



## REPORT

# **Surgical Training Program Kirurgisk opptreningsprogram**

*May 2015*

CapaCare – Annual Report 2014

**In memory of our two dearest friends and colleagues that gave their life while trying to save others**



Joseph Heindilo Ngegba  
✝ August 21, 2014



Samuel Batty  
✝ December 2, 2014

## Summary

2014 has been a very difficult year for Sierra Leoneans. Healthcare workers have faced unimaginable challenges. The devastating Ebola outbreak has made frontline health workers make very difficult choices. The obligation to perform your responsibilities with patients that have a highly deadly contagious disease against the risks of exposing yourself, and ultimately your family, has been tough. The bravest and those with the highest professional ethical standards were most exposed. Many colleagues took part in the war against the virus and died. CapaCare lost two students; Joseph and Samuel paid the ultimate prize and died from Ebola.

The world's most recognized scientific magazine, Nature, interviewed some of CapaCare's CHOs this past winter and had also featured an editorial about CapaCare's surgical task-shifting:

"Some health workers have been brave enough to continue caring for pregnant women during the Ebola epidemic. Samuel Batty and Amadu Jawara, two Sierra Leonean community health workers, have also stepped up. Both were assigned to work at a hospital in Freetown. When many nurses and doctors abandoned their posts, Batty and Jawara did not.

In November, Batty and Jawara assisted a pregnant woman with a fever. They gave her medication and her fever improved. Assuming she had malaria, Batty examined her using no special Ebola precautions. It was a fatal mistake. Soon after, Batty himself died of the disease. Even after seeing his friend die, Jawara has continued to care for patients, knowing that they have nowhere else to turn. He estimates that he has performed 100 Caesarean sections.

Community health workers would not usually perform such a procedure. Both Batty and Jawara were trained in surgical skills through a programme run by the Norwegian non-governmental organization CapaCare in conjunction with the Sierra Leonean health ministry. The programme exemplifies an approach called surgical task-shifting, which attempts to redress the dearth of medical personnel in countries such as Sierra Leone by training health workers to give lifesaving care that might otherwise be unavailable to patients in under-resourced areas.

There is debate over the ethics of task-shifting: some worry that it risks exposing patients to substandard care. But the epidemic shows that the people trained by CapaCare are extraordinarily committed to their patients. In this setting, many people faced a choice of being cared for by Jawara, Batty and their counterparts or receiving no care at all."

The pain from the loss of two young talented, gifted, giving and enthusiastic students and friends is still there. CapaCare will do its utmost to honour the memory of Joseph and Samuel by striving towards a better training program.

Trondheim, Norway  
May, 2015

*Best wishes*



**Håkon Angell Bolkan**  
Chairman CapaCare

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## About CapaCare

CapaCare is a member-based non-governmental organization registered with the Norwegian Central Coordinating Register for Legal Entities, "Brønnøysundsregistret", organization number 992100125 with headquarters in Trondheim, Norway. The Annual General Meeting functions as CapaCare's highest authority.

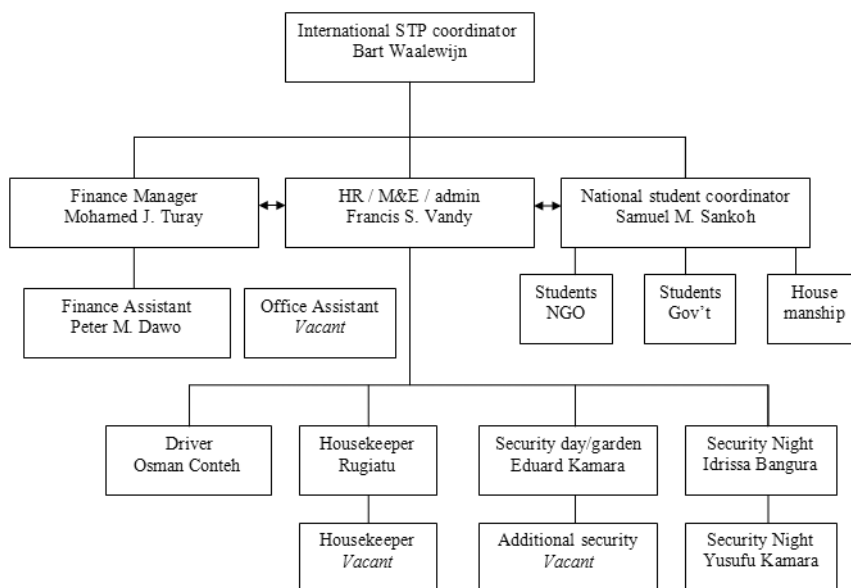
The purpose of the association is to train medical professionals in areas where there is a shortage of such personnel. The association also works to raise funds and recruit health professionals to accomplish this purpose.

The Board is responsible for the association's operations and management of finances between Annual General Meetings. The board hires consultancies for finance management. All positions on the Board are voluntary and there are no paid honorariums for Board work.



## Organization

For 2014, the following organogram depicts the organisation in Sierra Leone. Capacity has increased with the start of a new Human Resource, Monitoring & Evaluation, Administration Officer. Based on the expansion of the program, as well as the new aim of training 60 Community Health Workers (CHO) and Medical Doctors with the partnership of United Nation People Fund (UNFPA), it was highly necessary to increase local management in Sierra Leone. Some staff previously under contract with the Masanga Hospital Rehabilitation Project signed new contracts with CapaCare and started new positions, like the Finance Assistant and Driver. The Board has the mandate to make strategic decisions and the board did not change between 2013 and 2014.



**Figure 1.** CapaCare organogram

# Surgical Training Program

## Background

Sierra Leone is a West African country bordering Liberia to the south and Guinea to the north and east. The capital, Freetown, is located on the Atlantic coast. The country is 71 740 km<sup>2</sup> and is divided in 14 administrative districts. The country is still recovering from the civil war that took place between 1991 and 2002. Life expectancy at birth is 49 years, infant mortality and maternal mortality remain high is 89 per 1000 live births and 857 per 100 000 live births, respectively.

## Ebola

Sierra Leone was the country most affected by the devastating West African Ebola outbreak. More than 12 000 infections and close to 4 000 deaths were the direct effects of the epidemic as of April 2015. As devastating as these effects were, there were also indirect effects in the form of unemployment, economic stagnation and collapse of the health care system. In the early phase of the epidemic, during Summer and Autumn 2014, many patients were infected inside hospitals and primary health care units. At the same time, many health care workers were infected and died. Both patients' and health care workers' fear of contracting Ebola made patients stay away from hospitals and health care workers reluctant to treat patients. The ultimate consequence was that many severely sick Sierra Leoneans did not get necessary medical treatment and the mortality in all age groups likely increased. The magnitude of this collateral damage of the Ebola epidemic is still unknown, however CapaCare conducted important research on Ebola's impact on the health care system. Our findings published in PLOS Current in December 2014 documented a 70% decline in admissions in 40 hospitals between the onset of the Ebola epidemic in Sierra Leone in May until October (Bolkan, PLOS Current, 2014).

