



# Annual Report 2023

Cap Anamur / German Emergency Doctors

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## VISION

### Editorial: Bernd Göken, CEO of Cap Anamur on the Situation in Sudan



#### An unnoticed humanitarian crisis is unfolding in Sudan

For more than a year now, a bloody war in Sudan has forced more than 9 million to flee. At least 700,000 displaced people have sought refuge in the Nuba Mountains, where Cap Anamur has been operating a hospital for more than 25 years. We are accustomed to working in the most difficult conditions, as Sudan has been embroiled in a civil war since 1983, a war which has gone largely unnoticed by the public. War is a constant reality for us and the people of Sudan.

Over the past 30 years, the Nuba Mountains have been a central stage for conflict between the government and rebel groups. Currently, the area around our project remains free of active fighting. As a result, we have been able to maintain hospital operations. Cap Anamur staff deployed to Sudan continue to support their colleagues in caring for affected people.

We continuously monitor the conflict and stay abreast of the latest developments to ensure that we can evacuate our facility and staff promptly if necessary.

Most of the other organizations withdrew from the country following the outbreak of hostilities in April 2023. It is therefore critical that we continue to operate in the Nuba Mountains, as ours is one of the last functional health facilities in the regi-

on. Ongoing conflict around the Nuba Mountains means that we regularly receive people with conflict-related injuries. The fighting and bombardments have claimed many civilian lives.

#### The situation in the Nuba Mountains worsens daily

Because there are some safe areas in the Nuba Mountains, many have come to seek refuge here. This influx has, however, caused the population to explode to approximately 2.2 million. This has complicated the provision of essential services.

Resources are depleted and there is a dire shortage of food and clean drinking water. People are starving! We recently received a substantial delivery of medical supplies for our hospital that will allow us to continue to serve patients. Still, we lack additional resources to provide the large number of people here with desperately needed daily necessities.

That is, though, exactly what people need. Without access to clean drinking water and food, many will go hungry, having fled the violence only to face death by starvation in what seemed like a safe haven.

### The people of the Nuba Mountains need international attention

The lack of interest in the situation in Sudan is alarming. There is a critical shortage of international aid and focus on this conflict. At the outset of the conflict a year ago, the evacuation of international aid workers and organizations was the top priority. Now that they have departed, global attention to the conflict has declined. If international assistance doesn't arrive soon, we fear that we will bear witness to many unnecessary deaths.

The war will only end when political pressure, including from the EU, increases. Parties to the war must be forced to come to the negotiating table. Only if future aid and support for Sudan are contingent on these conditions will the battles stop and a chance for peace emerge.

The situation in Sudan currently is much like it was when we began in 1997. Despite this, leaving the country is not an option for us. Over the past 25 years working in Sudan, we've built up a strong network. We've become an integral part of the community. The people are counting on our help and it must come, and come soon.



## VISION

### Working for maximum effect



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#### Working for maximum effect

Cap Anamur stands for acute aid that achieves a long-term impact for the people affected. Thanks to small organizational structures, our projects enable a special proximity to the realities of people's lives on the ground and thus offer tangible opportunities for personal initiative. The results are measured quantitatively in terms of patient numbers, trained nursing staff and midwives, constructed and renovated buildings, renewed infrastructure and the supply of medicines and food. But above all in qualitative terms, in the energy of the people, the burgeoning hope for a better future, in the newly created prospects and strengthened potential, in the strengthened trust and in the regained peaceful coexistence.

#### Small organization

Cap Anamur stands for fast and unbureaucratic aid and ensures that the donations go where they are needed: to the projects on the ground, to the people in need. With this in mind, Cap Anamur deliberately keeps its internal structures small. Only six employees at the headquarters in Cologne and three volunteer board members take on all administrative tasks, from coordinating the various projects, fundraising and public relations to accounting and donation management. Around 25 international employees from the fields of medicine, nursing and technology work with local colleagues on various projects in currently ten countries.

#### Independence

Cap Anamur stands for principled aid. Thanks to private donations from the population, we can work independently of political, economic and religious interests. This allows us to act decisively and be present in forgotten war or crisis countries. We are guided by the principles of humanity and impartiality: providing help where it is needed, even without political or media attention.

#### ... and society

Cap Anamur stands for the right to health. Since our foundation, we have been working in various project countries to provide the population with access to healthcare facilities and services. Through our commitment in cooperation with local health actors, we create structures that not only benefit individuals, but can also bring about lasting change in a society. In this way, we leave behind functioning structures at the end of the project that can continue to be used for the benefit of the population. The further training of the staff not only serves their personal development, the patients also benefit from the expanded knowledge of the medical experts.

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## VISION

Access to healthcare -  
what we want to achieve and what we achieve



### How we work

Our aim is to implement projects in which our aid is no longer needed and the population has access to functioning, fair and good quality healthcare that can be provided by their own efforts. To ensure that our aid does not create unnecessary dependencies, we work on a subsidiary basis at various levels to strengthen local healthcare structures. Where possible and appropriate, our commitment is geared towards the long term and goes far beyond acute medicine in emergency situations.

### Education and training

A key aspect is the training and further education of local staff. Our international specialists on site actively involve mutual learning in the fields of medicine, nursing and technology in workshops, training courses and day-to-day bedside teaching. In Afghanistan, for example, we run a three-year training program for nurses.

### Administration

In addition, we work with our local partners to develop effective administration systems that ensure the medium to long-term independence of the facility. This includes optimizing ward processes, improving documentation and, last but not least, implementing a financial concept that identifies revenue opportunities and enables expenditure to be controlled.

### Infrastructure

We also create technical infrastructure to improve medical work on site or even make it possible in the first place. By constructing, repairing and restructuring building complexes and installing electricity and water supplies, we create protected spaces in which the population can be treated in confidence.

### Equipment, care

By supplying medicines, medical and technical equipment and dressing materials, we are making a further contribution to ensuring that people in our medical facilities receive the care they need. Vaccination campaigns, prenatal check-ups and family planning as well as treatment for the chronically ill are part of the daily work in the projects. Our work helps to ensure that not just a specific group, but the entire population in the region has access to healthcare.

Working independently towards this goal is important to us in two respects: firstly, we are committed to helping all people in need - without being influenced by ethnicity and skin color, political conviction, religion, language, social background, disability, age or gender. On the other hand, our commitment is largely based on private donations. This type of funding ensures that we are independent of interest-driven donations from politicians, large companies or institutions. With these principles in mind, we work every day as an aid organization with a lean administration to make our vision a reality: To fulfill the right to health.



## ACTION

# Medical Aid: Ukraine Emergency Medical Assistance for the Ukrainian Population



### Why we are here

The Russian attack on Ukraine in February 2022 has subjected the entire country to immense suffering ever since. The fighting is concentrated primarily in the east and south of the country. Many cities in these regions were occupied by Russian troops and destroyed by bombings in the first few months. In December 2022, a massive attack on Ukraine's energy infrastructure began. This severely limited the supply of electricity and heating to people during the winter months. More than 6.5 million people have fled the country due to the war, and about 4 million people have been displaced within the country. These internally displaced people have lost everything and rely on humanitarian aid. Due to the destruction of social infrastructure, their basic needs can no longer be met. People need shelter, food, and medical care. Therefore, we are providing emergency aid to the internally displaced people in Ukraine.

### What we want to achieve

Cap Anamur supports the remaining population in the country with emergency medical aid. Our measures include supplying hospitals to ensure they can continue operating. We provide me-

dical facilities nationwide, especially in the eastern part of the country, with urgently needed medications, consumables, and technical equipment. The hospitals near the front lines are partially destroyed and must care for a large number of (severely) injured individuals. Therefore, support is crucial in these areas. Additionally, we are improving accommodations for internally displaced people in western Ukraine. They have often found refuge in schools, private homes, or social institutions. However, these frequently do not have sufficient capacity. Therefore, we are expanding and renovating some accommodations.

### How we operate

With the onset of the war in Ukraine, we immediately took emergency relief measures and brought aid supplies into the country. In western Ukraine, in Novoselytsia, we established initial contacts for further aid measures. There, we quickly set up a coordination center from which we organize our efforts. Over time, a reliable network of contacts throughout the country has developed. We maintain intensive contact and communication with hospital directors, mayors, and heads of other social institutions. This allows us to directly understand the needs of individual cities or institutions and address them according to our capabilities.



In addition to supporting hospitals, we also contribute to strengthening social infrastructure. We are involved in construction projects to improve accommodation for internally displaced people. Elsewhere, we provide care for elderly individuals in temporary nursing homes, and we have provided two ambulance vehicles for a mobile medical team at the front. Our assistance is needs-oriented and immediate.

### How successful we are

Thanks to our extensive network of contacts throughout the country, we are able to gain a direct overview of the needs in various regions and medical facilities. We focus on hospitals near the front lines, such as in Kramatorsk, Iziun, and Dnipro, and on refugee shelters in Novoselytsia and Chernivtsi. We supply medical facilities almost monthly with medications, consumables, and instruments. For a mobile medical team near Zaporizhzhia, we provided two ambulance vehicles. Throughout the year, we helped renovate and expand refugee shelters in Novoselytsia and Chernivtsi. In Novoselytsia, we operated a canteen where people can get meals. In the Kherson region, many houses were destroyed by floods caused by a broken dam. We supported the reconstruction of these houses with building materials.

