

PTSD RESOLUTION CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 APRIL 2024

PTSD RESOLUTION CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Colonel A Gauvain (Chair)	(Appointed 6 April 2023)
	Mr G Bassett	(Appointed 6 April 2023)
	Mr D P Bishop	(Appointed 6 April 2023)
	Mr M Hanson	(Appointed 6 April 2023)
	Mr C Highett (CEO)	(Appointed 6 April 2023)
	Miss N Lander	(Appointed 6 April 2023)
	Mr P Rea	(Appointed 6 April 2023)
	Mrs R Townsend	(Appointed 6 April 2023)
	Mr G Vosper	(Appointed 6 April 2023)
Charity number	1202649	
Principal address	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

PTSD RESOLUTION CIO

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PTSD RESOLUTION CIO

CHAIRMAN'S STATEMENT

FOR THE PERIOD ENDED 30 APRIL 2024

It is with profound sadness that we saw the passing of our founding President, Lord Ramsbotham GCB CBE, in 2023. His unwavering support, guidance, and tireless advocacy for veterans' mental health and wellbeing have left an indelible mark on our charity. We extend our deepest condolences to his family and remain forever grateful for his invaluable contributions. As we navigate this loss, we are honoured to welcome Lord Arbuthnot as our new President. His commitment to the welfare of veterans and his wealth of experience will undoubtedly help us continue the critical work that Lord Ramsbotham so passionately championed.

In 2023, PTSD Resolution underwent a significant transition, moving from its legal base as a registered charity (private limited company) to a Charitable Incorporated Organisation (CIO). This strategic shift provides a more suitable framework for our charitable activities and positions us to better serve those in need. Nevertheless, our mission has remained the same throughout its 15 years history.

In April 2023, Charles Highett moved from Finance Director to CEO, with Tony Gauvain as Chair of the Board. Charles has been with the charity as a trustee and finance director since 2013. He brings with him a wealth of experience, having served in the military and then a career of over 35 years in business at senior levels and then setting up a successful medical diagnostics business.

Together, our team remains steadfast in our mission to provide compassionate support to veterans, drawing inspiration from the legacy of care and commitment exemplified by Lord Ramsbotham.

As we move forward, we are well-positioned to continue making a positive impact on the lives of those who have served our nation.

Tony Gauvain

Colonel A Gauvain

Chair

Date: 09/07/2024

PTSD RESOLUTION CIO

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 APRIL 2024

Executive Statement by the CEO

As we reflect on the past year, PTSD Resolution CIO has continued to make significant strides in its mission to support veterans and reservists and their immediate family members, facing mental health challenges, including post-traumatic stress. Our dedicated team has worked tirelessly to extend our impact including those in prisons and those struggling with alcohol and drug problems.

The number of clients treated this year increased 7% from the previous year rising by 26 to 380. The cost per treatment is £850 but this year we invested the equivalent of an additional £150 per client for research. We remain focused on increasing the numbers of clients we treat.

This year, we have placed a strong emphasis on measuring the therapeutic impact of our work. The preliminary findings from our Real World Evidence (RWE) study, conducted in collaboration with King's College London, have shown promising recovery and improvement rates that highlight the effectiveness of our therapy in addressing psychological trauma among military veterans.

At the heart of our success lies the network of 350 highly skilled self employed therapists, registered with the Human Givens Institute. Their commitment to delivering personalised, one-to-one therapy sessions, either in person or online, has been instrumental in helping our beneficiaries reduce trauma symptoms and readjust to normal work and family life. We are deeply grateful for their unwavering support and expertise.

We are immensely proud of our Chairman and co-founder, Colonel Tony Gauvain (retired), who was recognised as a Coronation Champion and honoured with the prestigious Healthcare and Rehabilitation Award at the Soldiering On Awards in 2023. These accolades stand as a testament to his unwavering dedication to supporting veterans struggling with mental health challenges. Since the charity's inception in 2009, Colonel Gauvain's outstanding leadership and vision to start the charity, have been the driving force behind our growth and success.

Our marketing, PR, and communications efforts have played a crucial role in raising awareness about our services and engaging with potential donors, related military and health organisations, and the media. We have maintained a strong presence on social media platforms and have been actively involved in various events, including the successful VIP Event at the House of Lords in June 2023 and the Corporate Sponsor Recruitment event in November 2022.

