

2020





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Dear friends of Cheira,

Cheira has alleviated the suffering of approximately 500 children and young adults over the past five years, by helping to cure them through surgery and by giving hope to these young people. It makes me sad and disappointed that in our anniversary year 2020, Cheira missed out on these helping hands because the planned missions were cancelled, and therefore no relief of the suffering was possible. On one of the mission trips in Burkina Faso in November 2016, where I worked as an 'animator' for the children and adolescents who underwent surgery, I was very touched by a lot of things, but by one experience in particular. The patients who had undergone surgery were kept occupied, not only in some open land set aside for this purpose, but also inside the ward of the Persis Hospital in Ouahigouya with games and reading. One large room with a lot of beds, partially separated by cloth partitions, served as the recovery ward. Food was supplied to patients in the hospital by their relatives. The relatives of the children who had undergone surgery offered us some of the meals they had prepared, usually rice with a sauce, when we were in the hospital; they wanted to share the little they had with us. That touched me deeply. Having very little and sharing is a different dimension than having a lot and sharing. It seems important to me that we should share.

I would like to thank all of the 50 and more mission participants of the last five years in countries such as Burkina Faso, Mali and Palestine – thank you very much for sharing your free time and vacation days, as well as your professional medical expertise; I thank you for bringing your heart and soul and your tireless commitment to the success of the twelve missions carried out so far. With a heavy heart, we had to make the decision to suspend missions in Burkina Faso until further notice due to the precarious security situation in this country marked by suffering.

The donors to Cheira also share. They share the results of their success in the healing and future of children and adolescents who do not have the privilege of happening to



be born in a first world country. On behalf of Cheira's Board of Directors, I would like to thank all the donors both for their generosity and for the trust they have placed in Cheira over the past five years.

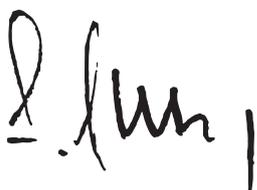
Board advisers Samuel Bon, Dr Christian Niehus and Truls Toggenburger share their free time, their ideals and their expertise to help Cheira achieve its goals – on behalf of the Board of Directors, I would like to thank them for their commitment.

I would like to thank the members of the Cheira Executive Board and in particular also Manuela Gübeli our office manager for sharing their time, such a valuable asset, and their professionalism, each in their own field; without this devoted volunteer work, Cheira cannot be a source of hope for sick people.

Cheira also shares the same goals as the NoNoma Federation created by Bertrand Piccard, and has therefore joined this association. The bacterial disease Noma is also called “the face of poverty”. Caused by malnutrition, a lack of oral hygiene and a weakened immune system, this killer illness disfigures the face. Noma can be cured by a facial surgical procedure. Children and young adults affected by Noma were rescued from their suffering during the twelve missions.

I would like to share with you this annual report with contributions from people and organizations who have been or are still highly dedicated to Cheira. Thank you to everyone for their valuable support.

We want to continue to share our medical expertise and our commitment to alleviating pain and curing illness in the future. Possible cooperative projects with hospitals in Kenya and Uganda are being researched and Cameroon is also being discussed as a country for future involvement. We are confident that we will be able to carry out missions in these potential destinations to benefit the poorest of the poor.



Dr Alfred Jung, President of Cheira

Dear Jubilarian

Non-profit donating foundations fundamentally and continuously face the question of how effective their donations are.

What proportion of the contributions actually and directly end up in projects worth supporting?

What impact do the contributions have?

As a foundation that is active in various regions of the world, we are therefore dependent on cooperating with trustworthy, transparent organizations, which also work efficiently themselves.

The Cheira model, based on volunteers, is highly impressive.

We are fully aware that this voluntary approach can only be maintained thanks to the attitude of all Cheira participants. They enable these humanitarian projects. They have already helped hundreds of patients with their skills and their time that they sacrifice for other people.

The constant cutbacks in healthcare and the associated constraints have not affected their drive, first and foremost to “heal”.

We would like to thank them deeply for their commitment and wish them a whole lot of energy also in the future.

