

**2021**





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Johannes Schläpfer,  
President Cheira

People are there to help each other, and if you need a man's help in right things, you must approach him for it.

Jeremias Gotthelf, 1797-1854

In the spirit of the wisdom of the Swiss pastor and storyteller, CHEIRA Swiss Humanitarian Surgery was eager to be active also in the past year. The maxim of CHEIRA is: help for self-help, which only makes sense in mutual agreement. CHEIRA wants to offer hand, where around this one approaches. Interface ends do not have to be afraid to show weakness and to give themselves thereby Blösse. The more clearly requests are formulated, the better we know what it is about and why we are the right institution for it, the easier it is for us to assess whether we are capable of helping successfully. To make it easier for potential applicants to register their needs, we provide them with a form.

The new board of directors felt compelled to rethink CHEIRA's strategy and adapt it to the circumstances. In two meetings, it reformulated the strategy. It reads:

CHEIRA Swiss Humanitarian Surgery is concerned with the promotion and development of medical care - namely for children and adolescents - in countries with poor infrastructure, with a particular focus on surgical interventions. It seeks long-term collaborations in selected locations. The measures deemed suitable are

usually implemented within the framework of missions on site and range from prevention training to the training of medical professionals (help for self-help) to the performance of surgical interventions by contracted specialists.

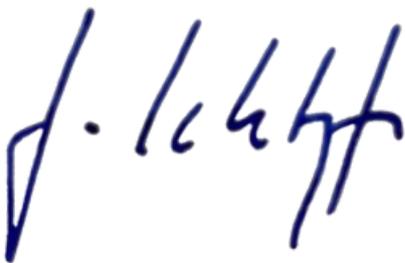
Our commitment takes place without regard to the nationality, ethical origin, language, faith, social position or political conviction of the people in need of help. Furthermore, the fulfillment of the tasks is carried out according to the principles of voluntariness and honorariness.

At the same time, CHEIRA offers priceless experiences to participants from top medicine in intercultural exchange, both professionally and personally.

The term CHEIRA comes from ancient Greek and means hand. We want to offer a hand where help is needed, to lend a hand to local people and to work hand in hand with them to enable them to lead a better life.

In 2021, CHEIRA carried out missions in Cameroon, Kenya and Uganda. I would like to thank all those involved for their voluntary work on behalf of people in need. We also received numerous donations, for which I would like to thank all donors. With their support, they make our operations considerably easier.

Doing good feels good. Being able to make a difference encourages you to make a meaningful contribution and to be needed. Being willing to help also directs the focus to those people who need support.

A handwritten signature in blue ink, appearing to read 'J. Schläpfer', written in a cursive style.

Johannes Schläpfer  
President

## PAGE 6 02 MISSIONS 2021

### 02.1 OTHER MISSIONS OVERVIEW

#### **MISSION 18** | Evaluation Mission Kenya with Focus on Teaching

**LOCATION** | Kilifi County Hospital

located approx. 1 ½ h north of Mombasa

**DATE** | November 11 to 20, 2021

**COST OF MISSION** | CHF 22,000.00

**FINANCING** | Free reserves and KALONGE Foundation

#### **MISSION 19** | Evaluation Mission to Uganda with Medical Interventions

**LOCATION** | Herona Hospital, Kisoga

about 1 ½ h east of the capital Kampala

**DATE** | May 9 - 23, 2021

**COST OF THE MISSION** | CHF 33,000.00

**FINANCING** | Free reserves

#### **MISSION 20** | Uganda, General Surgery and Teaching

**LOCATION** | Herona Hospital, Kisoga

**DATE** | October 16-24, 2021

**COST OF MISSION** | CHF 19,600.00

**FINANCING** | Free reserves and KALONGE Foundation

#### **MISSION 21** | Evaluation Mission Cameroon without Interventions

**LOCATION** | Hôpital de District Sainte Jeanne-Antide Thouret de Galagala

about 12 h away from capital Yaoundé, arrival by night train

**DATE** | November 11 - 20, 2021

**COST OF THE MISSION** | CHF 5,100.00

**FINANCING** | Free reserves

A detailed report is available on each of the three missions conducted. The mission reports can be viewed on our website: [www.cheira.org](http://www.cheira.org)

## 02.2 REPORT ON THE MISSIONS 2021



Astrid Bergunthal,  
Head of Missions

After all the canceled missions in 2020, things were finally to get underway again in 2021. Although Corona made traveling very difficult, all planned missions in 2021 were carried out successfully.