## Surgery in Sierra Leone

More than 90% of the estimated surgical need in Sierra Leone was unmet in 2012. 24 152 major surgical procedures were identified in the country in 2012, equal to a national rate of 400 surgeries per 100,000 inhabitants, with district variations from 32–909 surgeries per 100 000 (Bolkan, Surgery 2015). This is in great contrast to high income countries that perform 11,000 major surgeries/100 000 inhabitants annually (Weiser, Lancet, 2008). Private non-profit facilities performed 54.0% of the surgeries, compared with 39.6% by government and 6.4% by private for-profit facilities (Bolkan, Surgery 2015). In 2012, Sierra Leone only had ten surgeons working in the public sector to serve a population of 6.1 million.

Lack of human resources is one of the main factors contributing to the poor availability of surgical services in Africa (Essential Surgery, Disease Control Priorities, Volume 1, The World Bank 2015). This lack of human deficit is particularly high in specialists, such as surgeons, obstetricians, and anaesthesiologists. There is an obvious need for innovative strategies to address the largely unfulfilled need for surgery in rural parts of low income countries. In line with the recommendation from the most recent Sierra Leonean Health Sector Performance Report, the non-governmental organization (NGO) CapaCare has, in collaboration with the MOHS, initiated a Surgical Training Program (STP) for Community Health Officers (CHOs) and Medical Doctors (MDs) in Sierra Leone.



## Aim

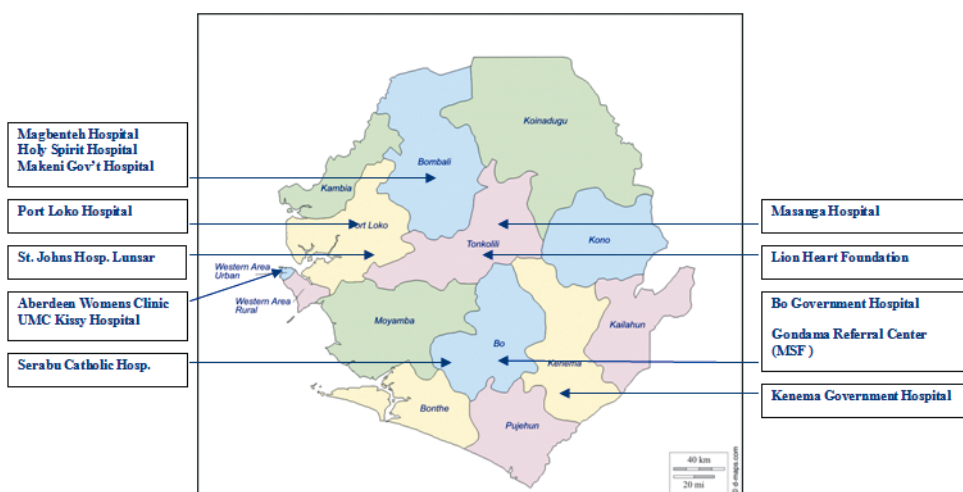
The aim of the Surgical Training Program is to increase the level of surgically-skilled health staff at district hospitals in Sierra Leone. The goal of the program is to train a total 60 MDs or CHOs, each for two years + one year internship, for the country's district hospitals, by 2019. We will enable them to handle the most common surgical and obstetrical emergencies that without treatment would lead to disability or death.

## Project locations

The government of Sierra Leone established in the sixties Masanga Hospital in Tonkolili District as a leprosarium. The operation of the hospital was delegated to the Seventh Day Adventist Church and, with help from international experts, the hospital started to provide high quality care to the poorest Sierra Leonians. The hospital had a renowned reputation and was respected in West Africa for its effort to help leprosy patients.

Rebels ruined the hospital during the civil war (1991 - 2002). Association Friends of Masanga (AFOM) started in 2006 to rehabilitate Masanga Hospital. The focus was not only on leprosy patients, but the whole population. After reopening, the project developed quickly. Today, the hospital has well-run operation facilities, 6 wards, and an outpatient department. It is administered by local staff and supported by two full-time Dutch tropical doctors.

All theoretical training of the STP students takes place at Masanga Hospital, where also the first six months of the practical training is spent. After six months, the students are sent to other NGO hospitals all over the country to gain further practical training and experience in obstetrics and surgery. Upon successful completion of the rotations and passing of the oral and written examinations, the students enter a one-year internship period (six months obstetrics and six months surgery) in governmental hospitals in Freetown. Masanga Hospital was forced to close in August 2014 because of the Ebola epidemic.



**Figure 2.** Locations of CapaCare's partner institutions

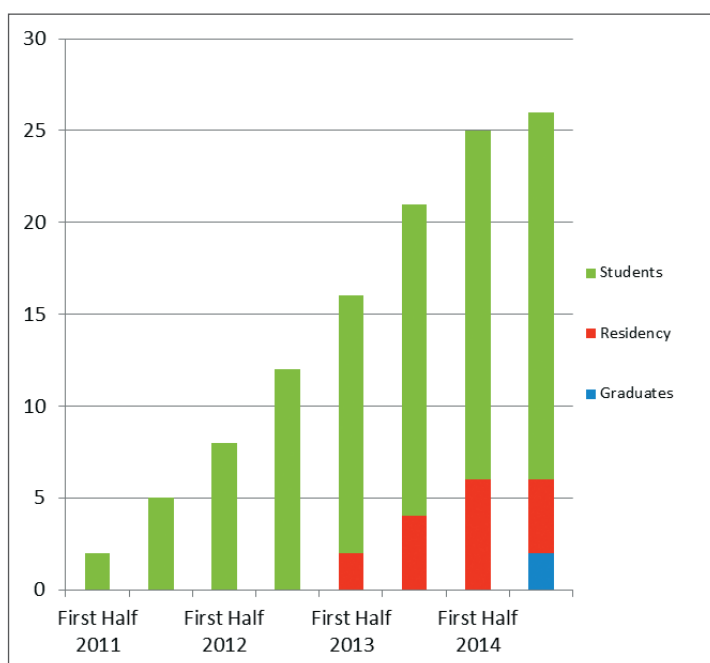
Twelve of the largest hospitals operated by governmental and non-governmental organizations (private non-profit) in Sierra Leone with experienced surgeons and/or obstetricians are partners in the training program. These partner hospitals are selected on the basis of their: surgical capacity, coverage of supervision, and the availability of surgical resources. The hospitals and their international staff have provided their premises to the program, ensuring that each candidate is exposed to the most highly-skilled tutors presently available in the country.



