES**

Since CHEIRA finances its operations up to 100% from donations, we consider it our obligation to use the received donations fully for the treatment of our little patients.

This means:

• **No personnel costs**

All persons involved serve on a voluntary and honorary basis (i.e. board, mission participants, patronage committee and auditor). The mission participants use their holidays for operations.

• **No administrative costs**

The only exception are negligible expenses, such as printing costs, fees, translation costs or costs for a modest annual meeting of all helpers involved in an honorary capacity.



Summary of the financial result of the charity event „La Bohème“:

Received donations	CHF	178'850
Revenues from ticket sales	CHF	89'460
Total revenues	CHF	268'310
Costs for the opera performance	CHF	65'000
Costs for the catering	CHF	16'000
Printing costs	CHF	723
Total costs	CHF	81'723
<b>NET RESULT</b>	<b>CHF</b>	<b>186'587</b>

Furthermore, we received various non-monetary donations as beverages, food and decoration (flowers).

The following therefore deserve are very sincere thanks:

- about 500 visitors who purchased tickets for the opera performance „La Bohème“ at a price of CHF 200;
- the exceptionally generous donors. Thanks to them, it was possible to finance and run this charity event for CHEIRA without any cost risk;
- the many donors of materials in kind, that contributed significantly to the culinary highlight and an atmospheric ambience.



## SEITE 19 4.2 HIGHLIGHTS 2017: ADMINISTRATIVE DIRECTOR'S REPORT

Astrid Bergundthal, Board Member



Working for CHEIRA often includes engaging in important discussions with critics of our work. Criticism is always valuable and helps us. There are questions about the meaningfulness of a project that may be a drop in the ocean for many. Critics argue that we are intervening in other countries' health systems rather than committing the local government.

We, too, ask ourselves these questions and dissociate ourselves from countries that have their own resources to ensure the treatment of their citizens. But that too is difficult, because it means that many needy people are denied the necessary help.

Not interfering on principle is not an alternative for me. Not helping and waiting idly, without being able to grasp the complexity of the difficult issues, definitely does not seem like an appropriate solution. Personally, I would rather live in a world where we all do a little good, rather than idly discussing the pros and cons of interventions.

Imagine a world without people like Dunant or the „Médecin Sans Frontières“: they act on the need of the situation. And so it was the MSF who had a decisive influence on the course of Ebola, not the WHO.

It is easy for us to find meaning in our work. We locally make individual and emotional experience that touches us, regardless of systemic, theoretical discussions. But we are not altruists who forget themselves: we learn incredibly so much through this valuable experience that we are allowed to make. The intensive contact to other cultures influences our thinking and acting and finally it changes our life a little bit.

We can discuss a thousand hours about the meaningfulness of our commitment. For me, there is no right or wrong, just a decision for or against.

I have decided yes.

## SEITE 20 4.3 HIGHLIGHTS 2017: MEDICAL DIRECTOR'S REPORT

Dr. Volker Wedler, Board Member



We look back on three successful medical assignments in 2017. In countries whose geography, political situation, self-sustenance, demographic development, medical infrastructure and future societal prognoses vary greatly, but the need for help of local people is comparably high.

During the course of one week in Ouahigouya, Burkina Faso, at the turn of the year 2016/17, we performed follow-up treatment of six patients from the mission 11/2016. In addition, another five new patients were operated on and 20 patients were examined and registered for upcoming assignments.

In March, we worked in Jenin / West Bank Palestine, where we were able to examine 70 patients in a triage consultation and operate on 22 of them.

At the end of the year we were again in Ouahigouya / Burkina Faso for a fortnight from the 3rd of November onwards, where we were able to select and perform 68 operations out of a total of 130 patients.

For those interested in more details very detailed operational reports are available on our website ([www.cheira.org](http://www.cheira.org)).

Our medical focus was the close collaboration between CHEIRA and Interplast Switzerland, as in recent years, in the surgical reconstructive care of children and adults after severe accidents, the effects of war, tumours, specific hand injuries and congenital malformations, but also in specific indications of paediatric surgery. A medical team is made up of specialists in plastic, reconstructive, hand and paediatric surgery and anaesthesiology, nurses, anaesthetics nurses, wound specialists and physiotherapists, depending on the planned period and location.