Burkina Faso and Mali continue to be dominated by violence and terror, so Cheira's board of directors is committed to establishing new destinations. It is exasperating that we cannot work where we would be enormously needed. But groups like us with up to ten whites are worth a lot of money to the terrorists, and I don't want to imagine how our lives would go on if we suddenly had to leave someone behind because of a kidnapping.

The two hospitals where we had planned evaluation missions for 2020 had been waiting for our visits for over a year.

In March 2021, Dr. Patricia Herzig, a surgeon from Vienna, and Astrid Bergundthal traveled to Kenya to discuss a possible assignment with those responsible at the community hospital and to evaluate the conditions of the hospital and operating theater infrastructures.

It quickly became apparent that the infrastructure would be sufficient. As is usually the case with large public hospitals, a working group was formed and a project manager was defined by the Minister of Health.



**PAGE 8** Finally, the mission took place in November and despite many hurdles and annoyances, 53 surgeries were performed with a focus on teaching by Patricia Herzig and the local surgeon. Thus, the defined mission goal was achieved. Due to the many administrative and coordinative tasks that were not actively handled and completed by the hospital, we had decided early on to visit other possible partner hospitals during the deployment week. One thing was certain: there were enough poor patients in the hinterland. From the local newspapers we learned about drought, hunger and the great need in the department of Ganze and the entire coastal region of Kenya.

We found two private hospitals that expressed great interest in working together and have good and well-maintained infrastructures. At the final evening with the colleagues from Kilifi County Hospital, there were many speeches and everyone emphasized how much they would like to continue working with Cheira. Of course there were good and highly motivated people in the base again, but if the people in charge do not provide project management to help us, every planned mission is a shaking party.

The mission in Uganda in May was completely different. We arrived with two teams for the operation of two operating rooms. For the first time, we were greeted with music, red carpet and roses. The entire village seemed to be on its feet to greet the white health professionals.

Working with the hospital's founder, Henrygarvin Mukalezi, was a pleasure even by mail. He was extremely service-oriented and every question was dealt with within 48 hours.

The infrastructure was somewhat shakier. There were two operating rooms but only one anesthesia machine, and this did not inspire confidence in our anesthesiologists. For this reason, it was defined that only procedures without general anesthesia would be performed.

At Herona Hospital, the cooperation was perfect, but the infrastructure for specialized surgery with general anesthesia was not there. Since the hospital is run by highly motivated, very dedicated professionals, Cheira wants to engage in a long-term partnership. However, it will take some time before we can offer specialized surgery on a regular basis. We have already been able to take care of various pending issues with the hospital's sponsor, IMET 2000. The oxygen, electricity and water supply have been improved and various small and large maintenance works have been carried out.

In October, another mission could be realized with a small team. The goal here was to transfer knowledge of visceral surgery so that local doctors can operate on hernias independently with the best possible quality using a few sponsored instruments and a simple, open technique.

In November, a team with experience in Africa and missions traveled to Cameroon to evaluate another hospital. Eveline Fuchs, OR specialist and material manager Cheira, Hubertus Habel, responsible for anesthesia materials, and Michaela Lorenzi, OR manager and responsible for discussing administrative cooperation, embarked on a time-consuming journey to Galagala Hospital in central Cameroon. The journey was already a mammoth task, because after the flight via Brussels to Yaoundé, the capital of Cameroon, the journey took another twelve hours by night train through the country.



**PAGE 10** But the hospital and the kind nurses absolutely won over the evaluation team in return, and Cheira's services would be greatly appreciated.

At the end of 2021, the board met and determined that the hospitals evaluated promised a good basis for further outreach. As the development of Cheira also opens up new possibilities, we now have five possible hospitals that can ask Cheira for help.

It is important to us that we not only transfer our ideas to Africa, but that we pick up the partners on site. In this way, it is now possible for us not only to provide patients with the operations they need, but also to impart the desired expertise to motivated and inquisitive personnel.

Surgical missions continue to focus on treating children and young people.

We are looking forward to a solid and good set up of Cheira and the exciting work ahead in Cameroon, Uganda and Kenya.