The selflessness and generosity of our supporters and fundraisers have been truly humbling. From sponsored challenges to direct contributions, their efforts have not only raised vital funds but also spread awareness about the urgent need to address the mental health concerns of our veterans. We extend our heartfelt thanks to each one of them for making our work possible.

As we move forward, we remain committed to expanding our reach, strengthening partnerships, and continuing to provide the highest quality of care to those who have served our nation. With the support of our dedicated team, therapists, donors, and the wider community, we are confident in our ability to make a lasting, positive impact on the lives of veterans and their families.

Introduction

The trustees present their annual report and financial statements for the period ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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).

PTSD RESOLUTION CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

Objectives and activities

PTSD Resolution Charity Objects:

- The relief of the mental sickness of veterans of the armed forces, and their families, with post-traumatic symptoms.
- The resolution of mental health issues experienced by armed forces veterans, reservists and families
- Research into the successful treatment of PTSD.
- Educating veterans and the public about PTSD.
- Promoting social inclusion of veterans in the justice system.
- Provide training and support to therapists dealing with trauma from foreign war zones.

Who we are and what we do

PTSD Resolution provides free therapy for all UK Veterans and reservists and their immediate family who have mental health problems arising from service including post-traumatic stress. We often work with people other charities and services do not reach or have not been able to help. We work in prisons, and with people with alcohol and drug problems.

The therapy we offer involves a series of one-hour therapy sessions one-to-one, in person or online, in an average of 7 sessions, although more are available if needed. For those beneficiaries who engage with the therapeutic process and meet their appointments the outcomes from Resolution are good, even when the trauma is complex.

The purpose of the treatment is to reduce trauma symptoms and help with re-adjustment to normal work and family life. The treatment provides psychoeducation and training to lower emotional arousal and build resilience.

PTSD Resolution has access to a network of over 350 self employed therapists (registered with the Human Givens Institute), which provides treatment to enable Veterans, Reservists and family members to resolve the mental health problems associated with trauma that obstruct a normal range of family and work relationships. PTSD Resolution provides a national low-cost phone line on which Veterans, Reservists, and their families can receive advice on the effects of trauma and available routes to treatment, including our own.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The Trustees consider that the activities described above are consistent with the Charity's objectives and fulfil the requirements of the Charity Commission's public benefit criteria.

Achievements and performance

Significant activities and achievements against objectives

a) Resolution at year-end is on its 4012th client; representing 339 new clients in this 12-month financial year - there were also 41 clients who returned to the charity for further treatment. For some this is as a result of suffering from complex PTSD (CPTSD) taking the total number of clients treated for the 12 months to 380, and the number of referrals per week to 7.3. This is an increase of 26 over the previous 12 month financial year. The all-time number of referrals at year end stands at 4409 with a total of 397 clients returning for a further treatment.

b) PTSD Resolution has treated 40 veterans in custody for post traumatic stress and other mental health conditions this year, increasing the total to 182 in 34 different prisons, including 5 new prisons we worked with this year.

c) PTSD Resolution continues to offer therapy to family members affected by trauma and has treated 52 family members in this reporting year. We offer therapy to children who may be affected by the impact of their parent or guardians mental health issues. We also offer family therapy if needed.

d) We do not have waiting lists – from the moment the client decides they wish to engage in therapy, and is registered it takes on average 12.5 days from registration to seeing a therapist. We continue to treat every qualifying person who makes contact and wishes to try the service. Once registered they are put in touch with a therapist who arranges an appointment for treatment to start within a few days. The results of the treatments continue to be measured by capturing clinical scores before and after treatment, which show the changes in symptoms, in an average of 7 sessions per treatment.

PTSD RESOLUTION CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

e) PTSD Resolution treats clients with substance abuse problems on the proviso that they have been sober for at least 24 hours before treatment.

f) PTSD Resolution knows the importance of working closely with other military charities and government agencies and does so to help our clients caught in the justice system or are homeless.

g) PTSD Resolution is an executive member of the CONTACT group, which is the collaboration of statutory and non-statutory (charity, academic and professional) organisations working to improve mental health support to the UK armed forces community including serving personnel, veterans and their families.

