

**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)**

**Contents**

|   | Page           |
|---|----------------|
| <b>Reference and administrative details of the Charity, its Trustees and advisers</b> | <b>1</b>       |
| <b>Trustees' report</b>   | <b>2 - 13</b>  |
| <b>Independent auditors' report on the financial statements</b>                       | <b>14 - 17</b> |
| <b>Statement of financial activities</b>  | <b>18</b>      |
| <b>Balance sheet</b>  | <b>19</b>      |
| <b>Statement of cash flows</b>  | <b>20</b>      |
| <b>Notes to the financial statements</b>  | <b>21 - 33</b> |

**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 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**  
**(A company limited by guarantee)**

**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**  
**(A company limited by guarantee)**

**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.

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

**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**  
**(A company limited by guarantee)**

**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**  
**(A company limited by guarantee)**

**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**  
**(A company limited by guarantee)**

**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 an 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**  
**(A company limited by guarantee)**

**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**  
**(A company limited by guarantee)**

**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.

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

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

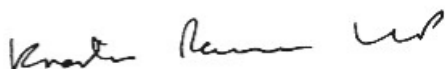
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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**  
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**

|                                    | <b>Note</b> | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|------------------------------------|-------------|--|--|---------------------------------------|---------------------------------------|
| <b>Income from:</b>                |             |  |  |                                       |                                       |
| Donations and legacies             | 2           | <b>692,998</b>                               | <b>1,737,449</b>                           | <b>2,430,447</b>                      | 2,388,601                             |
| <b>Total income</b>                |             | <b>692,998</b>                               | <b>1,737,449</b>                           | <b>2,430,447</b>                      | 2,388,601                             |
| <b>Expenditure on:</b>             |             |  |  |                                       |                                       |
| Charitable activities              | 3           | <b>631,081</b>                               | <b>1,737,865</b>                           | <b>2,368,946</b>                      | 2,460,863                             |
| <b>Total expenditure</b>           |             | <b>631,081</b>                               | <b>1,737,865</b>                           | <b>2,368,946</b>                      | 2,460,863                             |
| <b>Net movement in funds</b>       |             | <b>61,917</b>                                | <b>(416)</b>                               | <b>61,501</b>                         | (72,262)                              |
| <b>Reconciliation of funds:</b>    |             |  |  |                                       |                                       |
| Total funds brought forward        |             | <b>(4,628)</b>                               | <b>108,000</b>                             | <b>103,372</b>                        | 175,634                               |
| Net movement in funds              |             | <b>61,917</b>                                | <b>(416)</b>                               | <b>61,501</b>                         | (72,262)                              |
| <b>Total funds carried forward</b> |             | <b>57,289</b>                                | <b>107,584</b>                             | <b>164,873</b>                        | 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<br>£        | 2019<br>£ |
|--|------|------------------|-----------|
| <b>Fixed assets</b>                            |      |                  |           |
| Tangible assets                                | 8    | <b>11,622</b>    | 12,684    |
|  |      | <b>11,622</b>    | 12,684    |
| <b>Current assets</b>                          |      |                  |           |
| Debtors  | 9    | <b>180,627</b>   | 664,677   |
| Cash at bank and in hand                       |      | <b>375,444</b>   | 244,002   |
|  |      | <b>556,071</b>   | 908,679   |
| Creditors: amounts falling due within one year | 10   | <b>(402,820)</b> | (817,991) |
| <b>Net current assets</b>                      |      | <b>153,251</b>   | 90,688    |
| <b>Total net assets</b>                        |      | <b>164,873</b>   | 103,372   |
| <b>Charity funds</b>                           |      |                  |           |
| Restricted funds                               | 11   | <b>107,584</b>   | 108,000   |
| Unrestricted funds                             | 11   | <b>57,289</b>    | (4,628)   |
| <b>Total funds</b>                             |      | <b>164,873</b>   | 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**

|   | <b>2020</b><br>£ | 2019<br>£       |
|---|------------------|-----------------|
| <b>Cash flows from operating activities</b>             |                  |                 |
| Net cash provided by operating activities               | <b>133,827</b>   | 17,928          |
|   | <hr/>            | <hr/>           |
| <b>Cash flows from investing activities</b>             |                  |                 |
| Purchase of tangible fixed assets                       | <b>(2,385)</b>   | (14,866)        |
|   | <hr/>            | <hr/>           |
| <b>Net cash used in investing activities</b>            | <b>(2,385)</b>   | <b>(14,866)</b> |
|   | <hr/>            | <hr/>           |
| <b>Change in cash and cash equivalents in the year</b>  | <b>131,442</b>   | <b>3,062</b>    |
| Cash and cash equivalents at the beginning of the year  | <b>244,002</b>   | 240,940         |
|   | <hr/>            | <hr/>           |
| <b>Cash and cash equivalents at the end of the year</b> | <b>375,444</b>   | 244,002         |
|   | <hr/> <hr/>      | <hr/> <hr/>     |

