

Charity registration number 1133188

Company registration number 06884539 (England and Wales)

**PTSD RESOLUTION LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**



**Caladine**  
Chartered Certified Accountants

# PTSD RESOLUTION LIMITED

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# PTSD RESOLUTION LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Graham Armitage Graham Bassett David Piers Bishop Colonel Anthony Gauvain (Chairman & CEO) Malcolm Hanson Charles Highett Nicole Lander Patrick Rea Rosalind Townsend Gregory Vosper	(Appointed 28 September 2021) (Appointed 19 October 2021)
<b>Management team</b>	Charles Highett Patrick Rea	(Finance Director) (Marketing & Communications Director)
<b>Charity number</b>	1133188	
<b>Company number</b>	06884539	
<b>Principal address</b>	Rumbeams Farm Ewhurst Green Surrey GU6 7RR	
<b>Registered office</b>	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
<b>Independent examiner</b>	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
<b>Bankers</b>	Barclays Bank Plc Leicestershire LE87 2BB	

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# PTSD RESOLUTION LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 APRIL 2022

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The Trustees present their report and accounts for the year ended 30 April 2022.

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 Memorandum and Articles of Association, the Companies Act 2006 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)".

#### Objectives and activities

The charity's objects are:

For the public benefit, the relief of the mental sickness of Veterans, Reservists and family members of the armed forces with post-traumatic symptoms in particular by the provision of counselling, therapy and support by:

1. Promoting research into treating post-traumatic symptoms, and to promote new ways of providing services for Veterans of the armed forces suffering from post-traumatic stress disorder (PTSD), across the UK;
2. Advancing the education of veterans of the armed forces and the public about the mechanisms of trauma and means of reducing the impact of PTSD on Veterans of the armed forces and the population in general; and
3. Promoting social inclusion among Veterans of the armed forces with PTSD in prisons through counselling, therapy and support.

PTSD Resolution (hereinafter referred to as Resolution) provides free treatment to Military Veterans, Reservists and their families, (hereinafter referred to as clients), with the particular aim of helping those who have failed to reintegrate into a normal work and family life because of military trauma suffered during service in the armed forces. Trauma causes flashbacks, nightmares, anger and depression - often leading to violence, alcohol and substance abuse, job loss, family breakdown and even suicide.

PTSD Resolution has a UK nationwide network of 200 local therapists registered with the Human Givens Institute, which provides treatment to enable Veterans, Reservists and families to resolve the mental health problems associated with military 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.

Resolution's research purpose has been met through the creation of a new on-line survey on The Veteran's Journey; an internal survey of procedures and process; and the preparation for a project to compare outcomes and service delivery against other providers.

PTSD Resolution continues to raise awareness through a PR and marketing programme. This programme of communication targets trauma sufferers, potential donors, related military and health organisations as well as press and public benefit parties.

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 fulfils the requirements of the Charity Commission's public benefit criteria.

#### Achievements and performance

a) NUMBERS HELPED: Since the charity first started operating and at year end, 3,365 men, women and children have been provided with free PTSD therapy. There were 331 referrals during the year. It is important to note that a strong trend of complex PTSD is emerging, necessitating 56 people requiring extended periods of treatment. We believe that this trend will continue going forward and the treatment of complex PTSD is evidently something the charity needs to make future plans for. Overall the total year-on-year number of those being helped is consistent with the average of six referrals per week. The engagement remains constant - around 70%.

## **PTSD RESOLUTION LIMITED**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 30 APRIL 2022**

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b) **PRISONS:** Resolution is committed to supporting veterans in prison - the charity operates across 23 prisons and is looking to expand its reach going forward. 124 veterans in prison have been helped so far for PTSD and other mental health conditions.

c) **FAMILIES:** Resolution continues to offer therapy to family members affected by trauma and treated 33 family members in this reporting year.

d) **LOCAL THERAPY:** We continue to treat every qualifying person who makes contact and wishes to try the service. Once registered they are put in touch with the nearest therapist who arranges an appointment for treatment to start within a few days. The results of the treatments continue to be measured by taking clinical scores before and after treatment, which shows the change in symptoms, in an average of six sessions per treatment.

