

United for Global Mental Health

England & Wales · Charity number 1180516

Details

Other names	THE GLOBAL CAMPAIGN FOR MENTAL HEALTH
Status	Registered
Legal form	Charitable company
Company number	11139817
Registered	2018-11-01
Register	View on the Charity Commission register

Contact

Address	C/O Kreston Reeves 2nd Floor 168 Shoreditch High Street London E1 6RA
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Website	www.unitedgmh.org

Activities

Objects: TO PRESERVE AND PROTECT THE HEALTH OF THOSE AFFECTED BY POOR MENTAL HEALTH BY:--PROVIDING RELIEF AND SUPPORT TO PEOPLE AFFECTED BY POOR MENTAL HEALTH; -ADVANCING RESEARCH AND EDUCATION AS TO THE CAUSES, CONSEQUENCES AND MANAGEMENT OF POOR MENTAL HEALTH; -PROVIDING ADVICE AND ASSISTANCE AND PROMOTING BEST PRACTICE IN THE FIELD OF MENTAL HEALTH; AND -ADVANCING SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES UNDER THE LAW OF ENGLAND AND WALES AS THE TRUSTEES SHALL DETERMINE AT THEIR DISCRETION AND THAT ARE RELATED TO FURTHERING THE ORGANISATION'S PURPOSE."

Activities: United for Global Mental Health, seeks to raise awareness of mental health issues through campaigning and advocacy and to promote the de-stigmatisation of mental health issues by campaigning for the implementation of effective interventions. We campaign for financing to support mental health initiatives so that additional funding can be made available to programmes that develop national capacity.

Classification

- **How:** Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,289,853	£1,784,577	£1,495,792	9
2023-12-31	£1,430,520	£1,663,933	£1,990,516	6
2022-12-31	£1,833,235	£1,299,987	£2,223,929	6
2021-12-31	£2,826,510	£1,300,702	£1,690,681	12
2020-12-31	£2,430,447	£2,368,946	£164,873	18

Trustees

Name	Role	Appointed
PROFESSOR GRAHAM THORNICROFT	Chair	2018-01-09
Alan Court		2019-01-21
Babita Sharma		2021-04-19
Enoch Li		2021-12-13
Neelesh Christopher Heredia		2020-02-03
Peter Badimak Yaro		2021-12-13
SAMANTHA BROWN		2018-01-09

United for Global Mental Health

England & Wales - Charity number 1180516

Accounts

Registered number: 11139817
Charity number: 1180516

United for Global Mental Health
(A company limited by guarantee)

Trustees' report and financial statements

For the year ended 31 December 2024

United for Global Mental Health
(A company limited by guarantee)

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United for Global Mental Health
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 December 2024

Trustees	Professor Graham Thornicroft, Chairman (appointed 17 June 2024) Peter Yaro, Trustee Alan Court, Trustee Neelesh Christopher Heredia, Trustee Samantha Elizabeth Brown, Trustee Babita Sharma, Trustee Enoch Li, Trustee
Company registered number	11139817
Charity registered number	1180516
Registered office	2nd Floor 168 Shoreditch High Street London E1 6RA
Chief executive officer	Professor Graham Thornicroft
Independent auditors	Kreston Reeves LLP Chartered Accountants Statutory Auditor 2nd Floor 168 Shoreditch High Street London E1 6RA

United for Global Mental Health
(A company limited by guarantee)

Trustees' report
For the year ended 31 December 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 January 2024 to 31 December 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

United for Global Mental Health is dedicated to creating a world that enables good mental health for all. We focus on what will make the most difference to global mental health, and we build whatever it takes to make that happen. Our work is global and we support our partners who work nationally around the world. The beneficiaries of our work are primarily those with a diagnosed mental health condition, but also wider society as every person will experience periods of good and poor mental health and many will need support from their communities or more formally through government services to regain their health.

United for Global Mental Health seeks to raise awareness of mental health issues through campaigning and advocacy and encourage the de-stigmatisation of mental health issues. We promote the implementation of effective interventions guided by the international norms and standards of organisations such as the WHO and other UN agencies, along with the insights of people who have lived with and experienced mental health conditions. We advocate for financing to support mental health initiatives so that additional funding can be available to mental health programmes, particularly at the national level.

In setting objectives and planning activities, the Trustees have given due consideration to general guidance published by the Charity Commission on public benefit, including the guidance 'Public benefit: running a charity (PB2)'

b. Strategies for achieving objectives

Our vision is that everyone, everywhere has someone to turn to when their mental health needs support.

Our new strategy for the period January 2024 to December 2026 is an evolution, not a revolution. Our vision remains "a world where everyone, everywhere, has someone to turn to for their mental health." Ultimately, to create a kinder, healthier, more productive world.

We use our expertise in advocacy and policy to advance this vision and focus on four areas of strategic impact:

Rights: Everyone has the right to enjoy the highest attainable level of mental health.

Health systems: Mental health care should be integrated across all health systems, as a vital step towards making quality, comprehensive and person-centred mental health services accessible for all.

Ecosystems: We will seek to shape the world we all live in to help promote better mental health.

Field building: We can grow the reach and impact of organisations working to advance good mental health for all.

Since we were established, we have tried very hard to be mindful of the rest of the mental health sector. In our last strategy, we explained that we both unite, incubate and advocate. This remains the case.

We unite – working with campaigners, practitioners, national organisations, businesses, people with lived experience, funders, researchers, governments and international bodies so that they can learn, collaborate and make greater progress together.

Trustees' report (continued)
For the year ended 31 December 2024

Objectives and activities (continued)

We incubate – designing and setting up the initiatives with partners that will make the most impact on global mental health and help them to grow.

We advocate – identifying where there is a need for financial and political progress, gathering technical insight, finding opportunities to encourage positive change, and working with others to achieve success.

We are excited to be taking our work beyond the health sector, to embrace new challenges, while doubling down on our areas of success. A copy of the strategy can be found at: <https://unitedgmh.org/about/our-strategy/>

c. Activities undertaken to achieve objectives

The trustees are satisfied United for Global Mental Health (UnitedGMH) fulfils the Charity Commission's guidance on public benefit.

d. Main activities undertaken to further the Charity's purposes for the public benefit

In 2024 – alongside partners from government, business, international institutions and civil society – we focused our efforts on five key issues. We aimed to:

1. make sure mental health is fully integrated into policies and actions to tackle the climate crisis and environmental destruction
2. accelerate progress on suicide decriminalisation, particularly in the Caribbean region, where it is treated as a punishable offence rather than a public health issue
3. make sure mental health care is fully integrated into HIV and TB health services
4. drive mental health up the political agenda
5. elevate young people's mental health up the local, regional and global political agenda
6. build the field of mental health advocacy through our Global Mental Health Action Network (GMHAN), a global community of advocates that make change happen.

Achievements and performance

a Review of activities

1. PUTTING MENTAL HEALTH ON THE GLOBAL CLIMATE AGENDA

As the world seeks to rise to the challenge of the environmental crisis, it is vital that addressing mental health is recognised as part of the solution. That's why, in 2024, we successfully made sure mental health was high up the global climate agenda.

We contributed to mental health being explicitly included for the first time ever in major agreements and commitments on climate change and the environment that cover the globe.

At COP29 in Baku, Azerbaijan, we raised the profile of mental health by:

- co-hosting a side event on children's mental health
- contributing to the inclusion of mental health in the WHO COP29 Special Report on Climate Change and Health, which will ensure mental health is a routine part of climate and health discussions
- effectively communicating the need to emphasise mental health in climate discussion via powerful case studies, academic journals and media interviews.

We briefed senior policymakers on the links between climate change and mental health, from securing a meeting with Nigeria's Minister of State for Environment to giving a keynote address at an EU Presidency High-Level Dialogue on the triple planetary crisis and mental health. We also helped make sure mental health was included on the formal agenda of an expert dialogue on children at the UN Climate Change Conference in Bonn in June 2024 – using these key negotiations to raise awareness about the impacts of climate change on children's mental health.

Trustees' report (continued)
For the year ended 31 December 2024

Achievements and performance (continued)

2. THE DECRIMINALISATION OF SUICIDE

In 2024, we focused on the only four countries in the Americas, all based in the Caribbean, that still criminalise suicide: Trinidad & Tobago, Grenada, St Lucia and the Bahamas. Building on what we learned in 2023, in July 2024 we brought together civil society organisations from across the Caribbean to launch the 'Caribbean Regional Coalition for Decriminalisation of Suicide'. The coalition is now working in each country to host a high-level meeting with policymakers in early 2025 to present the case to decriminalise suicide in each country. The aim is to secure decriminalisation in as many countries as possible by the end of 2025.

To mark World Suicide Prevention Day in September 2024, we worked with TrustLaw, Thomson Reuters Foundation's global pro bono legal programme. We also launched an updated version of our 2021 report, Decriminalising Suicide: Reducing Stigma, Saving Lives. The report featured a survey of 23 countries where suicide remains a criminal offence, with details of existing legislation, its current impact, efforts to change it (if any), and other pathways to change. It also featured contributions from key partners including the WHO, LifeLine International and the International Association for Suicide Prevention (IASP). The report can be downloaded here: <https://unitedgmh.org/the-global-advocate/decriminalising-suicide-saving-lives-reducing-stigma/>

3. INTEGRATING MENTAL AND PHYSICAL HEALTH SERVICES

In 2024, we continued to advocate for the integration of mental health and HIV/TB services. We were a leading voice at key global events such as the International AIDS Conference 2024 and the Union World Conference on Lung Health 2024. We have also continued to play a pivotal role in facilitating information exchange as the convener and neutral facilitator for the informal Interagency Working Group (IAWG) on Mental Health Integration which includes a range of UN agencies and bilateral donors.

We've built partnerships with regional coordinating bodies, especially in the Asia-Pacific region – notably the Global Fund Advocates Network Asia Pacific, the Asia Pacific Council of Aids Organisations and the Seven Alliance – to help amplify the voices and efforts of national CSOs working with communities severely affected by HIV and TB.

In Pakistan, Nepal, Ghana, Tanzania, Nigeria, South Africa and the Philippines – all countries with high disease burdens – we've helped partners to:

- build strategic connections
- raise awareness of the bidirectional relationship between mental health and HIV/TB
- push for the integration of mental health into HIV and TB programmes, including by meaningfully engaging in Global Fund processes.

With the Elton John AIDS Foundation (EJAF) and the Global Fund, we co-hosted three events at the AIDS 2024 conference: the conference's first-ever mental health networking zone; a satellite session From Commitments to Action: A thoughtful dialogue on integrating mental health into HIV prevention, treatment and care; and a session on, Investing in Minds Transforms Lives: A call for increased donor investment in mental health, HIV/AIDS, and TB. In total, more than 1,300 attendees directly engaged with us on mental health issues at AIDS 2024.

4. DRIVING MENTAL HEALTH UP THE POLITICAL AGENDA

In 2024, UnitedGMH took major steps in pushing mental health up the political agenda.

UnitedGMH played a core strategic role in the organisation of the WHO-World Bank Financing Dialogue on NCDs and Mental Health. As the leading mental health CSO partner, we ensured the mental health community was fully represented and its priorities were heard in both the discussions and the preparatory documents. Through strategic advocacy, collaboration, and evidence-based recommendations, we drove meaningful progress toward integrating mental health into global health financing and policy frameworks. We launched a major new report revealing there is likely a gap in mental health financing of at least US\$200 billion per year, with high-income countries responsible for the vast majority of this shortfall.

Trustees' report (continued)
For the year ended 31 December 2024

Achievements and performance (continued)

UnitedGMH was instrumental in the organisation and delivery of the Fifth Mental Health Ministerial Summit, held in Argentina under the theme 'Mental Health in All Policies'. The summit brought together government officials, CSOs, and experts from across Latin America and beyond to discuss innovative approaches to improving mental health globally. A key achievement for UnitedGMH was successfully placing climate change and the environment on the summit's agenda and securing an endorsement from the summit's participants of recommendations for action. With support from The Wellcome Trust, we sponsored the participation of leading climate change experts who led a workshop and engaged with attendees throughout the conference, highlighting the link between climate change and mental health.

On World Mental Health Day we delivered a campaign alongside other global networks calling for investment in the mental health workforce. Alongside the Africa Centre for Disease Control, the International Council of Nurses, and the International Federation of Medical Students Associations, we launched a global campaign in 2024 calling for urgent action to increase the number of mental health workers worldwide and do more to support their mental health. We discussed our call for action on the BBC's Africa Daily podcast. It ultimately helped the campaign reach a global audience of about 364 million people across various platforms, pushing the issue higher up the agenda of health policymakers.

PRIORITY 5: ELEVATING YOUNG PEOPLE'S MENTAL HEALTH

In 2024, UnitedGMH led the efforts of the Being Initiative to make sure young people with lived experience shaped global mental health conversations. The Being initiative is a partnership committed to investing in youth mental health worldwide. At the World Health Assembly, Summit of the Future, and UN General Assembly, we helped Being Youth Advisors advocate for youth mental health, environmental change and a larger role for youth-led organisations in systemic reform. With our support, young people co-created the Lancet Psychiatry Commission on Youth Mental Health. It established key strategies and scalable models for prevention, promotion and service innovation in youth mental health care.

Through the Being initiative, we contributed to the mental health session at the Shape Africa Youth Summit hosted by the African Union and the World Economic Forum's Global Shapers Community. Based on the #ICanSurvive Youth Mental Health Toolkit, co-developed with the African Union Youth Envoy, the session brought together more than 100 young leaders and government and civil society representatives to address the pressing mental health challenges African young people face. By amplifying youth expertise and fostering collaboration, we make youth mental health a global priority – not just a conversation.

We launched a range of toolkits and reports in 2024 to help promote young people's mental health:

- Working with the AU Youth Envoy, we launched the *Youth Mental Health Toolkit on 5 Emerging Issues in Africa* in 2024.
- As part of the WHO's Partnership for Maternal Newborn and Child Health (PMNCH) Technical Expert Consultative Group, we helped develop the advocacy report *Adolescents in a Changing World: The Case for Urgent Investment*.
- As a part of the Being Initiative, we launched *Empowering Futures: The role of Youth Mental Health in Advancing the Sustainable Development Goals* during the 2024 UN General Assembly.
- The South African President's 2025 State of the Nation Address highlighted the National Strategy to Accelerate Action for Children, a policy UnitedGMH has proudly contributed to over the past year. It was part of our work to encourage the South African government to make youth mental health a 2025 G20 Presidency priority. UnitedGMH is a member of the South African Office of the Presidency's Technical Expert Group on the Investment Case for Adolescent Wellbeing, working with the South African Presidency's Adolescent Office, PMNCH, SRHR Africa Trust and the Being Initiative.

Trustees' report (continued)
For the year ended 31 December 2024

Achievements and performance (continued)

6. BUILDING THE FIELD OF MENTAL HEALTH ADVOCACY

The world needs more mental health advocates driving action up the political agenda. UnitedGMH is committed to helping do this and we're developing the field of global mental health in our role as secretariat for the Global Mental Health Action Network (GMHAN), the world's leading network for mental health advocacy. In 2024, GMHAN co-produced a new and comprehensive multi-year strategy, setting out a vision for a different global mental health future, and we delivered a wide range of activities to support our members.

In 2024, the GMHAN membership grew by 59.2% from 3,510 to 5,589 members. Our network's members now span 169 countries and territories – a 15% increase from the 147 countries in January 2024. There is no other network that can facilitate 'global to local implementation' and 'local to global influence' in global mental health at this scale.

1,504 people registered for the Advocacy Forum from 135 countries and territories. Around 600 participants joined the Global Mental Health Advocacy Forum 2024 live. Featuring 54 speakers from 22 countries across five continents, the forum provided a truly global platform for sharing expertise, insight and innovative strategies to improve mental health outcomes worldwide.

Featuring 38 expert speakers and panellists from 18 countries across six continents, the Mental Health For All (MHForAll) webinars provided diverse, cross-sector insights into critical mental health issues. There were 7 webinars, 3,113 registrations and 1,373 attendees from more than 100 countries.

Our network now boasts nine active working groups, including two new ones focused on LGBTQ+ issues and stigma and discrimination. These groups are led by 26 dedicated co-chairs, representing 18 diverse countries and regions. They drive forward inclusive advocacy and peer learning on global mental health issues.

Amplifying advocacy through GMHAN working groups: Our network's working groups help increase the impact of mental health advocacy:

- A mental health pledge was included in the G20 Sustainable Financing document. Our G20 policy brief was featured in the appendix of the official recommendations released by the G20 Working Group in June 2024 – a significant step toward global recognition of mental health within sustainable development frameworks.
- The commitment of GMHAN members saw the launch of a groundbreaking initiative: Children in the G20. This new civil society platform worked throughout 2024 to ensure children's mental health and wellbeing gain more prominence in future G20 high-level meetings, providing a vital advocacy channel for a historically underrepresented demographic.
- The Public Health Association of New Zealand leveraged the GMHAN Child and Youth Working Group's "Effective Youth Engagement Guidelines" to inform their briefing on developing youth-centred policy through innovative practices. These guidelines were also used in their policy influencing at a ministerial level, which has the potential to positively impact the wellbeing of the country's 1.6 million young people.

Together, these initiatives highlight the power of collective action and knowledge sharing in advancing global mental health advocacy.

b. Fundraising

UnitedGMH relies on several different fundraising approaches to raise funds cost-effectively from a range of sources, helping to raise awareness of our work. This includes raising funds from philanthropists, trusts, foundations and corporate partners.

Fundraising standards:

We abide by the Chartered Institute of Fundraising (CioF) best practice standards and codes of conduct for fundraising in the UK. We are members of the Fundraising Regulator and abide by their Code of Fundraising Practice. We strive to ensure our fundraising is open, honest, respectful, and legal.

United for Global Mental Health
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Trustees' report (continued)
For the year ended 31 December 2024

Achievements and performance (continued)

UnitedGMH carries out all fundraising activities, and the Charity, nor any person acting on behalf of the Charity, was not bound by any voluntary scheme for regulating fundraising, or any voluntary standard of fundraising, concerning activities on behalf of the Charity.

Regular reporting was required on any activities carried out on behalf of the charity; the CEO has overseen all fundraising and reported to the board of trustees at least quarterly.

The Charity or any person acting on its behalf did not receive any complaints about activities by the charity or by a person on behalf of the charity for fundraising.

The charity did not fundraise directly from the general public through solicitation. The charity has a donate button on its website; the funds collected are largely from corporations. Any fundraising activities undertaken on behalf of the charity were agreed upon and approved by the CEO before any approaches were made.

Financial review

a. Going concern

After making appropriate inquiries, the Trustees reasonably expect that the Charity has adequate resources to continue operating for the foreseeable future. For this reason, they continue to prepare the financial statements on a going concern basis. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

United for Global Mental Health operates a reserves policy from unrestricted funding sources. The Charities SORP requires a statement of a charity's reserves policy within its annual report.

The UnitedGMH Reserves Policy is to maintain a sufficient level of reserves to enable normal operating activities to continue for up to 6 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. Due to the nature of UnitedGMH's work globally, it is deemed necessary to maintain two months of operating expenses held in reserve to provide essential charitable activities in the event of an unforeseen shortfall or cessation of funding or closure of the Charity. This totals £750,000.

This level of reserves will allow UnitedGMH to ensure that all ongoing campaign and programme obligations are met, and donor requirements are fulfilled. Global partners will, where possible, take over the campaign and programme activities in their respective countries.

UnitedGMH will ensure that all budgets are monitored to reduce the risk that the reserves will be required. The financial reserves held by UnitedGMH may not be spent without prior authorisation from the Trustees.

This policy will be reviewed annually and updated per UnitedGMH's financial position and obligations.

At the end of December 2024, the financial position of the charity (taking account of funds received and funds already committed) meant it would be able to continue operating through 31 December 2025.

Trustees' report (continued)
For the year ended 31 December 2024

c. Financial Review

The charity ended December 31, 2024, with funds of £1,495,792 (2023: £1,990,516) carried forward. The charity had a total income from donations of £1,289,853 (2023: £1,397,381) of which £1,026,302 was unrestricted and £263,551 was restricted. The volume of unrestricted funding was substantially higher than originally forecast due to successful fundraising from new donors. The volume of restricted funding was significantly lower than forecast due to delays in the receipt of some of our larger grants that were paid in early 2025 rather than by the end of 2024 as expected. We also noted some key donors delayed the development of their institutional strategies and therefore paused all funding for mental health, which resulted in the year-on-year reduction in carried forward funds. Total expenditure came to £1,784,577 (2023: £1,663,933), of which £894,672 was unrestricted and £889,905 was restricted.

Structure, governance and management

a. Constitution

United for Global Mental Health is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Policies adopted for the induction and training of Trustees

First, the board reviews the expertise required to augment existing board capacity, and then the board asks the CEO to research and propose potential trustees (with guidance from trustees based on existing contacts). Prospective trustees are then interviewed by at least one or more board members (or their appointment is further researched by board members) before being recommended to the full board for the approval of their appointment. The board will consider from time to time if any further external body will be entitled to appoint one or more trustees: this would be based on the level of financial contribution provided to the charity and on the agreement of all trustees.

d. Pay policy for key management personnel

In deciding the remuneration of the Charity's senior executives, the trustees consider the potential impact of remuneration levels and structures of senior executives on the wider Charity workforce and will take into account the following additional principles: to ensure that the charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

e. Organisational structure and decision making

The organisation has a relatively flat structure given its small size. The organisation's structures itself around its projects and strategic objectives, with cross-functional teams operating throughout.

f. Financial risk management

The charity maintains a risk matrix. The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Trustees' report (continued)
For the year ended 31 December 2024

Structure, governance and management (continued)

Plans for future periods

2025 promises to be a historic year for mental health and the work of United for Global Mental Health.

September's Fourth High-Level Meeting of the UNGA on NCDs and Mental Health is a critical opportunity to advance the mental health agenda. For the past year UnitedGMH and GMHAN have been working on preparations for the meeting, UnitedGMH leading on the political strategy, and GMHAN coordinating mental health civil society, to positively influence the process and outcomes of the meeting. The aim is to make sure the process and the meeting itself is informed by the voices of local mental health advocates and civil society from across the world, helping create momentum the HLM decision-makers cannot ignore.

Meanwhile, across all our areas of work, we will use the momentum we've built on mental health in 2024 and previous years to deliver change:

- **Suicide decriminalisation:** Supporting the work of national partners, we'll push for suicide to be decriminalised in five more countries.
- **Moving away from institutions:** We'll join with partners and donors to call for urgent improvements to the conditions of millions of people living in mental health institutions, where they're often isolated, abused and stripped of their rights. We'll advocate for rights-based reforms and a focus on community-based care.
- **Integrating mental health into health systems:** We'll work with our partners to advocate for mental health to be prioritised in global health frameworks and investments. We want to ensure that mental health is an integral component of national policies, plans and budgets for primary health care, and disease-specific strategies.
- **A mental health workforce fit for purpose:** We'll keep working to address the global shortage of mental health workers. With the support of the Flourishing Minds Fund, this work will focus on pushing for increased investment in increasing the existing health workforce's perinatal mental health skills to transform care for young mothers and their newborns.
- **Climate change and mental health:** With support from the Wellcome Trust, we will continue advocating for the integration of mental health into national and global climate change policies and plans, using the WHO Second Conference on Air Pollution and Health, for example, to push for mental health to be included in global discussions on the environment.
- **Youth policies:** As partners in the Being Initiative, we will work to secure greater investment in young people's mental health globally and empower young people to champion youth mental health services. We will also advocate for youth-friendly, accessible and culturally relevant mental health services across the 12 Being Initiative priority countries.

