



**Foundation
HUMAN RIGHTS IN MENTAL HEALTH-FGIP
Amsterdam - The Netherlands**

ANNUAL ACCOUNTS 2018

Table of contents

page

Annual report by the Board	2
Balance as December 31, 2018	8
State of Income and Expenditure in 2018	9
Cash flow statement 2018	10
General principles	11
Explanation to the balance	12
Notes to the Statement of Income and Expenses	13
Accountant's compilation report	14
Operational Budget 1-6-2019	15

Annual report by the Board - 2018

Introduction

In front of you is the Annual Report of the Foundation Human Rights in Mental Health-FGIP covering the year 2018. The report first includes an overview of our goals, mission and vision and work carried out during the year, as well as information on the executive bodies of the organization, and is then followed by the financial accounts of 2018.

The goal and history of the organization

Human Rights in Mental Health – FGIP is an international federation of not-for-profit organizations that promote humane, ethical and effective mental health care throughout the world. The organization aims to empower people and help build improved and sustainable services that are not dependent on continued external support. The defense of human rights in mental health care delivery is the cornerstone of our work. We consider it our prime obligation to speak out whenever and wherever human rights abuses in mental health practice occur, and work with local partners to amend the situation and make sure the human rights violations in question are discontinued. The basis in all our activities is partnership.

Although Human Rights in Mental Health-FGIP was established as a new legal entity in 2010, the history of the organization goes back to 1980 when it started as a human rights organization with the goal to end the incarceration of dissidents in psychiatric hospitals under the name International Association on the Political Use of Psychiatry (IAPUP). The information we received was often shocking, the treatment nothing less than torture and many of our “clients” stayed for many years under the most inhumane circumstances in psychiatric prisons. When the Berlin Wall came down at the end of the 1980s and all political prisoners were released, we discovered that the situation was much worse than we ever imagined. Hundreds of thousands of people remained locked up under inhumane conditions in psychiatric hospitals and ‘social care homes’, for the rest of their lives. Initially we focused our work exclusively on Central & Eastern Europe and the former Soviet Union. Renamed the Geneva Initiative on Psychiatry (GIP), we started with small projects, setting up psychiatric associations, associations of psychiatric nurses, family organizations and eventually also consumer organizations. We trained mental health professionals, established day care programs and gradually a new approach to mental health care provision was developed: an approach that focused on trying to keep people in the community as much as possible. Gradually the projects became bigger and together with our partners in the target countries we received support from local and national authorities that agreed to cover regular expenses (such as water, gas, electricity, salaries). As a result of ten or fifteen years of hard work the landscape of mental health in many of the countries was changed fundamentally.

Starting in 2005, GIP – now renamed Global Initiative on Psychiatry - also focused on countries outside the region, in particular in Africa and South East Asia. In many of these countries the work is the same as what we did and continue to do in Central & Eastern Europe and the former Soviet Union. We help in integrating patients into society who were locked up in a psychiatric hospital for many years, and under very bad living conditions, or develop community mental health care services where no assistance has been available so far.

Vision and Mission

Every person in the world should have the opportunity to realize his or her full potential as a human being, notwithstanding personal vulnerabilities or life circumstances. Every society, accordingly, has a special obligation to establish a comprehensive, integrated system for providing ethical, humane and individualized treatment, care, and rehabilitation, and to counteract stigmatization of, and discrimination against, people with mental disorders or histories of mental health treatment. An enlightened services system promotes mutually respectful partnerships between persons who receive services and those who deliver them, protects the human rights of users and the ethical autonomy of service providers, and facilitates the engagement of users, families, and all other stakeholders in advocating for and achieving improvements in the quality of care.

Annual accounts Foundation Human Rights in Mental Health-FGIP

Recognizing that these aspirations remain everywhere unfulfilled, and that the rights and needs of persons with mental disorders are particularly vulnerable to infringement and neglect, the mission of Human Rights in Mental Health-FGIP is to promote humane, ethical, and effective mental health care throughout the world and to support a global network of individuals and organizations to develop, advocate for, and carry out the necessary reforms.