Astrid Bergundthal Head,  
Missions Department

## 02.3 PERSONAL MISSION REPORT KILIFI NOVEMBER 2021

My first trip to Africa. I don't know what to expect, I don't know anyone and I just hope that these ten days will pass quickly. When I was allowed to get to know the team at the airport, a weight fell off my shoulders. The colleagues seemed to be quite nice and uncomplicated. Now I just had to get through the flight and observe the surroundings a bit to get an idea of what to expect.

On the drive from Mombasa airport to our accommodation I could already observe a lot. The children playing at the roadside, women transporting wood and many people with torn clothes triggered an emotional chaos in me. I experienced a culture shock, which was accompanied by sadness and some tears.

At work, however, I had to leave all the cultural history in the background and focus on our goal. We want to help people and are here for a good cause. About 47 patients with different hernias are waiting for the long-awaited day of surgery. Even though I could not see great similarities in the surgical processes in Africa and in Switzerland, the surgical principle was always the same.

The perforated coats, the damp covers and the handling of little material, left me amazed for the whole 10 days. Through this short but intensive stay at Kilifi County Hospital, I was able to learn a lot of new things and gain very exciting experiences. And still to mention: After the second day I already knew that these 10 days will pass very quickly and I will certainly have to come again. 😊  
Many thanks to the CHEIRA team who made it possible for me to realize one of my biggest dreams.

Bedia Kölemen, Technical Operations Specialist



Waiting for power and thus operating light.



Baby after vital large intestine surgery. Successfully survived!

### 03 ADJUSTMENT OF THE STRATEGIC COOPERATION

The Annual Report 2020 has reviewed the last five years of CHEIRA. The experiences we have made with the missions carried out by CHEIRA have prompted us to reconsider our previous cooperation with possible clinics and hospitals in the various areas of operation. During our missions, we have repeatedly found that the infrastructural requirements for demanding medical interventions, particularly in the field of reconstructive plastic surgery, are only adequately met in a few cases on site. The Persius Clinic in Burkina Faso has proven to be a valuable exception, which is why we have repeatedly enjoyed performing missions there. Unfortunately, the security situation in Burkina Faso has deteriorated to such an extent that no more missions can be carried out in the foreseeable future.

With CHEIRA, we want to continue to use the medical expertise available to us to alleviate pain and heal illnesses, particularly in children and young adults. However, we now want to enter into more sustainable and long-term collaborations with clinics and hospitals. In order to achieve this goal, we not only want to ensure that patients receive medical treatment from our specialists, but also provide financial support to ensure that the necessary infrastructure for medical interventions is available locally. To this end, we will clarify and define necessary investments for our missions with the clinics and hospitals we have evaluated in advance. The resulting "investment program" will then be implemented step by step according to the successes achieved. Thus, it is not a matter of simply providing the institutions with money for their infrastructure. Rather, we examine the need for such investments on the basis of the missions planned together with the institutions over the long term. The missions we then carry out will show whether we are on the right track and whether the defined investment program can be continued by another step. With this step-by-step strategy, we ensure that only necessary acquisitions are financed and that they prove their worth. With this approach, we not only reduce the risk of bad investments, but at the same time ensure the implementation of a long-term and sustainable cooperation with selected institutions with the aim of making sophisticated medical interventions possible in the future, namely in the field of reconstructive plastic surgery, for the benefit of children and young adults.

**PAGE 14** First promising contacts have already been established with destinations in Kenya, Uganda and Cameroon, and trial assignments have been carried out in individual hospitals. We are confident that this new approach in line with our statutory purpose - financial support for infrastructure-related medical investments - will bear fruit in the long term.

#### 04 CHEIRA - THE DEVELOPMENT OF AN IDEA

It all started in 2012 with a request from Noma Hilfe Schweiz to the Rotary Club of Appenzell for financial support. Through my professional experience and the network, which I have built up in the course of my work in the health sector, I knew the right professionals to operate on these children and help them sustainably.

Thus, during my presidency, the project to help Noma victims with Swiss surgical teams was born. After a successful mission in 2014, the association CHEIRA was founded in June 2015 to continue the work.

During the operations in the Sahel, it quickly became clear that the focus could not be solely on the noma victims. There were several reasons for this. The noma patients made up only a fraction of the disfigured patients who presented to us. Should we tell the other patients with disfigurements and functional deficits that we were not operating on them because they had the wrong diagnoses?