United for Global Mental Health
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Trustees' report (continued)
For the year ended 31 December 2024

Structure, governance and management (continued)

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102)
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed,
- subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Graham Thornicroft

Professor Graham Thornicroft
Trustee
Date: 12 / 09 / 2025

Independent auditors' report to the Members of United for Global Mental Health

Opinion

We have audited the financial statements of United for Global Mental Health (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent auditors' report to the Members of United for Global Mental Health (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report to the Members of United for Global Mental Health (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Statement of Recommended Practice. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to controls around the charity's bank account. Audit procedures performed by the engagement included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of cash and expenditure to confirm no evidence of personal benefit; and
- Reading minutes of meetings of those charged with governance; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for the financial preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

United for Global Mental Health
(A company limited by guarantee)

Independent auditors' report to the Members of United for Global Mental Health (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
London

Date: 16 September 2025

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

United for Global Mental Health
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 December 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	1,024,494	263,551	1,288,045	1,397,381
Charitable activities	4	-	-	-	32,670
Other income	5	1,808	-	1,808	469
Total income		1,026,302	263,551	1,289,853	1,430,520
Expenditure on:					
Charitable activities	6	894,672	889,905	1,784,577	1,663,933
Total expenditure		894,672	889,905	1,784,577	1,663,933
Net income/(expenditure)		131,630	(626,354)	(494,724)	(233,413)
Transfers between funds	14	(2,254)	2,254	-	-
Net movement in funds		129,376	(624,100)	(494,724)	(233,413)
Reconciliation of funds:					
Total funds brought forward		1,330,988	659,528	1,990,516	2,223,929
Net movement in funds		129,376	(624,100)	(494,724)	(233,413)
Total funds carried forward		1,460,364	35,428	1,495,792	1,990,516

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 31 form part of these financial statements.

United for Global Mental Health
(A company limited by guarantee)
Registered number: 11139817

Balance sheet
As at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	425	3,579
		425	3,579
Current assets			
Debtors	12	606,841	475,618
Cash at bank and in hand		1,009,201	1,619,222
		1,616,042	2,094,840
Creditors: amounts falling due within one year	13	(120,675)	(107,903)
Net current assets		1,495,367	1,986,937
Total net assets		1,495,792	1,990,516
Charity funds			
Restricted funds	14	35,428	659,528
Unrestricted funds	14	1,460,364	1,330,988
Total funds		1,495,792	1,990,516

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Graham Thornicroft

Professor Graham Thornicroft
Trustee
Date: 12 / 09 / 2025

The notes on pages 18 to 31 form part of these financial statements.

United for Global Mental Health
(A company limited by guarantee)

Statement of cash flows
For the year ended 31 December 2024

		2024	As restated
	Note	£	2023
			£
Cash flows from operating activities			
Net cash used in operating activities	17	(609,682)	(704,227)
Dividends, interests and rents from investments		1,808	469
Purchase of tangible fixed assets		(2,147)	-
Net cash (used in)/provided by investing activities		(339)	469
Change in cash and cash equivalents in the year		(610,021)	(703,758)
Cash and cash equivalents at the beginning of the year		1,619,222	2,322,980
Cash and cash equivalents at the end of the year	18	1,009,201	1,619,222

The notes on pages 18 to 31 form part of these financial statements

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

1. General information

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

United for Global Mental Health meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

Notes to the financial statements
For the year ended 31 December 2024

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25%
Computer equipment	-	20%

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Notes to the financial statements
For the year ended 31 December 2024

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grants	1,024,494	263,551	1,288,045	1,397,381
Total 2023	618,158	779,223	1,397,381	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Consultancy income	-	-	32,670

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

5. Other incoming resources

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest received	1,808	-	1,808	469

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Administrative costs	141,012	60,620	201,632	201,534
Operations	105,410	66,821	172,231	115,395
Fundraising	54,554	64,076	118,630	79,927
Policy & Advocacy	574,679	643,868	1,218,547	1,130,271
Campaigns	-	-	-	16,503
Communications	19,017	54,520	73,537	120,303
Total 2024	894,672	889,905	1,784,577	1,663,933
Total 2023	716,405	947,528	1,663,933	

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Administrative costs	-	201,632	201,632	201,534
Operations	90,129	82,102	172,231	115,395
Fundraising	86,426	32,204	118,630	79,927
Policy & Advocacy	1,218,547	-	1,218,547	1,130,271
Campaigns	-	-	-	16,503
Communications	73,537	-	73,537	120,303
	<u>1,468,639</u>	<u>315,938</u>	<u>1,784,577</u>	<u>1,663,933</u>
Total 2023	<u>1,522,820</u>	<u>141,113</u>	<u>1,663,933</u>	

8. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>15,312</u>	<u>14,580</u>

9. Staff costs

	2024 £	2023 £
Wages and salaries	568,888	422,448
Social security costs	78,284	44,275
Contribution to defined contribution pension schemes	8,126	6,974
	<u>655,298</u>	<u>473,697</u>

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Staff	<u>9</u>	<u>6</u>

Notes to the financial statements
For the year ended 31 December 2024

9. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
	No.	No.
In the band £60,001 - £70,000	1	-
In the band £70,001 - £80,000	2	2
In the band £90,001 - £100,000	2	-
In the band £100,001 - £110,000	-	1

The total salaries received by key management personnel was £96,352 (2023: £102,984). Employer pension contributions were a total of £1,301 (2023: £1,321) and employer national insurance contributions were a total of £12,041 (2023: £12,957).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, expenses totalling £97 were reimbursed or paid directly to 1 Trustee (2023 - £NIL to no Trustees) for travel and subsistence.

11. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 January 2024	5,200	13,480	18,680
Additions	-	2,147	2,147
At 31 December 2024	5,200	15,627	20,827
Depreciation			
At 1 January 2024	5,200	9,901	15,101
Charge for the year	-	5,301	5,301
At 31 December 2024	5,200	15,202	20,402
Net book value			
At 31 December 2024	-	425	425
At 31 December 2023	-	3,579	3,579

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2024

12. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	-	639
Other debtors	170,529	37,895
Prepayments and accrued income	436,312	437,084
	<u>606,841</u>	<u>475,618</u>

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	212	47,729
Other taxation and social security	-	13,700
Other creditors	510	-
Accruals and deferred income	119,953	46,474
	<u>120,675</u>	<u>107,903</u>

Notes to the financial statements
For the year ended 31 December 2024

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2024 £
Unrestricted funds					
Designated funds					
Suicide Decriminalisation Project	79,892	-	(84,280)	4,388	-
Countdown/Data for Advocacy	49,455	-	(26,814)	(22,641)	-
Stigma & Discrimination	20,000	-	(18,101)	(1,899)	-
Global Moments	31,800	-	(14,169)	(17,631)	-
Global Financing	44,000	-	(34,600)	(9,400)	-
Deinstitutionalisation	95,000	-	(46,046)	(48,954)	-
	<u>320,147</u>	<u>-</u>	<u>(224,010)</u>	<u>(96,137)</u>	<u>-</u>
General funds					
General Funds - all funds	1,010,841	1,026,302	(670,662)	93,883	1,460,364
Total Unrestricted funds	<u>1,330,988</u>	<u>1,026,302</u>	<u>(894,672)</u>	<u>(2,254)</u>	<u>1,460,364</u>
Restricted funds					
Comic Relief	1	-	(1)	-	-
HSBC	498,381	-	(498,381)	-	-
GCC	146,411	69,778	(180,761)	-	35,428
Elton John Aids Foundation	5,716	62,732	(68,448)	-	-
Wellcome 2023 - GHMAN	5,266	-	(5,266)	-	-
Wellcome 2023/24B - Climate	3,753	121,428	(125,181)	-	-
EDC	-	9,613	(11,867)	2,254	-
	<u>659,528</u>	<u>263,551</u>	<u>(889,905)</u>	<u>2,254</u>	<u>35,428</u>
Total of funds	<u><u>1,990,516</u></u>	<u><u>1,289,853</u></u>	<u><u>(1,784,577)</u></u>	<u><u>-</u></u>	<u><u>1,495,792</u></u>

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2024

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Communications Transformation	20,164	-	(37,066)	16,902	-
Global Mental Health Action Network	311,000	15,000	(18,120)	(307,880)	-
Suicide Decriminalisation Project	73,450	-	(45,058)	51,500	79,892
Countdown/Data for Advocacy	43,560	-	(35,105)	41,000	49,455
Universal Health Coverage	86,000	-	(70,930)	(15,070)	-
Environment & Mental Health	141,368	-	(114,717)	(26,651)	-
Stigma & Discrimination	95,000	-	-	(75,000)	20,000
Global Financing	10,000	-	(20,618)	10,618	-
World Mental Health Day	20,000	-	(13,013)	(6,987)	-
Global Moments	20,000	-	(20,000)	31,800	31,800
Global Financing	-	-	-	44,000	44,000
Deinstitutionalisation	-	-	-	95,000	95,000
	<u>820,542</u>	<u>15,000</u>	<u>(374,627)</u>	<u>(140,768)</u>	<u>320,147</u>
	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2023 £
General funds					
General Funds - all funds	533,321	635,828	(341,778)	183,470	1,010,841
	<u>1,353,863</u>	<u>650,828</u>	<u>(716,405)</u>	<u>42,702</u>	<u>1,330,988</u>

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

14. Statement of funds (continued)

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2023 £
Restricted funds					
Comic Relief	42,703	-	-	(42,702)	1
HSBC	816,654	-	(318,273)	-	498,381
GCC	-	378,556	(232,145)	-	146,411
Elton John Aids Foundation	-	161,253	(155,537)	-	5,716
Vitol Foundation	10,709	39,526	(50,235)	-	-
Wellcome 2023 - GHMAN	-	170,000	(164,734)	-	5,266
Wellcome 2023/24B - Climate	-	30,357	(26,604)	-	3,753
	<u>870,066</u>	<u>779,692</u>	<u>(947,528)</u>	<u>(42,702)</u>	<u>659,528</u>
Total of funds	<u>2,223,929</u>	<u>1,430,520</u>	<u>(1,663,933)</u>	<u>-</u>	<u>1,990,516</u>

Notes to the financial statements
For the year ended 31 December 2024

14. Statement of funds (continued)

Restricted funds:

Comic Relief - this was the balance from the Speak Your Mind campaign.

HSBC - this was the balance from the Speak Your Mind campaign and support for the work of United for Global Mental Health.

Grand Challenges Canada (GCC) - this was for the work done on youth mental health as part of the Being initiative (funded by Fondation Botnar and the Canadian and British governments).

Elton John Aids Foundation - this was a continuation of our work on integrating mental health into the Global Fund strategy (2023 - 2026), and ensuring mental health becomes integral to all HIV programming in all countries.

Wellcome 2023 - this was to fund work done by the Global Mental Health Action Network (GMHAN).

Wellcome 2023/24B - this was to fund work by UnitedGMH on climate change and the environment. We contributed to mental health being explicitly included for the first time ever in major agreements and commitments on climate change and the environment that cover the globe.

EDC - UGMH and its partners implement activities focused on the decriminalization of suicide. This includes developing an advocacy strategy, including training on advocacy and media engagement, and input into legislative reform processes to decriminalize suicide.

Designated funds:

Suicide Decriminalisation Project - this funding was to support staff and activities, including bringing together civil society organisations from across the Caribbean to launch the 'Caribbean Regional Coalition for Decriminalisation of Suicide' and launching an updated version of our 2021 report, Decriminalising Suicide: Reducing Stigma, Saving Lives.

Countdown/Data for Advocacy - this funding was to support staff and activities, including continuing our work to highlight sources of data and how to use data in advocacy materials and approaches.

Stigma & Discrimination Project - this funding was to support staff and activities, including organising a range of webinars for journalists to help explain how to report on mental health responsibly, and to support follow-up to the Lancet Commission on Ending Stigma and Discrimination in Mental Health.

Global Moments Project - this funding was to support staff and activities, including work to make sure mental health was included as a priority for action in events such as the UNGA and the World Health Organisation. It also helped enable UnitedGMH to fully engage in the planning and delivery of the mental health ministerial summit in Argentina.

Global Financing Project - this funding was to ensure UnitedGMH played a core strategic role in the organisation and outcomes of the WHO-World Bank Financing Dialogue on NCDs and Mental Health. And it funded the research and launch of a major new report revealing there is likely a gap in mental health financing of at least US\$200 billion per year, with high-income countries responsible for the vast majority of this shortfall.

Deinstitutionalisation Project - this funding was to support staff and activities to develop an initial body of research and information on institutionalisation and how to best advocate for community-based mental health services as an alternative.

Notes to the financial statements
For the year ended 31 December 2024

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2024 £
Designated funds	320,147	-	(224,010)	(96,137)	-
General funds	1,010,841	1,026,302	(670,662)	93,883	1,460,364
Restricted funds	659,528	263,551	(889,905)	2,254	35,428
	<u>1,990,516</u>	<u>1,289,853</u>	<u>(1,784,577)</u>	<u>-</u>	<u>1,495,792</u>

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers (in/out) £	Balance at 31 December 2023 £
Designated funds	820,542	15,000	(374,627)	(140,768)	320,147
General funds	533,321	635,828	(341,778)	183,470	1,010,841
Restricted funds	870,066	779,692	(947,528)	(42,702)	659,528
	<u>2,223,929</u>	<u>1,430,520</u>	<u>(1,663,933)</u>	<u>-</u>	<u>1,990,516</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	425	-	425
Current assets	1,580,614	35,428	1,616,042
Creditors due within one year	(120,675)	-	(120,675)
Total	<u>1,460,364</u>	<u>35,428</u>	<u>1,495,792</u>

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2024

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	As restated Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	3,579	-	3,579
Current assets	-	2,094,840	2,094,840
Creditors due within one year	1,327,409	(1,435,312)	(107,903)
Total	1,330,988	659,528	1,990,516

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	As restated 2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(494,724)	(233,413)
Adjustments for:		
Depreciation charges	5,301	2,292
Dividends, interests and rents from investments	(1,808)	(469)
Increase in debtors	(131,223)	(465,211)
Increase/(decrease) in creditors	12,772	(7,426)
Net cash used in operating activities	(609,682)	(704,227)

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	1,009,201	1,619,222
Total cash and cash equivalents	1,009,201	1,619,222

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2024

19. Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	1,619,222	(610,021)	1,009,201
	<u>1,619,222</u>	<u>(610,021)</u>	<u>1,009,201</u>

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £8,126 (2023: £6,975). There were pension contributions payable at the balance sheet date £510 (2023: £96).

21. Related party transactions

During the year, the charity made a payment of \$150,000 to American Friends for United for Global Mental Health (American Friends). This was a loan made to American Friends. The full amount of £117,740 (2023: £42) remained outstanding and is included within other debtors at the year end.

In the prior year, the charity received £315,350 from American Friends. This was grant income received via American Friends on behalf of the Charity.

The purpose of American Friends is to hold, administer and disburse funds from US donors to support projects and initiatives involving mental health to the Charity.

United for Global Mental Health

England & Wales - Charity number 1180516

Accounts

Registered number: 11139817
Charity number: 1180516

United for Global Mental Health
(A company limited by guarantee)

Trustees' report and financial statements

For the year ended 31 December 2023

United for Global Mental Health
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United for Global Mental Health
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Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 December 2023

Trustees	Professor Graham Thornicroft, Chairman (appointed 17 June 2024) Peter Yaro, Trustee Alan Court, Trustee Neelesh Christopher Heredia, Trustee Samantha Elizabeth Brown, Trustee Babita Sharma, Trustee Enoch Li, Trustee
Company registered number	11139817
Charity registered number	1180516
Registered office	2nd Floor 168 Shoreditch High Street London E1 6RA
Chief executive officer	Professor Graham Thornicroft
Independent auditors	Kreston Reeves LLP Chartered Accountants 2nd Floor 168 Shoreditch High Street London E1 6RA

United for Global Mental Health
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Trustees' report
For the year ended 31 December 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 January 2023 to 31 December 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

United for Global Mental Health seeks to raise awareness of mental health issues through campaigning and advocacy and encourage the de-stigmatisation of mental health issues. We promote the implementation of effective interventions guided by the international norms and standards of organisations such as the WHO and other UN agencies, along with the insights of people who have lived with and experienced mental health conditions. We advocate for financing to support mental health initiatives so that additional funding can be available to mental health programmes, particularly at the national level.

In setting objectives and planning activities, the Trustees have given due consideration to general guidance published by the Charity Commission on public benefit, including the guidance 'Public benefit: running a charity (PB2)'

b. Strategies for achieving objectives

Our vision is that everyone, everywhere has someone to turn to when their mental health needs support.

In order to achieve this, we have set out four key objectives, which we can positively affect:

- Everyone's right to enjoy the highest attainable level of mental health is upheld
- Optimal finance is in place for mental health systems
- Quality, comprehensive and person-centred mental health services are accessible for all
- Stigma and discrimination are reduced by raising awareness about mental health among the general population

Set against this we have four strategic impact measures:

Strategic Impact 1: Rights - hold decision makers to account

Strategic Impact 2: Financing - substantially increase financing for mental health

Strategic Impact 3: Systems - mental health is fully integrated in government and donor health plans

Strategic Impact 4: Education - build the mental health community's advocacy and resource mobilisation capacity, and increase its impact

United for Global Mental Health
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Trustees' report (continued)
For the year ended 31 December 2023

Objectives and activities (continued)

We support and unite the global effort to promote mental health. We *unite*: campaigners, practitioners, national organisations, businesses, people with lived experiences, funders, researchers, governments, and international bodies so that they can learn, collaborate and make greater progress together. We *incubate*: designing and setting up the initiatives that will make the most impact on global mental health and helping them to grow and ultimately flourish independently. We support our partners from a wide range of backgrounds and organisations that are working at the country level.

c. Activities undertaken to achieve objectives

The trustees are satisfied United for Global Mental Health (UnitedGMH) fulfils the Charity Commission's guidance on public benefit.

d. Main activities undertaken to further the Charity's purposes for the public benefit

This year has seen UnitedGMH make great progress as a global organisation. Consistent with our approach and commitment, we have continued to put people with lived experience at the forefront of our advocacy efforts and have encouraged others to do so. We emphasised working with national partners this year, moving from global to local to ensure our advocacy efforts make a greater impact.

In line with the structure and approach of our three year strategy, the following have been the main activities undertaken during the reporting period:

1. Rights

23 countries treat suicide as a crime. In doing so, they add to the stigma surrounding mental ill-health and deprive those who need support. Our Rights work in 2023 built on our work in 2022 and continued to focus on helping end punishment for suicidal behaviour so that people can reach out for help when they need it most. We provided advocacy support to partners in Nigeria, Kenya, Ghana, Guyana and Pakistan through policy position papers, helping them engage with their policymakers and generating mental health coverage in regional and global media outlets such as Al Jazeera and the Guardian, to help decriminalise suicide in these countries.

We also worked with our partners to propel mental health up the national agenda, inspiring crucial changes in legislation, policy and service provision in Sierra Leone, Nigeria and Liberia. Sierra Leone invited us to contribute to shaping legislation and policy as part of an official consultation process. As a result, the government is working on replacing the 1902 Lunacy Act with a mental health bill in line with modern international standards, which is expected to pass soon.

Nigeria asked us to provide input into its revised national mental health policy, which is being finalised by the country's Ministry of Health. This policy will update the 2013 National Policy for Mental Health Service Delivery.

In Liberia, we helped to finance and organise consultations between Liberians with lived experience of mental ill-health and the country's Ministry of Health. Their input has informed government action to include mental health in Universal Health Care (UHC) reforms.

At the global level, we worked with the WHO to develop guidelines on the prevention and decriminalisation of suicide. The guidelines on decriminalising suicide and updating mental health legislation have been disseminated to national partners for use in their advocacy. The guidelines for the media on suicide prevention were the subject of several media roundtables we organised to encourage behaviour change. In 2024, we will push for the practical application of these guidelines with national governments.

United for Global Mental Health
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Trustees' report (continued)
For the year ended 31 December 2023

Objectives and activities (continued)

2. Finance

Our focus in 2023 was on establishing new sources of global donor finance and driving existing global finance to the national level.

Mental health and physical health are closely interlinked – improving mental health tends to improve physical health, and poor mental health leads to worse outcomes in the management of physical health problems. For example, integrating mental health into HIV and TB programmes could reduce HIV and TB infections by up to 17 and 20%, respectively.

Following the successful inclusion of mental health in the Global Fund to Fight AIDS, Tuberculosis, and Malaria's five-year strategy (thanks to our advocacy with a wide range of partners), our focus this year was on supporting national partners in accessing these funds and on working with regional networks.

Towards this end, in 2023, we worked in partnership with:

- national organisations in 14 countries: Cambodia, Indonesia, Thailand, Vietnam, the Philippines, Mongolia, Mali, Ghana, Pakistan, Mozambique, Nigeria, Côte d'Ivoire, Tanzania, and the Democratic Republic of Congo;
- two regional networks: the Asia Pacific Council of AIDS Service Organisation and the African Constituency Bureau; and
- a community hub: the Global Fund Advocacy Network TB-Affected Community Hub, supported by the Stop TB Partnership.

We also helped Basic Needs Ghana apply for a €900,000 grant from Le Initiative France to provide technical assistance for Global Fund programmes.

At the global level, we worked to establish an interagency working group to coordinate the work of UN agencies and bilateral donors. This group is dedicated to helping national governments, service providers, and CSOs integrate mental health into their respective national Global Fund HIV and TB investments. Thanks to the work of this interagency working group, several national programmes applied to the Global Fund to incorporate mental health into HIV and/or TB programmes. This has the potential to mobilise substantial funds for global mental health.

On World Mental Health Day, we released a report revealing that the annual total finance gap for mental health systems worldwide is at least \$200 billion. We called on governments and international agencies to invest more in mental health—aid expenditures dropped by a third between 2018 and 2021—and for a universally agreed-upon definition of development assistance for mental health.

3. Systems

In 2023, we pushed to put mental health on the wider global health agenda. As part of the push for action, we met with over 50 national governments, organised events in Geneva and New York, presented statements at UN multi-stakeholder hearings and contributed to the policy recommendations from civil society coalitions.

In collaboration with the interagency working group, we helped the WHO develop groundbreaking guidance and an e-learning tool to support healthcare professionals in integrating mental health into TB prevention and care. We hosted an 'EndTB' webinar to launch it. This marked an important step towards making the integration of mental health in TB prevention and care a reality.

At the national level, we worked with our partner #MentalHealthPH in the Philippines to run a digital campaign that engaged top officials, the secretary of health, and the National Centre of Mental Health director and called for integrating mental health into UHC. This initiative contributed to including mental health in the Ministry of Health's eight-action agenda.

United for Global Mental Health
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Trustees' report (continued)
For the year ended 31 December 2023

Objectives and activities (continued)

We also supported the Mongolian Anti-TB Coalition to feed into the Mongolian government's '95-95-95 Strategy to End HIV in Mongolia'. As a result, the government's strategy included 40 mentions of mental health and a dedicated 'mental health pillar'.

