



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

ANNUAL ACCOUNTS 2023

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Annual report by the Board – 2023

Introduction

In front of you is the Annual Report of the Foundation Human Rights in Mental Health-FGIP covering the year 2023. 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 2023.

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 –renamed Global Initiative on Psychiatry - also focused on countries outside the region, in particular in Africa and Southeast 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.

In 2011, the Federation Global Initiative on Psychiatry was established as an independent legal entity and took the name Human Rights in Mental Health-FGIP. It now functions as the umbrella organization of the various independent FGIP member organizations in the Benelux, Bulgaria, Georgia, Lithuania, Sri Lanka, Ukraine and the United States. The original founding organization of the federation, GIP-Hilversum, is now continuing its work as GIP-Benelux and operates in Belgium and Luxemburg as well.

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

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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.

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 2023

Projects

The main focus during the year 2023 was of course the war in Ukraine, which caused the biggest refugee crisis in Europe since the Second World War and unspeakable suffering for the Ukrainian population. During the winter 2022-2023 the Russian army tried to increase the suffering by deliberately targeting the energy sector in the country, resulting in blackouts, restrictions on use of energy and a deficit in heating capabilities. It goes without saying that the suffering in mental and social institutions in the country reached new heights as a result. FGIP tried to provide aid in the best possible way, in spite of the fact that in the course of the year "war-fatigue" resulted in dwindling income from private and institutional donors, while the needs did not decrease accordingly.

Belarus

The Samopomoch project

In the course of 2023 we continued our psychological aid program to victims of State repression in Belarus. The samopomoch program focused on providing psychological guidance to the general population through our specially developed website and social media information channels, e.g. on Telegram, Instagram and Facebook, and providing support to individual clients through safe on-line consultations.

Also in 2023 the main focal points of the project were:

1. Maintaining and expanding a Russian-language website that addresses the psychological stress in the target country, provides information on how to maintain a healthy lifestyle, how to help oneself in times of distress (including on-line testing/screening instruments, and where to go in case professional help is needed);
2. Providing and maintaining a safe platform to support those who provide support on site though supervision, consultations and training to decrease risks for burn-out syndrome and increase quality of care, and to provide consultations and counselling to those who cannot be supported within the country itself. Practice showed that stigma with regard to mental health issues, distrust and even a state of paranoia made potential clients hesitant to seek outside help. Several modifications helped to decrease these existing barriers;
3. Advertising this platform through social media in order to increase its audience and circle of users. Part of this includes boosting through our own channels, and developing relations with other news channels and media outlets to increase our visibility.

The Russian-language website, www.samopomo.ch, was especially developed for people under high levels of stress and offers suggestions how to cope with stress and traumatic experiences. The website also includes tests/screening measures that help understand one's mental health status. As of late 2023, the website has counted 90,000 users since it was launched in early 2021. Most of them are from Belarus, Russia and Kazakhstan. Users of the website, human rights defenders and those from the general public, took more than 25,000 screening tests, mostly focusing on depression, wellbeing, anxiety and PTSD.

We continued to maintain a roster of more than a dozen specially trained mental health professionals located in several countries in the region who provide psychosocial consultations to human rights defenders and victims of torture in Russian (and, in some cases, Belarussian). The consultants provided in 2023 consultations to 210 clients and 1723 sessions; in 2022 30% were victims of torture, in 2023 this percentage increased to 40%. During the period of its existence up to 40% of the clients of the samopomoch consultation program were still residing in Belarus. The social media outlets provide short advise every 3-4 days, and in 2023 alone in Belarus we had more than 1,5 million views. The program was well described in an article in Lancet Psychiatry in June 2023.

The Psychotrauma Center in the Lithuanian capital Vilnius, that was established in September 2022, continued to provide professional mental health care to the large Belarusian and Ukrainian refugee communities in the country. One Belarus psychiatrist was contracted to focus specifically on the Belarusian refugees, and started working in March 2023.

Kazakhstan

In 2023 continued the development of a samopomoch program for Kazakhstan by boosting our social media information channel on facebook to a Kazakh public, and in the fall we trained a group of selected mental health professionals in Kazakhstan in providing trauma counselling. Unfortunately, by the end of 2023 we had to scale down our operations because of lack of funding.

