



2022





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Johannes Schläpfer,
President Cheira

For several centuries now, Africa and Europe have been meeting through personal contacts or cooperation between institutions in the economic, political, religious or cultural spheres. And although these diverse contacts have been going on for a long time, the knowledge that one society has of the other is very superficial.

Julien Kokou Kita

What the Togolese sociologist and family counselor published in his essay "Pour comprendre la mentalité africaine" in 2003 is unfortunately still true to some extent today: Many intercultural problems arise from misunderstandings and misinterpretation of the life experiences of people from another milieu. This can be remedied by getting to know each other more intensively and by establishing more fruitful and stable contacts.

In order to avoid misunderstandings as much as possible, applicants from Africa have to present their needs, and before a possible assignment, a CHEIRA team visits the institutions and evaluates our possibilities on site. In this way, we are responding to the desire for more planning security here and over there; more planning security precisely at a time when we are increasingly losing this in our own country and are visibly shambling from one crisis to the next: Covid - Ukraine - Energy.

We are also confronted time and again with the fact that values that seem important to us are not necessarily those of the African population. Being able to react to this with mutual respect requires the necessary tact.

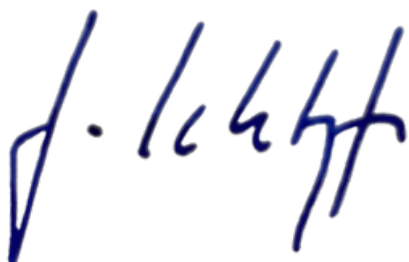
PAGE 5 The global political situation also has an impact on those institutions in Cameroon, Kenya and Uganda in which CHEIRA - in accordance with its principle of medium to long-term cooperation with a few selected hospitals - is active and wants to continue to help. The costs are exploding and the already under- resourced people in need of help are simply not in a position to pay for it. However, we are not prepared to bury our heads in the sand because of this. We are looking for ways and means to offer our help within the current framework and to train and support the local medical staff.

As a result of the slightly modified strategy of CHEIRA decided in the association year 2021, the purpose article of the statutes had to be adapted. The article approved at an extraordinary meeting of the association on September 30, 2022 reads:

"The purpose of the Association is to organize and/or carry out and/or support medical measures, in particular for the interventional treatment of the consequences of disfiguring or disabling diseases or accidents.

The medical measures also include financial support for the necessary and useful training and further education of medical personnel working in the areas of operation and/or their medical assistants and/or the provision and/or financing of medical inventory (e.g. surgical instruments, medical equipment, etc.).

The medical measures are aimed at needy people - especially needy children - especially in developing countries. The treatments are carried out without regard to nationality, ethnic origin, language, faith, social status or political conviction. The fulfillment of the tasks is carried out according to the principles of impartiality, independence, voluntariness and volunteerism."

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

Johannes Schläpfer
President

02.10 MISSIONS OVERVIEW

MISSION 22 | Gynecology Evaluation Mission

LOCATION | Herona Hospital, Kisoga, Uganda
approximately 1 ½ h east of the capital Kampala

DATE | April 09 - 17, 2022.

COST OF THE MISSION | CHF 26'936

FINANCING | Free reserves

MISSION 23 | Operations Processes and Teaching

LOCATION | Oasis Medical Center, Mtwapa, Kenya

DATE | September 01 - 30, 2022

COST OF THE MISSION | CHF 4'684

FINANCING | Free reserves

MISSION 24 | Endoscopy, Teaching

PLACE OF USE | Hôpital de District Sainte Jeanne-Antide Thouret de
Galagala, Ndaoundal, Cameroon

approx. 12 h away from capital Yaoundé, arrival by night train

DATE | October 08 - 21, 2022

COST OF MISSION | CHF 24'034

FINANCING | KALONGE Foundation

MISSION 25 | Evaluation Mission Surgery and Gynecology

LOCATION | Oasis Medical Center, Mtwapa, Kenya

DATE | November 12 - December 03, 2022

COST OF THE MISSION | CHF 45'639

FINANCING | Free reserves

Detailed reports are available on missions 22, 24 and 25. Mission reports can be viewed on our website: www.cheira.org



Astrid Bergundthal,
Head of Missions

There are difficult years and there are easier years. For Cheira, 2022 was an enjoyable and easier year. Travel became easier, the cooperation with Herona Hospital in Uganda is on a solid foundation thanks to Henrygarvin Mukalezi (hospital director) and his team. In Kenya, a first mission at the new location, Oasis Hospital, was successfully carried out, and despite difficulties with the intended team in Cameroon, over 40 children were finally operated on.

The set goal of having three reliable partner hospitals in Africa has been achieved. Not that there is nothing more to do now, but having reliable partners on the ground is the basis on which so much good can come about.