## Students and graduates

We started 2014 with 24 students, of which four were in the internship. During the year, three new students started in the program. Two students died of Ebola while two other students dropped out of the training (one because they moved abroad and the other because of lack of progress).

Six students passed the exams and started the residency and three students finished the residency and started working in district hospitals. The total number of students at the end of the year was 20, in addition to those in the residency and those graduated..

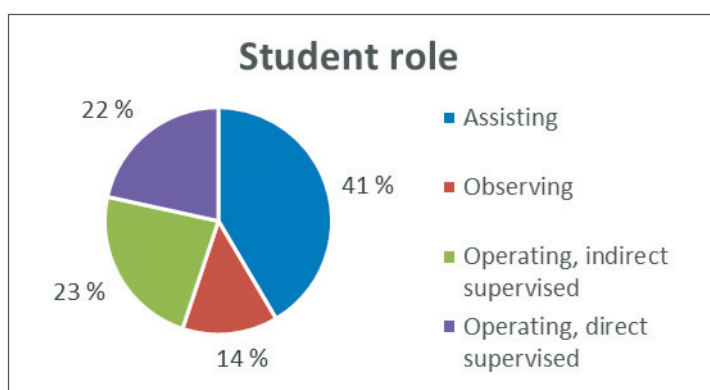


**Figure 3.** Number of students at the different stages of training since the start of the program in 2011 until the end of 2014.

## Procedures and student role

In 2014, the students, residencies and graduates attended 4,812 procedures. 655 were as observers, 1,997 as assistants, 1,038 operating under direct supervision, and 1,112 under indirect supervision.

From the start of the program in 2011, the cumulative number of procedures was 15,846 (observing 3,059; assisting 6,299; operating direct supervision 3,293 and operating under indirect supervision 3,195).



**Figure 4.** Student role in 4,812 major surgical procedures in 2014.

## Theoretical training

The training is divided into a practical portion and a theoretical portion. All candidates are initially trained for 6-9 months at Masanga Hospital; later, they are posted to partner hospitals on six month rotations before the final exams after 2 years of training. The training is followed by a six month surgical residency at Connaught Hospital and a six month obstetrical residency at Princess Christiana's Maternity Hospital. Both residency hospitals are the country's main teaching hospitals for surgery and obstetric care. The Ministry of Health and Sanitation is involved in several crucial steps throughout the training cycle for each candidate.

### The curriculum for the program is based upon the books:

- Surgical care at the district hospital
- Anaesthesia at the district hospital
- Life saving skills manual

The curriculum has been divided into seven different modules taught by various visiting consultant specialists. All procedures in which students participate are recorded in a logbook. During the rotations, the progress of the student is evaluated on a regular basis.

## Type of procedures 2011 - 2014

**Table 1.** Top 10 surgical procedures since the start of the program in 2011.

Since the start of the program in January 2011, students have taken part in more than 15 000 major surgical procedures.

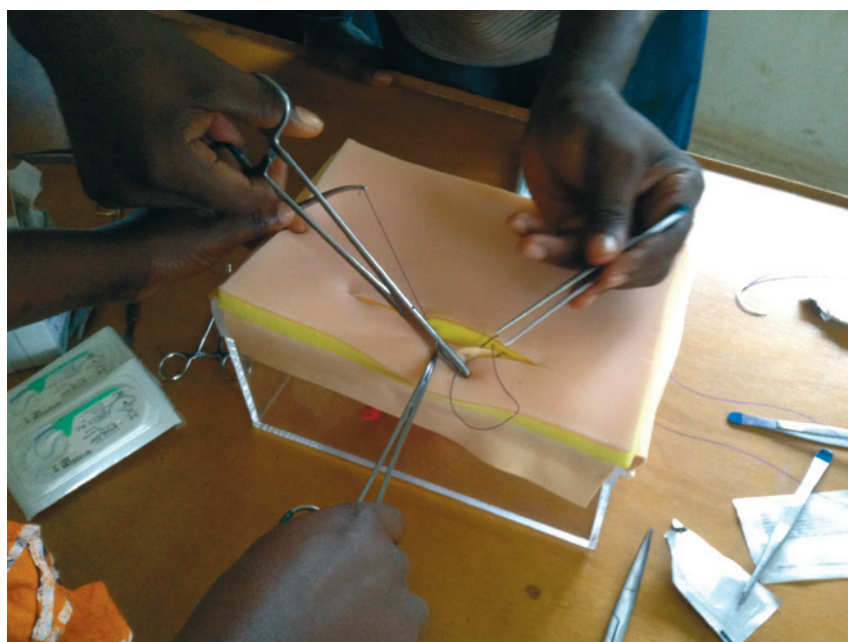
Procedure	n	%
Inguinal Hernia Repair	3930	24,8%
Ceasarian Section	3677	23,2%
Laparotomy Explorative	735	4,6%
Appendectomy	523	3,3%
Tubal Ligation	507	3,2%
Scrotal Hydrocele	493	3,1%
Incision & Drainage	477	3,0%
Dilatation & Curretage	472	3,0%
Hysterectomy	446	2,8%
Obstetrics and Gynecology other	421	2,7%

## Type of procedures 2014

**Table 2.** Top 10 surgical procedures in 2014

In 2014, the most commonly performed procedures were Caesarean sections, inguinal hernia operations and appendectomies. Compared to the numbers since the start of the program, there have been changes in the surgeries performed in 2014. This is probably because of the Ebola epidemic where planned operations were avoided and more of the surgeries were based on emergencies.

