



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

ANNUAL ACCOUNTS 2024

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Annual report by the Board – 2024

Introduction

In front of you is the Annual Report of the Foundation Human Rights in Mental Health-FGIP covering the year 2024. 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 2024.

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.

Our global vision

We envision societies free from mental health related stigma, discrimination and injustice, in which every person can realize their potential and enjoy their full rights

Our global mission

The global mission of the FGIP is to develop human rights-based policies, systems, and practices in mental health. To ensure sustainability, FGIP empowers people, engages communities and authorities, consistently together with people with lived experiences. We expose and counter politically motivated abuses and misuse in mental health wherever it occurs

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.

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.

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

Annual accounts Foundation Human Rights in Mental Health-FGIP

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 Executive Committee during its meeting in June 2025 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.

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

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 Szmukler, Chairperson

June 15, 2025

Balance Sheet At 31 December 2024

(x € 1)

	Reference	31-12-2024	31-12-2023
		€	€
CURRENT ASSETS			
Receivables and prepaid expenses	1	8.950	5.000
Cash at bank and in hand	2	944.280	243.736
Cash in transit		0	0
		953.230	248.736
LIABILITIES			
Reserves and funds			
Continuity reserves		50.000	50.000
Appropriated reserves		238.317	166.536
Destination funds		662.713	30.000
	3	951.030	246.536
Current liabilities			
Accrued expenses	4	2.200	2.200
		953.230	248.736

Statement of Income and Expenditure in 2024

(x € 1)

	Reference	2024	2023
		€	€
Income from direct fundraising		1.701.091	1.134.286
Income from investments and bank interest		0	0
TOTAL INCOME	5	1.701.091	1.134.286
COSTS			
Various projects		790.916	1.499.770
Other expenses (designated funds)		14.578	10.020
Spent on target	6	805.494	1.509.790
Recruitment benefits:			
Costs own fundraising		6.064	10.474
Costs of investments and bank charges		5.084	5.905
	6	11.475	16.379
Others cost			
Accountants costs		5.245	2.396
Costs of management and administration		69.635	34.732
Office costs		13.119	3.884
Contributions		7.280	4.636
Postage		905	749
Travel cost		37.834	32.430
Board and EC meetings		30.710	13.579
General costs		14.900	19.038
Total other costs	6	179.628	111.444
Operating result		704.494	-/-503.327
Appropriation:			
Entry / exit (- / -) to :			
Continuity reserves		0	-/-100.000
Appropriated reserves		71.781	-/-393.327
Destination funds		632.713	-/-10.000
	3	704.494	-/-503.327

CASH FLOW STATEMENT 2024

(x € 1)

	2023
Cashflow from operational activities	
Operating results	704.494
<i>Adjustments for:</i>	
Depreciation	-/-3.950
<i>Changes in working capital:</i>	
Receivables and prepaid expenses	0
Cash in transit	0
<i>Cashflow from operational activities</i>	700.544
Cash:	
Balance January 1	243.736
Balance December 31	944.280
Distance, decrease funds respectively	700.544

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 recognized 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		31-12-2024	31-12-2023	
Ref.		€	€	
1	Receivables and prepaid expenses			
	Interest savings	0	0	
	Other receivables	8.950	5.000	
		8.950	5.000	
2	Liquid assets			
	Banks	944.280	243.736	
	Cash in transit	0	0	
		944.280	243.736	
	The cash is disposable			
3	Reserves and funds	31-12-2024	2024	31-12-2023
		€	€	€
	Continuity reserve	50.000	0	50.000
	Appropriated reserves	238.317	71.781	166.536
	Destination Funds	662.713	632.713	30.000
	Total Reserves and funds	951.030	704.494	246.536
		31-12-2024	31-12-2023	
		€	€	
4	Current liabilities			
	Accrued expenses	2.200	2.200	
		2.200	2.200	

Notes to the Statement of Income and Expenditure

	2024	2023
	€	€
5 BENEFITS		
Donations from private and corporate donors	102.333	13.619
Income from government grants and foundations	1.594.458	1.071.021
Income from FGIP member organizations	4.300	8.300
Income from human resource and other deliverables	0	41.346
Income from direct fundraising	1.701.091	1.134.286
Income from investments (interest)		
Interest savings	0	0
TOTAL INCOME	1.701.091	1.134.286
6 COSTS		
Various projects	790.916	1.499.770
Other expenses (designated funds)	14.577	10.020
Spent on target	805.494	1.509.790
Costs own fundraising	6.064	10.474
Cost of investments and bank charges	5.084	5.905
Accountants costs	5.245	2.396
Costs of management and administration	69.635	34.732
Office costs	13.11	3.884
Contributions	7.280	4.636
Postage	905	749
Travel cost	37.834	32.430
Board and EC meetings	30.710	13.579
General costs	14.900	19.038
Total other costs	179.628	111.444
Result	704.494	-/- 503.327

Note on benefits: In 2024, FGIP received exceptional funding of 700 000 Euros to renovate the VMHCE building that is provided to us for free by the Taras Shevchenko University but needs to be adapted to the VMHCE needs.

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 2024 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 2025

H.J. Scherrenberg