Kind regards,

A Swiss non-profit donating foundation,  
that wishes to remain anonymous

### 03 MISSIONS IN 2020



The mission work of Cheira was also blocked by the coronavirus pandemic. The planned interventions had to be cancelled. The safety of the teams is paramount. In addition to the greatest possible stability in the country, this includes reliable travel planning.

After having to reluctantly abandon the operations in Burkina Faso due to the increasing terrorist attacks in many areas of the country, we have been actively evaluating new destinations since 2019.

Our requirements in terms of hospitals, infrastructure and local management cover all aspects to ensure the safety of our patients. The preparation for a mission, the follow-up care and communication all need to work.

Potential partners are often already eliminated from the list of possible candidates during the written evaluation process because communication is too hesitant. Professional planning and collaboration are simply not feasible without a timely and reliable exchange of information.

Therefore, we were very happy at the end of 2019 to be able to rely on some hospitals and potential collaborators in Uganda and Kenya that showed a great deal of interest in working together, and who also met our conditions.

In addition, thanks to a contact with a Spanish paediatrician with long-running projects in Kenya, we were able to initiate a promising collaboration. He has shown our factsheet to government officials in the healthcare system in a district in northern Kenya, and the Minister of Health is extremely interested in making use of Cheira's resources.

It would be very exciting for everyone, not just to organise medical missions, but also to be able to provide local healthcare professionals with the necessary expertise. That's because in Kenya not only are there too many patients without any money for treatment, but there is also a lack of specialists.

**PAGE 8** A trip to Kenya was therefore planned, in order to clarify with the authorities what they would require from us. Official support like this would greatly simplify administrative issues for us such as entry formalities, professional practice permits, and the importation of medication and equipment, etc.

In addition, the impact is much greater when local people are trained and can then treat their compatriots themselves. The goal was to set up the structure for this collaboration through a memorandum of understanding.

Unfortunately, this trip also had to be postponed as a result of the lockdown, unpredictable travel arrangements and quarantine regulations.

The planned missions in May, and the two visits to Kenya and Uganda in October were postponed. We are now hoping for a mission in Uganda in May 2021 and in Kenya in the autumn of 2021. The signs seem promising. We are delighted that everyone involved has again made themselves available.

In the next annual report, I very much hope to report once more on a number successful missions, and talk about patients who were able to enjoy recovery and hope through Cheira.

We are ready and waiting!



Astrid Bergundthal  
Head, Missions Department

## 04 PERSIS VALAIS

The Cheira foundation and the Persis centre

The Persis Valais Association, founded in 2008, has for many years been supporting the Persis Medical Centre for Paediatric Surgery (CMCPP) in the north of Burkina Faso. The centre, run by the doctor Lassara Zala, is located in a sub-Saharan region, where the population is poor and lacking in resources, with a chronic lack of medical care.

With a good quality infrastructure and a strong Burkinabe medical team, the CMCPP can admit patients for paediatric, gynaecological, internal medical and surgical procedures. Unfortunately, patients with some more complex illnesses cannot always be handled by local health workers, especially in the surgical field. That is why surgical missions are of great importance to compensate for this lack of available care.

Between 2015 and 2018, the CMCPP was lucky enough to receive several missions from the CHEIRA Foundation, which allowed them to treat a large number of children suffering from maxillofacial and hand deformities and perform general surgery.

In my role as a doctor working as a partner of the Persis Centre with long-term experience in Africa, I would like to recognise in just a few words the exceptional humanitarian actions of CHEIRA in Ouahigouya: top professional skills, operations with outstanding results, perfect and dynamic organisation and excellent contacts with both patients and the nursing care team. Congratulations and Thank you CHEIRA.