Mental health, however, is not just linked to physical health. The health of the larger ecosystem is also a major influencing factor. Climate change is one such influencing factor that makes people's mental health worse. It exacerbates existing mental health problems and increases the risk of new ones. We highlighted this underreported connection in a series of briefings in 2023, organised the first climate and mental health session at the mental health ministerial summit, and advocated for including mental health in the outcome document from the first COP climate and health day. This is an area of work that we will be expanding on in 2024.

4. Education

United for Global Mental Health is all about bringing the right people together, providing them with the best tools, funding and guidance, and giving them the platform they need to make an impact. In 2023, our activities were diverse and widespread:

a. Developing a one-stop-shop technical toolbox

With our partners in the interagency working group, we co-developed new documents as part of a technical toolbox for Global Fund staff, which included:

- an e-learning module
- a WHO document on the relationships between TB and mental health
- case studies from national partners
- information about integrating mental health into HIV and TB services.

The toolbox is a one-stop shop of hard evidence on the two-way relationship between HIV, TB and mental health, helping national partners to develop their own funding proposals and programme design.

b. Filling the data void

Having comprehensive, good-quality data on mental health is essential to inform decision-making, drive policy change, and make the case for increased investment. But there are huge gaps in the data on mental health, especially in low- and middle-income countries.

To this end, in 2023, Countdown Global Mental Health 2030 – a Data Dashboard of which UnitedGMH is a core founding partner – launched a global data collection tool that provides a coherent set of indicators for measuring progress on mental health. The Countdown's interactive dashboard makes the latest mental health data accessible and shows each country's missing data points. Having incubated the Countdown initiative with various partners, we passed the responsibility for hosting the dashboard on to UNICEF in 2023.

To help advocates find and use mental health data in their work, we published a new policy brief and where to find it. The policy brief summarises and signposts the main data sources relevant to mental health. It covers the data available from both official sources (governments and intergovernmental organisations such as the UN) and unofficial sources (e.g. the private sector, CSOs and citizen-generated data). It outlines the pros and cons of different datasets, identifies current data gaps and recommends action.

United for Global Mental Health
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Trustees' report (continued)
For the year ended 31 December 2023

Objectives and activities (continued)

c. Providing expert guidance and analysis

In 2023, we worked on providing expert guidance on some important aspects of mental health:

i) How to engage young people: In August 2023, we published the Global Mental Health Action Network's (Action Network) new Effective Youth Engagement Guidelines, co-created with members of the Child and Youth Working Group of the Action Network. They're designed to give our national partners the knowledge and skills to work in a meaningful way with children and young people with lived experience, especially when they are accessing mental health support. We shared the guidelines with the African Union (AU) office of the Youth Envoy to feed into a youth mental health toolkit they are creating, designed to support national organisations with youth engagement within the African region and AU member states.

ii) Guidelines on suicide prevention (as elaborated earlier)

iii) Finding a \$200bn funding gap (as elaborated earlier): A report released on World Mental Health Day revealed that the annual total finance gap for mental health systems across the world is at least \$200 billion.

iv) WHO guidance on TB and mental health (as elaborated earlier)

d. Bringing the right people together

Several new and ongoing activities were undertaken in 2023 to continue with our initiative to bring the right people together to address the issue of Mental Health globally:

i) A stronger Global Mental Health Action Network: Our Global Mental Health Action Network (Action Network) is the largest global network on mental health. We worked to increase its membership, which rose from 2,300 members in 131 countries at the end of 2022 to more than 3,400 members in 147 countries at the end of 2023 – a 48% rise.

In June, we hosted the Action Network's annual meeting in Cape Town – a venue chosen to make it easier for mental health advocates and champions from the global south to attend. It was attended in person by 161 participants from 39 countries and online by a further 314 participants from 63 countries – making it one of the largest-ever gatherings of civil society stakeholders working on advocacy for mental Health. Young people and people with lived experience were strongly represented. United for Global Mental Health also secured funding to sponsor 50 participants from low- and middle-income countries.

ii) Bringing the voices of people with lived experience to the centre stage: People with lived experience of mental health conditions are the real experts. Their first-hand understanding can and should inform how the world responds to the mental health challenges we face. Too often, though, their voices go unheard, and their insight is lost. In 2023, we created opportunities for people who've lived through and with mental ill-health to speak to the highest levels of power.

iii) Supporting Partner Advocacy: We helped to supercharge our partners' campaigns, offering opportunities for connection and advocacy expertise. Here are some of the 2023 campaign highlights.

Elevating youth voices: Supported by the Being Initiative, we worked with the Partnership for Maternal, Newborn & Child Health (PMNCH) on the 1.8 Billion Young People for Change campaign. It is a bold global movement asking young people what they want for their health and well-being and calling on decision-makers to transform their answers into policies, investments and action. We helped the campaign:

- create the What Young People Want chatbot and helped to design a survey to ask young people their views on mental health
- organise a dedicated event at the Clinton Global Initiative that generated new donor commitments for youth mental health
- develop the Global Forum for Adolescents to help better understand the needs of young people across five key wellbeing Indicators.

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Trustees' report (continued)
For the year ended 31 December 2023

Objectives and activities (continued)

We also hosted roundtables with Cynthia Germanotta, President of the Born This Way Foundation—a mental health charity for young people—and a WHO Goodwill Ambassador for Mental Health. We brought together young mental health advocates to propose national solutions to the youth mental health crisis. Several of them are now on Born This Way's global youth advisory board, and Cynthia has highlighted their work in her international communications.

MTV's grant programme: United for Global Mental Health was an official partner of MTV's \$100,000 Mental Health Action Day 2023 Grant Programme. The programme supports non-profit organisations in raising awareness of mental health issues ahead of Mental Health Awareness Week. We work with MTV each year to support its Mental Health Action Day.

Lifeline International: We supported our partner Lifeline International's campaign to decriminalise suicide. We have been working with the International Alliance for Suicide Prevention and Lifeline International for several years on decriminalising suicide and stepped up that support as Lifeline launched its global campaign to highlight the issue and inspire action in several countries.

Achievements and performance

a Review of activities

In 2023, United for Global Mental Health and our partners pushed for big global changes in mental health policy and legislation – and scored some remarkable wins. We also empowered our partners with new tools, data, guidance and access to a strong network of people and organisations- both technical and non-technical: thinkers and doers, funders and implementers. Finally, we also amplified and brought to the global stage the voices of people with lived experience and our partner organisations with different national experiences and learnings.

The key achievements of the charity have been:

1. Big political wins

The network is an open community of mental health professionals who share a mission to protect people's right to good mental health. They work together to advocate for an increase in political and financial support for mental health across the world. GMHAN has more than 2,300 engaged members from over 117 countries, comprising representatives from academia, governments, UN agencies, the private sector and civil society. It's the largest global mental health network of its kind in the world. Over 400 members joined the GMHAN virtual annual meeting in June 2022 and were able to take the learning back to their respective organisations.

a. Suicide decriminalisation

In the space of just a year, national campaigners have secured the decriminalisation of suicide in four countries: Pakistan, [Ghana](#), Guyana and Malaysia. UnitedGMH is proud to have supported these efforts, particularly in Pakistan and Ghana. Now, anyone in these countries who is driven to contemplate suicide can legally seek help.

We worked with the WHO to develop guidelines for the prevention and decriminalisation of suicide. Our national partners are using these in their advocacy efforts. Our recommendations included:

- developing national suicide prevention strategies
- budgeting for post-decriminalisation training for first-line responders
- how to formulate new laws and policies that promote quality care and the rights of people with mental health conditions and psychosocial disabilities.

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Trustees' report (continued)
For the year ended 31 December 2023

Achievements and performance (continued)

b. Mental health on the global agenda

In 2023, our advocacy to integrate mental and physical health systems saw mental health included comprehensively for the first time in three key UN General Assembly declarations on:

- Pandemic Prevention, Preparedness and Response (PPPR)
- Tuberculosis (TB)
- Universal Health Coverage (UHC)

This was a landmark moment for mental health, and the Lancet Psychiatry identified United for Global Mental Health as instrumental in making it happen.

The commitments made by all 193 UN member states to include mental health in Universal Health Coverage, TB, and PPPR have profound implications for millions of people with mental and physical health conditions across the planet. Our next step is to work with national partners to implement their commitments.

c. Mental health on the national agenda

With our partners, we propelled mental health higher up the national agenda in 2023, inspiring crucial changes in legislation, policy and service provision in Sierra Leone, Nigeria and Liberia. As a result of our work in Sierra Leone, the government is working on replacing the 1902 Lunacy Act with a mental health bill in line with modern international standards, which is expected to pass soon. In Nigeria, our inputs are helping to update the country's 2013 National Policy for Mental Health Service Delivery. In Liberia, the consultations we helped organise between Liberians with lived experience of mental ill-health and the country's Ministry of Health have informed government moves to include mental health in UHC reforms.

d. Global finance for mental health through the global fund

In our last report, we mentioned that for the first time, the Global Fund is now incorporating mental health into its five-year strategy to fight AIDS, tuberculosis and malaria – thanks to the advocacy work of United for Global Mental Health alongside governments, international agencies and civil society organisations (CSOs). This is a huge win: by integrating mental health into the global response to fight HIV and TB, we have calculated HIV infections could be reduced by 10-17% and TB cases by 13-20%. We are tracking progress to ensure additional funding does lead to lives saved.

Building on our success, we established an interagency working group to coordinate the work of UN agencies and bilateral donors. As a result of this interagency working group's work, several national programmes applied to the Global Fund to incorporate mental health into HIV and/or TB programmes. This has the potential to mobilise substantial funds for global mental health.

e. Climate change and mental health

As mentioned earlier, this year, we worked to highlight the underreported connection between mental health and climate change. As a result of our advocacy work, at COP28 – for the first time – a ministerial declaration on climate and health with a reference to mental health and psychosocial wellbeing was endorsed by more than 140 countries. Mental health was also featured in 14 of 55 national statements during the ministerial meeting on climate and health. It is the first time mental health and climate have been talked about so prominently on the global stage, thanks to the work of United for Global Mental Health and our partners.

2. Power to our partners

We empowered our partners with new tools, data, guidance and access to a strong network of people and organisations- both technical and non-technical: thinkers and doers, funders and implementers.

United for Global Mental Health
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Trustees' report (continued)
For the year ended 31 December 2023

Achievements and performance (continued)

a. Global Mental Health Action Network

In 2023, we diversified and grew our Global Mental Health Action Network (Action Network), the world's largest global network on mental health. Its membership increased from 2,300 members in 131 countries at the end of 2022 to more than 3,400 members in 147 countries at the end of 2023 – a 48% rise. An increasing membership has meant an increasing global influence for us, as well as a greater global impact through the work of its membership. The Action Network working groups launched the following policy briefs and guidelines during 2023:

- Key asks on integrating mental health into Universal Health Coverage
- New Guidelines: Effective Youth Engagement Practices
- Policy briefs on the environment, mental health, climate change, and mental health.

b. Designing tools

With our partners in the interagency working group, we co-developed new documents as part of a technical toolbox for Global Fund staff. The toolbox is a one-stop shop of hard evidence on the two-way relationship between HIV, TB, and mental health, helping national partners develop their own funding proposals and programme designs.

c. Filling the data void

To help advocates find and use mental health data in their work, United for Global Mental Health published a new policy brief on how to find it. The policy brief summarises and signposts the primary data sources relevant to mental health. It covers the data from official sources (governments and intergovernmental organisations such as the UN) and unofficial sources (e.g. the private sector, CSOs and citizen-generated data). It outlines the pros and cons of different datasets, identifies current data gaps and recommends action.

During a lively, well-attended session on data advocacy at the recent Global Mental Health Action Network Annual Meeting in Cape Town, we heard powerful examples of how participants have used data in their advocacy to:

- make sure young people are involved in mental health policy reform in the Caribbean
- ensure a new Mental Health Act was passed in Nigeria
- decriminalise suicide in Ghana.

In December 2023, United for Global Mental Health was featured in an article about the importance of data for African mental health policymaking. The article highlighted the importance of reliable data in helping us increase the credibility of our advocacy processes when we speak to stakeholders. It also helps us make informed views and recommendations to help policymakers make mental health decisions.

These are huge wins for us.

3. Louder Voices

In 2023, we also amplified and brought to the global stage the voices of people with lived experience and our partner organisations.

We created opportunities for people who have lived through and with mental ill-health to speak to the highest levels of power. At the United Nations General Assembly in New York, one of our youth mental health advocates from Kenya- Judah-Njoroge- participated in the 'Mental Health for All' side event with Fondation Botnar and the Clinton Global Initiative. He spoke alongside heads of state, senior politicians and UN agencies at a mental health event co-organised by the WHO, UNICEF, United for Global Mental Health and the Kingdoms of Belgium and Bhutan during the high-level week of the UN General Assembly. He talked of the collective responsibility to ensure young people are supported to reach their right to the highest attainable level of mental health.

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Trustees' report (continued)
For the year ended 31 December 2023

Achievements and performance (continued)

At the Women Deliver Conference in Kigali, Rwanda, another youth advocate- Esther Mamba- spoke on a panel organised by United for Global Mental Health about why young mothers' mental health matters. Representing Mothers 2 Mothers (M2M) South Africa – which creates space for young mothers to talk about their problems and find solutions – Esther emphasised the need to incorporate mental health into sexual reproductive health programmes.

Working with Foundation Botnar and Grand Challenges Canada, we ensured that young people with lived experience of mental ill-health and young mothers were speakers at the Women Deliver side event on adolescent mothers' mental health. They highlighted the needs of young mothers and how they can best be supported.

As someone with lived experience, we invited Pierre Cooke Jr. to share his unique insights into the impact of environmental changes on mental health in Barbados and to discuss possible collective solutions at the Global Mental Health Ministerial Summit workshop we organised on environment and mental health.

As mentioned earlier, we also helped to supercharge the advocacy campaigns of our partner organisations. We worked with the Partnership for Maternal, Newborn & Child Health (PMNCH) on the 1.8 Billion Young People for Change campaign. The campaign helped generate knowledge about what young people want, their views on mental health, and their needs across five key well-being indicators. It also helped generate new donor commitments for youth mental health through the Clinton Global Initiative.

We also supported MTV's \$100,000 Mental Health Action Day 2023 Grant Programme. The programme supports non-profit organisations in raising awareness of mental health issues ahead of Mental Health Awareness Week.

We supported our partner Lifeline International's campaign to decriminalise suicide to go global, as it sought to highlight the issue and inspire action in several countries.

Our work with our partner #MentalHealthPH in the Philippines contributed to including mental health in the Ministry of Health's eight-action agenda.

b. Fundraising

UnitedGMH relies on several different fundraising approaches to raise funds cost-effectively from various sources, ensuring we're able to:

- Enable the ongoing operations of UnitedGMH and ensure a sustainable and financially viable organisation.
- Build and maintain a healthy mix of multi-year grants combined with an equal-value blend of restricted and unrestricted funding to incubate and innovate pilot projects, mitigate financial risk, and maintain a healthy level of reserves in line with organisational policy.
- Diversify donors and ultimately drive greater investment into the global mental health ecosystem.

This includes raising funds from philanthropists/high-net-worth individuals, trusts, foundations and corporate partners. We also deployed online fundraising platforms Benevity and PayPal to facilitate online giving. This has allowed us to expand our donor pool by allowing anyone worldwide to engage and donate to our organisation. Whilst we are not actively pursuing a public fundraising strategy, we want to explore opportunities for online giving as an organisation and signal to the outside world that we rely on funding to carry out our charitable aims and objectives.

Fundraising standards:

We abide by the Institute of Fundraising (IOF) Code of Fundraising Practice, are registered with the Fundraising Regulator (their badge is on our website), and adhere to their Fundraising Promise. All fundraising is open, transparent, honest, respectful and legal.

United for Global Mental Health
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Achievements and performance (continued)

UnitedGMH carries out all fundraising activities, and the Charity and any person acting on behalf of the Charity was bound by the fundraising regulator, ensuring the standards they set for regulating fundraising are followed.

Regular reporting is required on activities carried out on behalf of the charity; the CEO oversees all fundraising and reports to the board of trustees at least quarterly. The Charity nor any person acting on its behalf did not receive any complaints about activities by the charity or by a person on behalf of the charity for fundraising. Any fundraising activities undertaken on behalf of the charity were agreed upon and approved by the CEO before any approaches were made.

Financial review

a. Going concern

After making appropriate inquiries, the Trustees reasonably expect that the Charity has adequate resources to continue operating for the foreseeable future. For this reason, they continue to prepare the financial statements on a going concern basis. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

UnitedGMH operates a reserves policy from unrestricted funding sources. The Charities SORP requires a statement of a charity's reserves policy within its annual report.

The UnitedGMH Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue for up to six months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. Due to the nature of UnitedGMH's work globally, it is deemed necessary to maintain six months of operating expenses held in reserve in order to provide essential charitable activities in the event of an unforeseen shortfall or cessation of funding or closure of the Charity. This totals £750,000.

This level of reserves will allow UnitedGMH to ensure that all ongoing campaign and programme obligations are met and donor requirements are fulfilled.

UnitedGMH will monitor all budgets to reduce the risk of reserves being required. The financial reserves held by UnitedGMH may not be spent without prior authorisation from the Trustees.

This policy will be reviewed annually and updated in accordance with UnitedGMH's financial position and obligations.

At the end of December 2023, the charity's financial position (taking account of funds received and funds already committed) meant it would be able to continue operating through 31 December 2025.

c. Financial Review

The charity ended December 31, 2023, with a deficit of £233,413, compared to a surplus of £533,248 on December 31, 2022. Total income from donations of £1,397,381 (2022: £1,802,988), with £618,158 unrestricted and £779,223 restricted. Some budgeted grants for 2023 did not materialise due to insufficient available and suitable grants. We anticipate an increase in grant funding for 2024 based on our ongoing relationships with current grant funders and enhanced fundraising activities.

Total expenditure was £1,663,933 (2022: £1,299,987), with £716,405 unrestricted and £947,528 restricted. The increase in expenditure, compared to income, is attributed to heightened recruitment needs and consultancy support for program delivery.

United for Global Mental Health
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Structure, governance and management

a. Constitution

United for Global Mental Health is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Policies adopted for the induction and training of Trustees

First, the board reviews the expertise required to augment existing board capacity, and then the board asks the CEO to research and propose potential trustees (with guidance from trustees based on existing contacts). Prospective trustees are then interviewed by at least one or more board members (or their appointment is further researched by board members) before being recommended to the full board for the approval of their appointment. The board will consider from time to time if any further external body will be entitled to appoint one or more trustees: this would be based on the level of financial contribution provided to the charity and on the agreement of all trustees.

d. Pay policy for key management personnel

In deciding the remuneration of the Charity's senior executives, the trustees consider the potential impact of remuneration levels and structures of senior executives on the wider Charity workforce and will take into account the following additional principles: to ensure that the charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

e. Organisational structure and decision making

The organisation has a relatively flat structure given its small size. The organisation's structures itself around its projects and strategic objectives, with cross-functional teams operating throughout.

f. Financial risk management

The charity maintains a risk matrix. The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

2024 will usher in some strategic changes for us, though our new strategy 2024 to 2026 is an evolution, not a revolution. Our vision remains: a world where everyone, everywhere has someone to turn to for their mental health.

We unite – working with campaigners, practitioners, national organisations, businesses, people with lived experience, funders, researchers, governments and international bodies so that they can learn, collaborate and make greater progress together.

We incubate – designing and setting up the initiatives with partners that will make the most impact on global mental health and help them to grow.

United for Global Mental Health
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Structure, governance and management (continued)

We advocate – identifying where there is a need for financial and political progress, gathering technical insight, finding opportunities to encourage positive change, and working with others to achieve success.

Our priorities in 2024

We will keep advocating to make sure more people can access the mental health services they need. During the next strategic period, we will be working in four key areas:

Rights: We will work with our national partners to evaluate their existing mental health legislation and bring it in line with international human rights standards, while advocating for the complete deinstitutionalisation of mental health care. We will also continue our efforts to decriminalise suicide in all the countries where it is still illegal.

Health systems: We will continue to collaborate with global and national partners to integrate mental health into primary health care, with a particular emphasis on communicable and noncommunicable diseases (NCD) programming through national health investments and plans, as well as advocacy at global events such as the World Health Assembly. We'll work with CSOs to amplify our call for a larger and better-supported mental health workforce, and continue to advocate for mental health to be included in how we collectively and nationally address NCDs, HIV and TB.

Ecosystems: We will step up our efforts to highlight the links between climate change, pollution, biodiversity loss and mental health, and push for mental health to be integrated into key environment policies and included in discussions on the environment at the World Health Assembly and COP29. We will ensure timely, representative, good-quality data on mental health is available to provide an evidence base for decision-making, and we will seek to increase and improve finance for mental health. We will also work to ensure media and tech companies create positive online environments for mental health and wellbeing. We'll continue to work with our partners Being, Grand Challenges Canada and Foundation Botnar to highlight the need for greater action and funding for youth mental health. And we will promote the work of the Being Initiative to drive change nationally and internationally.

Field Building: We will continue to build the world-leading Global Mental Health Action Network – collaborating with its members and partners to maximise our collective impact. And we'll make sure the voices of people with lived experience are heard at every level of decision making.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102)
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed,
- subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

United for Global Mental Health
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Structure, governance and management (continued)

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

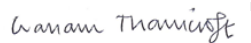
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Professor Graham Thornicroft
Trustee
Date: 25 July 2024

United for Global Mental Health
(A company limited by guarantee)

Independent auditors' report to the Members of United for Global Mental Health

Opinion

We have audited the financial statements of United for Global Mental Health (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

United for Global Mental Health
(A company limited by guarantee)

Independent auditors' report to the Members of United for Global Mental Health (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

United for Global Mental Health
(A company limited by guarantee)

Independent auditors' report to the Members of United for Global Mental Health (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Statement of Recommended Practice. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to controls around the charity's bank account. Audit procedures performed by the engagement included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of cash and expenditure to confirm no evidence of personal benefit; and
- Reading minutes of meetings of those charged with governance; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for the financial preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

United for Global Mental Health
(A company limited by guarantee)

Independent auditors' report to the Members of United for Global Mental Health (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
London

Date: 5 August 2024

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

United for Global Mental Health
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 December 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	618,158	779,223	1,397,381	1,802,988
Charitable activities	4	32,670	-	32,670	30,247
Other income	5	-	469	469	-
Total income		650,828	779,692	1,430,520	1,833,235
Expenditure on:					
Charitable activities	6	716,405	947,528	1,663,933	1,299,987
Total expenditure		716,405	947,528	1,663,933	1,299,987
Net (expenditure)/income		(65,577)	(167,836)	(233,413)	533,248
Transfers between funds	14	42,702	(42,702)	-	-
Net movement in funds		(22,875)	(210,538)	(233,413)	533,248
Reconciliation of funds:					
Total funds brought forward		1,353,863	870,066	2,223,929	1,690,681
Net movement in funds		(22,875)	(210,538)	(233,413)	533,248
Total funds carried forward		1,330,988	659,528	1,990,516	2,223,929

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 36 form part of these financial statements.