Our work

Mental health care is a mirror of society. The more humane and civil a society, the more chance there is for a humane, user-oriented mental health care system in which human rights are respected and users and their carers collaborate in selecting and delivering services. However, a civil society does not automatically produce a humane and user-oriented mental health care system. In spite of the fact that a large portion of society is affected by mental health problems, users typically remain stigmatized, invisible, and often neglected, and as a result mental health services are often under-financed and under-rated. People with mental illness are often segregated -- psychologically and, in many cases, also physically and legally -- from the rest of society. In fact, a genuine commitment to improve treatment of people with mental disabilities may be the most revealing measure of progress in a modern society. A truly "civil" society elevates the position of all its most vulnerable citizens, serves the needs of persons with mental problems, provides adequate funding for mental health care, and assures that services are user-oriented -- in other words, the needs and wishes of those using the services are the central considerations in shaping policy and practice.

Mental health care has always been a low priority in most of the countries in the world. In many countries, mental patients were stashed away in large institutions outside the city, where people were ignored and, all too often, left to die. This mentality, which relegated mental patients to a sub-human status, and even branded relatives of the mentally ill, still pervades many societies. Much work needs to be done in this field, to change the image and position of persons with mental problems. This is a task that will take several decades to accomplish.

In many countries, the human rights of mental patients are violated on a massive scale. In many institutions, living conditions are appalling; methods of treatment are outdated; staff is underpaid and insufficiently educated and unable to deal with the patients' problems; abuses are rampant; and little hope exists that the care provided will help to bring persons with mental illness back to society. In short, becoming mentally ill is usually a life sentence to a form of exile or second-class citizenship.

Human Rights in Mental Health-FGIP is committed to achieving genuine improvements in mental health care and in respect for human rights, and believes that these improvements need to be achieved by opening doors, not closing them. We believe in building partnerships and finding ways to enable local leaders to embrace the need for correction themselves. This strategy of "operating in silence" is not necessarily contradicted or undermined by the activities of those who voice their criticisms more stridently and more openly.

Our activities in 2018

Projects

The year 2018 was again extremely productive. Most of the operations have focused on Ukraine and Sri Lanka, however, we also worked in several other countries, e.g. Georgia and the Russian Federation. In our report we only focus on the main project activities.

Sri Lanka

In 2017 FGIP was invited to partner in a large-scale intervention by the government of Sri Lanka to upgrade hospital infrastructure in the Northern Province (NP) by investing in renewing and expanding capacity, both in inpatient and outpatient healthcare, in two district general hospitals and two base hospitals in the NP. The project was finally approved in October 2018, and will start officially in 2019.

Annual accounts Foundation Human Rights in Mental Health-FGIP

The role of FGIP is to develop within that context community based mental health care services, train mental health professionals and establish a specialized psychotrauma center adjacent to a physical rehabilitation center for victims of the civil war. The project last for three years.

Ukraine

In Ukraine FGIP is active in several projects focusing on the development of community care, trauma care for combatants and ATO veterans from the war in the East, forensic psychiatric care and the development of a system of certification and licensing of psychologists and psychotherapists.

FGIP successfully partnered in applying for two large EU projects and both projects commenced at the beginning of this year. One of the projects focuses on trauma care and the role of FGIP is to monitor human rights in closed institutions and to assist in developing a simplified version of the Istanbul Protocol. In 2018 two monitoring visits took place, both focusing on social care homes (May and October 2018). The second project also focuses on social care homes and contributes to the development of alternative services in the provinces of Donetsk and Poltava.

Site-visits and Assessment visits

In June 2018 FGIP organized a site visit for the Council of Europe in Georgia, visiting community mental health care services and training facilities for mental health nursing in The Netherlands. The site-visit was organized for six Georgian mental health nurses.

In January 2018, a two-day assessment was carried out in the Svyatoshinsky social care home in Kyiv, again under the auspices of the Ombudsman's Office. Svyatoshinsky is the largest social care home in the country with 700 beds. A report was published and presented at a press-conference in April 2018.

