



CapaCare Annual Report 2020

May 2021



Contents

Summary	3
CapaCare International	4
CapaCare Norway	4
CapaCare Sierra Leone	5
CapaCare Netherlands	5
CapaCare Liberia	5
Surgical Training Programme – Project Locations	6
Surgical Training Programme – Output student and graduate	10
Surgical Training Programme – Surgical output	11
Surgical Training Programme – Role and procedures	12
Surgical Training Programme – Tutors and Trainers	13
Media and Publications – Online	14
Media and Publications – Publications	14
Partners / Donors	15
Financial Overview	16
India Research	17
Lassa Fever Internal Audit Report	19
COVID-19	20

© Pictures are taken by Erik Wehrens and Diede van Delft.
All patients have consented to the use of the photos
Layout/print: fagtrykk.no

Summary

2020 was a year dominated by the impact of the COVID-19 epidemic. As with the rest of the world, Sierra Leone was affected by the virus and responded quickly to the threat. Policies were implemented, not only to contain the pandemic, but also to protect essential health services. Earlier evidence from the Ebola epidemic, including CapaCare research results, suggested that the greater threat in Sierra Leone may well be the indirect effects of COVID-19 on access and delivery of essential health services.

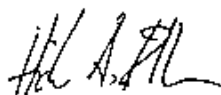
Together with the National Sierra Leonean COVID-19 Response Centre and the King's College London Centre for Global Health and Health Partnership, CapaCare took part in documenting the indirect effects of COVID-19 on access and delivery of essential surgical health services during the pandemic. We found a significant decrease in health service utilisation, however this decrease was less than in other countries. There are several explanations to this decrease, partly related to patients not seeking care because of fear of contracting COVID-19, or less ability to pay for services. Many hospitals also reduced surgical activity as they were not able to protect staff adequately.

Surgical activity levels for our graduates and trainees dropped accordingly in 2020, down from around 8,000 major surgeries the previous years to just above 5,000. This is partly due to lower activity within the hospitals, but could also be due to some fatigue for registering surgeries performed by the graduates. We are currently implementing and testing a new digital App-based e-logbook where the students can register their procedures performed on their mobile phones. Hopefully, this will make it less of an obstacle to register surgeries performed in the midst of busy clinical work.

Due to the pandemic we were unable to start with a batch of students in April, as was planned. It has been a challenge for trainers to visit Sierra Leone. I am sure many of us engaged with CapaCare experience life coloured slightly more greyish because we were unable to visit friends and colleagues in Sierra Leone.

In 2020, CapaCare continued its re-structuring process. CapaCare Netherlands was formally established in 2020 and we welcome this new chapter into the CapaCare family. Among many other tasks, CapaCare Netherlands will support our International Programme Coordinators more structurally than we have been able to do in the past. Given the tremendous challenges and at times workload, this is highly welcomed support.

Living conditions in Sierra Leone have not improved during the pandemic. On the contrary, increased food and fuel prices, inflation and unemployment have all contributed to hardship. This hardship is also experienced by our graduates, who are still fighting for appropriate regulation of their clinical services and the long awaited scheme of service is yet to be implemented. We hope those crucial elements will reach decision makers in 2021, when the effects of the pandemic hopefully are less.



Håkon A. Bolkan
CapaCare International Chairperson

Trondheim, Norway – May, 2021

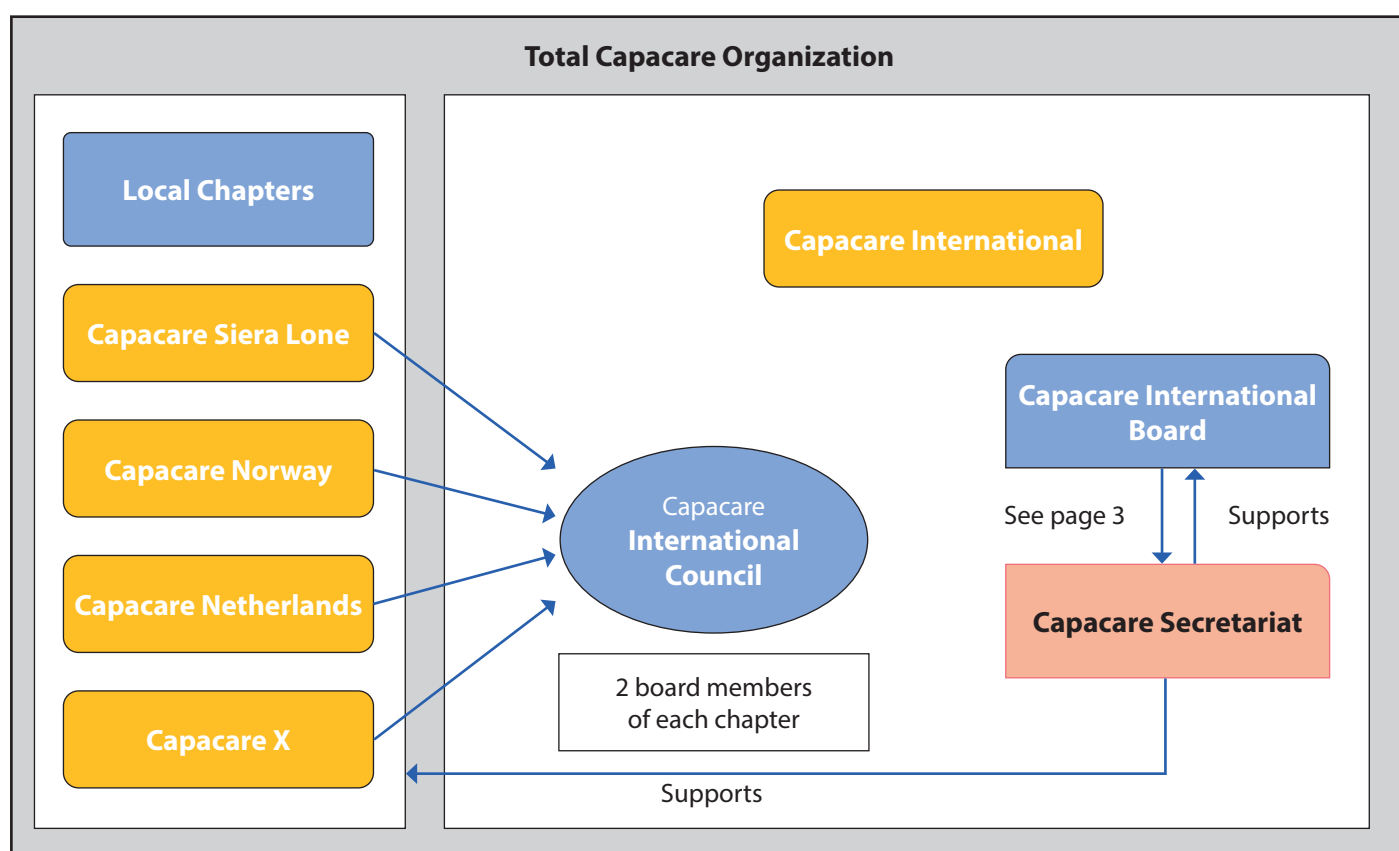


About CapaCare

INTERNATIONAL

In recent years, CapaCare International has been developed as the entity that oversees and coordinates the activities of the national CapaCare Chapters. CapaCare International consists of the CapaCare International Council where two members of each national Chapter hold a seat. This is the highest decision-making body within the organisation. CapaCare International has an elected Board and is supported by a Secretariat. The main responsibilities of CapaCare International is to decide on all major matters in

the organisation in order to make sure all Chapters agree on the activities of the organisation and how the organisation moves forward. This typically includes election of the CapaCare International Board, approval of the main activities of the whole organisation on behalf of all the Chapters, approval of an overall CapaCare budget, approval of the vision, mission and strategy of CapaCare and finally grant membership to new national Chapters.



NORWAY

CapaCare Norway (CapaCare NO) has been separated from CapaCare International and we have used 2020 to implement this in practice. New Board members have been introduced to share the work in a better way. To promote involvement of all Board members we have established five working groups to execute our core tasks. The five working groups are: fundraising, communication, 10-years

anniversary, logbook app and Liberia project. All CapaCare Norway Board members participate in one or more of these working groups and most of these groups also have representatives from other CapaCare Chapters. The COVID-19 epidemic has made it difficult to meet physically and most meetings have been online.