### How we control

We try to procure most of the medications, food, consumables, and building materials within Ukraine. We sometimes source medications from Romania. Our project worker, who is continuously on-site, manages the purchasing and procurement of goods. With our own transporter or a reliable team of transporters, we then deliver the goods. After assessing needs, we plan the purchases and evaluate offers from various vendors. Once a supplier is found, our team oversees the handover, loading, transport, and unloading of the goods. Upon arrival, the entire shipment is checked for completeness. Each step is separately reviewed by our headquarters in Cologne, adjusted if necessary, and finally approved. Payment transactions are controlled from Cologne and processed under a dual control principle. Only authorized personnel are allowed to access our storage rooms in our warehouse in Novoselytsia and retrieve the requested and available materials. All withdrawals are documented. Cash on site is securely stored and accessible only to the responsible project worker. They produce an account of all income and expenditures, which must be verifiable by receipt. Monthly cash reports are then sent to the central accounting office in Germany for further review. Delivery volumes and reports on construction activities are directed to project coordination on the

same schedule. Additionally, the project coordinator in the Cologne office and the project worker in Ukraine are in constant contact via communication channels.

### What happens next

An end to the war in Ukraine is not in sight. Therefore, our efforts to support the medical care of people in Ukraine will continue. Even after the war ends, the country will be engaged in reconstruction for years, and people will still need support. We will remain in the country and continue our work to ensure ongoing care for the people. Our focus will remain on the areas near the front lines, as the need for medical care is greatest there. Our assistance for the people of Ukraine will continue to be coordinated by a project worker on-site in 2024.



## ACTION

### Medical: Central African Republic Promoting Women's Health

#### Why we are here

For more than 60 years, the Central African Republic has been marked by violent power struggles and civil war, starting in 2012 with constant fights between government and rebel troops. The entire country is suffering under the permanent fighting. The Central African Republic is one of the poorest countries in the world. Infrastructure has been largely destroyed, leaving people to suffering badly from lack of supplies. There is dire poverty.

Health services are also in bad shape as many health stations have been destroyed and never been re-built. The country still has one of the highest child mortality rates world-wide. In order to provide functioning health care in the more densely populated West of the country, we have rebuilt the hospital in Bossembélé (150 kms North-East of the capital Bangui) in 2013, which had also been destroyed.

#### What we want to achieve

Due to a lack of peri-natal medical care, the Central African Republic has one of the highest mortality rates for mothers and children during child-birth world-wide. There are so few hospitals in the country that many women deliver in their homes without any medical assistance, under circumstances where complications cannot be prevented or managed.

For this reason, we have established a peri-natal clinic in Bossembélé hospital, offering pre-natal check-ups and as well as obstetric assistance. Well trained midwives and foreign medical staff are working hand in hand to provide optimum support for delivering mothers.





## How we operate

With our support, a well-functioning hospital has been established in Bossembélé, as well as another health post 50 km away in Yaloké where Cap Anamur medical staff is directly involved in treating patients as well as training local staff, passing on best-practice skills and providing them with relevant knowledge. Medical staff in both locations are familiar with Obstetrics. Trained midwives instruct women concerning family planning and offer ante-natal check-ups. All medical staff is regularly trained in the use of medical technical devices and receives further training regarding relevant topics on a regular basis, including life support for newborn infants. There are approximately 50 deliveries every month, managed by well-trained staff. Emergency Caesarean sections can also be performed.

## How successful we are

In our maternity section, women are not only managed during delivery, but also receive ante-natal care. Every month, the Obstetrics team performs 130 ante-natal check-ups, counselling women in order to avoid complications and potentially life-threatening diseases. This includes administering preventative medication against Malaria and other parasites. Cap Anamur covers the costs for these check-ups and for the medication. After delivering their babies, mothers are offered information on family planning and contraceptive devices. In 2023, approximately 1.000 women were treated in-house in the hospital's Obstetric ward. Approximately 45 children are born every month.

## How we control

Our staff in Germany and in the Central African Republic are thoroughly checking on every single step of the project. Our local project coordinator contacts our office in Cologne on a regular basis. Every prospective purchase is carefully evaluated and discussed. Requests for medicines and medical equipment is presented to us by the hospital administration and is also evaluated before our coordinator manages the purchase of the required provisions in the Central African Republic or in one of the neighboring countries, mainly Cameroun. As with any project, receipts are requested for all purchases. All money transfers are documented and recorded by the Cologne office. Financial transparency is also guaranteed due to monthly records. Our foreign medical staff, together with our coordinator, are responsible for project documentation. Monthly records reflect daily life in the hospital as well as pending or accomplished projects including maintenance, further training, etc. In 2023, board member Dr. Werner Höfner visited the project in order to inspect the proceedings and discuss further projects.

## What happens next

As Medical care remains poor in the Central African Republic, providing an efficient health post for the Bossembélé area is relevant. Bossembélé hospital and the Yaloké health post together offer safe medical support for approximately 150.000 individuals. Especially women benefit from well-trained staff which help them safely deliver their babies. In order to train more local staff, we will be sending more medical staff in 2024, with the aim to further reduce peri-natal mortality in the area.



## ACTION

### Medicine: Bangladesh

#### Creating access to medical health facilities - especially for women



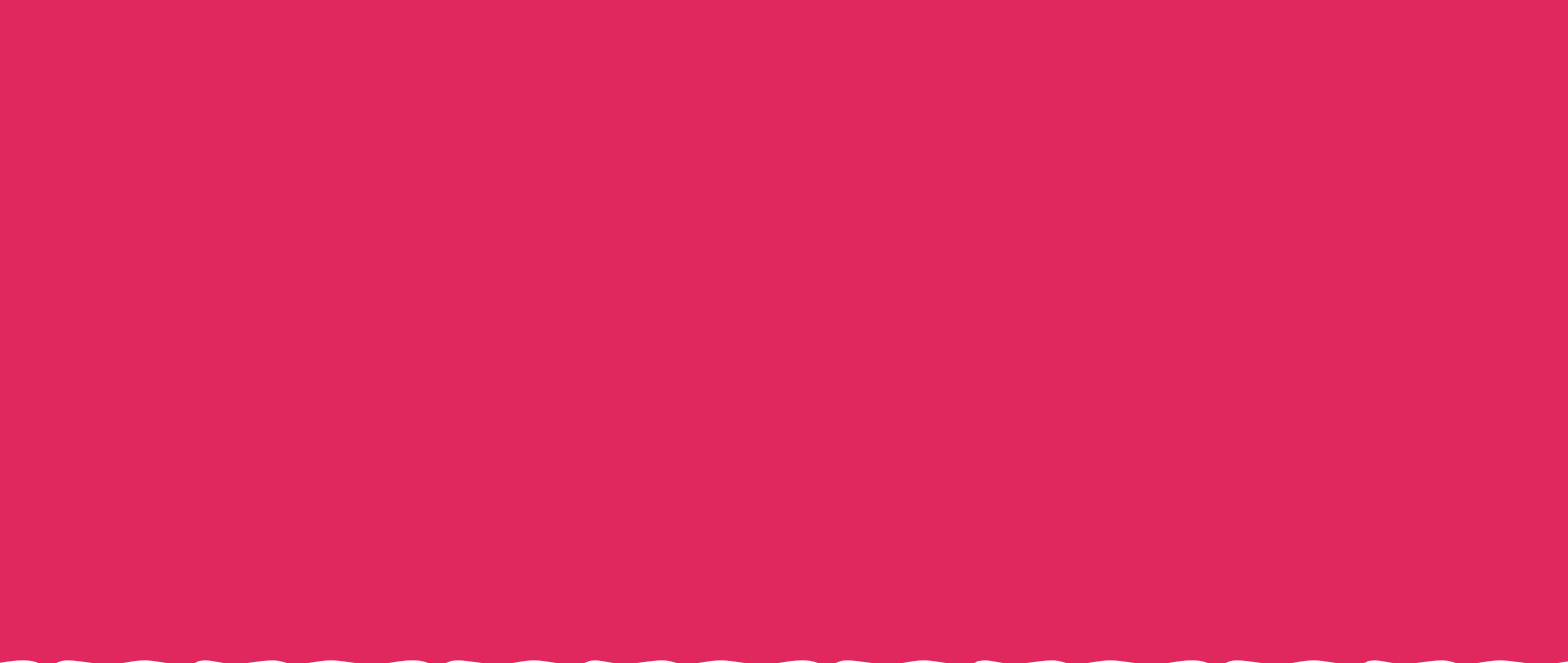
#### Why we are here

Bangladesh is one of the poorest countries in the world. Large sections of the population are excluded from education and healthcare. Women are particularly affected and their influence on socio-political life is still marginalised. Many of them can neither read nor write and are economically dependent on their spouses.

Due to unaffordable food prices, the so-called ultra poor often suffer from malnutrition, which in turn increases their susceptibility to illness. However, adequate healthcare is beyond their financial means. As a result, treatable illnesses remain untreated and can ultimately lead to death. Childbirths also have a considerable risk potential they are not carried out with the support of professional staff due to a lack of funds, but by laity people in a hut. People in rural areas in particular have hardly any access to affordable healthcare.

#### What we want to achieve

Our work in Bangladesh is primarily focused on the vulnerable population group. Although Bangladesh has made significant development progress in recent years and the number of people living in absolute poverty has decreased, this is very unevenly distributed throughout the country. Particularly in rural regions, people live in great poverty as sources of income are limited. Many older people are also affected by absolute poverty. This means that a large proportion of the rural population is still unable to afford access to the healthcare system, as this usually has to a private financial benefit. This is why we are enabling the poorest people in rural regions to access medical care through cooperation agreements with seven medical facilities.