It can already be said at this point that one of our principles - namely the implementation of the same ethical and scientific principles that we fulfil in Europe - has fortunately also been implemented at the sites of crisis and developing countries. It is not without reason that I mention „good luck“ here, because the political and religious influences do not always go hand in hand with us and are not within our sphere of influence.

For the teams, we have set standards that ensure the acquisition of patients, examinations, surgical interventions, anaesthetic care, medication and aftercare in each mission. This procedure resulted in our complication rate, such as acute postoperative

infections / fresh bleeding, being minimal and still below the domestic rate. We did not have to carry out any emergency revisions during operations. Similarly, there were no anaesthetic or medical incidents, which we owe to the very careful and competent acting anaesthesia and surgical technique. Wound healing disorders, i.e. wounds whose healing process is difficult and lasts over weeks, especially after skin grafts, occurred more often. We explain this situation by saying that after returning to the villages, patients were exposed to dust and heat due to lack of nutrition and lack of clean dressing options, which negatively affects the healing process.

Very good surgical results can only be achieved with competent staff and a good infrastructure. In accordance with our intentions, we visit the respective hospital in an evaluation visit and document the buildings, equipment, personnel and so on. Thereafter, the location is compared with other inquiries and discussed intensively in the Board meeting. Thus not all inquiries are implemented at CHEIRA. We are currently receiving applications from Mali, Tanzania, Burundi, Madagascar, the Philippines and Sierra Leone. For various reasons, but above all because of our high demands on the infrastructure and security in the respective country, we can not support these countries locally medically.

A medical mission is a huge logistical task. In order for the surgical specialist, who is responsible for the entire surgical materials, to place a scalpel in the hands of the surgeon operating a sleeping, disinfected, painless patient, at least 30 boxes of medical materials, each weighing more than 20 kg, must be prepared in advance and brought into the country by the relevant team. Compresses, threads, medicines, instruments, machines, disinfectants, sterile covers, bandages, splints, etc. are packed in advance in our warehouse (Appenzell) in voluntary work and transported for checking in. Similarly, at the destination the team and the goods must be received and transported to the respective hospital over a several-hour drive. All this is achieved through the great commitment of volunteers and the good cooperation of the teams with the local people.

NAME	NUMBER OF MISSIONS
Bergundthal Astrid	5
Breitenstein Chantal, Dr.	2
Breu Bettina	1
Brunschwiler Stefanie	1
Carduck Margot	1
Christen Karin	1
Ellensohn Jan, Dr.	1
Eustorgi Ruth	1
Feierl Astrid	1
Fuchs Eveline	2
Hirse Korn Nathalie	1
Jacomet Alfred, Dr.	1
Jost Franziska	1
Jung Alfred, Dr.	2
Jung Florian, Dr.	1
Kistler Walter, Dr.	3
Krump Joachim	3
Lorenzi Michaela	2
Manser Esther	1
Oberholzer Marlen	1
Palopoli Lucia	2
Poëll Jan, Dr.	2
Schaffner Simon	1
Schick Ruth	2
Schwarz Lisa	1
Skorup Daniel	1
Solenthaler Manuela	3
Stampfer Gitti	3
Strätz Dorothee, Dr.	2
Wedler Volker, Dr.	6
Wirthmann Anna, Dr.	1

6 OUR PARTNER ORGANISATIONS

For optimal utilisation of resources and profitable use of synergies, we carry out our operations in cooperation with the following organisations:

**Ensemble pour Eux**

Ensemble pour Eux  
www.ensemblepoureux.org



Interplast Switzerland  
www.interplast-switzerland.ch

**NOMA-HILFE-SCHWEIZ**

Noma Hilfe Schweiz  
www.noma-hilfe.ch



Stiftung NOIVA  
https://www.noiva.ch



Rotary Club Appenzell  
www.rotary-appenzell.ch

Other partnerships are continually being vetted.

We received CHF 491,527.40 in donations. At this juncture we would like to extend our most sincere gratitude to all our benefactors for their generous support. Thank you to all who contribute to our effort of rendering assistance in those parts of the world where help is urgently needed.