SIERRA LEONE

CapaCare Sierra Leone (CapaCare SL) was established in 2015, and is currently registered at the Ministry of Planning and Economic Development under registration number NNGO/634/2020-21. The organisation actively promotes increased access to emergency surgical and obstetric care in Sierra Leone by strengthening national human resources for those services. CapaCare SL also works to locally raise

funds and recruit health professionals in Sierra Leone to accomplish this purpose. The Board oversees CapaCare's activities in Sierra

Leone and advises both the local management in Masanga and the International Board. CapaCare's main activity, the Surgical Training Programme, is carried out by CapaCare Sierra Leone and is discussed in more detail on page XX.

NETHERLANDS

INTRODUCTION

On Monday 16th March 2020, the organisation CapaCare Netherlands (CapaCare NL) was officially established. After careful consideration among the new Board Members, it was decided to focus primarily upon the objectives as described below. These objectives are complementary to the goals of the other country Chapters and to the overarching organisation, CapaCare International. Every objective (goal) has one or more Board Members assigned to be responsible for the progress and follow-up of the activities outlined.

The overall vision of CapaCare Netherlands is to support and foster the sustainable development of the competences of health care workers in low-income countries.

The objectives are as follows:

1. To improve the quality of the education of health care workers by:
Developing the curriculum
Selecting and guiding (guest) facilitators and trainers
Supporting the Programme Coordinators in Sierra Leone and offering 'peer-to-peer' support - 'interviews'.



2. Fostering 'lifelong learning' of graduates of the Surgical Training Programme.
3. Establishing, reinforcing and maintaining a network of (new) partners within and externally to the Netherlands.
4. Fundraising for designated projects and running costs of the organisation.
5. Providing after-care with regards to the untimely death of our colleague, Wouter Nolet.

LIBERIA

In 2018, CapaCare conducted a surgical mapping of Liberia. A data collecting team travelled all over the country and included 51 of 52 surgical facilities. In each facility information on infrastructure, human resources and surgical activity was collected. The results showed a severe shortage of surgical personnel and operative numbers to be critically low. Furthermore, the survey revealed that almost 60% of the operations were performed by non-specialist medical doctors. In 2020 the organisation prepared for CapaCare

representative Håvard Askim Adde to travel to Liberia in the first half of 2021 to present the results from the surgical mapping and discuss future implications with stakeholders. There is a need to strengthen the surgical sector, and the surgical workforce plays a key role in this. CapaCare is currently discussing how to act on these data with the Ministry of Health and other institutions. The aim is to strengthen surgical services through capacity building and training of human resources, and to take the programme

Surgical Training Programme

– PROJECT LOCATIONS

Since the start of the Programme, Masanga Hospital has been the home of the Surgical Training Programme (STP) in Sierra Leone. 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 in the Programme, 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 were active partners of the Training Programme in 2020 (Figure 1). 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.



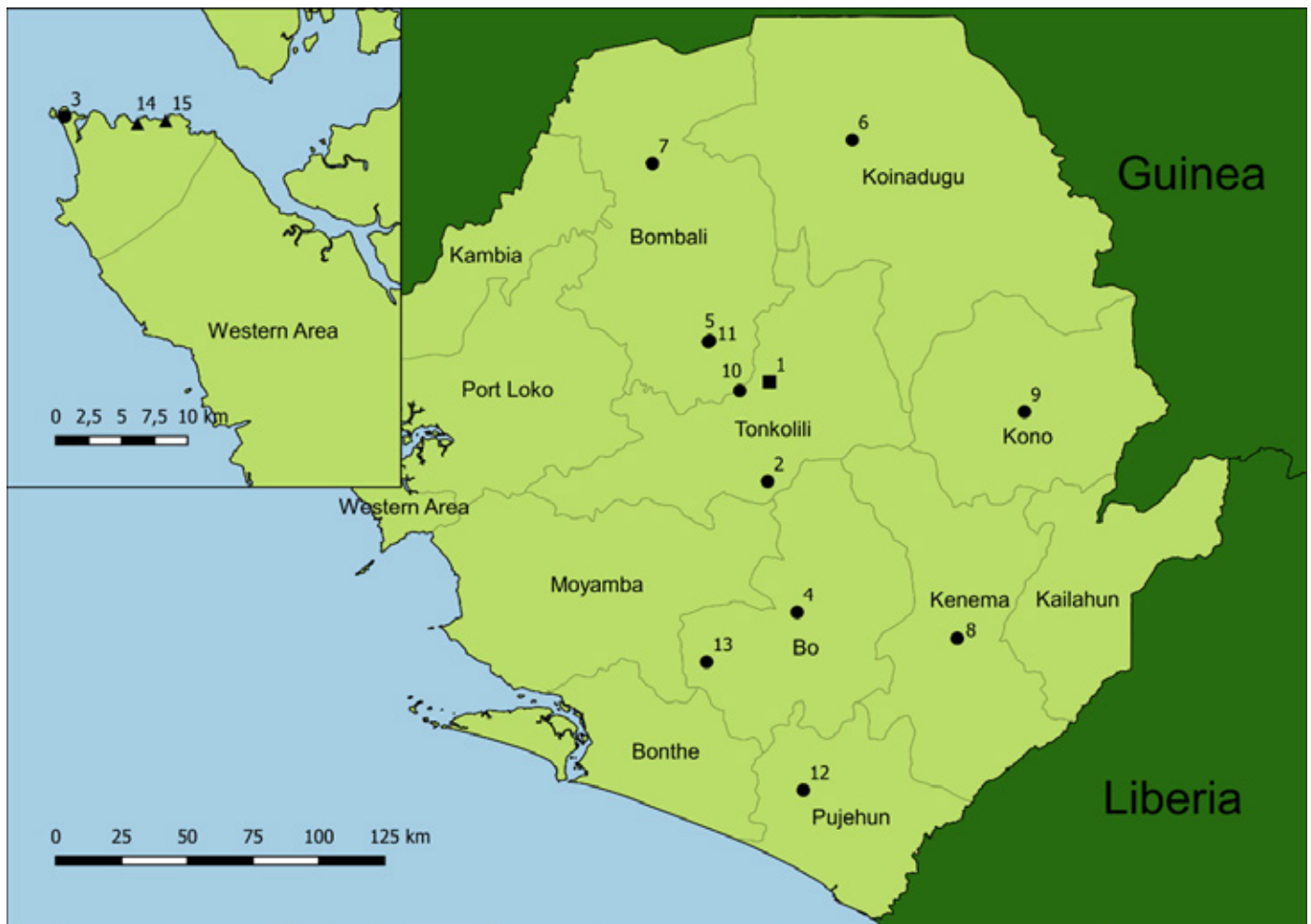


Figure 1. Training hospitals 2020

■ **Basic training**

1. Masanga Governmental 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

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 2). The number of hospitals where the SACHOs are posted remained

with 25 hospitals the same. 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

