



Surgical Training Programme

May 2020

Annual Report 2019



Ministry of Health and Sanitation



Summary

2019 has been our most difficult year since CapaCare was established. The outbreak of Lassa fever within Masanga Hospital in November with the loss of two patients and our Programme Coordinator, Dr Wouter Nolet is a tragedy beyond words. Wouter was an exceptional leader, a knowledgeable medical doctor, and a person that touched his surroundings.

Sierra Leone can be such a pleasant place to work in, and at other times equally harsh. In 2019 we have experienced both ends of the spectrum. The death of Wouter made us see how vulnerable we are as individuals and as an organisation.

All of us that work with healthcare in Sierra Leone, know that such work does not come without risks. Many of us were forced to take this risk into account during the Ebola outbreak, and we have been forced to do the same now for COVID-19. Lassa fever is a virus we know we might get exposed to, and we have on a few occasions in the past. As the Chairperson of CapaCare, I have asked myself over and over again since Wouter's passing: were we as an organisation prepared enough for Lassa fever? Are we professional enough towards the volunteers and employees we are sending to Sierra Leone? Are we able to provide a workplace that is safe enough? Do our volunteers and employees understand the risks by working in Sierra Leone? Are we offering enough training and resources to avoid such horrible outcomes?

When a good friend and esteemed colleague dies whilst working in Masanga Hospital it is hard to claim "yes we have" to any of the questions above. It is important to look back and evaluate what we could have done differently to avoid what happened with Wouter. This process started when the hospital closed after the outbreak and we will continue to reflect and be critical of our own set-up. No doubt that both CapaCare and Masanga Hospital have some limitations. High dependence on volunteering and resource constraints are two of the more prominent.

Our common vulnerability that became so apparent after Wouter's death brings the whole CapaCare family together. The support offered from all corners of the world has given comfort. Many of those involved with CapaCare have expressed an even stronger commitment to our common work of improving healthcare in Sierra Leone. This is a token of trust that we will bring with us in the challenging times ahead. We are committed to creating an organisation that is more robust, more professional and self-critical towards standards of safety for our employees, volunteers, trainees and patients.

We hope that the restructuring of CapaCare that started in 2019 will be good first steps in that direction. We welcome CapaCare Netherlands into the family and I'm sure all of our fantastic dedicated tropical doctors will be a tremendous asset to our common goals. This will also be our way to pay tribute to our lost friends from the previous year: Wouter, Sulaiman and Erdi.



Håkon A. Bolkan
CapaCare Chairperson

Trondheim, Norway – May, 2020

IN MEMORIAM

Wouter Nolet 1987–2019

Our Programme Coordinator, Wouter Willem Eric Nolet, contracted Lassa fever during an emergency surgery and passed away in Leiden on the 23rd of November. Wouter died as he tried to save the life of a pregnant woman at the Masanga hospital in Sierra Leone.

Wouter touched us all with his nice personality, ambitions and was clever and skilful medical doctor. Wouter was a good friend, colleague and natural born leader. As our leader in Sierra Leone he was highly appreciated by his team. We admired his knowledge, professionalism and passion to improve access to surgical care in the country. The way he was able to provide his patients the best possible treatment and his students thoughtful guidance never stopped to impress us.

Wouter had a real gift of interacting with people, he was so humble and friendly, and always appreciative of every small gesture. He was a really special person, bringing light and joy wherever he went. His way of bringing people together allowed him to develop a close network of friends, colleagues and partners in all corners of Sierra Leone and beyond.

The work of Wouter has been a source of encouragement to those that crossed his path and we find comfort knowing that many people benefited from his efforts. Many lives have been saved as a result of his work. It is so sad that one of our dearest colleagues has had to lay down his life far too early. May his soul rest in peace for evermore.



IN MEMORIAM

Sulaiman P Kamara 1974–2019

Our friend and colleague, surgical health officer Sulaiman P Kamara, died in Makeni on the 28th November, having been cared for in his sudden illness by former colleagues.

Sulaiman was one of the early years STPs starting his training in 2013. He was always the most diligent of students and went on to become a conscientious clinician. He found the line of work that suited him best and provided quality care to so many. He always seemed slightly surprised by his own good works.

Sulaiman was tall and imposing in stature and soft and kind in nature. He was a gentle giant of a man and a big brother to many. His nature was naturally humble and self-effacing. He was never heard to say a cross word and always saw the very best in other people. He laughed a lot and it was the infectious kind which even now will bring a smile to the faces of those who remember it. He was a loving family man who spoke with such pride of his children and those he cared for.

Sulaiman was a true gentleman. The world was a better place because he was in it. He was much loved and will be much missed. May his soul rest in peace for evermore.



IN MEMORIAM

Erdi Huizinga 1974–2020

Dr Erdi Huizinga has been a close friend of the CapaCare Programme for many years. She has taken on many different roles, both as trainer in Masanga, supervisor in various hospitals. Dr Erdi passed away on January 14th, 2020.

Erdi has been involved in our Surgical Training Programme since the start in 2011. She has served the Programme from all four of the hospitals she worked at in Sierra Leone; Magbenteh Hospital in Makeni, Masanga Hospital in Masanga, Lion Heart Medical Center in Yele and the City Garden Clinic in Makeni. Knowing the strength of a task sharing programme, as she had seen the results already with her own eyes in Malawi, she has been a great support to the work of CapaCare.

We have known Dr Erdi as an energetic and passionate Dutch tropical doctor. She was full of love for the people she served. She had a strong drive to share her knowledge with those who worked alongside her. Her seemingly endless energy and drive for quality of care was an inspiration for many. Her honesty, commitment and expertise helped colleagues and students to reach higher levels, achieving things they would not have believed were possible. Erdi would always give everything when someone came to her for (medical) help. During her career she has made a difference for countless people in need. She was a true tropical doctor in her heart, mind, spirit and in the choices she made. She will continue to be an example to us.

We will miss her dearly and carry her memory with us in our hearts. May her soul rest in peace for evermore.



Content

Summary	2
In Memoriam.....	3
Content	6
CapaCare – Organisation.....	7
CapaCare – Statement of Intent.....	9
CapaCare – Sierra Leone.....	10
CapaCare – Project Locations	10
CapaCare – Graduate Locations.....	10
Output – Students and Graduates	13
Output – Surgical	13
Role and Procedures	13
Tutors and Trainers.....	14
Media and Publications.....	17
Partners and Donors	19
Financial Overview	20
Research	21



About CapaCare

Organisation

In 2019 major changes have taken place within the organisation. CapaCare International has been established, and the chapter CapaCare Nederland (Netherlands) started. The main reason for this expansion was to adjust the organisation to increasing activities and professionalise the way things are set up. This created opportunities to rethink and harmonise the statement of intent, code of ethics and conduct, bylaws and year cycle. These will be published as soon as they are adopted.

Core responsibilities and functions were set during the inaugural CapaCare International Council meeting on November 6th, 2019, with two representatives of each national chapter (Norway, Netherlands, and Sierra Leone) and the Executive Board. The various chapters have their own focus and bylaws and are bound by national regulations. CapaCare International will be formally registered in Norway in 2020.

The interim CapaCare Executive Board consists of Håkon A. Bolkan (Chair), Alex van Duinen (member), Bart Waalewijn (Secretary) and Puck Hegeman (Treasurer, HR). During the next meeting in 2020 office bearers and members will be formalised.

The secretariat is staffed by Annemarie van Duinen and Emma Margrett.

CapaCare Norway consists of Håkon A. Bolkan (Chair), Puck Hegeman (Treasurer), Alex van Duinen (member), Andreas GjØra (member), Anne Husby (member), Barbro Lindheim-Minde (member), Brynjulf Ystgaard (member), Håvard Adde (member), Kurt Krogh (member), Magnus Endal (member), and Øyvind Veel Svendsen (member).

CapaCare Netherlands consists of Josien Westendorp (Chair), Bart Waalewijn (Secretary), Daniel van Leerdam (Treasurer), Martelien Grootjans (member), Marieke Oostvogels (member), and Tom Gresnigt (member).

CapaCare Sierra Leone consists of Alex van Duinen (Chair), Abu Conteh (member), Emile Koroma (member), Kojo Carew (member), Lawrence T Kargbo (member), and Thomas Ashley (member).

The organogram of the local organisation in Sierra Leone is presented on page 8 (Figure 2). The organogram of CapaCare International is presented below (Figure 1).

The tragic loss of our Programme Coordinator Wouter Nolet created an open position. Erik Wehrens has taken over this function from 2020.



Figure 1. Various hierarchy layers with close interrelationships as defined by bylaws of CapaCare international and various chapters.

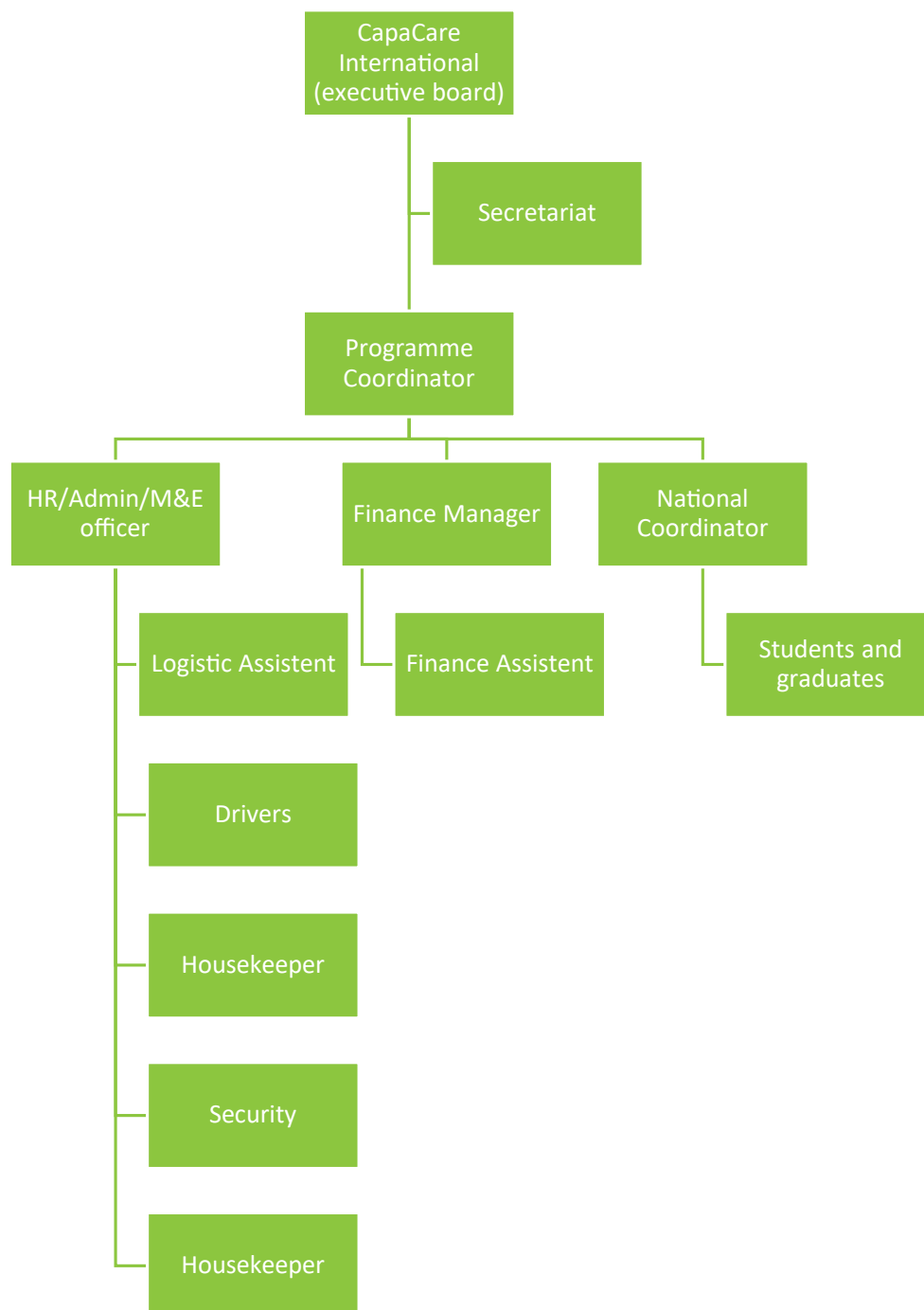


Figure 2. Organogram of local organisation in Sierra Leone.