PTSD Resolution is also a founding member of, and is certified by, The Quality Network for Veterans Mental Health Services (QNVMS) developed in collaboration with the Contact Group in 2020 to promote quality improvement within and between veterans' mental health services.

h) We remain committed to carefully monitoring and producing evidence-based proof of the therapeutic impact Human Givens Therapy (HGT) has on the veterans, reservists and the families we help. On our website, you can read the many testimonials which reflect how this practical, rapid and effective therapy has saved and changed lives. It continues to be worth reiterating that we are referenced by NICE and conform to their guidelines.

i) We are promoting individual and group Trauma Awareness Training workshops and on-line training service. The reasons why we feel this is so important is primarily to reduce the stigma attached to mental health and secondly to help educate companies, organisations and their teams on this critically important issue.

j) In October 2023, a trustee from PTSD Resolution formed part of a group spending 10 days in Kiev delivering training on resilience.

k) We deliver training for therapists on 'The Military Mind', exploring the characteristics of this particular cohort of beneficiaries and their engagement with therapy; and for the call handlers on suicide risk and handling procedures.

l) We have also started offering therapists support for accessing the enhanced Disclosure and Barring Service.

Research - Real-World Evidence (RWE) PTSD Resolution's Project 100 report

This report conducted in 2022 / 23 is the follow-up research recommended by the 2019 King's College Greenberg / Burdett report. It provides preliminary findings on a cohort of 185 clients, investigating the efficacy of Human Givens Therapy (HGT) for treating psychological trauma in military veterans.

Using established outcome measures PHQ-9 (depression), GAD-7 (anxiety), PCL-5 (Post Traumatic Stress), CORE-10 (distress), initial results suggest promising recovery and consistent improvement rates, aligning with or surpassing national standards. Recovery rates are broadly equivalent to the targets set by the NHS Improving Access to Psychological Therapies Services (IAPTS) with a higher proportion of referrals engaging in and completing treatment. More than 3 out of 4 beneficiaries stay in treatment to an agreed planned ending, demonstrating a high level of acceptance of the treatment. Treatment effect sizes are large on all measures used.

PTSD Resolution Therapist Conference and presentations.

- The therapist conference held at the Victory Services Club in London in October 2023 was well attended and successful. During this event we heard presentations from a wide range of speakers, many of whom are Human Givens therapists. The next conference will take place in 2025.
- We held a well-attended and successful therapist conference in October 2023 at the Victory Services Club in London, with presentations from a wide range of speakers.
- We delivered an update to the work of Resolution at the Human Givens Conference in April.
- PTSD Resolution presented its P100 research findings at the Royal College of Psychiatrist, Quality Network of Veterans Mental Health Service (QNVMS) annual conference.
- PTSD Resolution has also shown a presence at other conferences (FiMT, KCL) for learning and liaison.

Marketing, PR and Communications

PR and marketing continue to achieve excellent results with very little CIO expenditure. There are no salaried staff and there is no advertising – success is delivered via good PR and social media practice. Key features of the year are:

PTSD RESOLUTION CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

Social media: we are very active and post daily on LinkedIn, Facebook, Twitter and Instagram. Through these avenues and Just Giving, we receive donations from a range of sponsored initiatives by supporters. We have built strong relationships with a small group of major donors, including companies and trade associations in the security industry.

Print, digital and broadcast media: we are 'on the radar' of the national print media, and are often asked to contribute and comment when military PTSD stories are written or talked about. Wherever possible we take part in national and local radio and TV programmes as they represent an important opportunity to increase awareness of the help we provide.

Event activities include:

- VIP Event at the House of Lords, June 2023: this was another very successful event, an opportunity to meet and network with our major donors and supporters and meet new contacts.
- Corporate Sponsor Recruitment event: we ran a central London event in November 2022 and invited major corporates and would look to repeat this again.
- The Big Give matched funding: we surpassed our targets again through a coordinated campaign that brought in major sponsors. It remains a key focus for both funding and awareness raising.
- Security Industry: we continue to work closely with ASIS and the sector in general – many veterans work in the security business, so it makes sense to keep close links.

Fundraising

During the year we were fortunate that many volunteers, often at their own expense, put great effort and energy into fundraising for us. We would like to highlight a few stalwart supporters who have donated year on year through their efforts:

For the fourth year running, Jonathan Thomson and his team completed a 7-day marathon cycling challenge. This year they cycled across the windswept landscapes of the Orkney and Shetland Islands. Covering over 100km daily and ascending climbs that would stack up to the height of Mount Everest, the squad has raised over £120,000 across the last five years for the charity.