Procedure	n	%
Ceasarian Section	1555	32,3%
Inguinal Hernia Repair	952	19,8%
Appendectomy	219	4,6%
Dilatation & Curretage	168	3,5%
Therapautic Laparotomy	147	3,1%
Explorative Laparotomy	139	2,9%
Incision & Drainage	134	2,8%
Hysterectomy	129	2,7%
Obstetrics and Gynecology other	114	2,4%
Scrotal Hydrocele	107	2,2%

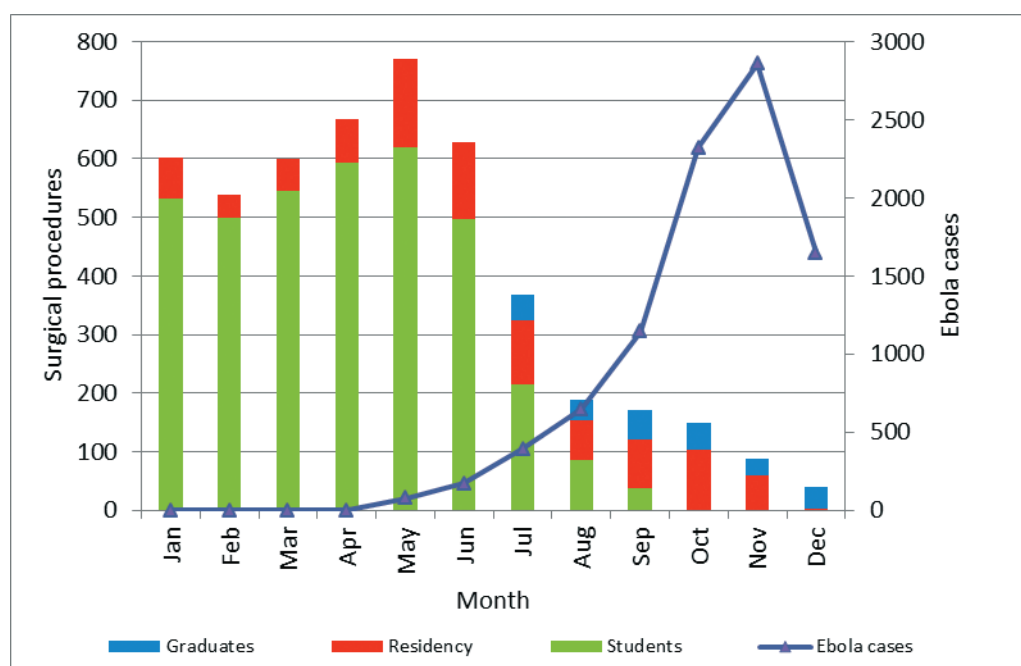


## The impact of the Ebola epidemic on the training program

Based on the death of CapaCare student Joseph Ngegba, closure of Masanga Hospital, and our ultimate judgement that we could not provide the necessary safety for the students, we were forced to withdraw all students in training from clinical rotations in August. The students were relocated to take part in a study examining Ebola's effect on hospital functioning in Sierra Leone while, at the same time, received theoretical e-learning.

Before the Ebola outbreak between January and June 2014, 24 students participated in 3,805 surgeries. The average number of procedures per student per month in this period was 29.1 for students (3,288 in 113 student months) and 15.7 for those in internship (517 in 33 student months).

Between July and December 2014, the period after the onset of the Ebola outbreak, the students participated in 765 surgeries. The average number of procedures per month dropped to 3.9 (339 in 88 student months) for students and 10.4 (426 in 41 student months) for those in internship. The total decrease of surgeries per student, before and after the onset of the Ebola epidemic, was 77.2%.



**Figure 5.** Monthly numbers numbers of surgeries by the trainees from the Surgical Training Program throughout 2014



## Tutors

The core element of the STP program is training. This training is performed by volunteers (surgeons, gynecologists, radiologists, anesthesiologists, and nurses) who in 2014 came from Norway, Denmark, the Netherlands, England, and Austria.

In 2014, there were only 6 rotations due to the Ebola outbreak. This is compared to 6 rotations in 2011, 7 in 2012, and 10 in 2013.

Rot #	Dates		Medical Doctor: S = Surgeon G = Gynecologist A = Anesthesiologist Ra = Radiologist U = Urology B = Basic sciences	Nurse: A = Anesthesia W = Ward MW = Midwife OT = Operatin theatre nurse	Other: Ad = Administrator R = Research IT ST = students  Red=no funding from CapaCare
	From	To			
1/14	13.01.14	31.01.14	Herman Lonnee (A)		
	18.01.14	24.01.14			Hilde Merete Klungerbo (Ad)
	18.01.14	26.01.14	Lesley Hunt (S)		
2/14	25.01.14	15.02.14	Maria Milland (G)		
	25.01.14	15.02.14	Carsten Lenstrup (G)	Ulla Houmøller (MW)	
	15.02.14	28.02.14			Håkon Bolkan (Ad/R)
3/14	08.03.14	28.03.14	Peter Christian Rasmussen (S)		
	08.03.14	28.03.14	Søren Laurberg (S)		
4/14			Susanne Haas (S)		Ole Berdon Bakke
			Peter Bo Jørgensen (S)		Lars Bo
5/14	22.03.14	04.04.14	Ingrid Høye (U)	Sigrun Aase Holen (OT)	Silje Eklund/Johanne Sulland (ST)
6/14	31.05.14	22.06.14	Lesley Hunt (S)		
	14.06.14	20.06.14	Herman Lonnee (A)		
	14.06.14	22.06.14			Håkon Bolkan (Ad/R)