Political abuse of psychiatry – Russia

On September 30, 2023, we presented a new report on the abuse of psychiatry for political purposes in Russia during the World Congress of the World Psychiatric Association in Vienna. The report provided information on 25 new and current cases of political opponents who were subjected to psychiatric repression. It was the fifth report that FGIP has published since 2013, and unfortunately it showed that the political abuse of psychiatry in Russia is not subsiding but continues to become more prevalent. Eleven out of twenty five cases of politically motivated abuse of psychiatry described in this report concerned anti-war activists. In some cases, the activists were not hospitalized for long periods, but the threat of being hospitalized and/or violence towards them affected all of them. In short, psychiatry is used as a tool to threaten and punish anti-war activism in Russia. Russian psychiatrists involved in this practice do it willingly and obediently, which makes them participants in the aggressive war in Ukraine.

The political abuse of psychiatry is not important because of numbers. It is important because it shows that in Russian psychiatry nothing has changed. The psychiatric profession is, or has again become, totally subjugated to the wishes of the political elite. The basic principles of the Hippocratic Oath have no value in Russia of today. While most of the countries that were part of the Soviet Union made important strides in developing mental health care services that are based on ethical norms and in respect of the rights of patients, in Russia we see a trend in the opposite direction: the psychiatric profession keeps silent when it is used to terrorize persons who dare to oppose the Putin regime, the legal framework that provided at least some defense of human rights continues to be further eroded, and gradually a situation develops that is not much different from Soviet times, when the Hippocratic oath had been replaced by the Oath of the Soviet Doctor in which first allegiance was to the Party rather than medical ethics.

Sri Lanka

Improving Capacity in Mental Health in the Northern Province of Sri Lanka.

Over the past five years GIP implemented a project as part of large 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. The mental health technical assistance component of the Project focused on improving the service delivery capacity of the available government mental health resources in the province. This was achieved through carefully designed and sensitively implemented training programs and supportive capacity building and team building interventions.

The project, which ended in June 2023, was managed by three entities: the main applicant, the Netherlands- based international foundation Human Rights in Mental Health-FGIP (FGIP), the Sri-Lankan partner Mental Health Society (MHS). A coordinating office on the ground will both operate and bear responsibility for the day-to-day implementation of the project.

FGIP was responsible for communication with VAMED and the international partners and experts, as well as for final oversight of the project, while the Sri-Lankan partner maintains communication with the relevant authorities in the Northern Province and the central government, as well as with the international partner FGIP. The local coordination office will manage the project on a day-by-day basis and report to both MHS and FGIP.

The mental health technical assistance component of the drive project focused on improving the skills and service delivery capacity of the available government mental health resources in the province in a sustainable manner with a focus on strengthening psycho-social and community based care , to address the broad mental health needs of the target population. This was achieved through carefully designed and sensitively implemented training programs and supportive capacity building and team building interventions that included importance of advocacy and the central role of patient and family/community. The design of the Program provided the opportunity to develop tailor made training programs utilizing the experience and skills of sector professionals from other countries, as well as the best of Sri Lankan expertise.

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A key element was to use international and national expert resources, while ensuring that all trainings were tailor-made and adapted to the socioeconomic and cultural context of the northern province. The development of each training program was planned closely with the Northern health sector team to ensure that their needs and requirements were met. Participants were selected by them and other administrative and logistical arrangements, were made and each training program was managed by FGIP, thus ensuring that training was delivered in an efficient and cost effective manner, not hampered by bureaucratic procedures. Training was delivered in English and Tamil. However the emphasis was on Tamil language explanations (when required) to facilitate greater understanding and absorption of knowledge shared. However, when required translations and interpretations were provided in Sinhala language. The tailor made training topics included upgrading theoretical skills and new knowledge, self-care and wellbeing, debriefing, reflective practices, self-awareness, improving emotional intelligence and avoiding burn out.

The training materials have been collated into a Training Handbook and will be shared with the Client and other stakeholders in the expectation that these will be used to provide similar capacity building training in other areas. Due to prevailing conditions during the lifetime of the Project, only one exchange and exposure visit to a center of excellence outside of the Northern Province was conducted. And no international visits were undertaken.