In addition, noma patients are often so disfigured that major operations with intensive follow-up care would have been necessary. Neither the infrastructure nor the expensive equipment for safe care was available in the hospitals (intensive care units, microscopes, etc.).

Cheira initially focused on plastic reconstructive surgery, which required little special material. With donations in kind and helpful medical technology companies, the acquisition costs for instruments and equipment could be kept low. Missions were organized with complete surgical teams. Anesthesiologists, anesthesia care, specialist surgeons, OR staff, nursing staff - all were present and took their roles, which they knew from Switzerland. Local staff were used to a greater or lesser extent, depending on the hospital and the initial situation. Cheira's goal was to help the poorest of the poor, not to train local health professionals.



In the course of the various missions and many discussions with local professionals on the ground, with the white founders of mission hospitals, partner organizations, mission participants, board members and professionals of professional large aid organizations, we realized that we could significantly improve our aid impact with the support of the motivated health professionals on the ground. This is not a matter of either or - but both.

Of course, everyone has heard stories about Africa, according to which infrastructures crumbled immediately after the "departure" of the whites, were not maintained and the almighty corruption destroyed everything that was painstakingly built.

"Yeah, that's just how black people are!"

We have never had this experience in almost 10 years. No question that there is and has been. But especially with Uganda, I see the opposite at Herona Hospital. The founder and operator of the hospital, Henrygarvin Mukalezi, immediately invests the money he receives for the use of infrastructure from Cheira per operation in the hospital. Using the example of the disinfectant dispensers, we had to see for ourselves how quickly people arrogantly judge deficiencies:

In the exam room, there was a poster on the wall describing the importance of hand hygiene in infection control. Below it were just the 4 holes of the former disinfectant dispenser in the wall. It was a ridiculous contradiction. Upon asking where the disinfectant dispenser had gone, Henrygarvin explained to us that during the Corona crisis, due to the rising prices of hand sanitizers, they could no longer finance this expense and the company came and uninstalled the installations for them.

Maintaining infrastructure costs money. How can a hospital finance infrastructure maintenance if their patients have no or very little money to pay for their treatment? Hospitals prioritize spending money on salaries, medicines, water and energy. This often already costs more than they earn.

In various missions, there were personnel on site who were highly motivated and extremely willing to learn. The mission participants learned with great amazement and joy how they solved problems with few resources and improvisation. The mutual learning effect was enriching for everyone and the idea was born to improve cooperation and knowledge transfer.

**PAGE 16** The most expensive treatments in a hospital are the operations. They are personnel and infrastructure intensive. The construction of a modern operating room in Switzerland alone amounts to 1 million Swiss francs. This does not include the medical technology.

Since this is not feasible even with simple buildings in Africa, most of the ORs we have seen are in frightening condition in our eyes. There is hardly any other area where the two working worlds are so far apart.

As a result, the anesthesia equipment in Uganda was in such poor condition that the anesthesiologists did not engage in general anesthesia. According to the statutes, however, Cheira was not allowed to invest in infrastructure. Intense discussions ensued in the board. How can we provide safe surgery for people without investing locally. That health professionals do not do anesthesia if they cannot trust the device is laudable. The reality is that the device is used by locals and incidents are acceptable to them. - They have nothing else and sometimes the alternative is that patients will otherwise die as a result of the accident or illness.

All these experiences led the Cheira Board to redefine the strategy. As a consequence, the statutes will have to be adapted so that we can provide meaningful and also sustainable aid. We are happy that we could already bring help with two teaching missions in 2021, which was very much appreciated.

In this way, everyone benefits threefold:

1. The needy are helped
2. Health professionals get the opportunity to learn new things with specialists
3. The hospital receives funding to improve infrastructures

The new process was born out of this experience. Our selected partner hospitals in Cameroon, Uganda and Kenya fill out a simple form with their need for help and we clarify what personnel and medical technology options we have to help the hospital. The basis is a simple and reproducible medicine, which they can maintain independently and which can be largely financed by them.

However, this can also be highly specialized medicine that they cannot perform themselves in good quality due to a lack of specialization.



