

Charity registration number 1202649 (England and Wales)

**PTSD RESOLUTION CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**



# PTSD RESOLUTION CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

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

### Charity number (England and Wales)

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

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# PTSD RESOLUTION CIO

## CONTENTS

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	<b>Page</b>
Chairman's statement	1
Trustees' report	2 - 9
Statement of trustees' responsibilities	10
Independent examiner's report	11
Statement of financial activities	12
Statement of financial position	13
Statement of cash flows	14
Notes to the financial statements	15 - 25

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# PTSD RESOLUTION CIO

## CHAIRMAN'S STATEMENT

**FOR THE YEAR ENDED 30 APRIL 2025**

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The Board is pleased to report continued progress in fulfilling our charitable mission during 2024-25. The charity has continued to deliver effective therapy to the Armed Forces Community while maintaining the high operational standards and financial discipline that characterise our work.

At the heart of PTSD Resolution lies a culture of service to those who have themselves served. This ethos permeates everything we do, from our network of dedicated Human Givens therapists who provide compassionate, expert care, to our small admin team whose commitment far exceeds their number. It is this culture that enables us to reach veterans, reservists, and their families who might otherwise remain unhelped such as those in our prison system; those whose trauma is masked by substance use, those living overseas beyond the reach of conventional services, and those who have found no relief elsewhere.

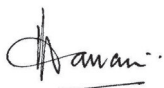
The Board recognises that our greatest strength lies not in infrastructure or systems, but in the genuine dedication of all who contribute to this mission. Whether therapist, volunteer, team member, or supporter, each brings to this work a shared conviction that no veteran should be left to struggle alone with the invisible wounds of service.

The publication of peer-reviewed research validating our Human Givens Therapy (HGT) therapeutic approach represents an important milestone, strengthening the evidence base that informs our clinical practice. The Board welcomes this contribution to the wider understanding of what works in treating service-related trauma.

Strategic partnerships remain central to our reach and impact. The Board notes with satisfaction the deepening collaborative relationships that enable us to serve veterans who might otherwise remain unhelped, particularly those whose needs are complex or fall outside conventional service pathways.

The charity's financial position is sound. The Board's responsibility for prudent stewardship ensures that donated funds are directed efficiently toward our charitable objectives, and we are grateful for the continued confidence of our supporters, grant funders, and the many individuals who contribute through fundraising activities.

Looking ahead, the Board remains focused on sustainable growth and maintaining the quality of service that distinguishes our work. I thank our trustees, team, therapist network, and all who support this vital cause.



Colonel Anthony Gauvain

**Chairman of the Board of Trustees**

Date: 07/12/2025

# PTSD RESOLUTION CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2025

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#### Introduction

The trustees present their annual report and financial statements for the year ended 30 April 2025.

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).

#### Executive Statement by the CEO

As we reflect on the financial year 2024-25, PTSD Resolution has continued to make significant strides in fulfilling our mission to support veterans, reservists, and their families facing mental health challenges. This year's achievements demonstrate not only operational effectiveness but also the deepening trust the Armed Forces Community places in our services. During this period, we treated 388 clients, maintaining the prompt response times that have become a hallmark of our service. This swift access to treatment, from registration to first appointment, remains critical in ensuring that those in crisis receive timely support when they need it most.

We are particularly proud that an average of 82% of our clients complete their therapy programme, an exceptional rate compared with statutory services. This means that substantially more people who begin treatment with us see it through to completion, significantly improving their chances of recovery and reintegration into normal work and family life.

#### Strengthening Community Partnerships

This year, we have worked intensively to strengthen our outreach relationships within the Armed Forces Community. These efforts have led to increased awareness of PTSD Resolution's services, with over 60% of our clients now referred through trusted partner organisations. We continue to build on these partnerships, recognising that collaborative working is essential to reaching those who need our help.