**Table 3:** Overview of rotations in 2014



## Media and publications

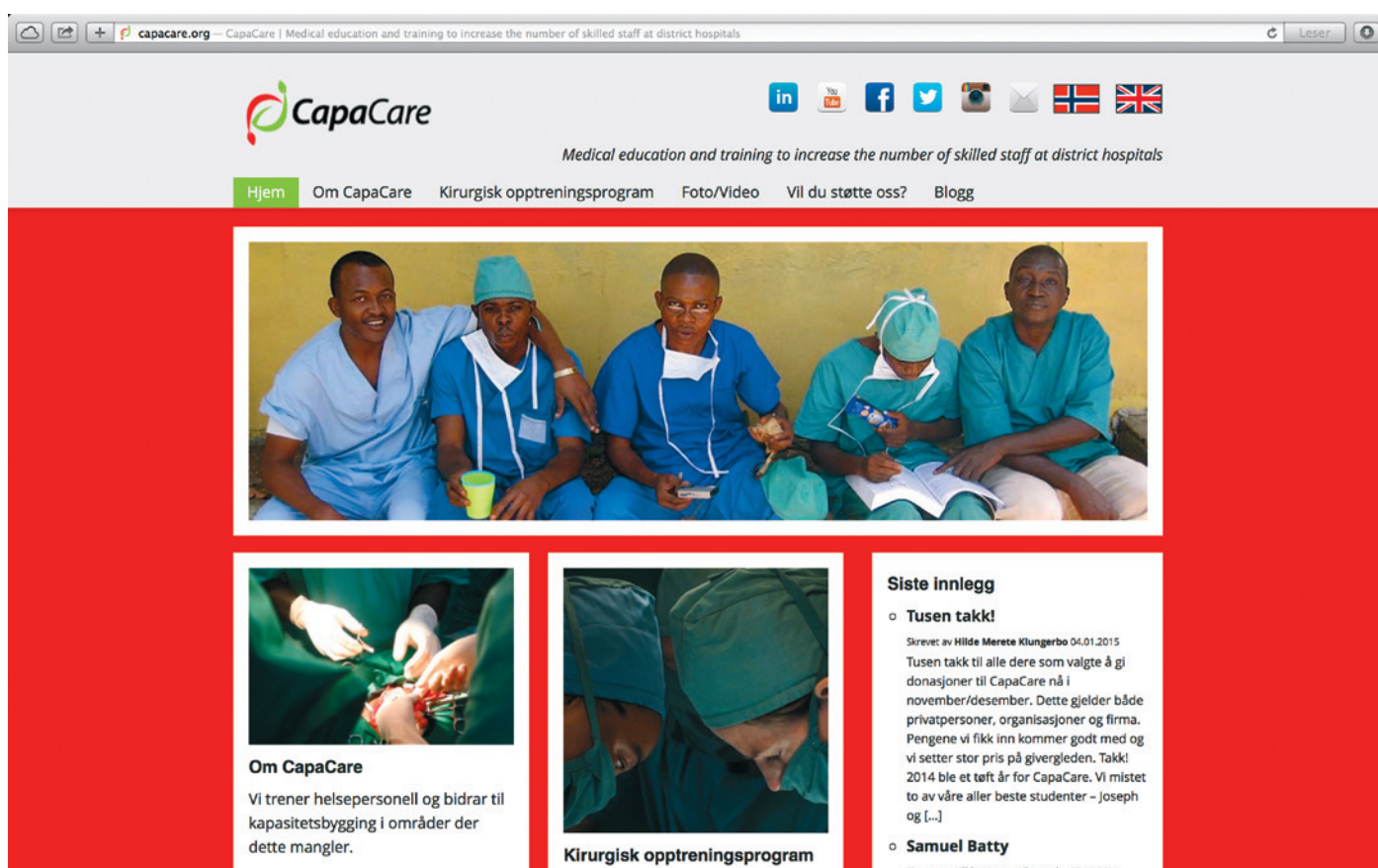
Our main communication channels are through the website, Facebook, Twitter, Instagram, and publications in Medical Journals, as well as magazines and newspapers. We have also presented the program and its preliminary results at international medical conferences (see Publication List).

### Website

The website (capacare.org) is available in both Norwegian and English languages. This makes the site available for users to access all over the world. It contains information about the STP program, our students and trainers, partner hospitals, and publications. The STP students contribute blog posts on a regular basis.

There are also two hidden areas on the website: one for volunteers and one for our students. The hidden area for volunteers contains all relevant information for the journey, the stay at Masanga, and what is expected of each volunteer. The purpose of the hidden area for STP students is to improve communication and share knowledge and experience. This latter section was introduced in late 2014.

**Number of views in 2014:** 13 627 (total). This is 3,869 more views than 2013.



## Publications

### English:

- Ebola and Indirect Effects on Health Service Function in Sierra Leone - PLOS Current Outbreaks
- Strengthening of the Sierra Leonean Health System by Implementing a Surgical Task Shifting Programme - Medicus Tropi-  
cus – Edition 4, December 2014, p20-22.

### Norwegian/Swedish:

- Kirurgi for alle - Tidsskrift Norsk Legeforening –14. February 2014
- WHO-initiativ för kirurgi i resursfattiga områden - Läkartidningen nr 6 2014 volym 111

## Social media/PR

CapaCare is present on Facebook, Twitter, LinkedIn, Instagram, and YouTube. For presentations, we share our slide decks on SlideShare. As of May 2015, we have 427 “likes” on Facebook and 34 followers on Twitter.

From October to December 2014, we offered Christmas cards for members and others who wanted to donate to CapaCare instead of buying Christmas presents. This gesture was well-received and we would like to expand upon it in the future.

## Media coverage

### English:

- News Medical: Ebola epidemic and its impact on healthcare workers
- GEMINI, Science news from NTNU and SINTEF: Ebola's deadly toll on healthcare workers
- KIT/Health: Ebola outbreak highlights need for investment in global healthcare

### Norwegian/Swedish:

- Adressa.no: Dette venter de norske Ebola-arbeiderne
- Forskning.no: En varslet katastrofe
- Gotlands tidningar 23. August 2014. Interview with CapaCare students Mohamed Kamara og Samuel Batty.
- Forum for Yngre Leger, nr 2/2014. Interview with Dr Alex van Duinen.



# IT solutions at Masanga Hospital

## Internet

Since late 2013, Masanga Hospital has installed a functional satellite communication system. After a number of start-up problems, it has greatly improved communication capabilities. Technical assistance was provided by Tiwai Memory Masters (Freetown) to solve several disturbances. From February 2014, the strength of Wi-Fi greatly improved because on non-surgery days, a cable connected the administration building with a small external generator from the Tonkolili College of Health sciences. Practically speaking, Masanga Hospital can use the Internet during all weekdays and evenings when the power is on. Internet speed is dependent on the volume of users, but Skype calls, typically bandwidth heavy, are conducted readily.

## Partners

CapaCare's main financial partners are the Kavli Trust, Torun and Ole's Stiftelse and Lions Club. All three main sponsors have expressed willingness for continuous support in 2015. Norwegian University of Science and Technology and Trondheim University Hospital has contributed with funds for evaluation via a PhD scholarship and by allowing employees paid leave to take part in the training.

Substantial effort throughout 2014 was expended in acquiring new sources of financing. Several meetings with United Nation People Fund (UNFPA) were held and a substantial strengthening of the local CapaCare organisation in Sierra Leone was carried out. This included development of policies on all major aspects of CapaCare's work in Sierra Leone and creating new management positions.

Association Friends of Masanga, that runs Masanga Hospital, is the main partner in Sierra Leone together with the Sierra Leonean Ministry of Health and Sanitation. The Ministry continues to grant 3 year paid study leave for the Community Health Officers enrolled by government posts in to the program. The Ministry also takes part in interviewing new candidates and 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.



## Finance – key figures

### Income

The total funding during 2014 was NOK 1.889.987. This amount was almost entirely donated by Kavlifondet and Torunn og Oles Stiftelse. Together, they provided almost 97% of CapaCare's funding. Just over 40 people are now members of CapaCare, all having contributed the annual membership fee of NOK 200.