Doctor Bernard MIVELAZ

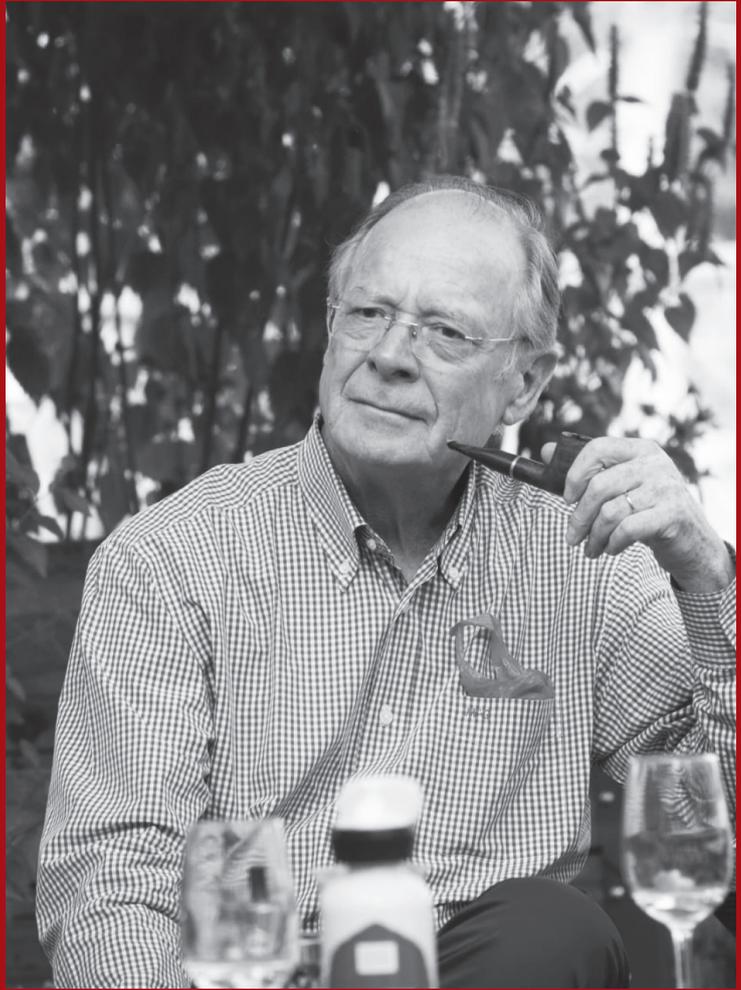
Chair of the Persis Valais Association



Project: Dry your washing in the sun



Dr Bernard Mivelaz, founder of Persis, in collaboration with Chief Physician Dr Lassara Zala and his wife, Aissata Zala



Arthur Bolliger, Founder President

## 05 REVIEW BY ARTHUR BOLLIGER, FOUNDATION PRESIDENT

Like me, Astrid Bergundthal, the founder of Cheira, is a member of the Appenzell Rotary Club. We often met at Rotary events. It was impossible not to notice that Astrid is a bundle of energy, a woman of both ideas and action. This quality of Astrid was going to change my life. This is what happened: At a social Rotary Lunch, Astrid said straight out: "I am going to set up an relief organisation that will operate on children in Burkina Faso who are affected by the fatal Noma disease. I am planning for you, Arthur Bolliger, to be its President." One look into Astrid's eyes was enough to see that resistance was useless. My pointing out my lack of medical knowledge was brushed aside. Astrid simply said: "The main job for the President is to raise at least CHF 150,000.00 per year. That will finance two trips per year."

After Astrid had handed her problem over to me, and my uncertainty had dissolved thanks to my love of solving problems, we soon chalked up the following successes: The Cheira project met with a wave of sympathy from the members of the Appenzell Rotary Club that we had not expected. With the help of the Rotary network, the doors were opened to a large number of donors, so that even in the first financial year 2015/2016 we had already hugely exceeded our fund-raising target. Money also flowed in from non-rotary sources. One example was the major financial start-up aid from the Lions Club in Toggenburg. Just one year after setting up, we increased the number of missions from two to three and later to four.

Cheira is a success story and is the merit of those who take part in the field missions

- Anaesthesiologists
- Nursing professionals
- Specialist surgical technicians
- Physicians (plastic surgery, paediatric surgery, anaesthesia, hand surgery)

They are all highly qualified, work without pay and sacrifice their holidays for missions in difficult areas. They gain the trust of our young patients and their parents. And they create the important value of credibility in the eyes of our generous donors.



## 06 OUR ANNIVERSARY – THE PERSPECTIVE OF AN AID WORKER

**Eveline Fuchs,**  
Qualified Surgical  
Technician,  
Materials  
Manager  
for Cheira



With the desire and intention of “doing something useful”, alongside my profession as a qualified surgical technician as my children began to leave home, I was looking on the Internet for opportunities to offer my professional skills and my free time to an interesting and exciting project.

