

Charity registration number: 1169764

Back On Track

Annual Report and Financial Statements

for the Year Ended 5 April 2022

Back On Track
Contents (continued)

Reference and Administrative Details	1
Chairman's Report	2 to 3
Trustees' Report	4 to 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15
Independent Examiner's Report	18

Back On Track

Reference and Administrative Details

Patrons	Dr Aamer Khan Mark Allen
Ambassador	Salvio Cachia
Trustees	Kathleen Anne Costello, Chair Lesley Reynolds Dee Carpenter Michael Rust Paula Hall Melanie Faldo
Senior Management / Leadership Team	Amy Colley, Director of Social Media Sallie Berriff (volunteer), Bookkeeper Alison Barnes (volunteer), Bookkeeper
Charity Registration Number	1169764
Principal Office	48 Harley Street Marylebone London W1G 9PU
Independent Examiner	JM Russell FCA Just Audit & Assurance Ltd 37 Market Square Witney OX28 6RE
Bankers	Lloyds Bank PLC 113 - 117 Oxford Street London W1D 2HW

Back On Track

Chairman's Report

Along with many other charities, particularly the smaller ones, Back on Track found that 2021 proved to be a very tough year. The Board had thought, and hoped, that once we had got through 2020 and the Global Pandemic, we would be able to look forward to an exciting and profitable 2021. This proved not to be the case and we have had to try and find new ways of working during this very difficult time.

I would like to thank my fellow Trustees for everything they have done this year. It has been difficult arranging, postponing and rearranging all our events but, as a Charity, we are so fortunate to have had the wise advice of our Patron, Dr Aamer Khan, and we have been guided by him to ensure that no events were arranged which might have been compromised by the virus. The safety of everyone connected with our Charity has been at the forefront of our thoughts this year which, sadly, meant that we were not able to hold any face-to-face events. It was of even greater importance to us that the veterans we support did not feel that they had been abandoned during this difficult time. It is thanks to the tireless efforts of Paula Hall that the veterans knew that there was always someone they could talk to. She has made sure that she has kept in contact with each of them, according to their needs, and ensured that they have had access to counselling from Mary Griffin who has been an enormous help to those veterans who have been struggling with their mental health.

Mick Rust has taken over the smooth running of our financial affairs but, of course, because we have been unable to have any major fundraising events, we have not had the opportunity to replenish our funds in any meaningful way. As we have looked at new ways of raising money for the charity Melanie Faldo has arranged a new contact in the Art world and we are hoping to organise a special exhibition of the artist's work in 2022 to encourage a new network of support. Melanie has also worked hard ensuring that we had wide media coverage for our, behind closed doors, race day with our little mascot, Tony Hudgell, and it is important to thank Mick Rust for his generous donation of a race kart for Tony at this event. The idea, and much of the hard work for this event, was thanks to Dee Carpenter, who has constantly investigated new ideas for fund raising. She has run the whole gamut of pursuing new ideas, from Clay Shooting Days, Golf Days, Cricket Matches, on-line auctions and anything else she could think of to try and raise much needed cash. With the assistance of two great supporters of our Charity, Dee hopes to expand our Race Days so that we can hold events across the country. She has also had the unenviable task of contacting every event venue and cancelling, rebooking and re-cancelling our dates. Miraculously she has managed to keep the goodwill of all these venues and we have rebooked both Buckmore Park for our Race Day and The Landmark Hotel for our Gala Ball for 2022. All our fingers are very firmly crossed that these events will take place. Not only do they provide great revenue for the Charity they give us all an opportunity to be together and enjoy ourselves and this is something that we all need to do more than ever.

Lesley Reynolds has continued tirelessly to work her magic behind the scenes, along with allowing us to use her clinic for Dr Khan to assess our new beneficiaries and for our counselling sessions to be held there. She ensures that all forms of media are constantly kept aware of what is going on in the Charity and publicising every event so that we can reach the widest audience possible. This year we have been delighted to receive Hayley Roberts back into the Back on Track fold in her role as Data and Compliance Officer. We have missed her expertise and she has ensured that all our protocols are fully updated and followed and that our website contains all the necessary information to ensure that our beneficiaries and the wider public are fully informed of what we are doing and who they may need to approach if they should have any issues they would like to address.

Although we have, unfortunately, lost some sponsorship this year, due to the lack of fundraising events we have been able to offer, we are delighted that we are still so fully supported by so many wonderful people including the celebrity, Chizzie Akudolu, who kindly chose us as her preferred charity and won a large donation for us. This funds were much needed and appreciated.

Back On Track

Chairman's Report (continued)

Everyone on the Board is looking forward to next year. We have used our (very) many Zoom meetings to look for new ideas and ways of moving forward with the Charity in 2022. Even during these difficult times we have had the honour of welcoming new beneficiaries to our Charity and are proud that we have been able to continue offering our services to our amazing veterans. I cannot thank the members of the Board enough for the way they have kept going through all of this, always looking forward to new ventures and always keeping the welfare of our beneficiaries as our most important objective. I think that we have handled a very trying period with great care and consideration of all those involved and I believe that, with the help of our amazing Patrons and Ambassadors, we will find new and exciting ways to let our veterans know how very grateful we are for all they have done for us.