In addition to the successful assignments in the areas of gynecology, surgery and pediatric surgery, we were able to successfully launch various ancillary projects.

- Sending 2 anesthesia machines to Uganda and Kenya, which Cheira received as a gift.
- Successful start of distribution and use of hand-burning kits in the villages to prevent worst hand-abduction of children. 400 more sets, assembled and sponsored by the Rotary Club Rosenberg, St. Gallen, are on their way to Uganda.
- In January 2023, launch of the Women Health Program, sponsored by RC Luzern Water Tower and the Rotary Action Group for Reproductive Maternal and Child Health.

Thanks to the improvement of infrastructures by Cheira partners and donations of materials from us, a plastic reconstructive mission can be carried out for the first time in March 2023. Until now, pediatric anesthesia was too dangerous.

PAGE 8 Shortly before the Cameroon mission in September, the surgeon dropped out due to a stroke of fate in the family. In addition, the president of Cheira fell ill with Corona before departure and was unable to accompany the team. The more than 50 planned pediatric surgeries could nevertheless be performed due to a great commitment of the hospital and the two Cheira specialists OR and nursing.

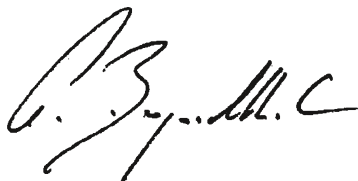
In a narcissistically oriented time, I continue to learn in outreach what giving is for a satisfying feeling. The desire after an outreach to continue with Cheira and participate in an outreach again is over 80%.

Many volunteers have done tremendous work, giving their free time and expertise for the good of people. So my thanks go to all those hardworking colleagues who continue to believe that doing good makes sense. That it makes sense not to capitulate in the face of bad news, in the face of undifferentiated reports that help would bring nothing.

We can support committed people in health care facilities and thus create conditions that help the destitute in need even without our presence.

I would like to thank the Rotary Clubs that support us and make the help possible; companies that provide us with material at low cost or free of charge; hospitals that gave me Christmas with so urgently needed surgical instruments. To continue the list would not allow me to do justice to all of them.

Thank you to all who make this world more lovably human.



Astrid Bergundthal
Head Missions Department

Of the originally planned four participants (doctor Patricia Herzig and president Johannes Schläpfer had tested positive for Corona shortly before the start of the mission), Eveline Fuchs (specialist in OR technology) and Romy Büsser (expert in pediatric intensive care) traveled to Cameroon at the beginning of October. Immediately after their flight to Yaoundé and the overnight train journey to Ngaounda, they were deployed in the Galagala Mission Hospital, Eveline in the operating room, Romy in the recovery room.

During their mission, they experienced gratitude from the parents whose children could be operated on free of charge. One mother held the phone to Romy's ear: the uncle of a child wanted to thank her personally. Already the day before, a text message from a father reached her:

"Message de remerciement à tous ceux qui ont construit cet hôpital et à tous ceux qui ont mis leurs mains au service de l'aide. Vraiment merci infiniment à vous et à tous vos collaborateurs ont ne sais pas comment vous remercie avec tout ce que vous avez fait pour nous en traitant nos enfants et en leurs sauvent la vie, nous prions à Dieu le tout puissant vous comble du bonheur la santé et longévité et une vie paisible vous donne tout ce que vous désirez et vous donne le paradis Amin."

The further activity of Eveline and Romy needed clarification after they had learned that hernia operations would also be performed in the second week, as they actually also wanted to be there for the newborns and the training in endoscopy. Their intervention had the desired effect.

Checking the tightness of the two endoscopes originating from Shanghai confirmed that they were in good condition, even if the room was still somewhat dirty and dusty. Also, both the room conditions for performing an endoscopy and the cleaning station needed to be optimized. Due to insufficient power, the devices could not yet be switched on, but nevertheless they seemed to work.

PAGE 10 After a relaxing weekend, Eveline and Romy took care of those tasks for which they had ultimately traveled for the remaining days. Eveline trained Sister Agatha in cleaning and disinfecting the endoscopes, initially theoretically, then repeatedly practically.

Unfortunately, repeated attempts by the IT specialist to energize the endoscopy tower were also unsuccessful. An electrician had to be called in for the following day. Romy went to the maternity ward, where only two newborns were lying. In general, there seemed to be little activity, and hardly any pregnant women were to be seen in the delivery room or on the grounds. At least there were some pregnant women waiting outside the ultrasound room for the preliminary examination. In the pediatric ward, there were always sick newborns and infants a few days old.

On Eveline's and Romy's last day of work, an information session, a kind of firefighting course, was on the agenda for all of them. After this training, they continued their work. Unfortunately, the electrician could not help with the missing picture either, apparently a cable was defective and one was not available on site.