We have also benefited enormously from Tanya Hodges' backing for the past seven years, through her remarkable feats of endurance including walking to Everest Base Camp, scaling Kilimanjaro and a 100km (62 mile) hike in 2023, continuous and overnight, as part of the UK Ultra Challenge series. Tanya has raised over £9,000 for the charity to date, with that total set to increase as she takes on a second non-stop 100km challenge along the Cotswold Way in June 2024.

We also want to thank the Lions Clubs, and especially Richard Wyatt as a coordinator, fielding enquiries by the clubs and helping us to continue to raise funds for individual veterans living close to a nominated club that we contact for individual sponsorship, whilst retaining their anonymity,

Additionally, over the last four years, the Castle Combe racing circuit has dedicated a specific day to support Resolution's work. With matched funding provided through the Big Give annual campaigns, Castle Combe race days have brought in over £40,000. We thank Christopher Darwin for his tireless support,

We are also grateful to our supporters in the security industry, including ASIS and the Worshipful Company of Security Professionals.

The selflessness of supporters undertaking these trials and tests of determination never ceases to humble and inspire us. We extend our profound thanks to all who donated their time and courage.

We thank the many fundraisers and donors who have supported us, many using JustGiving as a platform for donating directly to the charity. To every one of them who has given their backing, whether through sponsorship challenges or direct contributions, the charity thanks them deeply. Their generosity makes our work possible, allowing us to reach more veterans in crisis.

For all those who organise and take part in fundraising events, create Facebook birthday donations, remember us in your Will, or simply provide whatever support you can spare - please know it is appreciated enormously.

PTSD RESOLUTION CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

Beyond vital money raised, their help spreads awareness of the urgent need to heal the mental wounds of military service. We could not continue assisting vulnerable veterans on their journey to recovery without their compassionate community of donors. Their aid is life changing.

We continue to receive direct payment for therapy provided to our clients from several organisations. Local Lions Clubs fund treatment for beneficiaries within their catchment areas. FDM refers employed veterans to us periodically and reimburses costs.

Through this collaborative funding model with partner groups, we can ensure more veterans access our therapy regardless of their ability to contribute. It is rewarding that charities, local organisations and military bodies recognise the effectiveness of our approach and will directly invest to enable us to aid beneficiaries in need. Their practical support alongside our clinical excellence provides comprehensive coverage for healing the mental scars of active service.

Grants and Legacies

During the year we have been most fortunate to receive grants from several organisations. With the crossover from PTSD Resolution Limited to the CIO, several grants allocated in the first third of the CIO were paid into the previous legal entity. Also as some grant providers require at least one year's annual accounts this restricted the number of grant providers which could be accessed, notwithstanding this PTSD Resolution CIO received a number of generous grants during the fiscal year.

The Risk Factor continued to generously support Resolution enabling many of our clients to be treated.

The Armed Forces Covenant Fund (AFCF) continued to support those veterans that served in Afghanistan by its grant to Resolution for therapy. This has been a three-year grant.

Veterans Foundation remains a key sponsor, by continuing to fund the treatment of veterans and also enabling the Real World Evidence research project to be evaluated as an academic paper by King's College London.

Lest We Forget charity has also maintained its steadfast support of Resolution, both by sponsoring Jonathan Thomson and his team's cycling fundraisers and through direct funding streams to the charity itself.

We are grateful to the **Worshipful Company of Security Professionals** which very generously repeated its grant to Resolution.

The Rifles Association and the Mercian Regiment continued their support of Resolution by funding the therapy for its members, this support from regimental associations is crucial to enable Resolution to support their former comrades.

The Royal British Legion Industries (RBLI), which houses homeless veterans at Mountbatten House in Aylesford in Kent, as part of a grant from the AFCF refunds therapy provided to their residents. We also
These grants form an essential pipeline enabling us to sustain the breadth of services we provide to veterans and families. Without such backing, we could not hope to reach all those desperately seeking rehabilitation from the mental wounds of service. Our deep thanks go to all who contribute through grants and trust in our model of care - your investments directly restore lives ravaged by trauma.

During the year we received a generous legacy of £42,000 which was most gratefully received.

