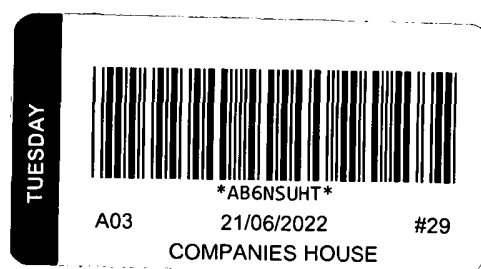


Registered number: 11139817
Charity number: 1180516

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

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



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

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

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

Trustees

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

Company registered number

11139817

Charity registered number

1180516

Registered office

2nd Floor
168 Shoreditch High Street
London
E1 6RA

Chief executive officer

Sarah Kline

Independent auditors

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

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

Trustees' report
for the year ended 31 December 2021

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

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

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

Objectives and activities

a. Policies and objectives

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

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

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

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

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

Objectives and activities (continued)

b. Strategies for achieving objectives

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

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

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

Set against this we have four strategic impact measures:

Strategic Impact 1: Rights - hold decision makers to account

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

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

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

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

c. Activities undertaken to achieve objectives

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

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

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

Objectives and activities (continued)

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

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

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

1. Rights

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

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

2. Finance

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

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

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

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

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

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

Objectives and activities (continued)

3. Systems

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

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

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

4. Education

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

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

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

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

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

Achievements and performance

a. Review of activities

The key achievements of the charity have been:

1. Global Mental Health Advocacy Network

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

2. Countdown Global Mental Health 2030

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

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

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

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

Achievements and performance (continued)

4. High Level Event - World Bank Annual Meetings

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

5. Decriminalising Suicide: Saving Lives, Reducing Stigma

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

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

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

6. Organising a key part of the Ministerial Summit

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

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

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

Achievements and performance (continued)

b. Fundraising

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

Fundraising standards:

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

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

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

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

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

Financial review

a. Going concern

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

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

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

b. Reserves policy

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

The UnitedGMH Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to two months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. Due to the nature of UnitedGMH's work globally, it is deemed necessary to maintain two months of operating expenses held in reserve in order to provide essential charitable activities in the event of an unforeseen shortfall or cessation of funding or closure of the Charity. This totals £250,000 GBP.

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

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

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

At the end of December 2021, the financial position of the charity (taking account of funds received and funds already committed) meant it would be able to continue operating through to 31 December 2022.

c. Financial Review

The charity ended December 31, 2021 with funds of £1,690,681 (2020: £164,873) carried forward. The charity had total income of £2,826,510 (2020: £2,430,447), of which £957,584 was unrestricted and £1,868,926 was restricted. Total expenditure came to £1,300,702 (2020: £2,368,946), of which £151,222 was unrestricted and £1,149,480 was restricted.

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

c. Policies adopted for the induction and training of Trustees

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

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

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

Structure, governance and management (continued)

d. Pay policy for key management personnel

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

e. Organisational structure and decision making

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

f. Financial risk management

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

Plans for future periods

2022 is intended to be a year of stability and action for UnitedGMH with the resources required to implement the organisation's three year strategy (2021-24).

Internally, UnitedGMH will continue to instil progressive and efficient processes to facilitate a happy and effective environment to work in, with a 'one-team' approach that allows all staff to progress as individuals and maximise their contribution to our shared goal. We will look to further diversify our funding base and secure multi-year funding, and look to build upon our unrestricted funding.

Externally, UnitedGMH has a balance of projects that are set to capitalise on previous investments and will lead to exciting outcomes, and projects that will establish new areas of work that fit within the three year strategy - all projects will lead to the achievement of our strategy's targets. 2022 will see UnitedGMH continue productive relationships with key global stakeholders, often either providing political guidance or working on collaborative advocacy activities, and working in a new way with national partners where activities are rooted in advocacy and communication projects with shared objectives.

In 2022 UnitedGMH's mission remains dedicated to creating a world that enables good mental health for all. We draw on our expertise in policy, advocacy, and financing to work with organisations who share our commitment to driving mental health up the political agenda, and securing additional funding for mental health at both national and global levels.

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

Statement of Trustees' responsibilities

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

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

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

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

Disclosure of information to auditors

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

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

Auditors

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

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



Samantha Elizabeth Brown
Trustee

Date: 28 April 2022

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

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

Opinion

We have audited the financial statements of United for Global Mental Health (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

Other information

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

Capability of the audit in detecting irregularities, including fraud

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

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

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

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

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

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

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

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

Use of our report

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



Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
London

13 June 2022

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

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

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 December 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	951,088	1,749,717	2,700,805	2,430,447
Charitable activities	3	6,460	119,209	125,669	-
Other income	4	36	-	36	-
Total income		957,584	1,868,926	2,826,510	2,430,447
Expenditure on:					
Charitable activities	5	151,222	1,149,480	1,300,702	2,368,946
Total expenditure		151,222	1,149,480	1,300,702	2,368,946
Net income		806,362	719,446	1,525,808	61,501
Transfers between funds	13	(1,054)	1,054	-	-
Net movement in funds		805,308	720,500	1,525,808	61,501
Reconciliation of funds:					
Total funds brought forward		57,289	107,584	164,873	103,372
Net movement in funds		805,308	720,500	1,525,808	61,501
Total funds carried forward		862,597	828,084	1,690,681	164,873

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

The notes on pages 19 to 33 form part of these financial statements.