## How we operate

Cap Anamur has been in Bangladesh since 2007. The cooperation agreements with four governmental and three non-governmental health facilities enable the poorest people in the Joypurhat, Chittagong and Jamalpur regions to receive free treatment. In return, we provide material support for the hospitals in the form of medical equipment, medicines and laboratory reagents. The provision of free examinations for women is particularly important. This is based on the fact, that the majority of women from the vulnerable sections of the population cannot afford preventive medical check-ups during pregnancy. With our services, we can therefore provide these women with adequate care before and after the birth.

## How successful we are

In the past project year, we were able to offer free medical treatment to around 300,000 people in the cooperating health centres. The majority of these, around 65%, are women and children.

In 2023, we opened two outpatient clinics that enable more efficient treatment for the vulnerable population. Many state hospitals can only devote very little time to treating poor people due to very high patient volumes. The two new outpatient clinics are dedicated exclusively to the care of poorer people and offer them more extensive treatment time. If necessary, patients are referred to hospitals for further treatment.

## How we control

Our long-standing local project coordinator, Shabbir Ahmed, is in constant dialogue with the institutions cooperating with us. He takes care of the organisation and distribution of technical equipment or medicines to the various hospitals and healthcare facilities. He procures the materials in Bangladesh and takes care of the logistics. All transfers of goods and money - from the order to the handover to the facilities we support - are monitored locally.

To document the number of patients, diagnoses and therapies as well as the consumption of medicines, all facilities keep separate books, which we check and compare with the respective stock of goods. Regular project visits are a further control mechanism.

## What happens next

The opening of the two outpatient clinics in 2023 has proven to be so effective that we want to expand this concept in the coming years. We will set up even more outpatient clinics in order to offer the vulnerable population direct and efficient access to medical care. The majority of patients in all of our cooperating healthcare facilities are women and children. This will enable us to achieve our goal of prioritising this population group.



## ACTION

### Education: Afghanistan

#### A new training course for women has started



#### Why we are here

After the fall of the Afghan government in 2001, the international community focused on rebuilding Afghanistan's infrastructure and economy. However, the power structures remained unclear. After the withdrawal of most international troops from 2014, the security situation in the country deteriorated massively. The Taliban gained increasing influence. The Afghan government, in turn, had to contend with corruption and armed uprisings by rival militia groups, which led to significant political instability. With the official end of the Afghanistan mission and the withdrawal of the USA and international troops in 2021, the Taliban were able to regain power in a brief period of time.

The situation of the civilian population in Afghanistan continues to be problematic. Many people are fleeing from war, violence and a lack of prospects. The result is an outflow of skilled workers and academics who could make a major contribution to the country's social and infrastructural development. Large parts of the country are chronically underserved medically, with a lack of doctors, midwives and healthcare facilities, especially in rural regions. The long journeys to the few hospitals are not only dangerous for the rural population, but also expensive and almost impossible to manage for seriously ill or heavily pregnant women. The country has been in a severe humanitarian crisis since 2021.

#### What we want to achieve

Cap Anamur has been working continuously in Afghanistan since 2001 to improve medical care - especially in rural areas. In addition to building hospitals and setting up a dialysis station, our measures also include training programs for the local population, such as for nurses and midwives. The training of women is of great importance here, as we are creating career prospects for this population group, which is once again suffering from significant restrictions imposed by the Taliban government. We consider it a great success that we can continue to train women despite the regime change in 2021.



## How we operate

We entered the country in 2001 as part of the NATO mission. Since then, we have been rebuilding the medical infrastructure. Initially, we built hospitals and schools. However, the high proportion of medical professionals who left the country caused a gap in the supply of medical facilities, especially in rural areas. Since then, our aim has been to improve coverage by training medical professionals such as nurses and midwives.

To this end, we moved from northern Afghanistan to the provincial capital of Herat. There, we were able to set up a training center at the regional district hospital. Since then, we have been training around 40 participants every year in a three-year course that is coordinated with the Ministry of Health. Since 2020, only women have attended our training course to become nurses. During the three-year course, they work in different specialist areas at Herat Provincial Hospital and receive theoretical knowledge in block lessons. The final examination is approved by the Ministry of Health and is therefore certified by the state.

## How successful we are

In 2023, 37 women on our training course passed their state nursing exams. They have returned to their home villages in outlying districts such as Ghur or Badghis and work there as medical professionals. On average, the women receive around 300\$ after their exams. This means that their profession provides them with a solid income and financial independence.

In September 2023, a new training course started with 39 women. Although the current restrictions no longer allow women to leave the house unaccompanied by a man, we were able to ensure that all participants can live in our training accommodation. Students with small children have the option of leaving them in the care of our own kindergarten. This enables the women to take part in the training despite family commitments.

## How we control

We work with a team of around 25 - 30 employees in Afghanistan. The administrative and accounting tasks are carried out by a team, which in turn is led by a local coordinator. The teachers at the training institute are employed by Cap Anamur. Cap Anamur organizes and finances the shared accommodation, care in their own kindergarten, meals and transport between the workplace and accommodation, as well as work materials and teachers' salaries for the trainees. The training plan for our nursing courses is coordinated with the local Ministry of Health. The final examinations are then also approved by the Ministry. This means that they are also certified by the state. Our employees in Germany and Afghanistan thoroughly check every step of the project process. Our project coordinator visits the ongoing projects in Afghanistan at regular intervals. The accounting documents of the individual projects are checked. As in all projects, the bookkeeping is based on the well-known principle: no expenditure without a receipt. Every cash flow is receipted and documented for the Cologne accounts department. Monthly statements make the financing system transparent.

## What happens next

Living conditions in Afghanistan have changed radically under the Taliban government. Women in particular are affected by many restrictions. Girls are not allowed to attend secondary schools, women have been banned from entering universities and they are no longer allowed to work in many professions. With our training project, we are creating career prospects for this population group. The training of nurses is relevant for the entire healthcare system. This is because women are only allowed to receive medical care from female specialists. We will therefore maintain our efforts to continue the training.



## ACTION

### Emergency Aid: Syria – Delivery of relief Supplies after the earthquake



#### Why we are here

On February 6, several severe earthquakes struck the border region between Turkey and Syria. While international aid was quickly provided to the affected areas in Turkey, assistance initially failed to reach the earthquake-hit regions in Syria.

The province of Aleppo in Syria was particularly affected. Many buildings, including residential homes, historical structures, and infrastructure, were destroyed or severely damaged. Already weakened by years of war, many structures in Aleppo were structurally compromised and collapsed. The earthquake resulted in a significant number of casualties and injuries. The exact figures varied by source, but thousands lost their lives or were injured.

The already precarious humanitarian situation in Aleppo was further worsened by the earthquake. Many people were left homeless and relied on humanitarian aid. Providing food, water, and medical assistance was extremely challenging.

#### What we want to achieve

With the delivery of relief supplies to the earthquake victims in Aleppo, we aim to help those living under catastrophic conditions. Aleppo was one of the most fiercely contested cities during the Syrian civil war. The already fragile infrastructure and harsh living conditions were further exacerbated by the earthquake. Thousands lost their homes and all their possessions. Many families, especially women with children, sought refuge in schools or other facilities. Thousands spent nights in parks under the open sky, fearing aftershocks. These people urgently needed food, tents, sleeping bags, and warm clothing.



## How we operate

For the delivery of relief supplies to Syria, we utilized our resources in Lebanon. Since 2016, we have ensured medical care for Syrian refugees in the Sidon area. Since border crossings from Turkey into Syria were inaccessible, we entered the country through Lebanon. Our Lebanese team immediately organized relief items such as tents, blankets, warm clothing, and food. On February 8, we set out for Aleppo to transport over 12 tons of urgently needed goods to the affected city.

Through Syrian refugees in Lebanon, we were able to contact their families in Syria and identify specific needs. Upon arriving in Aleppo, we were able to directly reach a school housing many women and children.

## How successful we are

Shortly after the earthquake, our relief supplies reached Aleppo. A school sheltering many affected families was the first destination for aid distribution. With a second delivery, we again brought urgently needed food to Aleppo. During our first delivery on February 11, we assessed the immediate needs of those affected. In addition to food, families urgently required warm clothing for children, hygiene products, diapers, and baby food. Therefore, our second delivery included these items along with 8 tons of food. Warm meals were prepared in a former restaurant kitchen and distributed to approximately 2,000 people.

## How we control

Since our relief deliveries were organized from Lebanon, our project team on-site managed all measures. The food and supplies were purchased in Lebanon and loaded for transport to Aleppo. The Lebanese team accompanied the transport to Syria and coordinated the distribution of goods locally. Our board member Volker Rath accompanied the second delivery and monitored expenses.

## What happens next

Following our second delivery, bureaucratic obstacles for re-entering Syria unfortunately changed. During the first two deliveries, Syrian authorities were highly cooperative, and border crossings posed no issues. However, further delivery requests were met with political demands that would have prevented aid from directly reaching those in need.

We remain in constant communication with Syrian authorities to ensure additional relief supplies can reach Aleppo. The people who have lost everything continue to live in absolute misery, and their suffering remains unrelieved.



## ACTION

### Additional Projects – Global Engagement



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#### Afghanistan

In the provincial hospital in Herat, we operate a dialysis station that performs about 330 dialysis treatments monthly.