Our relationships with the military community remain strong, and we are committed to deepening these connections in the year ahead. These partnerships ensure we remain responsive to the evolving needs of those we serve and an example of which was the support we gave to RBLI's Mountbatten project for homeless veterans. We have also launched an innovative pilot programme with Change Grow Live (CGL) in St. Helens, Kent, and Nottingham, focusing on combined mental health and substance misuse treatment, addressing the often-masked trauma that underlies addiction in the veteran community.

Our work within the justice system saw us successfully treat clients across 35 prisons across the four nations,

We were honoured to receive the Silver Award in October under the Armed Forces Covenant Employee Recognition Scheme, acknowledging our commitment to supporting the Armed Forces Community.

#### Maximising Impact Through Efficiency

As always, our focus remains on doing more with less. Through disciplined resource management and operational efficiency, we ensure that we deliver high value on every pound invested by our donors and grant providers. This stewardship is not merely about financial prudence, it is about high quality of service and maximising the number of lives we can positively impact.

This year, we successfully implemented the Salesforce CRM system, with support from CGI, a major defence IT provider. This system is now central to our client administration, event, and donor management, enabling us to maintain lean operations with just nine part-time staff while serving hundreds of clients annually.

#### Gratitude to Our Supporters

We would like to express our sincere gratitude to The Risk Factor for their ongoing support, which provides us with stable, regular income that has been fundamental to maintaining our operational capacity.

During the year, we received generous grants from Lest We Forget and The Army Benevolent Fund, for which we are profoundly thankful.

# PTSD RESOLUTION CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

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We are delighted once again to acknowledge the outstanding support we receive through fundraising events, particularly the cycling challenges that have contributed so significantly over the years. These efforts, primarily led by our Ambassador Jonathan Thomson, exemplify the dedication and commitment of our supporter community. More detail on these remarkable achievements can be found later in this report.

#### Research and Evidence

A particular highlight of this year has been the publication of our Project 100 research in Occupational Medicine, the culmination of three years of rigorous evaluation. This peer-reviewed publication validates the highly effective quality of the Human Givens Therapy we deliver and provides valuable insights into what works within the therapeutic process. These findings not only demonstrate our impact but also provide important feedback to our therapist network, enabling continuous improvement in our clinical practice. We have pioneered a novel approach to healthcare delivery and research through a distributed network of therapists who collect data on each session, giving us up to the minute information about our performance - something we have done since our inception.

Building on this success, our research programme has now expanded to Project 400, encompassing over 400 clients. This larger study, written up by Nottingham Trent University, shows consistent, excellent results that reinforce our evidence base. We have also embedded the International Trauma Questionnaire (ITQ) for Complex PTSD assessment into our therapy process, ensuring our clinical approach remains at the forefront of trauma treatment. These findings not only demonstrate our impact but also provide important feedback to our therapist network, enabling continuous improvement in our clinical practice.

#### Our Clinical Excellence

The therapist community remains fundamental to who we are and what we achieve. Each therapist is an independent practitioner but they are all members of the same therapy governing body, The Human Givens Institute, giving us flexibility in who we assign clients to, but a commonality that means our research always has consistent data. They work seamlessly with our client registration and liaison teams to deliver fast, appropriate referrals while maintaining the highest degree of care and empathy for each veteran and family member who contacts us. This integration of clinical excellence and compassionate service delivery defines the PTSD Resolution approach.

#### Looking Forward

Finally, I would like to pay tribute to our small but exceptionally effective team. Without their dedication and commitment to their roles, we would not be able to achieve what we do. The breadth and quality of our impact is a direct reflection of their professionalism and devotion to serving those who have served our nation.

As we look to the future, we remain committed to expanding our reach, strengthening our evidence base, and continuing to provide the highest quality of care to the Armed Forces Community, whilst ensuring our service is accessible, acceptable, effective and financially efficient. With the support of our therapists, partners, donors, and dedicated team, we are well-positioned to make an even greater difference in the lives of veterans, reservists and their families.

