



**Stichting “GLOBAL INITIATIVE ON  
PSYCHIATRY”- an International  
Foundation for the promotion of humane,  
ethical, and effective mental health care  
throughout the world**

Report for the year 2015



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# Report of the Executive Board



## General

Global Initiative on Psychiatry-Hilversum (GIP-H) is a Netherlands-based not-for profit organization that seeks to promote humane, ethical and effective mental health care throughout the world. Therefore GIP-H supports a global network of individuals and organizations to develop, advocate for, and carry out reforms in order to reach its goal.

GIP-H is part of the Federation Global Initiative on Psychiatry (FGIP), which was originally founded in 1980 in Paris as a confederation of several national committees and groups in Europe, with the name International Association on Political Use of Psychiatry. Its main focus was the fight against the political abuse of psychiatry in countries such as the USSR and Romania. In 1988 the association had established itself as a legal entity at the Chamber of Commerce in Amsterdam. In 1993 the organization was re-registered as a foundation with the name Geneva Initiative on Psychiatry. At the occasion of its 25th anniversary, on February 1, 2005, the name changed from Geneva initiative on Psychiatry to Global Initiative on Psychiatry.

Starting in 2000, a number of daughter organizations were set up that gradually took over part of the work from the Hilversum office. The ultimate goal was to establish independent legal entities, which was achieved in 2005. From that year onwards, GIP was part of a network of independent foundations located in The Netherlands (GIP-Hilversum), Bulgaria (GIP-Sofia), Georgia (GIP-Tbilisi), Lithuania (GIP-Vilnius) and the United States (GIP-USA). The foundations were independent, yet were linked together in a federative structure overseen by (F)GIP's General Board. Each foundation generated its own annual financial report including an auditor's report.

Until the fall of 2011, GIP-Hilversum functioned as the headquarters of the organization and the board of GIP-Hilversum was identical to that of the Federation Council. In November 2011, the Federation Council decided to disconnect the Federation GIP from GIP-Hilversum. A new board for GIP-Hilversum was formed, the chairman of which became a member of the Federation Council (just like the chairpersons of the other federation members). By doing so, GIP-Hilversum was equalized with the other GIP offices and is now a member of the Federation Global Initiative on Psychiatry (since March 1, 2014, renamed as Human Rights in Mental Health-FGIP).

## The year 2015

The board of GIP-Hilversum consisted at the end of 2015 of five members: Drs. Jos A. Poelmann (Chairman), drs. Jan Schaart (treasurer), Prof. Dr. B.C. M. Raes (secretary) and as members Mr. Clemens Huitink and Ms. Lidy Zaat.

In 2015 the changed policy towards development aid continued to affect the functioning of GIP. In the course of the year the size of the office was brought in line with the size of its core funding, mainly consisting of a five-year grant from the Dutch Ministry of Development Aid (2011-2015) and a five-year project in Sierra Leone financed by the European Commission. Several additional smaller projects helped to keep the office sustainable. The office building in Hilversum however closed on the 1st of October 2015.

## **Activities**

The above-mentioned five-year project funded by the Dutch Ministry of Development Aid (MFS budget line) is implemented in a consortium with WorldGranny and led by the Medical Committee Netherlands-Vietnam. The activities concerned five countries throughout the the time of the project: Georgia, Laos, Sri Lanka, Tajikistan and Vietnam. The MFS project not only enhances our presence and efficacy in these countries, but also allows us to implement projects that have a longer start-up period and need more time to result in sustainability, thanks to the five-year time-frame of the program. In other countries our work continued as well, in spite of the difficult financial situation. The Enabling Access to Mental Health project in Sierra Leone (EAMH), which is supported by the EU, has been meeting the programme's objectives in capacity building, advocacy and public awareness. The program continued its activities to provide training in Psychosocial First Aid, communication, stress and supervision for Ebola-Affected Communities. Finally, we worked on the activity package focusing on The Netherlands.

## **Future outlooks**

In the year 2016, the challenges will continue for GIP-H and the organisation will reduce its activities to being an organisation without paid staff and working with volunteers only. In the course of 2016 the organisation will become a sleeping entity. The main focus is to finalise the administrative aspects of the MFS and EU programs. The future for GIP-H will be a challenge, however we remain searching for new financing for the many requests that we receive to continue our works in Africa, Asia and Eastern Europe.