In 2016, I came across Cheira. I liked the website right away, it was very appealing and gave the impression of being up-to-date and well-maintained.

I read reports about past missions with great interest, this was just the kind of thing I was looking for, I wanted to get involved.

But I didn't dare to hope for too much, so often you don't hear anything after sending off a contact form. Most associations are organised on a voluntary basis, and it is not easy to find people who offer their free time and then really do have the time to take care of things. My joy was all the greater when Astrid Bergundthol contacted me soon after my registration. My good first impression seemed to me to be confirmed, these people were serious, things were happening!

At the beginning of 2017, the team meeting took place for an upcoming mission in Palestine, and we were briefed on the deployment location and the circumstances we could expect.

I didn't know of any of the team, but was warmly welcomed. Shortly before departure, we met in the old storage warehouse in Appenzell. It was bitterly cold when we packed the materials and the instruments for the mission ahead. The warehouse was small, with a lot of materials and instruments stored in crates crammed into a small space, I didn't have a clue where to start and was glad to be working alongside experienced team members. I also received a safety form before I left. In addition to my own personal details and those of my relatives, safety questions had to be answered, I was pretty amazed. Then there was also a contract, which read: Preamble, the assistant undertakes.., liability of each party.., general provisions..., place, date, signature. I finally realized that Cheira is not just a club for amateurs, these are professionals at



PAGE 14 work! Expert skills, experience, knowledge and a lot of enthusiasm come together, we are working on a relatively small scale, but at a high level.

Until 2019, I was able to take part in some of the missions, and in the meantime I have taken over the management of the instruments and surgical supplies. We were able to move to a larger warehouse, making the supply and packaging of the materials easier for us, but then things became increasingly difficult due to the safety situation.

The Executive Board always checks with all known contacts whether a team can depart, or whether it is best to cancel the mission for safety reasons. For me as a team member, it is important to know that everything possible is being done to keep us safe, though a residual risk always remains, I am aware of that.

Last year, the coronavirus arrived, and 2020 was very difficult for everyone. It was impossible for us to continue to help, everything was cancelled, and we weren't even able to celebrate Cheira's anniversary.

I have seen how busily the board continued to work, building up contacts in new destinations, seeking out and finding doctors to expand our areas of activity. We are now confident and have started preparing for Uganda, a newly added destination that you will hopefully soon be able to read all about on the website.

Warm regards, Eveline Fuchs

## 07 ORGANISATION

### EXECUTIVE BOARD

CHEIRA's Executive Board is composed of the following members:



**ALFRED JUNG, LLD | PRESIDENT  
LEGAL SERVICES**

Lustmühle, Canton AR (Appenzell Ausserrhoden)

- Partner, K&B Rechtsanwälte law firm, Oberuzwil
- President of the Rotary Foundation Lehr- und Wanderjahre (Study and Travel years)
- Member of the project team / ROKJ, Rotary St. Gallen-Appenzell



**ANDREAS BAUER, B.ECON. HSG | VICE PRESIDENT  
FUNDING**

Oberbüren, SG Canton (St. Gallen)

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



**ASTRID BERGUNDTHAL | MEMBER OF THE EXECUTIVE BOARD  
MISSIONS**

Teufen, AR Canton (Appenzell Ausserrhoden)

- Hirslanden Klinik Stephanshorn, St. Gallen, business development manager



**MARKUS OSTERWALDER | MEMBER OF THE EXECUTIVE BOARD  
DESIGN/INTERNET**

Herisau, AR Canton

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



**MANUELA GÜBELI | MEMBER OF THE EXECUTIVE BOARD  
HEAD OF ADMINISTRATION AND COMMUNICATIONS**

Speicher, AR Canton

- Registered healthcare professional HF
- Business administration degree
- Masters in Human Capital Management

#### Funding missions through donations

- Each mission is financed in advance by donations, driven by our motto: “No funding, no mission”
- Each mission has to be approved by the Executive Board on the basis of detailed planning documentation and a detailed budget.
- Budgets are monitored on an ongoing basis.