In the evening, the two took the night train to Yaoundé to fly home the following day. During a stopover in Brussels early in the morning, they encountered conditions as one would expect in Africa at best: The passport control was still unmanned, a long line of people formed, official information was missing, and when asked, they were told there were no customs officers. Almost an hour later, the passport control took place and after that, Eveline and Romy finally had a fine latte and a croissant again. The onward flight to Zurich was short and the two were glad to have arrived home in good health.

Romy Büsser's detailed and personal report can be read on the website www.cheira.org under "Einsätze"

A patient receives assistance from the anesthesia care expert during the placement of the epidural.



Team Cameroon (Eveline Fuchs left and Romy Büsser right) enjoy a short break with the local team.



Gynecology team in Uganda, on the left Clinic Director Henrygarvin Mukalezi, Technical OR Specialist Sebastian Gilliland and Prof. Henning Ritter



Gynecological surgery in Uganda in teaching mode

PAGE 12 03 TESTIMONIAL

There are good things I found at Oasis Medical Center. I came here as a hernia patient. I received free surgery in a clean and safe environment. We are grateful for the kindness shown to us at this facility. The surgeries we received were a great help to us because if we had gone to other hospitals to get treated, it would have cost us a lot of money that most of us don't have and couldn't raise could. But fortunately, Oasis Medical Center offered help as part of the Free Surgical Camp.

- CHARLES M. SCHULTZ





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TABLETS INJECTABLES

2. LONG TERM METHODS

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IMPLANTS

3. PERMANENT METHODS

VASECTOMY

TUBAL LIGATION

HERONA HOSP. LTD.

	2022	2021	2019	2018
Missions quantity	4	4	3	4
Operations Quantity	117	118	108	173
Examinations Number	210	-	175	300
Re-operations due to complications	3	1	1	2
Postoperative infections Number	2	1	2	3
Deaths Number	0	0	2	0
Destinations	3	2	3	2

05 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 15 **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 adequate 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 materialize or flow at a reduced rate. For this reason, we rely on unrestricted 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

06 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

DONORS

- Andrea Gruber and Wilhelm Berchtold, Stalden
- Medtronic Schweiz AG, Münchenbuchssee
- Regula and Fredy Lienhard, Niederteufen
- Praxis Birgit Lewandowski, Herisau
- Ulrich AG, St. Gallen
- WIMO AG, Rothrist

PARTNER

- aqua pura" Association, Oberglatt/Switzerland, www.aqua-pura.ch
- Hans and Wilam Stutz Foundation, Herisau
- Rotary Action Group for Reproductive Maternal an Child Healt, Kastanienbaum
- Rotary Club Luzern Wasserturm, Luzern
- IMET2000, imet2000.org
- Herona Hospital, Kisoga
- Uganda Oasis Hospital, Kenya
- Mission Hospital Galagala, Cameroon

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8.1 BALANCE SHEET AS OF DECEMBER 31, 2022

Amounts in CHF

ASSETS		31.12.2022	31.12.2021
Cash and cash equivalents	4.1	535'200	663'621
Receivables		79	-
Prepaid expenses and accrued income	4.2	20'522	3'313
Current assets		555'801	666'935
Tangible assets	4.3	-	-
Fixed assets		-	-
Total Assets		555'801	666'935
LIABILITIES		31.12.2022	31.12.2021
Trade payables	4.4	7'042	-
to third parties		6'829	-
to related parties		214	-
Short-term liabilities		7'042	-
Non-current liabilities		-	-
Fund capital (appropriated)		36'716	50'751
Share capital		-	-
Unrestricted capital		512'043	616'184
Restricted capital		-	-
Organisational capital		512'043	616'184
Total liabilities		555'801	666'935

Amounts in CHF

		2022	2021
Donations received	5.1	32'825	53'703
Total Income		32'825	53'703
Project and services expenses	5.2	-146'600	-94'555
Fundraising and general advertising expenses		-	-
Administrative costs	5.3	-3'965	-1'884
Operating income		-117'740	-42'736
Financial income		-436	-197
Non-operating earnings		-	-
Earnings before change in fund capital		-118'176	-42'933
		14'034	-48'976
Earnings before allocation to organisational capital		-104'141	-91'909

Amounts in CHF	Stock 1.1.2022	Allocations	Internal Transfers	Consumption	Allocation Financial income	Total	Stock 31.12.2022
Fund Capital							
<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	48'976	0	0	-24'034	0	-24'034	24'942
Hans & Wilma Stutz Foundation Purchase of UltraSonic Equipment for Herona Hospital	0	14'048	0	-14'048	0	0	0
Rotary Club Lucerne - Family Health Program Uganda Prevention / Education for young women and mothers	0	10'000	0	0	0	10'000	10'000
Total Fund Capital	50'751	24'048	0	-38'082	0	-14'034	36'716
Organisational capital							
Share capital							
Unrestricted capital	616'184	0	0	-104'141	0	-104'141	512'043
Restricted capital	0	0	0	0	0	0	0
Organisational capital	616'184	0	0	-104'141	0	-104'141	512'043

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

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 Ausser-rhoden.

