



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

ANNUAL ACCOUNTS 2022

Table of contents	page
Annual report by the Board	2
Balance as December 31, 2022	9
State of Income and Expenditure in 2022	10
Cash flow statement 2022	11
General principles	12
Explanation to the balance	13
Notes to the Statement of Income and Expenses	14
Accountant's compilation report	15
Operational Budget 31-12-2023	16

Annual report by the Board - 2022

Introduction

In front of you is the Annual Report of the Foundation Human Rights in Mental Health-FGIP covering the year 2022. 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 2022.

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 system promotes mutually respectful partnerships between persons who receive services and those who

Annual accounts Foundation Human Rights in Mental Health-FGIP

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 2022

Projects

The year 2022 was a year like no other in the 42 years of our existence, and all because of the invasion of Ukraine on February 24 which led to the biggest refugee crisis in Europe since the Second World War, unimaginable suffering for the Ukrainian population, at least tens of thousands of death among civilians and military, death and destruction, the deliberate bombing of medical institutions including those for mental health care provision, and a urgent need of upscaling psychological support to persons traumatized by the events. In the course of the year FGIP tried to meet the demand in the best possible way, tripled its turnover as a result of fundraising drives, expanded the organization accordingly and initiated a wide range of new projects. At the same time, it continued the activities that were either under implementation or planned before the invasion, and the result was a whirlwind of activities that are difficult to summarize in a brief annual report. Here we will highlight the most important events and activities.

Belarus

The Samopomoch project

In the course of 2022 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 2022 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 through 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.

In 2022 we maintained 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).

In the course of 2021 some 900 consultations were provided to 150 clients. We noticed that in 2022 the number of clients who were victim of torture increased in comparison to 2021, and a further increase is expected in 2023, in particular because in 2023 a considerable number of persons sentenced to years of imprisonment are set to be released.

In September 2022 we also started a Psychotrauma Center in Vilnius, Lithuania, focused on providing professional mental health care to the large Belarusian and Ukrainian refugee communities in the country. Two psychiatrists and a nurse were hired, all from Ukraine, and a Belarusian psychiatrist was found who agreed to join the team in early 2023. In 2022 most of the clients were from Belarus. More on this center in the part of the report on Ukraine.

Bosnia-Herzegovina

In February 2022, a group of three FGIP experts travelled to Bosnia-Herzegovina to carry out an assessment of penitentiary institutions as part of an effort to support the penitentiary service of Bosnia-Herzegovina to develop a reform plan for prison mental health care services. The members of the group included a former prison director, a clinical psychologist/psychotherapist, and a former nurse and staff member of the Dutch penitentiary system, each looking at facilities from a different point of view.

The task of the mission was to collect information for a report with concrete recommendations, which would support the penitentiary service in developing a realistic plan of reforms. This resulting report was critical of the current situation, but contained concrete advice how to reform the existing system, and bring it in line with international standards in psychiatric practice.

Kazakhstan

In 2022 we started the development of a samopomoch program for Kazakhstan. In the course of the year we initiating the process of boosting our social media information channel on facebook in Kazakhstan. Later we will also train selected mental health professionals in Kazakhstan in providing trauma counselling.

Political abuse of psychiatry – Russia

In 2022 the political abuse of psychiatry in Russia continued and the number of cases increased. However, the issue achieved less prominence due to the massive repression against those who opposed the invasion of Ukraine, in the course of which over 20,000 persons in Russia were detained, some of them sentenced to long terms of imprisonment because of spreading “false information” about the Russian army.

Sri Lanka

Significant progress was again made in the Sri Lanka Project, despite the political crisis that paralyzed the country during the spring and summer of 2022 as a result of the power struggle between President Gotabaya Rajapaksa and the people of Sri Lanka. It was fuelled by the anti-government protests and demonstrations by the public due to the economic crisis in the country. The economic crisis brought the country to a standstill and as a result activities in our project had to be suspended for almost half a year. Still, thanks to creativity and perseverance, much of the lost time was recovered in the fall of 2022 and many training projects were implemented within a relatively short period of time.

The construction of a new hospital in Mankulam in the Northern Province suffered some serious delays and in the end the finalization of the construction was prognosed for April 2023. This also included the Wellbeing and Resilience Center that was planned and for which FGIP had developed an intensive training program. The first training was organized at the end of 2022 with much success.

Ukraine

As indicated in the introduction, much of our work focused in 2022 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

During the first months of the war FGIP managed to deliver large quantities of humanitarian aid to more than two dozen institutions, including those on the front line. Two vans with trailers were purchased to deliver the aid. Eventually, one van was donated to a social care home in Lutsk where large numbers of evacuees from the East have found refuge, and the trailers are used to help civilians flee from the Eastern front line.