e) **POST TREATMENT PILOT:** Last year a pilot exercise was initiated into setting up a Post Treatment Support Network (PTSN) for ex-clients. Three were started, in Cornwall, Kent and Scotland, with varying results. Their purpose is to offer an opportunity at a local level for Veterans who have received treatment to be able to meet each other and engage in a mutually supportive activity. The Coronavirus forced a lockdown during this reporting year, and the pilot post the lock down was put into in abeyance although it may well be reignited if the need is defined again.

f) **NHS PARTNERSHIP:** Discussions continue with the NHS about working in partnership and we continue to receive referrals from GPs, TILS, and CTS (Op Courage).

g) **MILITARY CHARITY PARTNERSHIPS:** Discussions are on-going with several other military charities to create more partnerships and joined-up thinking and working. In particular, Combat Stress approached us to consider some form of collaborative working. Discussions are ongoing.

h) **ROYAL COLLEGE OF PSYCHIATRY PARTNERSHIP:** We engaged in the pilot year of the Quality Network for Veterans' Mental Health Service, run by the Royal College of Psychiatry, and have been accepted for a second year to qualify for full accreditation. This will then allow full membership of Contact, 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.

i) **THERAPEUTIC IMPACT EVIDENCE:** We remain committed to carefully monitoring and producing evidence-based proof of the therapeutic impact Human Givens Therapy 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.

j) **TRAUMA TRAINING:** We are promoting individual and group Trauma Awareness Training workshops and have now launched an 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.

k) **SUICIDE RISK TRAINING:** We have also started to deliver training for therapists on 'The Military Mind'; and for the staff on suicide risk.

#### **PR/Marketing**

PR and marketing continue to achieve excellent results with very limited expenditure. There are no salaried staff, only part time consultants using limited 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 almost daily to Facebook, with over 5,000 Followers, and via Twitter and Instagram. Through these avenues and Just Giving, we receive donations from a range of sponsored initiatives by supporters. Looking forward, as with other charities, we expect that some of our future fundraising sources will be affected by the pandemic.

## **PTSD RESOLUTION LIMITED**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 30 APRIL 2022**

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Traditional and broadcast media: we are 'on the radar' of the national print media, especially the defence correspondents, 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 - this was postponed again this year due to Coronavirus - we are looking at a new date in June 2023
- Corporate Sponsor Recruitment event: we are using a prestigious City of London venue for November 2022 to invite major corporates that are signatories of the AFC, or are existing fundraising contacts.
- The Big Give matched funding: we surpassed our targets again through a coordinated campaign that brought in major sponsors
- 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**

Fundraising activities were curtailed by Coronavirus-related fears about people being together face to face, so we have been unable to host or hold most of the planned events.

The arrangements with the Lions Club and FDM group are providing a useful income in payment for case by case from groups who can see how their donation is being used for the treatment of Clients within their area.

Fundraising sponsorship events initiated by the public through Just Giving and other platforms are a great way of supporting us. We also continued to receive grants from bequests, charities, companies and individuals – all of which are important streams of revenue and we dedicate time and effort to produce the applications and information as required. Lottery England continued to support us in the year.

We take this opportunity to thank the Armed Forces Covenant Fund, the Veterans' Foundation and Lest We Forget Association for their very generous support and are so grateful for all they do to help us.

The Trustees thank each and every donor for their vital support to enable us to treat a record number of Veterans.

#### **Financial review**

The revenue increased from £321,995 in 2021 to £546,386 in 2022. Whilst donation income fell sharply, this was more than made up for by generous grants received amounting to £138,367 from Armed Forces Covenant Fund, Veterans Foundation, NHS England, Lest We Forget Association, The Medlock Charity and the Rifles Association. Income from the counselling contract remained broadly the same.

We received a generous legacy of £100,000 from the estate of the family of a former client. We received over £23,000 due to the excellent efforts of Jonathan Thompson's cycling marathon in the Pyrenees.

We also received numerous smaller amounts from multiple donors from the public, that in aggregate form a substantial contribution, for which we are very grateful.

Total resources expended increased by 11.5% to £258,468. Overall the charity recorded a surplus of £287,918 compared to £90,291 in the prior year. The growth in resources expended was mainly caused by the costs of paying for treatment of additional Clients as compared to the previous year.

In note 7 to the accounts, the breakdown of the costs allocated to the different activities we undertake is shown. It shows that a total of £207,468 was expended in pursuit of the charitable purposes representing almost 80% of the total costs.