**HIS MERCY EVENTS**  
TEL: 0782 829354

05.1 BOARD

The Association Board of CHEIRA is composed of the following persons:



JOHANNES SCHLÄPFER | PRESIDENT

Teufen AR

- Retired Germanist and Historian / Author



ASTRID BERGUNDTHAL | MISSIONS

Teufen AR

- Hirslanden Klinik Stephanshorn, St. Gallen, responsible for Business Development



ANDREAS BAUER, LIC. OEC. HSG | VICE PRESIDENT

FINANCE Oberbüren SG

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



ALFRED JUNG, DR. IUR. | LEGAL SERVICE

Lustmühle AR

- Partner, Law Firm K&B Attorneys at Law, Oberuzwil
- President of the Rotary Foundation Apprenticeship and Travelling Years
- Member of the project team / ROKJ, Rotary St. Gallen-Appenzell



MANUELA GÜBELI | ADMINISTRATION AND COMMUNICATION

Speicher AR

- Qualified nurse HF
- Business economist FH
- Master in Human Capital Management



MARCO MEO | INFORMATICS

Speicher AR

- Business Informatics Specialist
- Founder and Managing Director meonet GmbH

PAGE 20 05.2 BOARD

CHEIRA's Advisory Board is composed of the following individuals:



SAMUEL BON | PRESIDENT  
Managing director, CognitiveValley  
External Advisor, Bain & Company



DR. MED. CHRISTIAN NIEHUS | MEMBER OF THE ADVISORY BOARD  
Specialist FMH for Surgery Aesthetic Surgery, Zurich



TRULS TOGGENBURGER | MEMBER OF THE ADVISORY BOARD  
CEO, Toggenburger Unternehmungen, Winterthur

05.3 REVISION



JOHANNA GRASS-KUNZ  
Certified Public Accountant  
Head of Finance, Member of the Executive Board, obvita St. Gallen



JASMIN STADLER  
Certified Public  
Accountant RGB Consulting, St. Gallen

## 06 OUR PERFORMANCE IN NUMBERS

	<b>2021*</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Missions quantity	4	3	4	3
Operations Quantity	118	108	173	88
Examinations Number	-	175	300	209
Re-operations due to complications	1	1	2	2
Postoperative infections Number	1	2	3	2
Deaths Number	0	2	0	0
Destinations	2	3	2	3

\*2020 no deployments were conducted due to the Corona pandemic.

## 07 FUNDRAISING

Financing the missions through donations

- Each mission is financed in advance by donations, guided by the motto: "No mission without funding"
- Each mission is to be approved by the Board based on detailed planning documentation and a detailed budget.
- There is ongoing budget controlling.

No costs for fundraising

We do not spend any money on fundraising and collection campaigns. All contributors as well as the board of directors, advisory board and the auditors work on a voluntary basis, so that all donations fully benefit our patients.

Individual donation requests

Individual requests for donations are usually made to:

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

Small donations

- Small donations are very welcome. They are an expression of goodwill towards Cheira and strengthen our broad impact.
- We do not engage in campaign fundraising, as this would involve high costs.

**PAGE 22** Organizational capital (equity - reserves)

Unrestricted donations

- As an association, Cheira naturally has no share capital.
- In accordance with the principle of prudence and precaution, Cheira's goal is to maintain an adequate level of organizational capital at all times. We want to be able to carry out missions with a reserve for the fulfillment of the association's purpose, even if donations fail to flow or flow at a reduced rate. For this reason we are dependent on uncommitted donations.

High transparency of the use of donations

- Accounting according to Swiss GAAP FER (core FER and FER-21 accounting for charitable nonprofit organizations).
- Professional audit.
- Reports on missions carried out with a high level of detail.
- Background discussions with donors.
- Disclosure of all facts and figures.
- Possibility of accompanying missions as observers.

**08 BANK DETAILS - DONATION ACCOUNT**

Raiffeisenbank Regio  
Uzwil Neudorf 8  
CH-9245 Oberbüren

Account made out to:  
Cheira association  
c/o Johannes Schläpfer  
Hauptstrasse 15 B  
CH-9053 Teufen

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



## 09 DONORS, SPONSORS AND PARTNERS

### DONORS

- KALONGE Foundation, Vaduz
- Ulrich AG, St.Gallen
- Accuratus AG, Berne
- Medtronic Schweiz AG, Münchenbuchsee
- AfB social & green IT Foundation, St.Gallen

### PARTNER

- aqua pura" Association, Oberglatt/Switzerland, [www.aqua-pura.ch](http://www.aqua-pura.ch)