Statement of Intent

Our vision

Quality healthcare for all.

Our mission

We contribute to sustainable healthcare systems through capacity building in underserved populations by sharing of medical knowledge and skills in close collaboration with local health authorities and partners.

Our focus

We focus on training of medical professionals in underserved and hard to reach populations because we believe that skilled health professionals are crucial for sustainable health systems.

Our values

Independent of political, commercial, ethnic or religious objectives, CapaCare promotes the availability and quality of healthcare. We provide professional support and training on the basis of need, regardless of race, creed or nationality.

CapaCare follows a set of principles in our training programmes, research and capacity building. CapaCare values include:

- Collaboration with governments.
- Promotion of partnerships.
- Research oriented.
- Application of international standards.
- Sustainable results.
- Promotion of responsibility and empowerment.
- Promotion of professionalism.



STP-student Foday with nursing staff at Masanga Hospitals paediatric unit

Sierra Leone

In 2015, a local organisation, CapaCare Sierra Leone (CapaCare SL) was established, it is currently registered at the Ministry of Finance and Economic Development under registration number NNGO/634/2018-19. The purpose of the organisation is to oversee CapaCare's activities in Sierra Leone and to advise both the local management in Masanga and the International Board. CapaCare SL also works to locally raise funds and recruit health professionals in Sierra Leone to accomplish this purpose. The organisation actively promotes increased access to emergency surgical and obstetric care in Sierra Leone by strengthening national human resources for those services.

CapaCare – Project Locations

Training Locations

Since the start of the programme, Masanga Hospital has been the home of the Surgical Training Programme (STP). It is the place where the local management team is based and where all the students commence their basic training. The cooperation with Masanga Hospital makes it possible to provide, besides the theoretical and skills training, practical courses in basic surgical skills. After several weeks, the students are introduced to the wards, outpatient department and operating theatre.

After six months of basic training in Masanga, the students continue their clinical rotations in partner hospitals, for three rotations of five to six months each. In this period, they will receive further practical training and gain experience in management of obstetric and surgical emergencies.

After successful completion of the rotations, the students take their final oral and written examinations at the end of year two, conducted by the Ministry of Health and Sanitation (MoHS) in collaboration with CapaCare. Upon graduation, the students enter a one-year housemanship stage (six months of obstetrics and six months of surgery) in the two largest tertiary governmental hospitals in Freetown. The housemanship is organised by the MoHS.

Fifteen of the surgically most active hospitals in Sierra Leone with experienced surgeons, obstetricians and/or surgically inclined Medical Officers are active partners of the Training Programme in 2019 (Figure 3). These partner hospitals are selected on the basis of their surgical capacity, coverage of supervision, and the availability of surgical tutors. The hospitals and their national and international staff have offered their premises to the Programme, ensuring that each candidate is exposed to the most skilled tutors presently available in the country.

Graduate locations

After successful completion of the training, the Surgical Assistant Community Health Officers (SACHOs) are posted by the government to the different hospitals (Figure 4). The number of hospitals where the SACHOs are posted has increased from 17 in 2018 to 25 in 2019. The hospitals where the SACHOs are posted consist of both governmental and private non-profit hospitals and have an essential role in the provision of emergency obstetric and surgical care in the country.



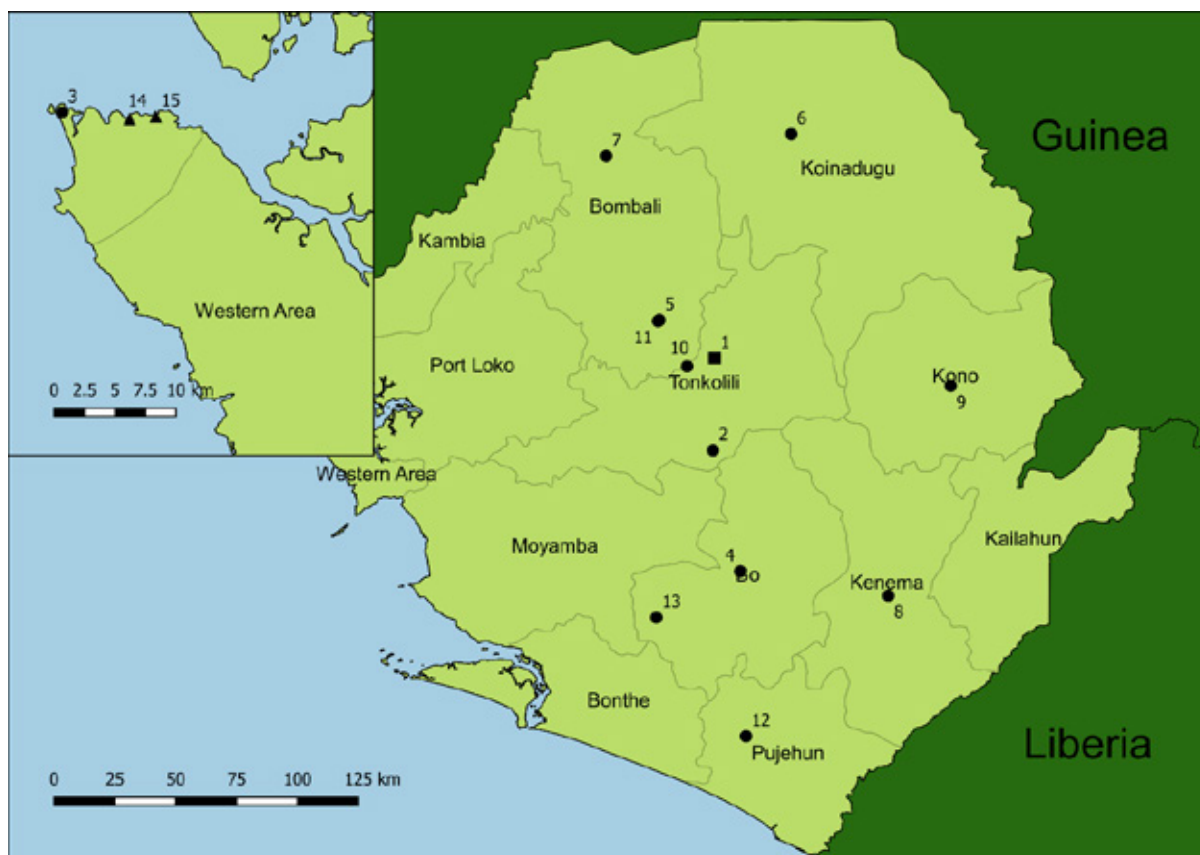


Figure 3. Training hospitals in 2019.

■ **Basic training**

1. Masanga Hospital

● **Clinical rotations**

2. Lion Heart Medical Center Yele
3. Aberdeen Womens Clinic Freetown
4. Bo Governmental Hospital
5. City Garden Clinic Makeni
6. Kabala Governmental Hospital
7. Kamakwie Mission Hospital

8. Kenema Governmental Hospital

9. Koidu Governmental Hospital

10. Magburaka Governmental Hospital

11. Makeni Governmental Hospital

12. Pujehun Governmental Hospital

13. Serabu Catholic Hospital

▲ **Housemanship**

14. Connaught Freetown

15. PCMH Freetown

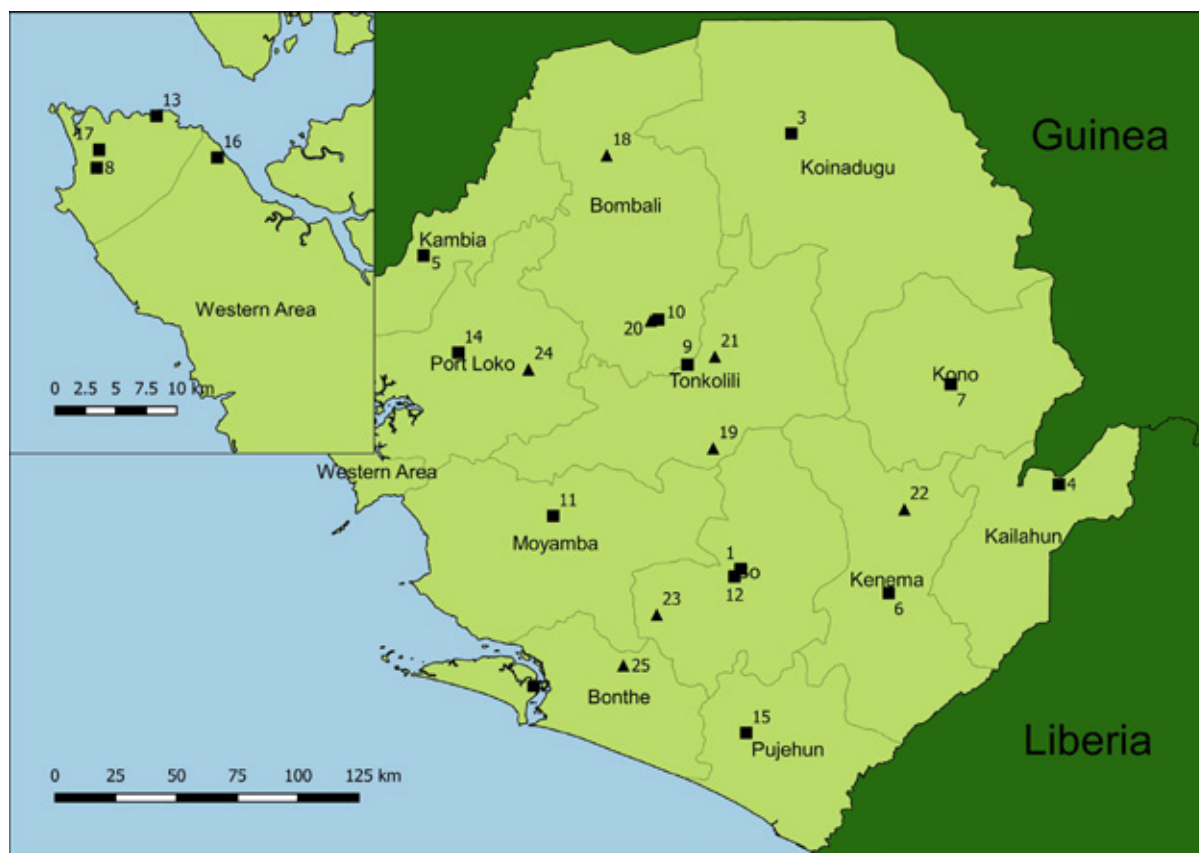


Figure 4. Location of graduates (SACHOs) in 2019.