United for Global Mental Health
(A company limited by guarantee)
Registered number: 11139817

Balance sheet
As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	3,579	5,871
		3,579	5,871
Current assets			
Debtors	12	475,618	10,407
Cash at bank and in hand		1,619,222	2,322,980
		2,094,840	2,333,387
Creditors: amounts falling due within one year	13	(107,903)	(115,329)
Net current assets		1,986,937	2,218,058
Total net assets		1,990,516	2,223,929
Charity funds			
Restricted funds	14	659,528	870,066
Unrestricted funds	14	1,330,988	1,353,863
Total funds		1,990,516	2,223,929

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Graham Thornicroft

Professor Graham Thornicroft
Trustee
Date: 25 July 2024

The notes on pages 22 to 36 form part of these financial statements.

United for Global Mental Health
(A company limited by guarantee)

Statement of cash flows
For the year ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	17	(703,758)	524,675
Change in cash and cash equivalents in the year		(703,758)	524,675
Cash and cash equivalents at the beginning of the year		2,322,980	1,798,305
Cash and cash equivalents at the end of the year	18	1,619,222	2,322,980

The notes on pages 22 to 36 form part of these financial statements

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

1. General information

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

United for Global Mental Health meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25%
Computer equipment	-	20%

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants	618,158	779,223	1,397,381	1,802,988
Total 2022	864,833	938,155	1,802,988	

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Consultancy income	32,670	-	32,670	30,247

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

5. Other incoming resources

	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest received	469	469	-

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Administrative costs	173,413	28,121	201,534	194,673
Operations	-	115,395	115,395	94,308
Fundraising	-	79,927	79,927	196,735
Policy & Advocacy	489,423	640,848	1,130,271	142,545
Campaigns	16,503	-	16,503	30,343
Communications	37,066	83,237	120,303	626,066
Partnerships	-	-	-	15,317
Total 2023	716,405	947,528	1,663,933	1,299,987
Total 2022	385,887	914,100	1,299,987	

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Administrative costs	-	201,534	201,534	194,673
Operations	-	115,395	115,395	94,308
Fundraising	-	79,927	79,927	196,735
Policy & Advocacy	928,790	201,481	1,130,271	142,545
Campaigns	16,503	-	16,503	30,343
Communications	43,409	76,894	120,303	626,066
Partnerships	-	-	-	15,317
	<u>988,702</u>	<u>675,231</u>	<u>1,663,933</u>	<u>1,299,987</u>
Total 2022	<u>684,451</u>	<u>615,536</u>	<u>1,299,987</u>	

8. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>14,580</u>	<u>13,500</u>

9. Staff costs

	2023 £	2022 £
Wages and salaries	422,448	372,850
Social security costs	44,275	41,363
Contribution to defined contribution pension schemes	6,974	6,650
	<u>473,697</u>	<u>420,863</u>

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Staff	<u>6</u>	<u>6</u>

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Notes to the financial statements
For the year ended 31 December 2023

9. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023 No.	2022 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	2	-
In the band £80,001 - £90,000	-	1
In the band £100,001 - £110,000	1	-

The total salaries received by key management personnel was £102,984 (2022: £98,760). Employer pension contributions were a total of £1,321 (2022: £1,211) and employer national insurance contributions were a total of £12,957 (2022: £11,989).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

11. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 January 2023	5,200	13,480	18,680
At 31 December 2023	5,200	13,480	18,680
Depreciation			
At 1 January 2023	4,442	8,367	12,809
Charge for the year	758	1,534	2,292
At 31 December 2023	5,200	9,901	15,101
Net book value			
At 31 December 2023	-	3,579	3,579
At 31 December 2022	758	5,113	5,871

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2023

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	639	4,107
Other debtors	37,895	462
Prepayments and accrued income	437,084	5,838
	475,618	10,407

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	47,729	50,406
Other taxation and social security	13,700	2,485
Accruals and deferred income	46,474	62,438
	107,903	115,329

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2023

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Communications Transformation	20,164	-	(37,066)	16,902	-
Global Mental Health Action Network	311,000	15,000	(18,120)	(307,880)	-
Suicide Decriminalisation Project	73,450	-	(45,058)	51,500	79,892
Countdown/Data for Advocacy	43,560	-	(35,105)	41,000	49,455
Universal Health Coverage	86,000	-	(70,930)	(15,070)	-
Environment & Mental Health	141,368	-	(114,717)	(26,651)	-
Stigma & Discrimination	95,000	-	-	(75,000)	20,000
Global Financing	10,000	-	(20,618)	10,618	-
World Mental Health Day	20,000	-	(13,013)	(6,987)	-
Global Moments	20,000	-	(20,000)	31,800	31,800
Global Financing	-	-	-	44,000	44,000
Deinstitutionalisation	-	-	-	95,000	95,000
	820,542	15,000	(374,627)	(140,768)	320,147

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2023

14. Statement of funds (continued)

General funds

General Funds - all funds	533,321	635,828	(341,778)	183,470	1,010,841
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Total Unrestricted funds	1,353,863	650,828	(716,405)	42,702	1,330,988
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Restricted funds

Comic Relief	42,703	-	-	(42,702)	1
HSBC	816,654	-	(318,273)	-	498,381
GCC	-	378,556	(232,145)	-	146,411
Elton John Aids Foundation	-	161,253	(155,537)	-	5,716
Vitol Foundation	10,709	39,526	(50,235)	-	-
Wellcome 2023 - GHMAN	-	170,000	(164,734)	-	5,266
Wellcome 2023/24B - Climate	-	30,357	(26,604)	-	3,753

	870,066	779,692	(947,528)	(42,702)	659,528
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Total of funds	2,223,929	1,430,520	(1,663,933)	-	1,990,516
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United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Communications Transformation	200,000	-	(179,836)	-	20,164
Global Mental Health Action Network	200,000	-	-	111,000	311,000
Suicide Decriminalisation Project	50,000	-	(24,155)	47,605	73,450
Countdown/Data for Advocacy	50,000	-	(40,793)	34,353	43,560
Universal Health Coverage	-	-	-	86,000	86,000
Environment & Mental Health	-	-	-	141,368	141,368
Stigma & Discrimination	-	-	-	95,000	95,000
Global Financing	-	-	-	10,000	10,000
World Mental Health Day	-	-	-	20,000	20,000
Global Moments	-	-	-	20,000	20,000
	<u>500,000</u>	<u>-</u>	<u>(244,784)</u>	<u>565,326</u>	<u>820,542</u>
	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2022 £
General funds					
General Funds - all funds	<u>362,597</u>	<u>872,586</u>	<u>(141,103)</u>	<u>(560,759)</u>	<u>533,321</u>
Total Unrestricted funds	<u>862,597</u>	<u>872,586</u>	<u>(385,887)</u>	<u>4,567</u>	<u>1,353,863</u>

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2023

14. Statement of funds (continued)

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2022 £
Restricted funds					
Comic Relief	7,969	95,000	(60,266)	-	42,703
Foundation Botnar	7,434	22,494	(82,245)	52,317	-
Pivotal	142	-	-	(142)	-
WHO Foundation	30,105	-	(1,060)	(29,045)	-
HSBC	665,112	500,000	(348,458)	-	816,654
BvLF	28,729	22,925	(53,617)	1,963	-
Carter Centre	427	-	-	(427)	-
GBC	7,483	100,000	(87,107)	(20,376)	-
UNFPA	14,767	-	-	(14,767)	-
Elton John Aids Foundation	(1,667)	74,534	(78,777)	5,910	-
Vitol Foundation	67,583	111,880	(168,754)	-	10,709
Wellcome 2023/24B - Climate	-	33,816	(33,816)	-	-
	<u>828,084</u>	<u>960,649</u>	<u>(914,100)</u>	<u>(4,567)</u>	<u>870,066</u>
Total of funds	<u>1,690,681</u>	<u>1,833,235</u>	<u>(1,299,987)</u>	<u>-</u>	<u>2,223,929</u>

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2023

14. Statement of funds (continued)

Restricted funds:

Comic Relief: Comic Relief provided a 3 year grant to support and strengthen the work of Speak Your Mind campaign partners. This involved facilitating the development of the global strategy, building the capacity of campaign partners and supporting the overall coordination of countries.

BLF: BvLF provided 2 grants to UnitedGMH in 2022. The first grant provided financial and technical support for the project "Countdown" - Mental health and wellbeing of children and care-givers during and after the COVID-19 pandemic. The second grant provided financial and technical support for the project "Countdown2030 and mental health and wellbeing of children and caregivers during the Covid-19 pandemic.

HSBC: HSBC is the lead Financial Services partner and the title sponsor for the Speak Your Mind Campaign.

The Global Business Collaborative "GBC": Each member of the GBC supports the business-led collaboration between businesses, experts, existing mental health alliances and not-for-profit organisations to establish guiding principles of mentally healthy organisations.

Grand Challenges Canada "GCC": In order to increase the diversity of those representing different organisations and partners around the world, GCC sponsored the travel costs of young people that attended the Speak Your Mind meeting and the Global Mental Health Action Network meeting.

Elton John Aids Foundation: funding to advocate the importance of Integrating mental health into the Global Fund strategy (2023 - 2026), and ensure mental health becomes integral to all HIV programming in all countries.

Vitol Foundation: to achieve significant global and national level change for child and caregiver mental health by 1. increase and improve finance for mental health from the international community and ensure child and caregiver mental health is integrated into mainstream health systems, using universal health coverage reforms and 2. improving data collection and accountability (countdown 20230) through a monitoring, evaluation and accountability framework, helping to address the critical gap in global mental health.

NM Impact: funding to support the development of a report focusing on Philanthropic Finance for Mental Health. This aims to provide a strategic framework for philanthropic action to accelerate action on funding global mental health.

Designated funds:

Communications Transformation: We are updating our digital communications channels and updating our brand assets in order to more effectively communicate with our priority audiences, while also making digital tools work harder for us so that our staff time is better spent on high value interactions. In addition we are clarifying and better articulating the GMHAN brand and channels, giving GMHAN a separate identity from United for Global Mental Health and ensuring that our communications are supporting our goals - both to bring more people into our network and to ensure that the network can collaborate more effectively for impact.

Global Mental Health Action Network (GMHAN): In addition to our investment in GMHAN's brand and channels we are designating funds to support the development and implementation of a new strategy for the network to enable it to significantly increase its reach and impact and to become financially sustainable.

Suicide Decriminalisation Project: Our work to decriminalise suicide fits within our 3 year strategy under our rights focus area.

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2023

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2023 £
Designated funds	820,542	15,000	(374,627)	(140,768)	320,147
General funds	533,321	635,828	(341,778)	183,470	1,010,841
Restricted funds	870,066	779,692	(947,528)	(42,702)	659,528
	<u>2,223,929</u>	<u>1,430,520</u>	<u>(1,663,933)</u>	<u>-</u>	<u>1,990,516</u>

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers (in/out) £	Balance at 31 December 2022 £
Designated funds	500,000	-	(244,784)	565,326	820,542
General funds	362,597	872,586	(141,103)	(560,759)	533,321
Restricted funds	828,084	960,649	(914,100)	(4,567)	870,066
	<u>1,690,681</u>	<u>1,833,235</u>	<u>(1,299,987)</u>	<u>-</u>	<u>2,223,929</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Restricted funds - class ii 2023 £	Total funds 2023 £
Tangible fixed assets	-	-	3,579	3,579
Current assets	-	2,094,840	-	2,094,840
Creditors due within one year	1,330,988	(1,435,312)	(3,579)	(107,903)
Total	<u>1,330,988</u>	<u>659,528</u>	<u>-</u>	<u>1,990,516</u>

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	5,871	-	5,871
Current assets	1,463,321	870,066	2,333,387
Creditors due within one year	(115,329)	-	(115,329)
Total	1,353,863	870,066	2,223,929

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(233,413)	533,248
Adjustments for:		
Depreciation charges	3,687	3,996
Decrease/(increase) in debtors	465,211	(409,295)
Decrease in creditors	(7,426)	(59,395)
Net cash provided by operating activities	228,059	68,554

18. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	1,619,222	2,322,980
Total cash and cash equivalents	1,619,222	2,322,980

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2023

19. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	2,322,980	(703,758)	1,619,222
	<u>2,322,980</u>	<u>(703,758)</u>	<u>1,619,222</u>

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £6,975 (2022: £6,650). There were pension contributions payable at the balance sheet date £96 (2022: £96).

21. Operating lease commitments

At 31 December 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Amounts payable		
Within 1 year	-	8,591
Between 2 and 5 years	-	3,695
	<u>-</u>	<u>12,286</u>

22. Related party transactions

During the year, the charity received £315,350 (2022: £456,121) from American Friends for United for Global Mental Health (American Friends) this was grant income received via American Friends on behalf of the Charity.

The purpose of American Friends is to hold, administer and disburse funds from US donors to support projects and initiatives involving mental health to the Charity.

In the prior year Natasha Mueller, a Trustee, made an unrestricted donation of £50,000.

United for Global Mental Health

England & Wales - Charity number 1180516

Accounts

Registered number: 11139817
Charity number: 1180516

United for Global Mental Health
(A company limited by guarantee)

Trustees' report and financial statements

For the year ended 31 December 2022

United for Global Mental Health
(A company limited by guarantee)

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United for Global Mental Health
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 December 2022

Trustees	Professor Graham Thornicroft, Trustee Peter Yaro, Trustee Natasha Muller, Trustee Alan Court, Trustee Neelesh Christopher Heredia, Trustee Samantha Elizabeth Brown, Chairman Babita Sharma, Trustee Enoch Li, Trustee Sir Ian Cheshire, Trustee (resigned 8 January 2022)
Company registered number	11139817
Charity registered number	1180516
Registered office	2nd Floor 168 Shoreditch High Street London E1 6RA
Chief executive officer	Sarah Kline
Independent auditors	Kreston Reeves LLP Chartered Accountants 2nd Floor 168 Shoreditch High Street London E1 6RA

United for Global Mental Health
(A company limited by guarantee)

Trustees' report
For the year ended 31 December 2022

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 January 2022 to 31 December 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

United for Global Mental Health is dedicated to creating a world that enables good mental health for all. We focus on what will make the most difference to global mental health, and we build whatever it takes to make that happen. Our work is global and we support our partners who work nationally around the world. The beneficiaries of our work are primarily those with a diagnosed mental health condition, but also wider society as every person will experience periods of good and poor mental health and many will need support from their communities or more formally through government services to regain their health.

Objectives and activities

a. Policies and objectives

United for Global Mental Health seeks to raise awareness of mental health issues through campaigning and advocacy and to encourage the de-stigmatisation of mental health issues. We promote the implementation of effective interventions, guided by the international norms and standards of organisations such as the WHO and other UN agencies along with the insights of people with lived experience of mental health conditions. We advocate and campaign for financing to support mental health initiatives so that additional funding can be made available to mental health programmes particularly at national level.

In 2022 we developed, and the board of trustees approved, a new three-year strategy and a theory of change. This strategy and theory of change now guides all our work moving forward.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Trustees' report (continued)
For the year ended 31 December 2022

Objectives and activities (continued)

b. Strategies for achieving objectives

Our vision is that everyone, everywhere has someone to turn to when their mental health needs support.

In order to achieve this, we have set out four key objectives, which we can positively affect:

- Everyone's right to enjoy the highest attainable level of mental health is upheld
- Optimal finance is in place for mental health systems
- Quality, comprehensive and person-centred mental health services are accessible for all
- Stigma and discrimination are reduced by raising awareness about mental health among the general population

Set against this we have four strategic impact measures:

Strategic Impact 1: Rights - hold decision makers to account

Strategic Impact 2: Financing - substantially increase financing for mental health

Strategic Impact 3: Systems - mental health is fully integrated in government and donor health plans

Strategic Impact 4: Education - build the mental health community's advocacy and resource mobilisation capacity, and increase its impact

We support and unite the global effort to promote mental health. We *unite*: campaigners, practitioners, national organisations, businesses, people with lived experiences, funders, researchers, governments, and international bodies so that they can learn, collaborate and make greater progress together. We *incubate*: designing and setting up the initiatives that will make the most impact on global mental health and helping them to grow and ultimately flourish independently. We support our partners from a wide range of backgrounds and organisations that are working at the country level.

c. Activities undertaken to achieve objectives

The trustees are satisfied United for Global Mental Health (UnitedGMH) fulfils the Charity Commission's guidance on public benefit.

d. Main activities undertaken to further the Charity's purposes for the public benefit

This year has seen UnitedGMH make great progress as a global organisation. Consistent with our approach and commitment, we have continued to put people with lived experience at the forefront of our advocacy efforts and have encouraged others to do so. We emphasised working with national partners this year, moving from global to local to ensure our advocacy efforts make a greater impact.

In line with the structure and approach of our three year strategy, the following have been the main activities undertaken during the reporting period:

1. Rights

We're proud to have supported local partners that played a part in decriminalising suicide in Guyana and Pakistan. We also supported advocacy efforts on suicide decriminalisation in Ghana and Malaysia, and in both countries, it has since been decriminalised. We conducted communication activities for World Suicide Prevention Day, including organising a webinar and coverage of the issue by Al Jazeera. We participated in the WHO's consultative review of its technical brief on decriminalising suicide and made sure national partners could participate too.

We helped plan and write the report of the Lancet Commission on Ending Stigma and Discrimination in Mental Health. We developed and led the communications strategy for the report's launch. We also initiated a new area of work for us: developing and delivering activities to persuade the media to improve the quality of reporting on mental health.

Trustees' report (continued)
For the year ended 31 December 2022

Objectives and activities (continued)

We continued our work on rights and accountability. We convened a group of leading mental health technical experts from across the world, who reviewed and agreed on a new set of indicators to measure progress on child and youth mental health. The Countdown Global Mental Health data dashboard was updated accordingly, and we developed plans for the next report which we launched in spring 2023.

2. Finance

With mental health included in the Global Fund to Fight AIDS, Tuberculosis and Malaria's five-year strategy for the first time, our focus this year was on supporting national partners to access these funds. We engaged with a regional network and partners in seven countries to advance discussions around HIV, TB and mental health for Global Fund national finance. We looked for opportunities to integrate mental health in Global Fund HIV and TB programmes. And we developed and now lead a working group of UN agencies and donors that is coordinating efforts across multiple agencies and countries to drive more funding into mental health.

After helping Foundation Botnar design its 2021 multi-million-dollar mental health initiative, the Being initiative. We supported the launch events of the initiative, a substantial youth mental health fund. We finalised and implemented an advocacy plan to help the initiative promote the issue of youth mental health. We will remain a key member of the group of organisations coordinating the Being initiative over the next seven years.

3. Systems

We supported partners in Pakistan, South Africa and Ghana to develop national advocacy strategies and communications plans on the integration of mental health into national Universal Health Coverage (UHC) reforms. We also helped them integrate mental health into country applications for Global Fund financing.

UHC2030 is the official UN mechanism for coordinating the UN high-level meetings on UHC and key stakeholders at government and CSO level. We secured UHC2030 funding for country-level stakeholder consultations, and assisted in their planning. As part of the UHC2030's state of UHC commitment review process, these consultations included CSOs, people with lived experience of mental health conditions and their caregivers, health professionals and ministry of health representatives in Ghana and Liberia. They resulted in the launch of summary reports with key recommendations from community-level stakeholders, which are being used to influence national UHC reforms by our national partners and their ministries of health.

Our partners in Nigeria were influential in the adoption of the country's new mental health act, and partners in Sierra Leone and Pakistan are working on new national mental health bills. Sierra Leone's Ministry of Health held stakeholder consultations on its national mental health bill, inviting UnitedGMH to provide technical expertise on what the bill should contain.

UnitedGMH continued its UHC policy brief series into 2022, providing more wide-reaching support on advocacy for the integration of mental health into UHC. We partnered with the WHO, UNICEF, Harvard University and other experts, as well as UHC and financing working groups, to deliver policy briefs on mental health financing as part of UHC and on integrating mental health into health systems as part of UHC. These briefs followed one we published on UHC and human rights. We also launched an advocacy toolkit for use by national and global partners, which was translated into Spanish and French to broaden its uptake.

4. Education

The Global Mental Health Action Network (GMHAN) increased its membership by 41% – from nearly 1,800 members in 117 countries to more than 2,300 members in 131 countries during 2022. UnitedGMH launched an independent website for GMHAN and rolled out a brand refresh and new community-management platform. A new GMHAN Advisory Group convened and advised on GMHAN's governance, code of conduct and terms of reference.

Trustees' report (continued)
For the year ended 31 December 2022

Objectives and activities (continued)

The GMHAN Child and Youth Working Group ran a youth engagement workstream of the International Association for Youth Mental Health Conference in Copenhagen. Its Financing Working Group delivered a policy briefing on innovative financing for mental health. We worked with the World Federation for Mental Health to amplify the theme for the 2022 World Mental Health Day (WMHD), and supported global and national partners from around the world in promoting their WMHD activities and messages.

We continued to deliver the Mental Health for All webinar series, organising 11 webinars on topics including mental health financing and the impact of conversion therapy on the LGBTQIA+ community and the environment. GMHAN also hosted a virtual annual meeting attended by over 600 participants from 77 countries, consisting of six online seminars over two days.

Achievements and performance

a. Review of activities

The key achievements of the charity have been:

1. Global Mental Health Advocacy Network

The network is an open community of mental health professionals who share a mission to protect people's right to good mental health. They work together to advocate for an increase in political and financial support for mental health across the world. GMHAN has more than 2,300 engaged members from over 117 countries, comprising representatives from academia, governments, UN agencies, the private sector and civil society. It's the largest global mental health network of its kind in the world. Over 400 members joined the GMHAN virtual annual meeting in June 2022 and were able to take the learning back to their respective organisations.

2. Lancet Commission on Ending Stigma and Discrimination on Mental Health

The Commission gathered more than 50 mental health experts from leading global research centres, mental health organisations and people with lived experience (PWLE) of mental health conditions to collectively challenge mental health stigma and discrimination. Alongside testimonies and contributions, including a global survey, from PWLE, the Commission reviewed the evidence on effective interventions to reduce stigma. It called for immediate action from governments, international organisations, employers, healthcare providers, media organisations and PWLE to work together to eliminate mental health stigma. UnitedGMH was part of the report's writing team and led its global launch. We helped secure coverage in 15 countries on six continents, and in 43 media outlets with a combined average monthly audience of 1.8 billion people.

To support the report's release, UnitedGMH organised four media roundtables to raise awareness about the media's critical role in stigma reduction and shifting the narrative. The discussions targeted journalists reporting from Africa, Asia and Latin America in particular. Resources were shared with journalists, including the media manifesto, with further guidelines on reporting on mental health.

3. Global Fund: Our Call to the Strategy Committee of the Global Fund to fight Aids, Tuberculosis and Malaria

The relationship between mental health and HIV is bi-directional. Without addressing mental health, there will be no end to the HIV and TB epidemics. To help the Global Fund to Fight AIDS, Tuberculosis and Malaria better integrate mental health into its response to HIV we produced suggested text for its 2023-2028 strategy. We drafted example text for each section of the strategy, showing how mental health and psychological support could be fully integrated into the Global Fund's work, grants and approach. We made sure key Global Fund board members with whom we already have good relationships received this text and championed the inclusion of mental health in the strategy to other board members.

Trustees' report (continued)
For the year ended 31 December 2022

Achievements and performance (continued)

The text was underpinned by unique research we conducted earlier in the year to forecast the impact on physical health outcomes of integrating mental health into HIV and TB programmes. The culmination of 18 months of UnitedGMH advocacy saw the Global Fund include mental health in its five-year strategy for the first time.