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).

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.

		31/12/2022	Prior year
4.1	<p>Cash and cash equivalents</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 31/12/2022, cash was held for an amount of CFA 50,000 which corresponds to CHF 77.10 (previous year CHF 77.10).</p>	535,199.62	663,621.48
4.2	<p>Prepaid expenses / accrued income</p> <p>Travel insurance for following year</p> <p>Storage room rent Q1 / following year</p> <p>Yearly fee 2021 for website</p> <p>Prepayment of travel expenses for Mission 26 (April 2023)</p> <p>Prepayment Gala-Gala Hospital, Cameroun (2023)</p>	<p>20,522.35</p> <p>2,150.00</p> <p>1,163.15</p> <p>0.00</p> <p>7,146.00</p> <p>10,063.20</p>	<p>3,313.15</p> <p>2,150.00</p> <p>1,163.15</p> <p>0.00</p> <p>0.00</p>
4.3	<p>Tangible assets</p> <p>Fixed asset accounting is maintained. All tangible assets are fully impaired. The acquisition costs of tangible assets amount to CHF 42,808.20</p>	0.00	0.00
4.4	<p>Trade payables</p> <p>Outstanding expense reimbursement to Management board member</p> <p>Outstanding invoices (medicines, transports, travel expenses)</p>	<p>7,042.15</p> <p>213.65</p> <p>6,828.50</p>	<p>0.00</p> <p>0.00</p> <p>0.00</p>

		2022	Prior year
5.1	<p>Donations received</p> <p>Donations received are divided into the following categories:</p> <ul style="list-style-type: none"> - Unrestricted donations - restricted donations - Donations in kind and special discounts 	<p>32,824.77</p> <p>1,171.70</p> <p>24,047.50</p> <p>7,005.57</p>	<p>53,703.00</p> <p>900.00</p> <p>50,300.00</p> <p>2,503.00</p>
5.2	<p>Project and service expenses</p> <p>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:</p>	<p>146,599.85</p>	<p>94,554.88</p>
	<p>Cost of material</p> <ul style="list-style-type: none"> - Care material (2020 – charging to another organisation) - Instruments - Medicines, medication - Other auxiliary materials B - Receipt of medical services on site 	<p>27,879.11</p> <p>3,287.55</p> <p>14,080.98</p> <p>275.95</p> <p>10,073.03</p> <p>161.60</p>	<p>10,492.56</p> <p>3,565.82</p> <p>4,027.52</p> <p>277.25</p> <p>2,621.97</p>
	<p>Travel / hotel / meal costs</p> <ul style="list-style-type: none"> - Costs for travel, accommodation, meals - Travel insurance - Miscellaneous expenses (souvenirs for locals, tips) 	<p>44,487.33</p> <p>41,663.33</p> <p>2,577.50</p> <p>246.50</p>	<p>33,708.73</p> <p>30,678.38</p> <p>2,575.42</p> <p>454.93</p>
	<p>Project related expenses</p> <ul style="list-style-type: none"> - Rent of hospital / operating room / storage room - Maintenance costs instruments / systems - Forwarding of a restricted donation - Depreciation of project-related assets <p>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.</p>	<p>74,233.41</p> <p>59,584.16</p> <p>601.75</p> <p>14,047.50</p> <p>0.00</p>	<p>50,353.59</p> <p>46,306.59</p> <p>541.20</p> <p>0.00</p> <p>3,505.80</p>

		2022	Prior year
5.3	<p>Administrative costs</p> <ul style="list-style-type: none"> - Digital media - Travel and representation expenses - General administrative costs - Translations - Duties and fees <p>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).</p> <p>The audit review is also carried out on a voluntary no-fee basis.</p>	<p>3,964.63</p> <p>1,108.30</p> <p>0.00</p> <p>1,184.20</p> <p>1,358.28</p> <p>313.85</p>	<p>1,884.14</p> <p>756.64</p> <p>506.80</p> <p>620.70</p> <p>0.00</p> <p>0.00</p>

6 Contribution received free of charge

A total of 23 (previous year: 21) volunteer participants took part in the missions of 2022. Two regular missions and two teaching missions were carried out. No compensation was paid for their activities as surgeons, anesthetists, 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 2022 annual accounts at its meeting on 27. March 2023.

There were no significant events after the balance sheet date.