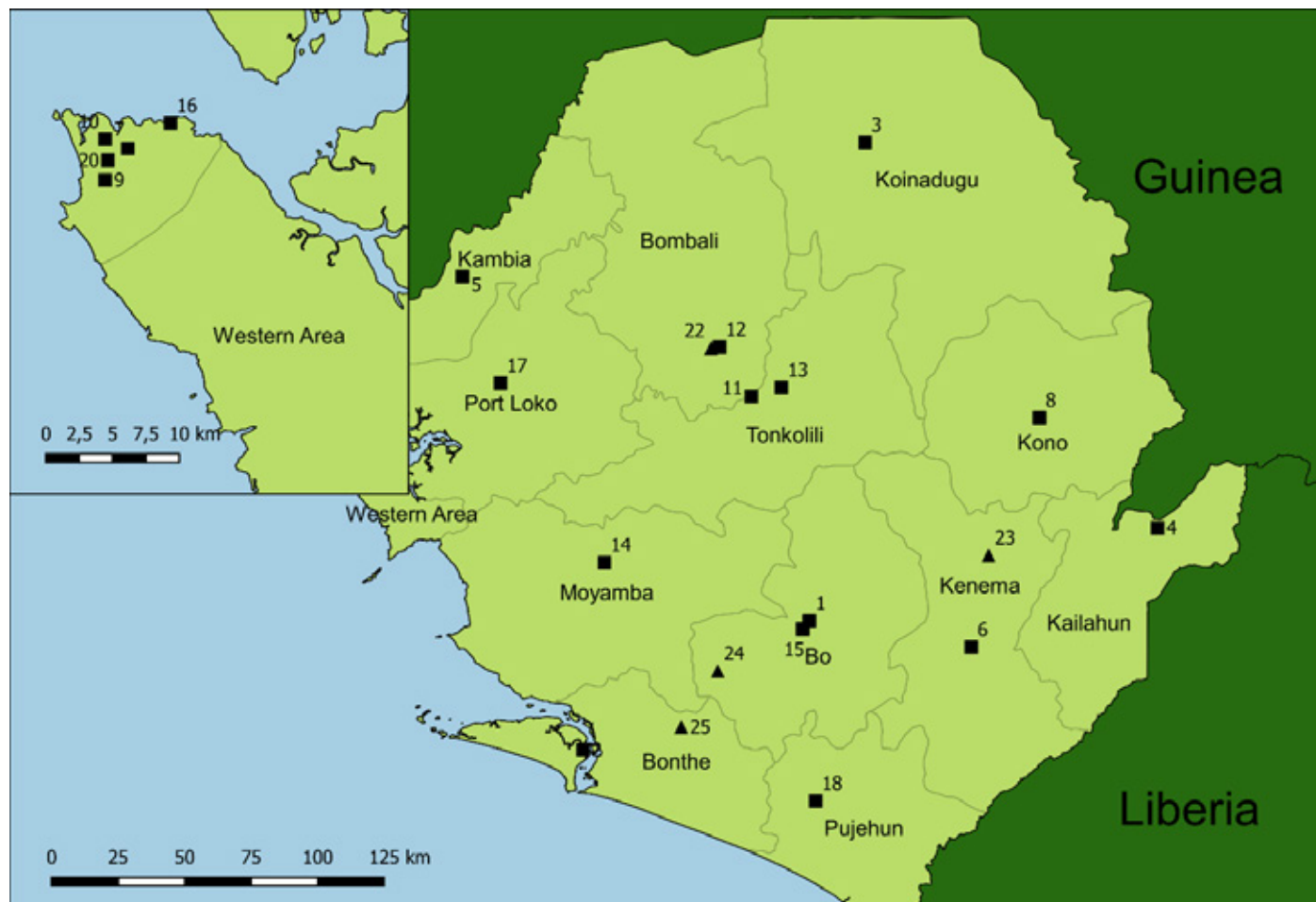


Figure 2. Location of graduates (SACHOs) in 2020

■ Governmental

1. Bo Governmental Hospital
2. Bonthe Governmental Hospital
3. Kabala governmental hospital
4. Kailahun Governmental Hospital
5. Kambia Governmental Hospital
6. Kenema Governmental Hospital
7. King Harman Road Hospital
8. Koidu Governmental hospital
9. Lumley Governmental Hospital
10. Macauley Street Hospital
11. Magburaka Hospital
12. Makeni Governmental Hospital
13. Masanga Governmental Hospital
14. Moyamba Governmental Hospital
15. Njala Governmental Hospital
16. PCMH Freetown
17. Port Loko Hospital
18. Pujehun Governmental Hospital
19. Rokupa Hospital, Freetown
20. Wilberforce Military Hospital

▲ Private non-profit

21. Lion Heart Medical Center, Yele
22. Magbenteh Makeni
23. Panguma Mission Hospital
24. Serabu Catholic Hospital
25. UMC Hospital Matru

– OUTPUT STUDENT AND GRADUATE

At the beginning of 2020, thirty-seven students were participating in the STP. Because of the COVID pandemic and restrictions on international travel we only started one batch of eight students in September 2020, instead of our normal amount of 16 new students. Two students from the Makeni School of Clinical Sciences (MSCS) started with the STP. During the year, two students dropped out of the Programme. By the end of 2020, 20 students were in basic training (first two years of the 2020 programme), and 152 were conducting their final rotations in Freetown (housemanship students).

Twelve students graduated from the Programme in 2020, they are currently awaiting posting by the Ministry of Health and Sanitation (MoHS). The total number of graduates now is 52, of which 36 are posted by MoHS. All but six of the graduates are posted in hospitals outside of Western Area. 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 in 2021.

One of the 2020 graduates, and 152 who are conducting their final rotations in Freetown (housemanship students).

	January 2020		December 2020	
	Male	Female	Male	Female
Basic training	25	2	20	2
Housemanship	12	1	12	1
Graduates (MD)	40 (2)	3	52 (2)	3



– SURGICAL OUTPUT

Since the start of the Programme in 2011, the students and graduates combined have participated in and performed over 61,000 surgeries. The total number operations for 2020 alone was 5,379. Students within the initial two years of training performed 3,276, those in housemanship 343, while the graduates performed 1,622 operations.

Out of the 1,622 procedures registered by graduates in 2020, only 167 procedures (10.3%) were performed within Western Area. A total of 492 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 is yet to be submitted. This must be considered when interpreting these numbers. Additionally, the COVID-19 pandemic has most likely caused a reduction in surgical volume during 2020.

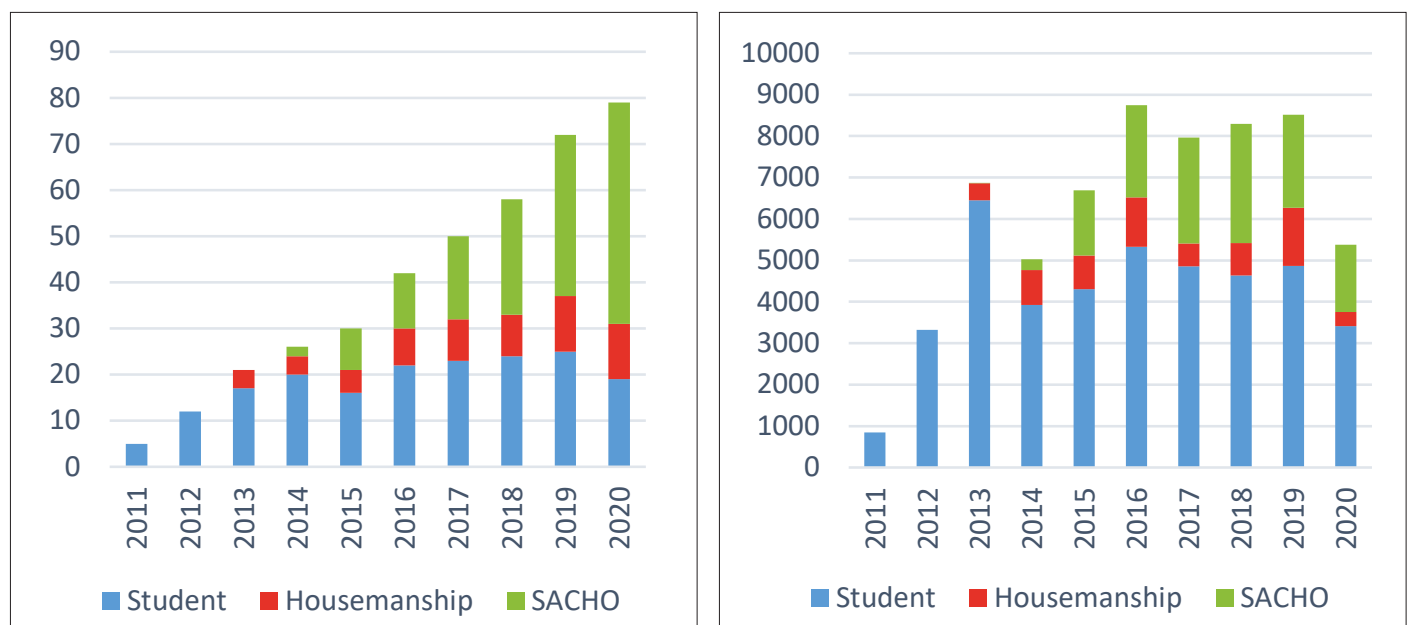


Figure 3. Accumulated number of students, interns, and graduates (left) in the Programme and annual volume of surgical activity (right) since the start of the Programme in 2011

– ROLE AND PROCEDURES

The most common procedure for both the students and graduates in 2020 was caesarean section. The graduates performed over 70 % of their surgeries fully independently.



STUDENTS (INCL. HOUSEMANSHIP)				GRADUATES		
No	Procedure	n	%	Procedure	n	%
1	Caesarean section	1,785	49.6	Caesarean section	557	35.3
2	Inguinal hernia repair	579	16.1	Inguinal hernia repair	486	30.8
3	Appendectomy	167	4.6	Appendectomy	106	6.7
4	Laparotomy	114	3.2	Scrotal hydrocele	47	3.0
5	Dilatation & curettage	67	1.9	Femoral hernia repair	37	2.3
6	Hysterectomy	62	1.7	Laparotomy	35	2.2
7	Manual vacuum aspiration	62	1.7	Umbilical hernia repair	32	2.0
8	Scrotal hydrocele	55	1.5	Hysterectomy	27	1.7
9	Salpingectomy	53	1.5	Strangulated hernia repair	26	1.6
10	Incision & drainage	49	1.4	Myomectomy	22	1.4
Total		2,993	83.2	Total	1,375	87.2

Table 1. Top 10 procedures for students and graduates in 2020.