- | | |
|-----------------------------------|--------------------------------------|
| ■ Governmental | 15. Pujehun Government Hospital |
| 1. Bo Governmental Hospital | 16. Rokupa Hospital, Freetown |
| 2. Bonthe Governmental Hospital | 17. Wilberforce Military Hospital |
| 3. Kabala governmental Hospital | |
| 4. Kailahun Governmental Hospital | ▲ Private non-profit |
| 5. Kambia Governmental Hospital | 18. Kamakwie Wesleyan Hospital |
| 6. Kenema Governmental Hospital | 19. Lion Heart Medical Center, Yele |
| 7. Koidu Governmental Hospital | 20. Magbenteh Makeni |
| 8. Lumley Governmental Hospital | 21. Masanga Hospital |
| 9. Magburaka Hospital | 22. Panguma Mission Hospital |
| 10. Makeni Governmental Hospital | 23. Serabu Catholic Hospital |
| 11. Moyamba Government Hospital | 24. St. John of God Hospital, Lunsar |
| 12. Njala Government Hospital | 25. UMC Hospital Matru |
| 13. PCMH Freetown | |
| 14. Port Loko Hospital | |

Output

Students and Graduates

At the beginning of 2019, thirty-four students were participating in the STP and since the start of the Programme, 31 graduates had been posted in hospitals by the MoHS (Table 1).

Sixteen new students were selected and started in April (8) and October (8). During the year, **nine students graduated** while three students dropped out of the Programme. By the end of 2019 thirty students were still in basic training (first two years of the Programme), and seven were conducting their internships in Freetown (housemanship students).

Of the forty graduates, twenty-four SACHOs are posted to governmental hospitals. Eight are currently working in private non-profit hospitals. For five SACHOs, placement is still pending. One SACHO has sadly passed away in 2019. In addition, two medical doctors (MDs) completed the STP. One is specialising in surgery in the UK and is planning to come back to Sierra Leone as a surgeon. Both MDs are conducting research on surgical outcomes in Sierra Leone. All but five of the graduates are posted in hospitals outside of Western Area.

Surgical

Since the start of the Programme in 2011, the students and graduates combined have participated in and performed more than **56,000 surgeries**. The total **number of operations for 2019 alone was 8,516**. Students within the initial two years of training performed 4,864, those in housemanship 1,409, while the graduates performed 2,243.

Out of the 2,243 procedures registered by graduates in 2019, only 154 procedures (6.9%) were performed within Western Area. 552 of the surgeries performed by graduates outside of Western Area were caesarean sections. However, at the time of writing of this annual report some data from the graduates was yet to be submitted. This must be taken into account when interpreting these numbers.

Role and Procedures

The most common procedure for both the students and graduates in 2019 was **caesarean section**. The graduates performed over **80% of their surgeries fully independently**.

	January 2019		December 2019	
	Male	Female	Male	Female
Basic training (2 years)	24	1	28	2
Housemanship (3rd year)	9	0	7	0
Graduates (SACHO/MD)	26/2	3/0	35/2	3/0

Table 1. Number of Students in basic training, housemanship and graduates

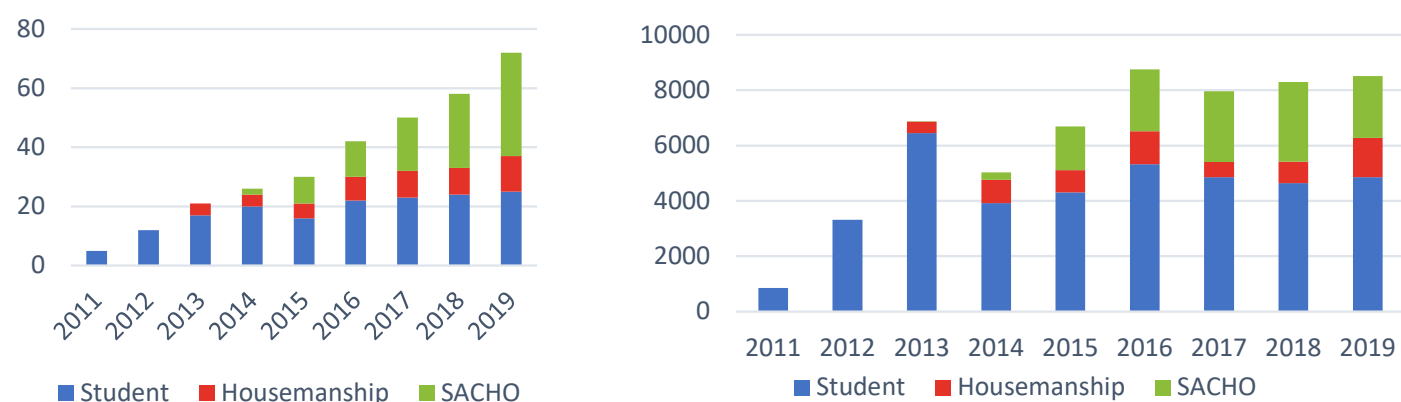


Figure 5. Accumulated number of students, interns, and graduates (left) in the Programme and annual volume of surgical activity (right) since the start of the Programme in 2011.

Students (incl. housemanship)				Graduates		
No	Procedure	n	%	Procedure	n	%
1	Caesarean section	2,215	35.3	Caesarean section	583	26.0
2	Inguinal hernia repair	1,175	18.7	Inguinal hernia repair	486	21.7
3	Laparotomy	272	4.3	Appendectomy	137	6.1
4	Appendectomy	233	3.7	Incision & drainage	68	3.0
5	Other soft tissue surgery	146	2.3	Laparotomy	57	2.5
6	Hysterectomy	145	2.3	Skin graft	56	2.5
7	Dilatation and curettage	141	2.2	Scrotal hydrocele	55	2.5
8	Skin graft	121	1.9	Strangulated hernia repair	38	1.7
9	Debridement	117	1.9	Debridement	35	1.6
10	Scrotal hydrocele	113	1.9	Hysterectomy	34	1.5
	Total	4,678	74.6	Total	1,492	66.5

Table 2. Top 10 procedures for students and graduates in 2019.

Students (incl. housemanship)				Graduates		
No	Role	n	%	Role	n	%
1	Surgeon independent	1,898	30.4	Surgeon independent	1,827	81.5
2	Surgeon supervised	1,879	30.1	Assisting	156	7.0
3	Assisting	1,736	27.9	Surgeon supervised	151	6.7
4	Observing	720	11.6	Observing	109	4.9
	Total	6,233	100.0	Total	2,243	100.0

Table 3. Role during operation for students and graduates in 2019.

Tutors and Trainers

A core element of the STP is module-based training by international and national tutors. These training modules are conducted in Masanga by specialist gynaecologists, midwives, surgeons, tropical doctors, emergency doctors, radiologists, and nurses. In 2019, the international trainers came from Denmark, Germany, the Netherlands, Norway, Sweden, and the United Kingdom. All international tutors are engaged on a voluntary basis. CapaCare provide support for transportation, accommodation, visa and vaccines. The local tutors receive an honorarium for the training they provide.

In 2019, 22 training modules were conducted, compared to 24 in 2018. However, the number for 2019 would have been slightly higher if the planned courses for November and December had taken place. These were however cancelled due to the Lassa outbreak.

Apart from the trainers, there were also several support visits in 2019, mostly to offer mentoring and monitoring of the local administration and research related activities (Table 5). The majority of those visits have been externally financed. 1Giulia Mönnink*, Janine Martens*, Jurre van Kesteren*,), Bart-jan Metz (C)

Module	Trainees	Duration	Month	Tutor
MD Surgery Course	MDs	5 days	Jan	Dag Halvorsen (S), Maja Kjer Nielsen (S)
CPD Course Urology (Similar course was given 3 times)	SACHO, MD	3 x 2days	Jan/Feb	Dag Halvorsen (S)
Surgery & the abdomen	STP	15 days	Feb	Anthony Kamara (senior STP), Ella Teasdale (S), Hindowa Lavally (senior STP), Lesley Hunt (S), Maja Kjer Nielsen (S)
MD Emergency Obstetrics	MD	10 days	Feb	Frank van Raaij (G), Juul Bakker (T), Tairu Fofanah (senior STP)
Emergency obstetrics	STP	15 days	Feb	Josien Westendorp (G), Juul Bakker (T), Louise Nordström (M), Mohammed Tommy (senior STP)
CPD Orthopaedics	SACHO, MD	1 day	Feb	Conducted at Lunsar Hospital, by visiting orthopaedic surgeons.
CPD Hand trauma and Burn Care Course	SACHO, MD			ReSurge Africa, based at Holy Spirit in Makeni
Basic Surgical Skills	STP	15 days	Apr	Foday Ansuma (senior STP), Hindowa Lavally (senior STP), Laurie Faux (OT), Lesley Hunt (S), Øyvind Sandnes (S)
Pig course & resuscitation	STP	5 days	May	Foday Ansuma (senior STP), Hindowa Lavally (senior STP), Lesley Hunt (S), Markus Walsø (A), Øyvind Sandnes (S)
CPD Surgical Skills	SACHO, MD	2 days	May	Sunirmal Ghosh (S)
Basic Obstetrics	STP	3 days	May	Hanna Mathéron (T), Frederica Laurenti (M), and Tenneh Kamara (M)
Surgery & the abdomen	STP	1 July	20 July	Anthony Kamara (senior STP), Hindowa Lavally (senior STP), Katja Maschuw (S)
Surgical skills & the abdomen	MD	10 days	27 July	Foday Ansumana (senior STP), Lesley Hunt (S)
MD Emergency Obstetrics	MD	8 days	Sep	Alice Clack (G), Peter Scott (G)
CPD Emergency Obstetrics	SACHO, MD	2 days	Sep	Alice Clack (G), Peter Scott (G)
Emergency obstetrics	STP	15 days	Sep	Anne Husby (M), Marco Versluis (G), Solomon Barnes (senior STP)
Basic Surgical Skills	STP	15 days	Oct	Anthony Kamara (SACHO), Hjørdis Havdahl (OT), Lesley Hunt (S), Maja Kjer Nielsen (S), Tamba Kongoneh (senior STP)
Pig course & resuscitation	STP, MD	5 days	Oct	Aatish Patel (EM), Amara Conteh (SACHO), Anthony Kamara (SACHO), Laura Thomson (A)*, Lesley Hunt (S), Yolande Squire (A), Åsmund Øpstad (A)
Basic Obstetrics	STP	5 days	Nov	Juul Bakker (T)
Anaesthesia & Emergency Medicine	STP	5 days	Nov	Aatish Patel (EM), Julius Kaipumoh (senior STP), Laura Thomson (A)*, Thomas Bundor (senior STP), Yolande Squire (A)
CPD Anaesthesia & Emergency Medicine	SACHO, MD	5 days	Nov	Aatish Patel (EM), Laura Thomson (A)*, Yolande Squire (A)
Ultrasound training	SACHO, MD	5 days	Nov	Taymoor Asghar (R), Thomas Finsen (R)

Anaesthesiologist (A), Emergency Medical Doctor (EM), Gynaecologist (G), Medical Doctor (MD), Midwife (MW), Orthopaedic surgeon (O), Scrub nurse (OT), Plaster cast specialist (PS), Radiologist (R), Surgeon (S), Surgical Assistant Community Health Officer (SACHO), Surgical Training Program students (STP), Tropical Doctor (T)

Table 4: Rotations of tutors in 2019.