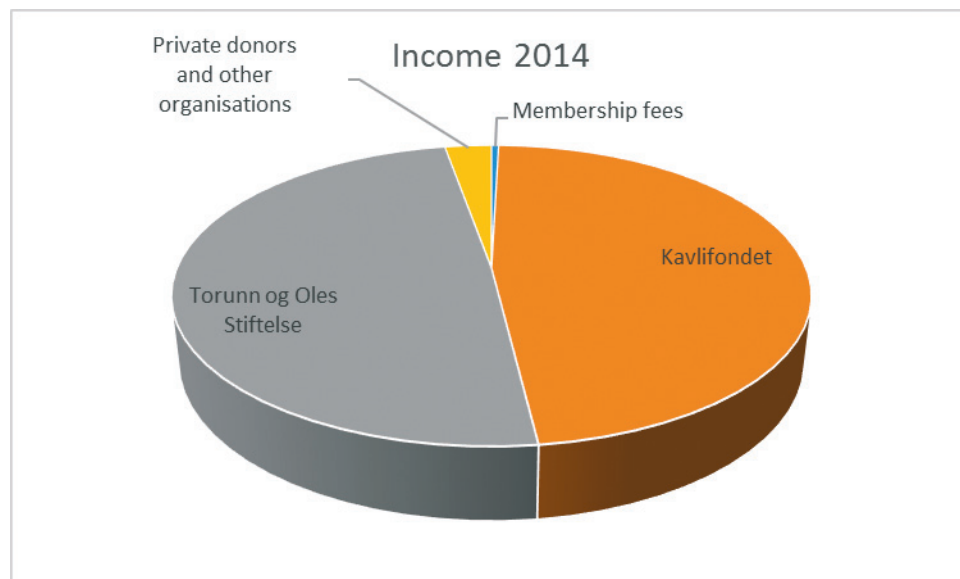


Figure 6. Income 2014

### Expenses

Total expenses in 2014 were NOK 1.994.660. Of this NOK 1.754.437 were direct expenses for the Surgical Training Program. The remaining funds were split between 5,4% going towards honorariums, and the rest spent on general management and administration, both in Norway and Sierra Leone.

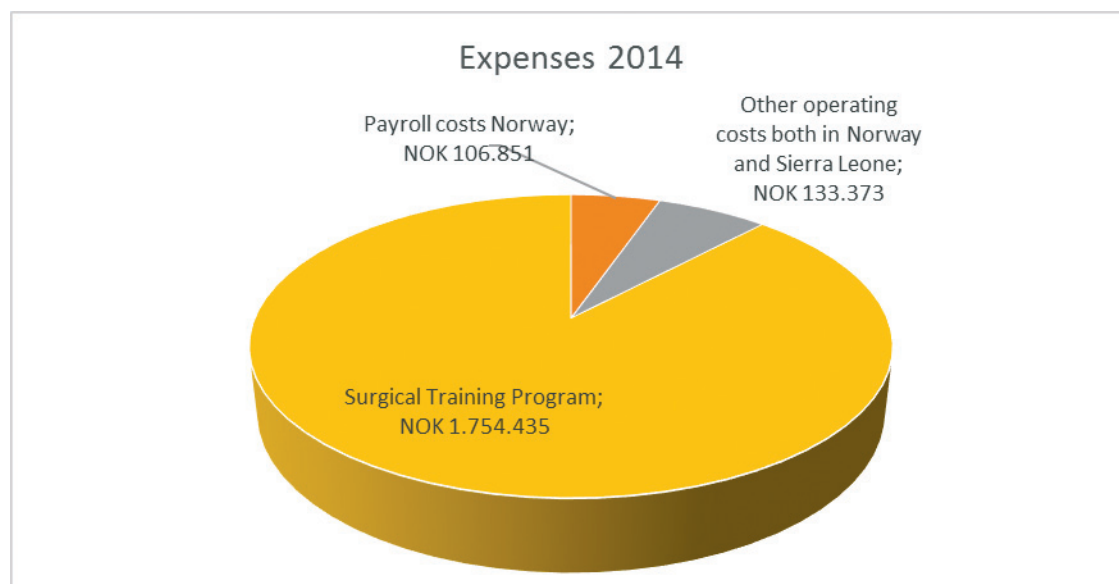


Figure 7. Expenses 2014

### Balance

CapaCare had a negative balance of NOK 104.672. Therefore, equity was reduced to NOK 422.742. Considering the expenses, this means CapaCare now has reserve funds to support approximately 2,5 months of operational activity.

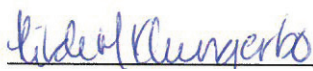


## CapaCare Board

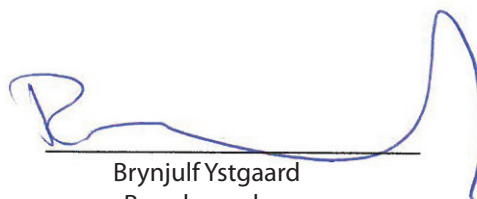
June 1, 2015



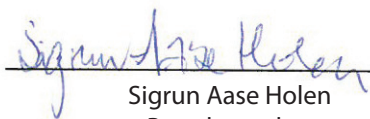
Håkon Angell Bolkan  
Chair



Hilde Merete Klungerbo  
Treasurer



Brynjulf Ystgaard  
Board member



Sigrun Aase Holen  
Board member



Peter Bo Jørgensen  
Board member



Alex Van Duinen  
Board member

## **Appendix 1 – Annual accounts**

**The annual report 2014  
for**

**Capacare**

**Business registration number 992 100 125**

### The Organization's art

The organization operates with the training of medical professionals in the areas where there is a shortage of such personnel. The organization is also working to raise funds and recruit health workers in order to achieve this purpose. In 2012 the project expanded from being a local initiative in the Tonkolili District to become a nation-wide training initiative for surgery in Sierra Leone

### The development in the income and the economical status

	2014	2013	2012
Operating income	1 889 987	1 501 038	1 391 553
Operating result	-104 673	-216 262	95 785
Net income	-104 673	-216 262	95 785
	31.12.2014	31.12.2013	31.12.2012
Balance sheet total	658 940	724 907	525 636
Equity	422 527	415 742	743 677
Equity per cent	64,2%	72,8%	81,9%

The operating revenue of the organization changed from 1 501 038 kr. last year to 1 889 987 kr. this year, an increase of 25.9%. Net income was -104 673 kr. compared to -216 262 kr. last year, an increase of -51.6%.

There have not occurred any other conditions after the closure of the fiscal year that has significance to the presented financial statements. The annual financial statements give a true and fair overview of the Organization development, for the result of the fiscal year and the score at the close of the fiscal year.

### Continuing operations

The annual report has been prepared under the assumption of going concern. It is confirmed that this condition is present.

The Organization's economic and financial position can be described as satisfactory.

### Research and development activities

The organization doesn't do research and development activities, and have not had such activities in the fiscal year.