STUDENTS (INCL. HOUSEMANSHIP)				GRADUATES		
No	Role	n	%	Role	n	%
1	Surgeon independent	1,449	40.0	Surgeon independent	1,159	71.5
2	Surgeon supervised	1,240	34.2	Assisting	228	14.1
3	Assisting	744	20.5	Surgeon supervised	145	8.9
4	Observing	186	5.1	Observing	90	5.5
Total		3,619	100.0	Total	1,622	100.0

Table 2. Role during operation for students and graduates in 2020.

– 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 2020, the international trainers came from Germany, the Netherlands, Norway, Sweden, and

the United Kingdom. All international tutors are engaged on a voluntary basis. CapaCare provides support for transportation, accommodation, visas and vaccines. The local tutors receive an honorarium for the training they provide. In 2020, 9 training modules were conducted, which is less than anticipated due to COVID.

MODULE	TRAINEES	DURATION	MONTH	TUTOR
Surgical Skills	MD	5 days	Jan	Katja Maschuw (S)
CPD Course Urology (Similar course was given 3 times)	SACHO, MD	3 x 2 days	Jan	Dag Halvorsen (S)
Surgery & the abdomen	STP	15 days	Feb	Dag Halvorsen (S), Ella Teasdale (S), Foday Ansumana (senior STP), Katja Maschuw (S), and Tambah Kongoneh (SACHO)
Emergency obstetrics	STP	15 days	Feb	Elisabeth Vock (G), Risa Hoffmann (G)
Surgery & Abdomen	STP	10 days	Mar	Lesley Hunt (S), Hassan Sherrif (SACHO), Sayo Kane (SACHO)
Basic Surgical Skills	STP	15 days	Sep	Hassan Sherriff (SACHO), Hindowa Lavally (SACHO), Katja Maschuw (S),
CPD Surgical Skills	MD	5 days	Oct	Katja Maschuw (S)
Surgery & Abdomen	STP	10 days	Oct	Lesley Hunt (S)
CPD Abdominal Surgery	SACHO	3 days	Oct	Lesley Hunt (S)
Pig course	STP	5 days	Oct	Lesley Hunt (S), Joseph Kama (SACHO), Ishiaka Konneh (senior STP), Sajoy Kane (SACHO)
Basic Obstetrics	STP	5 days	Nov	Jaap Gunneweg (T), Rosa Roemers (T), Arvind Subramaniam (G)

Obstetrician/Gynaecologist(G), Surgeon (S), Surgical Assistant Community Health Officer (SACHO), Surgical Training Programme students (STP), Tropical Doctor (T)

Table 3. Rotations of tutors in 2020.

Apart from the trainers, there were also several support visits in 2020, mostly to offer mentoring and monitoring of the local administration and research related activities (Table 4). The majority of those visits have been externally financed.

PURPOSE	DURATION	MONTH	SUPPORT STAFF & RESEARCH STUDENTS
Research	1 month	Jan/Feb	Janine Martens (CC), Giulia Mönnink (AMC)*
Research and Project support	3 weeks	Feb/Mar	Josien Westendorp (B, NTNU)*
Research	2 months	Feb/Mar	Helene Solberg (NTNU)*, Sara Hoel (NTNU)*

*External funding

Academic Medical Center Amsterdam (AMC), Board (B), Norwegian University for Science and Technology (NTNU), CapaCare (CC)

Table 4. Staff and Research visits in 2020.



Media and Publications

– ONLINE

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 6,700 times, by more than 5,200 individual users. Our

Facebook site currently has 1,145 followers and our most popular post reached more than 4,200 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. **Wehrens E**, Bangura JS, Falama AM, Kamara KBB, **Dubbink JH**, **Bolkan HA**, Grobusch MP. Primum non nocere: Potential indirect adverse effects of COVID-19 containment strategies in the African region. *Travel Med Infect Dis*. 2020 May-Jun;35:101727.
2. **van Duinen AJ**, **Westendorp J**, **Kamara MM**, Forna F, Hagander L, Rijken MJ, Leather AJM, Wibe A, **Bolkan HA**. Perinatal outcomes of caesarean deliveries in Sierra Leone: A prospective multicenter observational study. *Int J Gynaecol Obstet*. 2020 Aug;150(2):213-221.

3. **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 Journal of Surgery*. 2019 Jan;106(2):e129-e137.
4. **Adde HA, van Duinen AJ**, Oghogho MD, Dunbar NK, Tehmeh LG, Hampaye TC, Salvesen Ø, Weiser TG, **Bolkan HA**. Impact of surgical infrastructure and personnel on volume and availability of essential surgical procedures in Liberia. *BJS Open*. 2020 Sep 18;4(6):1246-55. doi: 10.1002/bjs5.50349.
5. **Lonnée HA**, Taule K, Knoph Sandvand J, Koroma MM, Dumbuya A, Jusu KSK, Shour MA, **van Duinen AJ**. A survey of anaesthesia practices at all hospitals performing caesarean sections in Sierra Leone. *Acta Anaesthesiol Scand*. 2021 Mar;65(3):404-419.

Partners / 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 2020. The Norwegian University of Science and Technology (NTNU) and Trondheim University Hospital, St. Olav have contributed with funds for evaluation of the initiative via two PhD scholarships, four medical students writing their master thesis. Furthermore, they have funded the development of an app for data collection and allowed employees paid leave to take part in the training.

Since 2015 CapaCare has been an Implementing Partner of UNFPA in Sierra Leone. Annual and quarterly plans and budgets are submitted to the UNFPA, and all the spending in Sierra Leone is audited both by internal and external UNFPA auditors as well as the registered accountant firm Bertin & Bertin.

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 from the governmental sector. The Ministry also takes part in interviewing new candidates and act as exam invigilators. Finally, it is the Ministry that oversees the internship - the last part of the training. To date, there has been good cooperation with the Ministry to ensure local ownership. CapaCare has also received substantial support from private donors.

In 2020 we also had the pleasure of welcoming the first two students of the Makeni School of Clinical Health Sciences (MSCS) into our Programme. The partnership with the MSCS is currently being established with the aim of integrating the Surgical Training Programme into formal educational institution.



Torun and Ole's Stiftelse



Financial Overview

The annual financial statements for CapaCare Norway and CapaCare Sierra Leone are audited in accordance with International Standards of Auditing (ISA). During this process and through internal and external audits carried out by UNFPA no financial irregularities have been identified. CapaCare regularly reviews its financial practices, and endeavours to maintain the highest standard of financial accountability and transparency. CapaCare has an Anti-Corruption and Bribery Policy in place, and a suite of safeguarding policies including a Disclosure of Malpractice in the Workplace Policy. All staff and Board Members are required to act in accordance with these policies.

Finance – key figures

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

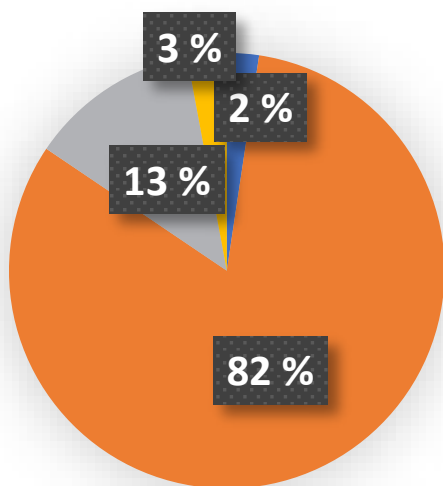
Income

Income in 2020 was 4.5 million NOK, the same as in 2018 and 2019, of which 1.3 million NOK was received in Sierra Leone. The majority of the income was for the Surgical Training Programme in Sierra Leone and was donated by Norad and UNFPA. Furthermore, funds have been received from several research institutions and from private donors.