The notes on pages 21 to 33 form part of these financial statements

**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**

|                   | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|-------------------|--|--|---------------------------------------|---------------------------------------|
| Donations         | -  | -  | -                                     | 392,622                               |
| Grants            | 670,732                                      | 1,737,449                                  | <b>2,408,181</b>                      | 1,995,979                             |
| Government grants | 22,266                                       | -  | <b>22,266</b>                         | -                                     |
| <b>Total 2020</b> | <b>692,998</b>                               | <b>1,737,449</b>                           | <b>2,430,447</b>                      | <b>2,388,601</b>                      |
| <b>Total 2019</b> | <b>1,116,449</b>                             | <b>1,272,152</b>                           | <b>2,388,601</b>                      |                                       |

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**

|                      | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|----------------------|--|--|---------------------------------------|---------------------------------------|
| Administrative costs | 54,663                                       | 142,284                                    | <b>196,947</b>                        | 867,491                               |
| Operations           | (4,151)                                      | 137,574                                    | <b>133,423</b>                        | -                                     |
| Policy & Advocacy    | 63,265                                       | 403,103                                    | <b>466,368</b>                        | 267,605                               |
| Finance              | -  | -  | -                                     | 14,386                                |
| Fundraising          | 111,932                                      | 88,431                                     | <b>200,363</b>                        | 172,399                               |
| Campaigns            | 298,037                                      | 685,160                                    | <b>983,197</b>                        | 801,986                               |
| Communications       | 107,225                                      | 199,086                                    | <b>306,311</b>                        | 304,681                               |
| Partnerships         | 110  | 82,227                                     | <b>82,337</b>                         | 32,315                                |
| <b>Total 2020</b>    | <b>631,081</b>                               | <b>1,737,865</b>                           | <b>2,368,946</b>                      | <b>2,460,863</b>                      |
| <b>Total 2019</b>    | <b>1,139,613</b>                             | <b>1,321,250</b>                           | <b>2,460,863</b>                      |                                       |

**4. Analysis of expenditure by activities**

|                      | <b>Activities<br/>undertaken<br/>directly<br/>2020<br/>£</b> | <b>Support<br/>costs<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|----------------------|--|---|---------------------------------------|---------------------------------------|
| Administrative costs | -  | 196,947                                 | <b>196,947</b>                        | 867,491                               |
| Operations           | -  | 133,423                                 | <b>133,423</b>                        | -                                     |
| Policy & Advocacy    | 253,383  | 212,985                                 | <b>466,368</b>                        | 267,605                               |
| Finance              | -  | -                                       | -                                     | 14,386                                |
| Fundraising          | 30,643   | 169,720                                 | <b>200,363</b>                        | 172,399                               |
| Campaigns            | 719,615  | 263,582                                 | <b>983,197</b>                        | 801,986                               |
| Communications       | 207,147  | 99,164                                  | <b>306,311</b>                        | 304,681                               |
| Partnerships         | 19,757   | 62,580                                  | <b>82,337</b>                         | 32,315                                |
| <b>Total 2020</b>    | <b>1,230,545</b>   | <b>1,138,401</b>                        | <b>2,368,946</b>                      | <b>2,460,863</b>                      |

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

**Notes to the financial statements**  
**for the year ended 31 December 2020**

**5. Auditors' remuneration**

|  | <b>2020</b><br>£ | 2019<br>£ |
|--|------------------|-----------|
| Fees payable to the Charity's auditor for the audit of the Charity's annual accounts | <b>10,560</b>    | 10,200    |

**6. Staff costs**

|  | <b>2020</b><br>£ | 2019<br>£ |
|--|------------------|-----------|
| Wages and salaries                                   | <b>840,341</b>   | 558,676   |
| Social security costs                                | <b>92,591</b>    | 61,273    |
| Contribution to defined contribution pension schemes | <b>17,726</b>    | 9,625     |
|  | <b>950,658</b>   | 629,574   |

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

|               | <b>2020</b><br>No. | 2019<br>No. |
|---------------|--------------------|-------------|
| Support staff | <b>18</b>          | 12          |