Financial support from the psychiatric associations, the Brothers' Brother Foundation, private donations and the award money of the 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 70,000 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. FGIP supported a dozen 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.

Annual accounts Foundation Human Rights in Mental Health-FGIP

Ukrainian-language psychological aid program “samopomich”

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 2022 the website acquired almost 300,000 active users, while our news channel on Facebook had some 60 million views.

Trauma care – training and services

In addition to the samopomoch program we organized a training for Ukrainian mental health professionals on war-related trauma in Vilnius on September 6-8, 2022. One hundred and fifty Ukrainians participated, brought in by bus from Ukraine. Similar trainings will be organized in 2023.

In August 2022 FGIP, together with the Vilnius Mental Health Center on Vasaros Street, established a crisis center for Ukrainian and Belarussian refugees. Initially a staff of two psychiatrists from Mariopol and one nurse from Zhitomyr was hired. Because of the large demand from Belarussian refugees we decided to hire also a psychiatrist from Minsk, who will join the staff in early 2023. Further increase in staff is expected in the spring of 2023. Negotiations started regarding the development of new and enlarged premises.

Prison mental health care reform

Together with the Ministry of Justice, we initiated the implementation of a reform plan on prison mental health, which was developed in 2019 but postponed because of the COVID pandemic. Due to the need to evacuate penitentiary facilities from the war zone, including the prison hospital that was located in South-East Ukraine, new locations had to be found, and for psychiatric patients within the prison system excellent premises were found in the Drohobych prison south of Lviv. With help of private donations and support from a Dutch foundation we managed to reconstruct one floor in one of the wings of the prison, which would be one of the newly developed prison mental health units in Ukraine (of which five are envisaged). Due to the war the decision was reached to specialize this unit in veterans entering the prison system because of crimes committed as a result of war trauma. Also a unit will be developed in Vinnitsa, and staff from both units were selected for the first training to take place in early 2023..

Rethinking Mental Health Care Conference

On September 8-10, 2023, a large mental health conference was held in Vilnius, titled “Rethinking Mental Health Care” and organized by FGIP. More than forty speakers from two dozen countries in Europe, Africa, Asia, Australasia and the Americas came together to exchange ideas on enhancing accessible and acceptable mental health care: what do we talk about? How do we talk about it? With whom? What are the perspectives, experiences, and expectations of service users and mental health professionals and how do we integrate them in service development? It was the the biggest psychiatric conference in the Baltic countries and had deliberately no sponsorship from the pharmaceutical industry.

The audience of more than 350 persons consisted of health and mental health professionals, representatives of community-based organizations, policymakers, government decision-makers, researchers and a parge number of persons with lived experience and their family/carers. The conference took place in the **Palace of the Grand Dukes** in the heart of the Old Town of Vilnius, a unique setting that provided a special environment which greatly enhanced the atmosphere at the conference.

The main themes of the conference were Current Challenges in Mental Health; The Service User Perspective; Coercion and Compulsory Treatment; The Social Impacts on Mental Health and New and Alternative Methods of Care.

Annual accounts Foundation Human Rights in Mental Health-FGIP

Pardes Humanitarian Award in Mental Health

In 2022 FGIP Chief Executive Robert van Voren was awarded the 2022 Pardes Humanitarian Prize in Mental Health along with Dr. Altha Stewart, Past President of the American Psychiatric Association. Van Voren was given the prize for his “tireless commitment and humanitarian efforts in the field of mental health [that] exemplify the mission of the Prize itself and are vital to the future of those dealing with mental illness.” The 75,000 USD prize that came with the Award was donated to FGIP and used to support Ukrainian mental health care services during the times of war, e.g. by purchasing generators for mental health care institutions.

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 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.

Operational budget

The operational budget of FGIP was approved by the Board during its session in November 2021 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 [date]

In 2022 the Board of FGIP consisted of the following persons:

Name		Date Joined Board	Term Ending
Chairperson			
Vanessa Cameron	UK	November 2016	2024 (1)
Past Chairperson			
Graham Thornicroft	UK	November 2012	2024 (3)
Secretary:			
Nicole Votruba	D	November 2019	2023 (1)
Treasurer:			
Mireille 's Gravesande	NL	November 2019	2023 (1)

Annual accounts Foundation Human Rights in Mental Health-FGIP

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)
Shekhar Saxena	IN	November 2019	2023	(1)
Marianne Schultz	A	November 2018	2022	(1)
Charlene Sunkel	SA	November 2016	2024	(2)
George Szmukler	UK	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.