In May 2018, a third assessment was carried out under the auspices of the Ministry of Social Affairs. In the course of a five-day trip, again four social care homes were visited: two new ones in Krivoi Rog, again the Slovyansk social care home and Svyatoshinsky social care home in Kyiv. The latter two were not only assessed, but also information was gathered to write up a transformation plan. The first report was presented at a press conference in Kyiv on September 28, together with the department of social affairs of the City of Kyiv and in presence of representatives of the Ministry of Social Affairs. The same day, a large meeting was held at the Ukrainian parliament, the Verkhovna Rada. More than 130 persons attended a meeting hosted by the Health Committee of the Verkhovna Rada where the issue of changing the law on guardianship was discussed. A second report, on two social care homes in Krivoi Rog, will be presented later this year, tentatively in November.

A fourth assessment took place in the week of October 7-12, 2018. During that assessment a new social care home in Piryatin (Poltavskaya oblast) was visited, and work started on developing a reform plan in the social care homes in Slavyansk and Svyatoshinsky in Kyiv. A report on that visit will be presented later this year.

A total of 13 persons took part in the assessment visits, all of them experts in key areas of expertise necessary to support the future transformation process. The members of the expert teams have all agreed to participate in future activities e.g. trainings, assessments, and professional support.

Resumption of political abuse of psychiatry

In September 2018, the Andrei Sakharov Research Center in Kaunas, in collaboration with FGIP, published an update on the 2017 report on the resumption of political abuse of psychiatry in Russia. The report was authored by Viktor Davydov, a former victim of political abuse of psychiatry in Soviet times. The number of cases of political abuse in psychiatry in former Soviet republics continues to grow, and thus the number of requests for FGIP to provide support increases as well. We try to answer those requests as much as is possible. However, to try to curb the abuse advocacy is necessary.

Annual accounts Foundation Human Rights in Mental Health-FGIP

On September 21, 2018, a half-day conference was held in Kaunas at Vytautas Magnus University on the subject of "The Legacy of Soviet Psychiatry". The conference was organized by the Andrei Sakharov Research Center for Democratic Development, the Lithuanian Ministry of Foreign Affairs, in cooperation with FGIP and the Vytautas Magnus University. Some 110 persons attended the conference. Among the speakers were former victims of political abuse of psychiatry Viktor Davidoff and Ilmi Umerov, Ukrainian Psychiatrist Dr. Semyon Gluzman and UPA office manager Julia Pievskaya. The conference was followed by a reception hosted by the Finnish Embassy and a concert in memory of Leonidas Donskis, a well-known Lithuanian philosopher, politician and commentator who died two years earlier.

First meeting of the Eastern European Eating Disorder Network (EEEDN)

On June 29-July 1, 2018, the First Meeting took place of the newly established Eastern European Eating Disorder Network (EEEDN). The conference took place at Vytautas Magnus University in Kaunas, Lithuania, and attracted 148 participants, 90% of them from former Soviet republics. A large delegation of Ukrainian professionals was transported to Kaunas with a specially chartered bus, and they were housed in the dormitories of the university. Unfortunately we were unable to cover the costs of this special initiative, due to the fact that earlier promised support did not come through and the university made us pay for the dormitory use. However, the investment was well worth it and we now have several locations in Ukraine where the establishment of an eating disorder center is envisioned.

The conference brought together top experts from Czechia, Finland, Norway, Spain and the United Kingdom and turned out to be a high-quality event. The conference was bilingual (English-Russian) in order to allow more people from the former USSR to come and attend the sessions. The next meeting of the EEEDN is planned to take place in Kyiv in 2020. In 2019, a training seminar is planned to take place in Kyiv, and all foreign experts have agreed to participate on a voluntary basis.