Purpose	Duration	Month	Support staff & Research students
Research and Project support	2 weeks	Feb	Håkon Bolkan (B, NTNU)*
Research and Project support	1 week	Feb	Alex van Duinen (B, NTNU)*
Graduation April 2019	1 week	Apr	Brynjulf Ystgaard (B), Håkon Bolkan (B), Håvard Adde (B)
Support during NORAD Audit and getting to know CapaCare SL	1 week	June	Emma Margrett (C)
NORAD Audit	1 week	June	Knut Winther*, Titti Brekken*
Research	2 months	Mid Aug/ mid Oct	Juul Bakker
Research Prevalence study	3 months	Sep / Nov	Daan van Herwaarden*, Daniel van Leerdam*, Giulia Mönnink*, Janine Martens*, Jurre van Kesteren*, Karel Lindenberg*, Martin Grobusch*, Mia Nyeng*, Sofie Mack Løvdal*
Research and Project support	1 week	Oct	Håkon Bolkan (B)*
Research and Project support	1 week	Oct	Alex van Duinen (B, NTNU)*
Research	1 week	Nov	Bryony Dawkins*
Research and Project support	1 week	Nov	Alex van Duinen (B, NTNU)*
Production PR materials	1 week	Nov	Magnus Endal (B)
Research	1 week	Nov	Grethe Heitmann*
Finance and Project Support	1 week	Dec	Annemarie van Duinen (C), Bart-jan Metz (C)

*External funding, Board (B), CapaCare staff (C), Norwegian University for Science and Technology (NTNU)

Table 5: Staff and Research visits in 2019.



STP-student Phillip charting at Masanga Hospital

Media

Online

CapaCare's main communication channels are through our website www.capacare.org and via social media. According to Google Analytics our website was viewed more than 23,000 times, by more than 16,000 individual users. Our Facebook site currently has 1,088 followers and our most popular post reached more than 6,400 users. We are also present on Instagram, YouTube and Twitter.

Publications

Bold – Contributions from CapaCare Board members, trainers, trainees and graduates.

Scientific peer-review publications:

1. Holmer H, **Kamara MM, Bolkan HA, van Duinen A**, Conteh S, Forna F, Hailu B, Hansson SR, **Koroma AP, Koroma MM**, Liljestrand J, **Lonnee H**, Sesay S, Hagander L. The rate and perioperative mortality of caesarean section in Sierra Leone. *BMJ Glob Health*. 2019; 4(5):e001605
2. Drevin G, Mölsted Alvesson H, **van Duinen A, Bolkan HA**, Koroma AP, Von Schreeb J. "For this one, let me take the risk": why surgical staff continued to perform caesarean sections during the 2014-2016 Ebola epidemic in Sierra Leone. *BMJ Glob Health*. 2019 Jul 19;4(4):e001361
3. **Svendsen ØV**, Helgerud C, **van Duinen AJ**, Salvesen Ø, George PM, **Bolkan HA**. Evaluation of a surgical task sharing training programme's logbook system in Sierra Leone. *BMC Med Educ*. 2019 Jun 11;19(1)
4. Liu B, Hunt LM, Lonsdale RJ, Narula HS, Mansaray AF, Bundu I, **Bolkan HA**. Comparison of surgical skill acquisition by UK surgical trainees and Sierra Leonean Associate Clinicians in a task sharing program – an experimental study. *British Journal of Surgery Open*, 2019
5. **van Duinen AJ**, Kamara MM, Hagander L, **Ashley T, Koroma AP**, Leather A, Elhassein M, Darj E, Salvesen Ø, Wibe A, **Bolkan HA**. Caesarean section performed by medical doctors and associate clinicians in Sierra Leone. *British J Surg*. 2019 Jan;106(2):e129-e137.

Scientific presentations / invited speakers from CapaCare:

1. van Duinen A [Research in Sierra Leone] **Masanga Denmark** annual meeting, Copenhagen, Denmark, 9th March 2019 – *Oral Presentation*
2. Bolkan HA. [CapaCare - Capacity building for a better future] **Health Innovation and Entrepreneurship, NTNU, Trondheim, Norway**, March 2019 – *Oral Presentation*

3. van Duinen A [Access to Surgical Services in Sierra Leone] **Global Health Norway Conference, Bergen, Norway**, 2nd August 2019 – *Oral Presentation*
4. van Duinen A [Global Helse: Erfaring fra Sierra Leone] **FIRM Konferanse med årsmøte, Trondheim, Norway**, 31th August 2019 – *Oral Presentation*
5. van Duinen A, Hagander L, Bolkan H [Maternal and perinatal outcome after caesarean sections in Sierra Leone: A prospective multicenter study comparing medical doctors and associate clinicians] **48th World Congress of Surgery, Krakow, Poland**, 15th August 2019 – *Oral Presentation*
6. van Duinen A, Hagander L, Bolkan H [Maternal and perinatal outcome after caesarean sections in Sierra Leone] **Regional forskingskonferanse, Kristiansund, Norway**, 2nd October 2019 – *Oral Presentation*
7. van Duinen A [Maternal and perinatal outcome after caesarean sections in Sierra Leone] **3rd Annual Global Surgery Research Group – Surgical Technologies, Freetown, Sierra Leone**, 11th November 2019 – *Oral Presentation*
8. Bakker J [Surgical productivity and influencing factors in Sierra Leone] **3rd Annual Global Surgery Research Group – Surgical Technologies, Freetown, Sierra Leone**, 11th November 2019 – *Oral Presentation*
9. van Duinen A [Scaling up access to safe Caesarean Sections with a focus on service delivery] **Averting an Impending Cesarean Section Disaster in LMICs Gates Foundation/ USAID, New York, USA**, 3rd December 2019 – *Oral Presentation*

Posters / Presentations

1. GjØra A, Lindheim-Minde B, van Leerdam D, Hunt L, Bundu I, Bolkan H [Changes in surgical operative volume in Sierra Leone between 2012 and 2017] **Symposium: Reaching the hard-to-reach. Sexual and reproductive health and rights in rural populations, Copenhagen, Desember**, 20th September 2019 – *Poster*
2. van Duinen A, Westendorp, Bolkan H [Perinatal outcomes of caesarean sections in Sierra Leone: A prospective multicenter observational study] **Global Health Day, Trondheim, Norway**, 27th October 2019 – *Poster*

3. Gjra A, Lindheim-Minde B, van Leerdam D, Hunt L, Bundu I, Bolkan H [Changes in surgical operative volume in Sierra Leone between 2012 and 2017] **Global Health Day, Trondheim, Norway**, 27th October 2019 – Poster

Online Media

C-sections by trained health officers a safe alternative - Nancy Bazilchuk

<https://norwegianscitechnews.com/2019/02/c-sections-by-trained-health-officers-a-safe-alternative/>

Man who delivered countless Milton Keynes babies achieves National Gallery honour - A consultant who helped thousands of pregnant women deliver healthy babies in MK has achieved National Gallery fame.

<https://www.miltonkeynes.co.uk/news/man-who-delivered-countless-milton-keynes-babies-achieves-national-gallery-honour-77231>

Kirurg Håkon Bolkan tildelt Melvin Jones Fellow
<https://www.lions.no/club/show/Orkdal/72480/72518>

Surgical community health officers in Sierra Leone serving the community and saving lives

<https://sierraleone.unfpa.org/en/news/surgical-community-health-officers-sierra-leone-serving-community-and-saving-lives>

Lassa Fever: Dutch hero Doctor, Dr. Wouter Nolet, dies of disease

<https://asadnaveed.com/lassa-fever-dutch-hero-doctor-dies-in-sierra-leone/>



Partners and Donors

Partners and Donors

CapaCare's **main financial partners** are the United Nations Population Fund (UNFPA), **Torun and Ole's Stiftelse** and the **Norwegian Agency for Development Cooperation** (NORAD). All main sponsors continued to support CapaCare in 2019. The **Norwegian University of Science and Technology** (NTNU) and Trondheim University Hospital, **St. Olav** have contributed with funds for evaluation of the Programme **via two PhD scholarships, funding the development of an app for data collection and by allowing employees paid leave to take part in the training.**

As an **Implementing Partner of UNFPA** CapaCare has been able to **strengthen relations with the Ministry of Health and Sanitation** in 2019. Annual and quarterly plans and budgets are submitted to the UNFPA, and all spending in Sierra Leone is audited by an international accounting firm.

Masanga Hospital Rehabilitation Project continues to be the main partner in Sierra Leone together with the Sierra Leonean Ministry of Health and Sanitation (MoHS). The MoHS continues to **grant three-year paid study leave** for the Community Health Officers enrolled in the Programme from the governmental sector. The Ministry also takes part in interviewing new candidates and as exam invigilators. Finally, it is the Ministry that oversees the housemanships - the last part of the training. To date, there has been **good cooperation** with the Ministry to ensure local ownership of the Programme. CapaCare has also received substantial support from **private donors.**



Ward-rounds at Masanga Hospitals Maternity Unit

Financial Overview

Both the financial report of CapaCare Norway and CapaCare Sierra Leone will be made available online at www.capacare.org once finalised.

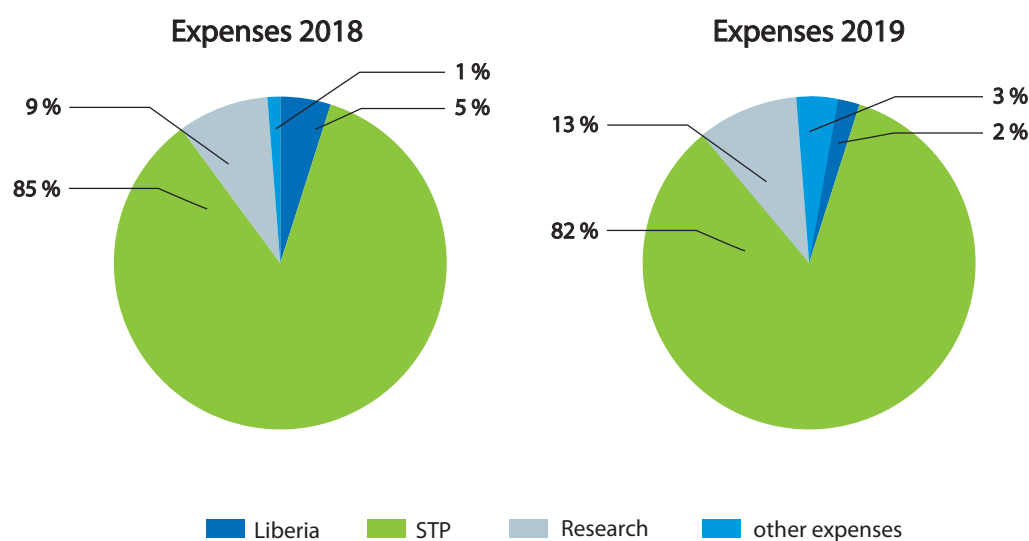
Income

Income in 2019 was 4.5 million NOK the same as in 2018, of which 1.5 million NOK was received in Sierra Leone. The major part of the income was for the Surgical Training Programme in Sierra Leone and was donated by NORAD and UNFPA. Furthermore, several research institutions donated

for research projects: the Lærdal Foundation, Linköpings University and Surgeons OverSeas.

Expenses

Expenditure in 2019 was 4.3 million NOK compared to 4.2 million in 2018, an increase of 1%. In both years the majority of the expenses were spent on the Surgical Training Programme in Sierra Leone.



Research

In 2018 a team from CapaCare conducted a nationwide surgical mapping of Liberia. All surgical facilities in the country were visited and comprehensive data on surgical infrastructure, human resources and operative volumes were collected. In April 2019 CapaCare board members visited Liberia to share preliminary findings from the surgical mapping with the Ministry of Health. Discussions on how to act on the data and address the issue of low operative volumes were initiated during this visit.

In November representatives from the board returned to Liberia to continue the discussions and share the research findings with a broader set of stakeholders. The results were discussed with representatives from the Liberian Medical and Dental Council, the Liberian Medical and Dental Association and the National Public Health Institute. The research provides detailed information on the current situation and can function as a roadmap on how to develop the surgical system in Liberia. Conversations on how to utilise this information will continue in 2020.