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

|                               | <b>2020</b><br>No. | 2019<br>No. |
|-------------------------------|--------------------|-------------|
| In the band £70,001 - £80,000 | <b>3</b>           | 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<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|-----------------------|--------------------------|----------------------------|------------|
| <b>Cost</b>           |                          |                            |            |
| 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     |
| <b>Depreciation</b>   |                          |                            |            |
| 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      |
| <b>Net book value</b> |                          |                            |            |
| 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**

|                                     | <b>2020</b><br>£           | 2019<br>£           |
|-------------------------------------|----------------------------|---------------------|
| <b>Due after more than one year</b> |                            |                     |
| Other debtors                       | -                          | 21,677              |
|                                     | <hr/> -                    | <hr/> 21,677        |
| <b>Due within one year</b>          |                            |                     |
| Trade debtors                       | <b>50,035</b>              | 512,860             |
| Other debtors                       | <b>29,423</b>              | -                   |
| Prepayments and accrued income      | <b>101,169</b>             | 130,140             |
|                                     | <hr/> <b>180,627</b> <hr/> | <hr/> 664,677 <hr/> |

**10. Creditors: Amounts falling due within one year**

|                                    | <b>2020</b><br>£           | 2019<br>£           |
|------------------------------------|----------------------------|---------------------|
| Trade creditors                    | <b>161,149</b>             | 122,521             |
| Other taxation and social security | <b>24,882</b>              | 20,456              |
| Other creditors                    | -                          | 2,317               |
| Accruals and deferred income       | <b>216,789</b>             | 672,697             |
|                                    | <hr/> <b>402,820</b> <hr/> | <hr/> 817,991 <hr/> |

**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<br>January<br>2020<br>£ | Income<br>£      | Expenditure<br>£   | Balance at<br>31<br>December<br>2020<br>£ |
|---------------------------|--------------------------------------|------------------|--------------------|---|
| <b>Unrestricted funds</b> |                                      |                  |                    |   |
| General funds             | (4,628)                              | 692,998          | (631,081)          | 57,289                                    |
| <b>Restricted funds</b>   |                                      |                  |                    |   |
| 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)          | -   |
|                           | <b>108,000</b>                       | <b>1,737,449</b> | <b>(1,737,865)</b> | <b>107,584</b>                            |
| <b>Total of funds</b>     | <b>103,372</b>                       | <b>2,430,447</b> | <b>(2,368,946)</b> | <b>164,873</b>                            |

**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<br>1 January<br>2019<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2019<br>£ |
|---------------------------|--------------------------------------|-------------|------------------|--------------------------|---|
| <b>Unrestricted funds</b> |                                      |             |                  |                          |   |
| General funds             | 31,555                               | 1,116,449   | (1,139,613)      | (13,019)                 | (4,628)                                   |
| <b>Restricted funds</b>   |                                      |             |                  |                          |   |
| 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                                   |
| <b>Total of funds</b>     | 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<br>January<br>2020<br>£ | Income<br>£      | Expenditure<br>£   | Balance at<br>31<br>December<br>2020<br>£ |
|------------------|--------------------------------------|------------------|--------------------|---|
| 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<br>1 January<br>2019<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2019<br>£ |
|------------------|--------------------------------------|------------------|--------------------|--------------------------|---|
| 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<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| 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)                          | -                           |
| <b>Total</b>                  | <u>57,289</u>                      | <u>107,584</u>                   | <u>164,873</u>              |

**Analysis of net assets between funds - prior period**

|                                      | Unrestricted<br>funds<br>2019<br>£ | Restricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ |
|--------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| 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)                   |
| <b>Total</b>                         | <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<br>£      | 2019<br>£     |
|--|----------------|---------------|
| Net income/expenditure for the period (as per Statement of Financial Activities) | 61,501         | (72,262)      |
| <b>Adjustments for:</b>  |                |               |
| 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       |
| <b>Net cash provided by operating activities</b>                                 | <b>133,827</b> | <b>13,582</b> |

15. Analysis of cash and cash equivalents

|  | 2020<br>£      | 2019<br>£      |
|--|----------------|----------------|
| Cash in hand                           | 375,444        | 244,002        |
| <b>Total cash and cash equivalents</b> | <b>375,444</b> | <b>244,002</b> |

16. Analysis of changes in net debt

|                          | At 1<br>January<br>2020<br>£ | Cash flows<br>£ | At 31<br>December<br>2020<br>£ |
|--------------------------|------------------------------|-----------------|--------------------------------|
| Cash at bank and in hand | 244,002                      | 131,442         | 375,444                        |
|                          | <b>244,002</b>               | <b>131,442</b>  | <b>375,444</b>                 |

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:

|                        | <b>2020</b><br>£ | 2019<br>£      |
|------------------------|------------------|----------------|
| <b>Amounts payable</b> |                  |                |
| Within 1 year          | -                | 111,390        |
| Between 2 and 5 years  | -                | 126,573        |
| <b>Total</b>           | <u>-</u>         | <u>237,963</u> |

**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.