4. Decriminalising Suicide: Saving Lives, Reducing Stigma

In recent years many countries have made progress in their efforts to reduce the rate of death by suicide. But suicide remained a criminal offence in 20 countries, with some laws dating back as far as 160 years.

The criminalisation of suicide is counterproductive. It does not deter people from taking their lives, but it does deter them from seeking help in a moment of acute crisis. It can even put them in law-enforcement facilities, cut off from the support they need. In 2022, we supported partners in Pakistan and Guyana, helping them to successfully decriminalise suicide in their countries. In Pakistan, we supported the policymaker, Senator Shahadat Awan, who championed the bill in Parliament, as well as our national partner Taskeen. We encouraged The Guardian newspaper to cover the issue online, through a feature that interviewed all the key stakeholders. In Guyana, Minister of Health Dr Frank Anthony took into Parliament a joint letter from UnitedGMH and the International Association for Suicide Prevention making the case for decriminalisation, and made arguments from our 2021 report *Decriminalising Suicide: Saving Lives, Reducing Stigma*. He successfully tabled the bill, which was passed into law.

These successes helped galvanise the movement in Ghana and Malaysia. Members from the GMHAN Suicide Decriminalisation Working Group took what they learned from Pakistan and Guyana and applied them to advocacy in Ghana and Malaysia, which decriminalised in 2023. The working group now has nearly 350 members and is co-chaired by the International Association for Suicide Prevention and UnitedGMH. The WHO is looking to consult closely with the group on the development of a new briefing on suicide decriminalisation.

5. Launch of Being: Adolescent Mental Health Initiative

The international mental health initiative, Being, was developed by UnitedGMH in partnership with Fondation Botnar and Grand Challenges Canada. It promotes a rights-based, culturally appropriate approach that focuses on prevention and mental health promotion. It aims to address the drivers of mental health ill-health. The approach is rooted in community-based, locally-driven innovation, impact and sustainability. The first phase of the project is a Can\$35 million grant to be allocated across 13 countries for landscape research and global advocacy work between 2023 and 2024. UnitedGMH is leading the global advocacy work for the initiative. We will be supporting national-level advocacy once national Being partners are identified. Being will support research as well as community-based and young people-focused innovations in Romania, Tanzania, Colombia, Ecuador, Ghana, Senegal, India, Morocco, Egypt, Indonesia, Pakistan, Sierra Leone and Vietnam. Other countries may be added as more funders join the initiative.

6. Organising a key part of the Ministerial Summit

The Italian government hosted the 2022 Ministerial Summit on Mental Health, following summits organised by the UK government in 2018, the Dutch government in 2019 and the French government in 2021. The 2022 summit had the theme 'Mind the Rights', with rights as its specific focus. It brought together both the domestic and health community, and the foreign affairs and international aid communities. As UnitedGMH, we represented global civil society in the summit's planning and helped organise a workshop with the British government, featuring health ministers from Australia and Canada.

Trustees' report (continued)
For the year ended 31 December 2022

Achievements and performance (continued)

b. Fundraising

UnitedGMH relies on several different fundraising approaches to raise funds cost-effectively from a range of sources, helping to raise awareness of our work. This includes raising funds from philanthropists, trusts, foundations and corporate partners.

Fundraising standards:

We abide by the Institute of Fundraising (IOF) Code of Fundraising Practice. We adhere to the Fundraising Regulator's Fundraising Promise, and strive to ensure our fundraising is open, honest, respectful and legal.

UnitedGMH carries out all fundraising activities and the Charity, nor any person acting on behalf of the Charity, was not bound by any voluntary scheme for regulating fundraising, or any voluntary standard of fundraising, in respect of activities on behalf of the Charity.

Regular reporting was required on any activities carried out on behalf of the charity; all fundraising was overseen by the CEO and reported to the board of trustees at least quarterly.

The Charity nor any person acting on its behalf did not receive any complaints about activities by the charity or by a person on behalf of the charity for the purpose of fundraising.

The charity did not fundraise from the general public. Any fundraising activities undertaken on behalf of the charity were agreed upon and approved by the CEO, before any approaches were made.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

UnitedGMH operates a reserves policy from unrestricted funding sources. The Charities SORP requires a statement of a charity's reserves policy within its annual report.

The UnitedGMH Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue for up to six months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. Due to the nature of UnitedGMH's work globally, it is deemed necessary to maintain two months of operating expenses held in reserve in order to provide essential charitable activities in the event of an unforeseen shortfall or cessation of funding or closure of the Charity. This totals £750,000.

This level of reserve will allow UnitedGMH to ensure that all ongoing campaign and programme obligations are met, and donor requirements are fulfilled. Global partners will, where possible, take over the campaign and programme activities in their respective countries.

UnitedGMH will ensure that all budgets are monitored to reduce the risk that the reserves will be required. The financial reserves held by UnitedGMH may not be spent without prior authorisation from the Trustees.

This policy will be reviewed annually and updated in accordance with UnitedGMH's financial position and obligations.

United for Global Mental Health
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2022

At the end of December 2022, the financial position of the charity (taking account of funds received and funds already committed) meant it would be able to continue operating through to 31 December 2023.

c. Financial Review

The charity ended December 31, 2022, with funds of £533,248 (2021: £1,525,808) carried forward. The charity had a total income from donations of £1,802,988 (2021: £2,700,805), of which £864,833 was unrestricted and £938,155 was restricted. The volume of unrestricted funding was substantially higher than originally forecast due to successful fundraising from new donors. The volume of restricted funding was significantly lower than forecast due to delays in the receipt of some of our larger grants that were paid in early 2023 rather than by the end of 2022 as expected. We also noted some key donors delayed the development of their institutional strategies and therefore paused all funding for mental health, which resulted in the year-on-year reduction in carried forward funds. Total expenditure came to £1,299,987 (2021: £1,300,702), of which £385,887 was unrestricted and £914,100 was restricted.

Structure, governance and management

a. Constitution

United for Global Mental Health is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Policies adopted for the induction and training of Trustees

First the board reviews the expertise required to augment existing board capacity, then the board asks the CEO to research and propose potential trustees (with guidance from trustees based on existing contacts). Prospective trustees are then interviewed by at least one or more board members (or their appointment further researched by board members) before being recommended to the full board for the approval of their appointment. The board will consider from time to time if any further external body will be entitled to appoint one or more trustees: this would be based on the level of financial contribution provided to the charity and on the agreement of all trustees.

d. Pay policy for key management personnel

In deciding the remuneration of the Charity's senior executives, the trustees consider the potential impact of remuneration levels and structures of senior executives on the wider Charity workforce and will take into account the following additional principles: to ensure that the charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

e. Organisational structure and decision making

The organisation has a relatively flat structure given its small size. The organisation's structures itself around its projects and strategic objectives, with cross functional teams operating throughout.

Trustees' report (continued)
For the year ended 31 December 2022

Structure, governance and management (continued)

f. Financial risk management

The charity maintains a risk matrix. The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

2023 is intended to be a year of stability and action for UnitedGMH as it continues to implement the organisation's three-year strategy (2021-24).

Internally, UnitedGMH will continue to instil progressive and efficient processes to facilitate a happy and productive environment for our people to work in. Our 'one-team' approach aims to allow all staff to progress as individuals and maximise their contribution to our shared goal. We will look to:

- further diversify our funding base
- secure multi-year funding
- build on our unrestricted funding.

Externally, UnitedGMH has a balance of projects that are set to capitalise on previous investment, leading to exciting outcomes. All our projects will move us towards meeting our three-year strategy's targets, some of our which will establish new areas of work for us.

2023 will see UnitedGMH continue productive relationships with key global stakeholders. These will usually involve either providing political guidance or working on collaborative advocacy activities. We'll work in a new way with national partners, so our joint activities are rooted in advocacy and communication projects with shared objectives.

There are three UN high-level meetings on health in 2023 and UnitedGMH will work to make sure mental health is a key part of them, and a new Mental Health and Psychosocial Support UN resolution is due to be introduced. We aim to seize these historic moments to advance progress on mental health worldwide.

In 2023 UnitedGMH's mission remains dedicated to creating a world that enables good mental health for all. We draw on our expertise in policy, advocacy, and financing to work with organisations who share our commitment to driving mental health up the political agenda, and securing additional funding for mental health at both national and global levels.

Trustees' report (continued)
For the year ended 31 December 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Samantha Elizabeth Brown

Trustee

Date: 18 / 09 / 2023

Independent auditors' report to the Members of United for Global Mental Health

Opinion

We have audited the financial statements of United for Global Mental Health (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent auditors' report to the Members of United for Global Mental Health (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report to the Members of United for Global Mental Health (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Statement of Recommended Practice. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to controls around the charity's bank account. Audit procedures performed by the engagement included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of cash and expenditure to confirm no evidence of personal benefit; and
- Reading minutes of meetings of those charged with governance; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

United for Global Mental Health
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Independent auditors' report to the Members of United for Global Mental Health (continued)

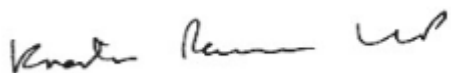
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
London

Date: 18 September 2023

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

United for Global Mental Health
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 December 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	864,833	938,155	1,802,988	2,700,805
Charitable activities	4	7,753	22,494	30,247	125,669
Other income	5	-	-	-	36
Total income		872,586	960,649	1,833,235	2,826,510
Expenditure on:					
Charitable activities	6	385,887	914,100	1,299,987	1,300,702
Total expenditure		385,887	914,100	1,299,987	1,300,702
Net income		486,699	46,549	533,248	1,525,808
Transfers between funds	14	4,567	(4,567)	-	-
Net movement in funds		491,266	41,982	533,248	1,525,808
Reconciliation of funds:					
Total funds brought forward		862,597	828,084	1,690,681	164,873
Net movement in funds		491,266	41,982	533,248	1,525,808
Total funds carried forward		1,353,863	870,066	2,223,929	1,690,681

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 33 form part of these financial statements.

United for Global Mental Health
(A company limited by guarantee)
Registered number: 11139817

Balance sheet
As at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	5,871	9,867
		<u>5,871</u>	<u>9,867</u>
Current assets			
Debtors	12	10,407	57,233
Cash at bank and in hand		2,322,980	1,798,305
		<u>2,333,387</u>	<u>1,855,538</u>
Creditors: amounts falling due within one year	13	(115,329)	(174,724)
Net current assets		<u>2,218,058</u>	<u>1,680,814</u>
Total net assets		<u><u>2,223,929</u></u>	<u><u>1,690,681</u></u>
Charity funds			
Restricted funds	14	870,066	828,084
Unrestricted funds	14	1,353,863	862,597
Total funds		<u><u>2,223,929</u></u>	<u><u>1,690,681</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Samantha Elizabeth Brown
Trustee
Date: 18 / 09 / 2023

The notes on pages 18 to 33 form part of these financial statements.

United for Global Mental Health
(A company limited by guarantee)

Statement of cash flows
For the year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	524,675	1,424,789
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(1,928)
Net cash provided by/(used in) investing activities	-	(1,928)
Change in cash and cash equivalents in the year	524,675	1,422,861
Cash and cash equivalents at the beginning of the year	1,798,305	375,444
Cash and cash equivalents at the end of the year	2,322,980	1,798,305

The notes on pages 18 to 33 form part of these financial statements

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2022

1. General information

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

United for Global Mental Health meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

Notes to the financial statements
For the year ended 31 December 2022

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25%
Computer equipment	-	20%

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Notes to the financial statements
For the year ended 31 December 2022

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Grants	864,833	938,155	1,802,988	2,700,805
Total 2021	951,088	1,749,717	2,700,805	

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Consultancy income	7,753	22,494	30,247	125,669

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2022

5. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Interest received	-	-	36

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Administrative costs	38,155	156,518	194,673	161,374
Operations	-	94,308	94,308	111,743
Fundraising	-	196,735	196,735	409,575
Policy & Advocacy	66,287	76,258	142,545	50,335
Campaigns	12,763	17,580	30,343	259,591
Communications	264,542	361,524	626,066	277,812
Partnerships	4,140	11,177	15,317	30,272
Total 2022	385,887	914,100	1,299,987	1,300,702
Total 2021	158,447	1,142,255	1,300,702	

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2022

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Administrative costs	-	194,673	194,673	161,374
Operations	-	94,308	94,308	111,743
Fundraising	-	196,735	196,735	409,575
Policy & Advocacy	66,287	76,258	142,545	50,335
Campaigns	30,343	-	30,343	259,591
Communications	572,504	53,562	626,066	277,812
Partnerships	15,317	-	15,317	30,272
	<u>684,451</u>	<u>615,536</u>	<u>1,299,987</u>	<u>1,300,702</u>
Total 2021	<u>470,300</u>	<u>830,402</u>	<u>1,300,702</u>	

8. Auditors' remuneration

	2022 £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	13,500	11,160

9. Staff costs

	2022 £	2021 £
Wages and salaries	372,850	569,524
Social security costs	41,363	55,601
Contribution to defined contribution pension schemes	6,650	12,220
	<u>420,863</u>	<u>637,345</u>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Staff	6	12

Notes to the financial statements
For the year ended 31 December 2022

9. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
	No.	No.
In the band £60,001 - £70,000	1	1
In the band £80,001 - £90,000	1	1

The total salaries received by key management personnel was £98,760 (2021: £165,526). Employer pension contributions were a total of £1,211 (2021: £2,798) and employer national insurance contributions were a total of £11,989 (2021: £20,103).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

11. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2022	5,200	13,480	18,680
At 31 December 2022	5,200	13,480	18,680
Depreciation			
At 1 January 2022	3,142	5,671	8,813
Charge for the year	1,300	2,696	3,996
At 31 December 2022	4,442	8,367	12,809
Net book value			
At 31 December 2022	758	5,113	5,871
At 31 December 2021	2,058	7,809	9,867

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Notes to the financial statements
For the year ended 31 December 2022

12. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	4,107	32,825
Other debtors	462	101
Prepayments and accrued income	5,838	24,307
	<u>10,407</u>	<u>57,233</u>

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	50,406	9,710
Other taxation and social security	2,485	2,534
Accruals and deferred income	62,438	162,480
	<u>115,329</u>	<u>174,724</u>

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2022

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Communications Transformation	200,000	-	(179,836)	-	20,164
Global Mental Health Action Network	200,000	-	-	111,000	311,000
Suicide Decriminalisation Project	50,000	-	(24,155)	47,605	73,450
Countdown/Data for Advocacy	50,000	-	(40,793)	34,353	43,560
Universal Health Coverage	-	-	-	86,000	86,000
Environment & Mental Health	-	-	-	141,368	141,368
Stigma & Discrimination	-	-	-	95,000	95,000
Global Financing	-	-	-	10,000	10,000
World Mental Health Day	-	-	-	20,000	20,000
Global Moments	-	-	-	20,000	20,000
	500,000	-	(244,784)	565,326	820,542

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Notes to the financial statements
For the year ended 31 December 2022

14. Statement of funds (continued)

General funds

General Funds - all funds	362,597	872,586	(141,103)	(560,759)	533,321
Total Unrestricted funds	862,597	872,586	(385,887)	4,567	1,353,863

Restricted funds

Comic Relief	7,969	95,000	(60,266)	-	42,703
Foundation Botnar	7,434	22,494	(82,245)	52,317	-
Pivotal	142	-	-	(142)	-
WHO Foundation	30,105	-	(1,060)	(29,045)	-
HSBC	665,112	500,000	(348,458)	-	816,654
BvLF	28,729	22,925	(53,617)	1,963	-
Carter Centre	427	-	-	(427)	-
GBC	7,483	100,000	(87,107)	(20,376)	-
UNFPA	14,767	-	-	(14,767)	-
Elton John Aids Foundation	(1,667)	74,534	(78,777)	5,910	-
Vitol Foundation	67,583	111,880	(168,754)	-	10,709
BEING	-	33,816	(33,816)	-	-
	828,084	960,649	(914,100)	(4,567)	870,066
Total of funds	1,690,681	1,833,235	(1,299,987)	-	2,223,929

The overdrawn balance for the restricted fund Foundation Botnar that has been transferred in was due to a timing difference, this income was received post year end.

The surplus balances relating to WHO Foundation, GBC and UNFPA that have been transferred out of restricted funds are within their agreements.

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2022

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Communications Transformation	-	-	-	200,000	200,000
Global Mental Health Action Network	-	-	-	200,000	200,000
Suicide Decriminalisation Project	-	-	-	50,000	50,000
Countdown 2030 project	-	-	-	50,000	50,000
	-	-	-	500,000	500,000
	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2021 £
General funds					
General Funds	57,289	957,584	(151,222)	(501,054)	362,597
Total Unrestricted funds	57,289	957,584	(151,222)	(1,054)	862,597

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2022

14. Statement of funds (continued)

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2021 £
Restricted funds					
Comic Relief	8,904	95,000	(95,935)	-	7,969
Foundation Botnar	-	71,500	(64,066)	-	7,434
Pivotal	-	-	142	-	142
WHO Foundation	-	33,033	(2,928)	-	30,105
HSBC	65,093	980,000	(379,981)	-	665,112
BVLF	16,179	137,849	(125,299)	-	28,729
Netherlands	374	-	(374)	-	-
Carter Centre	-	-	427	-	427
GBC	16,692	320,000	(329,209)	-	7,483
GCC	342	-	(342)	-	-
UNFPA	-	14,677	90	-	14,767
Elton John Aids Foundation	-	64,280	(65,947)	-	(1,667)
NM Impact	-	44,579	(45,633)	1,054	-
Vital Foundation	-	108,008	(40,425)	-	67,583
	<u>107,584</u>	<u>1,868,926</u>	<u>(1,149,480)</u>	<u>1,054</u>	<u>828,084</u>
Total of funds	<u>164,873</u>	<u>2,826,510</u>	<u>(1,300,702)</u>	<u>-</u>	<u>1,690,681</u>

Notes to the financial statements
For the year ended 31 December 2022

14. Statement of funds (continued)

Restricted funds:

Comic Relief: Comic Relief provided a 3 year grant to support and strengthen the work of Speak Your Mind campaign partners. This involved facilitating the development of the global strategy, building the capacity of campaign partners and supporting the overall coordination of countries.

.BLF: BvLF provided 2 grants to UnitedGMH in 2022. The first grant provided financial and technical support for the project "Countdown" - Mental health and wellbeing of children and care-givers during and after the COVID-19 pandemic. The second grant provided financial and technical support for the project "Countdown2030 and mental health and wellbeing of children and caregivers during the Covid-19 pandemic.

HSBC: HSBC is the lead Financial Services partner and the title sponsor for the Speak Your Mind Campaign.

The Global Business Collaborative "GBC": Each member of the GBC supports the business-led collaboration between businesses, experts, existing mental health alliances and not-for-profit organisations to establish guiding principles of mentally healthy organisations.

Grand Challenges Canada "GCC: In order to increase the diversity of those representing different organisations and partners around the world, GCC sponsored the travel costs of young people that attended the Speak Your Mind meeting and the Global Mental Health Action Network meeting.

Elton John Aids Foundation: funding to advocate the importance of Integrating mental health into the Global Fund strategy (2023 - 2026), and ensure mental health becomes integral to all HIV programming in all countries.

Vitol Foundation: to achieve significant global and national level change for child and caregiver mental health by 1. increase and improve finance for mental health from the international community and ensure child and caregiver mental health is integrated into mainstream health systems, using universal health coverage reforms and 2. improving data collection and accountability (countdown 20230) through a monitoring, evaluation and accountability framework, helping to address the critical gap in global mental health.

NM Impact: funding to support the development of a report focusing on Philanthropic Finance for Mental Health. This aims to provide a strategic framework for philanthropic action to accelerate action on funding global mental health.

Designated funds:

Communications Transformation: We are updating our digital communications channels and updating our brand assets in order to more effectively communicate with our priority audiences, while also making digital tools work harder for us so that our staff time is better spent on high value interactions. In addition we are clarifying and better articulating the GMHAN brand and channels, giving GMHAN a separate identity from United for Global Mental Health and ensuring that our communications are supporting our goals - both to bring more people into our network and to ensure that the network can collaborate more effectively for impact.

Global Mental Health Action Network (GMHAN): In addition to our investment in GMHAN's brand and channels we are designating funds to support the development and implementation of a new strategy for the network to enable it to significantly increase its reach and impact and to become financially sustainable.

Suicide Decriminalisation Project: Our work to decriminalise suicide fits within our 3 year strategy under our rights focus area.

Notes to the financial statements
For the year ended 31 December 2022

14. Statement of funds (continued)

We are actively fundraising to support both our work and that of our partners, we are designating funds to cover our proposed activities for at least the first half of 2022 to ensure that there is no break in activities until funding is raised.

Countdown 2030 project: Countdown Global Mental Health 2030 is the first independent monitoring and accountability mechanism that uses a broad and integrated set of indicators to monitor progress for mental health. This free and interactive dashboard lets users search mental health data by country using a range of indicators, combined with an annual monitoring report on what the latest data shows. It has been developed to inform action: action to campaign, to advocate, to communicate and to change policy and practice so that everyone everywhere is able to exercise their right to the highest attainable level of mental health. We are working with partners to ensure its long term success, with funds designated to ensure its continuance.

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 December 2022 £
Designated funds	500,000	-	(244,784)	565,326	820,542
General funds	362,597	872,586	(141,103)	(560,759)	533,321
Restricted funds	828,084	960,649	(914,100)	(4,567)	870,066
	<u>1,690,681</u>	<u>1,833,235</u>	<u>(1,299,987)</u>	<u>-</u>	<u>2,223,929</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers (in/out) £	Balance at 31 December 2021 £
Designated funds	-	-	-	500,000	500,000
General funds	57,289	957,584	(151,222)	(501,054)	362,597
Restricted funds	107,584	1,868,926	(1,149,480)	1,054	828,084
	<u>164,873</u>	<u>2,826,510</u>	<u>(1,300,702)</u>	<u>-</u>	<u>1,690,681</u>

Notes to the financial statements
For the year ended 31 December 2022

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	5,871	-	5,871
Current assets	1,463,321	870,066	2,333,387
Creditors due within one year	(115,329)	-	(115,329)
Total	1,353,863	870,066	2,223,929

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	9,867	-	9,867
Current assets	860,812	994,726	1,855,538
Creditors due within one year	(8,082)	(166,642)	(174,724)
Total	862,597	828,084	1,690,681

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	533,248	1,525,808
Adjustments for:		
Depreciation charges	3,996	3,683
Decrease/(increase) in debtors	(409,295)	123,394
Decrease in creditors	(59,395)	(228,096)
Net cash provided by operating activities	68,554	1,424,789

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2022

18. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	2,322,980	1,798,305
Total cash and cash equivalents	2,322,980	1,798,305

19. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	1,798,305	524,675	2,322,980
	1,798,305	524,675	2,322,980

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £6,650 (2021: £12,220). There were pension contributions payable at the balance sheet date £96 (2021: £96).

21. Operating lease commitments

At 31 December 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Amounts payable		
Within 1 year	8,591	8,591
Between 2 and 5 years	3,695	13,487
	12,286	22,078

United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2022

22. Related party transactions

During the year, the charity received £456,121 (2021: Nil) from American Friends for United for Global Mental Health (American Friends) this was grant income received via American Friends on behalf of the Charity.

The purpose of American Friends is to hold, administer and disburse funds from US donors to support projects and initiatives involving mental health to the Charity.