Purpose	Duration	Month	Start up and Research
Research and Project support	2 weeks	April	Mark Deenize Oghogho
Research and Project support	1 week	April	Brynjulf Ystgaard (B), Håkon Bolkan (B), Håvard Adde (B)
Research and Project support	4 weeks	October	Markus Werz
Research and Project support	1 week	Nov	Alex van Duinen (B, NTNU)*, Håvard Adde (B) Magnus Endal (B)

Table 6. Start up and Research visits Liberia 2019.



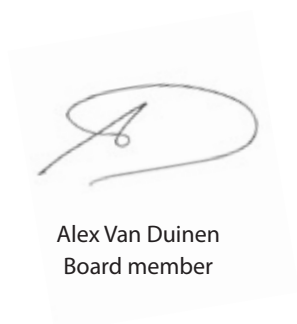
Central Monrovia

**We want to thank everybody that has contributed to the
Programme for the support that we have received!**

CapaCare Board
Trondheim, Norway
Masanga, Sierra Leone
May, 2020



Håkon Angell Bolkan
Chair



Alex Van Duinen
Board member



Puck Hegeman



Bart Waalewijn
Board Member

*Pictures are taken by Magnus Endal, CapaCare trainers and local team.
All patients have consented in the use of the photos.*



CapaCare Annual Activity Report 2019



www.capacare.org

Medical education and training to increase the number of skilled staff at district hospitals.

facebook

Please visit CapaCare's page on Facebook.



**Årsregnskap 2019
for**

Capacare

Foretaksnr. 992100125

Organisasjonens art

Organisasjonen driver med opplæring av medisinsk fagpersonell i områder hvor det er mangel på slikt personell. Organisasjonen arbeider også for å samle inn midler og rekruttere helsearbeidere for å oppnå dette formålet: I 2012 ekspanderte prosjektet fra et lokalt initiativ i Tonkolili distrikt til å bli et landsomfattende treningsinitiativ i for kirurgi i Sierra Leone. I 2019 har CapaCare jobbet videre for å se på mulighetene for å starte opp kirurgisk opptrening i Liberia.

Utvikling i resultat og stilling

	2019	2018	2017
Driftsinntekter	2,976,322	2,992,904	2,233,723
Driftsresultat	-420,754	327,817	139,238
Årsresultat	-420,754	327,817	139,238
Balansesum	2,345,586	2,733,581	2,382,084
Egenkapital	2,333,938	2,696,461	2,368,645
Egenkapitalprosent	99.5%	98.6%	99.4%

Driftsinntektene i organisasjonen endret seg fra kr 2 992 904 i fjor til kr 2 976 322 i år, og er dermed blitt stabilt. Årsresultatet ble kr -420 754 mot kr 327 817 i fjor. Grunnet negativ årsresultat er at organisasjonen brukte en del inntekter med restriksjoner som hadde blitt innsamlet i årene før, for eksempel for oppstart i Liberia.

Det har ikke inntruffet andre forhold etter regnskapsårets slutt som har betydning for det framlagte årsregnskapet. Årsregnskapet gir en rettvise oversikt over utviklingen i organisasjonen, for resultatet i regnskapsåret og stillingen ved regnskapsårets slutt.

Fortsatt drift

Årsoppgjøret er avlagt under forutsetning om fortsatt drift. Det bekreftes at denne forutsetningen er tilstede.

Organisasjonens økonomiske og finansielle stilling kan beskrives som tilfredsstillende.

Forsknings- og utviklingsaktiviteter

Organisasjonen driver ikke med FoU-aktiviteter, og har ikke hatt slike aktiviteter i regnskapsåret.

Arbeidsmiljø og personale

Arbeidsmiljøet betraktes som godt, og det iverksettes løpende tiltak for forbedringer. Organisasjonen har to ansatte i deltidsstilling, som tilsvarer 0.5 fulltidsansatte pluss en deltidsstilling i 2 måneder som består av 0.3 fulltidsansatte. Det har i regnskapsåret ikke forekommet skader eller ulykker.

Likestilling mellom kjønnene

Styret består av 3 kvinner og 8 menn.

Personell består av 2 kvinner

Miljørapport

Det er ingen forhold ved organisasjonens virksomhet som har påvirkning på det ytre miljø.

ORGANISASJONENS INNTEKTER OG KOSTNADER		2019 kr	2018 kr
1	<u>ANSKAFFEDE MIDLER</u>		
1a	Medlemsinntekter	7,900	7,147
1b	<u>TILSKUDD</u>		
1b i	Offentlige tilskudd	2,000,000	2,000,000
1b ii	Andre tilskudd		
	Sum tilskudd	2,000,000	2,000,000
1c	Innsamlede midler, gaver m.v.	967,279	984,523
1d	<u>Opptjente inntekter fra operasjonelle aktiviteter</u>		
1d i	- som oppfyller organisasjonene formål		
1d ii	- som skaper inntekter		
	Sum opptjente inntekter fra operasjonelle aktiviteter		
1e	Finans og investeringsinntekter	1,143	1,234
1f	Andre inntekter		
	Sum anskaffede midler	2,976,322	2,992,904
2	<u>FORBRUKTE MIDLER</u>		
2a	<u>Kostnader til anskaffelse av midler</u>		
2a i	Kostnader til innsamling av midler	1,465	737
2a ii	Andre kostnader til anskaffelse av midler		
	Sum kostnader til anskaffelse av midler	1,465	737
2b	<u>Kostnader til organisasjonens formål</u>		
2b i	Gaver, tilskudd, bevilninger til oppfyllelse av formål	1,744,390	844,698
2b ii	Kostnader til aktiviteter som oppfyller formålet	1,608,527	1,739,799
	Sum kostnader til organisasjonens formål	3,352,918	2,584,497
	Administrasjonskostnader	34,911	72,809
	Finanskostnad	7,782	7,044
	Sum forbrukte midler	3,397,076	2,665,088
3	AKTIVITETSRESULTAT	(420,754)	327,817
4	TILLEGG/REDUKSJON FORMÅLSKAPITAL		
4a	Endring grunnkapital		
4b	Endring formålsskital med lovpålagte restriksjoner		
4c	Endring formålsskital med eksternt pålagte restriksjoner	149,734	182,512
4d	Endring formålsskital med selvpålagte restriksjoner	50,000	50,000
4f	Endring annen formålsskital	(620,487)	95,305
	SUM TILLEGG/REDUKSJON FORMÅLSKAPITAL	(420,754)	327,817
	Innsamlingsprosent	100	100
	Formålsprosent = Kostnader til formålet / Sum forbrukte midler	99	97
	Administrasjonsprosent = Administrasjonskostnader / Sum forbrukte midler	1	3

	2019	2018
EIENDELER		
Anleggsmidler		
Immaterielle eiendeler		
Bevaringsverdige eiendeler		
Andre driftsmidler		-
Finansielle anleggsmidler		
Sum anleggsmidler		
Omløpsmidler		
Beholdninger		
Fordringer	17,142	-
Investeringer		
Bankinnskudd, kontanter m.v.	2,328,444	2,733,581
Sum omløpsmidler	2,345,586	2,733,581
Sum eiendeler	2,345,586	2,733,581
FORMÅLSKAPITAL OG GJELD		
Formålskapital		
Grunnkapital		
Formålskapital med lovpålagte restriksjoner		
Formålskapital med eksterne restriksjoner	1,411,795	1,262,061
Formålskapital med selvpålagte restriksjoner	248,500	198,500
Annen formålskapital	615,412	1,235,900
Sum formålskapital	2,275,708	2,696,461
Gjeld		
Avsetning for forpliktelser		
Annen langsiktig gjeld		
Kortsiktig gjeld	69,878	37,119
Sum gjeld	69,878	37,119
Sum formålskapital og gjeld	2,345,586	2,733,581
FORHOLDSTALL		
Formålskapital i prosent av totalbalansen	97	99

Håkon Angell Bolkan

Styreleder

Puck Diana Hegeman

Kasserer

Brynjulf Ystgaard

Styremedlem

Anne Engtrø Husby

Styremedlem

Alex van Duinen

Styremedlem

Magnus Endal

Styremedlem

Andreas GjØra

Styremedlem

Kurt Østhuus Krogh

Styremedlem

Barbro Lindheim-Minde

Styremedlem

Øyvind Veel Svendsen

Styremedlem

Håvard Askim Adde

Styremedlem

Trondheim den 5 juni 2020

Regnskapsprinsipper:

Årsregnskapet er satt opp i samsvar med regnskapsloven av 1998 og god regnskapsskikk for ideelle organisasjoner. Alle beløp i notene er oppgitt i hele kroner dersom ikke annet er angitt. Organisasjonen har videre fulgt relevante bestemmelser i Norsk Regnskaps Standard utarbeidet av Norsk Regnskaps Stiftelse.

De regnskapsprinsipper som er gjengitt i regnskapslovens kapittel 4 om grunnleggende prinsipper og god regnskapsskikk og kapittel 5 om vurderingsregler er ikke gjengitt i denne innledende noten om regnskapsprinsipper dersom det ikke foreligger forhold ved regnskapsposten eller prinsippene og vurderingsreglene som fordrer en presisering (valgdagang mv).

Unntaksreglene i regnskapsloven for små foretak er anvendt der annet ikke er angitt spesielt.

Resultatregnskapet er klassifisert basert på aktivitet fremfor art. Formålet med et aktivitetsregnskap er å vise alle anskaffede midler fordelt på hovedtyper, og hvordan disse er anvendt i løpet av regnskapsåret.

Formålskapital benyttes i stedet for Egenkapital. Dette er i henhold til god regnskapsskikk for ideelle organisasjoner. Til forskjell fra andre virksomheter er denne kapitalen en kapital som skal brukes til organisasjonens formål og ikke til utdeling eller lignende.

Presiseringer mht regnskapsprinsipper:

Inntektsføring

Alle midler er innsamlet i Norge. Alle midler er innsamlet ved at giver har overført gave via bank, ingen kontanter er innsamlet. Gaver/innsamlede midler inntektsføres når de mottas. Arvede midler inntektsføres når organisasjonen har juridisk rett til arven, det er rimelig sikkert at arven vil bli mottatt og verdien kan måles tilstrekkelig pålitelig

CapaCare mottar offentlige midler fra Norad, gaver og innsamlede midler fra andre organisasjoner og privatpersoner. Organisasjonen har ingen direkte kostnader i forbindelse med sine inntekter.

Prosjekter

CapaCare har i 2019 hatt ett prosjekt i Sierra Leone; å drive opplæring av medisinsk fagpersonell i områder hvor det er mangel på slike ressurser. Og i 2019 har CapaCare jobbet videre for å starte en sammenlignbart prosjekt i Liberia.

Klassifisering og fordeling av kostnader

I aktivitetsregnskapet klassifiseres kostnader i to hovedgrupper; kostnader til formålet og administrasjonskostnader. Alle kostnader tilhørende en aktivitet er henført til denne.

Klassifisering og vurdering av eiendeler og gjeld

Eiendeler som knytter seg til prosjekter, fordringer som tilbakebetales innen et år samt eiendeler som ikke er bestemt til varig eie eller bruk for virksomheten er klassifisert som omløpsmidler, øvrige eiendeler er klassifisert som anleggsmidler. Tilsvarende prinsipper er benyttet for gjeldsposter.

Omløpsmidler vurderes til laveste verdi av anskaffelseskost og virkelig verdi. Anleggsmidler vurderes til anskaffelseskost, men nedskrives til virkelig verdi dersom verdifallet ikke forventes å være forbigående.