##### **Emergency Relief after October 2023 Earthquake**

The severe earthquake in Herat Province in October 2023 led to the destruction of entire villages, particularly around the city of Shade. Many mud-brick houses collapsed in the initial quake, burying numerous people. Our medical team from Herat provided immediate emergency assistance. Many of the injured were treated at the hospital in Shade, built by Cap Anamur in 2012. We supported this hospital with medical supplies and personnel from Herat. Following the initial emergency measures, we began planning reconstruction efforts.

#### Lebanon

Since 2016, Cap Anamur has been active in the Sidon area, providing medical services through a mobile clinic that offers consultations in Syrian refugee settlements. Since 2018, we have also begun to operate a physiotherapy clinic treating children with mental or physical disabilities. We organize daily transport to partnering healthcare facilities as needed. Furthermore, we cover the costs of examinations, treatments, and medications, and provide some of the poorest families with food packages.

#### Mozambique

Since 2019, jihadist attacks in northeastern Mozambique, especially in Cabo Delgado Province and the provincial capital Pemba, have destroyed infrastructure, including hospitals and government buildings. Hundreds of thousands have fled to western regions. By 2022, Islamist attacks were contained, and we began rebuilding two hospitals in Cabo Delgado to enable people to return to their home villages.

#### Sierra Leone

##### **Ola During Children's Hospital**

Since 2003, we have supported rebuilding medical infrastructure in Sierra Leone, working closely with Ola During Children's Hospital in Freetown. We provide medications, medical and technical equipment, and supplies to ensure population health, particularly for children. Our efforts help prevent severe outcomes of deadly diseases. We also send specialists to work directly with patients.

##### **Hygiene Project**

Our hygiene project in the slums of Sierra Leone's capital ended in late 2023. The shower and toilet facilities were handed over to private companies to maintain operations.

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## ACTION

### Additional Projects – Global Engagement

#### Sudan

Despite renewed fighting between the Sudanese army and RSF paramilitary forces in April 2023, we continue to operate our hospital in the Nuba Mountains. Our staff has remained to support the local medical team. Since May 2023, an increasing number of people fleeing the fighting have sought refuge in the Nuba Mountains. We have been providing medical care through a mobile clinic, but the growing number of refugees is creating a critical situation in the region.

#### Uganda

Cap Anamur renovated and expanded the St. Clare Health Center Orungo between 2003 and 2014. Since then, it has been locally managed. To maintain operations, we support the center annually with essential medications, ensuring care for those unable to afford treatment, especially during shortages like the pandemic.

#### Central African Republic

Besides operating two health facilities in Bossembélé and Yaloké, we are rebuilding schools, which have suffered from years of civil war. In rural areas, children often do not attend school, contributing to family income through work. We have supported school reconstruction for years to provide access to education and offer teacher training. In 2023, we built the first secondary school in the region.



# REFLECTION

## Reflected, Active & Transparent



### Reflected

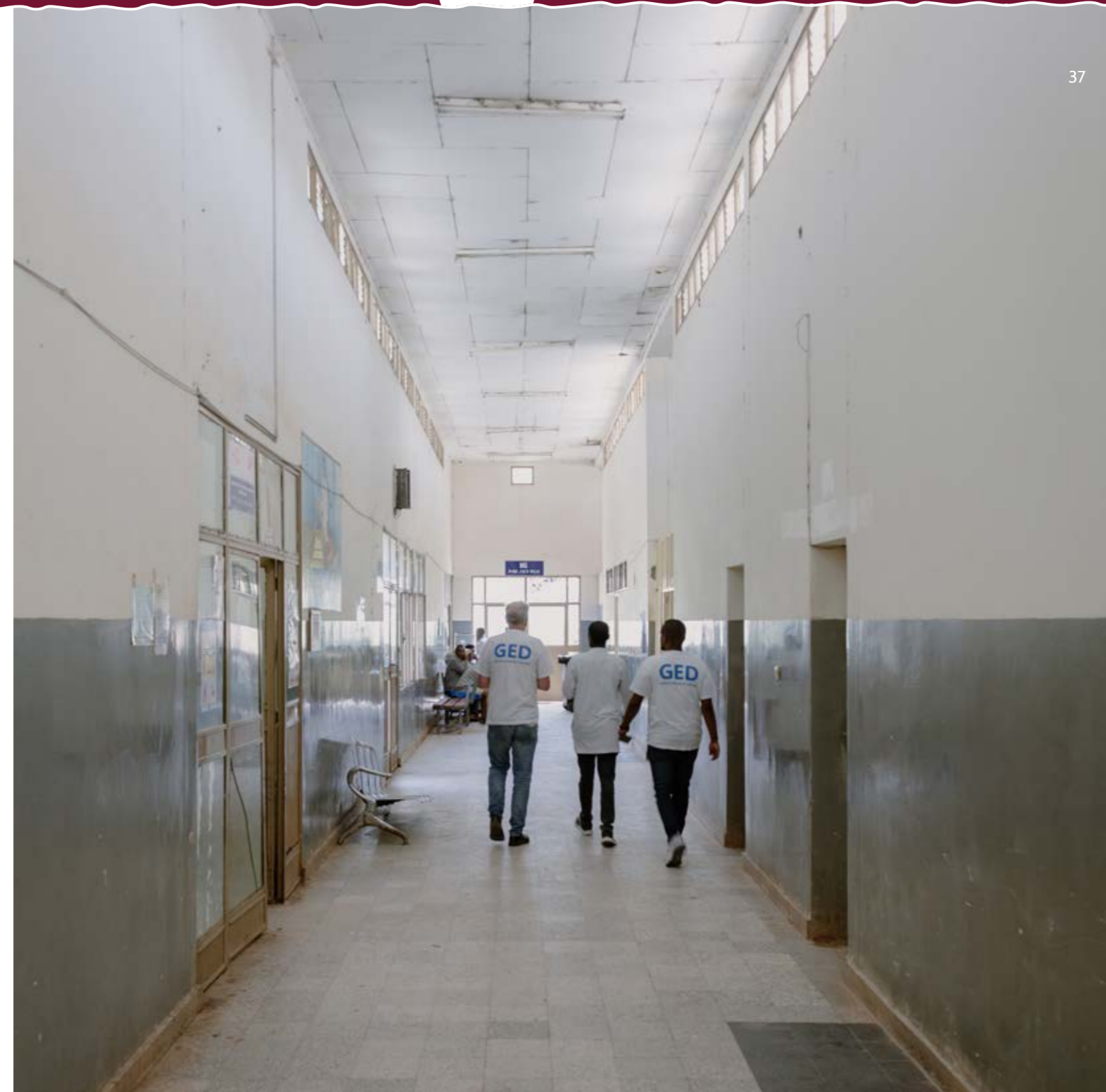
Our professional and experienced team in Cologne accompanies each of our projects with theoretical guidelines that underpin our practical commitment. Any new experiences and reports from our local staff are directly incorporated into this process. The focus is on observing the course of each project, analysing and managing risks and dangers, monitoring the impact of our work, and observing a set of principles to which we are committed. These are explained in more detail on the following pages.

### Active

For many years we have been active in war and crisis zones. In order to achieve our goals, we employ active, open-minded, hands-on employees who put their specialist knowledge into practice. In the event of famine, natural disasters or acute conflict situations, they must act quickly to help people in need. However, even under time pressure development cooperation projects require intensive preparation, consistent monitoring and self-critical follow-up to remain sustainable and effective. In short: constant reflexion.

### Transparent

The greatest possible transparency at all levels of our operation is important - to give our donors, relevant institutions and organisations, and anyone interested in our work the opportunity to understand our approach both in theory and practice. To ensure this we make our activities, plans, thought process and financial situation available to everyone in our print and online publications, and last but not least in this annual report. In addition, the German Central Institute for Social Issues (DZI) regularly audits our organisation and for many years has classified us as unreservedly recommended.



## REFLECTION

### Controlled aid worldwide



### Monitoring project progress

Humanitarian projects are of existential importance for the population in crisis regions, regardless of the type of emergency they face. In these situations, the affected population often depends on rapid and non-bureaucratic assistance. However, the mere distribution of relief goods is by no means sufficient. In order to ensure the sustainable success of the operations, each individual project must be monitored conscientiously and responsibly.

Cap Anamur has developed a comprehensive set of tools to meet this requirement. This enables us not only to provide meaningful and needs-based assistance, but also to fulfil our duty to use the donations entrusted to us appropriately and effectively.

In our operating regions we always work with a very high proportion of local aid staff. This has two big advantages over using only seconded employees in projects: Firstly, there is a high level of acceptance among the local population for our projects, which thus become their projects. Secondly, by creating employment opportunities, we help the staff involved to be part of economic life. At the same time, Cap Anamur employees are constantly on site during the course of projects and monitor the use of funds. This includes the appropriate use of building materials and the needs-based distri-

bution of relief supplies and medicines. Logs, and proofs of necessity and use ensure that there is official and traceable documentation of how goods are used at all times. The employees we dispatch have the appropriate specialist knowledge and the necessary experience to carry out these processes in a professional manner.

When selecting staff for foreign assignments, we check the professional and personal suitability of candidates as part of a multi-stage process. Our decisions are always informed by the key question: What is best for the project and thus for the people in the emergency situation?

Our international operating teams are in constant contact with our Cologne headquarters. A lively exchange takes place via telephone and e-mail, so that ad hoc assistance can be provided and decisions made jointly. Digital means of communication are intensifying contact between all employees involved in administration, coordination and projects.

In addition, monthly reports from the countries of deployment document patient statistics, aid consumption, progress of construction works and the general progress of projects as a whole. In this way, Cap Anamur ensures that projects can be tracked at any time. A project manager from the executive board or management regularly visits our current projects. Thanks to their medical expertise and project experience, they can quickly assess the

status quo on site and, if necessary, intervene to optimize it.