PTSD RESOLUTION CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

Financial review

The period under review covers 12 months ended 30 April 2024 and is the first accounts of the new charity. The assets and activities of PTSD Resolution Ltd (Charity No. 1133188) were transferred into the charity on 31 August 2023. As per note 3, the value transferred was £488,276 comprising restricted funds of £27,509 and unrestricted reserves of £460,767 and this is shown as income for the year.

Voluntary income for the period from 1 September 2023 to 30 April 2024 comprised donations, gifts, legacies and grants. There was also income from charitable activities, being counselling services provided under contract and the provision of trauma awareness courses, plus investment income. Total income amounted to £306,654.

Total resources expended for the period amounted to £287,823 meaning the the charity recorded a surplus on ordinary income and expenditure of £18,831. This added to the reserves transferred from the old charity means reserves carried forward of £507,107.

In note 7 to the accounts, there is a breakdown of the costs allocated to the different activities we undertake. It shows that a total of £267,153 was expended in pursuit of the charitable purposes representing almost 93% of the total costs.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six to nine month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The budgeted expenditure for next year indicates a required reserves level of £250,000. This level of reserves has been maintained throughout the period.

Any excess reserves are required to generate income to cover current and future expenditure and are held in a separate designated fund.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was registered as a CIO with the Charity Commission in England and Wales on 6 April 2023 and is governed by a constitution. Formerly, the charity was constituted as a limited company known as PTSD Resolution Ltd which was incorporated on 22 April 2009 and registered as a charity on 8 December 2009. On 30th August 2023 the old charity ceased operations, transferring all assets and operations to the current entity.

The trustees who served during the period and up to the date of signature of the financial statements were:

Colonel A Gauvain (Chair)	(Appointed 6 April 2023)
Mr G Bassett	(Appointed 6 April 2023)
Mr D P Bishop	(Appointed 6 April 2023)
Mr M Hanson	(Appointed 6 April 2023)
Mr C Highett (CEO)	(Appointed 6 April 2023)
Miss N Lander	(Appointed 6 April 2023)
Mr P Rea	(Appointed 6 April 2023)
Mrs R Townsend	(Appointed 6 April 2023)
Mr G Vosper	(Appointed 6 April 2023)

Recruitment and appointment of trustees

Trustees are recruited and appointed from those individuals who have an interest in psychological trauma and the welfare of veterans of the UK armed forces. The Trustees interview all potential candidates for Trustee positions.

PTSD RESOLUTION CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

Regulators and Authorities

We adhere to the standards set down in the code of the following institutions:

Medical Governance:

Human Givens Institute

Professional Standards Authority

Quality Network for Veterans' Mental Health Services

Fundraising Governance

Fundraising regulator

Charity Commission

Confederation of Services Charities,

Gambling Commission

Armed Forces Covenant

Financial and Legal Governance

Company Law

Charity Commission

Confederation of Services Charities,

Information Protection

General Data Protection Regulation

Factors Determining Trust:

✓ Reasonable level of donations go to charitable cause	In the financial year 2023-24, 93% of donations went directly to pay for the charities objects
✓ Making a positive difference to the cause they are working for	4409 referrals treated since the charity started and 380 treated this year
✓ Honest and ethical fundraising	Adherence to the Fundraising Regulator, Charity Commission and Cobseo Code
✓ Being well managed	Robust governance, and efficiently allocates resources to maximise impact and achieve its mission with transparency and accountability.
✓ Making independent decisions	Lean, flat organisation, short command chain

The trustees' report was approved by the Board of Trustees.

Tony Gauvain

Colonel A Gauvain (Chair)

Trustee

Date: 09/07/2024

PTSD RESOLUTION CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 30 APRIL 2024

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

PTSD RESOLUTION CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PTSD RESOLUTION CIO

I report to the trustees on my examination of the financial statements of PTSD Resolution CIO (the charity) for the period ended 30 April 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Colin Dadswell FCA FCCA DChA

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 18/07/2024

PTSD RESOLUTION CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 APRIL 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:				
Donations and legacies	3	618,040	50,127	668,167
Charitable activities	4	118,606	-	118,606
Investments	5	8,157	-	8,157
Total income		744,803	50,127	794,930
Expenditure on:				
Raising funds	6	20,670	-	20,670
Charitable activities	7	236,426	30,727	267,153
Total expenditure		257,096	30,727	287,823
Net income		487,707	19,400	507,107
Transfers between funds	15	1,000	(1,000)	-
Net movement in funds	9	488,707	18,400	507,107
Reconciliation of funds:				
Fund balances at 6 April 2023		-	-	-
Fund balances at 30 April 2024		488,707	18,400	507,107