Varige driftsmidler

Varige driftsmidler balanseføres til anskaffelseskost inkludert innkjøpskostnader, og avskrives over driftsmidlets levetid dersom denne er over 3 år og har en kostpris som overstiger kr 15 000. Direkte vedlikehold av driftsmidler kostnadsføres løpende. Påkostninger eller forbedringer tillegges driftsmidlets kostpris dersom det er sannsynlig at påkostningen bidrar til fremtidige økonomiske fordeler, og kostnaden kan måles pålitelig.

Varige driftsmidler avskrives over forventet brukstid etter lineær metode.

Pensjoner

CapaCare betaler ikke forpliktelser ifm pensjoner og har således heller ingen pensjonskostnader.

Nærstående Parter

CapaCare har bortsett fra styret, ingen nærstående parter. Det har ikke skjedd noen utbetaling til styret utover ordinær reisegodtgjørelse.

Aktivitetsrapport

Forøvrig henvises til fylldig aktivitetsrapport som er vedlagt regnskapet

Note 1 - Anskaffede midler

Dette gjelder

	2019	2018	2017
Gave/tilskudd fra private givere	177,073	73,146	194,567
Kavlifondet			0
Lions Club	118,888	8,000	8,000
Torunn og Ole's stiftelse	0	0	970,000
Norad	2,000,000	2,000,000	650,000
Gaver fra andre organisasjoner	671,318	903,377	400,278
Sum	2,967,279	2,984,523	2,222,820

Note 2 - Varige driftsmidler

CapaCare har kjøpt en bil i juli 2015.

	2019	2018
Anskaffelseskost pr. 1/1	0	
+ Tilgang		
- Avgang		
Anskaffelseskost pr. 31/12	0	250,760
Akk. av/nedskr. pr 1/1		
+ Ordinære avskrivninger		41,793
+ Avskr. på oppskrivning		
- Tilbakeført avskrivning		
+ Ekstraord nedskrivninger		
Akk. av/nedskr. pr. 31/12		250,760
Balanseført verdi pr 31/12		0
Prosentsats for ord.avskr		0.0

Note 3 - Formålskapital med eksterne restriksjoner

	2019	2018
CapaCare IT	17	78,349
Surgical Training Program Sierra Leone	12	72,011
Liberia	671,498	762,881
Forskning	740,269	348,820
	<u>1,411,795</u>	<u>1,262,061</u>

Formålskapital med eksterne restriksjoner har økt fra Kr. 1,262,061 i 2018 til Kr. 1,411,795 is 2019. Økning er i forsknings kapital. Det er forskjellige forskningsprosjekter som skal gjennomføres i løpet av flere år. Prosjekt i Liberia er i oppstart fasen enda og derfor er det ikke så mye kostnader i år.

Note 4 - Lønnskostnad

	2019	2018
Antal årsverk	0.55	0.33
Lønn	265,425	158,552
Arbeidsgiveravgift	42,169	22,497
Totalt	307,593	181,049

Kr. 307,593 - av lønnskostnad i 2019 gjelder lønn og arbeidsgiveravgift for planlegging, organisering og logistikk og sees på som prosjektrelatert kostnad. Organisasjonen har to ansatte i deltidsstilling, som tilsvarer 0.5 fulltidsansatte. I tillegg har en imidlertid ansatte hatt en deltidsstilling i 2 måneder som består av 0.3 fulltidsansatte.

Note 5 - Annen driftskostnad

Selskapet har yttet godtgjørelse til revisor med følgende beløp (alle beløp er inkludert mva):

	2019	2018
Revisjon	25,000	26,500
Andre tjenester	7,500	30,031
Totalt	32,500	56,531

Note 6 – Innsamlingsprosent, Formålsprosent og Administrasjonsprosent

	2019	2018	2017	2016	2015
Innsamlingsprosent	100%	99%	100%	100%	100%
Formålsprosent = Kostnader til formålet / Sum forbrukte midler	99%	98%	98%	98%	96%
Administrasjonsprosent = Administrasjonskostnader / Sum forbrukte midler	1%	2%	2%	2%	4%

Både innsamlingsprosent, formålsprosent og administrasjonsprosent har vært stabilt. CapaCare søker etter å ha en så høy mulig innsamlingsprosent og formålsprosent.

UAVHENGIG REVISORS BERETNING
Til årsmøtet i CapaCare

Uttalelse om revisjonen av årsregnskapet

Konklusjon

Vi har revidert foreningen CapaCare' årsregnskap som viser et underskudd på kr 420 754. Årsregnskapet består av balanse per 31. desember 2019, resultatregnskap og oppstilling over endringer i egenkapital for regnskapsåret avsluttet per denne datoen og noter til årsregnskapet, herunder et sammendrag av viktige regnskapsprinsipper.

Etter vår mening er det medfølgende årsregnskapet avgitt i samsvar med lov og forskrifter og gir et rettviseende bilde av foreningens finansielle stilling per 31. desember 2019, og av dets resultater for regnskapsåret avsluttet per denne datoen i samsvar med regnskapslovens regler og god regnskapsskikk i Norge.

Grunnlag for konklusjonen

Vi har gjennomført revisjonen i samsvar med lov, forskrift og god revisjonsskikk i Norge, herunder de internasjonale revisjonsstandardene (ISA-ene). Våre oppgaver og plikter i henhold til disse standardene er beskrevet i *Revisors oppgaver og plikter ved revisjon av årsregnskapet*. Vi er uavhengige av foreningen slik det kreves i lov og forskrift, og har overholdt våre øvrige etiske forpliktelser i samsvar med disse kravene. Etter vår oppfatning er innhentet revisjonsbevis tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon.

Øvrig informasjon

Ledelsen er ansvarlig for øvrig informasjon. Øvrig informasjon består av informasjon i årsberetningen, men inkluderer ikke årsregnskapet og revisjonsberetningen. Vår uttalelse om revisjonen av årsregnskapet dekker ikke øvrig informasjon, og vi attesterer ikke den øvrige informasjonen. I forbindelse med revisjonen av årsregnskapet er det vår oppgave å lese øvrig informasjon med det formål å vurdere hvorvidt det foreligger vesentlig inkonsistens mellom øvrig informasjon og årsregnskapet, kunnskap vi har opparbeidet oss under revisjonen, eller hvorvidt den tilsynelatende inneholder vesentlig feilinformasjon. Dersom vi hadde konkludert med at den øvrige informasjonen inneholder vesentlig feilinformasjon er vi pålagt å rapportere det. Vi har ingenting å rapportere i så henseende.

Styrets ansvar for årsregnskapet

Styret (ledelsen) er ansvarlig for å utarbeide årsregnskapet i samsvar med lov og forskrifter, herunder for at det gir et rettviseende bilde i samsvar med regnskapslovens regler og god regnskapsskikk i Norge. Ledelsen er også ansvarlig for slik intern kontroll som den finner nødvendig for å kunne utarbeide et årsregnskap som ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller utilsiktede feil.

Ved utarbeidelsen av årsregnskapet må ledelsen ta standpunkt til foreningens evne til fortsatt drift og opplyse om forhold av betydning for fortsatt drift. Forutsetningen om fortsatt drift skal legges til grunn for årsregnskapet så lenge det ikke er sannsynlig at virksomheten vil bli avviklet.

Revisors oppgaver og plikter ved revisjonen av årsregnskapet

Vårt mål er å oppnå betryggende sikkerhet for at årsregnskapet som helhet ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller utilsiktede feil, og å avgi en revisjonsberetning som inneholder vår konklusjon. Betryggende sikkerhet er en høy grad av sikkerhet, men ingen garanti for at en revisjon utført i samsvar med lov, forskrift og god revisjonsskikk i Norge, herunder ISA-ene, alltid vil avdekke vesentlig feilinformasjon som eksisterer. Feilinformasjon kan oppstå som følge av misligheter eller utilsiktede feil. Feilinformasjon blir vurdert som vesentlig dersom den enkeltvis eller samlet med rimelighet kan forventes å påvirke økonomiske beslutninger som brukerne foretar basert på årsregnskapet.

For videre beskrivelse av revisors oppgaver og plikter vises det til <https://revisorforeningen.no/revisjonsberetninger>

Uttalelse om øvrige lovmessige krav

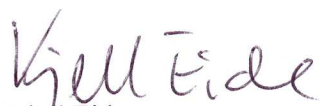
Konklusjon om årsberetningen

Basert på vår revisjon av årsregnskapet som beskrevet ovenfor, mener vi at opplysningene i årsberetningen om årsregnskapet og forutsetningen om fortsatt drift er konsistente med årsregnskapet og i samsvar med lov og forskrifter.

Konklusjon om registrering og dokumentasjon

Basert på vår revisjon av årsregnskapet som beskrevet ovenfor, og kontrollhandlinger vi har funnet nødvendig i henhold til internasjonal standard for attestasjonsoppdrag (ISAE) 3000 «Attestasjonsoppdrag som ikke er revisjon eller forenklet revisorkontroll av historisk finansiell informasjon», mener vi at ledelsen har oppfylt sin plikt til å sørge for ordentlig og oversiktlig registrering og dokumentasjon av foreningens regnskapsopplysninger i samsvar med lov og god bokføringsskikk i Norge.

TRONDHEIM, 5. juni 2020
All Revisjon AS



Kjell Eide
Statsautorisert revisor



**Financial Statements for year ended
31st December 2019**

CONTENTS	PAGE (S)
General Information	1
Report of the Directors	2
Report of the Independent Auditors	3-4
Statement of Financial Activities	5
Statement of Financial Position	6
Statement of Cash Flows	7
Statement of Changes in Grant Balance	8
Notes forming part of the Financial Statements	9-16
Supplementary Information	17-18

GENERAL INFORMATION

Registered Office

Masanga Hospital
Masanga Village
Tonkolili District,
Sierra Leone.

Board of Directors

Dr. Alex Van Duinen
Chairman

Wouter Nolet - From 1st November 2018 to 23rd November 2019
Secretary (Deceased)

Samuel Mathew Sankoh
Acting Secretary – 23rd November to 31st December 2019

Emile Koroma
Dir. HRH Ministry of Health & Sanitation

Dr. Ibrahim Bundu
Orthopaedic Surgeon – Ministry of Health & Sanitation

Abu Conteh
Chief CHO – Ministry of Health & Sanitation

Lawrence T. Kargbo
STP Association President

Dr. Kojo Carew
Managing Director Blue Shield Hospital

Management

Wouter Nolet – From 1st November 2018 to 23rd November 2019
National Programme Coordinator (Deceased)

Samuel Mathew Sankoh
**National STP Coordinator & Acting National
Programme Coordinator – 23rd November to
31st December 2019**

Mohamed John Turay
Finance Manager

Francis Stephen Vandy
Administrator/Human Resources/Monitoring & Evaluation

Bankers

EcoBank (SL) Limited
Makeni Branch, Makeni
Sierra Leone

United Bank for Africa (UBA)
Makeni Branch Makeni
Freetown, Sierra Leone

Auditors

Bertin & Bertin
Chartered Certified Accountants
Freetown, Sierra Leone.

REPORT OF THE DIRECTORS

The directors of CapaCare Sierra Leone present their audited financial statements for year ended 31st December 2019.

Statement of Responsibilities of the Directors

The constitution of CapaCare Sierra Leone and International Financial Reporting Standards (IFRS) requires the directors of CapaCare Sierra Leone to prepare a statement of financial activities, statement of financial position, statement of cash flows, statement of changes in grant and notes supporting these financial statements including summary of significant accounting policies.

The responsibilities of the directors includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of these financial statements that should be free from material misstatement, whether due to fraud or error. The directors are also responsible for the selection and application of appropriate accounting policies, and making accounting estimates that are reasonable in the circumstance.