#### No-cost fundraising

We do not spend any money on donation appeals and fund-raising campaigns. All those involved, including the Cheira Executive Board, the Advisors and auditors are volunteers, which ensures that all donations are spent to help our patients.

#### Personal requests for donations

Personal requests for donations are usually made to:

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

#### Small donations

- Small donations are also very welcome. They are an expression of goodwill towards Cheira and help support a broader effect.
- We do not run fundraising campaigns, as these would involve very high costs.

#### Capital of the organisation (equity - reserves)

##### Untied donations

- As an association, Cheira has no share capital.
- Based on the principles of foresight and prudence, Cheira’s goal is to always maintain adequate capital for the organisation. With a reserve to fulfil the association’s purpose, we want to be in a position to carry out missions even if donations stop or decrease. For this reason, we rely on untied donations.

#### High transparency of donation appropriation

- Accounting under Swiss GAAP FER (core FER and FER-21 accounting for charitable non-profit organisations)

- Professional audit
- Reports with full details of completed missions
- Background discussions with donors
- Full disclosure of the facts and figures
- Possibility to accompany missions as an observer

## **09 BANK INFORMATION - ACCOUNT FOR DONATIONS**

Raiffeisenbank - Uzwil region

Neudorf 8

CH-9245 Oberbüren

Account name:

**Verein Cheira**

c/o Alfred Jung

Schochenhaus 824

CH-9062 Lustmühle

IBAN CH86 8129 1000 0052 7623 2

SIC/BC number 81291

Swift BIC RAIFCH22

## 10.1 BALANCE SHEET AS OF 31 DECEMBER 2020

Beträge in CHF

<b>AKTIVEN</b>		<b>31.12.2020</b>	<b>31.12.2019</b>
Flüssige Mittel	4.1	706'592.00	692'230.92
Aktive Abgrenzung	4.2	3'561.07	3'311.07
<b>Umlaufvermögen</b>		<b>710'153.07</b>	<b>695'541.99</b>
Sachanlagen	4.3	2'311.80	7'031.12
<b>Anlagevermögen</b>		<b>2'311.80</b>	<b>7'031.12</b>
<b>TOTAL AKTIVEN</b>		<b>712'464.87</b>	<b>702'573.11</b>
<b>PASSIVEN</b>		<b>31.12.2020</b>	<b>31.12.2019</b>
Verbindlichkeiten aus Lieferungen und Leistungen gegenüber Dritten	4.4	2'597.46	19.96
		2'577.50	0.00
<b>Kurzfristige Verbindlichkeiten</b>		<b>2'597.46</b>	<b>19.96</b>
<b>Langfristige Verbindlichkeiten</b>		<b>0.00</b>	<b>0.00</b>
<b>Fondskapital (zweckgebunden)</b>		<b>1'774.50</b>	<b>1'774.50</b>
Grundkapital		0.00	0.00
Jahresergebnis		7'314.26	70'599.31
Freies Kapital		708'092.91	700'778.65
Gebundenes Kapital		0.00	0.00
<b>Organisationskapital</b>		<b>708'092.91</b>	<b>700'778.65</b>
<b>TOTAL PASSIVEN</b>		<b>712'464.87</b>	<b>702'573.11</b>

## 10.2 PROFIT AND LOSS STATEMENT 2020



Beträge in CHF

		2020	2019
Erhaltene Zuwendungen	5.1	26'648.00	130'500
<b>Total Erträge</b>		<b>26'648.00</b>	<b>130'500.00</b>
Direkter Projekt- und Dienstleistungsaufwand	5.2	-15'669.97	-148'811
Fundraising- und allgemeiner Werbeaufwand		0.00	0.00
Administrativer Aufwand	5.3	-3'636.77	-4'791
<b>Betriebsergebnis</b>		<b>7'341.26</b>	<b>-23'102.38</b>
Finanzergebnis		-27.00	-181
Betriebsfremdes Ergebnis		0.00	0.00
<b>Ergebnis vor Veränderung Fondskapital</b>		<b>7'314.26</b>	<b>-23'283.26</b>
Veränderung der zweckgebundenen Fonds		0.00	93'883
<b>Ergebnis vor Zuweisung an Organisationskapital</b>		<b>7'314.26</b>	<b>70'599.31</b>