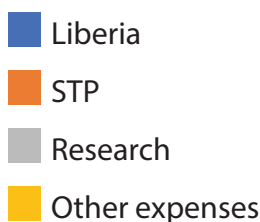
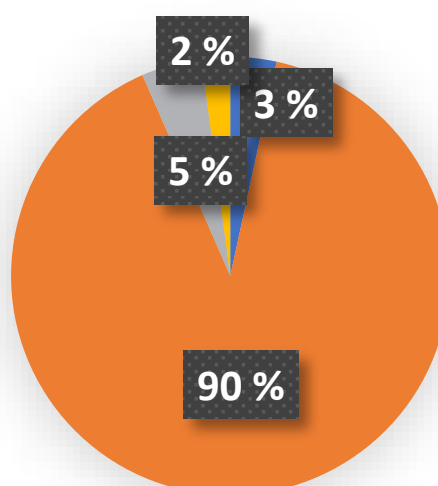
Expenses

Expenditure in 2020 was 3.8 million NOK compared to 4.3 million in 2019, a decrease of 12%. The decrease was mainly caused by the limited opportunity for international travel in 2020 as a result of the COVID-19 pandemic. In both 2019 and 2020, the majority of CapaCare's expenses were related to the Surgical Training Programme in Sierra Leone. The research expenses are presented separately, but are related to the Surgical Training Programme in Sierra Leone.

Expenses 2019



Expenses 2020



India Research

In February 2020, Alex van Duinen travelled to Bihar state in India in order to strengthen the collaboration with a local organisation, called Care India. This organisation partners with the health authorities to improve the health system in Bihar. Bihar is one of the poorest states in India and has about 110 million people. Many of the challenges to provide safe and effective health care are similar to the situation in Sierra Leone. During this visit we shared experiences and visited health facilities. There is a clear intention to

strengthen our cooperation and work together in the area of surgical training.

However, due to the current COVID epidemic, traveling has been impossible, and this has delayed further developments. Nevertheless, in the field of research we have been able to organise weekly meetings in which young Indian researchers are supported in their research projects.



Care India representatives Monali Mohan (left) and Nohbojit Roy (right) visited by CapaCare representative Alex van Duinen.



Visiting a primary health facility in Masarhi, Bihar state, India

Lassa Fever Internal Audit Report

At the beginning of 2020 an internal Lassa fever audit was performed by members of the International Board of Masanga Hospital Rehabilitation Project (MHRP). Consequently, a taskforce called the Health and Safety Committee was established in 2020 to ensure follow-up and adequate implementation of the recommendations presented in the report. The overall aim of the taskforce, named the Health and Safety Committee, was to transform and embed robust infectious disease prevention control (IPC) practices and measures across all MHRP activities. The Committee had monthly online meetings in the period June 2020 until March 2021.

The members of the Committee are Dr. Edward Colle (Chairman), Dr Jan Henk Dubbink (Medical Superintendent Masanga Hospital), Dr Marieke Oostvogels (Executive Board Member CapaCare International), Ms Sara Thordal (Board Member Masanga Denmark), Mr Kelfala Kamara (Project

Manager MHRP). Guest members of the Committee are local health workers at Masanga Hospital - Thomas Kargbo, Matron Sister Victoria and Emily Bailey. The Committee prepared a report that was approved at the International Board meeting of MHRP at the end of January 2021. The report is for internal use within the involved organisations and stakeholders. The highlights of the report are depicted in the text box below.

The International Board meeting of MHRP also agreed upon the importance of the continuous focus on IPC practices and measures and internal monitoring and evaluation procedures within MHRP. It was decided that the Health and Safety Committee should be an integral part of the organisational structure of MHRP. Dr. Håkon Bolkan has taken over the role of Chairperson of the Committee.

MHRP Health and Safety Commission Report Highlights:

1. A focused Health and Safety Committee established to spearhead prevention and management of safety issues.
2. 82% (23 of 28) of all Lassa Fever Audit Recommendations (15 IPC, 7 Sick Staff Policy, 3 Management and 3 MOHS) are fully or partially implemented. Some recommendations require time and funding to implement: e.g. improvement to laboratory and malaria diagnostic. Others are ongoing activities by their nature: e.g. nurse and staff IPC training programmes.
3. \$68,040 IPC budget produced to support IPC in 2021 and \$60K raised, including \$28K from Dr Wouter Run and \$19K from Ramboll.
4. MHRP now adopts clear protocols for local and expat staff sickness management, reporting and communication. Dissemination and ongoing training are key to success going forward.
5. 100% staff sickness policy completion. All seven sick-staff policy recommendations are in place. This aspect of the recommendations is considered closed.
6. A substantial repository of IPC protocols, training materials and safety posters of over 60 documents have been assembled.
7. An 18 page Expat Manual has been produced; with a section on health risks by Professor Martin Grobusch, a specialist in infectious diseases. This is mandatory reading for all expats going to Masanga.
8. Several IPC staff training sessions held. A rolling training programme needs planning and to be resourced.
9. We lack resources and personnel for continuous Monitoring and Evaluation, IPC supplies and rolling programme of staff training.
10. COVID-19 adversely affected the speed of implementation, stopping travel. Protocols and measure for COVID were also developed.

COVID-19

IMPACT OF COVID-19 ON THE CAPACARE SURGICAL TRAINING PROGRAMME

2020 was, the year of the COVID-19 pandemic. The STP was also affected by this global crisis. During the outbreak of COVID-19 in Sierra Leone, the STP was impacted in several ways.

Impact of infection on staff and students

During the COVID-19 outbreak in Sierra Leone, two of our staff and two of our students tested positive for the virus. Although none of the cases were severe, all had to be relocated to treatment centres, where they stayed for several weeks before being released. During this time, CapaCare supported them with communication allowances. In this way they were able to stay in touch with friends and family who were worried for their health. CapaCare was also able to offer some logistical support to the staff members who were in a treatment centre 3.5 hours' drive from Masanga.

Impact of quarantine on staff and students

In addition to the staff and students who tested positive, another staff member and seven students had to go into quarantine in a designated quarantine home for two weeks. One of these students tested positive and had to be moved to a treatment centre after testing.

CapaCare gave support to the quarantined staff and students. This varied from logistical support, to providing meals when quarantined in Masanga, as well as a communication allowance. Which made it possible for those in quarantine to follow up the rules and regulations set, and make the most out of the circumstances.



Impact of risk of infection on students in the Programme

From the moment that COVID-19 was deemed to be a problem in Sierra Leone, discussions started around the safety of our students. After extensive deliberation, it was decided that the STP students should continue their work in their placement hospitals. As licensed health professionals (CHOs), they were deemed as capable of handling the situation in a safe manner. However, if any student felt that he or she was not able to perform their work in a safe manner, we encouraged them to contact CapaCare management for evaluation of the situation. This could be the case if for instance not enough Personal Protective Equipment (PPE) was available. None of the students reported feeling unsafe in this manner.

Impact of lower exposure on students in rotations and housemanships

During the COVID-19 outbreak in Sierra Leone, there was a risk of shortages of PPE such as gloves and masks. This had to do with problems of delivery, as most countries stopped exporting such goods. Because of these shortages, all hospitals stopped performing elective surgeries. In addition, many Sierra Leoneans avoided hospitals because they were afraid of getting infected with COVID-19 in the facilities. All of this contributed to temporary lower exposure to surgery for all STPs in the Programme.

Impact of national travel restrictions on supervision and advocacy activities In an attempt to slow down the spread of COVID-19 in Sierra Leone, the government decided to put an inter-district lockdown in place. This meant that we were no longer able to travel from Masanga to our partner hospitals or Freetown. During the period of the lockdown, we were only able to perform a handful of supervision visits. Meetings with our partners in MoHS were also challenging, as most of them were understandably very occupied with the COVID-19 response.

Impact of international travel restrictions on training capacity

Apart from the national travel restrictions, the Programme was even more impacted by the international travel restrictions. As part of the COVID-19 response, the Government of Sierra Leone (GoSL) decided to temporarily close all international borders. Because of this, international trainers were not able to come to Masanga from March until August 2020. For this reason, the intake of new students in April 2020 had to be postponed until September of 2020.

Distance learning

To be able to give some further training to those students that were already in the Programme before March 2020, distance learning tools were further developed. These have not been able to replace the face-to-face hands on training that is normally given, but it has been a good way to keep in touch with the students and encourage them to develop skills and techniques when the Programme was on hold.

Local / in country trainers

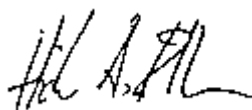
CapaCare has also tried to make more use of local trainers / international doctors that were already in Sierra Leone. However this was limited due to the travel restrictions as well as the high workload of these healthcare workers.

We are very thankful that none of our students, graduates or staff had serious health consequences as a result of COVID-19. Below, we have added a description of the way these issues have impacted the Programme.