### **7.1 MONETARY DONATIONS ABOVE CHF 5,000**

- CSJ Collaction AG, Widnau
- Herr Horst Seyfried, St. Gallen
- Stiftung Ärzteverein Stephanshorn, St. Gallen
- ALID AG, Niederteufen
- Frau Hedwig Kreier, St. Gallen
- Frau Gabi Thorbecke, St. Gallen
- Gebrüder Kägi Stiftung, Lichtensteig
- H+ Bildung, Aarau
- Walter Kielholz Foundation, Zürich
- Knechtli Kradolfer Stiftung, St. Gallen
- Osterwalder St. Gallen AG, St. Gallen
- Georg & Bertha Schwyzer-Winiker Stiftung, Zürich

### **7.2 NON-MONETARY DONATIONS**

- Aesculap AG, Tuttlingen
- Air France
- Johnson & Johnson AG, Zug
- Bernet Holding AG
- Bluelight, Steinach
- Erbe Swiss AG, Winterthur
- Lohmann & Rauscher AG, St. Gallen
- MK-Med AG, Raron
- Nouvag AG, Goldach
- Orthopartner AG, Seon
- Brauerei Schützengarten AG, St. Gallen
- ULRICH SWISS, St. Gallen
- Schülke, Zürich
- Café Gschwend AG, St. Gallen
- Goba AG, Gontenbad
- Kündig Chäslau AG, Rorschach

- Martel AG St. Gallen, St. Gallen
- Metzgerei Schmid AG, St. Gallen
- Blüten und Blatt GmbH, St. Gallen

## **8 QUALITY MANAGEMENT – PERFORMANCE MEASUREMENT**

As a charitable organisation which is managed according to modern management principles, and which wants to monitor and measure its performance and its impact, we are in the process of developing a monitoring and impact assessment system for our missions and the management of the association. This process is supposed to end within the next 12 months. It will be accompanied by a review of our strategy during the course of 2018.

### **8.1 OUR ASPIRATION**

- **Ethical, medical and scientific European standards**

We apply the same ethical, medical and scientific principles that are considered standard in Europe.

- **ZEWO-Standards**

We consider the 21 ZEWO-Standards important and we respect them. Due to our size ratios, we shall not go for ZEWO certification for a time being.

- **Systematic quality management together with associated performance assessment**

Based on the practical experience we have gained in the course of fulfilling our missions, we intend to refine our quality management system with the assistance of an external expert.

Our quality and performance assessment is based on the following pillars:

### **8.2 QUANTITATIVE INDICATORS**

- Number of children examined
- Number of operations successfully carried out
- Number of follow-up treatments
- Number of re-operations due to complications
- Number of post-operative infections
- Number of deaths

- Costs per examination and operation
- Administrative costs (must be close to zero)

### 8.3 QUALITATIVE INDICATORS

The measurement of qualitative indicators is based on a system whose development is underway and which is continuously being updated on the basis of our practical operational experience.



CHEIRA is a politically and denominationally independent association. We are committed to the principles of good governance for responsible leadership, control and communication. Switzerland's "ZEWO", which we apply mutatis mutandis, if this is possible and reasonable due to our legal form, and the association, serves as the model.

#### **The Board: strategic and operational leadership**

Within the Board there is a departmental system, according to which all functions and responsibilities are clearly assigned to individual members of the Board. Within the Board are the following departments:

- Presidency Finance, accounting
- Organisation of missions
- Medical management of the missions
- Logistics of the missions
- Legal services / Compliance / Risk management
- Communication
- Internet / Design

#### **Separation of powers - Conflict of interests**

Due to the legal form of our association, CHEIRA's business activities are led by the Board. This means that strategic and operational leadership will be provided by the same body.

We are convinced that appropriate separation of powers will be respected. According to Article 6.4 of Zewo Regulations, members of the governing body may not act as managing directors at the same time, unless the role of the managing director is executed on an honorary basis - which is the case at CHEIRA

As an organization without employees, CHEIRA takes individual responsibility for functional separation. Criteria for this are the distribution of tasks and decision-making powers as well as control among the members of the highest governance body. This results in the following rules for CHEIRA:

**Four-Eyes-Principle (or the Dual control principle)**

- Payments, contracts and other obligations require the authorisation of two members of the Board
- **Missions can only be performed on the following conditions:**
- detailed budget planning for each mission  
each mission funded in advance by donations;
- each cooperation partner and each destination evaluated in advance;
- every single mission approved by the board;
- after completion of each mission a detailed report with budget comparison to be issued and presented.