The 5 years of work by FGIP developed a strategy and created a body of training materials and information resources to strengthen the capacity, knowledge and skills of relevant public health personnel to deliver broad based community and clinical mental healthcare services.

Ukraine

As indicated in the introduction, also in 2023 much of our work focused on Ukraine. In this report we have summarized the wide range of activities in a number of key areas of intervention:

Delivery of humanitarian and material aid

Financial support from the psychiatric associations, the Brothers' Brother Foundation, private donations and the award money of the 2022 Pardes Humanitarian Award in Mental Health enabled FGIP to purchase nineteen generators for mental health care institutions: one 120 kW, twelve 32 kW, three 24kW and three 11 kW. In addition we purchased over 1,000 headlamps, allowing staff to make their rounds during blackouts. They were disseminated among institutions in packages of 20-25 for each institution.

Providing aid to Ukrainian refugees in Lithuania

Lithuania received a relatively large group of Ukrainian refugees, eventually totaling about 84,000 mainly women and children, on a population of two-and-a-half million citizens. Many were given shelter in private homes, but that temporary solution became a problem when the war continued and no end appeared in sight. In 2023 FGIP continued to support families by helping to find long-term accommodation, employment, and support with solving medical problems including those concerning mental health. Some found refuge in the dormitory of Vytautas Magnus University, which offered free accommodation for an indefinite period. Others managed to gradually establish themselves and find employment, which allowed them to cover at least part of the rental costs for housing.

Vilnius Psychotrauma Center

In 2023 the staff of the Vilnius Psychotrauma Center grew to five: two Ukrainian adult psychiatrists, one Ukrainian child and adolescent psychiatrist, one Ukrainian nurse/registrar and one Belarusian psychiatrist.

During the period September 2022-December 2023 in total more than 1,700 consultations were been provided to Ukrainian and Belarus refugees (the latter mainly human rights defenders) as well as to Ukrainian military undergoing rehabilitation in rehabilitation centers of the Lithuanian Ministry of Defense (which do not have psychological support programs as of today).

Ukrainian-language psychological aid program "samopomich"

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Starting the day after the invasion, FGIP together with its partners NIMH in Prague and GIP-Tbilisi, developed a Ukrainian-language psychological self-help program “samopomich”, similar to the Russian-language one developed for victims of State Repression in Belarus. The program consists of a website, www.samopomi.ch, as well as social media news channels on Facebook, Instagram and Telegram. The website provides evidence-based information how to maintain your mental health (healthy life style), how to help yourself in times of distress (including tests) and where to go when you need professional help.

For First Line Responders we developed a program to provide free-of-charge consultation by specially trained consultants.

In 2023 the website reached more than 400,000 active users, while our news channel on Facebook had tens of millions of views. Since December 2023, the program is also available in a first version via a smartphone application which allows users to access all info on the smartphone, do their tests, save test results and compare test results between intervals of self-help to monitor progress. The official launch of the smartphone app is planned for April 2024.

Veteran Mental Health

The rehabilitation and reintegration of veterans in Ukraine will be one of the largest challenges the country will face after the end of the war. What will be needed is a consecutive chain of services that provide holistic and tailor-made care programs that meet the needs of the target group, ranging from specialized rehabilitation centers to local services that help veterans return to civilian life and become active members of their respective communities.

The key challenges are to make sure that (1) services provided are evidence-based and adequate, (2) to have sufficient numbers of persons trained to work with veterans, including veterans themselves who should be at the front door when providing assistance, (3) to make sure that multidisciplinary approach becomes the rule rather than the exception, and (4) that services have a full-fledged mental health program that provides state of the art psycho-social support, and (5) that these services provided truly meet the needs of the target groups.