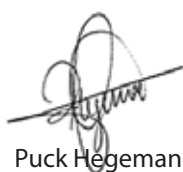
**We want to thank everybody that has contributed to the work of CapaCare
and for the support that we have received!**

CapaCare International Executive Board

Trondheim, Norway
Masanga, Sierra Leone
Wageningen, Netherlands



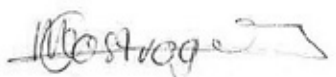
Håkon Angell Bolkan
Chairperson



Puck Hegeman
Treasurer



Brynjulf Ystgaard
Board Member



Marieke Oostvogels
Board Member



CapaCare *10 years*

CapaCare is ten years old in 2021!
Follow us on Facebook and the website
for more information and updates

Layout/trykk:

FAGTRYKK 





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 2020

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 2020 har CapaCare jobbet videre for å se på mulighetene for å starte opp kirurgisk opptrening i Liberia.

Utvikling i resultat og stilling

	2020	2019	2018
Driftsinntekter	3,205,910	2,976,322	2,992,904
Driftsresultat	1,199,272	-420,754	327,817
Årsresultat	1,199,272	-420,754	327,817
Balansesum	3,542,458	2,345,586	2,733,581
Egenkapital	3,474,979	2,275,708	2,696,461
Egenkapitalprosent	98.1%	97.0%	98.6%

Driftsinntektene i organisasjonen endret seg fra kr 2 976 322 i fjor til kr 3 205 910 i år, og har dermed økt litt. Årsresultatet ble kr 1 199 272 mot kr -420 754 i fjor. Grunnen til det positive årsresultatet er at organisasjonen brukte en del mindre midler på grunn av Covid-19 pandemien.

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 tre ansatte i deltidsstilling, som tilsvarer 1 fulltidsansatte i starten av året og 1,4 fulltidsansatte i slutten av året. 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 og 1 mann.

Miljørapport

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

REGNSKAP	
Organisasjonens navn	Organisasjonsnummer
CapaCare	992100125

ORGANISASJONENS INNTEKTER OG KOSTNADER		2020 kr	2019 kr
1	<u>ANSKAFFEDE MIDLER</u>		
1a	Medlemsinntekter	6,200	7,900
1b	<u>TILSKUDD</u>		
1b i	Offentlige tilskudd	1,800,000	2,000,000
1b ii	Andre tilskudd		
	Sum tilskudd	1,800,000	2,000,000
1c	Innsamlede midler, gaver m.v.	1,399,105	967,279
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	605	1,143
1f	Andre inntekter		
	Sum anskaffede midler	3,205,910	2,976,322
2	<u>FORBRUKTE MIDLER</u>		
2a	<u>Kostnader til anskaffelse av midler</u>		
2a i	Kostnader til innsamling av midler	-	1,465
2a ii	Andre kostnader til anskaffelse av midler		
	Sum kostnader til anskaffelse av midler	-	1,465
2b	<u>Kostnader til organisasjonens formål</u>		
2b i	Gaver, tilskudd, bevillinger til oppfyllelse av formål	467,961	1,744,390
2b ii	Kostnader til aktiviteter som oppfyller formålet	1,494,362	1,608,527
	Sum kostnader til organisasjonens formål	1,962,323	3,352,918
	Administrasjonskostnader	38,664	34,911
	Finanskostnad	5,651	7,782
	Sum forbrukte midler	2,006,638	3,397,076
3	AKTIVITETSRESULTAT	1,199,272	(420,754)
4	TILLEGG/REDUKSJON FORMÅLSKAPITAL		
4a	Endring grunnkapital		
4b	Endring formålskapital med lovpålagte restriksjoner		
4c	Endring formålskapital med eksternt pålagte restriksjoner	152,694	149,734
4d	Endring formålskapital med selvpålagte restriksjoner	50,000	50,000
4f	Endring annen formålskapital	996,578	(620,487)
	SUM TILLEGG/REDUKSJON FORMÅLSKAPITAL	1,199,271	(420,754)
	Innsamlingsprosent	100	100
	Formålsprosent = Kostnader til formålet / Sum forbrukte midler	98	99
	Administrasjonsprosent = Administrasjonskostnader / Sum forbrukte midler	2	1

REGNSKAP	
Organisasjonens navn	Organisasjonsnummer
CapaCare	992100125

2020

2019

EIENDELER**Anleggsmidler**

Immaterielle eiendeler

Bevaringsverdige eiendeler

Andre driftsmidler

Finansielle anleggsmidler

Sum anleggsmidler**Omløpsmidler**

Beholdninger

Fordringer

Investeringer

Bankinnskudd, kontanter m.v.

Sum omløpsmidler**Sum eiendeler**

97,773

17,142

3,444,686

2,328,444

3,542,458

2,345,586

3,542,458

2,345,586

FORMÅLSKAPITAL OG GJELD**Formålskapital**

Grunnkapital

Formålskapital med lovpålagte restriksjoner

Formålskapital med eksterne restriksjoner

Formålskapital med selvpålagte restriksjoner

Annen formålskapital

Sum formålskapital**Gjeld**

Avsetning for forpliktelser

Annen langsiktig gjeld

Kortsiktig gjeld

Sum gjeld**Sum formålskapital og gjeld**

1,564,489

1,411,795

298,500

248,500

1,611,990

615,412

3,474,979

2,275,708

67,479

69,878

67,479

69,878

3,542,458

2,345,586

FORHOLDSTALL**Formålskapital i prosent av totalbalansen**

98

97

Trondheim den 25 mai 2021

Signert på vegne av CapaCare styret,



Alex van Duinen

Styreleder



Anne Engtrø Husby

Kasserer

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 (valgdgang 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 2020 hatt ett prosjekt i Sierra Leone; å drive opplæring av medisinsk fagpersonell i områder hvor det er mangel på slike ressurser. Og i 2020 har CapaCare jobbet videre for å starte et 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

	2020	2019	2018
Gave/tilskudd fra private givere	931,241	177,073	73,146
Lions Club	0	118,888	8,000
Norad	1,800,000	2,000,000	2,000,000
Gaver fra andre organisasjoner	474,669	671,318	903,377
Sum	3,205,910	2,967,279	2,984,523

Note 2 - Varige driftsmidler

CapaCare har ingen varige driftsmidler i 2020.

Note 3 - Formålskapital med eksterne restriksjoner

	2020	2019
Barnebrokk (Einhorns stiftelse)	278,904	
CapaCare IT		17
Surgical Training Program Sierra Leone	5	12
Liberia	548,995	671,498
Forskning	736,586	740,269
	1,564,489	1,411,795

Formålskapital med eksterne restriksjoner har økt fra Kr. 1,411,795 i 2019 til Kr. 1,564,489. Økningen er i forskningskapital og barnebrokkprosjektet, som er dels forskning og dels trening. Det er forskjellige forskningsprosjekter som skal gjennomføres i løpet av flere år. Prosjektet i Liberia er fortsatt i oppstartsfasen, og derfor er det ikke så mye kostnader i år.

Note 4 - Lønnskostnad

	2020	2019
Antall årsverk	1.13	0.55
Lønn	596,916	265,425
Arbeidsgiveravgift	74,966	37,425
Totalt	671,882	302,850

Kr. 671,822- av lønnskostnad i 2020 gjelder lønn og arbeidsgiveravgift for planlegging, organisering og logistikk, og sees på som prosjekterelatert kostnad, både for prosjekt i Sierra Leone og i Liberia. Organisasjonen har tre ansatte i deltidsstilling, som tilsvarer 1,13 fulltidsansatte.

Note 5 - Annen driftskostnad

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

	2020	2019
Revisjon	25,000	25,000
Andre tjenester	7,500	7,500
Totalt	32,500	32,500

Note 6 – Innsamlingsprosent, Formålsprosent og Administrasjonsprosent

	2020	2019	2018	2017	2016
Innsamlingsprosent	100	100	99	100	100
Formålsprosent = Kostnader til formålet / Sum forbrukte midler	98	99	98	98	98
Administrasjonsprosent = Administrasjonskostnader / Sum forbrukte midler	2	1	2	2	2

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



ALL~REVISJON AS

UAVHENGIG REVISORS BERETNING

Til årsmøtet i CapaCare

Uttalelse om revisjonen av årsregnskapet

Konklusjon

Vi har revidert foreningen CapaCare årsregnskap som viser et overskudd på kr 1 199 272. Årsregnskapet består av balanse per 31. desember 2020, 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 2020, 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.

Styrets ansvar for årsregnskapet

Styret 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



ALL~REVISJON AS

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 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, 25. mai 2021

All Revisjon AS

Kjell Eide

Statsautorisert revisor



**Financial Statements for year ended
31st December 2020**

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

Erik Wehrens from 1st of January 2020
Secretary

Emile Koroma
Dir. HRH Ministry of Health & Sanitation

Dr. Thomas Ashley
Graduate STP and Surgeon in Training

Abu Conteh
Chief CHO – Ministry of Health & Sanitation

Lawrence T. Kargbo
STP Association President

Dr. Kojo Carew
Managing Director Blue Shield Hospital

Management

Erik Wehrens from 1st of January 2020
Programme Coordinator

Samuel Mathew Sankoh
National Programme Coordinator

Mohamed John Turay
Finance Manager

Diede Van Delft from 1st of January 2020
Programme Support Officer

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
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 2020.