### The working environment and staff

The working environment is considered to be good, and it will be implemented on-going measures for improvement. The Organization has a permanent employee in a part-time position. It has not occurred any injuries or accidents in the fiscal year.

### Equality between the sexes

The Board of Directors is made up of 2 women and 4 men.

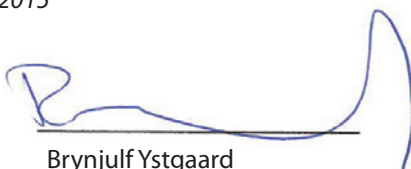
### Environment report

There is no aspect of any of the Organization's business that has impact on the external environment.

Trondheim, Norway on October 29th. April 2015



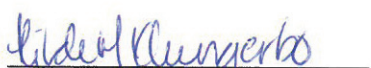
Håkon Angell Bolkan  
Chair



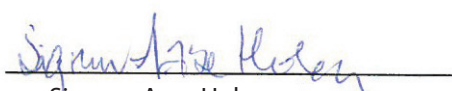
Brynjulf Ystgaard  
Board member



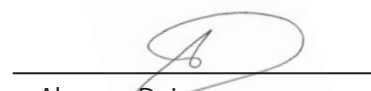
Peter Bo Jørgensen  
Board Member



Hilde Merete Klungerbo  
Treasurer



Sigrunn Aase Holen  
Board Member



Alex van Duinen  
Board Member


	Note	2014	2013
<b>ACTIVITY accounting for the fiscal year</b>			
<b>Gifts/Funds Raised</b>			
Membership fee CAPACARE		8 150	11 694
Acquired assets	1	1 881 837	1 489 344
<b>Total gifts/funds raised</b>		<b>1 889 987</b>	<b>1 501 038</b>
<b>Consumed funds</b>			
Grants direct to the surgical training program.	2, 5, 7	1 754 435	1 612 538
Payroll cost Norway	3	106 852	39 935
Other operating costs	7	133 373	64 826
<b>Total consumed funds</b>		<b>1 994 660</b>	<b>1 717 300</b>
<b>Total activity accounting for the fiscal year</b>		<b>(104 673)</b>	<b>(216 262)</b>
<b>ORDINARY PROFIT BEFORE TAX</b>		<b>(104 673)</b>	<b>(216 262)</b>
Income tax on ordinary profit		0	0
<b>ORDINARY PROFIT</b>		<b>(104 673)</b>	<b>(216 262)</b>
<b>THIS YEAR'S ACTIVITY PROFIT</b>		<b>(104 673)</b>	<b>(216 262)</b>
<b>TRANSFERS AND ALLOCATIONS</b>			
Transferred to the SURGERY PROJECT		(104 673)	(216 262)
<b>TOTAL TRANSFERS AND ALLOCATIONS</b>		<b>(104 673)</b>	<b>(216 262)</b>

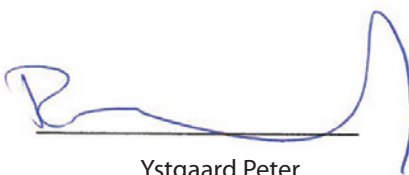


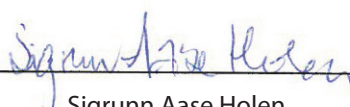
	Note	2014	2013
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
<b>Receivables</b>			
Other receivables	4	23 215	135 081
<b>Total receivables</b>		<b>23 215</b>	<b>135 081</b>
Bank deposits, cash, etc.	5	635 725	589 444
<b>TOTAL CURRENT ASSETS</b>		<b>658 940</b>	<b>724 525</b>
<b>TOTAL ASSETS</b>		<b>658 940</b>	<b>724 525</b>
<b>EQUITY AND LIABILITIES</b>			
<b>PURPOSE CAPITAL</b>			
<b>Purpose capital with mandatory restrictions</b>			
Set aside for SURGERY PROJECT	6	422 742	527 415
Total purpose capital with mandatory restrictions		422 742	527 415
<b>TOTAL EQUITY</b>		<b>422 742</b>	<b>527 415</b>
<b>DEBT</b>			
<b>SHORT TERM DEBT</b>			
Accounts payable		23 810	0
Government taxes		4 128	0
Other current liabilities	5	208 260	197 110
<b>TOTAL CURRENT LIABILITIES</b>		<b>236 198</b>	<b>197 110</b>
<b>TOTAL LIABILITIES</b>		<b>236 198</b>	<b>197 110</b>
<b>TOTAL EQUITY and LIABILITIES</b>		<b>658 940</b>	<b>724 525</b>

Trondheim, Norway, 29. April 2015

  
 Håkon Angell Bolkan Brynjulf  
 Styrets/dagl leder

  
 Hilde Merete Klungerbo  
 Styremedlem

  
 Ystgaard Peter  
 Styremedlem

  
 Sigrunn Aase Holen  
 Styremedlem

  
 Bo Jørgensen  
 Styremedlem

  
 Alex van Duinen  
 Styremedlem

## **Accounting principles:**

The annual accounts have been set up in accordance with the accounting act of 1998 and good accounting practice for non-profit organizations. All amounts in the notes are provided in the whole of kroner unless otherwise specified. The Organization has further followed the relevant provisions in the Norwegian Accounting Standard prepared by The Norwegian Accounting Foundation.

The accounting policies that are rendered in the accounting Act, Chapter 4 regarding the basic principles and good accounting practice and Chapter 5 of the assessment rules are not reproduced in this note regarding the accounting principles unless there is any aspect of any of the financial records or the principles and the valuation rules that require a clarification (choice access etc).

The Exception rules in accounting for small enterprises are used where otherwise are not specified in particular. Profit and loss statement is classified based on activity rather than art. The purpose of a profit and loss statement that is classified bases on activity rather than art, is to display all of the acquired assets spread on the basic types, and how these are applied in the course of the fiscal year.

The term Purpose capital is used instead of the term equity. This is in accordance with standard accounting practice for non-profit organizations. Unlike other businesses this capital is to be used for the Organization's purposes and not awarding shareholders.

## **Clarifications regarding the accounting principles:**

### **Revenue recognition**

All funds are collected in Norway. All funds are collected in the way that the donor has transferred the gift by bank, no cash is collected. Gifts/funds raised income are recognized when they are received. Inherited assets income is recognized when the Organization has the legal right to the inheritance, it is reasonably certain that the legacy will be received and the value can be measured sufficiently reliable.

Capacare does not receive any public money, only donations and funds raised from other organizations and individuals. The Organization has no direct costs associated with their income.

### **Projects**

CapaCare has in recent years only had one project; to provide training of medical professionals in the areas where there is a lack of such resources. This is currently localized to Sierra Leone.