Jos Poelmann  
Chair of the Executive Board of GIP-Hilversum.  
June 16th , 2016



## Balance sheet as at 31 December 2015

	<i>notes</i>	2015 €	2014 €
<b>Fixed assets</b>			
Tangible fixed assets	<i>1</i>	-	791
<b>Current assets</b>			
Accounts receivable	<i>2</i>	99.581	84.878
Cash at bank and in hand	<i>3</i>	22.322	15.474
<b>Total current assets</b>		<u>121.903</u>	<u>100.352</u>
<b>TOTAL</b>		<u><u>121.903</u></u>	<u><u>101.143</u></u>
<b>Equity</b>	<i>4</i>	24.894	6.840-
<b>Current liabilities</b>	<i>5</i>	97.009	107.983
<b>TOTAL</b>		<u><u>121.903</u></u>	<u><u>101.143</u></u>



## Statement of revenue and expenditure 2015

	<i>notes</i>	2015 €	2014 €
<b>Income</b>	<b>6</b>	<b>729.581</b>	<b>744.578</b>
<b>Project Costs</b>	<b>7</b>	<b>681.664</b>	<b>754.728</b>
		<b>47.917</b>	<b>10.150-</b>
Wages and Salaries	<b>8</b>	<b>98.283</b>	113.752
Depreciations	<b>9</b>	<b>790</b>	730
Other staff costs	<b>10</b>	<b>10.215</b>	19.748
Accommodation expenses	<b>10</b>	<b>9.629</b>	22.923
Operating expenses	<b>10</b>	-	-
Car expenses	<b>10</b>	-	-
Office expenses	<b>10</b>	<b>15.621</b>	20.576
General expenses	<b>10</b>	<b>4.130</b>	10.630
Impairment of fixed assets	<b>1</b>		
Allocated project costs	<b>10</b>	<b>135.349-</b>	162.704-
<b>Total operating costs</b>		<b>3.319</b>	<b>25.655</b>
<b>Operating result</b>		<b>44.598</b>	<b>35.805-</b>
Interest income and similar income	<b>11</b>	-	176
Interest charges and similar expense	<b>12</b>	<b>897-</b>	685-
Miscellaneous costs	<b>13</b>	<b>11.974-</b>	-
Miscellaneous income	<b>14</b>	<b>7</b>	1.257
<b>Financial result</b>		<b>12.864-</b>	<b>748</b>
<b>Net result</b>		<b>31.734</b>	<b>35.057-</b>

## Notes to the financial statements for the year 2015



### General

#### Accounting principles

The financial statements are prepared in accordance with the guidelines for small companies, section C1 for not-for-profit organisations.

#### The use of estimates

The preparation of the financial statements requires the management to form opinions and to make estimates and assumptions that influence the application of principles and the reported values of assets and liabilities and of income and expenditure. The actual results may differ from these estimates. The estimates and the underlying assumptions are constantly assessed. Revisions of estimates are recognised in the period in which the estimate is revised or in future periods for which the revision has consequences.

#### Future perspectives of GIP-H

In 2015 the main focus was to continue the implementation of the MFS and EU programs and to support the partners and activities towards sustainability after the programs end. The budget for 2015 and therefore, the proper rounding of for these projects was guaranteed.

As the economic and political climate for the work GIP-H is doing, is increasingly difficult, GIP-H did not find new funds to work with and therefore, will become a "sleeping entity" after 2015. If the financial and political climate for financing projects will improve in the future, GIP-H can be revived to promoting 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 in mental health.

### Principles for the valuation of assets and liabilities and the determination of the result

#### General

The principles applied in respect of the valuation of assets and liabilities and determination of the result are based on historical cost.

Insofar as not stated otherwise, monetary assets and liabilities are shown at nominal value.

The income and expenditure are accounted for in the period to which they relate.

#### Difference in rate of exchange

Foreign currency balance sheet items are all translated at the exchange rate applicable on balance sheet date. Foreign currency profit and loss account items are translated at the exchange rate applicable on transaction date.

#### Tangible fixed assets

Tangible fixed assets are stated at acquisition costs less depreciation calculated on a straight-line basis over the estimated useful life.

Depreciation is calculated according to the straight-line method on the basis of useful life taken in account the residual

The rates of depreciation are:

Inventory 10% and 33%

#### Accounts receivable

Receivables are stated at nominal value less a provision for doubtful debts.

Provisions are set up on the basis of an individual assessment of whether the debt is bad or doubtful.

#### Employee Benefit

##### *Defined contribution plans*

Obligations for contributions to defined contribution pension plans are recognised as an expense in the income statement as incurred.

