

Registered number: 11139817
Charity number: 1180516

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

Trustees' report and financial statements

For the year ended 31 December 2023

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

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Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 December 2023

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

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

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

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

Objectives and activities

a. Policies and objectives

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

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

b. Strategies for achieving objectives

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

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

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

Set against this we have four strategic impact measures:

Strategic Impact 1: Rights - hold decision makers to account

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

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

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

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

Objectives and activities (continued)

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

c. Activities undertaken to achieve objectives

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

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

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

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

1. Rights

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

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

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

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

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

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Trustees' report (continued)
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Objectives and activities (continued)

2. Finance

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

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

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

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

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

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

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

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

3. Systems

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

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

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

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Objectives and activities (continued)

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

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

4. Education

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

a. Developing a one-stop-shop technical toolbox

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

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

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

b. Filling the data void

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

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

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

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Trustees' report (continued)
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Objectives and activities (continued)

c. Providing expert guidance and analysis

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

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

ii) Guidelines on suicide prevention (as elaborated earlier)

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

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

d. Bringing the right people together

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

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

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

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

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

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

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

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Trustees' report (continued)
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Objectives and activities (continued)

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

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

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

Achievements and performance

a Review of activities

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

The key achievements of the charity have been:

1. Big political wins

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

a. Suicide decriminalisation

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

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

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

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Trustees' report (continued)
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Achievements and performance (continued)

b. Mental health on the global agenda

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

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

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

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

c. Mental health on the national agenda

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

d. Global finance for mental health through the global fund

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

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

e. Climate change and mental health

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

2. Power to our partners

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

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Trustees' report (continued)
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Achievements and performance (continued)

a. Global Mental Health Action Network

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

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

b. Designing tools

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

c. Filling the data void

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

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

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

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

These are huge wins for us.

3. Louder Voices

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

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

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Achievements and performance (continued)

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

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

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

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

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

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

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

b. Fundraising

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

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

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

Fundraising standards:

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

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Trustees' report (continued)
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Achievements and performance (continued)

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

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

Financial review

a. Going concern

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

b. Reserves policy

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

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

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

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

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

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

c. Financial Review

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

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

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Trustees' report (continued)
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Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

c. Policies adopted for the induction and training of Trustees

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

d. Pay policy for key management personnel

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

e. Organisational structure and decision making

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

f. Financial risk management

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

Plans for future periods

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

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

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

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For the year ended 31 December 2023

Structure, governance and management (continued)

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

Our priorities in 2024

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

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

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

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

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

Statement of Trustees' responsibilities

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

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

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

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

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

Structure, governance and management (continued)

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

Disclosure of information to auditors


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

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

Auditors

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

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



Professor Graham Thornicroft
Trustee
Date: 25 July 2024

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

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

Capability of the audit in detecting irregularities, including fraud

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

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

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

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

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

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

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

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

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

Use of our report

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

Kreston Reeves LLP

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
London

Date: 5 August 2024

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

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

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

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

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

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

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

Balance sheet
As at 31 December 2023

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

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

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

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

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

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

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

Graham Thornicroft

Professor Graham Thornicroft
Trustee
Date: 25 July 2024

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

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

Statement of cash flows
For the year ended 31 December 2023

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

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

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

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

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

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

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

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

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

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

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

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

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

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

Depreciation is provided on the following basis:

Office equipment	-	25%
Computer equipment	-	20%

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

2.6 Debtors

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

2.7 Cash at bank and in hand

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

2.8 Liabilities and provisions

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

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

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

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

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

2. Accounting policies (continued)

2.9 Financial instruments

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

2.10 Operating leases

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

2.11 Fund accounting

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

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

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

3. Income from donations and legacies

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

4. Income from charitable activities

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

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

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

5. Other incoming resources

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

6. Analysis of expenditure on charitable activities

Summary by fund type

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

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

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

7. Analysis of expenditure by activities

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

8. Auditors' remuneration

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

9. Staff costs

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

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

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

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

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

9. Staff costs (continued)

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

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

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

10. Trustees' remuneration and expenses

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

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

11. Tangible fixed assets

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

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

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

12. Debtors

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

13. Creditors: Amounts falling due within one year

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

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

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

14. Statement of funds

Statement of funds - current year

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

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

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

14. Statement of funds (continued)

General funds

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

Comic Relief	42,703	-	-	(42,702)	1
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HSBC	816,654	-	(318,273)	-	498,381
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GCC	-	378,556	(232,145)	-	146,411
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Elton John Aids Foundation	-	161,253	(155,537)	-	5,716
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Vitol Foundation	10,709	39,526	(50,235)	-	-
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Wellcome 2023 - GHMAN	-	170,000	(164,734)	-	5,266
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Wellcome 2023/24B - Climate	-	30,357	(26,604)	-	3,753
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	870,066	779,692	(947,528)	(42,702)	659,528
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Total of funds	2,223,929	1,430,520	(1,663,933)	-	1,990,516
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United for Global Mental Health
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Notes to the financial statements
For the year ended 31 December 2023

14. Statement of funds (continued)

Statement of funds - prior year

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

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Notes to the financial statements
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14. Statement of funds (continued)

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

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Notes to the financial statements
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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.

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

15. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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Notes to the financial statements
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16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

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

18. Analysis of cash and cash equivalents

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

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Notes to the financial statements
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19. Analysis of changes in net debt

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

20. Pension commitments

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

21. Operating lease commitments

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

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

22. Related party transactions

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

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

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