Despite forward-looking planning, it is not always easy to make forecasts for the future, even within individual projects. Crisis situations and the associated needs can change dramatically within a few hours. Cap Anamur, with its flexible administrative apparatus, short decision-making paths and independence from public institutions, has created a broad plan of action that allows individual adaptations to such changes. Thus, we are not powerless in face of the inherent degree of uncertainty of such projects, but instead maintain our ability to act to provide flexible and sustainable assistance.

With these principles Cap Anamur also guarantees the responsible handling of donations. Because only when adapting projects to the conditions at the place of action can the responsible use of the money be guaranteed. So project monitoring does not only take place in the crisis regions. A comprehensive control system has been put in place in the Cologne head office. Incoming donations are checked daily and analysed in monthly statements. Fluctuations in income can thus be identified in good time, and can be taken into account for further project planning. We reject donations from companies or institutions whose goals and principles are not compatible with the philosophy of Cap Anamur. In this way, we avoid undesirable influence by third parties on our work.

All expenses are monitored in the same way. Purchasing and procurement are also subject to a specific signature regulation. Management and admin staff monitor all cash flows on the basis of the four-eyes principle. In this way, we exclude the possibility that monetary control accumulates in just one person. If there is a violation by an employee at any point, the incident is examined individually and appropriate measures are taken with immediate effect.

## REFLECTION

### Risk and hazard analysis



### Managing Risk and Threats

The work of an international aid organisation engaged in war and crisis regions is inevitably linked to risks and threats. Cap Anamur therefore attaches great importance to an appropriate analysis so that the organisation can continue to support existing projects and plan new deployments without putting social, economic or ecological structures at risk.

Our analysis is based on a basic distinction between the terms risk and threat. While we actively take risks as a side effect of making decisions, threats mostly affect our work from the outside. We can therefore consciously take or avoid risks, whereas we cannot influence the emergence and extent of threats, but can only react appropriately to them.

### Risks and Risk Management

An obvious example of a risk that we must take to make balanced decisions is the handling of the donations entrusted to us. Every investment carries the risk of loss. We must pay special attention to how we use funds at least on three levels: when purchasing goods for our projects; when spending funds on administration and public relations; and when we invest cash reserves that are not needed straight away.

The risk incurred by unnecessary financial losses is obvious: imprudent purchases of materials that are not required, disproportionately high administrative expenses or a speculative investment on the stock exchange may result in donations not actually reaching their proper destination - the people in need. For this reason, our decisions are strictly based on evaluating the actual requirements. This significantly minimises risk. Before we purchase goods such as building materials, medicines and technical equipment, we carry out an inventory which shows which supplies are already in stock. Taking into account the number of people affected and our targets, we then calculate any additional purchases required.

To gain insight into local pricing, we obtain quotes from various suppliers, compare risk and threat analyses, and finally decide on the supplier with the correct price to quality ratio for our purposes. Administrative expenses cannot be completely avoided. Without a functioning and effective administration the implementation of projects is not possible. For example, we need a cash register system in each country of operation, and staff to administer it.

Especially at our head office in Cologne we have to invest funds to enable the administration of donations, book-keeping, coordination and public relations activities necessary to control and steer our projects. However as we are convinced that a

lean administration team can offer maximum effectiveness and adaptability, we deliberately keep our office staff - and thus costs - small, with just five employees. We do not operate branch offices, but coordinate all processes from our head office. In addition, our public relations work is modest and targeted. We do not invest in cost-intensive television or poster advertising where it is not clear which target groups are reached. Instead, we focus on providing factual information provided to our donors and other interested parties by means of newsletters, mailings or flyers.

We take the same care when managing our cash reserves, which enable us to act in the event of an unplanned emergency such as a natural disaster. With these money reserves we apply a consistently low-risk investment strategy. Risky stock market transactions are out of the question for us. Our donors' mandate to support people in need worldwide is too important to rely on the promise of share price increases. Following the advice of a number of banks and independent advisors, we invest the money in a way that ensures that it retains its value.

### Threat and Threat Management

We also focus our attention on dealing with threats so that ongoing projects will not suffer any damage. Examples of possible threats include a

massive decline in donations, or the intensification of a military conflict in the vicinity of our projects. What all these threats have in common is that we have no significant influence on whether they occur or not. However, we can take measures to react appropriately to them. The causes for a decline in donations can be manifold: changes in the private finances of individual donors; additional financial burdens due to unforeseen events; or the deterioration of the general economic situation in a country which causes an increase in uncertainty and a focus on individual financial security. Elderly donors may suddenly have to find additional funds for long term care. Demographic change will further intensify this effect and is likely to have a negative effect on donors' willingness to give to charity.

As an organisation financed almost exclusively by private donations, we are dependent on donors. If they fail to materialise or decline significantly we must react accordingly. True to the ideal of far sighted planning, we are already extending our fundraising efforts to other avenues. For example, we apply to private foundations, international competitions and public donors for part financing of projects, always taking into account that the thematic orientation of the potential donors have to align with our own philosophy. It is very important that our self-determined work in the crisis countries is not influenced or even impaired by these new financing models. In addition, this type of

fundraising must not be linked to a disproportionate increase in administrative costs.

Cap Anamur is active in countries where the security situation is often extremely sensitive. If conflicts in our regions of operation escalate they can seriously impact our work - especially now that health facilities and civilians are often the victims of targeted bombings. We address this threat by means of a close-meshed communication and networking strategy. All information at Cap Anamur is collected at a central location so that we can quickly identify potential threats. This enables us to react in a timely and appropriate fashion. Using short decision making paths we can intervene flexibly and adapt rapidly to the situation on site. This way we can change the nature of the deployment at short notice, or even prematurely terminate the deployment and withdraw our employees. On site, we protect our employees with security guidelines aimed at de-escalation, and by networking and cooperating with other organisations and public institutions worldwide.



# REFLECTION

## Chronology of a project



### Success and Impact control

In all its projects, Cap Anamur pursues a course of action that has a particular focus on ensuring that the impact of operations is sustainable. Irrespective of the situation, we try to use existing structures found in crisis regions and expand them for long-term use. We permanently monitor processes during our missions: and offering support far beyond the duration of each project enables us to monitor success on an ongoing basis.

### 1. Evaluation journey

The reasons for a humanitarian mission in a crisis region can be manifold, and the needs of the affected people are just as diverse, ranging from acute medical emergency aid to the reconstruction of destroyed buildings and the delivery of professional training. As a rule, Cap Anamur first sends a team of experts to evaluate the situation on the ground, to formulate goals and to develop effective options for action. Based on this, each project can be adapted from the very first minute to the specific situation.

### 2. Leverage of existing structures

We always aim to implement new projects using existing structures. This avoids creating a temporary relief action, which is taken away from the local people after the project is completed. Instead, our approach is to integrate any project carefully into the existing infrastructure and staff situation, taking the local situation into account. This means that we can integrate local craftsmen, doctors and nurses into the project right from the start. Available buildings and equipment are also put to good use. The necessary building materials are purchased from local suppliers and transported in cooperation with local logistics companies. Together with the affected population, we reconstruct and expand a system that can continue to be used long after the project has been completed.

### 3. Staff training

If local doctors and nurses lack sufficient professional qualifications, our employees carry out intensive training. The range of training is very broad and is geared to fill the knowledge gaps of the learners. This could involve instruction in the use of new medical or technical equipment, all the way to a three-year training course with a state-certified qualification. In accordance with the principle of „helping people to help themselves“, this enables local staff to make diagnoses and carry out appropriate treatment themselves.

### 4. Transfer of projects

As soon as the work can be done completely by the local population, we organize the gradual transfer of the project into local hands. Even after the departure of our employees, the project will not be left to their own devices as we continue to monitor progress. We continue to visit regularly, and deliver medicines. We also offer financial support for special expenses that cannot be covered locally, such as the purchase of medical equipment. We maintain contact with local decision-makers for many years after the end of each project. This approach has proven to be a successful and sustainable method of implementing projects.

## REFLECTION

### Principles of our work

#### Fundamentals of our work

For over 40 years Cap Anamur has been giving humanitarian help. Within this timespan we were able to build up a rich treasure trove of experience. Out of this fund we crystallised a range of fundamentals and principles which have proven to be indispensable acting maxims for the daily work of our employees in Germany and our countries of operation worldwide.

Strengthen regional initiative and promote self-help.

We are independent - maintaining our own freedom of choice and free from military and economic influence by third parties.

Our aim is to strengthen the local people's own initiative, as well as those of the organization, in order to support self-empowerment.

No project is over as soon as the operative phase is completed. We remain close and active striving towards a sustainable quality assurance throughout each stage of the project, until completion.

We help people in need, regardless of their ethnical, religious or political affiliation.

We work hand in hand with other Non-Governmental Organizations that share our values.

Careful budgeting as well as financial transparency towards the public and the donors is essential for us.

Continuous development of projects and employees.

We improve the infrastructure of individual projects by developing future-oriented sustainable formations, which are run by our professionally experienced staff.

We are always open to hear new ideas and innovations from the local people. As an organization, we see ourselves as constant learners and strive to improve our knowledge base day by day.

We construct our activities close y with the people in need and alongside the local authorities. Our work is purely demandoriented

Being politically independent does not mean 'having no opinion' at all.