In order to meet all of these challenges FGIP, the King's Centre for Military Health Research (KCMHR) and the Taras Shevchenko University in Kyiv decided to establish the Veteran Mental Health Center of Excellence in Kyiv as an academic and clinical base that will focus on the following:

- To develop a sound methodology, that is evidence-based and developed on basis of both international and Ukrainian best-practice, that fits in the Ukrainian socio-cultural and economic context, and is sustainable within the post-war realities;
- To carry out research that provides all the necessary data to develop and plan services, monitor them on an ongoing basis and implement rapidly necessary changes;
- To train of the necessary multi-disciplinary workforce consisting of (mental) health professionals, volunteers and persons with lived experience (veterans). Training will include on-the-job training at the clinical base, as well as training of trainers who will be able to train the thousands of others who will be needed.

The signing of a Memorandum of Understanding between the three parties and a visit to the central rehabilitation center of the British Armed Forces at Stanford hall was planned for early 2024.

Prison mental health care reform

The reform plan on prison mental health, which was developed in 2019 but originally postponed because of the COVID pandemic, started in 2022 and received an enormous impetus thanks to a grant from the Netherlands Ministry of Foreign Affairs. A new prison mental health unit was created in Drohobych prison south of Lviv. The reconstruction of one floor in one of the wings of the prison, which will specialize in veterans entering the prison system because of crimes committed as a result of war trauma, was completed and the unit officially started functioning. In the course of time we also started the reconstruction of a day activity center in adjacent premises, and after the summer art therapy was introduced.

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A second unit was chosen in the prison in Vinnitsa, and reconstruction was started, to be finished by the spring of 2024.

Conference “How to Win a Lasting Peace”

On May 18-19, 2023, the Thirteenth International Conference took place in Vilnius, Lithuania, with the theme „How to Win a Lasting Peace – Ukraine and the World after the Guns Fall Silent“. The conference was co-organized by the Andrei Sakharov Research Center in Lithuania and FGIP.

The conference consisted of a public day and a day behind closed doors. During the May 18 public day, more than thirty speakers focused on the main topics of the conference. The four main topics chosen were:

- Democracy and the rule of law
- Reconstruction and Environment
- National reconciliation
- Trauma, memory and recovery

Each of the topics was addressed by a panel of six speakers under leadership of a moderator. In addition, an number of experts gave a key note address highlighting some of the most complex issues that Ukraine will face after the war.

The next day the thirty speakers were joined by an international group of approximately thirty experts. They worked throughout the day in closed working sessions under Chatham House Rule conditions. A reporter was tasked to write up a report of the meetings, which subsequently will be reviewed by all those present. In the end the four reports will be merged into one larger report that will reflect the discussions during both conference days.

The conference was organized by the Andrei Sakharov Research Center and the Lithuanian Ministry of Foreign Affairs, in partnership with the Foundation for German-Polish Cooperation. It was made possible with financial support from the Foundation for German-Polish Cooperation, the Federation Global Initiative on Psychiatry, the Andrei Sakharov Foundation, the Embassies of Denmark, Finland and The Netherlands, and Go Vilnius.

The conference was well attended, both on site and on line. In Kyiv a hub was created at Shevchenko University, where a group of 30-40 experts followed the proceedings and provided feedback to the main auditorium in Vilnius. There the attendance varied from 175 to 100 persons, with a full auditorium during the closing concert by the Odessite pianist Aleksei Botvinov and the Lithuanian Ensemble NIKO.

The conference was broadcasted live in Ukrainian. Both the English and Ukrainian recordings are now available on line via the websites of the Andrei Sakharov Research Center (www.sakharovcenter-vdu.eu) and the Federation Global Initiative on Psychiatry (www.gip-global.org). The conference was widely report upon in the local and international press.

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 was further updated in 2019.

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

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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. 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.

However, the year 2023 saw a rapidly decreased funding for projects related to Ukraine, a decrease which will likely continue in 2024. For that reason, and with the understanding the responsibility because of the commitments we have made, in particular in connection with the war in Ukraine, the board of FGIP has decided to invest in broadening the financial basis of the organization. During the board meeting in May 2023 it was decided to hire a professional strategic fundraiser to help us prepare a new strategy for the organization and a fundraising plan. Work on this started in the fall of 2023 to be continued throughout 2024. In 2025, when FGIP celebrates its 45 years of existence, the organization should have a new vision, strategy and also a plan how to create more stability for the organization so that risks of reduced funding as a result of decreased interest can be countered.