**Balance sheet as at 31 December 2015**

**Fixed assets**

**1 Tangible fixed assets**

	2015 EUR	2014 EUR
Buildings	0	0
Inventory	<u>0</u>	<u>790</u>
	<u>0</u>	<u>790</u>

The development is presented as follows:

	Buildings EUR	Inventory EUR	Total EUR
<b>Balance as at 1 January 2015</b>			
Actual cost	0	71.216	71.216
Accumulated depreciation	-	-70.426	-70.426
Book value	<u>0</u>	<u>790</u>	<u>790</u>
<b>Movements in book value</b>			
Movements in book value	0	-67.790	-67.790
Depreciations	-	67.000	67.000
Balance	<u>0</u>	<u>-790</u>	<u>-790</u>
<b>Balance as at 31 December 2015</b>			
Actual cost	0	3.426	3.426
Accumulated depreciation	-	-3.426	-3.426
Book value	<u>0</u>	<u>0</u>	<u>0</u>





**Current assets**

**2 Accounts receivable**

<i>Other accounts receivable and accrued income</i>	<b>2015</b> <b>EUR</b>	2014 EUR
Advances	0	6.662
Receivable employees	0	3.807
Current account GIP-Sofia	1.008	1.008
Prepayment other	22.000	35.000
Prepayment MFS II to partners	3.131	38.401
Prepayment to partners other projects	13.401	0
Subsidy other projects to be received	60.041	0
	<u>99.581</u>	<u>84.878</u>

**3 Cash at bank and in hand**

	<b>2015</b> <b>EUR</b>	2014 EUR
ABN AMRO Bank N.V.	16.982	9.566
Postbank	410	89
Other banks	0	270
Deposits	4.116	4.116
Cash	814	1.433
	<u>22.322</u>	<u>15.474</u>

The liquid assets are available on demand.

**4 Equity**

	<b>2015</b> <b>EUR</b>
Balance as at 1 January	-6.840
Result 2015	31.734
	<u>24.894</u>



<b>5 Current liabilities</b>	<b>2015</b>	<b>2014</b>
	<b>EUR</b>	<b>EUR</b>
Creditors	668	7.200
Project liabilities	5.451	13.710
Taxes and social security premiums	2.641	2.939
Other current liabilities and deferred income	<u>88.249</u>	<u>84.134</u>
	<u><b>97.009</b></u>	<u><b>107.983</b></u>
<b><i>Project liabilities</i></b>	<b>2015</b>	<b>2014</b>
	<b>EUR</b>	<b>EUR</b>
<b>MFS II project</b>		
Balance as at 1 January	59.563	39.958
Subsidy	365.822	517.672
Direct project costs	-323.739	-396.278
Allocated project costs	<u>-107.892</u>	<u>-101.790</u>
	<u><b>-6.246</b></u>	<u><b>59.562</b></u>
<b>Other projects</b>		
Balance as at 1 January	-45.853	-59.541
Subsidy	315.842	237.056
Direct project costs	-226.069	-177.617
Allocated project costs	-39.962	-60.914
Result on closed projects	<u>7.739</u>	<u>15.164</u>
	<u><b>11.697</b></u>	<u><b>-45.852</b></u>
	<u><b>5.451</b></u>	
<b><i>Taxes and social security premiums</i></b>	<b>2015</b>	<b>2014</b>
	<b>EUR</b>	<b>EUR</b>
Payroll tax	<u>2.641</u>	<u>2.939</u>
<b><i>Other current liabilities and deferred income</i></b>	<b>2015</b>	<b>2014</b>
	<b>EUR</b>	<b>EUR</b>
Temporary staff	-	0
Other	1.500	4.587
Project costs	70.253	48.868
Project costs MFS II		20.564
Short term loans to GIP	590	590
Accountant (annual and project reports)	12.160	4.000
Holiday allowances liability	3.746	5.525
Interest and bank charges	-	-
Current account GIP Vilnius	-	0
Current account GIP Tbilisi	-	0
	<u>88.249</u>	<u>84.134</u>

### **Off-balance sheet assets and commitments**

#### ***Memorandum obligations***

Long - term unconditional obligations (rent and operating lease) have all ended in the course of 2015.

## Profit and loss account for the year 2015

<b>6 Income</b>	<b>2015 EUR</b>	<b>2014 EUR</b>
Subsidy MFS II	365.822	517.672
Subsidy other projects	315.842	237.056
Own Contribution	0	0
Gifts	56.655	31.076
Project results	-8.738	-35.164
Result on sale Bulgarian real estate / miscell.	0	-6.062
	<u>729.581</u>	<u>744.578</u>

Note: All projects (MFS and EU financed projects) continued till the end of 2015, which resulted in the above. In the year 2015, no new projects were granted. GIP-H will therefore become a "sleeping" entity for the near future, awaiting better financial times.