## REFLEXION

### Our organisational structure



#### General assembly

The general assembly is the highest organ of our association. Regular general assembly meetings take place at least once a year. It is responsible for the following tasks:

1. Formal approval of the executive board's actions after presentation of the annual report
2. Election of the executive board
3. Passing resolutions on amendments to the articles of association and the dissolution of the association
4. Determining the framework conditions and remuneration of the executive board

#### Executive Board

The executive board is responsible for all affairs of our association, as far as these do not fall within the area of responsibility of the general assembly. It is also responsible for the implementation of the statutes, and the use of donations in accordance with the statutes.

The executive board consists of three members. According to § 26 of the German Civil Code (BGB) the association is legally represented by two executive board members. Members are elected to the board for a term of two years. Board members act in an honorary capacity. They can be compensated for services that go beyond normal board business. No such compensation was paid in 2022. Specific tasks of the board are:

1. Establishing guidelines for the use of donated funds
2. Approving the annual budget
3. Appointing an independent auditor
4. Deciding on the admission of new members
5. Calling General Meetings
6. Drawing up the agenda for the regular general assembly
7. Monitoring the implementation of decisions

#### Head office

The Cologne head office is responsible for the association's administration, as well as for coordinating all projects in the operating areas. There are five salaried employees, one of whom works part-time. The internal management was transferred from the board to Bernd Göken.

#### Audit

As in previous years, our accounts were audited by an independent auditor.

#### Remuneration structure

In 2023, the total annual remuneration of the head office employees amounted to € 69.705,53. Although there are only very few full-time employees, there is a clear structure with regards to salary brackets. Employees' remuneration is based on the level of responsibility and length of service. 13 monthly salaries are paid.

*Gross annual salary from € to €*

<b>Interns</b>	<b>9.600,-</b>	
<b>Administrator</b>	<b>33.800,-</b>	<b>51.600,-</b>
<b>Volunteer</b>	<b>32.000,-</b>	<b>36.000,-</b>
<b>Coordinator</b>	<b>49.800,-</b>	<b>62.600,-</b>
<b>Head of department</b>	<b>53.200,-</b>	<b>74.900,-</b>
<b>Managing director</b>	<b>70.300,-</b>	<b>84.300,-</b>
<b>Project staff</b>	<b>24.000,-</b>	<b>42.000,-</b>

## REFLEXION

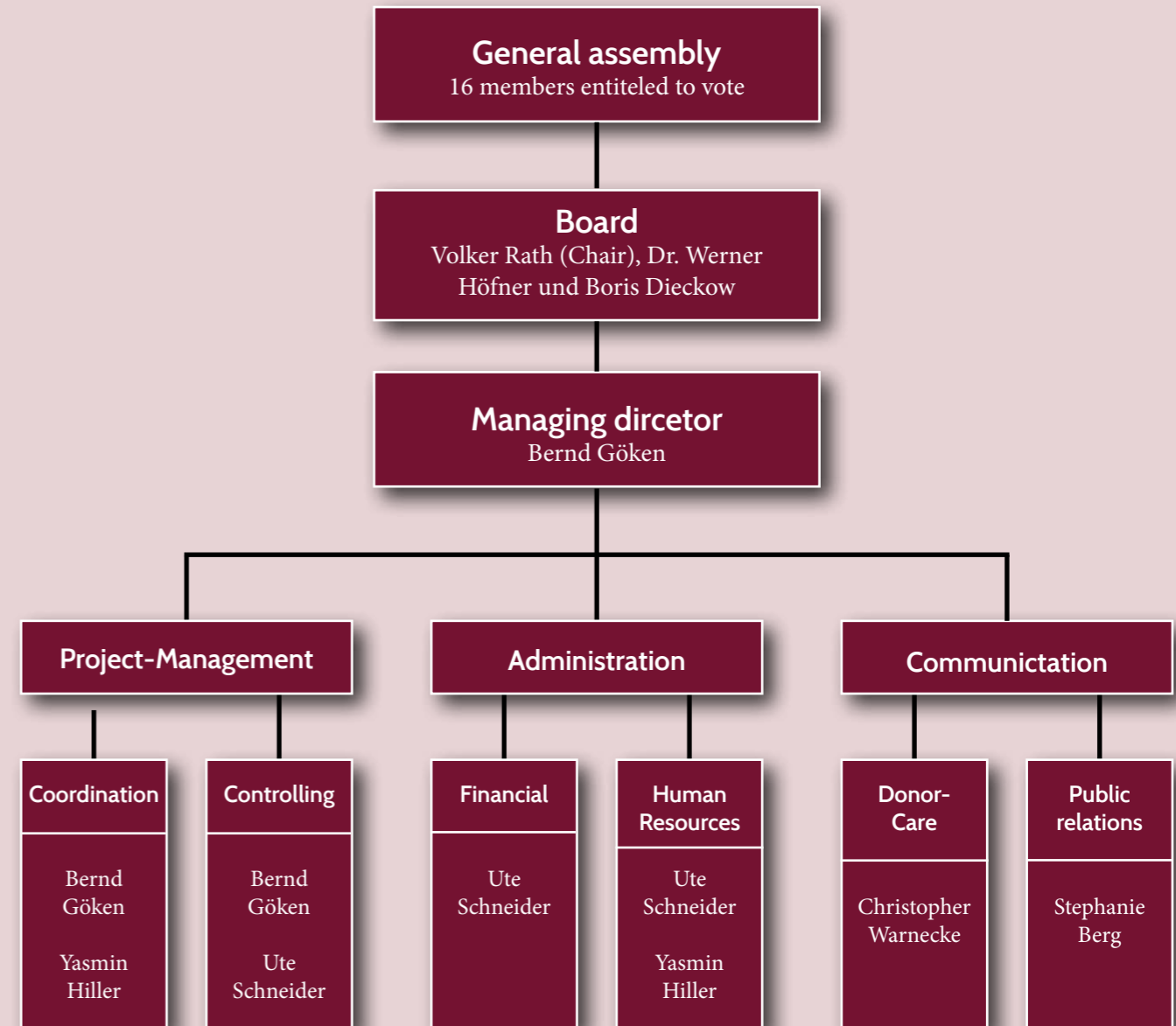
### The main bodies and their functions



Cap Anamur/Deutsche Not-Ärzte e.V. is active worldwide as a non-profit non-governmental organisation. We are incorporated as a registered non-profit association. The head office is located in Cologne. The organisation chart shows the composition of the association as of 31.12.2023.

All voters of the general assembly, as well as the executive board, which is elected members, work for Cap Anamur in an honorary capacity. The six employees of the office are salaried employees of the association, of which four work full time and two works part time.

Our employees outside of Germany are not represented in the organisation chart. In 2023, we had an average of 25 seconded employees worldwide, working in the fields of medicine, healthcare and technical support. As a rule, they commit themselves to a minimum of six months' secondment, and receive the same salary regardless of their profession.



# FINANCIAL Principles



## Independently examined

Our financial system annually takes an independent and thorough audit. During this, projects as well as the accounting are examined carefully. Besides the coherence of the settlement, the transparency and traceability of the internal processes are assessed as well. As in every previous year, our financial accounting also passed the examination for 2019 and once again we received unrestricted auditors' report.

## No entry without receipt

We are aware of the fact that by accepting donations, we also take on the responsibility to use the funds wisely and effectively. Because of this, we work with a transparent cash and record system in all of our projects, to have the control over incoming and spent means at all times. In a monthly rhythm, the people in charge of the projects submit their cash settlements to the central accounting department in Cologne. Here, all financial flows are examined and documented. Within the financial administration we always act according to the principle: No entry without receipt.

## Traceable

To illustrate our expenses as well as the donations entrusted in us for everybody, we trace the most important facts of the development of our financial position in the following pages. In so doing, we want to make it traceable for our donors by showing them concrete numbers which means they provide for us and how we allocate them to our projects.



## FINANCES

### Expenditure by project country (in euro)



	Free funds	Earmarked funds	Total
<b>Africa</b>			
Ethiopia	0,00	6.602,69	<b>6.602,69</b>
Guinea	2.771,36	0,00	<b>2.771,36</b>
Mozambique	261.440,19	3.585,00	<b>265.025,19</b>
Sierra Leone	378.825,30	9445,04	<b>388.270,34</b>
Sudan	1.063.431,62	177.396,69	<b>1.240.828,31</b>
Uganda	18.740,00	1.260,00	<b>20.000,00</b>
Central African Republic	1.067.340,96	5.126,81	<b>1.072.467,77</b>
<b>Asia</b>			
Afghanistan	287.932,62	41.477,72	<b>329.410,34</b>
Bangladesh	204.754,84	3.747,00	<b>208.501,84</b>
Lebanon	338.963,12	4.975,00	<b>343.938,12</b>
Syrian	569,79	56.272,91	<b>56.842,70</b>
<b>Europe</b>			
Ukraine	111.222,35	216.467,92	<b>327.690,27</b>
Project support			<b>11.645,03</b>
<b>Total output Project countries</b>	<b>3.747.637,18</b>	<b>526.356,78</b>	<b>4.273.993,96</b>

### Expenses for project support, administration and public relations

	Expenditure (in euros)
Project output	<b>4.273.993,96</b>
Administration + project support	<b>127.428,89</b>
Press and Public Relations	<b>205.547,26</b>