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, a statement of financial position, a statement of cash flows, a statement of changes in grant and notes supporting these financial statements including summary of significant accounting policies.

The responsibility 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

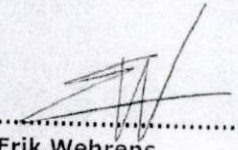
The financial activities carried out by CapaCare Sierra Leone for year ended 31st December 2020, were made possible through the generosity of a number of donors who provided funds for specific programme and/or towards the general organisation support.

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

	2020 'Le'000'	2019 Le'000'
UNFPA	1,461,537	1,489,915
Capacare Norway	517,984	1,464,057
	<u>1,979,521</u>	<u>2,953,972</u>
CapaCare Norway Staff Benefits Fund Contribution	57,226	-
Capital Grant (Motor Vehicle)	-	285,272

The annexed financial statements disclose the financial activities of the organisation for year ended 31st December 2020.

By order of the Board


.....
Erik Wehrens
Secretary to the Board

Date: 3-6-21

Managing Partner – Emile S Bertin

Bertin & Bertin
R&R

2 Lightfoot Boston Street
Freetown, Sierra Leone
West Africa
Mobile: (00) - 232-76-612587
Email: bertinandbertin@email.com
emile@bertinandbertin.com

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 a statement of financial position as at 31st December 2020, a statements of financial activities, changes in equity and cash flows for the year then ended and notes supporting the financial statements including a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 16.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of CapaCare Sierra Leone as at 31st December 2020, and of its financial performance and cash flows for the year ended 31st December 2020 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 director 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 to be free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing CapaCare Sierra Leone 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 financial reporting processes.

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

2 Lightfoot Boston Street
Freetown, Sierra Leone
West Africa
Mobile: (00) - 232-76-612587
Email: bertinandbertin@email.com
emile@bertinandbertin.com

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 includes 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 responsive 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 in order 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 brought to bear on our independence, and where applicable, related safeguards.


Bertin and Bertin
Chartered Certified Accountants

3-6-2021
Date
Freetown, Sierra Leone

STATEMENT OF FINANCIAL ACTIVITIES

*In thousands of Leones
(Le000)*

Income	Notes	2020	2019
Project Grant	3,12	2,529,692	2,631,355
Other Income	4	30,007	16,436
		2,559,699	2,647,791
Expenditure			
Staff and Student Expenses	5	(1,339,850)	(1,178,432)
Administrative Expenses	6	(131,242)	(93,313)
Program Expenses	7	(1,088,607)	(1,376,046)
		(2,559,699)	(2,647,791)

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

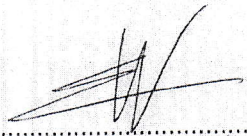
STATEMENT OF FINANCIAL POSITION

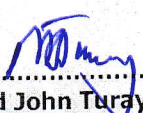
*In thousands of Leones
(Le000)*

Non-Current Assets	Notes	2020	2019
Property, Plant & Equipment	8	210,499	294,839
Current Assets			
Receivables & Prepaid Charges	9	366,574	669,434
Cash & Bank Balances	10	143,579	173,205
		510,153	842,639
Creditors: amount falling due within one year	11	(112,533)	(97,350)
Net Current Asset		397,620	745,289
Creditors: amount falling due more than one year	12	(339,290)	(282,065)
		268,829	758,063
Represented by			
Deferred Fund	13	268,829	758,063
		268,829	758,063

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

on 3-6-2021 2021


..... 03/06/2021
Erik Wehrens
Programme Coordinator


..... 03/06/2021
Mohamed John Turay
Finance Manager

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

STATEMENT OF CASH FLOWS

*In thousands of Leones
(Le000)*

	2020	2019
Net Cash Flow from Operating Activities	(52,133)	412,830
Investing Activities		
Funds used to acquire Property, Plant & Equipment	(7,500)	(285,272)
Proceeds from the Disposal of Property, Plant & Equipment	30,007	-
Total Funds used for Investing Activities	<u>22,507</u>	<u>(285,272)</u>
Net Cash Outflow	<u>(29,626)</u>	<u>127,558</u>
Reconciliation of Change in Deferred Fund to Net Cash Flow from Operating Activities		
	2020	2019
Change in Deferred Fund	(489,234)	607,889
Adjustment for:		
Depreciation	91,840	84,370
Profit from Disposal of Property, Plant & Equipment	(30,007)	-
Changes in Operating Assets & Liabilities		
Change in Receivables	302,860	(400,334)
Change in Creditors falling due within one year	15,183	59,430
Change in Creditors falling due more than one year	57,225	61,475
Net Cash Flow from Operating Activities	<u>(52,133)</u>	<u>412,830</u>
Analysis of Cash & Bank Balances during the year		
	2020	2019
At the start of the year	173,205	45,647
Net Cash Flow	(29,626)	127,558
At the end of the year	<u>143,579</u>	<u>173,205</u>

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 2020	Capital Fund	Cash Grant	Total
At the start of the year	294,839	463,224	758,063
Net Movement during the year	(84,340)	(404,894)	(489,234)
Opening Balance Adjustments	-	3,711	3,711
At the end of the year	210,499	62,041	268,829

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	607,889
At the end of the year	294,839	463,224	758,063

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 2020**

CapaCare SL exist to help train qualified health professionals by providing training in surgical, obstetric, trauma and anaesthesia care to medical students, who in turn will provide care for marginalised population who continue to suffer from untreated surgical conditions due to lack of trained health care provider who played a crucial role in fulfilling the sustainable Development Goals (SDGs), and also achieving universal Health Coverage (UHC). As part of it overall long term programme goal, is to increase the quantity and surgical and obstetrical activity at district hospitals in Sierra Leone. Thereby providing surgical services that will help reduce maternal mortality after abdominal surgery (Laparotomy) at government hospital outside western area. The following activities were undertaken during the year 2020.

Activity 1: Continuation of Surgical Training Programmes: CapaCare SL continues to maintain it unwavering commitment to support with the STP for CHOs to complete the training for both old and new students. The number of student graduated was 11 and 1 female and the graduates who completed houseman ship were 8 and 1 female. A total of 47 trained graduates were posted in 2020. 30 and 28 students were posted outside western area and governmental hospitals respectively.

Activity 2: Transition of the STP to the MSCS: Since 2017, CapaCare SL has consultatively engaged with MSCS and it was agreed onwards that the enrolment of new students into the STP will be organised through the Makeni School of Chemical Sciences (MSCS). The number of new students enrolled was 16 of which 2 were female.

Activity 3: Providing Basic Surgical & Obstetric Skills Training for Medical Doctors: In 2020, surgical skills and the Abdomen and Advanced Emergency Obstetrics modules were conducted in Masanga specifically for medical doctors that lasted for a week.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1.2 Projects Undertaken in year 2020

Activity 4: Engage Surgical providers in Continuous Professional Development (CPD): Medical Doctors that were engage in basic surgical and obstetric skills training, 24 Medical Doctors who participated were also welcome into the Continuous Professional Development (CPD) courses for surgical providers.

Activity 5: Conduct Monitoring & Supervision on Obstetrical Activities: In 2020, the programme coordinator & Medical Doctors with background in surgical & obstetrics conducted a total number of 60 visitations quarterly in all 15 partner hospitals.

Activity 6: Increase Awareness on Task-Sharing Initiative at National & International Level: During the year, awareness programme, about increasing the knowledge and acceptance of the role and relevance of task-sharing in surgery and obstetrics. Six presentations and meetings with relevant stakeholders was conducted across Sierra Leone, whereas, twenty-two other presentations and meeting was also conducted outside Sierra Leone.

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.