**Financial reporting**

Financial statements are prepared in accordance with Swiss GAAP FER 21.

**Audit**

Due to the size of our association a statutory audit is not mandatory. However, a voluntary review (auditing review) is conducted in accordance with the auditing standard (PS 910).

**10.1. FINANCING OF MISSIONS THROUGH DONATIONS**

- Each mission is financed in advance through donations: «Without financing, no mission»
- Each mission must be approved by the board on the basis of planning and budget documentation.
- Budget-controlling

**10.2 NO COSTS FOR FUNDRAISING**

- We don't spend any money on fundraising activities
- The costs for the «La Bohème» fundraising event were already covered in the run-up to the event through pledges. Therefore no financial risk existed to the Association

**10.3 INDIVIDUAL FUNDRAISING FROM**

- Foundations
- Private persons
- Corporate institutions (also for non-monetary donations)

**10.4 SMALL DONATIONS**

- Small donations are very welcome: They are an expression of the goodwill towards CHEIRA and they strengthen our widespread impact.
- We don't engage in fundraising campaigns because such campaigns come with high costs.

**10.5 ORGANISATION CAPITAL – RESERVES: FREE DONATIONS**

- As an association, CHEIRA doesn't possess any organisation capital
- In line with the principle of prudence and preventive approach, CHEIRA's aim is to build reserves over time for the fulfilment of the Association's objectives. We are striving to collect an amount of approximately CHF 300,000.
- Free donations are welcome

**10.6 HIGH LEVEL OF TRANSPARENCY**

- Accounting principles in accordance with Swiss GAAP FER 21 (Accounting Standards for Charitable Non-profit Organisations)
- Professional audit
- Highly detailed reports about the missions carried out
- Background talks with donors: Disclosure of all facts and figures

## 10.7 BANK ACCOUNT

### Bank details

Raiffeisenbank Regio Uzwil  
Neudorf 8  
CH-9245 Oberbüren

### Account in the name of:

Verein CHEIRA  
c/o Arthur Bolliger  
Speicherstrasse 76  
9053 Teufen AR

**Account no.** CH86 8129 1000 0052 7623 2

**IBAN** CH86 8129 1000 0052 7623 2

**SIC BC-Number** 81291

**Swift BIC** RAIFCH22



Beträge in CHF

<b>Assets</b>		<b>31/12/2017</b>	<b>Previous year</b>
Cash	4.1	398,259.12	116,036.21
Prepayments and accrued income	4.2	113,605.44	
Current assets		511,864.56	116,036.21
Tangible fixed assets	4.3	21,244.94	8,334.40
<b>Non-current assets</b>		<b>21,244.94</b>	<b>8,334.40</b>
<b>Total assets</b>		<b>533,109.50</b>	<b>124,370.61</b>
<b>Liabilities</b>		<b>31/12/2017</b>	<b>Previous year</b>
Payables from goods and services	4.4	46,907.39	36,511.58
due to third parties		45,205.58	32,689.49
due to related parties		1,701.81	3,822.09
Accrued liabilities and deferred income	4.5	65,000.00	344.96
<b>Short-term liabilities</b>		<b>111,907.39</b>	<b>36,856.54</b>
<b>Long-term liabilities</b>			
Fund capital		30,908.30	1,774.50
<b>Free capital</b>		<b>390,293.81</b>	<b>85,739.57</b>
Organisation capital		390,293.81	85,739.57
<b>Total liabilities and equity</b>		<b>533,109.50</b>	<b>124,370.61</b>

STATEMENT OF OPERATIONS 2017  
(PREVIOUS YEAR 29TH JUNE 2015 TO 31ST DECEMBER 2016)