PAGE 24 10 FINANCIAL STATEMENTS 2021  
10.1 BALANCE SHEET AS OF DECEMBER 31, 2021

Amounts in CHF

<b>ASSETS</b>		<b>31.12.2021</b>	<b>31.12.2020</b>
Cash and cash equivalents	41	663'621.48	706'592.00
Receivables		0.00	0.00
Prepaid expenses and accrued income	42	3'313.15	3'561.07
<b>Current assets</b>		<b>666'934.63</b>	<b>710'153.07</b>
Tangible assets	43	0.00	2'311.80
<b>Fixed assets</b>		<b>0.00</b>	<b>2'311.80</b>
<b>Total Assets</b>		<b>666'934.63</b>	<b>712'464.87</b>
<b>LIABILITIES</b>		<b>31.12.2021</b>	<b>31.12.2020</b>
Trade payables	44	0.00	2'597.46
to third parties		0.00	2'577.50
to related parties		0.00	19.96
Deferred income / accrued expenses		0.00	0.00
<b>Short-term liabilities</b>		<b>0.00</b>	<b>2'597.46</b>
<b>Non-current liabilities</b>		<b>0.00</b>	<b>0.00</b>
<b>Fund capital (appropriated)</b>		<b>50'750.50</b>	<b>1'774.50</b>
Share capital		0.00	0.00
Unrestricted capital		616'184.13	708'092.91
Restricted capital		0.00	0.00
<b>Organisational capital</b>		<b>616'184.13</b>	<b>708'092.91</b>
<b>Total liabilities</b>		<b>666'934.63</b>	<b>712'464.87</b>

## 10.2 PROFIT AND LOSS ACCOUNT 2021

Amounts in CHF

		2021	2020
Donations received	5.1	53'703.00	26'648
<b>Total Income</b>		<b>53'703.00</b>	<b>26'648.00</b>
Project and services expenses	5.2	-94'554.88	-15'670
Fundraising and general advertising expenses		0.00	0.00
Administrative costs	5.3	-1'884.14	-3'637
<b>Operating income</b>		<b>-42'736.02</b>	<b>7'341.26</b>
Financial income		-196.76	-27
Non-operating earnings		0.00	0.00
<b>Earnings before change in fund capital</b>		<b>-42'932.78</b>	<b>7'314.26</b>
		-48'976.00	-
<b>Earnings before allocation to organisational capital</b>		<b>-91'908.78</b>	<b>7'314.26</b>

Amounts in CHF	Stock 1.1.2021	Allocations	Internal Transfers	Consumption	Allocation Financial income	Total	Stock 31.12.2021
<b>Fund Capital</b>							
<i>Appropriated funds</i>							
Hans & Wilma Stutz Foundation Childcare	1'775	0	0	0	0	0	1'775
Kalonge Foundation Support of children under 18 years of age	0	50'000	0	-1'024	0	48'976	48'976
<b>Total Fund Capital</b>	<b>1'775</b>	<b>50'000</b>	<b>0</b>	<b>-1'024</b>	<b>0</b>	<b>48'976</b>	<b>50'751</b>
<b>Organisational capital</b>							
Share capital							
Unrestricted capital	708'093	0	0	-91'909	0	-91'909	616'184
Restricted capital	0	0	0	0	0	0	0
<b>Organisational capital</b>	<b>708'093</b>	<b>0</b>	<b>0</b>	<b>-91'909</b>	<b>0</b>	<b>-91'909</b>	<b>616'184</b>

## Statement of change to capital prior year

Amounts in CHF	Stock 1.1.2020	Allocations	Internal Transfers	Consumption	Allocation Financial income	Total	Stock 31.12.2020
<b>Fund Capital</b>							
<i>Appropriated funds</i>							
Hans & Wilma Stutz Foundation Childcare	1'775	0	0	0	0	0	1'775
<b>Total Fund Capital</b>	<b>1'775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1'775</b>
<b>Organisational capital</b>							
Share capital							
Unrestricted capital	700'779	7'314	0	0	0	7'314	708'093
Restricted capital	0	0	0	0	0	0	0
<b>Organisational capital</b>	<b>708'093</b>	<b>7'314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7'314</b>	<b>708'093</b>

## **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 with other non-profit organisations. CHEIRA is a member of the No Noma Federation ([nonoma.org](http://nonoma.org)).