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,

Vanessa Cameron, Chairwoman



28 April 2023

Balance Sheet At 31 December 2022

(x € 1)

	Reference	31-12-2022	31-12-2021
		€	€
CURRENT ASSETS			
Receivables and prepaid expenses	1	5.000	7.400
Cash at bank and in hand	2	745.863	232.159
Cash in transit		0	0
		750.863	239.559
LIABILITIES			
Reserves and funds			
Continuity reserves		150.000	138.959
Appropriated reserves		559.863	0
Destination funds		40.000	99.600
	3	749.863	238.559
Current liabilities			
Accrued expenses	4	1.000	1.000
		750.863	239.559

Statement of Income and Expenditure in 2022

(x € 1)

	Reference	2022	2021
		€	€
Income from direct fundraising		2.135.974	647.538
Income from investments and bank interest		0	0
TOTAL INCOME	5	2.135.974	647.538
COSTS			
Various projects		1.483.578	494.118
Other expenses (designated funds)		22.457	10.627
Spent on target	6	1.506.035	504.745
Recruitment benefits:			
Costs own fundraising		9.952	8.640
Costs of investments and bank charges		3.577	655
	6	13.529	9.295
Others cost			
Accountants costs		660	995
Costs of management and administration		52.936	55.825
Office costs		9.636	8.273
Contributions		3.114	1.621
Postage		825	545
Travel cost		22.457	170
Board and EC meetings		4.531	5.465
General costs		10.947	11.104
Total other costs	6	105.106	83.998
Operating result		511.304	49.500
Appropriation:			
Entry / exit (- / -) to :			
Continuity reserves		11.041	49.500
Appropriated reserves		559.863	0
Destination funds		-/- 59.500	0
	3	511.304	49.500

CASH FLOW STATEMENT 2022

(x € 1)

	2022
Cashflow from operational activities	
Operating results	511.304
<i>Adjustments for:</i>	
Depreciation	+ / + 2.400
<i>Changes in working capital:</i>	
Receivables and prepaid expenses	0
Cash in transit	0
<i>Cashflow from operational activities</i>	513.704
Cash:	
Balance January 1	232.159
Balance December 31	745.863
Distance, increase funds respectively	513.704

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

31-12-202231-12-2021

Ref.

1 Receivables and prepaid expenses

Interest savings00

Other receivables5.0007.400

5.0007.400

2 Liquid assets

Banks750.863232.159

Cash in transit00

750.863232.159

The cash is disposable

3 Reserves and funds

31-12-2022202231-12-2021

€€€

Continuity reserve150.00011.041138.959

Appropriated reserves559.863559.8630

Destination Funds40.000-59.60099.600

749.863511.304238.559

31-12-202231-12-2021

€€

4 Current liabilities

Accrued expenses1.0001.000

1.0001.000

Notes to the Statement of Income and Expenditure

	2022	2021
	€	€
5 BENEFITS		
Donations from private persons	5.781	2.660
Income from governmental subsidies	526.348	345.473
Income from connected organizations	2.400	6.000
Income from other charitable organizations	1.514.153	156.196
Income from human resource and other deliverables	86.652	134.215
Other income miscellaneous	0	0
Earmarked	0	0
General gifts	640	2.994
Income from direct fundraising	2.135.974	647.538
Income from investments (interest)		
Interest savings	0	0
TOTAL INCOME	2.135.974	647.538
6 COSTS		
Various projects	1.483.578	494.118
Other expenses (designated funds)	22.457	10.627
Spent on target	1.506.035	504.745
Costs own fundraising	9.952	8.640
Cost of investments and bank charges	3.577	655
Accountants costs	660	995
Costs of management and administration	52.936	55.825
Office costs	9.636	8.273
Contributions	3.114	1.621
Postage	825	545
Travel cost	22.457	170
Board and EC meetings	4.531	5.465
General costs	10.947	11.104
Total other costs	105.106	93.293
Result	511.304	49.500

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 2022 and the profit and loss account for the year 2022, 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 April 2023

H.J. Scherrenberg
Accountant-Administratieconsulent

OPERATIONAL BUDGET 31-12-2023 EXPENSES

description	unit	2023		
		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				
Belarus				
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	4.000	10	40.000
Project MATRA-Ukraine penitentiary	4.000	7	28.000
Project Russia NED	470	12	5.640
Project NED-Kazakhstan	470	12	5.640
Project Belarus MATRA	900	12	10.800
Project Sri Lanka	5.040	6	30.240

Membership dues

Membership Federation fee	1.200	5	6.000
---------------------------	-------	---	-------

Operational expenses

Project MATRA-Ukraine	250	10	2.500
EU project Belarus	500	12	6.000
Project Sri Lanka	1.850	6	11.100

145.920