The directors are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them ensure that the financial statements comply with, International Financial Reporting Standards (IFRS). The directors are also responsible for safeguarding the assets of the organisation and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Funding


The financial activities carried out by CapaCare Sierra Leone for year ended 31st December 2019, were made possible through the generosity of a number of donors who provided funds for specific programme and/or towards the general organisation support.

Members of CapaCare Sierra Leone gratefully acknowledge the support of the following organisations;

	2019 'Le000'	2018 Le'000'
UNFPA	1,489,915	1,441,989
Capacare Norway	1,464,057	799,188
	<u>2,953,972</u>	<u>2,241,177</u>
Capital Grant (Motor Vehicle)	285,272	-

The annexed financial statements disclose the financial activities of the organisation for year ended 31st December 2019.

By order of the Board


.....
Samuel Mathew Sankoh
Secretary to the Board

Date: 14th/08/2020

Managing Partner – Emile S Bertin

Bertin & Bertin
R&R

2 Lightfoot Boston Street
Freetown, Sierra Leone
West Africa
Phone: (00) - 232-22-223967
Mobile: (00) - 232-76-612587
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Chartered Certified Accountants

REPORT OF THE INDEPENDENT AUDITORS – BERTIN & BERTIN CHARTERED CERTIFIED ACCOUNTANTS TO MEMBERS OF CAPACARE SIERRA LEONE

We have audited the financial statements of CapaCare Sierra Leone which comprise the statement of financial position as at 31st December 2019, the statements of financial activities, changes in equity and cash flows for the year then ended and the notes supporting the financial statements including a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 16.

In our opinion, the financial statements give a true and fair view of the financial position of CapaCare Sierra Leone as at 31st December 2019, and of its financial performance and cash flows for the year ended 31st December 2019 in accordance with International Financial Reporting Standards (IFRS) and constitution of CapaCare Sierra Leone.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements Section of our report. We are independent of the organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Sierra Leone, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA code. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors and management are responsible for the other information. The other information comprises the directors and management's responsibility statements. Other information does not include the financial statements and our auditor's report thereon.

Our audit of the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in so doing, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors and those Charged with Governance for the Financial Statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standard (IFRS) and the Constitution of CapaCare Sierra Leone and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing CapaCare Sierra Leone's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing CapaCare Sierra Leone's financial reporting process.

Key Audit Matters

Key audit matters are those that in our professional judgement were of most significance in our audit of these financial statements. We have nothing to report in this regard.

Managing Partner – Emile S Bertin



Bertin & Bertin
R&R

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Chartered Certified Accountants**REPORT OF THE INDEPENDENT AUDITORS – BERTIN & BERTIN CHARTERED CERTIFIED ACCOUNTANTS TO MEMBERS OF CAPACARE SIERRA LEONE****Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that include our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISA's) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

As part of our audit in accordance with International Standards on Auditing (ISA's), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures respective to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CapaCare Sierra Leone internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause CapaCare Sierra Leone to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding information of the financial activities within the entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the entity's audit; we remain solely responsible for our audit opinion.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



.....
Bertin and Bertin
Chartered Certified Accountants

Date 14.8.2020
Freetown, Sierra Leone

STATEMENT OF FINANCIAL ACTIVITIES

*In thousands of Leones
(Le000)*

Income	Notes	2019	2018-Restated
Project Grant	3,12	2,631,355	2,340,823
Other Income	4	16,436	-
		<u>2,647,791</u>	<u>2,340,823</u>
Expenditure			
Staff and Student Expenses	5	(1,178,432)	(982,416)
Administrative Expenses	6	(93,313)	(131,254)
Program Expenses	7	(1,376,046)	(1,227,153)
		<u>(2,647,791)</u>	<u>(2,340,823)</u>

The notes on pages 9 to 16 form part of these financial statements

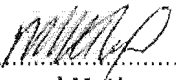
STATEMENT OF FINANCIAL POSITION


*In thousands of Leones
(Le000)*

Non-Current Assets	Notes	2019	2018
Property, Plant & Equipment	8	294,839	93,937
Current Assets			
Receivables & Prepaid Charges	9	669,434	269,100
Cash & Bank Balances	10	173,205	45,647
		842,639	314,747
Creditors: amount falling due within one year	11	(97,350)	(37,920)
Net Current Assets		745,289	276,827
Creditors: amount falling due more than one year	12	(282,065)	(220,590)
		758,063	150,174
Represented by			
Deferred Fund	13	758,063	150,174
		758,063	150,174

These financial statements were approved by directors of CapaCare Sierra Leone.

on 14th August 2020


.....
Samuel Mathew Sankoh
Ag. National Programme Coordinator


.....
Mohamed John Turay
Finance Manager

The notes on pages 9 to 16 form part of these financial statements

STATEMENT OF CASH FLOWS

	<i>In thousands of Leones (Le000)</i>	
	2019	2018
Net Cash Flow from Operating Activities	412,830	(6,821)
Investing Activities		
Funds used to acquire Property, Plant & Equipment	(285,272)	-
Total Funds used for Investing Activities	(285,272)	-
Net Cash Outflow	127,558	(6,821)
Reconciliation of Change in Deferred Grant to Net Cash Flow from Operating Activities	2019	2018
Change in Deferred Fund	607,889	(48,746)
Adjustment for:		
Depreciation	84,370	55,858
Changes in Operating Assets & Liabilities		
Change in Receivables	(400,334)	(197,105)
Change in Creditors falling due within one year	59,430	13,482
Change in Creditors falling due more than one year	61,475	169,690
Net Cash Flow from Operating Activities	412,830	(6,821)
Analysis of Cash & Bank Balances during the year	2019	2018
At the start of the year	45,647	52,468
Net Cash Flow	127,558	(6,821)
At the end of the year	173,205	45,647

The notes on pages 9 to 16 form part of these financial statements

STATEMENT OF CHANGES IN GRANT BALANCE

*In thousands of Leones
(Le000)*

Year 2019	Capital Fund	Cash Grant	Total
At the start of the year	93,937	56,237	150,174
Net Movement during the year	200,902	406,987	569,762
At the end of the year	294,839	463,224	719,936

Year 2018	Capital Fund	Cash Grant	Total
At the start of the year	149,795	49,125	198,920
Net Movement during the year	(55,858)	7,112	(48,746)
At the end of the year	93,937	56,237	150,174

The notes on pages 9 to 16 form part of these financial statements

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1. Background Information of CapaCare Sierra Leone

CapaCare Sierra Leone is a National Non-Governmental Organisation bearing Registration Certificate Number: NNGO/634 registered with the Sierra Leone Association of Non-Governmental Organisation (SLANGO).

CapaCare Norway is a member based organisation registered with the Norwegian Central Coordinating Register for legal entities "Brønnøysundsregistret" organisation number 992100125 with headquarters in Trondheim, Norway. The Annual General Meeting functions as CapaCare Norway's highest authority.

In line with the recommendation from the 2010 Health Sector Performance report, the Non-governmental Organisation (NGO) CapaCare in collaboration with the Ministry of Health & Sanitation initiated a Surgical Training Program (STP) for Non-Physician Clinician (NPCs) and Medical Doctors' (MDs) in Sierra Leone.

The Organisation's Aim, Goal and Objectives

Aim

The aim of the surgical training program is to increase the level of surgical skilled health staff at district hospitals in Sierra Leone.

Goal

The goal of this program is to train medical doctors of Surgical Assistant Community Health Officers (SACHOs). CapaCare provide the graduates of the surgical training program with knowledge and skills to address the most common surgical and obstetrical emergencies that without treatment would lead to disability or death.

Objectives

The key objectives of the organisation are:

- to train medical professionals in areas where there is a shortage of such personnel.
- to work in order to raise funds and recruit health professionals to accomplish this purpose.

Program Activities

- Procure course materials.
- Recruit new students and promote surgical training program of government and NGO staff.
- Monitor students on in clinical placement.
- Procure models and phantoms for skills lab, and maintain the skills lab.
- Provide food for expert lecturers and support to expert lectures from Sierra Leone.

1.1 Projects Undertaken in year 2019

At the beginning of 2019, 34 students participated in the STP, and since the start of the programme, 31 graduates has been posted in hospitals by the Ministry of Health & Sanitation.

12 new students were selected and started in April and October 2019. During the year, 9 students graduated while 3 dropped out of the programme. By the end of 2019, 30 students were still in basic training and 7 were conducting internship in Freetown.

Of the 40 graduates, 24 SACHO's have been posted to hospitals. 8 are currently working in private non-profit hospitals. 5 placements are pending. 1 SACHO passed away in 2019 and 2 medical doctors completed the STP. One is specialising in surgery in the United Kingdom. Both MD are conducting research on surgical outcomes in Sierra Leone. All but 5 of the graduates are posted in hospitals outside Western Area.

Partners and Donors

CapaCare's main financial partners are the United Nations Population Fund (UNFPA), Torun and Ole's Stiftelse and the Norwegian Agency for Development Cooperation (NORAD). All main sponsors continued to support CapaCare in 2019. The Norwegian University of Science and Technology (NTNU) and Trondheim University Hospital, St. Olav have contributed with funds for evaluation of the programme via two PhD scholarships, funding the development of an app for data collection and by allowing employees paid leave to take part in the training.

As an implementing partner of UNFPA CapaCare has been able to strengthen relations with the Ministry of Health and Sanitation in 2019. Annual and quarterly plans and budgets are submitted to the UNFPA, and all spending in Sierra Leone is audited by a well-established accounting firm.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1.2 Projects Undertaken in year 2019

Masanga Hospital Rehabilitation Project continues to be the main partner in Sierra Leone together with the Sierra Leone Ministry of Health and Sanitation (MoHS). The MoHS continues to grant three years paid study leave for the Community Health Officers enrolled in the programme from the governmental sector. The ministry also takes part in interviewing new candidates and as exam invigilators. Finally, it is the ministry that oversees the housemanships – the last part of the training. To date, there has been good cooperation with the ministry to ensure local ownership of the programme. CapaCare has also received substantial support from private donors.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.0 Summary of Significant Accounting Policies

2.1 Basis of Preparation

The financial statements have been prepared in accordance with the provisions of International Financial Reporting Standards (IFRS).

The organisation's accounting policies set out below have been consistently applied in all material respect.

The financial statements are presented in thousands of Leones.

2.2 Use of Judgement

The preparation of financial statements requires the directors and the management of the organisation to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the statement of financial position, the reported amount of income, and expenses as at that date. The determination/estimation require the exercise of judgement based on various assumptions and factors such as experience, current and expected economic conditions. Actual results could differ from estimates.

The more significant area requiring the use of management estimates and assumptions relate to depreciation and amortisation calculations, estimate of assets impairments, write down of inventory to net realisable values, post-employment, post retirement and other employee benefit liabilities, and the accounting treatment of financial instruments.

The judgements that management have applied in the application of accounting policies, and the estimates and assumptions that have a significant risk of causing a material adjustments to the carrying values of assets and liabilities to the next financial year, are discussed below.

2.3 Provisions

Provisions are recognised when the organisation has a present legal or constructive obligation as a result of past events for which it is probable that an economic benefit will occur and where a reliable estimate can be made of the amount of the obligation. Where the effect of discounting is material, provisions are discounted.

2.4 Receivables

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less accumulated impairment.

Impairment of receivable is established when there is objective evidence to prove that the organisation will not be able to collect or utilise the amount due because of the original terms of the contractual arrangement and agreed terms.

The amount of the impairment is the difference between the assets carrying values and the present value based on estimated future cash flow.