2018 Sakharov Days

On December 14, 1989, Nobel Peace Prize laureate Andrei Dmitrievich Sakharov died in Moscow. His death was an enormous blow to the democratic movement in the Soviet Union, as no other person had such a moral authority and was respected so widely in society. He was revered because of his honesty, moral stance and perseverance to address injustice wherever and whenever he had the chance. The 2018 Andrei Sakharov Days took place in two cities, the Ukrainian capital Kyiv and the cosmopolitan coastal city of Odessa, thereby turning it into a truly national event.

Human Rights and Mental Health – Lecture and Concert

On December 13, a special event will be organized at the Lithuanian Embassy focusing on mental health, human rights and art. A lecture will be delivered on the issue of human rights in mental health, followed by a concert with music by the great Lithuanian composer M.K. Ciurlionis. Ciurlionis (1875-1911) was not only a composer but also a very gifted painter and suffered throughout his life from mental illness. His music will be performed by his great-grandson pianist Rokas Zubovas and pianist Sonata Deveikyte-Zuboviene. The event is by invitation only.

Third Andrei Sakharov Commemorative Concert

On December 14, 2018, commemorating the 29th anniversary of Sakharov's death, a classical concert will again be organized in Odessa in the Odessa National Opera. On the program Rachmaninov's 2nd Piano Concert with Orchestra, with Aleksei Botvinov as soloist; and Mahler's "Das Lied von der Erde" by the Odessa Opera Orchestra, with conductor Igor Shavruk.

All the members of the audience will receive a copy of the book "The importance of Andrei Sakharov today", in which some fifteen authors, politicians, human rights activists and political explain in a short essay what importance Andrei Sakharov has today – to them personally, to science, to human rights and to society in general.

Annual accounts Foundation Human Rights in Mental Health-FGIP

Donors

Mental Health in Human Rights-FGIP is a non-endowed, project-based foundation. In the interests of the people we serve, we seek to keep its operating budget low, while simultaneously ensuring the quality of its operations. Because we do not currently have an endowment, we are dependent on charitable donations and project funds.

Financial policy

FGIP is a project based organization that operates almost exclusively on basis of project funding. Part of the budget is covered by private donations, which are either earmarked for a concrete purpose or can be used for general expenses. FGIP has a detailed financial mechanism that is clearly worded on the Quality Service manual (QSM) of the organization, which will be further updated again in 2018.

Mitigating risks and uncertainties

FGIP is operating in a quickly changing world, where traditional donors or donor communities change, and the priorities of yesterday are no longer valid. FGIP is very much aware of this and has created the organization in such a way that the main risks can be mitigated. The organization is now functioning without salaried staff, but only with personnel hired on a contract basis or consultants who have been contracted for specific tasks. A sizeable part of the work is done with volunteers. Also, the overheads of the organization are kept as low as possible, e.g. by now having a permanent office but rather by working out of a residential home. Projects are implemented with concrete budgets, and risks are avoided as much as is possible. If the organization needs to scale down its work due to decreased funding it will not be difficult to do so.

Operational budget

The operational budget of FGIP was approved by the Board during its session in November 2016 and includes all basis expenses e.g. personnel (on contract basis), meetings of board and Executive Committee, financial administration and auditing, office expenses and the website. The operational budget was in size not more than 15% of the 2017 turnover.

Board

The Board of the Foundation has confirmed the financial accounts on June 26, 2018

In 2018 the Board of FGIP consisted of the following persons:

Name		Date Joined Board	Term Ending
Chairman			
Graham Thornicroft	UK	November 2012	2016 (1)
Past-chairman			
Benedetto Saraceno	IT	March 2010	2018 (2)
Secretary:			
Vanessa Cameron	UK	November 2016	2020 (1)
Past Secretary:			
John Bowis	UK	November 2009	2021 (3)

Annual accounts Foundation Human Rights in Mental Health-FGIP

Treasurer:

Hans 's Gravesande	NL	October 2015	2019	(1)
--------------------	----	--------------	------	-----

Members:

Davit Gzirishvili	GEO	January 1, 2012	2019	(2)
Jos Poelmann	NL	November 2013	2021	(2)
Maria Varniene	LT	November 2013	2021	(2)
Borislav Milev	BG	November 2014	2022	(2)
Marianne Schultze	A	November 2018	2022	(1)
Charlene Sunkel	SA	November 2016	2020	(1)
George Szmukler	UK	November 2016	2020	(1)
Shehan Williams	SK	November 2018	2022	(1)

The FGIP Statutes indicate that each Board member is elected for a four-year term, with a possible extension of a second 4-year term.