Kathleen Costello
Chair of Back on Track

Back On Track

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2022.

Objectives and activities

Objects and aims

The preservation of health, rehabilitation and resettlement into society of former members of the armed forces who have been wounded, physically or psychologically, in particular but not exclusively by providing or assisting in the provision of medical treatment (including reconstructive surgery) emotional and psychological support and facilities or other support at the discretion of the Trustees.

We have worked in partnership with a number of charities, organisations and companies:

- ▯ SSAFA
- ▯ The Not Forgotten Association
- ▯ The Irish Guards
- ▯ The Johnson Beharry Foundation
- ▯ Soldiering on awards
- ▯ The Harley Street Skin Clinic
- ▯ Defence medical Rehabilitation Centre (DMRC)
- ▯ Lee Rigby Foundation

Objectives, strategies and activities

Whilst every effort has been made to assess and advise all of those who approach the Charity, the impact of COVID has severely restricted our ability to treat. Consequently, our support throughout the year has focussed toward outreach services offering comfort, support and reassurance. Looking ahead, and as restrictions are released, we will once more take advantage of our calendar of fundraising activities that not only raise awareness but help provide the financial stability through which to operate.

Fundraising disclosures

Back On Track is committed to high standards with regard to fundraising activity and has complied with all laws relating to charities and fundraising. We are clear, honest and open about our activities and fund raising requirements and received no complaints about our fundraising activities during the year

Back On Track does not employ any professional fundraisers or use commercial participators nor do we cold-call members of the public. Other than sponsored events no fundraising activities are carried out on the charity's behalf by external parties. Back On Track has not signed up to any voluntary fundraising scheme or standards; however, as noted above all, of our fundraising activities are carried out to the highest possible standards.

Public benefit

Working with injured servicemen and women, particularly in the field of skin injuries, Back On Track seeks to offer psychological, physical and medical support to ex-members of the British forces. Such support extends to both scar and aesthetic treatments following the care afforded by the NHS. The charity can also help in other ways such as funding of equipment, facilities for hobbies, the provision of wheelchairs and home alterations, eg wet rooms and accessibility needs.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Back On Track

Trustees' Report (continued)

Financial review

Policy on reserves

The charity aims to hold sufficient reserves to provide adequate financial stability and the means for it to meet its charitable objectives for the near future. Total reserves as at 5 April 2021 were £35,576

Principal funding sources

The Charity's source of income during this year has been from fundraising events with activity limited by the COVID pandemic.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance and management

Nature of governing document

The charity is constituted as a Charitable Incorporated Organisation (CIO) and is controlled by its governing document, dated 1 April 2016.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Recruitment and appointment of trustees

The appointment and induction of new Trustees is regularly reviewed and requires Trustees to demonstrate the way in which their expertise adds value to the work of the charity.

Apart from the first charity Trustees, every Trustee must be appointed for a term of two years by a resolution passed at a properly convened meeting of the charity Trustees. There is no maximum number of Trustees but there must be at least four; if the number of Trustees fall below this minimum the remaining trustee or trustees may act only to call a meeting of the charity to appoint new Trustees.

Induction and training of trustees

The charity Trustees make available to each new Trustee, on or before his or her first appointment, a copy of the current constitution and a copy of the latest financial statements, together with Trustees' Report. Thereafter, the training requirements of the Trustees are reviewed regularly at Trustee meetings.

Back On Track

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 16 February 2023 and signed on its behalf by:

.....
Michael Rust
Trustee



Back On Track

Statement of Financial Activities for the Year Ended 5 April 2022

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies		<u>28,095</u>	<u>28,095</u>	<u>17,528</u>
Total income		<u>28,095</u>	<u>28,095</u>	<u>17,528</u>
Expenditure on:				
Raising funds		-	-	(1,416)
Charitable activities		(22,744)	(22,744)	(17,261)
Other expenditure	5	<u>(21,598)</u>	<u>(21,598)</u>	<u>(30,806)</u>
Total expenditure		<u>(44,342)</u>	<u>(44,342)</u>	<u>(49,483)</u>
Net expenditure		<u>(16,247)</u>	<u>(16,247)</u>	<u>(31,955)</u>
Net movement in funds		(16,247)	(16,247)	(31,955)
Reconciliation of funds				
Total funds brought forward		<u>35,576</u>	<u>35,576</u>	<u>67,531</u>
Total funds carried forward	11	<u><u>19,329</u></u>	<u><u>19,329</u></u>	<u><u>35,576</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 11.