In the prior year Natasha Mueller, a Trustee, made an unrestricted donation of £50,000.

United for Global Mental Health

England & Wales - Charity number 1180516

Accounts

Registered number: 11139817
Charity number: 1180516

United for Global Mental Health
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 December 2021

United for Global Mental Health
(A company limited by guarantee)

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United for Global Mental Health
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 December 2021

Trustees

Sir Ian Cheshire, Trustee (resigned 8 January 2022)
Professor Graham Thornicroft, Trustee
Peter Yaro, Trustee (appointed 13 December 2021)
Natasha Muller, Trustee
Alan Court, Trustee
Neelesh Christopher Heredia, Trustee
Samantha Elizabeth Brown, Chairman
Babita Sharma, Trustee (appointed 19 April 2021)
Enoch Li, Trustee (appointed 13 December 2021)

Company registered number

11139817

Charity registered number

1180516

Registered office

2nd Floor
168 Shoreditch High Street
London
E1 6RA

Chief executive officer

Sarah Kline

Independent auditors

Kreston Reeves LLP
Chartered Accountants
2nd Floor
168 Shoreditch High Street
London
E1 6RA

United for Global Mental Health
(A company limited by guarantee)

Trustees' report
for the year ended 31 December 2021

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 January 2021 to 31 December 2021. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

United for Global Mental Health is dedicated to creating a world that enables good mental health for all. We focus on what will make the most difference to global mental health, and we build whatever it takes to make that happen. Our work is global and we support our partners who work nationally around the world. The beneficiaries of our work are primarily those with a diagnosed mental health condition, but also wider society as every person will experience periods of good and poor mental health and many will need support from their communities or more formally through government services to regain their health.

Objectives and activities

a. Policies and objectives

United for Global Mental Health seeks to raise awareness of mental health issues through campaigning and advocacy and to encourage the de-stigmatisation of mental health issues. We promote the implementation of effective interventions, guided by the international norms and standards of organisations such as the WHO and other UN agencies along with the insights of people with lived experience of mental health conditions. We advocate and campaign for financing to support mental health initiatives so that additional funding can be made available to mental health programmes particularly at national level.

In 2021 we developed, and the board of trustees approved, a new three-year strategy and a theory of change. This strategy and theory of change now guides all our work moving forward.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

United for Global Mental Health
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 December 2021

Objectives and activities (continued)

b. Strategies for achieving objectives

Our vision is that everyone, everywhere has someone to turn to when their mental health needs support.

In order to achieve this, we have set out four key objectives, which we can positively affect:

- Everyone's right to enjoy the highest attainable level of mental health is upheld
- Optimal finance is in place for mental health systems
- Quality, comprehensive and person-centred mental health services are accessible for all
- Stigma and discrimination are reduced by raising awareness about mental health among the general population

Set against this we have four strategic impact measures:

Strategic Impact 1: Rights - hold decision makers to account

Strategic Impact 2: Financing - substantially increase financing for mental health

Strategic Impact 3: Systems - mental health is fully integrated in government and donor health plans

Strategic Impact 4: Education - build the mental health community's advocacy and resource mobilisation capacity, and increase its impact

We support and unite the global effort to promote mental health. We unite: campaigners, practitioners, national organisations, businesses, people with lived experiences, funders, researchers, governments, and international bodies so that they can learn, collaborate and make greater progress together. We incubate: designing and setting up the initiatives that will make the most impact on global mental health and helping them to grow and ultimately flourish independently. We support our partners from a wide range of backgrounds and organisations that are working at the country level.

c. Activities undertaken to achieve objectives

The trustees are satisfied United for Global Mental Health (UnitedGMH) fulfils the Charity Commission's guidance on public benefit.

United for Global Mental Health
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Trustees' report (continued)
for the year ended 31 December 2021

Objectives and activities (continued)

d. Main activities undertaken to further the Charity's purposes for the public benefit

This year has seen great progress for United for Global Mental Health as a global organisation. Consistent with our approach and commitment, we have continued to put people with lived experience at the forefront of our advocacy efforts and have encouraged others to do so.

In line with the structure and approach of our three year strategy, the following have been the main activities undertaken during the reporting period:

1. Rights

We developed and launched an in-depth analysis of the legislative structures in the 20 countries where suicide remains illegal in civil law. The research drew international media coverage and has helped support national campaigners in their efforts to decriminalise suicide. This was coupled with the launch of the Suicide Decriminalisation Working Group of the Global Mental Health Action Network to help national campaigners in their work and link them to global experts and resources.

We helped to develop and launch Countdown Global Mental Health 2030. It is a freely accessible online dashboard and an accompanying report. It is the first independent, multistakeholder monitoring and accountability collaboration for mental health. It lets users search mental health data by country using a range of indicators. The database is combined with an annual monitoring report on what the latest data shows. Countdown 2030 has been developed to inform action: action to campaign, to advocate, to communicate and to change policy and practice so that everyone everywhere is able to exercise their right to the highest attainable level of mental health.

2. Finance

We continued to work on engaging the Global Fund to Fight AIDS, Tuberculosis, and Malaria to persuade the Global Fund to better integrate mental health in its policy and programmes. In 2021 we influenced the Global Fund's Board and Secretariat to meaningfully include mental health in the Global Fund's next five year strategy for the first time.

We also completed and presented a report to the Ministry of Health in Liberia on accelerating financing for mental health (funded by the Carter Center); this used a new methodology we developed to do this work and is replicable in other countries.

As co-chairs of the GMHAN financing working group (which now has over 300 members) we have helped to produce and disseminate a wide range of materials with a focus on key influencing opportunities such as the World Bank Spring and Annual meetings. The group produced a guide to influencing finance ministers, a blog and a policy briefing.

Furthermore, in line with our strategic objectives, we worked with a number of stakeholders to help design new initiatives to help reform and increase philanthropic funding for mental health: development and launch of a research report on philanthropy for mental health; help with the design of the WHO Foundation's future mental health programme and fundraising for WHO; and help for Fondation Botnar with the design of their multi-million dollar Mental Health Initiative.

Trustees' report (continued)
for the year ended 31 December 2021

Objectives and activities (continued)

3. Systems

We worked with the United Nations Population Fund (UNFPA) to design the advocacy strategy for their #TimeToHeal campaign.

We represented global civil society in the design and delivery of the mental health ministerial summit hosted by the French government (this is the third ministerial summit in which we have played this role following summits organised by the UK and the Dutch governments). The summit was a gathering of over 100 leaders in mental health including ministers, government officials, activists and CSOs. For the summit, we also wrote a paper and organised a multi-stakeholder panel to highlight future ways to accelerate progress in achievement of better mental health for all.

We have worked to drive a global conversation about the integration of mental health into universal health coverage (UHC) reforms. This included producing a policy briefing on the human rights approach to the integration of mental health into UHC, facilitating several webinars on the issue, and establishing a UHC Working Group within the GMHAN with over 130 members.

4. Education

We launched the Global Business Collaboration for Workplace Mental Health with the founding partner organisations (multinational companies operating around the world); successfully recruited new partners; and helped develop and share best practice on mental health in the workplace in order to advocate for greater action. We have operated as the secretariat for the GBC in its first year of operation.

We have held numerous meetings with partners, particularly from LMICs, to share insights on the impact of COVID-19 on mental health and prospects for action at national and global level this year to improve mental health. Our #MHForAll webinar series has continued to attract large audiences covering a range of important topics. We have now hosted 46 webinars with over 170 speakers from over 40 countries.

We worked with WHO and the World Federation for Mental Health to develop the World Mental Health (WMHD) 2021 theme and supported global and national partners from around the world in amplifying their WMHD messages and making new connections to drive progress.

The Global Mental Health Action Network (the Network) has increased its membership from over 1000 members to nearly 1800 members from 117 countries; this group represents a wide range of organisations from government officials, to international agency staff, civil society organisations and activists, researchers and those working in the private sector.

United for Global Mental Health
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 December 2021

Achievements and performance

a. Review of activities

The key achievements of the charity have been:

1. Global Mental Health Advocacy Network

The network is an open community of mental health professionals who share a mission to protect the right to good mental health and work together to advocate to improve the political and financial support for mental health across the world. With over 1800 engaged members from over 117 countries, the membership consists of academia, governments, UN agencies, the private sector, and civil society, it's the largest global mental health network of its kind in the world. Over 400 members joined the GMHAN virtual annual meeting in June 2021 and were able to take the learnings back to their respective organisations.

2. Countdown Global Mental Health 2030

In 2018 UnitedGMH supported the launch of the Lancet Commission on Global Mental Health and Sustainable Development. The Commission was designed to catalyse worldwide action to make mental health care a greater priority worldwide. One of the core recommendations from the Commission was for a monitoring and accountability mechanism that uses a broad and integrated set of indicators to monitor progress for mental health. In September 2021, UnitedGMH along with the WHO, UNICEF, GlobalMentalHealth@Harvard, Global Mental Health Peer Network and The Lancet, launched Countdown Global Mental Health 2030. It is a freely accessible online dashboard and an accompanying report that describes what the data gap is in mental health, why it matters, and how the Countdown Global Mental Health 2030 helps fill this gap. It is the first independent, multistakeholder monitoring and accountability collaboration for mental health. It lets users search mental health data by country using a range of indicators. The database is combined with an annual monitoring report on what the latest data shows. Countdown 2030 has been developed to inform action: action to campaign, to advocate, to communicate and to change policy and practice so that everyone everywhere is able to exercise their right to the highest attainable level of mental health.

3. Global Fund: Our Call to the Strategy Committee of the Global Fund to fight Aids, Tuberculosis and Malaria

The relationship between mental health and HIV is bi-directional. Without addressing mental health, there will be no end to the HIV and TB epidemics. The Global Fund to Fight AIDS, Tuberculosis and Malaria, must allocate funding and resources to strengthen the integration of mental health into its response to HIV, ensuring that everyone has access to equitable care. In the culmination of 18 months of UnitedGMH activities, the Global Fund included mental health in their five year strategy for the first time. To achieve this we produced and circulated suggested text for the 2023-2028 strategy, with example text for each section of the document showing how mental health and psychological support (MHPSS) can be fully integrated into the strategy, and therefore into the Global Fund's work, grants, and approach. Leveraging relationships with key Global Fund Board members we ensured that they received this text and championed the inclusion of mental health in the strategy to other Board members. This briefing was underpinned by unique research that we conducted earlier in the year to forecast the impact of mental health integration to HIV and TB programmes on physical health outcomes, research that had not been conducted before.

Trustees' report (continued)
for the year ended 31 December 2021

Achievements and performance (continued)

4. High Level Event - World Bank Annual Meetings

We hosted a panel event to coincide with the World Bank and International Monetary Fund (IMF) on Monday 11th October, in partnership with WHO, UNICEF, the Government of the Netherlands, and the Government of Pakistan. Together our panel of expert speakers explored the importance of mental health financing, the progress made to date and the potential it can unlock. This is important because the World Bank has not historically prioritised mental health and psychosocial support (MHPSS). This event was timed with replenishment negotiations for the International Development Association (IDA) replenishment - a key financing mechanism for some of the world's poorest countries. The World Bank Group has a unique opportunity to shape the IDA strategy and policy towards mental health and psychosocial support (MHPSS) and to help catalyse greater investment from private and public sources. We produced a briefing regarding the World Bank's investments in mental health with a focus on IDA, which was championed and disseminated by the Government of the Netherlands.

5. Decriminalising Suicide: Saving Lives, Reducing Stigma

In recent years many countries have made progress in their efforts to reduce the rate of death by suicide. But suicide remains a criminal offence in 20 countries, with some laws dating back as far as 160 years ago.

The criminalisation of suicide is counter productive. It does not deter people from taking their lives, but it does deter them from seeking help in a moment of acute crisis and potentially placing them in facilities where they may not receive the support they need. In the run up to World Suicide Prevention Day 2021, we launched a report, *Decriminalising Suicide: Saving Lives, Reducing Stigma*, examining the civil laws which criminalise suicide and the implications they have around the world. It surveys the legal structures in countries where suicide is a criminal offence and explains the repercussions for someone who attempts suicide, and their friends and family. It also explores what the law says in each country and whether there are efforts to reform it. The report was disseminated widely and has been used by the governments of Pakistan and India to inform discussions on reform.

The GMHAN Suicide Decriminalisation Working Group now has 139 members and is co-chaired by the International Alliance for Suicide Prevention and UnitedGMH. The WHO is looking to engage further with the group and consult them closely to launch a new briefing on suicide decriminalisation in 2022.

6. Organising a key part of the Ministerial Summit

The French government hosted the 2021 Ministerial Summit on mental health, following summits organised by the UK government in 2018 and by the Dutch government in 2019. The 2021 summit had the theme, "Mind the Rights". It brought together both the domestic and health community, and the foreign affairs and international aid communities, and included a specific focus on rights. As United for Global Mental Health, we represented global civil society in the planning for the summit and contributed to the organisation of a workshop on accelerating action on mental health. We previously provided strategy support to the UK and the Dutch governments in the planning and delivery of their ministerial summits, and we will continue to support the planning of the next ministerial meeting in 2022 with the Government of Italy.

United for Global Mental Health
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 December 2021

Achievements and performance (continued)

b. Fundraising

UnitedGMH relies on a number of different fundraising approaches to raise funds cost effectively from a range of sources, helping to raise awareness of our work. This includes raising funds from philanthropists, trusts, foundations and corporate partners.

Fundraising standards:

We abide by the Institute of Fundraising (IOF) Code of Fundraising Practice. We adhere to the Fundraising Regulator's Fundraising Promise, and strive to ensure our fundraising is open, honest, respectful and legal.

UnitedGMH carries out all fundraising activities and the Charity, nor any person acting on behalf of the Charity, was not bound by any voluntary scheme for regulating fundraising, or any voluntary standard of fundraising, in respect of activities on behalf of the Charity.

Regular reporting was required on any activities carried out on behalf of the charity; all fundraising was overseen by the CEO and reported to the board of trustees at least quarterly.

The Charity nor any person acting on its behalf did not receive any complaints about activities by the charity or by a person on behalf of the charity for the purpose of fundraising.

The charity did not fundraise from the general public. Any fundraising activities undertaken on behalf of the charity were agreed upon and approved by the CEO, before any approaches were made.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Trustees' report (continued)
for the year ended 31 December 2021

b. Reserves policy

United for Global Mental Health operates a reserves policy from unrestricted funding sources. The Charities SORP requires a statement of a charity's reserves policy within its annual report.

The UnitedGMH Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to two months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. Due to the nature of UnitedGMH's work globally, it is deemed necessary to maintain two months of operating expenses held in reserve in order to provide essential charitable activities in the event of an unforeseen shortfall or cessation of funding or closure of the Charity. This totals £250,000 GBP.

This level of reserve will allow UnitedGMH to ensure that all ongoing campaign and programme obligations are met, and donor requirements are fulfilled. Global partners will, where possible, take over the campaign and programme activities in their respective countries.

UnitedGMH will ensure that all budgets are monitored to reduce the risk that the reserves will be required. The financial reserves held by UnitedGMH may not be spent without prior authorisation from the Trustees.

This policy will be reviewed annually and updated in accordance with UnitedGMH's financial position and obligations.

At the end of December 2021, the financial position of the charity (taking account of funds received and funds already committed) meant it would be able to continue operating through to 31 December 2022.

c. Financial Review

The charity ended December 31, 2021 with funds of £1,690,681 (2020: £164,873) carried forward. The charity had total income of £2,826,510 (2020: £2,430,447), of which £957,584 was unrestricted and £1,868,926 was restricted. Total expenditure came to £1,300,702 (2020: £2,368,946), of which £151,222 was unrestricted and £1,149,480 was restricted.

Structure, governance and management

a. Constitution

United for Global Mental Health is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Policies adopted for the induction and training of Trustees

First the board reviews the expertise required to augment existing board capacity, then the board asks the CEO to research and propose potential trustees (with guidance from trustees based on existing contacts). Prospective trustees are then interviewed by at least one or more board members (or their appointment further researched by board members) before being recommended to the full board for the approval of their appointment. The board will consider from time to time if any further external body will be entitled to appoint one or more trustees: this would be based on the level of financial contribution provided to the charity and on the agreement of all trustees.

United for Global Mental Health
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 December 2021

Structure, governance and management (continued)

d. Pay policy for key management personnel

In deciding remuneration of the Charity's senior executives, the trustees consider the potential impact of remuneration levels and structures of senior executives on the wider Charity workforce and will take account of the following additional principles: to ensure that the charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

e. Organisational structure and decision making

The organisation has a relatively flat structure given its small size. The organisation's structures itself around its projects and strategic objectives, with cross functional teams operating throughout.

f. Financial risk management

The charity maintains a risk matrix. The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

2022 is intended to be a year of stability and action for UnitedGMH with the resources required to implement the organisation's three year strategy (2021-24).

Internally, UnitedGMH will continue to instil progressive and efficient processes to facilitate a happy and effective environment to work in, with a 'one-team' approach that allows all staff to progress as individuals and maximise their contribution to our shared goal. We will look to further diversify our funding base and secure multi-year funding, and look to build upon our unrestricted funding.

Externally, UnitedGMH has a balance of projects that are set to capitalise on previous investments and will lead to exciting outcomes, and projects that will establish new areas of work that fit within the three year strategy - all projects will lead to the achievement of our strategy's targets. 2022 will see UnitedGMH continue productive relationships with key global stakeholders, often either providing political guidance or working on collaborative advocacy activities, and working in a new way with national partners where activities are rooted in advocacy and communication projects with shared objectives.

In 2022 UnitedGMH's mission remains dedicated to creating a world that enables good mental health for all. We draw on our expertise in policy, advocacy, and financing to work with organisations who share our commitment to driving mental health up the political agenda, and securing additional funding for mental health at both national and global levels.

Trustees' report (continued)
for the year ended 31 December 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Samantha Elizabeth Brown
Trustee

Date: 28 April 2022

United for Global Mental Health
(A company limited by guarantee)

Independent auditors' report to the Members of United for Global Mental Health

Opinion

We have audited the financial statements of United for Global Mental Health (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent auditors' report to the Members of United for Global Mental Health (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

United for Global Mental Health
(A company limited by guarantee)

Independent auditors' report to the Members of United for Global Mental Health (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Statement of Recommended Practice. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to controls around the charity's bank account. Audit procedures performed by the engagement included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of cash and expenditure to confirm no evidence of personal benefit; and
- Reading minutes of meetings of those charged with governance; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

United for Global Mental Health
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Independent auditors' report to the Members of United for Global Mental Health (continued)

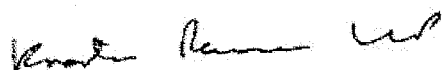
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
London

13 June 2022

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

United for Global Mental Health
(A company limited by guarantee)

**Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 December 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	951,088	1,749,717	2,700,805	2,430,447
Charitable activities	3	6,460	119,209	125,669	-
Other income	4	36	-	36	-
Total income		957,584	1,868,926	2,826,510	2,430,447
Expenditure on:					
Charitable activities	5	151,222	1,149,480	1,300,702	2,368,946
Total expenditure		151,222	1,149,480	1,300,702	2,368,946
Net income		806,362	719,446	1,525,808	61,501
Transfers between funds	13	(1,054)	1,054	-	-
Net movement in funds		805,308	720,500	1,525,808	61,501
Reconciliation of funds:					
Total funds brought forward		57,289	107,584	164,873	103,372
Net movement in funds		805,308	720,500	1,525,808	61,501
Total funds carried forward		862,597	828,084	1,690,681	164,873

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 33 form part of these financial statements.

**Balance sheet
as at 31 December 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	9,867	11,622
		<u>9,867</u>	<u>11,622</u>
Current assets			
Debtors	11	57,233	180,627
Cash at bank and in hand		1,798,305	375,444
		<u>1,855,538</u>	<u>556,071</u>
Creditors: amounts falling due within one year	12	(174,724)	(402,820)
Net current assets		<u>1,680,814</u>	<u>153,251</u>
Total net assets		<u><u>1,690,681</u></u>	<u><u>164,873</u></u>
Charity funds			
Restricted funds	13	828,084	107,584
Unrestricted funds	13	862,597	57,289
Total funds		<u><u>1,690,681</u></u>	<u><u>164,873</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Samantha Elizabeth Brown
Trustee
Date: 28 April 2022

The notes on pages 19 to 33 form part of these financial statements.

United for Global Mental Health
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	16	1,424,789	133,827
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,928)	(2,385)
Net cash used in investing activities		(1,928)	(2,385)
Change in cash and cash equivalents in the year		1,422,861	131,442
Cash and cash equivalents at the beginning of the year		375,444	244,002
Cash and cash equivalents at the end of the year	17	1,798,305	375,444

The notes on pages 19 to 33 form part of these financial statements

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 December 2021

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

United for Global Mental Health meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

Notes to the financial statements
for the year ended 31 December 2021

1. Accounting policies (continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £400 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25%
Computer equipment	-	20%

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Notes to the financial statements
for the year ended 31 December 2021

1. Accounting policies (continued)

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Grants	951,088	1,749,717	2,700,805	2,408,181
Government grants	-	-	-	22,266
Total 2021	951,088	1,749,717	2,700,805	2,430,447
Total 2020	692,998	1,737,449	2,430,447	

Government grants in 2020 related to money received from the Coronavirus Job Retention Scheme.

