

Charity registration number: 1169764

Back On Track

Annual Report and Financial Statements
for the Year Ended 5 April 2023

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	Lesley Reynolds
	Dee Carpenter
	Michael Rust
	Paula Hall
Charity Registration Number	1169764
Principal Office	14 Devonshire Place
	London
	W1G 6HX
Independent Examiner	MJ Wright FCA
	Just Audit & Assurance Ltd
	37 Market Square
	Witney
	OX28 6RE
Bankers	Lloyds Bank PLC
	113 - 117 Oxford Street
	London
	W1D 2HW

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Chairman's Report

I am honoured, once again, to have the opportunity of thanking the Board of Back on Track for all their hard work. While it was good to see the back of the Covid years, unfortunately, the aftereffects of this awful time reached well into 2022. We had high hopes of getting back to normal with all our fund-raising events but, the lack of insurance cover against Covid and the fact that so many people were still, understandably, concerned about the prospect of large gatherings, made enjoying all the events we had planned almost impossible. At the beginning of 2022 it felt as though we were repeating the last couple of years when we were unable to hold any events to promote our Charity or raise any money.

The Trustees continued to work tirelessly on behalf of the Charity with, at the beginning of the year, little hope of much return but, we were delighted that our most important work continued without interruption throughout the year and our veterans' needs were still met with their psychological and health issues. This was mostly because of the amount of time that Paula Hall so willingly devotes to contacting the veterans and ensuring that they always have someone they can call if they need any help. Dr Khan and his staff, along with the valuable help of Mary Griffin, have ensured that no one has been turned away and that we have even been able to help new beneficiaries. Lesley Reynolds and Dr Khan continue to allow us to use their Harley Street Clinic for our veterans needs and we are extremely grateful to them for this. Along with Melanie Faldo, Lesley continued to ensure that our charity remains in the forefront of their celebrities whenever they have the opportunity of supporting a charity.

Dee Carpenter had the thankless task of arranging, cancelling and rearranging all the events that we had planned throughout the year and, thanks to her efforts we were able to ensure that we did not lose any deposits despite all the cancellations and Mick Rust continued to keep a tight rein on our finances.

We had hoped to have our usual Kart Racing Day (an event we held even before we were inaugurated as a charity) but in spite of trying to change venues and dates on numerous occasions eventually we had to make the sad decision to postpone our Race Day yet again. This is an event our veterans all look forward to and like to bring their families along to enjoy so it was with much sadness that we cancelled it. This is also one of our most profitable fund-raising events so it was not a decision that we made lightly.

However, the Board made the decision to go ahead with our Ball at the Landmark Hotel in November 2022. This was partly because we had had to postpone our event twice because of Covid and the Landmark had held the date for us at the original price and were unable to hold it any longer. We also really needed to raise funds and could not afford to lose our deposit so we decided to go ahead and we were absolutely delighted that we did. The event was the most successful we have ever held and thoroughly enjoyed by everyone who attended. It was wonderful to be able to get together again for such a worthy cause and to have the opportunity of reuniting with our beneficiaries after such a long pause.

We were also to hold our inaugural Carol Concert in early December at the Guards Chapel in the Wellington Barracks. This was a very touching evening and we were honoured to be one of the few military charities who have been given permission to hold our event in this prestigious military venue.

We are so grateful to all our Patrons and Ambassadors for staying with us through these extremely difficult years and we are delighted to welcome some new, and very famous, faces into our army. One of our Ambassadors, Salvo kindly arranged a Race Day in Manchester and Back on Track were one of the beneficiaries of this event.

Although 2022 started so badly we have finished with the year with great success and, perhaps even more importantly, great hope for the future. Already we have new and exciting events planned so that we can continue the valuable work of aiding our veterans of whom we are all so proud.

Back On Track

Chairman's Report (continued)

My grateful thanks to all the Board for all their tireless work. I am always touched by the willingness of so many people to try, in any way they can to help our veterans and we are all looking forward to 2023 and the opportunities this will bring to our Charity and its beneficiaries.

Kathleen Costello
Chair of Back on Track

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2023.

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 2023 were £21,833

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 04.06.24 and signed on its behalf by:


.....
Michael Rust
Trustee

Back On Track

Statement of Financial Activities for the Year Ended 5 April 2023

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies		<u>134,743</u>	<u>134,743</u>	<u>28,095</u>
Total income		<u>134,743</u>	<u>134,743</u>	<u>28,095</u>
Expenditure on:				
Charitable activities		<u>(117,382)</u>	<u>(117,382)</u>	<u>(22,744)</u>
Other expenditure	4	<u>(14,857)</u>	<u>(14,857)</u>	<u>(21,598)</u>
Total expenditure		<u>(132,239)</u>	<u>(132,239)</u>	<u>(44,342)</u>
Net income/(expenditure)		<u>2,504</u>	<u>2,504</u>	<u>(16,247)</u>
Net movement in funds		2,504	2,504	(16,247)
Reconciliation of funds				
Total funds brought forward		<u>19,329</u>	<u>19,329</u>	<u>35,576</u>
Total funds carried forward	11	<u>21,833</u>	<u>21,833</u>	<u>19,329</u>

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

The funds breakdown for 2022 is shown in note 11.