#### **Reserves policy**

In line with Charity Commission guidelines, the trustees decided to increase the reserves from three months to six months expenditure. Reserves stand at £433,102 at the balance sheet date.

## **PTSD RESOLUTION LIMITED**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2022**

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#### **Risk management**

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.

#### **Plans for the future**

The targets for next year are:

- a) Treat more Veterans, Reservists and families of the UK armed forces
- b) Teach more Veterans, companies and other organisations about the effects of trauma
- c) Continue to build sustainable sources of revenue
- d) Continue to raise awareness of trauma and modern approaches to relieving it, in order to attract donors, media and other interested parties
- e) Continue to build the evidence base using the Pragmatic Tracker application
- f) Engage in a trial to further evaluate the evidence of treatment outcomes
- g) Partnership with the Veterans Gateway
- h) Obtain full membership of Contact

#### **Structure, governance and management**

The charity is a limited company, incorporated on 22 April 2009 and registered as a charity on 8 December 2009.

The President is Lord Ramsbotham, and Lord Arbutnot is Vice-President.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Graham Armitage	(Appointed 28 September 2021)
Graham Bassett	(Appointed 19 October 2021)
David Piers Bishop	
Colonel Anthony Gauvain (Chairman & CEO)	
Malcolm Hanson	
Charles Highett	
Nicole Lander	
Lorne Mitchell	(Resigned 30 September 2021)
Patrick Rea	
Rosalind Townsend	
Gregory Vosper	
James Woolley	(Resigned 15 November 2022)

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.

The Trustees delegate day-to-day running of the charity's operations to Colonel Anthony Gauvain, as Chairman, supported by the Finance Director, Charles Highett and Marketing and Communications Director, Patrick Rea, admin/telephone call handlers, and active Trustees as necessary.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding-up.

## **PTSD RESOLUTION LIMITED**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2022**

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#### **Regulators and Authorities**

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

- a. Medical Governance:
  - i. Human Givens Institute
  - ii. Professional Standards Authority
- b. Fundraising Governance
  - i. Fundraising regulator
  - ii. Charity Commission
  - iii. Confederation of Services Charities,
  - iv. Gambling Commission
- c. Financial and Legal Governance
  - i. Company Law
  - ii. Charity Commission
  - iii. Confederation of Services Charities,
- d. Information Protection
  - i. General Data Protection Regulation
- e. Armed Forces Covenant

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

**Colonel Anthony Gauvain (Chairman & CEO)**  
Trustee

Dated: 21 November 2022



## **PTSD RESOLUTION LIMITED**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 APRIL 2022***

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The Trustees, who are also the directors of PTSD Resolution Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts 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, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# **PTSD RESOLUTION LIMITED**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PTSD RESOLUTION LIMITED**

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I report to the Trustees on my examination of the financial statements of PTSD Resolution Limited (the charity) for the year ended 30 April 2022.

### **Responsibilities and basis of report**

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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.

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

### **John Caladine FCCA CTA FCIE**

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

Dated: 22 December 2022

## PTSD RESOLUTION LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2022

		Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	Notes	£	£	£	£	£	£
<b><u>Income from:</u></b>							
Donations and legacies	3	377,473	41,717	419,190	189,299	7,360	196,659
Charitable activities	4	127,196	-	127,196	125,256	-	125,256
Other income	5	-	-	-	80	-	80
<b>Total income</b>		<b>504,669</b>	<b>41,717</b>	<b>546,386</b>	<b>314,635</b>	<b>7,360</b>	<b>321,995</b>
<b><u>Expenditure on:</u></b>							
Raising funds	6	40,523	-	40,523	39,010	-	39,010
Charitable activities	7	209,795	8,150	217,945	185,334	7,360	192,694
<b>Total expenditure</b>		<b>250,318</b>	<b>8,150</b>	<b>258,468</b>	<b>224,344</b>	<b>7,360</b>	<b>231,704</b>
<b>Net income for the year/ Net movement in funds</b>		<b>254,351</b>	<b>33,567</b>	<b>287,918</b>	<b>90,291</b>	<b>-</b>	<b>90,291</b>
Fund balances at 1 May 2021		145,184	-	145,184	54,893	-	54,893
<b>Fund balances at 30 April 2022</b>		<b>399,535</b>	<b>33,567</b>	<b>433,102</b>	<b>145,184</b>	<b>-</b>	<b>145,184</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# PTSD RESOLUTION LIMITED

## STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Trade and other receivables	11	43,263		6,900	
Cash at bank and in hand		422,801		164,354	
		<u>466,064</u>		<u>171,254</u>	
		(32,962)		(26,070)	
<b>Current liabilities</b>					
	12	<u>466,064</u>		<u>171,254</u>	
		(32,962)		(26,070)	
Net current assets			433,102		145,184
			<u>433,102</u>		<u>145,184</u>
<b>Income funds</b>					
Restricted funds	13		33,567		-
<u>Unrestricted funds</u>					
General unrestricted funds		399,534		145,183	
Share capital		<u>1</u>		<u>1</u>	
			399,535		145,184
			<u>433,102</u>		<u>145,184</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 21 November 2022

Colonel Anthony Gauvain (Chairman & CEO)  
Trustee

Charles Highett  
Trustee

Company registration number 06884539

# PTSD RESOLUTION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2022**

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### **1 Accounting policies**

#### **Charity information**

PTSD Resolution Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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.

Restricted funds are subject to specific conditions by donors 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.

#### **1.5 Expenditure**

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

# PTSD RESOLUTION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### 1 Accounting policies (Continued)

#### 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.

#### 1.8 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.

#### 1.9 Taxation

PTSD Resolution Limited is a registered charity and its income is considered exempt from United Kingdom taxation.

## PTSD RESOLUTION LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2022

#### 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 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	172,873	8,150	180,823	107,699	7,360	115,059
Legacies receivable	100,000	-	100,000	-	-	-
Grants	104,800	33,567	138,367	81,600	-	81,600
	<u>377,473</u>	<u>41,717</u>	<u>419,190</u>	<u>189,299</u>	<u>7,360</u>	<u>196,659</u>
<b>Donations and gifts</b>						
General fund donations and gifts	134,366	8,150	142,516	71,198	7,360	78,558
Lottery England	455	-	455	8,089	-	8,089
The Big Give	36,970	-	36,970	24,064	-	24,064
Gift aid	882	-	882	4,348	-	4,348
	<u>172,673</u>	<u>8,150</u>	<u>180,823</u>	<u>107,699</u>	<u>7,360</u>	<u>115,059</u>
<b>Grants receivable for core activities</b>						
Armed Forces Covenant Trust	-	33,567	33,567	35,000	-	35,000
Veterans Foundation	40,000	-	40,000	19,500	-	19,500
NHS England	16,300	-	16,300	16,300	-	16,300
Lest we Forget Association	16,000	-	16,000	-	-	-
Other grants < £15,000	32,500	-	32,500	10,800	-	10,800
	<u>104,800</u>	<u>33,567</u>	<u>138,367</u>	<u>81,600</u>	<u>-</u>	<u>81,600</u>

# PTSD RESOLUTION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 4 Charitable activities

	Clinical pathway	Clinical pathway
	2022	2021
	£	£
Counselling services	125,110	125,000
Shop sales	2,086	256
	<u>127,196</u>	<u>125,256</u>

### 5 Other income

	Total	Unrestricted funds
	2022	2021
	£	£
Case reporting	-	80
	<u>-</u>	<u>80</u>

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising	9,951	15,618
Share of support and governance costs	30,572	23,392
	<u>40,523</u>	<u>39,010</u>