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

3. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Consultancy income	6,460	119,209	125,669	-

4. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest received	36	36	-

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Administrative costs	66,770	84,004	150,774	196,947
Operations	-	122,343	122,343	133,423
Policy & Advocacy	-	409,575	409,575	466,368
Fundraising	-	50,335	50,335	200,363
Campaigns	-	259,591	259,591	952,362
Communications	84,452	193,360	277,812	337,146
Partnerships	-	30,272	30,272	82,337
Total 2021	151,222	1,149,480	1,300,702	2,368,946
Total 2020	631,081	1,737,865	2,368,946	

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Administrative costs	-	150,774	150,774	196,947
Operations	-	122,343	122,343	133,423
Policy & Advocacy	182,948	226,627	409,575	466,368
Fundraising	-	50,335	50,335	200,363
Campaigns	91,572	168,019	259,591	952,362
Communications	165,508	112,304	277,812	337,146
Partnerships	30,272	-	30,272	82,337
Total 2021	470,300	830,402	1,300,702	2,368,946

7. Auditors' remuneration

	2021 £	2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	11,160	10,560

8. Staff costs

	2021 £	2020 £
Wages and salaries	569,524	840,341
Social security costs	55,601	92,591
Contribution to defined contribution pension schemes	12,220	17,726
	637,345	950,658

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Staff	12	18

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

8. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	1	-
In the band £70,001 - £80,000	-	3
In the band £80,001 - £90,000	1	-

The total salaries received by key management personnel was £165,526 (2020: £160,000). Employer pension contributions were a total of £2,798 (2020: £2,627) and employer national insurance contributions were a total of £20,103 (2020: £19,666).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

10. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 January 2021	5,200	11,552	16,752
Additions	-	1,928	1,928
At 31 December 2021	<u>5,200</u>	<u>13,480</u>	<u>18,680</u>
Depreciation			
At 1 January 2021	1,082	4,048	5,130
Charge for the year	2,060	1,623	3,683
At 31 December 2021	<u>3,142</u>	<u>5,671</u>	<u>8,813</u>
Net book value			
At 31 December 2021	<u>2,058</u>	<u>7,809</u>	<u>9,867</u>
At 31 December 2020	<u>4,118</u>	<u>7,504</u>	<u>11,622</u>

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

11. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	32,825	50,035
Other debtors	101	29,423
Prepayments and accrued income	24,307	101,169
	<u>57,233</u>	<u>180,627</u>

12. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	9,710	161,149
Other taxation and social security	2,534	24,882
Accruals and deferred income	162,480	216,789
	<u>174,724</u>	<u>402,820</u>

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Communications Transformation	-	-	-	200,000	200,000
Global Mental Health Action Network	-	-	-	200,000	200,000
Suicide Decriminalisation Project	-	-	-	50,000	50,000
Countdown 2030 project	-	-	-	50,000	50,000
	-	-	-	500,000	500,000
General funds					
General funds	57,289	957,584	(151,222)	(501,054)	362,597
Total Unrestricted funds	57,289	957,584	(151,222)	(1,054)	862,597

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

13. Statement of funds (continued)

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Restricted funds					
Comic Relief	8,904	95,000	(95,935)	-	7,969
Netherlands	374	-	(374)	-	-
Foundation Botnar	-	71,500	(64,066)	-	7,434
Pivotal	-	-	142	-	142
WHO Foundation	-	33,033	(2,928)	-	30,105
HSBC	65,093	980,000	(379,981)	-	665,112
BvLF	270	107,255	(34,285)	-	73,240
BvLF 1/2020	3,552	21,613	(32,346)	-	(7,181)
BvLF Countdown 2020	12,357	8,981	(58,668)	-	(37,330)
Carter Centre	-	-	427	-	427
GBC	16,692	320,000	(329,209)	-	7,483
GCC	342	-	(342)	-	-
UNFPA	-	14,677	90	-	14,767
Elton John Aids Foundation	-	64,280	(65,947)	-	(1,667)
NM Impact	-	44,579	(45,633)	1,054	-
Vitol Foundation	-	108,008	(40,425)	-	67,583
	107,584	1,868,926	(1,149,480)	1,054	828,084
Total of funds	164,873	2,826,510	(1,300,702)	-	1,690,681

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General funds	(4,628)	692,998	(631,081)	57,289
Restricted funds				
Comic Relief	-	200,000	(191,096)	8,904
Netherlands	-	-	374	374
Foundation Botnar	32,540	-	(32,270)	270
HSBC	75,460	1,000,000	(1,010,367)	65,093
BvLF 1/2020	-	67,303	(63,751)	3,552
BvLF Countdown 2020	-	27,028	(14,671)	12,357
Carter Centre	-	53,706	(53,706)	-
GBC	-	130,000	(113,308)	16,692
GCC	-	9,236	(8,894)	342
UNFPA	-	250,176	(250,176)	-
	108,000	1,737,449	(1,737,865)	107,584
Total of funds	103,372	2,430,447	(2,368,946)	164,873

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

13. Statement of funds (continued)

Restricted funds:

Comic Relief: Comic Relief provided a 3 year grant to support and strengthen the work of Speak Your Mind campaign partners. This involved facilitating the development of the global strategy, building the capacity of campaign partners and supporting the overall coordination of countries.

BvLF: BvLF provided 2 grants to UnitedGMH in 2021. The first grant provided financial and technical support for the project "Countdown" - Mental health and wellbeing of children and care-givers during and after the COVID-19 pandemic. The second grant provided financial and technical support for the project "Countdown2030 and mental health and wellbeing of children and caregivers during the Covid-19 pandemic.

HSBC: HSBC is the lead Financial Services partner and the title sponsor for the Speak Your Mind Campaign.

The Global Business Collaborative "GBC": Each member of the GBC supports the business-led collaboration between businesses, experts, existing mental health alliances and not-for-profit organisations to establish guiding principles of mentally healthy organisations.

Grand Challenges Canada "GCC": In order to increase the diversity of those representing different organisations and partners around the world, GCC sponsored the travel costs of young people that attended the Speak Your Mind meeting and the Global Mental Health Action Network meeting.

Elton John Aids Foundation: funding to advocate the importance of Integrating mental health into the Global Fund strategy (2023 - 2026), and ensure mental health becomes integral to all HIV programming in all countries.

Vitol Foundation: to achieve significant global and national level change for child and caregiver mental health by 1. increase and improve finance for mental health from the international community and ensure child and caregiver mental health is integrated into mainstream health systems, using universal health coverage reforms and 2. improving data collection and accountability (countdown 20230) through a monitoring, evaluation and accountability framework, helping to address the critical gap in global mental health.

NM Impact: funding to support the development of a report focusing on Philanthropic Finance for Mental Health. This aims to provide a strategic framework for philanthropic action to accelerate action on funding global mental health.

Designated funds:

Communications Transformation: We are updating our digital communications channels and updating our brand assets in order to more effectively communicate with our priority audiences, while also making digital tools work harder for us so that our staff time is better spent on high value interactions. In addition we are clarifying and better articulating the GMHAN brand and channels, giving GMHAN a separate identity from United for Global Mental Health and ensuring that our communications are supporting our goals - both to bring more people into our network and to ensure that the network can collaborate more effectively for impact.

Global Mental Health Action Network (GMHAN): In addition to our investment in GMHAN's brand and channels we are designating funds to support the development and implementation of a new strategy for the network to enable it to significantly increase its reach and impact and to become financially sustainable.

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

13. Statement of funds (continued)

Suicide Decriminalisation Project: Our work to decriminalise suicide fits within our 3 year strategy under our rights focus area. We are actively fundraising to support both our work and that of our partners, we are designating funds to cover our proposed activities for at least the first half of 2022 to ensure that there is no break in activities until funding is raised.

Countdown 2030 project: Countdown Global Mental Health 2030 is the first independent monitoring and accountability mechanism that uses a broad and integrated set of indicators to monitor progress for mental health. This free and interactive dashboard lets users search mental health data by country using a range of indicators, combined with an annual monitoring report on what the latest data shows. It has been developed to inform action: action to campaign, to advocate, to communicate and to change policy and practice so that everyone everywhere is able to exercise their right to the highest attainable level of mental health. We are working with partners to ensure its long term success, with funds designated to ensure its continuance.

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Designated funds	-	-	-	500,000	500,000
General funds	57,289	957,584	(151,222)	(501,054)	362,597
Restricted funds	107,584	1,868,926	(1,149,480)	1,054	828,084
	<u>164,873</u>	<u>2,826,510</u>	<u>(1,300,702)</u>	<u>-</u>	<u>1,690,681</u>

Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	(4,628)	692,998	(631,081)	57,289
Restricted funds	108,000	1,737,449	(1,737,865)	107,584
	<u>103,372</u>	<u>2,430,447</u>	<u>(2,368,946)</u>	<u>164,873</u>

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	9,867	-	9,867
Current assets	860,812	994,726	1,855,538
Creditors due within one year	(8,082)	(166,642)	(174,724)
Total	862,597	828,084	1,690,681

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	11,622	-	11,622
Current assets	446,042	110,029	556,071
Creditors due within one year	(400,375)	(2,445)	(402,820)
Total	57,289	107,584	164,873

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	1,525,808	61,501
Adjustments for:		
Depreciation charges	3,683	3,447
Decrease in debtors	123,394	484,050
Decrease in creditors	(228,096)	(415,171)
Net cash provided by operating activities	1,424,789	133,827

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

17. Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash in hand	1,798,305	375,444
Total cash and cash equivalents	1,798,305	375,444

18. Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	375,444	1,422,861	1,798,305
	375,444	1,422,861	1,798,305

19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £12,220 (2020: £17,726). There were no contributions payable at the balance sheet date (2020: £nil).

20. Operating lease commitments

At 31 December 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Amounts payable		
Within 1 year	8,591	-
Between 2 and 5 years	13,487	-
Total	22,078	-

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

21. Related party transactions

In the prior year Natasha Mueller, a Trustee, made an unrestricted donation of £50,000.

A US charity called American Friends for United for Global Mental Health. The purpose of the charity is to hold, administer and disburse funds from US donors to support projects and initiatives involving mental health. At the year end American Friends for United for Global Mental Health owed the charity £nil (2020: £14,477) for administrative expenses relating to the US charity.

United for Global Mental Health

England & Wales - Charity number 1180516

Accounts

Registered number: 11139817
Charity number: 1180516

United for Global Mental Health
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 December 2020

United for Global Mental Health
(A company limited by guarantee)

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United for Global Mental Health
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Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 December 2020

Trustees

Sir Ian Cheshire, Trustee
Professor Graham Thornicroft, Trustee
Natasha Mueller, Trustee
Alan Court, Trustee
Neelesh Christopher Heredia, Trustee (appointed 3 February 2020)
Samantha Elizabeth Brown, Trustee

Company registered number

11139817

Charity registered number

1180516

Registered office

Somerset House
South Wing
London
WC2R 1LA

Chief executive officer

Elisha London

Independent auditors

Kreston Reeves LLP
Statutory Auditor
Third Floor
24 Chiswell Street
London
EC1Y 4YX

Trustees' report
for the year ended 31 December 2020

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 January 2020 to 31 December 2020. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

United for Global Mental Health is dedicated to creating a world that enables good mental health for all. We focus on what will make the most difference to global mental health, and we build whatever it takes to make that happen. Our work is global and we support our partners who work nationally around the world. The beneficiaries of our work are primarily those with a diagnosed mental health condition, but also wider society as every person will experience periods of good and poor mental health and many will need support from their communities or more formally through government services to regain their health.

Objectives and activities

a. Policies and objectives

United for Global Mental Health seeks to raise awareness of mental health issues through campaigning and advocacy and to promote the de-stigmatisation of mental health issues. We promote the implementation of effective interventions, guided by the international norms and standards of organisations such as the WHO and other UN agencies along with the insights of people with Lived Experience. We advocate and campaign for financing to support mental health initiatives so that additional funding can be made available to mental health programmes that develop national capacity.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

We support and unite the global effort to promote mental health. We unite: campaigners, practitioners, national organisations, businesses, people with lived experiences, funders, researchers, governments, and international bodies so that they can learn, collaborate and make greater progress together. We incubate: designing and setting up the initiatives that will make the most impact on global mental health and helping them to grow and ultimately flourish independently. We support our partners from a wide range of backgrounds and organisations that are working at country level.

United for Global Mental Health
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Trustees' report (continued)
for the year ended 31 December 2020

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

Our key activities are:

- Advocacy - United for Global Mental Health is helping to drive an increase in political will and investment for mental health around the world. We do this by working with partners from governments, international organisations, NGOs, academia and the private sector to encourage governments to prioritise mental health.
- Financing - United for Global Mental Health works with partners to advocate for greater financing for mental health. We do this work at a national and global level to highlight the benefits of investment in mental health for individuals and society at large.
- Campaigning - We power the Speak Your Mind campaign - partners from 19 countries around the world have come together pledging to secure meaningful and urgent action from their governments, demanding they invest in mental health. We help organise events and campaigning activities including at key moments such as World Mental Health Day.
- Coordination of the Global Mental Health Action Network - a global joint advocacy, communications and learning coalition of nearly 1,000 representatives of governments, international organisations, NGOs, academia and the private sector. We provide the secretariat to this network and organise regular calls, webinars, a monthly newsletter and several working groups.

The trustees are satisfied United for Global Mental Health (UnitedGMH) fulfils the Charity Commission's guidance on public benefit.

d. Main activities undertaken to further the Charity's purposes for the public benefit

This year has seen great progress for United for Global Mental Health as a global organisation. Despite challenges caused by COVID-19, our support to global and country partners has grown.

The universalism of the COVID-19 experience has increased the pool of potential new networks and champions to power the global mental health movement, and we have worked hard to raise the profile of mental health in the global response to COVID-19 through our policy influencing and information dissemination.

Consistent with our approach and commitment, we have continued to put people with lived experience at the forefront of our advocacy efforts and have encouraged others to do so. We led the launch of the COVID-19 mental health open letter (released alongside the report of the UN Secretary General on COVID-19 and mental health) in a process designed by, and focused on, people with lived experience. The webinar series we delivered all year on mental health in the time of COVID-19 frequently shared the perspectives of lived experience from all over the world. This year's World Mental Health Day campaign was designed as a powerful platform enabling people with lived experience to share their stories with the rest of the world, while calling on decision makers to invest in more and better quality mental health services and support.

Over the course of the year, we have seen the global community come together at the time when it is needed most, and have witnessed great successes on a local, national and global level in advancing the case of good mental health for all.

Trustees' report (continued)
for the year ended 31 December 2020

Objectives and activities (continued)

d. Main activities undertaken to further the Charity's purposes for the public benefit (continued)

The following have been the main activities undertaken during the reporting period:

1. Speak Your Mind Highlights

In February Speak Your Mind (SYM) campaigners reunited for the 2020 annual meeting, which was held in Kenya. Joined by campaigners from Speak Your Mind's new countries - Peru, the Philippines, Pakistan and Sri Lanka – 80 campaigners from 20 countries came together to plan the next year of global action. Campaigners participated in advocacy, financing and communications workshops in order to strengthen in-country activities as well as jointly plan for global moments in 2020 and beyond, such as the World Health Assembly, the UN General Assembly and World Mental Health Day.

In June 2020, mental health campaigners from Pakistan, India, Nepal and Sri Lanka worked collaboratively to establish the South Asia Mental Health Union (SAMHU). This idea stemmed from initial discussions at the SYM annual meeting in Kenya. SAMHU is now up and running and has already organised activities including a webinar to explore challenges and learnings around mental Health in the South Asia region, particularly in light of COVID-19

As part of their response to the COVID-19 pandemic, our partner organisation Taskeen produced an animation video about mental health and the pandemic which they distributed through national TV channels in Pakistan, Taskeen also produced a study on the mental health impacts of COVID-19 on low income communities to use in their advocacy. Taskeen's biggest achievement came in September, when they signed an MOU with the federal government, agreeing to support them with the Public Mental Health information campaigns and strategic input.

As a result of the advocacy efforts by SYM partner CAN MH, in July, the Chairman of the Election Commission in Sri Lanka highlighted the concerns raised by people living with psychosocial disabilities at a press conference.

SYM partner in the Philippines, Mental Health PH, was able to secure the Vice President of Philippines to speak at the virtual March for Mental Health for World Mental Health Day. She voiced her commitment to further action on mental health in the country.

In Tonga the government approved the first-ever national Mental Health Policy, a policy developed by the Ministry of Health and the SYM campaigner and the founder of the Tonga Mental Health and Disabilities Association. This year's World Mental Health Day celebration saw the Tongan Prime Minister and the Minister of Health both announcing their commitment to mental health.

In Nepal, shortly after World Mental Health Day the Minister of Health and Population made commitments to several areas of mental health that SYM partners KOSHISH and TPO have heavily advocated for, including the approval and implementation of the draft mental health action plan, an increase in the mental health budget and the development of a new mental health division within the Ministry.

In Liberia, INGOs Medecins Sans Frontieres and Partners in Health made commitments to provide psychotropic medication; and the Ministry of Health made a commitment to increase the budget allocation for mental health. This was a big success for SYM partner, Cultivation for Users Hope, as they have been advocating for increased access to mental health medication as well as greater financing.

2. Responding to Covid-19

In April the outbreak of COVID-19 and the global impact of the pandemic brought about several key changes to our work, and we quickly started raising the profile of mental health in the COVID-19 global response through policy influencing and information dissemination.

We began to disseminate weekly COVID-19 and mental health resources and updates to members of the Global Mental Health Action Network (formerly the BluePrint Group) and Speak Your Mind partners.

Trustees' report (continued)
for the year ended 31 December 2020

Objectives and activities (continued)

We established the weekly #MHForAll webinar series with the Lancet Psychiatry, Mental Health Innovation Network, and MHPSS.net. Featuring expert speakers across UN, NGO and civil society organisations, this offered viewers the latest information on COVID-19 and mental health from what was happening around the world to what practitioners could do to address the issues they faced.

The aim throughout has been to reflect the range of experiences and lessons to be learnt from around the world. Since its launch the series has involved over 100 panellists from a wide range of countries and organisations. There have been over 13,000 viewer registrations representing over 850 organisations and participants attending from over 40 countries.

Following its success, the webinar series has been extended beyond COVID-19 as a source of topical updates for the mental health community from around the world.

We also supported Speak Your Mind campaigners, who came together to develop an aligned global position on COVID-19 and mental health. Their Open Letter was signed by 1,150 individuals from over 40 countries, calling for leaders to protect the most vulnerable and integrate mental health into all response plans to end the pandemic, build back better and avoid a mental health crisis.

Support for the letter was received from a variety of individuals and organisations, with signatories including the Executive Director of UNICEF, the President of the World Psychiatric Association, the CEO of Save the Children Denmark, and the Prime Minister of Tonga. The letter was launched alongside the UN policy brief: COVID-19 and the Need for Action on Mental Health. We helped write the briefing and worked with the office of the UN Secretary General on the design and delivery of its launch. This included producing a short film on why integrating mental health was essential as part of the COVID-19 response. We also arranged for the UN Secretary General to speak with mental health activists and worked with his social media team to promote the event. It marked the first time that mental health focused civil society groups engaged directly with the UN Secretary General in this way, which is an important step forward for the global mental health community and the raising of its profile.

3. Organisation, and contributions to the organisation, of high profile events to raise the profile of global mental health among policy makers and encourage further political and financial commitments

Continued to significantly contribute to high profile events with the intention of raising the profile of global mental health international with Speak Your Mind campaigners participating in advocacy, financing, communication workshops. This was in order to strengthen in-country activities as well as jointly plan for global moments in 2020 and beyond; World Health Assembly, the UN General Assembly and World Mental Health Day.

We launched the Return on the Individual Report (ROI) in light of COVID-19, this report was timely and crucial. The ROI went beyond the financial return on the mental health investment (e.g. for every US\$1 invested in mental health, US\$4 are returned) and put individuals at the front of the issue, raising the voices of people with lived experience. These personal stories from around the world helped to demonstrate the endless returns available to societies from improved physical health, to positive impacts on the family unit, to social cohesiveness and more. The ability to enjoy good mental health far exceeds any return we can count in financial terms. The report showed that for the millions of people suffering from mental ill health, huge improvements to their mental and physical health, and to the overall quality of their lives, could be made with the right investment.

Speakers at the virtual launch event with Chatham House included Unilever CEO, Alan Jope. Devora Kestel, Director of Mental Health and Substance Abuse at the World Health Organisation, summarised: "There are clearly very good reasons for investing in mental health, we need to enhance wellbeing, protect human rights, improve economic efficiency and move towards universal health coverage."

Trustees' report (continued)
for the year ended 31 December 2020

Objectives and activities (continued)

4. Policy and analysis work to ascertain the best means to raise additional funds for mental health work at global and national level; and active engagement with prospective funders to deliver additional funding

Throughout 2020 we have continued to work on engaging the Global Fund to Fight AIDS, Tuberculosis, and Malaria as a key target for our advocacy work. Our advocacy has been primarily focused on encouraging the Global Fund to integrate mental health into its strategy, shaping its work for future years. This year we have engaged the Global Fund in a number of ways.

In August we created a briefing for the Global Fund Strategy Open Consultation, which we shared with the Global Mental Health Action Network, the Global Funds Advocates Network and other stakeholders. We also worked with key academics to publish an article in JAMA Health Forum, Ending HIV and Tuberculosis—What Has Mental Health Got to Do with It?, explaining why mental health should be an integral part of the Global Fund's strategy to ending these epidemics. We further highlighted the importance of integrating mental health into TB programmes at a WHO End TB panel event.

Ahead of the Board's 2023 strategy meeting, we wrote key talking points as a briefing for Board Members, demonstrating the need to integrate mental health into their agenda. Alongside this we hosted a webinar on HIV, TB and Mental Health as part of our #MHForAll webinar series and worked with UNAIDS and WHO to produce an article on mental health integration for leading global health media outlet Devex.

On World Mental Health Day we were delighted to see the Global Fund Executive Director, Peter Sands, speak at the WHO Big Event for mental health, echoing our key message: if we don't deal with mental health we will not deliver the SDG 3 ambition of health and wellbeing for all.

Engaging the Global Fund and gaining support for mental health will remain a key part of our work in the year ahead, as we look to influence the final decision on the future Global Fund strategy. In particular we are currently working with the French Government who have highlighted the integration of mental health in the work of the Global Fund as one of their key themes for the mental health Ministerial Summit to be held in Paris in October 2021.

5. Global coordination of advocacy, policy and communications on mental health to increase overall impact

This year the BluePrint Group was rebranded to the Global Mental Health Action Network (the Network). Membership doubled in 2020 from 500 members to over 1,000 members from 90 countries and a wide range of organisations from government officials, to international agency staff, civil society organisations and activists, researchers and those working in the private sector.

Highlights from the Global Mental Health Network:

- In January, the Network held its first in-person biannual meeting in Kenya (the first Network meeting in a lower middle income country (LMIC) and a key means to help increase LMIC membership). Over 100 attendees joined from a wide range of countries and organisations. Key activities included: setting up the Child/Youth and the Finance working groups; hearing from and highlighting those with lived experience; reflecting on key advocacy achievements of 2019 and mapping advocacy priorities for 2020 including mental health to be integrated into key initiatives and programmes such as Universal Health Coverage (UHC).
- At the outset of COVID-19, the Network supported members by disseminating resources to help inform mental health response and recovery plans, and by encouraging collaboration among the global mental health community with advocacy, communications and campaigning. A virtual database of key materials on mental health and COVID-19 was created and members working on similar initiatives were put in touch to facilitate collaboration.

United for Global Mental Health
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Trustees' report (continued)
for the year ended 31 December 2020

Objectives and activities (continued)

- Despite being unable to meet in person, the Network's working groups have continued to grow in size and develop pieces of joint work; the Network members have participated in the consultation on the WHO Comprehensive Mental Health Action Plan 2021-2030, and worked together on advocacy around the UN General Assembly and World Mental Health Day.
- Over five weeks in September and October, the Network hosted its first virtual biannual meeting. The meeting included panel events, workshops, and a webinar. As part of the meeting the Network established a partnership with Devex, a leading global health media outlet, who hosted two panel events.
- The first DEVEX panel event was held in the margins of the UN General Assembly, "Achieving the SDGs: Delivering Mental Health for All." It included speakers from Indian Law Society Centre for Mental Health Law and Policy, Global Mental Health Peer Network, Harvard Medical School and Grand Challenges Canada.
- The second panel event focused on the World Mental Health Day theme of "Greater Investment, Greater Access". Devora Kestel, WHO Director of Mental Health and Substance Use, presented the WHO's new report on COVID-19 and Mental Health, followed by a panel discussion featuring Shantha Rau Barriga (who launched the new Human Rights Watch campaign on ending shackling), Cecilia Vaca Jones (CEO of the Bernard Van Leer Foundation) and Godfrey Kayagayi (a lived experience advocate and the Network's Africa region advisory board member).
- As part of the partnership, and in support of the advocacy activities of the Network, Devex has also posted two opinion pieces by the Network: 'Why mental health integration in HIV and TB programmes is a win-win' by Ren Minghui, WHO and Shannon Hader, UNAIDS (ahead of the Global Fund board meeting), and 'The critical need for finance to unlock better mental health' by James Sale, UnitedGMH, Zachary Burton, Stanford University and Valentina Iemmi, LSE (around the time of the World Bank annual meetings).