.....
Michael Rust
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

Back On Track

(Registration number: 1169764)
Balance Sheet as at 5 April 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand	9	23,222	37,405
Creditors: Amounts falling due within one year	10	<u>(3,893)</u>	<u>(1,829)</u>
Net assets		<u>19,329</u>	<u>35,576</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>19,329</u>	<u>35,576</u>
Total funds	11	<u>19,329</u>	<u>35,576</u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 16 February 2023 and signed on their behalf by:

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Back On Track meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2022 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2022 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	23,455	23,455
Donated services and facilities	4,640	4,640
Total for 2022	28,095	28,095
Total for 2021	17,528	17,528

3 Expenditure on raising funds

Costs of generating donations and legacies

	Total 2022 £	Total 2021 £
Donations	-	1,416

4 Expenditure on charitable activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Events and awards	15,380	15,380	7,123
Donated services	4,640	4,640	4,800
Grant funding of activities	660	660	3,508
Governance costs	2,064	2,064	1,830
	22,744	22,744	17,261

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2022 (continued)

5 Other expenditure

	Unrestricted General £	Total 2022 £	Total 2021 £
Legal fees	4,000	4,000	8,216
Marketing and publicity	14,400	14,400	14,400
Printing, postage and stationery	858	858	990
Sundry expenses	-	-	42
Advertising	1,400	1,400	4,200
Web maintenance	716	716	2,835
Bank charges	224	224	123
	<u>21,598</u>	<u>21,598</u>	<u>30,806</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	<u>2,064</u>	<u>2,064</u>	<u>1,830</u>
	<u>2,064</u>	<u>2,064</u>	<u>1,830</u>

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2022 (continued)

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	48	48
Cash at bank	<u>23,174</u>	<u>37,357</u>
	<u>23,222</u>	<u>37,405</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>3,893</u>	<u>1,829</u>

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2022 (continued)

11 Funds

	Balance at 6 April 2021 £	Incoming resources £	Resources expended £	Balance at 5 April 2022 £
Unrestricted				
General	<u>35,576</u>	<u>28,095</u>	<u>(44,342)</u>	<u>19,329</u>
	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £
Unrestricted				
General	<u>67,531</u>	<u>17,528</u>	<u>(49,483)</u>	<u>35,576</u>

12 Analysis of net assets between funds

	Unrestricted General £	Total funds £
5 April 2022		
Current assets	23,222	23,222
Current liabilities	<u>(3,893)</u>	<u>(3,893)</u>
Total net assets	<u>19,329</u>	<u>19,329</u>
	Unrestricted General £	Total funds £
5 April 2021		
Current assets	37,405	37,405
Current liabilities	<u>(1,829)</u>	<u>(1,829)</u>
Total net assets	<u>35,576</u>	<u>35,576</u>

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2022 (continued)

13 Analysis of net funds

	At 6 April 2021 £	At 5 April 2022 £
Cash at bank and in hand	<u>37,405</u>	<u>37,405</u>
Net debt	<u>37,405</u>	<u>37,405</u>

	At 6 April 2020 £	At 5 April 2021 £
Cash at bank and in hand	<u>72,271</u>	<u>72,271</u>
Net debt	<u>72,271</u>	<u>72,271</u>

14 Related party transactions

During the year the charity made the following related party transactions:

Dee Carpenter
(Trustee)

During the year the Charity paid £14,400 (2021 £14,400) in respect of consultancy services. At the balance sheet date the amount due to/from Dee Carpenter was £Nil (2021 - £Nil).

Back On Track

Detailed Statement of Financial Activities for the Year Ended 5 April 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>28,095</u>	<u>17,528</u>
Total income	<u>28,095</u>	<u>17,528</u>
Expenditure on:		
Raising funds (analysed below)	-	(1,416)
Charitable activities (analysed below)	(20,680)	(15,431)
Other expenditure (analysed below)	<u>(23,662)</u>	<u>(32,636)</u>
Total expenditure	<u>(44,342)</u>	<u>(49,483)</u>
Net expenditure	<u>(16,247)</u>	<u>(31,955)</u>
Net movement in funds	(16,247)	(31,955)
Reconciliation of funds		
Total funds brought forward	<u>35,576</u>	<u>67,531</u>
Total funds carried forward	<u><u>19,329</u></u>	<u><u>35,576</u></u>

Back On Track

Detailed Statement of Financial Activities for the Year Ended 5 April 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations - corporate	23,455	12,505
Appeals and donations - anonymous	-	39
Appeals and donations - JustGiving	-	184
Donated services	4,640	4,800
	<u>28,095</u>	<u>17,528</u>
<i>Raising funds</i>		
Fundraising costs	-	1,416
	<u>-</u>	<u>1,416</u>
<i>Charitable activities</i>		
Direct costs	15,380	7,123
Grants payable - individuals	660	3,508
Consultancy fees	4,640	4,800
	<u>20,680</u>	<u>15,431</u>
<i>Other expenditure</i>		
Printing, postage and stationery	858	990
Sundry expenses	-	42
Advertising	1,400	4,200
Web maintenance	716	2,835
Consultancy fees	14,400	14,400
Legal and professional fees	4,000	8,216
Bank charges	224	123
Independent Examiner's remuneration	2,064	1,830
	<u>23,662</u>	<u>32,636</u>

Back On Track

Independent Examiner's Report to the trustees of Back On Track

I report to the trustees on my examination of the accounts of Back On Track for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of Back On Track you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Back On Track's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Back On Track as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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


.....
JM Russell FCA

Just Audit & Assurance Ltd
37 Market Square
Witney
OX28 6RE

17 February 2023