2.5 Foreign Currency Translation

Items included in the financial statements are measured using the currency of the primary economic environment in which the organisation operates (the functional currency). The functional currency of the organisation is Sierra Leone Leones where the organisation is domiciled. Foreign currency transactions are translated into the functional currency using the approximate exchange rate prevailing at the date of the transaction. Foreign exchange gain and losses resulting from the settlement of foreign currency transactions and from the translation of monetary assets and liabilities are recognised as part of the statement of activities, except for derivatives balances that are within the scope of IAS 39.

2.6 Cash and Cash Equivalents

Cash and cash equivalents are defined as cash at hand, demand deposits and short-term highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of change in value. They are measured at cost which is deemed to be fair value as they have short term maturity.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.0 Summary of Significant Accounting Policies

2.7 Tangible Fixed Assets/ Property, Plant & Equipment

Tangible fixed assets are recorded at cost less accumulated depreciation/amortisation and impairment, including future decommissioning costs.

If there is an indication that the recoverable amount of any property, plant and equipment is less than the carrying value, the recoverable amount is estimated and an allowance is made for the impairment.

Subsequent costs are included in the assets carrying values only when it is probable that future economic benefits associated with such costs will flow to the organisation, and the costs of the addition can be measured reliably.

All other repairs and maintenance are transferred to the statement of activities in the financial period in which they are incurred.

2.8 Depreciation

Depreciation of tangible fixed assets is provided on a straight-line basis at the following annual rates, calculated to write off the cost of each asset over their expected useful lives:

	Rate
Motor Vehicles	20%
Office Equipment	20%
Furniture and Fittings	15%

2.9 Impairment of Assets

Assets that are subject to amortisation are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the assets carrying value exceeds its recoverable value. The recoverable value is the higher of an assets fair value, less costs to sell and value in use.

2.10 Grant

Grants from donors are recognised at their fair value where there is a reasonable assurance that the grants will be received and CapaCare Sierra Leone will comply with the conditions attached to the grants.

Grants relating to revenue expenditures are deferred and recognised in the statement of activities over the period necessary to match the grants with the costs they intended to compensate. Grants relating to capital expenditure such as property, plant and equipment are treated as part of capital fund. The amount transferred to the statement of activities on a yearly basis is calculated to match the useful lives of these assets.

*In thousands of Leones
(Le000)*

3. Project Grant	2019	2018
UNFPA	1,489,915	1,441,989
CapaCare Norway	1,464,057	799,188
Capital Grant (Portion of Donated Assets)	84,370	55,858
	3,038,342	2,297,035
4. Other Income	2019	2018
Other Income	16,436	-
	16,436	-
5. Staff & Student Expenses	2019	2018 – Restated
Staff Expenses	329,416	298,193
Student Expenses	849,016	684,223
	1,178,432	982,416

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

*In thousands of Leones
(Le000)*

5.1	Staff Expenses	2019	2018 – Restated
	National Staff Salaries	204,469	186,244
	National Staff NASSIT	34,390	31,241
	National Staff PAYE	49,652	42,091
	National Staff Leave Allowance	29,234	32,304
	Casual Staff	3,720	-
	Other Staff Support	7,951	6,313
		329,416	298,193
5.2	Student Expenses	2019	2018 – Restated
	Student Allowances	558,440	520,450
	Housing & Travel Allowance	53,400	50,690
	Graduate Support	128,220	90,490
	Student Union Support	21,240	6,152
	Recruitment Expenses	11,912	6,721
	Graduation Ceremony	67,175	-
	Other Staff Support	8,629	9,720
		849,016	684,223
6.	Administrative Expenses	2019	2018 – Restated
	Office Supplies	26,876	27,289
	Public Relation	280	-
	Honorarium	5,250	-
	Audit Fees	34,615	34,615
	Annual Fees	-	11,688
	Annual Meeting	3,920	19,462
	Bank Charges	28,222	35,669
	Other Administrative Expenses	(5,850)	2,531
		93,313	131,254
7.	Program Expenses	2019	2018 – Restated
	Hermia Research	133,060	112,798
	Dr. Alex's Research	-	163,783
	General Research	338,112	13,635
	Hospital Support	260,566	196,738
	Food for Maternity Patients	8,580	36,760
	Training	27,689	25,032
	CDP Materials	28,910	25,100
	Course Material	6,501	3,690
	Examination Expenses	11,383	5,505
	Fuel & Oil	67,864	82,990
	Maintenance & Supplies	120,415	141,265
	Accommodation & Meals	41,147	-
	Allowances for Trainers	6,475	6,900
	Depreciation	84,370	55,858
	Operating Expenses	57	-
	Telecommunication/IT & Data Collection	29,050	18,769
	Rent	48,510	75,300
	Water & Electricity Charges	5,700	8,400
	Repairs – Furniture & House Hold Equipment	300	1,520
	Travel Expenses	21,453	11,794
	Vehicle Repairs & Maintenance	80,576	78,132
	DSA & Lodging	46,950	75,300
	Travel Expenses - Meals	763	87,884
	Travel Expenses – Hotels	7,615	-
		1,376,046	1,227,153

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

*In thousands of Leones
(Le000)*

8. Property, Plant & Equipment

Cost	Motor Vehicles & Bikes	Office Equipment	Furniture & Fittings	Total
At the start of the year	264,075	8,500	8,950	281,525
Additions	285,272	-	-	285,272
Balance at the end of the year	549,347	8,500	8,950	566,797
Depreciation				
At the start of the year	177,227	5,225	5,136	187,588
Charges for the year	81,342	1,700	1,328	84,370
Balance at the end of the year	258,569	6,925	6,464	271,958
Carrying Amount				
As at 31.12.2019	290,778	1,575	2,486	294,839
As at 31.12.2018	86,848	3,275	3,814	93,937

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

*In thousands of Leones
(Le000)*

9.	Receivables & Prepaid Charges	2019	2018				
	Prepaid Rent	27,000	48,510				
	Staff End of Service Benefits						
	Reserve with CapaCare Norway	282,065	220,590				
	Grant Receivable	360,369	-				
		669,434	269,100				
10.	Cash & Bank Balances	2019	2018				
	EcoBank CapaCare GP Bank Account	48,102	17,632				
	EcoBank CapaCare – UNFPA Account	54,601	6,069				
	CapaCare UBA USD Bank Account	639	662				
	EcoBank Massanga CapaCare						
	Association SL	62,897	15,230				
	Petty Cash	6,966	6,054				
		173,205	45,647				
11.	Creditors: Amount falling due within one year	2019	2018				
	Accrued Audit Fees	35,000	34,615				
	Payable to EcoBank	59,430	-				
	PAYEE Payable	-	3,305				
	Other Payable	2,920	-				
		97,350	37,920				
12.	Creditors: Amount falling due more than one year	2019	2018				
	Provision for End of Service Benefits	282,065	220,590				
		282,065	220,590				
13.	Deferred Fund	2019	2018				
		Capital Grant	Cash Grant	Total	Capital Grant	Cash Grant	Total
	At the start of the year	93,937	56,237	150,174	149,795	49,125	198,920
	Total Grant Received/ Receivable during the year	285,272	2,953,972	3,239,244	-	2,241,177	2,241,177
	Adjustment for Staff End of Service Benefits	-	-	-	-	50,900	50,900
	Grant utilised during the year	(84,370)	(2,546,985)	(2,631,355)	(55,858)	(2,284,965)	(2,340,823)
	At the end of the year	294,839	463,224	758,063	93,937	56,237	150,174

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

14. Capital Commitments

There were no capital commitments at the end of the year (2018-Nil)

15. Contingent Assets/Liabilities

There were no contingent assets or liabilities at the end of the year (2018-Nil)

16. Board of Directors and their Interest

No member of the board during the year had/have a material interest in any contract or arrangement of significance to which the organisation was, or is a party.

17. Taxation

CapaCare Sierra Leone is exempted from income tax in accordance with Section 9a (1) of Sierra Leone Income Tax Act, 2000 (as amended).

18. Post Balance Sheet Events

Events subsequent to the date of the statement of financial position are only reflected to the extent that they are material. There were no such events when these financial statements were approved and signed.

SUPPLEMENTARY INFORMATION

*In thousands of Leones
(Le000)*

3. Project Grant

	UNFPA & CapaCare Norway Surgical Programmes	Research Programmes	Total 2019	Total 2018
UNFPA	1,489,915	-	1,489,915	1,441,989
CapaCare Norway	908,089	555,968	1,464,057	799,188
Capital Grant Portion of Donated Assets	84,370	-	84,370	55,858
Other Income	16,436	-	16,436	-
	2,498,810	555,968	3,054,778	2,297,035

5. Staff and Student Expenses

	UNFPA & CapaCare Norway Surgical Programmes	Research Programmes	Total 2019	Total 2018 Restated
National Staff Salaries	204,469	-	204,469	186,244
National Staff NASSIT	34,390	-	34,390	31,241
National Staff PAYEE	49,652	-	49,652	42,091
National Staff Leave Allowance	29,234	-	29,234	32,304
Casual Staff	3,720	-	3,720	-
Other Staff Support	7,951	-	7,951	6,313
Student Allowances	558,440	-	558,440	520,450
Housing & Travel Allowance	53,400	-	53,400	50,690
Graduate Support	128,220	-	128,220	90,490
Student Union Support	21,240	-	21,240	6,152
Recruitment Expenses	11,912	-	11,912	6,721
Graduation Ceremony	67,175	-	67,175	-
Other Student Support	8,629	-	8,629	9,720
	1,178,432	-	1,178,432	982,416

6. Administrative Expenses

	UNFPA & CapaCare Norway Surgical Programmes	Research Programmes	Total 2019	Total 2018 Restated
Office Supplies	26,876	-	26,876	27,289
Public Relation	280	-	280	-
Honorarium	5,250	-	5,250	-
Audit Fees	34,615	-	34,615	34,615
Annual Fees	-	-	-	11,688
Annual Meeting	3,920	-	3,920	19,462
Bank Charges	28,222	-	28,222	35,669
Other Administrative&Operational Expenses	(5,850)	-	(5,850)	2,531
	93,313	-	93,313	131,254

SUPPLEMENTARY INFORMATION

7. Program Expenses	<i>In thousands of Leones (Le000)</i>			
	UNFPA & CapaCare Norway Surgical Programmes	Research Programmes	Total 2019	Total 2018 Restated
Hermia Research	-	133,060	133,060	112,798
Dr Alex's Research	-	-	-	163,783
General Research	-	338,112	338,112	13,635
Hospital Support	260,566	-	260,566	196,738
Food for Maternity Patients	8,580	-	8,580	36,760
Training	27,689	-	27,689	25,032
CDP Materials	28,910	-	28,910	25,100
Course Material	6,501	-	6,501	3,690
Examination Expenses	11,383	-	11,383	5,505
Fuel & Oil	67,864	-	67,864	82,990
Maintenance & Supplies	120,415	-	120,415	141,265
Accommodation & Meals	41,147	-	41,147	-
Allowance for National Trainers	6,475	-	6,475	6,900
Depreciation	84,370	-	84,370	55,858
Operating Expenses	57	-	57	-
Telecommunication/IT & Data Collection	29,050	-	29,050	18,769
Rent Expenses	48,510	-	48,510	75,300
Water & Electricity Charges	5,700	-	5,700	8,400
Repairs-Furniture & House Hold Equipment	300	-	300	1,520
Travel Expenses	21,453	-	21,453	11,794
Repairs & Maintenance – Motor Vehicles	80,576	-	80,576	78,132
DSA & Lodging	46,950	-	46,950	75,300
Travel Expenses - Meals	763	-	763	87,884
Travel Expenses – Hotel	7,615	-	7,615	-
	904,874	471,172	1,376,046	1,227,153
Result for the year	322,191	84,796	406,987	(43,788)