The Chairman serves 4 years, with a possible extension of four years, to be followed by an automatic four-year term as Past-Chairman.

The Board members and the dates each joined the Board are listed below.

Robert Van Voren functions as Chief Executive and attends the board-meetings because of his function. The same counts for the directors of the members of the federation. However, they have voting rights only when their dues have been paid, unless this requirement has been waived temporarily. On behalf of the Board of Human Rights in Mental Health-FGIP,

Prof. G.J. Thornicroft, Chairman

27 June 2019

Balance Sheet At 31 December 2018

(x € 1)

	Reference	31-12-2018	31-12-2017
		€	€
CURRENT ASSETS			
Receivables and prepaid expenses	1	5.000	6.896
Cash at bank and in hand	2	26.088	21.917
Cash in transit		0	127
		31.088	28.940
LIABILITIES			
Reserves and funds			
Continuity reserves	3	19.061	20.442
Appropriated reserves		0	0
Destination funds		0	5.098
		19.061	25.540
Current liabilities			
Accrued expenses	4	12.027	3.400
		31.088	28.940

Statement of Income and Expenditure in 2018

(x € 1)

	Reference	2018	2017
		€	€
Income from direct fundraising	5	351.030	298.967
Income from investments and bank interest	5	6	107
TOTAL INCOME		351.036	299.074
COSTS			
Various projects		296.819	298.671
Other expenses (designated funds)		5.270	7.476
Spent on target	6	302.089	306.147
Recruitment benefits:			
Costs own fundraising	6	3.841	4.425
Costs of investments and bank charges		1.002	474
		4.843	4.899
Others cost			
Accountants costs	6	2.505	3.093
Costs of management and administration		17.969	10.790
Office costs		5.241	4.089
Contributions		3.711	3.229
Postage		495	236
Travel cost		355	714
Board and EC meetings		4.749	6.018
General costs		15.558	10.567
TOTAL EXPENSES		50.583	38.736
Operating result		-/- 6.479	-/- 50.708
Appropriation:			
	3		
Entry / exit (- / -) to :			
Continuity reserves		-/- 6.479	-/- 50.708
Appropriated reserves		0	0
Destination funds		0	0
		-/- 6.479	-/- 50.708

CASH FLOW STATEMENT 2018

(x € 1)

	2018
Cashflow from operational activities	
Operating results	-/- 6.479
<i>Adjustments for:</i>	
Depreciation	1.896
<i>Changes in working capital:</i>	
Receivables and prepaid expenses	8.627
Cash in transit	127
Cashflow from operational activities	4.171
Cash:	
Balance January 1	21.917
Balance December 31	26.088
Distance, increase funds respectively	4.171

General principles

1. General

1.1. Annual report

The financial statements are drawn up in accordance with the provisions of guideline 650 Fundraising Institutions and the Dutch Accounting Standards as published by the Dutch Accounting Standard Board.

2. Principles for the valuation of assets and liabilities

2.1. Comparison with previous year

The valuation principles and method of determining the result are the same as those used in the previous year, with the exception of the changes in accounting policies as set out in the relevant sections.

2.2. General

Assets and liabilities are generally valued at historical cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost.

2.3. Transactions, receivables and liabilities

Transactions in foreign currencies are stated in the financial statements at the exchange rate of the functional currency on the transaction date.

2.4 Cash at banks and in hand

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is valued at nominal value.

2.6. Reserves and funds

The **continuity reserve** has been formed to ensure continuity in the event of (temporary) stagnation of income and amounts to about 1 times the annual commitments of the . The restriction on spending of the reserve is determined by the Board and not a liability. The board may cancel this restriction itself.