**Charles Highett**  
Chief Executive Officer

#### 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.

# PTSD RESOLUTION CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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### **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 4362nd client; representing 354 new clients in this 12-month financial year - there were also 34 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 referred for treatment for the 12 months to 388, and the number of referrals per week to 7.5. This is an increase of 8 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 25 veterans in custody for post traumatic stress and associated mental health conditions this year, bringing the total to 207 across 36 prisons, including one new prison we worked with this year.

c) PTSD Resolution continues to offer therapy to family members affected by trauma and has treated 60 family members in this reporting year. We offer therapy to children who may be affected by the impact of their parents' 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.

e) PTSD Resolution treats clients with substance abuse problems on the proviso that they are sober or abstinent at the time of 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 was 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, this will be superseded by the newly formed COBSEO Veterans mental health cluster.

# PTSD RESOLUTION CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

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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) 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.

k) 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**

In March an independent study published in the Oxford University Press journal "Occupational Medicine" validates the effectiveness of PTSD Resolution providing therapy for military veterans. The research shows that the charity not only matches clinical outcomes of established healthcare pathways but also delivers significantly higher treatment-completion rates.

Conducted by King's College London, the study evaluated PTSD Resolution's therapy services for veterans, reservists and their families experiencing trauma-related mental health issues. The findings confirm that the charity's approach produces substantial and sustained improvements in mental health for those seeking help.

Using established outcome measures — PHQ-9 (depression), GAD-7 (anxiety), PCL-5 (post-traumatic stress) and CORE-10 (distress) — the results show reliable recovery and improvement rates that align with or surpass national standards. Recovery rates are broadly equivalent to the targets set by the NHS Improving Access to Psychological Therapies (IAPT) programme, with a higher proportion of referrals engaging in and completing treatment. More than three out of four beneficiaries stay in therapy to a planned ending, demonstrating exceptionally high acceptance of the treatment. Treatment effect sizes are large across all measures used.

#### **Marketing, PR and Communications**

PR and marketing continue to achieve excellent results with very little charity 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:

Social media: We are very active and post daily on LinkedIn, Facebook, Twitter and Instagram. Through these avenues and JustGiving, 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, May 2024: This was another very successful event held on May 21st, an opportunity to meet and network with our major donors and supporters. Three exceptional fundraisers, Jonathan Thomson, Tanya Hodges, and Richard Wyatt, received bespoke commissioned awards recognizing their outstanding contributions.



# PTSD RESOLUTION CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

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- The Big Give matched funding: We surpassed our targets again in December 2024 through a coordinated campaign (December 3-10) that brought in major sponsors from the Monday Charitable Trust. It remains a key focus for both funding and awareness raising, with the campaign specifically supporting the launch of our new FAITH programme.

- 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. In November 2024, we launched our pioneering Trauma Awareness Training for Employers (TATE) workshop series specifically for the security sector, with Assist Security Group becoming the first UK security company to participate. We work closely with The Security Institute, the Worshipful Company of Security Professionals, and the City Security Council.

#### Key achievements during the year:

We achieved significant recognition through the Defence Employer Recognition Scheme, receiving the Silver Award in September 2024 at Admiralty House. Our 2024 Impact Report, released in February 2025, demonstrated exceptional performance with 460 beneficiaries treated, an 82% therapy completion rate, and 92% of all expenditure supporting direct charitable objectives.

#### 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:

Jonathan Thomson completed his fifth and final epic cycling challenge in September 2024, cycling 435 miles through the French Pyrenees over seven days (September 11-18). This extraordinary feat saw the 79-year-old ex-Royal Marine ascend 35,832 feet – 1.23 times the height of Mount Everest. Across all five campaigns, Jonathan has raised over £153,000 for the charity, funding therapy for more than 180 veterans and families. He was recognized as a finalist for the 2024 Soldiering On Awards 'Inspiration Award' and honored at our House of Lords reception in May 2024.

Tanya Hodges continues her remarkable support as our Charity Ambassador. In June 2024, she completed a second non-stop 100km challenge along the Cotswold Way, adding to her previous achievements including Everest Base Camp (2022, raising £4,000) and Mount Kilimanjaro (2018). Tanya was honored at our House of Lords reception in May 2024 for her sustained dedication.