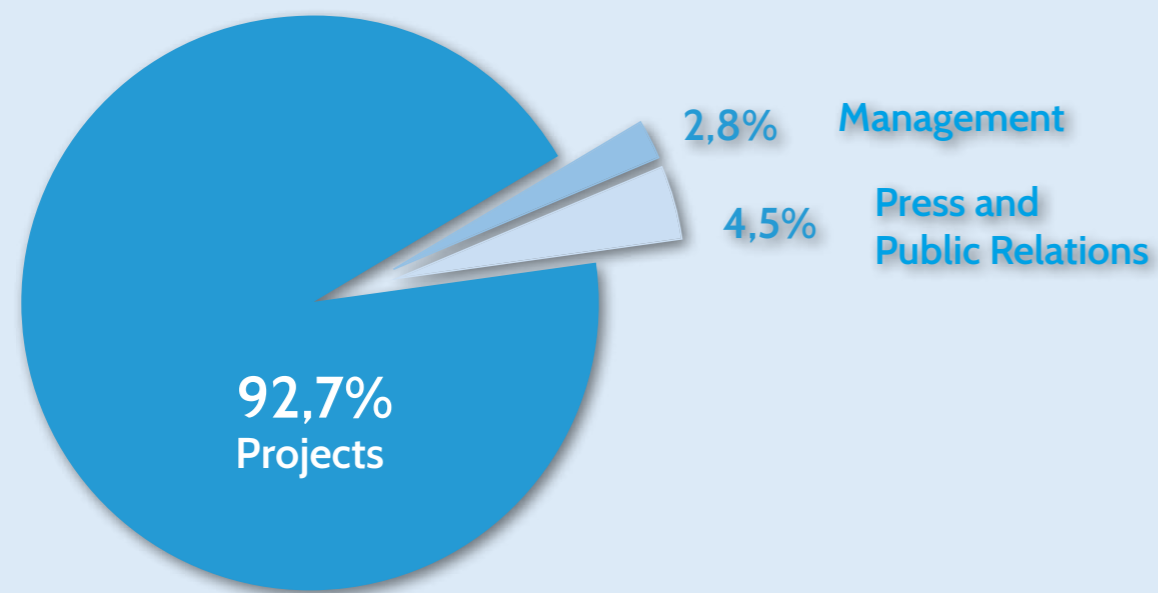
### Percentage distribution of expenses

	Expenditure (in euros)	Percent
Projects	4.273.993,96	92,7 %
Management	127.428,89	2,8 %
Press and Public Relations	205.547,26	4,5 %
<b>Total</b>	<b>4.606.970,11</b>	<b>100 %</b>

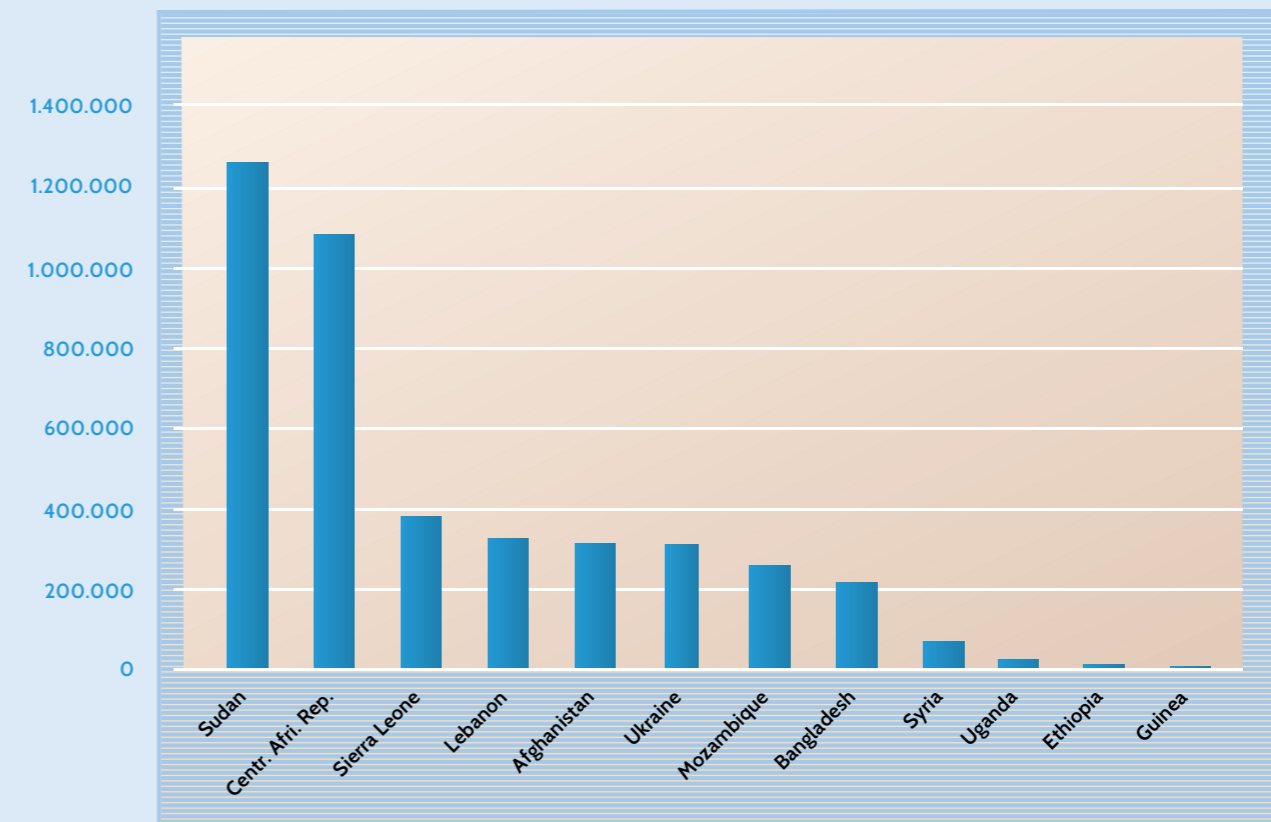
# FINANCES Expenditure



Percentage distribution of expenses (in %)



Expenditure by project country (in euros)

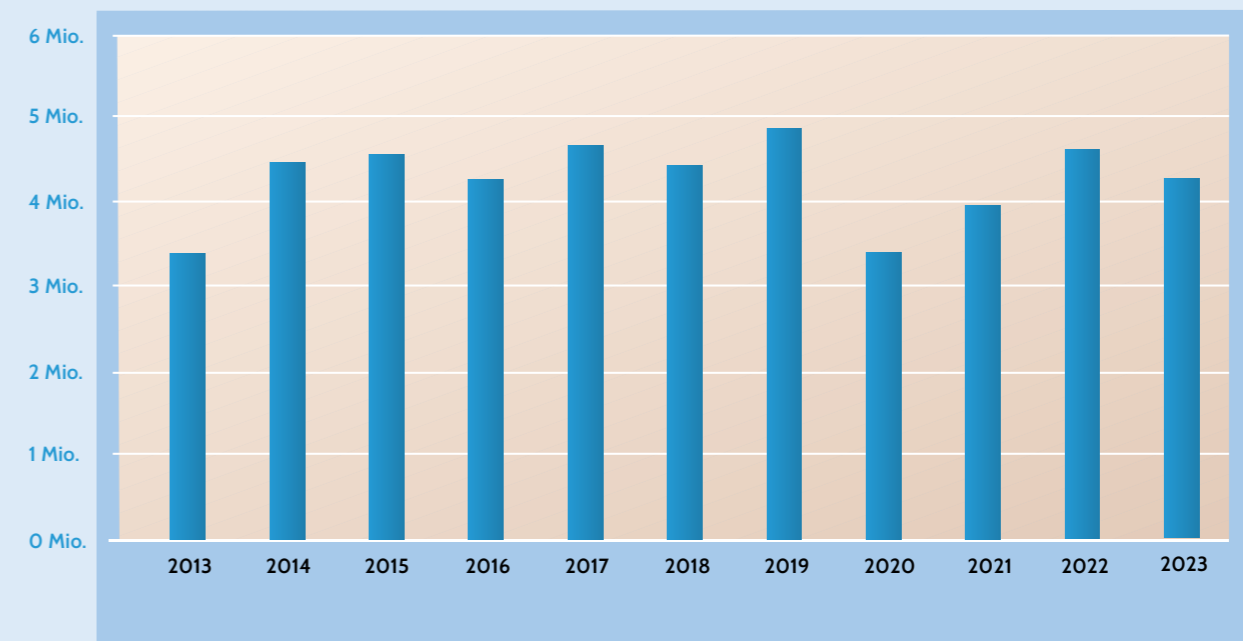




Development of expenses

Year	Project expenses
2013	3.217.785,74
2014	4.338.035,21
2015	4.390.561,55
2016	4.184.413,62
2017	4.515.879,10
2018	4.313.296,72
2019	4.779.054,98
2020	3.537.417,38
2021	4.038.961,06
2022	4.474.962,57
2023	4.273.993,96

Development of project expenditures (in million euros)



## FINANCES

### Expenditure by activity in the project country (in euros)



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Country	Region	activity	Project expenses (in euros)
Afghanistan	Herat	Nursing training, tutoring, support of a hospital, support of a dialysis station	329.410,34
Ethiopia	Tigray	Assessment trip	6.602,69
Bangladesh	Joypurhat, Chittagong, Jamalpur	Supply of four state hospitals and one non-state hospital and two outpatient clinics	208.501,84
Guinea	Labé	Support hospital in Labé	2.771,36
Lebanon	Sidon	Transportation of refugees from the camps to health-care facilities, payment of treatment and medication costs, physiotherapy for refugee children with disabilities, food distribution	343.938,12
Mozambique	Quissange, Nacobe, Pemba	Reconstruction of medical facilities and deployment of medical specialists	265.025,19