Beträge in CHF

		<b>2017</b>	<b>Previous year</b>
Donations received	5.1	491,527.40	243,484.82
<b>Total operating income</b>		<b>491,527.40</b>	<b>243,484.82</b>
Project or service expenditure	5.2	-75,853.57	-152,090.60
Fundraising and general advertising expenses	5.3	-81,723.60	-
Administrative expenses	5.4	-159.70	-4,079.25
<b>Operating result</b>		<b>333,790.53</b>	<b>87,314.97</b>
Financial result		-102.49	0.00
Non-operating result		-	199.10
<b>Result before change in fund capital</b>		<b>333,688.04</b>	<b>87,514.07</b>
Change in fund capital		-29,133.80	-1,774.50
<b>Result before allocation to organisation capital</b>		<b>304,554.24</b>	<b>85,739.57</b>

SEITE 34 STATEMENT OF CHANGES IN CAPITAL

	Balance 01/01/2017	Allocations	Internal transfers	Appropriation	Allocation of financial result	Total change	Balance 31/12/2017
<b>Fund capital</b>							
Restricted funds							
Rotary Club Appenzell – Plastic surgery / Operations in countries without travel restrictions	-	10,000	-	-1,278	-	8,722	8,722
Georg & Berta Schwyzer-Winkler Stiftung Surgical support operations in Burkina Faso	-	70,000	-	-49,588	-	20,412	20,412
Hans & Wilma Stutz Stiftung Child care	1,775	-	-	-	-	-	1,775
<b>Total fund capital</b>	<b>1,775</b>	<b>80,000</b>	<b>-</b>	<b>-50,866</b>	<b>-</b>	<b>29,134</b>	<b>30,908</b>
<b>Organisation capital</b>							
Initial capital	-	-	-	-	-	-	-
Free capital	85,740	304,554	-	-	-	304,554	390,294
Tied capital	-	-	-	-	-	-	-
<b>Organisation capital</b>	<b>85,740</b>	<b>304,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>304,554</b>	<b>390,294</b>

STATEMENT OF CHANGES IN CAPITAL FOR PREVIOUS YEAR

	Balance 29/06/2015	Allocations	Internal transfers	Appropriation	Allocation of financial result	Total change	Balance 31/12/2016
<b>Fund capital</b>							
Restricted funds							
LC Toggenburg – Mission Burkina Faso	-	75,430	-	75,430	-	-	-
Child care	-	2,500	-	-726	-	1,775	1,775
<b>Total fund capital</b>	<b>-</b>	<b>77,930</b>	<b>-</b>	<b>76,155</b>	<b>-</b>	<b>1,775</b>	<b>1,775</b>
<b>Organisation capital</b>							
Initial capital	-	-	-	-	-	-	-
Free capital	-	85,740	-	-	-	85,740	85,740
Tied capital	-	-	-	-	-	-	-
<b>Organisation capital</b>	<b>-</b>	<b>85,740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,740</b>	<b>85,740</b>

## 1 ORGANISATION

Under the name CHEIRA Swiss Humanitarian Surgery, a charitable association with company number CHE-216.149.359 is registered in the Commercial Register of the Canton of Appenzell Ausserrhoden.

CHEIRA is an independent association that has no affiliations and connections with other non-profit organisations.

The association is domiciled at the place of residence of the President Arthur Bolliger, Speicherstrasse 76, 9053 Teufen AR.

The Association was founded on 29th June 2015. The first annual financial statements (previous year) covered the period from 29th June 2015 to 31st December 2016 (18 months). The current financial statements include the period from 1st January 2017 to 31st December 2017 (12 months).

## 2 ACCOUNTING PRINCIPLES

The annual financial statements has been prepared in accordance with the principles of the Swiss Code of Obligations and the specialist recommendations of Swiss GAAP FER (Core -FER and FER 21 Accounting for charitable non-profit organisations).

In accordance with Swiss GAAP FER CHEIRA may abstain from the preparation of a cash flow statement.

Zewo Standard 13 requires the costs to be calculated according to the Zewo method and reported in the financial statements. The revised ZEW0 method statement, effective from 1st January 2018, has already been adopted in the current financial statements.

