

**Registered number: 11139817**  
**Charity number: 1180516**

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

**Trustees' report and financial statements**

**For the year ended 31 December 2022**

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

**Contents**

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 10
<b>Independent auditors' report on the financial statements</b>	11 - 14
<b>Statement of financial activities</b>	15
<b>Balance sheet</b>	16
<b>Statement of cash flows</b>	17
<b>Notes to the financial statements</b>	18 - 33

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

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

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

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

**Trustees' report**  
**For the year ended 31 December 2022**

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

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

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

**Objectives and activities**

**a. Policies and objectives**

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

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

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

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

**Objectives and activities (continued)**

**b. Strategies for achieving objectives**

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

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

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

Set against this we have four strategic impact measures:

**Strategic Impact 1:** Rights - hold decision makers to account

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

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

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

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

**c. Activities undertaken to achieve objectives**

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

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

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

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

**1. Rights**

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

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

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

**Objectives and activities (continued)**

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

**2. Finance**

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

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

**3. Systems**

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

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

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

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

**4. Education**

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

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

**Objectives and activities (continued)**

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

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

**Achievements and performance**

**a. Review of activities**

The key achievements of the charity have been:

**1. Global Mental Health Advocacy Network**

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

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

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

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

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

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

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

**Achievements and performance (continued)**

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

**4. Decriminalising Suicide: Saving Lives, Reducing Stigma**

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

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

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

**5. Launch of Being: Adolescent Mental Health Initiative**

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

**6. Organising a key part of the Ministerial Summit**

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



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

**Achievements and performance (continued)**

**b. Fundraising**

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

*Fundraising standards:*

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

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

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

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

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

**Financial review**

**a. Going concern**

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

**b. Reserves policy**

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

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

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

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

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

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

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

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

**c. Financial Review**

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

**Structure, governance and management**

**a. Constitution**

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

**b. Methods of appointment or election of Trustees**

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

**c. Policies adopted for the induction and training of Trustees**

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

**d. Pay policy for key management personnel**

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

**e. Organisational structure and decision making**

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

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

**Structure, governance and management (continued)**

**f. Financial risk management**

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

**Plans for future periods**

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

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

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

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

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

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

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

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

**Statement of Trustees' responsibilities**

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

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

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

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

**Disclosure of information to auditors**

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

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

**Auditors**

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

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



**Samantha Elizabeth Brown**

Trustee

Date: 18 / 09 / 2023

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

**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

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

**Other information**

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

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

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

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

**Responsibilities of trustees**

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

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

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

**Auditors' responsibilities for the audit of the financial statements**

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

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

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

*Capability of the audit in detecting irregularities, including fraud*

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

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

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

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

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

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

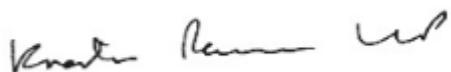
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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**  
Chartered Accountants  
Statutory Auditor  
London

Date: 18 September 2023

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



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

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

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

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

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

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

**Balance sheet**  
**As at 31 December 2022**

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

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

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

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

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

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

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



**Samantha Elizabeth Brown**  
Trustee  
Date: 18 / 09 / 2023

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

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

**Statement of cash flows**  
**For the year ended 31 December 2022**

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

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

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

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

**1. General information**

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

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

**2.2 Income**

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

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

**2.3 Expenditure**

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

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

All expenditure is inclusive of irrecoverable VAT.

**2.4 Government grants**

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

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

**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

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

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

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

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

Depreciation is provided on the following basis:

Office equipment	-	25%
Computer equipment	-	20%

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

**2.6 Debtors**

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

**2.7 Cash at bank and in hand**

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

**2.8 Liabilities and provisions**

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

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

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

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

**2. Accounting policies (continued)**

**2.9 Financial instruments**

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

**2.10 Operating leases**

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

**2.11 Fund accounting**

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

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

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

**3. Income from donations and legacies**

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

**4. Income from charitable activities**

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

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

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

**5. Other incoming resources**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Interest received	-	-	36

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

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

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

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

**7. Analysis of expenditure by activities**

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

**8. Auditors' remuneration**

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

**9. Staff costs**

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

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

	<b>2022 No.</b>	<b>2021 No.</b>
Staff	<b>6</b>	12



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

**9. Staff costs (continued)**

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

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

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

**10. Trustees' remuneration and expenses**

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

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

**11. Tangible fixed assets**

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

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

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

**12. Debtors**

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

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

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

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

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

**14. Statement of funds**

**Statement of funds - current year**

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

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

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

**14. Statement of funds (continued)**

**General funds**

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

**Restricted funds**

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

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

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

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

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

**14. Statement of funds (continued)**

**Statement of funds - prior year**

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

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

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

**14. Statement of funds (continued)**

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

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

**14. Statement of funds (continued)**

**Restricted funds:**

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

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

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

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

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

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

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

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

**Designated funds:**

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

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

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

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

**14. Statement of funds (continued)**

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

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

**15. Summary of funds**

**Summary of funds - current year**

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

**Summary of funds - prior year**

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



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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

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

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

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

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

**18. Analysis of cash and cash equivalents**

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

**19. Analysis of changes in net debt**

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

**20. Pension commitments**

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

**21. Operating lease commitments**

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

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

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

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

**22. Related party transactions**

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

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

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