Universal Health Coverage Report

In the lead up to World Universal Health Coverage Day, (UHC) we launched a Universal Health Coverage report which put the spotlight on the links between mental health and UHC, showing the importance of integrating mental health in UHC, and how the world can do this.

The report was co-authored with Professor Shekhar Saxena, and reviewed by a team of global and national experts, including Prof Vikram Patel, Dr Githinji Gitahi, Dr Lola Kola, Dr Tim Evans, and a number of Speak Your Mind partner organisations.

- The launch of the report was marked by a webinar event, with a panel of experts including Prof Shekhar Saxena, former Director of the Department of Mental Health and Substance Abuse at the WHO; Dr Safi Malik, the Director General for Health at the Ministry of National Health Services Regulations & Coordination, Pakistan; Dr Champika Wickramasinghe, Deputy Director General, NCD, Ministry of Health, Sri Lanka; Dr Florence Temu, Country Director, Amref Health Africa Tanzania; and Ms Charlene Sunkel, CEO of the Global Mental Health Peer Network. Dr Niall Boyce, the editor of the Lancet Psychiatry, chaired the event.
- The event was a success, attracting around 200 live viewers. Speakers discussed a range of issues, including the recommendations of the report, the progress made on UHC so far, and future barriers that will need to be overcome.
- The message of the report was further amplified through a high-profile opinion piece in Devex, co-authored by our CEO Elisha London, and Prof Shekhar Saxena.

We look forward to continuing to build on this initial success at both the global and national levels, and have made plans to work closely with a number of Speak Your Mind partners to support their advocacy work for integration of mental health into their national health systems.

Trustees' report (continued)
for the year ended 31 December 2020

Objectives and activities (continued)

Achievements and performance

a. Review of activities

The key achievements of the charity have been:

1. Convening a CSO-led multi-country mental health reunion in Kenya; bringing together 80 campaigners from 20 countries to plan and organise the next year of global action. This included Speak Your Mind (SYM) new countries - Peru, the Philippines, Pakistan and Sri Lanka. Plans have been developed for global moments such as the World Health Assembly and World Mental Health Day.

2. Responding to Covid-19 brought about several key changes to our work, enabling us to raise the profile of mental health in the COVID-19 global response through policy influencing and information dissemination. Establishing the #MHForAll webinar series together with the Lancet Psychiatry, Mental Health Innovation Network, and MHPSS.net has achieved over 13,000 viewer registrations, representing over 850 organisations and participants attending from over 40 countries.

3. Contributed to high profile events and helping to raise the profile of global mental health with Speak Your Mind campaigners participating in advocacy, financing, communication workshops, in order to strengthen in-country activities as well as jointly plan for global moments in 2020 and beyond; World Health Assembly, the UN General Assembly and World Mental Health Day.

Launching the Return on the Individual (ROI) report, in light of COVID-19, was both timely and crucial. Importantly, the ROI went beyond the financial return of mental health investment (e.g. for every US\$1 invested in mental health, US\$4 are returned) and put individuals at the forefront of the issue, raising the voices of people with lived experience.

4. Targeted policy and advocacy work has enabled us to engage the Global Fund to Fight AIDS, Tuberculosis, and Malaria. This has enabled us to influence and encourage the Global Fund to integrate mental health into its strategy; and ahead of the Global Fund Board 2023 strategy meeting, we wrote key talking points as a key briefing document, demonstrating the need to integrate mental health.

5. Increasing impact to support mental health through the Global Mental Health Action Network. During 2020, membership of this group grew from 500 to over 1,000 across 90 countries. During COVID-19, the Network was able to support its membership by disseminating resources to inform mental health and recovery plans, and encouraging collaboration among the global mental health community with advocacy, communications and campaigning.

United for Global Mental Health
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Trustees' report (continued)
for the year ended 31 December 2020

Achievements and performance (continued)

b. Fundraising

UnitedGMH relies on a number of different fundraising approaches to raise funds cost effectively from a range of sources, helping to raise awareness of our work. This includes raising funds from philanthropists, trusts, foundations and corporate partners.

Fundraising standards:

We are members of the Institute of Fundraising (IOF) and abide by the Code of Fundraising Practice. We adhere to the Fundraising Regulator's Fundraising Promise, and strive to ensure our fundraising is open, honest, respectful and legal.

UnitedGMH, carries out all fundraising activities and the Charity, nor any person acting on behalf of the Charity was bound by any voluntary scheme for regulating fundraising, or any voluntary standard of fundraising, in respect of activities on behalf of the Charity.

Regular reporting was required on any activities carried out on behalf of the charity; all fundraising was overseen by the CEO and reported to the board of trustees at least quarterly.

The Charity nor any person acting on its behalf did not receive any complaints about activities by the charity or by a person on behalf of the charity for the purpose of fundraising.

The charity did not fundraise from the general public. Any fundraising activities undertaken on behalf of the charity were agreed upon and approved by the CEO, before any approaches were made.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

United for Global Mental Health
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Trustees' report (continued)
for the year ended 31 December 2020

b. Reserves policy

United for Global Mental Health operates a reserves policy from unrestricted funding sources. The Charities SORP requires a statement of a charity's reserves policy within its annual report.

The UnitedGMH Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to two months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. Due to the nature of UnitedGMH's work globally, it is deemed necessary to maintain two months of operating expenses held in reserve in order to provide essential charitable activities in the event of an unforeseen shortfall or cessation of funding or closure of the Charity. This totals £250,000 GBP.

This level of reserve will allow UnitedGMH to ensure that all ongoing campaign and programme obligations are met, and donor requirements are fulfilled. Global partners will, where possible take over the campaign and programme activities in their respective countries.

The executive team of UnitedGMH will ensure that all budgets are monitored to reduce the risk that the reserves will be required. The financial reserves held by UnitedGMH may not be spent without prior authorisation from the Trustees.

This policy will be reviewed annually and updated in accordance with UnitedGMH's financial position and obligations.

At the end of December 2020, the financial position of the charity (taking account of funds received and funds already committed) meant it would be able to continue operating through to 31 December 2021.

c. Financial Review

The charity ended December 31, 2020 with funds of £164,873 (2019: £103,372) carried forward. The charity had total income from donations and legacies of £2,430,447 (2019: £2,388,601), of which £692,998 was unrestricted and £1,737,449 was restricted. Total expenditure came to £2,368,946 (2019: £2,460,863), of which £631,081 was unrestricted and £1,737,865 was restricted.

Structure, governance and management

a. Constitution

United for Global Mental Health is registered as a charitable company limited by guarantee and was set up by an Articles of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

First the board reviews the expertise required to augment existing board capacity, then the board asks the CEO and Deputy CEO to research and propose potential trustees (with guidance from trustees based on existing contacts). Prospective trustees are then interviewed by at least one or more board members (or their appointment further researched by board members) before being recommended to the full board for the approval of their appointment. The board will consider from time to time if any further external body will be entitled to appoint one or more trustees: this would be based on the level of financial contribution provided to the charity and on the agreement of all trustees.

Trustees' report (continued)
for the year ended 31 December 2020

Structure, governance and management (continued)

d. Pay policy for key management personnel

In deciding remuneration of the Charity's senior executives, the trustees consider the potential impact of remuneration levels and structures of senior executives on the wider Charity workforce and will take account of the following additional principles: To ensure that the charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

e. Organisational structure and decision making

The organisation has an executive team composed of the CEO, Deputy CEO and COO; it has small teams focused on policy, advocacy and financing, campaigns, communications and overall operations. The vision for the organisation is to retain a relatively flat structure given the small size of the organisation.

f. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

It is noted that on the 19th January 2021, Elisha London notified the Board of her resignation as CEO. Elisha's resignation was accepted and her tenure as CEO will end on 21 May 2021. Sarah Kline has been appointed as Interim-CEO whilst the search for a CEO is conducted.

Samantha Brown is stepping into the position of Board Chair for UnitedGMH and Sir Ian Cheshire is stepping down as Chair but remaining on the Board to the end of the year.

United for Global Mental Health intends to continue to expand and grow in support of its partners and in order to generate political and financial support for mental health.

Vision: By 2030 for everyone, everywhere to have someone to turn to when their mental health needs support

Mission: A united global effort to catalyse greater political and financial action on global mental health

United for Global Mental Health
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Trustees' report (continued)
for the year ended 31 December 2020

Plans for future periods (continued)

Organisational Objectives 2019-2021 - An Overview

DEFINE who we are: through formalising our brand, culture and positioning

- Finalise our 3 year strategy in line with brand, culture and positioning

DEMONSTRATE what we are changing - securing 2021 and beyond - commitments from our 4 key audiences in 2021; a) Political b) Funders, c) Global Institutions d) Civil Society - advance rights, financing and systems

- Political and Financial (National): Protect and secure improved national policy, legislative, and funding outcomes for mental health Institutions (Global): Supporting the integration of mental health in Universal Health Coverage (UHC) including in the plans of global institutions - especially WHO, World Bank, UN agencies; in the new WHO Global Action Plan approved and ready for adoption from 2020; and global and national Covid-19 response packages.
- Financial (Global): Securing a substantial increase in global mental health funding from global funders; with a focus on The World Bank, the Global Fund to fight AIDS, TB and Malaria, and COVID-19 response packages. And catalysing additional funding from trusts and foundations and philanthropists.
- Civil Society (Global): Increase united civil society action through building a strong united public demand for action on mental health globally through the Speak Your Mind partnership of CSOs from 19 countries alongside global partners.
- Disseminate expert knowledge and the insights of people with lived experience on mental health to inform and improve mental health generally, and mental health and COVID-19 response and recovery plans specifically, globally and nationally.
- Finalise and secure unity and agreement behind the Global Mental Health Advocacy Roadmap through the GMHAN, in alignment with the UN Roundtable.
- Launch the Global Business Collaboration for Workplace Mental Health.

PREPARE for July 2021 onwards

- Develop case for support and operational plans for a new report and initiative to increase philanthropic funding for mental health funders.
- Civic Society (Global): Increase united civil society action through building a strong united public demand for action on mental health globally based on successful 2018, 2019 and 2020 World Mental Health Day campaigns with WHO and other global and national stakeholders.

STRENGTHEN how we work: strengthening our operations in alignment with our organisational stage and growth

- Continue to build upon the American Friends of United for Global Mental Health platform to strengthen our presence in the US and enable us to most effectively accept funds from US-based donors.
- Implement our new fundraising strategy and approach, broadening and diversifying our funding base to ensure we are sustainably funded for the future.
- Implement and constantly improve upon the Mental Health Policy and Action Plan to ensure UGMH is a model workplace on this issue.
- Improve organisational systems including contact management and functionality for the networks managed.

Impact of COVID-19

While COVID-19 has had and will continue to have a significant impact on philanthropic giving, the Charity is continuing to steward existing donors and build out a robust pipeline of new prospects in order to establish sustainable funding for 2021 and beyond. The Charity continues to mitigate cash flow issues by managing the timing of outgoing payments and also working with donors to ensure funds are received in a timely manner.

Staff are continuing to work from home in line with government guidance.

United for Global Mental Health
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Trustees' report (continued)
for the year ended 31 December 2020

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Samantha Elizabeth Brown
Trustee

Date: 22 April 2021

United for Global Mental Health
(A company limited by guarantee)

Independent auditors' report to the Members of United for Global Mental Health

Opinion

We have audited the financial statements of United for Global Mental Health (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

United for Global Mental Health
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Independent auditors' report to the Members of United for Global Mental Health (continued)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report to the Members of United for Global Mental Health (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the Charity, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Statement of Recommended Practice. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to controls around the charity's bank account. Audit procedures performed by the engagement included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management; and
- Testing of internal controls procedures relating to expenditure potentially more susceptible to fraud and other irregularities including cash and expenditure; and
- Review of cash and expenditure to confirm no evidence of personal benefit; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business;

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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Independent auditors' report to the Members of United for Global Mental Health (continued)

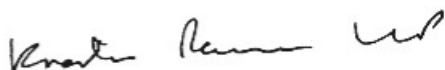
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Kreston Reeves LLP
Statutory Auditor
Chartered Accountant
London

13th May 2021

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

United for Global Mental Health
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 December 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	2	692,998	1,737,449	2,430,447	2,388,601
Total income		692,998	1,737,449	2,430,447	2,388,601
Expenditure on:					
Charitable activities	3	631,081	1,737,865	2,368,946	2,460,863
Total expenditure		631,081	1,737,865	2,368,946	2,460,863
Net movement in funds		61,917	(416)	61,501	(72,262)
Reconciliation of funds:					
Total funds brought forward		(4,628)	108,000	103,372	175,634
Net movement in funds		61,917	(416)	61,501	(72,262)
Total funds carried forward		57,289	107,584	164,873	103,372

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 21 to 33 form part of these financial statements.

United for Global Mental Health
(A company limited by guarantee)
Registered number: 11139817

Balance sheet
as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	8	11,622	12,684
		11,622	12,684
Current assets			
Debtors	9	180,627	664,677
Cash at bank and in hand		375,444	244,002
		556,071	908,679
Creditors: amounts falling due within one year	10	(402,820)	(817,991)
Net current assets		153,251	90,688
Total net assets		164,873	103,372
Charity funds			
Restricted funds	11	107,584	108,000
Unrestricted funds	11	57,289	(4,628)
Total funds		164,873	103,372

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Samantha Elizabeth Brown
Trustee
Date: 22 April 2021

The notes on pages 21 to 33 form part of these financial statements.

United for Global Mental Health
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 December 2020

	2020 £	2019 £
Cash flows from operating activities		
Net cash provided by operating activities	133,827	17,928
Cash flows from investing activities		
Purchase of tangible fixed assets	(2,385)	(14,866)
Net cash used in investing activities	(2,385)	(14,866)
Change in cash and cash equivalents in the year	131,442	3,062
Cash and cash equivalents at the beginning of the year	244,002	240,940
Cash and cash equivalents at the end of the year	375,444	244,002

The notes on pages 21 to 33 form part of these financial statements

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 December 2020

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

United for Global Mental Health meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The financial statements have been prepared on a going concern basis. While the impact of the Covid-19 virus has been assessed by the Trustees, so far as reasonably possible, due to its unprecedented impact on the wider economy, it is difficult to evaluate with any certainty the potential outcomes on the charity's activities and its donors. However, taking into consideration the UK Government's response and the company's planning, the Trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Notes to the financial statements
for the year ended 31 December 2020

1. Accounting policies (continued)

1.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £400 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25%
Computer equipment	-	20%

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Notes to the financial statements
for the year ended 31 December 2020

1. Accounting policies (continued)

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	-	-	-	392,622
Grants	670,732	1,737,449	2,408,181	1,995,979
Government grants	22,266	-	22,266	-
Total 2020	692,998	1,737,449	2,430,447	2,388,601
Total 2019	1,116,449	1,272,152	2,388,601	

Government grants relate to money received from the Coronavirus Job Retention Scheme.

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 December 2020

3. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Administrative costs	54,663	142,284	196,947	867,491
Operations	(4,151)	137,574	133,423	-
Policy & Advocacy	63,265	403,103	466,368	267,605
Finance	-	-	-	14,386
Fundraising	111,932	88,431	200,363	172,399
Campaigns	298,037	685,160	983,197	801,986
Communications	107,225	199,086	306,311	304,681
Partnerships	110	82,227	82,337	32,315
Total 2020	631,081	1,737,865	2,368,946	2,460,863
Total 2019	1,139,613	1,321,250	2,460,863	

4. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Administrative costs	-	196,947	196,947	867,491
Operations	-	133,423	133,423	-
Policy & Advocacy	253,383	212,985	466,368	267,605
Finance	-	-	-	14,386
Fundraising	30,643	169,720	200,363	172,399
Campaigns	719,615	263,582	983,197	801,986
Communications	207,147	99,164	306,311	304,681
Partnerships	19,757	62,580	82,337	32,315
Total 2020	1,230,545	1,138,401	2,368,946	2,460,863

Notes to the financial statements
for the year ended 31 December 2020

5. Auditors' remuneration

	2020 £	2019 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	10,560	10,200

6. Staff costs

	2020 £	2019 £
Wages and salaries	840,341	558,676
Social security costs	92,591	61,273
Contribution to defined contribution pension schemes	17,726	9,625
	950,658	629,574

The average number of persons employed by the Charity during the year was as follows:

	2020 No.	2019 No.
Support staff	18	12

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2020 No.	2019 No.
In the band £70,001 - £80,000	3	3

The total salaries received by key management personnel was £160,000 (2019: £160,000). Employer pension contributions were a total of £2,627 (2019: £2,377) and employer national insurance contributions were a total of £19,666 (2019: £19,713).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 December 2020

8. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 January 2020	5,200	9,167	14,367
Additions	-	2,385	2,385
At 31 December 2020	5,200	11,552	16,752
Depreciation			
At 1 January 2020	(218)	1,901	1,683
Charge for the year	1,300	2,147	3,447
At 31 December 2020	1,082	4,048	5,130
Net book value			
At 31 December 2020	4,118	7,504	11,622
At 31 December 2019	5,418	7,266	12,684

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 December 2020

9. Debtors

	2020 £	2019 £
Due after more than one year		
Other debtors	-	21,677
	-	21,677
Due within one year		
Trade debtors	50,035	512,860
Other debtors	29,423	-
Prepayments and accrued income	101,169	130,140
	180,627	664,677

10. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	161,149	122,521
Other taxation and social security	24,882	20,456
Other creditors	-	2,317
Accruals and deferred income	216,789	672,697
	402,820	817,991

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 December 2020

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General funds	(4,628)	692,998	(631,081)	57,289
Restricted funds				
Comic Relief	-	200,000	(191,096)	8,904
Netherlands	-	-	374	374
BvLF	32,540	-	(32,270)	270
HSBC	75,460	1,000,000	(1,010,367)	65,093
BvLF 1/2020	-	67,303	(63,751)	3,552
BvLF Countdown 2020	-	27,028	(14,671)	12,357
Carter Centre	-	53,706	(53,706)	-
GBC	-	130,000	(113,308)	16,692
GCC	-	9,236	(8,894)	342
Wellcome 1/2020	-	250,176	(250,176)	-
	108,000	1,737,449	(1,737,865)	107,584
Total of funds	103,372	2,430,447	(2,368,946)	164,873

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 December 2020

11. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
Unrestricted funds					
General funds	31,555	1,116,449	(1,139,613)	(13,019)	(4,628)
Restricted funds					
Wellcome One	53,888	-	(53,888)	-	-
Wellcome Two	(2,132)	99,037	(106,895)	9,990	-
Comic Relief	90,189	100,000	(190,189)	-	-
Canada DOH	1,702	-	(1,702)	-	-
Netherlands	432	10,162	(10,594)	-	-
BvLF	-	142,531	(109,991)	-	32,540
D'Harcourt	-	10,000	(13,029)	3,029	-
Dutch	-	17,800	(17,800)	-	-
HSBC	-	500,000	(424,540)	-	75,460
Korum for Kids	-	392,622	(392,622)	-	-
	144,079	1,272,152	(1,321,250)	13,019	108,000
Total of funds	175,634	2,388,601	(2,460,863)	-	103,372

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 December 2020

11. Statement of funds (continued)

The Wellcome Trust: Wellcome provided financial support to help sustain the lasting activity on mental health advocacy and maintain the momentum built since 2018 and to help ongoing efforts to prioritise mental health in the global political agenda.

Comic Relief: Comic Relief provided a 3 year grant to support and strengthen the work of Speak Your Mind campaign partners. This involved facilitating the development of the global strategy, building the capacity of campaign partners and supporting the overall coordination of countries.

Canada DOH: Civil society action for global mental health. UNGA Mental Health event; Coordination of UNGA event by Global Health Strategies, UNGE Mental Health Reception, Story telling film: budget for film communicating a story of progress and impact, developed by the Strongheart Group.

Netherlands: Dutch Mental Health and Psychosocial support Initiative.

BvLF: BvLF provided 2 grants to UnitedGMH in 2020. The first grant provided financial and technical support for the project Global Advocacy with the Health Sector for Maternal & Caregiver Mental Health. The second grant provided financial and technical support for the project "Countdown" - Mental health and wellbeing of children and care-givers during and after the COVID-19 pandemic.

D'Harcourt: Fondation D'Harcourt donated funds to support the development and implementation of the "March for Mental Health" campaign for World Mental Health Day 2020.

Dutch: Consultancy Awareness Raising & Advocacy Mental Health and Psychological Support.

HSBC: HSBC is the lead Financial Services partner and the title sponsor for the Speak Your Mind Campaign.

Korum for Kids: Major partner to the Speak Your Mind Campaign

The Global Business Collaborative "GBC": Each member of the GBC supports the business-led collaboration between businesses, experts, existing mental health alliances and not-for-profit organisations to establish guiding principles of mentally healthy organisations.

Grand Challenges Canada "GCC": In order to increase that diversity of those representing different organisations and partners around the world, GCC sponsored the travel costs of young people that attended the Speak Your Mind meeting and the Global Mental Health Action Network meeting.

12. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	(4,628)	692,998	(631,081)	57,289
Restricted funds	108,000	1,737,449	(1,737,865)	107,584
	<u>103,372</u>	<u>2,430,447</u>	<u>(2,368,946)</u>	<u>164,873</u>

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 December 2020

12. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
General funds	31,555	1,116,449	(1,139,613)	(13,019)	(4,628)
Restricted funds	144,079	1,272,152	(1,321,250)	13,019	108,000
	<u>175,634</u>	<u>2,388,601</u>	<u>(2,460,863)</u>	<u>-</u>	<u>103,372</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	11,622	-	11,622
Current assets	446,042	110,029	556,071
Creditors due within one year	(402,820)	-	(402,820)
Difference	2,445	(2,445)	-
Total	<u>57,289</u>	<u>107,584</u>	<u>164,873</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	12,684	-	12,684
Debtors due after more than one year	21,677	-	21,677
Current assets	779,002	108,000	887,002
Creditors due within one year	(817,991)	-	(817,991)
Total	<u>(4,628)</u>	<u>108,000</u>	<u>103,372</u>

Notes to the financial statements
for the year ended 31 December 2020

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income/expenditure for the period (as per Statement of Financial Activities)	61,501	(72,262)
Adjustments for:		
Depreciation charges	3,447	2,513
Loss on the sale of fixed assets	-	429
Decrease/(increase) in debtors	484,050	(576,335)
Increase/(decrease) in creditors	(415,171)	659,237
Net cash provided by operating activities	133,827	13,582

15. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	375,444	244,002
Total cash and cash equivalents	375,444	244,002

16. Analysis of changes in net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	244,002	131,442	375,444
	244,002	131,442	375,444

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £17,726 (2019: £9,625). Contributions payable at the balance sheet date of £NIL (2019: £2,317) are included within creditors.

United for Global Mental Health
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 December 2020

18. Operating lease commitments

At 31 December 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Amounts payable		
Within 1 year	-	111,390
Between 2 and 5 years	-	126,573
Total	-	237,963

19. Related party transactions

During the year Natasha Mueller, a Trustee, made an unrestricted donation of £50,000 (2019: £nil).

During the year a US charity was set up called American Friends for United for Global Mental Health. The purpose of the charity is to hold, administer and disburse funds from US donors to support projects and initiatives involving mental health. At the year end American Friends for United for Global Mental Health owed the charity £14,477 (2019: £nil) for administrative expenses relating to the US charity.