<b>7 Project costs</b>	<b>2015 EUR</b>	<b>2014 EUR</b>
Direct project costs MFS II	431.631	498.068
Direct project costs other projects	266.031	238.531
Movement in project liabilities	-15.998	18.129
	<u>681.664</u>	<u>754.728</u>

<b>8 Wages and salaries</b>	<b>2015 EUR</b>	<b>2014 EUR</b>
Wages and salaries	72.345	81.338
Social security charges	25.938	32.414
	<u>98.283</u>	<u>113.752</u>

<i>Wages and salaries</i>	<b>2015 EUR</b>	<b>2014 EUR</b>
Salaries	67.415	88.241
Holiday allowance	6.710	9.423
Mutation holiday allowance liability	-1.780	-2.363
Sickness benefits received	0	-13.963
Temporary staff	0	0
	<u>72.345</u>	<u>81.338</u>

### *Salary director*

Salary of the director in 2015 was € 10,405 (fte equivalent is € 69.771,35)

### *Average number of employees*

Average staff in fulltime equivalents for 2015 is 1,43 (2014: 2,0), of which project managers 1,305 (2014: 1,5) and other staff 0,125 (2014: 0,5).



<i>Social security charges</i>	<b>2015</b> EUR	2014 EUR
Social security	11.367	17.426
Pension insurance	14.571	14.988
	<u>25.938</u>	<u>32.414</u>

### **9 Depreciations**

<i>Depreciation of tangible fixed assets</i>	<b>2015</b> EUR	2014 EUR
Inventory	<u>790</u>	<u>730</u>

### **10 Other costs**

<i>Other costs</i>	<b>2015</b> EUR	2014 EUR
Compensation travel expenses	3.821	4.139
Travel and accommodation expenses	0	0
Board expenses	978	1.824
Occupational disability insurance	2.388	4.714
Other staff costs	3.028	9.071
	<u>10.215</u>	<u>19.748</u>

***Accommodation expenses***

	<b>2015 EUR</b>	<b>2014 EUR</b>
Rent	7.650	10.200
Energy costs	563	2.508
Other accommodation costs	0	0
Cleaning	47	60
Taxation	748	858
Security	621	607
Costs for sale Bulgarian real estate	-	8.690
	<u>9.629</u>	<u>22.923</u>

***Operating expenses***

	<b>2015 EUR</b>	<b>2014 EUR</b>
Public relations / promotion	<u>0</u>	<u>0</u>

***Car expenses***

	<b>2015 EUR</b>	<b>2014 EUR</b>
Lease	0	0
Fuel	-	0
Other car expenses	-	0
Charged on car expenses	0	0
	<u>0</u>	<u>0</u>

***Office expenses***

	<b>2015 EUR</b>	<b>2014 EUR</b>
Telephone	3.384	5.686
Maintenance computers	6.730	9.445
Printing	5.282	4.771
Publications and subscriptions	82	92
Postage	0	194
Office supplies	143	388
	<u>15.621</u>	<u>20.576</u>

<i>General expenses</i>	<b>2015</b> EUR	2014 EUR
Accountancy	2.150	4.806
Salary records	668	668
Other advice	750	726
Insurance	408	607
Other general expenses	0	0
Contribution GIP-Federation	154	3823
	<u>4.130</u>	<u>10.630</u>
<i>Allocated project costs</i>	<b>2015</b> EUR	2014 EUR
<b>MFS II project</b>		
Costs of staff	-107.892	-101.790
Other costs	-	-
<b>Other projects</b>		
Costs of staff	-9.245	-39.866
Other costs	-18.212	-21.048
	<u>-135.349</u>	<u>-162.704</u>

The allocated project costs relates to organisational costs which are direct related to projects and included in the direct project costs.

<b>11 Interest income and similar income</b>	<b>2015</b> EUR	2014 EUR
Interest	0	176
Exchange differences	0	0
	<u>0</u>	<u>176</u>
<b>12 Interest charges and similar expenses</b>	<b>2015</b> EUR	2014 EUR
BankCharges	-684	
Exchange differences	-213	
	<u>897-</u>	<u>685-</u>
<b>13 Miscellaneous costs</b>	<b>2015</b> EUR	2014 EUR
Miscellaneous costs	<u>11.974-</u>	<u>-</u>
<b>14 Miscellaneous income</b>	<b>2015</b> EUR	2014 EUR
Miscellaneous income	<u>7</u>	<u>1.257</u>



Amsterdam, 17 June 2016

Stichting "GLOBAL INITIATIVE ON PSYCHIATRY" - an International Foundation for the promotion of humane, ethical, and effective mental health care throughout the world

**Representative of the Board**

J. Poelmann, chair

J. Schaart, treasurer

A handwritten signature in red ink, consisting of several large, overlapping loops and a long horizontal stroke at the bottom. The signature is positioned to the right of the name 'J. Schaart, treasurer'.