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

*In thousands of Leones
(Le000)*

3. Project Grant	2020	2019
UNFPA	1,461,537	1,489,915
CapaCare Norway	517,984	1,464,057
CapaCare Norway Staff Benefit Fund Contribution	57,226	-
Capital Grant (Portion of Donated Assets)	91,840	84,370
	<u>2,128,587</u>	<u>3,038,342</u>
4. Other Income	2020	2019
Other Income	30,007	16,436
	<u>30,007</u>	<u>16,436</u>
5. Staff & Student Expenses	2020	2019
Staff Expenses	464,037	329,416
Student Expenses	875,813	849,016
	<u>1,339,850</u>	<u>1,178,432</u>
5.1 Staff Expenses	2020	2019
National Staff Salaries	245,246	204,469
National Staff NASSIT	41,064	34,390
National Staff PAYE	49,405	49,652
National Staff Leave Allowance	34,803	29,234
Provision for Staff End of Service Benefits	72,864	-
Casual Staff	3,940	3,720
Other Staff Support	16,715	7,951
	<u>464,037</u>	<u>329,416</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

*In thousands of Leones
(Le000)*

5.2 Student Expenses	2020	2019
Student Allowances	556,330	558,440
Housing & Travel Allowance	61,070	53,400
Graduate Support	243,830	128,220
Student Union Support	2,970	21,240
Recruitment Expenses	5,694	11,912
Graduation Ceremony	-	67,175
Other Student Support	5,919	8,629
	875,813	849,016
 6. Administrative Expenses	 2020	 2019
Office Supplies	43,350	26,876
Public Relation	-	280
Honorarium	-	5,250
Audit Fees	45,500	34,615
Annual Fees	3,870	-
Annual Meeting	27,818	3,920
Bank Charges	10,691	28,222
Other Administrative Expenses	13	(5,850)
	131,242	93,313
 7. Program Expenses	 2020	 2019
Hermia Research	-	133,060
General Research	178,134	338,112
Hospital Support	219,000	260,566
Food for Maternity Patients	-	8,580
Training	8,523	27,689
CDP Materials	9,585	28,910
Course Material	14,685	6,501
Examination Expenses	6,512	11,383
Fuel & Oil	51,896	67,864
Maintenance & Supplies	214,846	120,415
Accommodation & Meals	37,900	41,147
Allowances for Trainers	15,500	6,475
Depreciation	91,840	84,370
Operating Expenses	-	57
Telecommunication/IT & Data Collection	33,000	29,050
Rent	27,000	48,510
Water & Electricity Charges	3,600	5,700
Repairs – Furniture & House Hold Equipment	5,205	300
Travel Expenses	4,445	21,453
Vehicle Repairs & Maintenance	113,921	80,576
DSA & Lodging	44,000	46,950
Travel Expenses - Meals	1,050	763
Travel Expenses – Hotels	7,965	7,615
	1,088,607	1,376,046

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	549,347	8,500	8,950	566,797
Additions	-	-	7,500	7,500
Disposal	(139,095)	-	-	(139,095)
Balance at the end of the year	410,252	8,500	16,450	435,202
Depreciation				
At the start of the year	258,569	6,925	6,464	271,958
Charges for the year	89,005	975	1,860	91,840
Disposal	(139,095)	-	-	(139,095)
Balance at the end of the year	208,479	7,900	8,324	224,703
Carrying Amount				
As at 31.12.2020	201,773	600	8,126	210,499
As at 31.12.2019	290,778	1,575	2,486	294,839

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

*In thousands of Leones
(Le000)*

9.	Receivables & Prepaid Charges	2020	2019				
	Prepaid Rent	27,283	27,000				
	Staff End of Service Benefits						
	Reserve with CapaCare Norway	339,291	282,065				
	Grant Receivable	-	360,369				
		366,574	669,434				
10.	Cash & Bank Balances	2020	2019				
	EcoBank CapaCare GP Bank Account	27,921	48,102				
	EcoBank CapaCare – UNFPA Account	14,467	54,601				
	CapaCare UBA USD Bank Account	662	639				
	CapaCare UBA SLL Bank Account	4,066	-				
	EcoBank Massanga CapaCare						
	Association SL	89,922	62,897				
	Petty Cash	6,541	6,966				
		143,579	173,205				
11.	Creditors: Amount falling due within one year	2020	2019				
	Payable for Goods & Services	72,283	-				
	Accrued Audit Fees	40,250	35,000				
	Payable to EcoBank	-	59,430				
	Other Payable	-	2,920				
		112,533	97,350				
12.	Creditors: Amount falling due more than one year	2020	2019				
	Provision for End of Service Benefits	339,290	282,065				
		339,290	282,065				
13.	Deferred Grant	2020	2019				
		Capital Grant	Cash Grant	Total	Capital Grant	Cash Grant	Total
	At the start of the year	294,839	463,224	758,063	93,937	56,237	150,174
	Adjustments	-	3,711	3,711	-	-	-
	Total Grant Received/ Receivable during the year	7,500	2,029,247	2,036,747	285,272	2,953,972	3,239,244
	Grant utilised during the year	(91,840)	(2,437,852)	(2,529,692)	(84,370)	(2,546,985)	(2,631,355)
	At the end of the year	210,499	58,330	268,829	294,839	463,224	758,063

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

14. Capital Commitments

There were no capital commitments at the end of the year (2019-Nil)

15. Contingent Assets/Liabilities

There were no contingent assets or liabilities at the end of the year (2019-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 2020	Total 2019
UNFPA	1,461,537	-	1,461,537	1,489,915
CapaCare Norway	517,984	-	517,984	1,464,057
Capital Grant Portion of Donated Assets	91,840	-	91,840	84,370
CapaCare Norway Staff Benefits Fund	57,226	-	57,226	-
Other Income	30,007	-	30,007	16,436
	2,158,594	-	2,158,594	3,054,778

5. Staff and Student Expenses

	UNFPA & CapaCare Norway Surgical Programmes	Research Programmes	Total 2020	Total 2019
National Staff Salaries	245,246	-	245,246	204,469
National Staff NASSIT	41,064	-	41,064	34,390
National Staff PAYEE	49,405	-	49,405	49,652
National Staff Leave Allowance	34,803	-	34,803	29,234
Casual Staff	3,940	-	3,940	3,720
Other Staff Support	16,715	-	16,715	7,951
Provision for Staff End of Service Benefits	72,864	-	72,864	-
Student Allowances	556,330	-	556,330	558,440
Housing & Travel Allowance	61,070	-	61,070	53,400
Graduate Support	243,830	-	243,830	128,220
Student Union Support	2,970	-	2,970	21,240
Recruitment Expenses	5,694	-	5,694	11,912
Graduation Ceremony	-	-	-	67,175
Other Student Support	5,919	-	5,919	8,629
	1,339,850	-	1,339,850	1,178,432

6. Administrative Expenses

	UNFPA & CapaCare Norway Surgical Programmes	Research Programmes	Total 2020	Total 2019
Office Supplies	43,350	-	43,350	26,876
Public Relation	-	-	-	280
Honorarium	-	-	-	5,250
Audit Fees	45,500	-	45,500	34,615
Annual Fees	3,870	-	3,870	-
Annual Meeting	-	-	-	3,920
Bank Charges	27,818	-	27,818	28,222
Unrecoverable Taxes	10,691	-	10,691	-
Other Administrative Expenses	13	-	13	(5,850)
	131,242	-	131,242	93,313

SUPPLEMENTARY INFORMATION

7. Program Expenses	<i>In thousands of Leones (Le000)</i>			
	UNFPA & CapaCare Norway Surgical Programmes	Research Programmes	Total 2020	Total 2019
Hermia Research	-	-	-	133,060
General Research	-	-	-	338,112
Hospital Support	-	178,134	178,134	260,566
Food for Maternity Patients	219,000	-	219,000	8,580
Training	-	-	-	27,689
CDP Materials	8,523	-	8,523	28,910
Course Material	9,585	-	9,585	6,501
Examination Expenses	14,685	-	14,685	11,383
Fuel & Oil	6,512	-	6,512	67,864
Maintenance & Supplies	51,896	-	51,896	120,415
Accommodation & Meals	214,846	-	214,846	41,147
Allowance for National Trainers	37,900	-	37,900	6,475
Depreciation	15,500	-	15,500	84,370
Operating Expenses	91,840	-	91,840	57
Telecommunication/IT & Data Collection	-	-	-	29,050
Rent Expenses	33,000	-	33,000	48,510
Water & Electricity Charges	27,000	-	27,000	5,700
Repairs-Furniture & House Hold Equipment	3,600	-	3,600	300
Travel Expenses	5,205	-	5,205	21,453
Repairs & Maintenance – Motor Vehicles	4,445	-	4,445	80,576
DSA & Lodging	113,921	-	113,921	46,950
Travel Expenses - Meals	44,000	-	44,000	763
Travel Expenses – Hotel	1,050	-	1,050	7,615
	7,965	-	7,965	
Result for the year	910,473	178,134	1,088,607	1,376,046
	(271,468)	(178,134)	(449,602)	406,987