**Rechnung über die Veränderung des Kapitals**

**Rechnung über die Veränderung des Kapitals**

Beträge in CHF	Bestand 1.1.2020	Zuweisungen	Interne Transfers	Verwendung	Zuweisung Finanz- ergebnis	Total	Bestand 31.12.2020
<b>Fondskapital</b>							
<i>zweckgebundene Fonds</i>							
Hans & Wilma Stutz Stiftung Kinderbetreuung	1'775	0	0	0	0	0	1'775
<b>Total Fondskapital</b>	<b>1'775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1'775</b>

**Organisationskapital**

Grundkapital

## Rechnung über die Veränderung des Kapitals Vorjahr

Beträge in CHF	Bestand 1.1.2019	Zuweisungen	Interne Transfers	Verwendung	Zuweisung Finanz- ergebnis	Total	Bestand 31.12.2019
<b>Fondskapital</b>							
<i>zweckgebundene Fonds</i>							
Hans & Wilma Stutz Stiftung Kinderbetreuung	1'775			0		0	1'775
<b>Total Fondskapital</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>Organisationskapital</b>							
Grundkapital							
Freies Kapital	630'179	70'599	0	0	0	70'599	700'779
Gebundenes Kapital							
<b>Organisationskapital</b>	<b>630'179</b>	<b>70'599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70'599</b>	<b>700'779</b>

## 1 Organisation

Unter dem Namen CHEIRA Swiss Humanitarian Surgery ist ein gemeinnütziger Verein mit Firmenummer CHE-216.149.359 im Handelsregister des Kantons Appenzell Ausserrhoden eingetragen.

CHEIRA ist ein selbständiger Verein, der keine Beteiligungen an anderen Nonprofit-Organisationen hält. CHEIRA ist Mitglied bei No Noma Federation (nonoma.org).

Der Verein ist domiziliert am Wohnort des Präsidenten Dr. Alfred Jung, Hautetenstrasse 824, 9062 Lustmühle / Teufen AR.

Der Verein wurde am 29. Juni 2015 gegründet.

## 2 Rechnungslegungsgrundsätze

Die Jahresrechnung wurde nach den Grundsätzen des schweizerischen Obligationenrechts und den Fachempfehlungen Swiss GAAP FER (Kern –FER sowie FER 21 für gemeinnützige Nonprofit-Organisationen) erstellt.

Aufgrund der Grössenverhältnisse kann gemäss Swiss GAAP FER auf die Erstellung einer Geldflussrechnung verzichtet werden.

Der Zewo-Standard 13 verlangt, dass die Kosten nach der Zewo-Methode berechnet und in der Jahresrechnung ausgewiesen werden. Die ab 1. Januar 2018 geltende überarbeitete Anweisung der ZEW0-Methode wurde umgesetzt.

## 3 Bilanzierungs- und Bewertungsgrundsätze

### 3.1 Flüssige Mittel

Flüssige Mittel werden zum Nominalwert am Bilanzstichtag ausgewiesen.

### 3.2 Fremdwährungen

Geschäftsfälle in Fremdwährungen werden zum Tageskurs am Buchungsdatum bewertet, Bestände in Fremdwährungen zum Tageskurs am Bilanzstichtag.

### 3.3 Sachanlagen

Sachanlagen mit einem Anschaffungswert von mehr als CHF 1'000.- werden per Anschaffungsdatum aktiviert. Die Abschreibungen erfolgen linear, pro rata ab Aktivierungsdatum über die festgelegte Nutzungsdauer