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 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	9	23,932	23,222
Creditors: Amounts falling due within one year	10	<u>(2,099)</u>	<u>(3,893)</u>
Net assets		<u>21,833</u>	<u>19,329</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>21,833</u>	<u>19,329</u>
Total funds	11	<u>21,833</u>	<u>19,329</u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 04.06.24 and signed on their behalf by:


.....
Michael Rust
Trustee

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2023

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.

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2023 (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 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	99,375	99,375
Donations from individuals	23,755	23,755
Donated services and facilities	4,650	4,650
Other income from donations and legacies	6,963	6,963
Total for 2023	134,743	134,743
Total for 2022	28,095	28,095

3 Expenditure on charitable activities

	Unrestricted General £	Total 2023 £	Total 2022 £
Events and awards	104,298	104,298	15,380
Donated services	4,650	4,650	4,640
Grant funding of activities	6,400	6,400	660
Governance costs	2,034	2,034	2,064
	117,382	117,382	22,744

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

4 Other expenditure

	Unrestricted General £	Total 2023 £	Total 2022 £
Legal fees	6,000	6,000	4,000
Marketing and publicity	3,600	3,600	14,400
Printing, postage and stationery	2,810	2,810	858
Sundry expenses	52	52	-
Travel and subsistence	151	151	-
Advertising	-	-	1,400
Web maintenance	1,968	1,968	716
Bank charges	276	276	224
	<u>14,857</u>	<u>14,857</u>	<u>21,598</u>

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	2,034	2,034	2,064
	<u>2,034</u>	<u>2,034</u>	<u>2,064</u>

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

6 Grant-making

Analysis of grants

	Grants to individuals	
	2023	2022
	£	£
Analysis		
Individual awards	<u>6,400</u>	<u>660</u>

The support costs associated with grant-making are £Nil (5 April 2022 - £Nil).

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Paula Hall

£1,002 (2022: £Nil) of expenses were reimbursed to Paula Hall during the year.

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

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

Donations made by the trustees without any conditions attached totalled £4,050 for the year (2022 - £Nil).

8 Taxation

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

9 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	48	48
Cash at bank	<u>23,884</u>	<u>23,174</u>
	<u>23,932</u>	<u>23,222</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	<u>2,099</u>	<u>3,893</u>

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

11 Funds

	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
Unrestricted				
General	<u>19,329</u>	<u>134,743</u>	<u>(132,239)</u>	<u>21,833</u>
	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>

12 Analysis of net assets between funds

	Unrestricted General £	Total funds £
5 April 2023		
Current assets	23,932	23,932
Current liabilities	<u>(2,099)</u>	<u>(2,099)</u>
Total net assets	<u>21,833</u>	<u>21,833</u>
	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>

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2023 (continued)

13 Analysis of net funds

	At 6 April 2022 £	At 5 April 2023 £
Cash at bank and in hand	<u>23,222</u>	<u>23,222</u>
Net debt	<u>23,222</u>	<u>23,222</u>

	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>

14 Related party transactions

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

Dee Carpenter
(Trustee)

During the year the Charity paid £3,600 (2022 £14,400) in respect of consultancy services. At the balance sheet date the amount due to/from Dee Carpenter was £Nil (2022 - £Nil).

Back On Track

Detailed Statement of Financial Activities for the Year Ended 5 April 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	134,743	28,095
Total income	<u>134,743</u>	<u>28,095</u>
Expenditure on:		
Charitable activities (analysed below)	(115,348)	(20,680)
Other expenditure (analysed below)	(16,891)	(23,662)
Total expenditure	<u>(132,239)</u>	<u>(44,342)</u>
Net income/(expenditure)	<u>2,504</u>	<u>(16,247)</u>
Net movement in funds	2,504	(16,247)
Reconciliation of funds		
Total funds brought forward	19,329	35,576
Total funds carried forward	<u>21,833</u>	<u>19,329</u>

Back On Track

Detailed Statement of Financial Activities for the Year Ended 5 April 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations - corporate	99,375	23,455
Appeals and donations - individual	23,755	-
Appeals and donations - anonymous	6,963	-
Donated services	4,650	4,640
	<u>134,743</u>	<u>28,095</u>
<i>Charitable activities</i>		
Direct costs	104,298	15,380
Grants payable - individuals	6,400	660
Consultancy fees	4,650	4,640
	<u>115,348</u>	<u>20,680</u>
<i>Other expenditure</i>		
Printing, postage and stationery	2,810	858
Sundry expenses	52	-
Travel and subsistence	151	-
Advertising	-	1,400
Web maintenance	1,968	716
Consultancy fees	3,600	14,400
Legal and professional fees	6,000	4,000
Bank charges	276	224
Independent Examiner's remuneration	2,034	2,064
	<u>16,891</u>	<u>23,662</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 2023.

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').

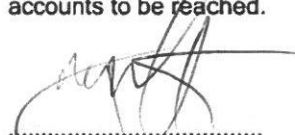
I report in respect of my examination of the Back On Track's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



.....
MJ Wright FCA

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

Date: 5/6/2024