# PTSD RESOLUTION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 7 Charitable activities

	Clinical Pathway	Educating of veterans and into the public about PTSD	Research the treatment of PTSD	Total 2022	Total 2021
	2022 £	2022 £	2022 £	£	£
Therapy costs	128,414	-	-	128,414	119,678
Raising awareness to services personnel	-	-	-	-	2,000
Therapist and client support	28,509	-	-	28,509	25,317
Travel and Accommodation	2,154	-	-	2,154	1,684
Computer software and consumables	8,360	-	-	8,360	7,161
Administration	10,805	6,144	5,459	22,408	11,613
Consultancy	1,174	4,989	1,227	7,390	9,850
Events	-	498	-	498	45
Research	-	-	35	35	1,115
Printing, Postage and Stationery	-	-	-	-	74
Training	-	9,700	-	9,700	139
Media costs	-	-	-	-	3,134
	<u>179,416</u>	<u>21,331</u>	<u>6,721</u>	<u>207,468</u>	<u>181,810</u>
Share of support costs (see note 8)	958	4,208	332	5,498	5,695
Share of governance costs (see note 8)	2,973	1,337	669	4,979	5,189
	<u>183,347</u>	<u>26,876</u>	<u>7,722</u>	<u>217,945</u>	<u>192,694</u>
<b>Analysis by fund</b>					
Unrestricted funds	175,197	26,876	7,722	209,795	185,334
Restricted funds	8,150	-	-	8,150	7,360
	<u>183,347</u>	<u>26,876</u>	<u>7,722</u>	<u>217,945</u>	<u>192,694</u>

## PTSD RESOLUTION LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

#### 8 Support costs

	Support costs	Governance costs	Total 2022	Support costs	Governance costs	Total 2021
	£	£	£	£	£	£
Subscriptions	3,361	-	3,361	1,948	-	1,948
Insurance	1,276	-	1,276	1,357	-	1,357
Consultancy	5,088	-	5,088	4,500	-	4,500
Client support administration	5,318	-	5,318	4,516	-	4,516
Marketing	7,133	-	7,133	6,776	-	6,776
Computer software and consumables	-	-	-	72	-	72
Printing, postage and stationery	630	-	630	377	-	377
Telephone	1,414	-	1,414	1,596	-	1,596
Travel	486	-	486	30	-	30
Sundry	1,127	-	1,127	140	-	140
Accountancy	-	2,473	2,473	-	2,160	2,160
Legal and professional	-	1,692	1,692	-	666	666
Bookkeeping fees	-	10,901	10,901	-	10,067	10,067
Bank charges	-	150	150	-	71	71
	<u>25,833</u>	<u>15,216</u>	<u>41,049</u>	<u>21,312</u>	<u>12,964</u>	<u>34,276</u>
<u>Analysed between</u>						
Fundraising	20,335	10,237	30,572	23,392	-	23,392
Charitable activities	5,498	4,979	10,477	5,695	5,189	10,884
	<u>25,833</u>	<u>15,216</u>	<u>41,049</u>	<u>29,087</u>	<u>5,189</u>	<u>34,276</u>

Governance costs includes Independent Examiners fees of £500 (2021 - £480).

#### 9 Trustees

During the year, three trustees were reimbursed £1,914 (2021: Two trustee reimbursed £1,709) for out of pocket expenses.

Trustees Charles Highett and Patrick Rea received £7,828 and £8,360 (2021: £4,408 and £3,933) respectively for consultancy services provided to the charity. Trustee Ros Townsend provided therapy services to the charity and was paid £6,917 during the year (2021: £6,505).

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

# PTSD RESOLUTION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

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

### 11 Trade and other receivables

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade receivables	36,325	2,497
Other receivables	1,604	1,604
Prepayments and accrued income	5,334	2,799
	<u>43,263</u>	<u>6,900</u>

### 12 Current liabilities

	2022 £	2021 £
Accruals and deferred income	32,962	26,070

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 30 April 2022 £
Lions fund	7,360	(7,360)	-	8,150	(8,150)	-
Afghan Veterans	-	-	-	33,567	-	33,567
	<u>7,360</u>	<u>(7,360)</u>	<u>-</u>	<u>41,717</u>	<u>(8,150)</u>	<u>33,567</u>

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

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.

# PTSD RESOLUTION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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<b>14</b>	<b>Share capital</b>	<b>2022</b>	<b>2021</b>
		£	£
	<b>Ordinary share capital</b>		
	<b>Issued and fully paid</b>		
	1 Ordinary share of £1 each	1	1
		<u>1</u>	<u>1</u>

The one ordinary £1 share is held by Mr D Bishop on behalf of all the Trustees.

### 15 Analysis of net assets between funds

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Fund balances are represented by:						
Current assets/(liabilities)	399,535	33,567	433,102	145,184	-	145,184
	<u>399,535</u>	<u>33,567</u>	<u>433,102</u>	<u>145,184</u>	<u>-</u>	<u>145,184</u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none), other than those contained within the Trustees note.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.