The association is domiciled at the residence of the President Johannes Schläpfer, Hauptstrasse 15B, 9053 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.

## 10.5 NOTES TO FINANCIAL STATEMENTS

		31/12/2021	Prior year
4.1	<p><b>Cash and cash equivalents</b></p> <p>The balance of cash and cash equivalents is held on instant access accounts at the Raiffeisenbank Region Uzwil.</p> <p>Cash is provided for missions. As of 31/12/2021, cash was held for an amount of CFA 50,000 which corresponds to CHF 77.10 (previous year CHF 178.20).</p>	663,621.48	706,592.00
4.2	<p><b>Prepaid expenses / accrued income</b></p> <p>Travel insurance for following year</p> <p>Storage room rent Q1 / following year</p> <p>Yearly fee 2021 for website</p>	<p>3,313.15</p> <p>2,150.00</p> <p>1,163.15</p> <p>0.00</p>	<p>3,561.07</p> <p>2,147.92</p> <p>1,163.15</p> <p>250.00</p>
4.3	<p><b>Tangible assets</b></p> <p>In the financial year completed, laptops worth CHF 1,990.00 (previous year CHF 0.00) were donated in kind. This is depreciated on a straight-line basis from the date of capitalisation over a useful life of 3 years.</p>	0.00	2,311.80
4.4	<p><b>Trade payables</b></p> <p>Outstanding expense reimbursement to Management board member</p> <p>Outstanding invoices (Travel insurance)</p>	<p>0.00</p> <p>0.00</p> <p>0.00</p>	<p>2,597.46</p> <p>19.96</p> <p>2,577.50</p>

		2021	Prior Year
5.1	<b>Donations received</b>	<b>53,703.00</b>	26,648.00
	Donations received are divided into the following categories:		
	– Unrestricted donations	50,900.00	130,500.00
	– restricted donations	300.00	
	– Donations in kind and special discounts	2,503.00	
5.2	<b>Project and service expenses</b>	<b>94,554.88</b>	15,669.97
	These items comprise costs directly related to the implementation of missions. Travel / hotel / meal costs are exclusively related to the implementation of missions or to the reconnaissance of new locations. In detail, these items consist of the following:		
	<b>Cost of material</b>	<b>10,492.56</b>	<b>4.17</b>
	– Care material (2020 – charging to another organisation)	3,565.82	-873.82
	– Instruments	4,027.52	669.65
	– Medicines, medication	277.25	0.00
	– Other auxiliary materials	2,621.97	200.00
	<b>Travel / hotel / meal costs</b>	<b>33,708.73</b>	<b>3,621.55</b>
	– Costs for travel, accommodation, meals	30,678.38	1,044.05
	– Travel insurance	2,575.42	2,577.50
	– Miscellaneous expenses (souvenirs for locals, tips)	454.93	0.00
	<b>Project related expenses</b>	<b>50,353.59</b>	<b>12,052.59</b>
	- Rent of hospital / operating room / storage room	46,306.59	4,652.60
	- Maintenance costs instruments / systems	542.20	1,408.17
	- Depreciation of project-related assets	3,505.80	5,991.82
	Depreciation on tangible assets is reported in accordance with the revised instructions of the Zewo method as a project-related expense. Fixed assets acquired are instruments and devices that are exclusively used for the missions.		

		2021	Prior Year
5.3	<b>Administrative costs</b>	<b>1,884.14</b>	<b>3,636.77</b>
	– Digital media	756.64	806.64
	– Travel and representation expenses	506.80	1,610.30
	– Transporting / shipping costs	620.70	0.00
	– General administrative costs		1,219.83
	As a non-profit association, we are committed to limiting the management's administrative costs to an absolute minimum. All Management Board members work as volunteers. Therefore, only external costs are included as administrative expenses. The Management Board members have not been paid any compensation or benefits (see Note 7).		
	The audit review is also carried out on a voluntary no-fee basis.		

## 6 Contribution received free of charge

A total of 21 (previous year: 0) volunteer participants took part in the missions of 2021. Three regular missions and one evaluation mission were carried out. No compensation was paid for their activities as surgeons, anaesthetists, surgical assistants, patient caregivers and group leaders.

## 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 2021 annual accounts at its meeting on 2. March 2022.

There were no significant events after the balance sheet date.