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

PTSD RESOLUTION CIO

STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2024

	Notes	2024 £	£
Current assets			
Trade and other receivables	13	8,053	
Cash at bank and in hand		520,650	
		528,703	
Current liabilities	14	(21,596)	
Net current assets			507,107
The funds of the charity			
Restricted income funds	15		18,400
Unrestricted funds			488,707
			507,107

The financial statements were approved by the trustees on 09/07/2024

Tony Gauvain

Colonel A. Gauvain (Chair)
Trustee

Charles Highett

Mr C. Highett (CEO)
Trustee

PTSD RESOLUTION CIO

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 30 APRIL 2024

	Notes	2024 £	£
Cash flows from operating activities			
Cash generated from/(absorbed by) operations	19		512,493
Investing activities			
Investment income received		8,157	
Net cash generated from/(used in) investing activities			8,157
Net increase in cash and cash equivalents			520,650
Cash and cash equivalents at beginning of period			-
Cash and cash equivalents at end of period			520,650

PTSD RESOLUTION CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 APRIL 2024

1 Accounting policies

Charity information

PTSD Resolution CIO is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. The principal address is given on the legal and administrative information page.

1.1 Reporting period

The accounts cover the period from registration on 6th April 2023 to 30 April 2024. In future years, accounts will be prepared on an annual basis to 30 April.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PTSD RESOLUTION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

1 Accounting policies (Continued)

1.6 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 are allocated on the portion of the asset's use.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

PTSD RESOLUTION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

1 Accounting policies (Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	78,421	2,618	81,039
Legacies receivable	45,082	-	45,082
Grants	33,770	20,000	53,770
Assets transferred from PTSD Ltd	460,767	27,509	488,276
	<u>618,040</u>	<u>50,127</u>	<u>668,167</u>
Donations and gifts			
General donations and gifts	46,100	2,618	48,718
The Big Give	28,426	-	28,426
Gift aid	3,895	-	3,895
	<u>78,421</u>	<u>2,618</u>	<u>81,039</u>
Grants receivable for core activities			
Veterans Foundation	16,600	20,000	36,600
Lest We Forget	7,170	-	7,170
The Rifles	10,000	-	10,000
	<u>33,770</u>	<u>20,000</u>	<u>53,770</u>

PTSD RESOLUTION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2024

4 Income from charitable activities

	Unrestricted funds 2024 £
Charitable activities	
Counselling services	111,239
Trauma awareness training	7,035
Shop sales	332
	<hr/>
	118,606
	<hr/>

5 Income from investments

	Unrestricted funds 2024 £
Interest receivable	8,157
	<hr/>

6 Expenditure on raising funds

	Unrestricted funds 2024 £
Fundraising and publicity	
Marketing costs	20,670
	<hr/>

PTSD RESOLUTION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

7 Expenditure on charitable activities

	Clinical pathway	Education about PTSD	Research into PTSD treatments	Social inclusion in justice	Total
	2024 £	2024 £	2024 £	2024 £	2024 £
Direct costs					
Therapy costs	107,518	-	-	-	107,518
Project 100 costs	-	-	37,245	-	37,245
Clinical expenses	34,736	-	-	-	34,736
Subscriptions	2,529	211	421	-	3,161
Travel and accommodation	1,723	646	431	646	3,446
Computer software and consumables	4,174	1,732	1,243	1,732	8,881
Insurance	982	368	246	368	1,964
Advertising and marketing	-	10,376	-	-	10,376
Administration	9,744	3,557	2,320	3,557	19,178
Consultancy	4,919	1,845	1,230	1,845	9,839
Printing, postage and stationery	706	265	176	265	1,412
Event expenses	1,268	724	1,087	181	3,260
Research	-	-	3,183	-	3,183
Training	-	1,827	783	-	2,610
	168,299	21,551	48,365	8,594	246,809
Share of support and governance costs (see note 8)					
Support	6,770	3,551	2,971	3,551	16,843
Governance	1,653	681	486	681	3,501
	176,722	25,783	51,822	12,826	267,153
Analysis by fund					
Unrestricted funds	147,595	25,783	50,222	12,826	236,426
Restricted funds	29,127	-	1,600	-	30,727
	176,722	25,783	51,822	12,826	267,153