The Great North Run on September 8, 2024 saw multiple PTSD Resolution teams participate in the world's largest half marathon, with 57,000+ runners. Jonathan Thomson and several dedicated teams continued their fundraising efforts through this prestigious event.

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. 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.

#### Grants

The Risk Factor continued to give generous support to Resolution, enabling many of our clients to access treatment..

Veterans' Foundation awarded a grant in June 2024, maintaining their valued partnership with Resolution and demonstrating continued confidence in our model of care for veterans and their families.

# PTSD RESOLUTION CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

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Lest We Forget charity has remained a steadfast supporter, providing a direct grant in December 2024, alongside sponsoring Jonathan Thomson and his team's cycling fundraisers. This multi-faceted support, combining direct funding with fundraising initiatives - has been instrumental in sustaining our service delivery.

We are also grateful to the Worshipful Company of Security Professionals which very generously repeated its grant to Resolution, reflecting continued commitment to veterans' mental health recovery.

Although the number of grants secured during this transitional year was fewer than anticipated, they formed a vital pipeline enabling us to deliver treatment to 388 clients. Without such backing, we could not hope to reach all those urgently seeking help for the psychological wounds of service. We offer our sincere thanks to all who place their trust in our work. Your investments directly restore lives affected by trauma and recovery possible.

#### Financial review

The period under review covers 12 months ended 30 April 2025 and is the second year of accounts for the new charity.

Voluntary income for the year from 1 May 2024 to 30 April 2025 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.

The prior year figures included a one-time transfer of £488,276 in assets from the predecessor charity during CIO conversion. Excluding this non-recurring item, actual donations and grants increased by 12% year-on-year.

Total income amounted to £346,876 (2024: £306,654 plus £488,276 transferred from the old charity).

Total resources expended for the year amounted to £392,713 (2024: £287,823) meaning the charity recorded a deficit on ordinary income and expenditure of £45,837 (2024: surplus £18,831). Thus reserves carried forward were £461,270 (2024: £507,107).

In note 7 to the accounts, there is a breakdown of the costs allocated to the different activities undertaken by the charity. It shows that a total of £363,165 (2024: £267,153) was expended in pursuit of the charitable purposes representing 92% (2024: 93%) of the total costs.

#### FINANCIAL COMPARISON

Year	Entity	Total Expenditure	Monthly Average	Clients Treated	Cost per Client
2023	Ltd only	£299,866	£24,989	~354	£847
2024	CIO+Ltd overlap	£369,868*	£30,822	380	£973
2025	CIO only	£392,713	£32,726	388	£1,012

\* Combined: CIO £287,823 + Ltd overlap £82,045

#### 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 year.

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

# PTSD RESOLUTION CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

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#### *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 year and up to the date of signature of the financial statements were:

Colonel A Gauvain (Chair)

Mr G Bassett

Mr D P Bishop

Mr M Hanson

Mr C Highett (CEO)

Miss N Lander

Mr P Rea

Mrs R Townsend

Mr G Vosper

#### *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.

#### **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

# PTSD RESOLUTION CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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### Factors Determining Trust:

✓ Reasonable level of donations go to charitable cause	In the financial year 2024-25, 92% 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.



.....  
Colonel A Gauvain (Chair)  
**Trustee**

Date: 07/12/2025  
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# **PTSD RESOLUTION CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 30 APRIL 2025***

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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 year.

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

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I report to the trustees on my examination of the financial statements of PTSD Resolution CIO (the charity) for the year ended 30 April 2025.