Operational budget

The operational budget of FGIP was approved by the Executive Committee during its meeting in September 2022 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 7% of the 2022 turnover.

Board

The Board of the Foundation has confirmed the financial accounts on June 15, 2024.

In 2023 the Board of FGIP consisted of the following persons:

Name		Date Joined Board	Term Ending	
Chairperson				
George Szmukler	UK	November 2016	2024	(1)
Past Chairpersons				
Graham Thornicroft	UK	November 2012	2024	(3)
Vanessa Cameron	UK	November 2016	2024	(1)
Secretary:				
Nicole Votruba	D	November 2019	2023	(1)
Treasurer:				
Arjan Pronk	NL	May 2023	2027	(1)
Members:				
Manana Gabashvili	GEO	November 2020	2024	(1)
Mahesan Ganesan	LK	November 2019	2023	(1)
Tatjana Gurova	LT	June 2021	2025	(1)
Florian Irminger	CH	June 2021	2025	(1)
Rob Keukens	NL	June 2020	2024	(1)
Borislav Milev	BG	November 2014	2022	(2)
Olena Protsenko	UA	June 2021	2025	(1)
Marianne Schultz	A	November 2018	2022	(1)
Charlene Sunkel	SA	November 2016	2024	(2)
Shehan Williams	LK	November 2018	2022	(1)
Petr Winkler	CZ	June 2021	2025	(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.

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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,

George Sznukler, Chairperson

28 May 2024

Balance Sheet At 31 December 2023

(x € 1)

	Reference	31-12-2023	31-12-2022
		€	€
CURRENT ASSETS			
Receivables and prepaid expenses	1	5.000	5.000
Cash at bank and in hand	2	243.736	745.863
Cash in transit		0	0
		248.736	750.863
LIABILITIES			
Reserves and funds			
Continuity reserves		50.000	150.000
Appropriated reserves		166.536	559.863
Destination funds		30.000	40.000
	3	246.536	749.863
Current liabilities			
Accrued expenses	4	2.200	1.000
		248.736	750.863

Statement of Income and Expenditure in 2023

(x € 1)

	Reference	2023	2022
		€	€
Income from direct fundraising		1.134.286	2.135.974
Income from investments and bank interest		0	0
TOTAL INCOME	5	1.134.286	2.135.974
COSTS			
Various projects		1.499.770	1.483.578
Other expenses (designated funds)		10.020	22.457
Spent on target	6	1.509.790	1.506.035
Recruitment benefits:			
Costs own fundraising		10.474	9.952
Costs of investments and bank charges		5.905	3.577
	6	16.379	13.529
Others cost			
Accountants costs		2.396	660
Costs of management and administration		34.732	52.936
Office costs		3.884	9.636
Contributions		4.636	3.114
Postage		749	825
Travel cost		32.430	22.457
Board and EC meetings		13.579	4.531
General costs		19.038	10.947
Total other costs	6	111.444	105.106
Operating result		-/-503.327	511.304
Appropriation:			
Entry / exit (- / -) to :			
Continuity reserves		-/-100.000	11.041
Appropriated reserves		-/-393.327	559.863
Destination funds		-/-10.000	-/- 59.600
	3	-/-503.327	511.304

CASH FLOW STATEMENT 2023

(x € 1)

	2023
Cashflow from operational activities	
Operating results	-/-503.327
<i>Adjustments for:</i>	
Depreciation	+/+ 0
<i>Changes in working capital:</i>	
Receivables and prepaid expenses	+/+1.200
Cash in transit	0
Cashflow from operational activities	-/-502.127
Cash:	
Balance January 1	745.863
Balance December 31	243.736
Distance, decrease funds respectively	-/-502.127

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

Continuity reserve has been formed to ensure continuity in the event of (temporary) stagnation of income and amounts to about one time the annual running costs of the office.

Appropriated reserves are funds that the board of FGIP has given a specific destination or to assign and are being kept for that purpose. These funds may have been donated to FGIP for that specific purpose or have been acquired from the FGIP general reserves. The board has the right to alter their destination when so desired.