PTSD RESOLUTION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2024

8 Support costs allocated to activities

	Clinical pathway	Education about PTSD	Research into PTSD treatments	Social inclusion in justice	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Administration	695	696	696	696	2,783
Consultancy	308	307	308	307	1,230
Insurance	62	61	61	62	246
Computer software and consumables	110	111	111	111	443
Printing, postage and stationery	44	44	44	44	176
Travel and subsistence	108	108	108	107	431
Finance administration and book keeping	4,266	1,756	1,254	1,756	9,032
Telephone	402	87	88	87	664
Bank charges	642	264	188	264	1,358
Sundry expenses	133	117	113	117	480
Governance	1,653	681	486	681	3,501
	<u>8,423</u>	<u>4,232</u>	<u>3,457</u>	<u>4,232</u>	<u>20,344</u>

Governance costs comprise:	2024
	£
Accountancy	3,177
Legal and professional	324
	<u>3,501</u>

9 Net movement in funds

2024
£

The net movement in funds is stated after charging/(crediting):

10 Trustees

During the period, 5 trustees were reimbursed £1,777 for travel and subsistence expenses.

Trustees Charles Highett and Patrick Rea received £18,538 and £7,560 respectively for consultancy services provided to the charity. Trustee Malcolm Hanson provided clinical services to the charity during the period and received remuneration of £5,644. The charity paid a total of £1,980 for the provision of training services provided by Beacon Training & Consultancy Ltd, a company wholly owned by Trustee Rosalind Townsend.

No other Trustees or persons connected to them received any expenses, nor did any of them receive a salary or fees.

PTSD RESOLUTION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2024

11 Employees

The average monthly number of employees during the period was:

	2024 Number
Total	-

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Trade and other receivables

	2024 £
Amounts falling due within one year:	
Trade receivables	2,399
Other receivables	5,654
	<u>8,053</u>

14 Current liabilities

	2024 £
Trade payables	14,881
Accruals and deferred income	6,715
	<u>21,596</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 6 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 April 2024 £
Afghan Veterans	-	26,509	(26,509)	-	-
Other	-	1,000	-	(1,000)	-
Lions Fund	-	2,618	(2,618)	-	-
Project 100 Academic Research	-	20,000	(1,600)	-	18,400
	<u>-</u>	<u>50,127</u>	<u>(30,727)</u>	<u>(1,000)</u>	<u>18,400</u>

PTSD RESOLUTION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

15 Restricted funds (Continued)

The Afghan Veterans fund represents monies given by the Armed Forces Covenant Fund Trust to aide in the treatment and rehabilitation of veterans of the Afghanistan war suffering with PTSD and other complex mental health issues. All funds held were used during the year and the fund is now closed.

Other restricted funds represented a single one-off donation received by the old charity. On further investigation, it was found that there was no restriction on this donation and thus, a transfer back to unrestricted reserves has been included and this fund is now closed.

The Lions fund represents monies received from The Lions Club, which is regarded as restricted income with it's related therapy expenditure.

Project 100 Academic Research fund contains a grant received from the Veterans Foundation which is to be used to fund academic research into PTSD. Expenditure related to this research has been offset against this income and the balance carried forward will be used in future years to fund this research.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 April 2024 £
Investment reserve	-	-	-	238,707	238,707
General funds	-	744,803	(257,096)	(237,707)	250,000
	-	744,803	(257,096)	1,000	488,707

Investment reserve

The Trustees have determined that, to ensure the future viability of the Charity, funds should be set aside to be invested in longer-term deposits with a view to generating investment income to assist funding ongoing and future day-to-day costs. After considering funds required in accordance with the Charity's reserves policy, and amount has been designated for this purpose,

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 April 2024:			
Current assets/(liabilities)	488,707	18,400	507,107
	488,707	18,400	507,107

PTSD RESOLUTION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2024

18 Related party transactions

There were no disclosable related party transactions during the period (- none).

19 Cash generated from operations	2024 £
Surplus for the period	507,107
Adjustments for:	
Investment income recognised in statement of financial activities	(8,157)
Movements in working capital:	
(Increase) in trade and other receivables	(8,053)
Increase in trade and other payables	21,596
Cash generated from/(absorbed by) operations	512,493

20 Analysis of changes in net funds/(debt)

The charity had no material debt during the year.