### **Classification and distribution of the costs**

In the activity accounts the costs are classified in two main groups; the costs of the purpose and administration costs. All costs associated with a certain task are attributed to this. Since Capacare has only one project, also the costs of IT, facilities, postage, telephone etc. is attributed on this activity.

### **Classification and assessment of assets and liabilities**

Assets that relate to projects, receivables that are repaid within a year as well as the assets that are not specific to permanent ownership or use for business, is classified as current assets, other assets are classified as fixed assets. Similar principles are used for the debt.

Current assets are valued at the lower of acquisition cost and fair value. Fixed assets are valued at acquisition cost, but are written down to fair value if the depreciation is not expected to be temporary.

### **Market-based financial current assets**

Any market-based financial current assets are valued at fair value at the balance sheet date. Change in fair value result is recorded as financial income/cost. Capacare has no such financial current assets per 31.12.2014.

### **Tangible assets**

The Organization has currently no tangible assets (This ca for example consist of inventory, IT-hardware, office equipment, etc.)

Any tangible assets is capitalized to acquisition cost including the purchase cost, and depreciated over the service life of the operating time if this is over 3 years old and has a cost price that exceeds 15 000 kr. Any direct maintenance costs on assets and equipment is expensed as incurred. Any additions or improvements is allocated to the cost price of the asset if it is likely that the addition an improvement will contribute to the future economic benefits, and the cost can be measured reliably. Any tangible assets are depreciated over the expected run time after a linear method.

## Pensions

Capacare does not have any pension obligations, and thus have no pension costs.

## Related Parties

CapaCare has apart from the Board of Directors, no related parties.

One of the Board's members have received a salary at 40 000 kr. The salary covers project-related work concerning the planning and the logistics of travel to and from Sierra Leone and staffing of the project.

Except this allowance, there has been no payment to member of the Board of Directors beyond the ordinary travel allowance.

## ACTIVITY REPORT

Otherwise please refer to full activity report which is attached to the financial statements.

## Note 1-Acquired funds

This applies to the

	<b>2014</b>	<b>2013</b>
Reduction of income from earlier year	-39 232	
Gifts/grants from private donors	57 135	33 650
The Kavli Foundation	900 000	600 000
Lions Club	2 500	50 000
Ole and Torunn's Foundation	928 867	776 533
Gifts from other organizations	31 250	28 670
<b>Total</b>	<b>1 880 520</b>	<b>1 461 462</b>

The organization does not have any costs in connection with the funds raised/gifts.

## Note 2-direct grants for Masanga

This applies to direct grants for the surgical rehabilitation program.

This includes travel costs Masanga, refurbish premises in Masanga, travel expenses, supplies, Convention expenses, allotted IT funds (planned training over the internet, etc.) and other costs.

## Note 3-the payroll cost

<b>This year</b>		<b>Last year</b>
Payroll cost	93 991	35 000
Social security tax	12 861	4 935
<b>A total of</b>	<b>106 852</b>	<b>39 935</b>

94 923 kr. of the payroll cost in 2014 applies to payroll and payroll tax for the planning and the logistics of travel to and from, the staffing of the project and is considered to be project-related cost.

## Note 4-other receivables

These are claims on refundable research from NTNU and prepaid, non-refundable grants.

### Note 5-cash equivalents, cash, etc.

In this amount is 197 109 kr. earmarked for allotted IT funds. The money that's on the IT account should be used to achieve better communication between the Capacare organization and their students in Sierra Leone.

With these funds that are deposited on the IT account, we hope to be able to establish IT systems that facilitate the communication between the Capacare organization (the Board of Directors and/or volunteer coaches) and the students. This is important because students need to report their results back on a regular basis.

At the same time, we want to establish lines that are so good that we can be able to perform teaching over the Internet — either through live transfers (lectures), or through Web-based learning during the Ebola crisis we have started some Internet-based learning modules.

The organization has withholdings regarding tax for their employees of 447 kr. per 31.12.2014.

The rest of the Organization's bank deposits are available for the project in its entirety.

### Note 6-set aside for SURGERY PROJECT

	<b>Basic Capital</b>	<b>Premium Fund</b>	<b>Other Purpose capital</b>	<b>Total Purpose capital</b>
As of 1.1.	0	0	527 527	527 415
This years activity profit	0	0	-104 673	-104 673
<b>As of December 31st.</b>	<b>0</b>	<b>0</b>	<b>422 742</b>	<b>422 742</b>

### Note 7-Other operating cost

The organization has granted compensation to the auditor with the following amount (all amounts are including VAT):

	<b>This year</b>	<b>Last year</b>
Audit	15 404	10 000
Other services	13 625	19 125
<b>A total of</b>	<b>29 029</b>	<b>29 125</b>



## Note 8

<b>The activity Accounting Capacare</b>	<b>2014</b>	
(all amounts are in thousands of kroner)		<b>%</b>
Member fees	8.2	0, 4 %
Government grants	0	
Other subsidies	0	
Gifts/funds raised	1 880,5	99, 5 %
Other income	0	
Interest rates	1, 3	0.1%
<b>Amount of acquired assets</b>	<b>1 890,0</b>	<b>100.0%</b>
The costs of the collection of funds	0	
Other costs for the acquisition of funds	0	
The costs of the Organization's mission	1808,5	95,7 %
Administrative expenses (salary, audit, office supplies, etc.)	186,1	9,8 %
Financial expenses	0	
<b>Total consumed funds</b>	<b>1 994,7</b>	
<b>The activity score</b>	<b>-104,7</b>	<b>-5.5 %</b>
<i>Total addition/reduction equity (Surgery project)</i>	<i>-104,7</i>	<i>-5.5 %</i>

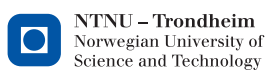
<b>Balance sheet</b>	<b>2014</b>
(all amounts are in thousands of kroner)	
Short term receivables	23.2
Bank deposit	635,7
<b>Total assets</b>	<b>658,9</b>
Purpose Capital-SURGERY PROJECT	422,7
Debt tax on payroll, holiday pay, accounts payable	39.1
Allotted IT assets	197,1
<b>Total purpose capital and debt</b>	<b>658,9</b>

## FUNDRAISING AND MISSION PERCENT

CapaCare does not have any charges regarding the funds raised and gifts. The collection rate is thus 100% (it is all spend on the purpose).

The **purposes percentage** is according to the activity accounting 99, 5 %

**We could not have done this without support from our collaborators,  
thank you!**



**And many individual private donors**



CapaCare – Annual Report 2014



MASANGA

LEPROSY HOSPITAL

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[www.capacare.org](http://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.