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

Balance sheet
as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	9,867	11,622
		<u>9,867</u>	<u>11,622</u>
Current assets			
Debtors	11	57,233	180,627
Cash at bank and in hand		1,798,305	375,444
		<u>1,855,538</u>	<u>556,071</u>
Creditors: amounts falling due within one year	12	(174,724)	(402,820)
Net current assets		<u>1,680,814</u>	<u>153,251</u>
Total net assets		<u><u>1,690,681</u></u>	<u><u>164,873</u></u>
Charity funds			
Restricted funds	13	828,084	107,584
Unrestricted funds	13	862,597	57,289
Total funds		<u><u>1,690,681</u></u>	<u><u>164,873</u></u>

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

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

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

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

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

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



Samantha Elizabeth Brown
Trustee
Date: 28 April 2022

The notes on pages 19 to 33 form part of these financial statements.

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

Statement of cash flows
for the year ended 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	16	<u>1,424,789</u>	<u>133,827</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(1,928)</u>	<u>(2,385)</u>
Net cash used in investing activities		<u>(1,928)</u>	<u>(2,385)</u>
Change in cash and cash equivalents in the year		1,422,861	131,442
Cash and cash equivalents at the beginning of the year		<u>375,444</u>	<u>244,002</u>
Cash and cash equivalents at the end of the year	17	<u><u>1,798,305</u></u>	<u><u>375,444</u></u>

The notes on pages 19 to 33 form part of these financial statements

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

Notes to the financial statements
for the year ended 31 December 2021

Company status

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

1. Accounting policies

1.1 Basis of preparation of financial statements

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

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

1.2 Income

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

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

1.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

1.4 Government grants

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

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

Notes to the financial statements
for the year ended 31 December 2021

1. Accounting policies (continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £400 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

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

Depreciation is provided on the following basis:

Office equipment	-	25%
Computer equipment	-	20%

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

1.6 Debtors

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

1.7 Cash at bank and in hand

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

1.8 Liabilities and provisions

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

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

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

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

Notes to the financial statements
for the year ended 31 December 2021

1. Accounting policies (continued)

1.9 Financial instruments

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

1.10 Operating leases

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

1.11 Fund accounting

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

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

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

2. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Grants	951,088	1,749,717	2,700,805	2,408,181
Government grants	-	-	-	22,266
Total 2021	951,088	1,749,717	2,700,805	2,430,447
Total 2020	692,998	1,737,449	2,430,447	

Government grants in 2020 related to money received from the Coronavirus Job Retention Scheme.

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

3. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Consultancy income	6,460	119,209	125,669	-

4. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest received	36	36	-

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Administrative costs	66,770	84,004	150,774	196,947
Operations	-	122,343	122,343	133,423
Policy & Advocacy	-	409,575	409,575	466,368
Fundraising	-	50,335	50,335	200,363
Campaigns	-	259,591	259,591	952,362
Communications	84,452	193,360	277,812	337,146
Partnerships	-	30,272	30,272	82,337
Total 2021	151,222	1,149,480	1,300,702	2,368,946
Total 2020	631,081	1,737,865	2,368,946	

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

Notes to the financial statements
for the year ended 31 December 2021

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Administrative costs	-	150,774	150,774	196,947
Operations	-	122,343	122,343	133,423
Policy & Advocacy	182,948	226,627	409,575	466,368
Fundraising	-	50,335	50,335	200,363
Campaigns	91,572	168,019	259,591	952,362
Communications	165,508	112,304	277,812	337,146
Partnerships	30,272	-	30,272	82,337
Total 2021	470,300	830,402	1,300,702	2,368,946

7. Auditors' remuneration

	2021 £	2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	11,160	10,560

8. Staff costs

	2021 £	2020 £
Wages and salaries	569,524	840,341
Social security costs	55,601	92,591
Contribution to defined contribution pension schemes	12,220	17,726
	637,345	950,658

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

	2021 No.	2020 No.
Staff	12	18

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

8. Staff costs (continued)

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

	2021 No.	2020 No.
In the band £60,001 - £70,000	1	-
In the band £70,001 - £80,000	-	3
In the band £80,001 - £90,000	1	-

The total salaries received by key management personnel was £165,526 (2020: £160,000). Employer pension contributions were a total of £2,798 (2020: £2,627) and employer national insurance contributions were a total of £20,103 (2020: £19,666).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

10. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 January 2021	5,200	11,552	16,752
Additions	-	1,928	1,928
At 31 December 2021	5,200	13,480	18,680
Depreciation			
At 1 January 2021	1,082	4,048	5,130
Charge for the year	2,060	1,623	3,683
At 31 December 2021	3,142	5,671	8,813
Net book value			
At 31 December 2021	2,058	7,809	9,867
At 31 December 2020	4,118	7,504	11,622

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

11. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	32,825	50,035
Other debtors	101	29,423
Prepayments and accrued income	24,307	101,169
	<u>57,233</u>	<u>180,627</u>

12. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	9,710	161,149
Other taxation and social security	2,534	24,882
Accruals and deferred income	162,480	216,789
	<u>174,724</u>	<u>402,820</u>

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

13. Statement of funds

Statement of funds - current year

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

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

Notes to the financial statements
for the year ended 31 December 2021

13. Statement of funds (continued)

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Restricted funds					
Comic Relief	8,904	95,000	(95,935)	-	7,969
Netherlands	374	-	(374)	-	-
Foundation Botnar	-	71,500	(64,066)	-	7,434
Pivotal	-	-	142	-	142
WHO Foundation	-	33,033	(2,928)	-	30,105
HSBC	65,093	980,000	(379,981)	-	665,112
BvLF	270	107,255	(34,285)	-	73,240
BvLF 1/2020	3,552	21,613	(32,346)	-	(7,181)
BvLF Countdown 2020	12,357	8,981	(58,668)	-	(37,330)
Carter Centre	-	-	427	-	427
GBC	16,692	320,000	(329,209)	-	7,483
GCC	342	-	(342)	-	-
UNFPA	-	14,677	90	-	14,767
Elton John Aids Foundation	-	64,280	(65,947)	-	(1,667)
NM Impact	-	44,579	(45,633)	1,054	-
Vitol Foundation	-	108,008	(40,425)	-	67,583
	107,584	1,868,926	(1,149,480)	1,054	828,084
Total of funds	164,873	2,826,510	(1,300,702)	-	1,690,681

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

Notes to the financial statements
for the year ended 31 December 2021

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General funds	(4,628)	692,998	(631,081)	57,289
Restricted funds				
Comic Relief	-	200,000	(191,096)	8,904
Netherlands	-	-	374	374
Foundation Botnar	32,540	-	(32,270)	270
HSBC	75,460	1,000,000	(1,010,367)	65,093
BvLF 1/2020	-	67,303	(63,751)	3,552
BvLF Countdown 2020	-	27,028	(14,671)	12,357
Carter Centre	-	53,706	(53,706)	-
GBC	-	130,000	(113,308)	16,692
GCC	-	9,236	(8,894)	342
UNFPA	-	250,176	(250,176)	-
	108,000	1,737,449	(1,737,865)	107,584
Total of funds	103,372	2,430,447	(2,368,946)	164,873

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

Notes to the financial statements
for the year ended 31 December 2021

13. Statement of funds (continued)

Restricted funds:

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

BvLF: BvLF provided 2 grants to UnitedGMH in 2021. The first grant provided financial and technical support for the project "Countdown" - Mental health and wellbeing of children and care-givers during and after the COVID-19 pandemic. The second grant provided financial and technical support for the project "Countdown2030 and mental health and wellbeing of children and caregivers during the Covid-19 pandemic.

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

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

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

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

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

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

Designated funds:

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

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

United for Global Mental Health
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Notes to the financial statements
for the year ended 31 December 2021

13. Statement of funds (continued)

Suicide Decriminalisation Project: Our work to decriminalise suicide fits within our 3 year strategy under our rights focus area. We are actively fundraising to support both our work and that of our partners, we are designating funds to cover our proposed activities for at least the first half of 2022 to ensure that there is no break in activities until funding is raised.

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

14. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

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

Notes to the financial statements
for the year ended 31 December 2021

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	11,622	-	11,622
Current assets	446,042	110,029	556,071
Creditors due within one year	(400,375)	(2,445)	(402,820)
Total	57,289	107,584	164,873

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

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	1,525,808	61,501
Adjustments for:		
Depreciation charges	3,683	3,447
Decrease in debtors	123,394	484,050
Decrease in creditors	(228,096)	(415,171)
Net cash provided by operating activities	1,424,789	133,827

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

Notes to the financial statements
for the year ended 31 December 2021

17. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	1,798,305	375,444
Total cash and cash equivalents	1,798,305	375,444

18. Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	375,444	1,422,861	1,798,305
	375,444	1,422,861	1,798,305

19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £12,220 (2020: £17,726). There were no contributions payable at the balance sheet date (2020: £nil).

20. Operating lease commitments

At 31 December 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Amounts payable		
Within 1 year	8,591	-
Between 2 and 5 years	13,487	-
Total	22,078	-

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

Notes to the financial statements
for the year ended 31 December 2021

21. Related party transactions

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

A US charity called American Friends for United for Global Mental Health. The purpose of the charity is to hold, administer and disburse funds from US donors to support projects and initiatives involving mental health. At the year end American Friends for United for Global Mental Health owed the charity £nil (2020: £14,477) for administrative expenses relating to the US charity.