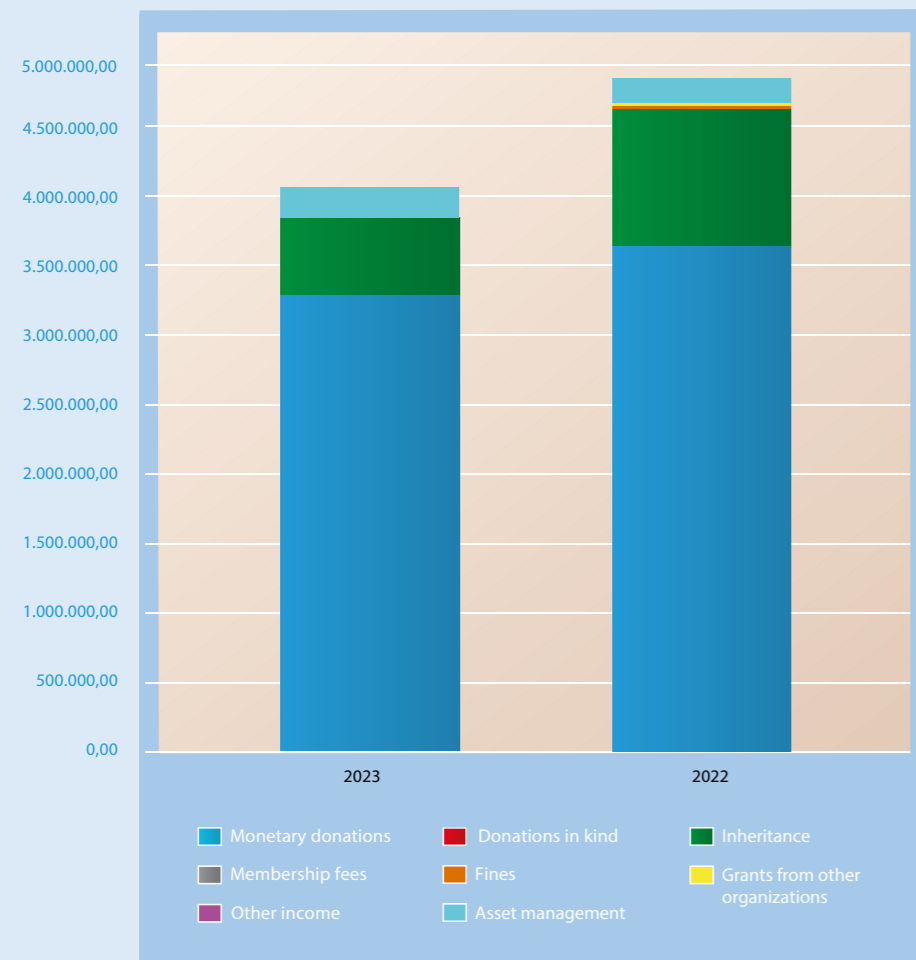
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Sierra Leone	Freetown	Support for a children's clinic, provision of medicines and technical equipment, follow-up support for a street children's project and a hygiene project in the city's slums	388.270,34
Sudan	Nuba Mountains, Lwere	Operation and care of several hospitals, operation of a feeding center, care of pregnant women, vaccination programs	1.240.828,31
Syria	Aleppo	Relief supplies and food for the earthquake victims in Aleppo	56.842,70
Uganda	Kiryandongo	Support for the operation of the district hospital, supply of medicines	20.000,00
Ukraine	Nationwide	Emergency medical aid: supplying hospitals with medicines, consumables and equipment	327.690,27
Central African Republic	Bossembélé, Yaloké	Renovation, new construction of pediatrics and supply of the district hospital of Bossembélé and the hospital in Yaloké, new construction of a secondary school in Bossembélé	1.072.467,77

## FINANCES

### Revenues

#### Development of income (in euros)



\* less donations not yet used

The majority of our total income is made up of the monetary donations that our supporters give us either as free donations or as earmarked donations for a specific project. Deducted are the donations that were specifically paid for a project but can only be spent in the coming year. In addition to monetary donations, there are donations in kind, bequests from legacies, membership fees from the association, interest and property income, and fines imposed. Other income includes the sale of books or mugs.

Development of income (in euros)	2023	2022
<b>Donations</b>	3.337.153,38	3.672.512,12
Free donations	2.860.796,60	3.061.390,85
Earmarked donations	541.018,67	714.665,22
Use of earmarked donations from previous years	103.863,75	8.393,69
Unused earmarked donations from previous years	-168.525,64	-111.937,64
Deduction of membership fees	-	-
<b>Donations in kind</b>	-	-
<b>Inheritance</b>	493.419,85	938.409,43
<b>membership fees</b>	1.140,00	1.140,00
<b>Fines</b>	6.300,00	5.300,00
<b>Governmental Subsidies</b>	-	-
<b>Subsidies from other organizations</b>	-	14.314,45
<b>Other income</b>	-	-
Operational income	122.610,50	117.943,46
Deduction for currency fluctuations	-98.327,23	-70.685,88
<b>Interest- and asset income</b>	180.372,65	126.086,68
Income from securities	82.009,45	48.618,67
Other interest and similar income	35,97	6.782,13
Income from currency valuations	98.327,23	70.685,88
<b>Total income*</b>	<b>4.042.669,15</b>	<b>4.757.762,68</b>



## FINANCES

### Assets / Passiva



ASSETS	31.12.2023	31.12.2022
Property, plant and equipment	465,00	1.015,00
Financial assets and securities	4.801.889,10	5.650.804,37
Cash on hand and bank balances	2.261.012,65	2.220.143,85
Claims	86.316,95	71.060,48
Accruals and deferrals	2.232,72	0,00
	<b>7.151.916,42</b>	<b>7.943.023,70</b>

PASSIVA	31.12.2023	31.12.2022
Free reserves from inheritances	6.884.619,34	7.752.510,45
Accruals	67.929,44	54.334,72
Commitments	199.367,64	136.178,53
	<b>7.151.916,42</b>	<b>7.943.023,70</b>

# FINANCES

## Voluntary audit



**In accordance with Section 317 HGB, we voluntarily had our 2023 annual financial statements, consisting of the balance sheet, income statement and notes, audited by WIROG GmbH Wirtschaftsprüfungsgesellschaft. In the following, we quote the auditor's report, which refers to the complete 2023 annual financial statements. We would like to point out that the 2023 annual financial statements are only presented in abridged form in this report, but can be inspected at the offices of Cap Anamur / German Emergency Doctors e.V.**

### Report of the independent auditor

We have audited the annual financial statements of Cap Anamur / Deutsche Not-Ärzte e.V., Cologne, which comprise the balance sheet as at 31 December 2023 and the income statement for the financial year from 1 January 2023 to 31 December 2023, and notes to the financial statements, including the recognition and measurement policies presented therein.

In our opinion, based on the findings of our audit, the accompanying annual financial statements comply, in all material respects, with the requirements of German commercial law and give a true

and fair view of the assets, liabilities and financial position of the Association as at 31 December 2023 and of its financial performance for the financial year from 1 January 2023 to 31 December 2023 in compliance with German Legally Required Accounting Principles.

Pursuant to Section 322 (3) sentence 1 HGB, we declare that our audit has not led to any reservations relating to the legal compliance of the annual financial statements.

#### Basis for the audit opinion

We conducted our audit of the annual financial statements in accordance with § 317 HGB and German generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW). Our responsibilities under those requirements and principles are further described in the 'Auditor's Responsibilities for the Audit of the Annual Financial Statements' section of our auditor's report. We are independent of the Association in accordance with the requirements of German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a

basis for our audit opinion on the annual financial statements.

#### Management's responsibility for the annual financial statements

Management is responsible for the preparation of the annual financial statements that comply, in all material respects, with the requirements of German commercial law, and that the annual financial statements give a true and fair view of the assets, liabilities, financial position and financial performance of the association in compliance with German Legally Required Accounting Principles. In addition, management is responsible for such internal control as they, in accordance with German Legally Required Accounting Principles, have determined necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud (i.e. fraudulent manipulation of the accounting records or misrepresentation of assets) or error.

In preparing the annual financial statements, the legal representatives are responsible for assessing the association's ability to continue as a going concern. Furthermore, they are responsible for disclosing, as applicable, matters related to going concern. In addition, they are responsible for financial reporting based on the going concern basis

of accounting unless there are factual or legal circumstances to the contrary.

#### Auditor's responsibilities for the audit of the annual 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 on the financial statements.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with § 317 HGB and German generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW) will always detect a material misstatement. 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.

## FINANCES

### Voluntary audit



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#### **During the audit, we exercise professional judgement and maintain professional scepticism. In addition**

- Identify and assess the risks of material misstatement of the annual 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. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the annual financial statements 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 the Association's internal control.
- we assess the appropriateness of the accounting policies used by the legal representatives and the reasonableness of the estimates and related disclosures made by the legal representatives.
- Conclude on the appropriateness of management'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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in the auditor's report to the related disclosures in the annual financial statements or, if such disclosures are inadequate, to modify our respective audit opinion. We draw our conclusions on the basis of the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to be able to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements present the underlying transactions and events in a manner that the annual financial statements give a true and fair view of the assets, liabilities, financial position and financial performance of the organisation in compliance with German Legally Required Accounting Principles.

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**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.**

Bonn, 7 June 2024

**W I R O G GmbH**  
auditing company

**Daniel Hübner**  
Certified Public Accountant



## CONTACT



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