## 3.3 ACCOUNTING AND VALUATION PRINCIPLES

### 3.1 Cash

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

### 3.2 Foreign currency

Foreign currency transactions are translated using the exchange rate prevailing on the date of transaction, while monetary assets and liabilities in foreign currencies are translated at year-end exchange rates.

## 3.3 TANGIBLE FIXED ASSETS

Fixed assets with an acquisition value of more than CHF 1,000 - are capitalised as per acquisition date. Depreciation is calculated using the straight-line method, on a pro rata basis from the date of capitalisation and over the defined useful life.

## 4 NOTES TO BALANCE SHEET ITEMS

4.1 Cash	31.12.2017	Previous year
Cash includes deposits, without any restrictions, with Raiffeisenbank Region Uzwil. Cash will be provided for missions. As of 31/12/2017 the position includes also cash on hand in the amount of CFA 116,400 with an equivalent value of CHF 256.08 (previous year CHF 0.00).	398'259.12	116'036.21

4.2 Prepayments and accrued income	113'605.44	0.00
Prepayments for mission 7-2018 to Burkina Faso (medicinal drugs, consumables and travel expenses).	22'545.44	0.00
Ticket revenues from fundraising event «La Bohème»	91'060.00	0.00

4.3 Tangible fixed assets	21'244.94	8'334.40
In the current financial year CHEIRA acquired 6 (2 in the previous year) medical devices and instruments with a total purchase value of CHF 18,523.55 (previous year CHF 10,879.05). Depreciation is calculated on the straight-line method over useful life of 3 years.		

4.4 Payables from goods and services	46'907.39	36'511.58
Unpaid invoices relating to missions to Burkina Faso.	29'205.58	32'689.40
«La Bohème» at Stadttheater St. Gallen on the 16th of December 2017.	16'000.00	0.00

	31.12.2017	Vorjahr
Liabilities due to related parties include cash expenses incurred by the mission management (Board members).	1'701.81	3'822.09

<b>4.5 Accrued liabilities and deferred income</b>	<b>65'000.00</b>	344.96
Provision for the costs of the opera performance relating to the fundraising event «La Bohème»	65'000.00	0.00
Miscellaneous accruals/deferrals	0.00	344.96

## 5 NOTES TO THE OPERATING STATEMENT

	2017	Previous year
<b>5.1 Donations received</b>	<b>398'259.12</b>	116'036.21
The received donations are divided into the following categories:		
• free donations	300'950.00	133'343.42
• restricted donations	80'000.00	77'929.61
• non-monetary donations and special discounts	21'117.40	32'211.79
• ticket revenues from the fundraising event «La Bohème»	89'460.00	0.00

<b>5.2 Project or service expenditure</b>	<b>75'853.57</b>	<b>152'090.60</b>
These items include only costs that are directly related to the performance of missions. Travel and accommodation expenses are exclusively related to missions or exploration of new locations respectively. These expenses includes following positions:		
Material costs	28'470.59	54'137.55
• Nursing materials	4'741.95	18'650.30
• Instruments	18'308.09	22'047.87
• Drugs, medicines as well as	5'065.40	9'886.45
• miscellaneous auxiliary materials	355.15	3'552.93

	2017	Previous year
Travel and accommodation expenses:	21'117.12	57'209.64
• Travel costs, accommodation and subsistence	20'050.98	54'333.93
• Travel insurance	508.22	2'064.96
• Miscellaneous expenses (souvenirs, tips)	557.92	810.75
Other project related expenses:	26'265.86	40'743.41
• Rent for hospital /operating theatre	19'578.25	40'243.41
• Maintenance expenses for instruments / equipment	1'074.60	500.00
• Depreciation on project related tangible fixed assets	5'613.01	0.00

In the current year depreciation on tangible fixed assets is shown as a project-related expense in accordance with the revised Zewo recommendations. The purchased fixed assets are instruments and equipment used exclusively in the missions. In previous year depreciation was reported as administrative expenses.

<b>5.3 Fundraising and general advertising expenses</b>	<b>81'723.60</b>	0.00
For the first time, CHEIRA organised a charity event at the Stadttheater St. Gallen. CHEIRA payed all costs incurred of this event.	29'205.58	32'689.40
• Costs for the opera performance.	65'000.00	
• Costs for catering services	16'000.00	
• Print material	723.60	
On the other hand all ticket revenues belonged to CHEIRA.		