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

Explanation to the balance		31-12-2023	31-12-2022	
Ref.		€	€	
1	Receivables and prepaid expenses			
	Interest savings	0	0	
	Other receivables	5.000	5.000	
		5.000	5.000	
2	Liquid assets			
	Banks	243.736	750.863	
	Cash in transit	0	0	
		243.736	750.863	
	The cash is disposable			
3	Reserves and funds	31-12-2023	2023	31-12-2022
		€	€	€
	Continuity reserve	50.000	-/-100.000	150.000
	Appropriated reserves	166.536	-/-393.327	559.863
	Destination Funds	30.000	-/-10.000	40.000
	Total Reserves and funds	246.536	-/-503.327	749.863
		31-12-2023	31-12-2022	
		€	€	
4	Current liabilities			
	Accrued expenses	2.200	1.000	
		2.200	1.000	

Notes to the Statement of Income and Expenditure

	2023	2022
	€	€
5 BENEFITS		
Donations from private persons	13.619	5.781
Income from governmental subsidies	234.710	526.348
Income from connected organizations	8.300	2.400
Income from other charitable organizations	836.311	1.514.153
Income from human resource and other deliverables	41.346	86.652
Other income miscellaneous	0	0
Earmarked	0	0
General gifts	0	640
Income from direct fundraising	1.134.286	2.135.974
Income from investments (interest)		
Interest savings	0	0
TOTAL INCOME	1.134.286	2.135.974
6 COSTS		
Various projects	1.499.770	1.483.578
Other expenses (designated funds)	10.020	22.457
Spent on target	1.509.790	1.506.035
Costs own fundraising	10.474	9.952
Cost of investments and bank charges	5.905	3.577
Accountants costs	2.396	660
Costs of management and administration	34.732	52.936
Office costs	3.884	9.636
Contributions	4.636	3.114
Postage	749	825
Travel cost	32.430	22.457
Board and EC meetings	13.579	4.531
General costs	19.038	10.947
Total other costs	111.444	105.106
Result	-/-503.327	511.304

Accountant's compilation report

To: Foundation Human Rights in Mental Health-FGIP
Amsterdam

The financial statements of Foundation human Rights in Mental Health-FGIP based in Amsterdam have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2023 and the profit and loss account for the year 2023, 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 Part 9 of Book 2 of the Dutch Civil Code. 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 Mental 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.

We have compiled these financial statements for the management of Foundation human Rights in Mental Health-FGIP to enable Foundation human Rights in Mental Health-FGIP to comply with the obligation to prepare the financial statements. Our compilation report is intended solely for the management of Foundation Human Rights in Mental Health-FGIP.

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, 28 May 2024

H.J. Scherrenberg
Accountant-Administratieconsulent

OPERATIONAL BUDGET 2024 EXPENSES

description	unit	2024		
		cost/unit	no. units	total cost
Human resources				
Chief Executive salary	month	3.450	12	41.400
Financial administrator (contract base)	month	1.650	12	19.800
Logistics manager conferences and events	month	2.000	12	18.000
Administrative support Lithuania (contract base)	month	250	12	3.000
Website maintenance	month	400	12	4.800
External accountancy	lumpsum	5.000	1	5.000
Operational expenses				
Operational budget Chief Executive	month	800	12	9.600
EC meeting	lumpsum	6.000	1	6.000
International travel	month	1.000	12	12.000
Office expenses	month	300	12	3.600
Bookkeeping on line	month	100	12	1.200
Euventures	month	99	12	1.188
Project related costs				
Office in Vilnius for meetings	month	400	12	4.800
Publications				
Promotional materials	lumpsum	2.500	1	2.500
				132.888

INCOME

Human resources

Project MATRA-Ukraine	5.000	12	60.000
Project psychological support UA and BEL	2.500	12	30.000
Project Russia NED	470	12	5.640
Project NED-Kazakhstan	470	12	5.640
Project Belarus MATRA	900	12	10.800

Membership dues

Membership Federation fee	1.200	5	6.000
Private donations	900	7	6.300

Operational expenses

Project MATRA-Ukraine	250	10	2.500
EU project Belarus	500	12	6.000

132.880