### 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.

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

### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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

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Chantry House  
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Date: 16/12/2025

# PTSD RESOLUTION CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 APRIL 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	145,576	6,928	152,504	618,040	50,127	668,167
Charitable activities	4	177,678	-	177,678	118,606	-	118,606
Investments	5	16,694	-	16,694	8,157	-	8,157
<b>Total income</b>		<u>339,948</u>	<u>6,928</u>	<u>346,876</u>	<u>744,803</u>	<u>50,127</u>	<u>794,930</u>
<b>Expenditure on:</b>							
Raising funds	6	29,548	-	29,548	20,670	-	20,670
Charitable activities	7	347,572	15,593	363,165	236,426	30,727	267,153
<b>Total expenditure</b>		<u>377,120</u>	<u>15,593</u>	<u>392,713</u>	<u>257,096</u>	<u>30,727</u>	<u>287,823</u>
<b>Net income/(expenditure)</b>		(37,172)	(8,665)	(45,837)	487,707	19,400	507,107
Transfers between funds	15	-	-	-	1,000	(1,000)	-
<b>Net movement in funds</b>	9	(37,172)	(8,665)	(45,837)	488,707	18,400	507,107
<b>Reconciliation of funds:</b>							
Fund balances at 1 May 2024		<u>488,707</u>	<u>18,400</u>	<u>507,107</u>	-	-	-
<b>Fund balances at 30 April 2025</b>		<u>451,535</u>	<u>9,735</u>	<u>461,270</u>	<u>488,707</u>	<u>18,400</u>	<u>507,107</u>

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

# PTSD RESOLUTION CIO

## STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Trade and other receivables	13	19,601		8,053	
Cash at bank and in hand		473,636		520,650	
		<u>493,237</u>		<u>528,703</u>	
<b>Current liabilities</b>	14	(31,967)		(21,596)	
<b>Net current assets</b>			461,270		507,107
<b>The funds of the charity</b>					
Restricted income funds	15		9,735		18,400
Unrestricted funds	16		451,535		488,707
			<u>461,270</u>		<u>507,107</u>

The financial statements were approved by the trustees on 07/12/2025



Colonel A. Gauvain (Chair)  
Trustee



Mr C. Highett (CEO)  
Trustee



# PTSD RESOLUTION CIO

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 30 APRIL 2025**

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	19		(63,708)		512,493
<b>Investing activities</b>					
Investment income received		16,694		8,157	
<b>Net cash generated from investing activities</b>			16,694		8,157
<b>Net (decrease)/increase in cash and cash equivalents</b>			(47,014)		520,650
Cash and cash equivalents at beginning of year			520,650		-
<b>Cash and cash equivalents at end of year</b>			473,636		520,650

# PTSD RESOLUTION CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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### 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 Basis of preparation

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.

#### 1.2 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.

#### 1.3 Charitable funds

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

Designated funds are a portion of a charity's unrestricted funds that the trustees have set aside for a specific purpose or future project.

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.

#### 1.4 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.

Income from the provision of counselling services is recognised on completion of the service and when the charity is legally entitled to the income.

# PTSD RESOLUTION CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

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### 1 Accounting policies (Continued)

#### 1.5 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.

#### 1.6 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.

#### 1.7 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 YEAR ENDED 30 APRIL 2025

#### 1 Accounting policies (Continued)

##### 1.8 Employee benefits

The charity currently has no employees. Should the charity employ staff in future, the cost of any unused holiday entitlement would be 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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	91,174	6,928	98,102	78,421	2,618	81,039
Legacies	5,000	-	5,000	45,082	-	45,082
Grants	49,402	-	49,402	33,770	20,000	53,770
Assets transferred from PTSD Ltd	-	-	-	460,767	27,509	488,276
	<u>145,576</u>	<u>6,928</u>	<u>152,504</u>	<u>618,040</u>	<u>50,127</u>	<u>668,167</u>
<b>Donations and gifts</b>						
General donations	45,806	6,928	52,734	46,100	2,618	48,718
The Big Give	40,536	-	40,536	28,426	-	28,426
Gift aid	3,982	-	3,982	3,895	-	3,895
Other	850	-	850	-	-	-
	<u>91,174</u>	<u>6,928</u>	<u>98,102</u>	<u>78,421</u>	<u>2,618</u>	<u>81,039</u>