	<b>2017</b>	<b>Previous year</b>
<b>5.3 Administrative expenses</b>	<b>159.70</b>	4'079.25
• Digital media	0.00	368.00
• Fees	0.00	1'166.60
• Travel and entertainment expenses	159.70	0.00
• Depreciation	0.00	2'544.65
<p>Our aim as a charitable organisation is to minimise administrative expenses for management purposes to an absolute minimum. All members of the board work on an honorary basis. Thus, only external costs are included in administrative expenses. No compensation nor other benefits were granted to Board members (see note 7).</p> <p>Likewise the audit of the financial statements was carried out on an honorary basis. In the current year depreciation is disclosed for the first time under "project or service expenditure" due to the new ZEW0 recommendation (see note 5.2).</p>		

## 6 DONATIONS RECEIVED

There were a total of 23 volunteer mission participants in the missions of the year 2017 (previous year 28). No compensation was paid for their work as surgeons, anaesthetists, theatre nurses and animators.

For the purchase of materials, CHEIRA was generously supported by various companies in form of discounts or free deliveries. The total amount of these donations and special discounts amounts to CHF 21,117.40 (previous year CHF 32,211.79). These benefits are recorded at the values indicated by the following donors.

- Aesculap AG B | BRAUN, Am Aesculap-Platz, 78532 Tuttlingen, Deutschland
- Erbe Swiss AG, Fröschenweidstrasse 10, 8404 Winterthur
- Johnson & Johnson AG, Gubelstrasse 34, 6300 Zug
- Lohmann & Rauscher AG, Oberstrasse 222, 9014 St. Gallen
- MK-Med, Industriezone Basper 33, 3942 Raron
- NOUVAG AG, St. Gallerstrasse 23-25, 9403 Goldach
- Orthopartner AG, Oholten 11, 5703 Seon

In connection with the fundraising event «La Bohème», CHEIRA received donations (in form of beverages, food and decoration material) from the following companies:

- Brauerei Schützengarten AG, St. Jakobstrasse 37, 9000 St. Gallen
- Café Gschwend AG, Goliathgasse 7, 9000 St. Gallen
- Goba AG, Gontenstrasse 51, 9108 Gontenbad
- Kündig Chäslaube AG, Marktplatz 6, 9400 Rorschach
- Martel AG St. Gallen, Poststrasse 11, 9001 St. Gallen
- Metzgerei Schmid AG, St. Jakobstrasse 48, 9000 St. Gallen
- Blüten und Blatt GmbH, Schmiedgasse 26, 9000 St. Gallen

The value of these donations was not recorded as they could not be quantified.

## 7 REMUNERATION OF THE BOARD AND MANAGEMENT

The Board of CHEIRA simultaneously assumes the functions of the management. No remunerations or benefits of any kind have been paid to the members of the board, with the exception of reimbursements paid to Board members in the course of missions or out-of-pocket expenses in Switzerland.

## 8 SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

The Board approved the 2017 financial statements at its meeting of 1st February 2018. There are no significant events after the balance sheet date.

Eveline Lipp-Spirig

Certified Public Accountant

Brenden 38, 9050 Appenzell Meistersrüte

**Report on the review of financial statements to the Board and the meeting of members of the CHEIRA Association, Teufen/AR**

According to your request, I have reviewed the financial statements (balance sheet, operating statement; statement of changes in equity and notes) of CHEIRA for the period ended 31 December 2017 (pages 32 to 41). According to Swiss GAAP FER 21 the information of the performance report are not part of my Review.

These financial statements, prepared in accordance to Swiss GAAP FER 21, are the responsibility of the Board. My responsibility is to issue a report on these financial statements based on my review.

My review was conducted in accordance with the Swiss Auditing Standard 910, which requires that a review be planned and performed to obtain limited assurance about whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

Based on my review, nothing has come to my attention that causes me to believe that the accompanying financial statements have not been prepared, in all material respects, in accordance with Swiss GAAP FER 21.

Appenzell Meistersrüte, 19. March 2018



Eveline Lipp-Spirig  
Audit expert