Destination Funds concern the resources obtained with a specific destination specified by third parties.

Additions to and withdrawals from reserves and funds are made by means of result . Expenditures for which purpose reserve or a designated fund is formed as an expense in the statement of income and expenses recognized.

Explanation to the balance

	31-12-2018	31-12-2017	
	€	€	
Ref.			
1 Receivables and prepaid expenses			
Interest savings	0	0	
Other receivables	5.000	6.896	
	5.000	6.896	
2 Liquid assets			
Banks	26.088	21.917	
Cash in transit	0	127	
	26.088	22.044	
The cash is disposable			
3 Reserves and funds	31-12-2017	2018	31-12-2018
	€	€	€
Continuity reserve	20.442	-/- 1.381	19.061
Appropriated reserves	0	0	0
FUND	5.098	-5.098	0
Destination Funds	5.098	-5.098	0
Total Reserves and funds	25.540	-/- 6.479	19.061
	31-12-2018	31-12-2017	
	€	€	
4 Current liabilities			
Accrued expenses	12.027	3.400	
	12.027	3.400	

Notes to the Statement of Income and Expenses

	2018	2017
	€	€
5 BENEFITS		
Earmarked	331.427	298.967
Non-earmarked	19.603	
General gifts		
Income from direct fundraising	351.030	298.967
Income from investments (interest)		
Interest savings	6	107
TOTAL INCOME	351.036	299.074
6 COSTS		
Various projects	296.819	298.671
Other expenses (designated funds)	5.270	7.476
Spent on target	302.089	306.147
Costs own fundraising	3.841	4.425
Cost of investments and bank charges	1.002	474
Accountants costs	2.505	3.093
Costs of management and administration	17.969	10.790
Office costs	5.241	4.089
Contributions	3.711	3.229
Postage	495	236
Travel cost	355	714
Board and EC meetings	4.749	6.018
General costs	15.558	10.567
TOTAL EXPENSES	50.583	43.635
Result	-/- 6.479	-/- 50.708

Accountant's compilation report

To: Foundation Human Rights in Mental Health-FGIP
Amsterdam

The financial statements of Foundation human Rights in Metal Health-FGIP at Amsterdam have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2018 and the profit and loss account for the year 2018 with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with general accepted reporting principles and according to Guidance 650 for fundraising institutions of the Raad voor de Jaarverslaggeving. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Foundation human Rights in Metal Health-FGIP. We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags- en Beroepsregels Accountants' (VGBA, Dutch Code of Ethics). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

For further information on the nature and scope of a compilation engagement and the VGBA we refer you to www.nba.nl/uitleg-samenstellingsverklaring.

Hoogland, 27 June 2019

H.J. Scherrenberg
Accountant-Administratieconsulent

OPERATIONAL BUDGET 1-6-2019 EXPENSES

description	unit	cost/unit	2019 no. units	total cost
Human resources				
Chief Executive salary	month	2.950	6	17.700
Financial administrator (contract base)	month	875	6	5.250
Vorwerk	lumpsum	1.500	1	1.500
Operational expenses				
Operational budget Chief Executive	month	1.200	6	7.200
EC meeting	lumpsum	500	1	500
International travel	month	1.000	6	6.000
Office expenses	month	500	6	3.000
Bookkeeping on line	month	65	6	390
Euventures	month	99	6	594
Project related costs				
Publications				
Promotional materials	lumpsum	1.000	1	1.000
Website	month	100	6	600
				43.734

INCOME

Human resources				
EU project with GIP-Vilnius		875	6	5.250
EU project with Georgia/Armenia		750	6	4.500
Project Sri Lanka		5.040	3	15.120
Membership dues				
Membership Federation fee 2019		1.200	3	3.600
Operational expenses				
EU project with GIP-Vilnius		0	6	0
EU project with Georgia/Armenia		175	6	1.050
Project related costs				
EU project with GIP-Vilnius				200
EU project with Georgia/Armenia				10.000
Project Sri Lanka				5.000
				44.720