#### 4 Erläuterungen zu Bilanzpositionen

		31.12.2020	Vorjahr
4.1	<p><b>Flüssige Mittel</b></p> <p>Der Bestand an flüssigen Mittel steht ohne Kündigungsfristen auf Konti der Raiffeisenbank Region Uzwil zur Verfügung. Für Missionen werden Barmittel zur Verfügung gestellt. Per 31.12.2020 sind Barmittel in Höhe von 111'100 CFA vorhanden, die einem Gegenwert von CHF 178.20 (Vorjahr CHF 178.20) entsprechen.</p>	706'592.00	692'230.92
4.2	<p><b>Aktive Rechnungsabgrenzung</b></p> <p>Reiseversicherung für das Jahr 2021 Miete Lagerraum Q1 / 2020 Jahresgebühr 2021 für die Webseite</p>	<p>3'561.07</p> <p>2'147.92 1'163.15 250.00</p>	<p>3'311.07</p> <p>2'147.92 1'163.15 0.00</p>
4.3	<p><b>Sachanlagen</b></p> <p>Im abgeschlossenen Geschäftsjahr wurden keine medizinischen Geräte / Instrumente beschafft (Vorjahr CHF 0.00). Sie werden linear ab Aktivierungsdatum auf eine Nutzungsdauer von 3 Jahren abgeschrieben.</p>	2'311.80	7'031.12
4.4	<p><b>Verbindlichkeiten aus Lieferungen und Leistungen</b></p> <p>Offene Spesenvergütung gegenüber Vorstandsmitglied  Offene Rechnungen (Reiseversicherung)</p>	<p>2'597.46</p> <p>19.96 2'577.50</p>	<p>19.96</p> <p>19.96 0.00</p>

		2020	Vorjahr
5.1	<b>Erhaltene Zuwendungen</b>	26'648.00	130'500.00
	Die erhaltenen Zuwendungen teilen sich in folgende Kategorien auf:		
	– Freie Spenden	26'648.00	130'500.00
	– Zweckgebundene Spenden		
	– Naturalspenden und Sonderrabatte		
5.2	<b>Projekt- und Dienstleistungsaufwand</b>	15'669.97	148'811.01
	Diese Positionen umfassen ausschliesslich Kosten, welche unmittelbar mit der Durchführung von Missionen zusammenhängen.		
	Reise- / Hotel- / Verpflegungskosten stehen ausschliesslich im Zusammenhang mit der Durchführung von Missionen respektive mit dem Rekognoszieren neuer Standorte. Im Detail setzen sich die Positionen wie folgt zusammen.		
	<b>Materialaufwand</b>	4.17	42'896.87
	– Pflegematerial (2020 – Weiterverrechnung)	-873.82	12'805.44
	– Instrumente	669.65	6'590.80
	– Medikamente, Arzneimittel sowie	0.00	4'852.45
	– diverse Hilfsmaterialien	200.00	830.95
	– Bezug medizinische Leistungen	0.00	17'817.23
	<b>Personalaufwand</b>	0.00	2'900.00
	– Für die Patientenbetreuung und -vermittlung während des Jahres wurde eine Person in Burkina Faso entschädigt		
	<b>Reise- / Hotel- / Verpflegungskosten</b>	3'621.55	47'757.16
	– Kosten für Reisen, Unterkunft Verpflegung	1'044.05	43'487.49
	– Reiseversicherung	2'577.50	3'007.08
	– Diverse Spesen (Mitbringsel, Trinkgelder)	0.00	1'262.59
	<b>Projektbezogener Sachaufwand</b>	12'052.59	55'256.98
	- Miete Spital / Operationssaal / Lager	4'652.60	46.129.42
	- Unterhaltsaufwand Instrumente /Anlagen	1'408.17	328.00
	- Diverser Sachaufwand	0.00	0.00
	- Abschreibungen auf projektbezogene Anlagen	5'991.82	8'799.56

		2020	Vorjahr
	Die Abschreibungen auf den Sachanlagen werden in Übereinstimmung mit der überarbeiteten Anweisung der Zewo-Methode als projektbezogener Aufwand ausgewiesen. Bei den angeschafften Sachanlagen handelt es sich um Instrumente und Geräte, welche ausschliesslich in den Missionen eingesetzt werden.		
5.3	<b>Administrativer Aufwand</b> <ul style="list-style-type: none"> <li>- Digitale Medien</li> <li>- Gebühren</li> <li>- Reise- und Repräsentationsspesen</li> <li>- Porti / Versandkosten</li> <li>- Allgemeine Verwaltungskosten</li> </ul> <p>Als gemeinnütziger Verein sind wir darauf bedacht, die administrativen Kosten für die Geschäftsführung auf ein absolutes Minimum zu beschränken. Sämtliche Vorstandsmitglieder arbeiten ehrenamtlich. So sind im administrativen Aufwand lediglich externe Kosten enthalten. Den Vorstandsmitgliedern wurden keinerlei Entschädigungen oder anderweitige Vergünstigungen gewährt (vgl. Note 7).</p> <p>Ebenso wird die Revision ehrenamtlich und unentgeltlich durchgeführt.</p>	<b>3'636.77</b> <i>806.64</i> <i>0.00</i> <i>1'610.30</i> <i>0.00</i> <i>1'219.83</i>	<b>4'791.37</b> <i>1'338.90</i> <i>410.00</i> <i>74.00</i> <i>100.00</i> <i>2'868.47</i>