# PTSD RESOLUTION CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
						(Continued)
<b>Grants</b>						
Veterans Foundation	3,167	-	3,167	16,600	20,000	36,600
Lest We Forget	26,860	-	26,860	7,170	-	7,170
The Rifles	-	-	-	10,000	-	10,000
Army Benevolent Fund	14,580	-	14,580	-	-	-
Armed Forces Covenant	4,795	-	4,795	-	-	-
	<u>49,402</u>	<u>-</u>	<u>49,402</u>	<u>33,770</u>	<u>20,000</u>	<u>53,770</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable activities</b>		
Counselling services	177,076	111,239
Trauma awareness training	249	7,035
Shop sales	353	332
	<u>177,678</u>	<u>118,606</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>16,694</u>	<u>8,157</u>

### 6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Marketing costs	<u>29,548</u>	<u>20,670</u>

# PTSD RESOLUTION CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

### 7 Expenditure on charitable activities

	Clinical pathway	Education about PTSD	Research into PTSD treatments	Social inclusion in justice	Total
	2025 £	2025 £	2025 £	2025 £	2025 £
<b>Direct costs</b>					
Therapy costs	196,206	-	8,761	-	204,967
Project 100 costs	-	-	3,120	-	3,120
Clinical expenses	64,390	-	-	-	64,390
Subscriptions	3,048	254	508	-	3,810
Travel and accommodation	1,545	619	510	532	3,206
Computer software and consumables	2,028	338	676	-	3,042
Advertising and marketing	-	17,492	-	-	17,492
Administration	3,748	1,406	937	1,406	7,497
Consultancy	12,480	2,496	2,496	2,496	19,968
Printing, postage and stationery	429	161	107	161	858
Event expenses	3,595	856	1,284	-	5,735
Training	273	20	39	-	332
	<u>287,742</u>	<u>23,642</u>	<u>18,438</u>	<u>4,595</u>	<u>334,417</u>
<b>Share of support and governance costs (see note 8)</b>					
Support	12,203	4,541	4,318	4,268	25,330
Governance	1,614	664	476	664	3,418
	<u>301,559</u>	<u>28,847</u>	<u>23,232</u>	<u>9,527</u>	<u>363,165</u>
<b>Analysis by fund</b>					
Unrestricted funds	297,767	28,847	11,431	9,527	347,572
Restricted funds	3,792	-	11,801	-	15,593
	<u>301,559</u>	<u>28,847</u>	<u>23,232</u>	<u>9,527</u>	<u>363,165</u>

# PTSD RESOLUTION CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

### 7 Expenditure on charitable activities (Continued)

Previous period:	Clinical pathway	Education about PTSD	Research into PTSD treatments	Social inclusion in justice	Total
	2024 £	2024 £	2024 £	2024 £	2024 £
<b>Direct costs</b>					
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
	<u>168,299</u>	<u>21,551</u>	<u>48,365</u>	<u>8,594</u>	<u>246,809</u>
<b>Share of support and governance costs (see note 8)</b>					
Support	6,770	3,551	2,971	3,551	16,843
Governance	1,653	681	486	681	3,501
	<u>176,722</u>	<u>25,783</u>	<u>51,822</u>	<u>12,826</u>	<u>267,153</u>
<b>Analysis by fund</b>					
Unrestricted funds	147,595	25,783	50,222	12,826	236,426
Restricted funds	29,127	-	1,600	-	30,727
	<u>176,722</u>	<u>25,783</u>	<u>51,822</u>	<u>12,826</u>	<u>267,153</u>

# PTSD RESOLUTION CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

### 8 Support costs allocated to activities

	Clinical pathway 2025 £	Total 2024 £
Administration	937	2,783
Consultancy	2,496	1,230
Insurance	1,641	246
Computer software and consumables	-	443
Printing, postage and stationery	107	176
Travel and subsistence	335	431
Finance administration and book keeping	16,161	9,032
Telephone	885	664
Bank charges	2,260	1,358
Sundry expenses	508	480
Governance	3,418	3,501
	<u>28,748</u>	<u>20,344</u>

	2025 £	2024 £
<b>Governance costs comprise:</b>		
Independent examination fees	800	800
Accountancy	2,618	2,377
Legal and professional	-	324
	<u>3,418</u>	<u>3,501</u>

### 9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>800</u>	<u>800</u>

### 10 Trustees

During the period, 2 trustees were reimbursed £2,642 for travel and subsistence expenses.