## 6 Unentgeltlich erhaltene Zuwendungen

In den Missionen des Jahres 2020 waren insgesamt leider keine (Vorjahr 25) freiwillige Missionsteilnehmer dabei. Es konnten coronabedingt keine Missionen durchgeführt werden. Für ihre Tätigkeiten als Chirurgen, Anästhesisten, Operationspfleger, Patientenpfleger und Animatoren werden keinerlei Entschädigungen ausbezahlt.

## PAGE 26 **7 Vergütungen an Vorstand und Geschäftsführung**

Der Vorstand des Vereins CHEIRA übernimmt gleichzeitig die Funktionen der Geschäftsleitung. Es sind keinerlei Vergütungen oder anderweitige Vergünstigungen an die Mitglieder des Vorstandes geflossen. Ausgenommen sind Spesenrückvergütungen, welche im Rahmen der Durchführung von Missionen oder für Repräsentationen in der Schweiz an Vorstandsmitglieder erstattet wurden.

## **8 Wesentliche Ereignisse nach Bilanzstichtag**

Der Vorstand hat die Jahresrechnung 2020 an seiner Sitzung vom 1. Februar 2021 genehmigt.

Wesentliche Ereignisse nach dem Bilanzstichtag bestehen keine.

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dipl. Wirtschaftsprüferin

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### **Bericht der Wirtschaftsprüfer an die Mitgliederversammlung des Vereins CHEIRA, Teufen/AR**

Auftragsgemäss haben wir eine Review (prüferische Durchsicht) der Jahresrechnung (Bilanz, Betriebsrechnung, Rechnung über die Veränderung des Kapitals und Anhang) des Vereins CHEIRA (Seite 25 bis 33) für das am 31. Dezember 2020 abgeschlossene Geschäftsjahr vorgenommen. In Übereinstimmung mit Swiss GAAP FER 21 unterliegen die Angaben im Leistungsbericht keiner Prüfungspflicht des Wirtschaftsprüfers.

Für die Aufstellung der Jahresrechnung in Übereinstimmung mit Swiss GAAP FER 21 ist der Vorstand verantwortlich, während unsere Aufgabe darin besteht, aufgrund unseres Review einen Bericht über die Jahresrechnung abzugeben.

Unser Review erfolgte nach dem Schweizer Prüfungsstandard 910. Danach ist eine Review so zu planen und durchzuführen, dass wesentliche Fehlaussagen in der Jahresrechnung erkannt werden, wenn auch nicht mit derselben Sicherheit wie bei einer Prüfung. Eine Review besteht hauptsächlich aus der Befragung von Mitarbeiterinnen und Mitarbeitern sowie analytischen Prüfungshandlungen in Bezug auf die der Jahresrechnung zugrunde liegenden Daten. Wir haben eine Review, nicht aber eine Prüfung, durchgeführt und geben aus diesem Grund kein Prüfungsurteil ab.

Bei unserer Review (prüferischen Durchsicht) sind wir nicht auf Sachverhalte gestossen, aus denen wir schliessen müssten, dass die Jahresrechnung kein den tatsächlichen Verhältnissen entsprechendes Bild der Vermögens-, Finanz- und Ertragslage in Übereinstimmung mit Swiss GAAP FER 21 vermittelt.

Staad / St. Gallen, 21. April 2021



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dipl. Wirtschaftsprüferin



Jasmin Stadler  
dipl. Wirtschaftsprüferin