Trustees Charles Highett and Patrick Rea received £24,960 and £8,568 respectively for consultancy services provided to the charity. Trustee Malcolm Hanson provided clinical services to the charity during the period and received remuneration of £8,568. The charity paid a total of £270 for the provision of training services provided by Beacon Training & Consultancy Ltd, a company wholly owned by Trustee Rosalind Townsend. The authority for these payments is given in the Charity's constitution.

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 YEAR ENDED 30 APRIL 2025

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### 11 Employees

The average monthly number of employees during the year was:

	2025 Number	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

	2025 £	2024 £
Amounts falling due within one year:		
Trade receivables	17,997	2,399
Other receivables	1,604	5,654
	<u>19,601</u>	<u>8,053</u>

### 14 Current liabilities

	2025 £	2024 £
Trade payables	13,707	14,881
Accruals and deferred income	18,260	6,715
	<u>31,967</u>	<u>21,596</u>

# PTSD RESOLUTION CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

#### 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 1 May 2024	Incoming resources	Resources expended	Transfers	At 30 April 2025
	£	£	£	£	£
Lions Fund	-	1,909	(1,909)	-	-
Project 100 Academic Research	18,400	-	(11,801)	-	6,599
Just What We Need for Veterans	-	5,019	(1,883)	-	3,136
	<u>18,400</u>	<u>6,928</u>	<u>(15,593)</u>	<u>-</u>	<u>9,735</u>
<b>Previous period:</b>	<b>At 1 May 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 April 2024</b>
	£	£	£	£	£
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>

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.

#### Just What We Need for Veterans

Funds were raised by a supporter through Just Giving to help fund a new course aimed at supporting Veterans who are struggling with emotional challenges. Some funds were used in the year to support the course expenses with further costs being incurred in future courses.

# PTSD RESOLUTION CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

#### 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 1 May 2024	Incoming resources	Resources expended	Transfers	At 30 April 2025
	£	£	£	£	£
Investment reserve	238,707	-	-	(37,172)	201,535
General funds	250,000	339,948	(377,120)	37,172	250,000
	<u>488,707</u>	<u>339,948</u>	<u>(377,120)</u>	<u>-</u>	<u>451,535</u>
<b>Previous period:</b>	<b>At 1 May 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 April 2024</b>
	£	£	£	£	£
Investment reserve	-	-	-	238,707	238,707
General funds	-	744,803	(257,096)	(237,707)	250,000
	<u>-</u>	<u>744,803</u>	<u>(257,096)</u>	<u>1,000</u>	<u>488,707</u>

#### 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,

# PTSD RESOLUTION CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

### 17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 30 April 2025:</b>			
Current assets/(liabilities)	451,535	9,735	461,270
	<u>451,535</u>	<u>9,735</u>	<u>461,270</u>
	<u><u>451,535</u></u>	<u><u>9,735</u></u>	<u><u>461,270</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 30 April 2024:</b>			
Current assets/(liabilities)	488,707	18,400	507,107
	<u>488,707</u>	<u>18,400</u>	<u>507,107</u>
	<u><u>488,707</u></u>	<u><u>18,400</u></u>	<u><u>507,107</u></u>

### 18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

19 Cash (absorbed by)/generated from operations	2025 £	2024 £
(Deficit)/surplus for the year	(45,837)	507,107
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(16,694)	(8,157)
<b>Movements in working capital:</b>		
(Increase) in trade and other receivables	(11,548)	(8,053)
Increase in trade and other payables	10,371	21,596
<b>Cash (absorbed by)/generated from operations</b>	<u><u>(63,708)</u></u>	<u><u>512,493</u></u>

### 20 Analysis of changes in net funds

The charity had no material debt during the year.