

Charity registration number: 1169764

Back On Track

Annual Report and Financial Statements
for the Year Ended 5 April 2024

Back On Track
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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

Back On Track

Chairman's Report

As the Chair of the Charity, Back on Track, I would firstly like to take this opportunity of thanking the Board. The long reach of Covid disruption, along with the worldwide financial crisis, have meant that, yet again, much of our planned fundraising has had to be postponed or curtailed. I know how frustrating it has been for everyone who has spent so much of their time and effort arranging events that have had to be cancelled and I can only applaud their continuing efforts to find new and varied ways to raise funds so that we can continue with the important work of our Charity. Our biggest disappointment this year was, once again, having to cancel our Kart Racing Day. This has always been the backbone of our fundraising events as Dr Khan and his wife, Lesley, were organizing this special get together for our vets before the charity was even inaugurated. The vets look forward to this event probably more than any other event in our calendar but we had to make the disappointing decision to postpone it until next year partly because the monies needed to set it up would leave us short of funds for the vital work of looking after our beneficiaries' mental and physical health needs and partly because some of the Kart Racing Tracks have had to close because of a combination of the pandemic and the global financial downturn. We decided to put all our fundraising efforts into our Ball on 25th November 2023, which we held at the Intercontinental Hotel in London. This would mean that we would have enough funds to care for our veterans during the year and the hope that the monies raised from our Ball would allow us to bring back our Kart Racing Day in 2024.

Leaving aside the financial aspects of the year we have nevertheless managed to ensure that our beneficiaries have been looked after throughout the year. Dr Khan and his medical team have remained steadfast in their commitment to helping our veterans and Dr Khan and Lesley Reynolds Khan have, yet again, allowed us the use of their respected clinic and their talented staff, without any charge to our Charity. We also need to thank Mary Griffiths for all the counselling she provides to the beneficiaries who need her help as so many of them tell us how much invaluable guidance has helped them. Paula Hall remains the day-to-day contact for our beneficiaries and they know that she is always at hand with a kind word of advice and the willingness to deal with any of their problems as quickly and efficiently as needed. Melanie Faldo and Lesley Reynolds Khan use their wonderful 'little black books' to drum up celebrity assistance (which is always so willingly given) and arrange for as much celebrity support possible for our Ball and any other media events. They always have their fingers on the pulse of social media and ensure that our Charity remains in the forefront of the minds of both the public and celebrities. This celebrity sponsorship encourages other people to attend our events and brings in much needed financial support. Here I must thank our Founder Patron, Andrea McLean, for her continued backing for the Charity and for choosing our Charity to receive her funds whenever she appears on any programme where she can raise money for charity. Mick Rust maintains the difficult task of dealing with our finances, which is particularly unenviable in the current financial market. Dee Carpenter has once again taken on the task of dealing with the endless booking and cancellation of events (without ever once losing us a deposit!) along with maintaining our website and ensuring that it is appealing, engaging and contains all the necessary legal and charitable information and she copes, tirelessly, with much of the constant minutiae of arranging our fundraising events. Hayley Roberts has been invaluable as our Compliance Officer ensuring that we meet all the requirements of the Charities' Commission.

We are very grateful, as a military charity, to have the support of some wonderful Chelsea Pensioners as Ambassadors of our Charity. We need to give special thanks to Chris O'Connor for raising funds for us by travelling in an old banger to and from Gibraltar in spite of his age and health worries. He is an inspiration to us all. We also have to sadly announce the loss of another of our amazing Chelsea Pensioner Ambassadors as we lost Rick Graham this year and he will be much missed by us all.

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Chairman's Report (continued)

In spite of the fact that, once again, this year was marred by financial limitations we had some wonderful financial support from Ambassadors like Chris O'Connor and Patrons like Andrea McLean. We also need to make special mention of Phoenix Fun Events who kindly chose our Charity to be one of the three charities that they supported this year and in November were kind enough to hand over a donation cheque to Dr Khan, in the amount of £12,000 at an event attended by members of the Board of Trustees.

We were unable to hold our usual Kart Racing Day and we also made the disappointing decision not to hold a Carol Concert this year in spite of the pleasure we all took in it last year it is something that we decided would need a little more honing before we could hold another one as the Board felt that having two fundraisers, our Ball and a Carol Concert, within a couple of weeks of one another was both a little too much work for those involved and more importantly, too much to expect our wonderful supporters to be expected to attend so we decided that we would look to broaden our calendar and hope to find new fundraising events for 2024 during the earlier part of the year. The Board were delighted by the support that we received from celebrities, Patrons, Ambassadors and beneficiaries for our Ball. It was a joyful evening which enabled our beneficiaries to meet many of those who support them throughout the year and helped to ensure that our lovely Charity can continue to do what it does best and help those veterans that need our assistance. We are so proud of our beneficiaries and all our veterans, and we are pleased that we are able to help them in some small way.

Once again, I need to thank everyone who helps, in however modest a way, with the work that our Charity does for our beneficiaries. We are all so proud to be a small part of this invaluable team and I am so grateful for the effort and time that every member of the Board so kindly donates to ensure that Back on Track remains an important and unique charity dedicated to helping our wonderful veterans.

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 2024.

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 fundraising 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.

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Trustees' Report (continued)

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.

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.

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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 17/2/2025 and signed on its behalf by:


.....
Michael Rust
Trustee

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Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies		<u>85,719</u>	<u>85,719</u>	<u>134,743</u>
Total income		<u>85,719</u>	<u>85,719</u>	<u>134,743</u>
Expenditure on:				
Raising funds		(13,063)	(13,063)	-
Charitable activities		(90,582)	(90,582)	(117,382)
Other expenditure	5	<u>(9,594)</u>	<u>(9,594)</u>	<u>(14,857)</u>
Total expenditure		<u>(113,239)</u>	<u>(113,239)</u>	<u>(132,239)</u>
Net (expenditure)/income		<u>(27,520)</u>	<u>(27,520)</u>	<u>2,504</u>
Net movement in funds		(27,520)	(27,520)	2,504
Reconciliation of funds				
Total funds brought forward		<u>21,832</u>	<u>21,832</u>	<u>19,329</u>
Total funds carried forward	12	<u><u>(5,688)</u></u>	<u><u>(5,688)</u></u>	<u><u>21,833</u></u>

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

The funds breakdown for 2023 is shown in note 12.

The notes on pages 9 to 14 form an integral part of these financial statements.

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(Registration number: 1169764)
Balance Sheet as at 5 April 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	10	660	23,932
Creditors: Amounts falling due within one year	11	<u>(6,348)</u>	<u>(2,099)</u>
Net (liabilities)/assets		<u><u>(5,688)</u></u>	<u><u>21,833</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>(5,688)</u>	<u>21,833</u>
Total funds	12	<u><u>(5,688)</u></u>	<u><u>21,833</u></u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 17/2/2025 and signed on their behalf by:


.....
Michael Rust
Trustee

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Notes to the Financial Statements for the Year Ended 5 April 2024

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.

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Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

Raising funds

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

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.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

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Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	54,658	54,658
Donations from individuals	12,349	12,349
Donated services and facilities	6,690	6,690
Other income from donations and legacies	<u>12,022</u>	<u>12,022</u>
Total for 2024	<u><u>85,719</u></u>	<u><u>85,719</u></u>
Total for 2023	<u><u>134,743</u></u>	<u><u>134,743</u></u>

3 Expenditure on raising funds

Costs of generating donations and legacies

	Unrestricted General £	Total 2024 £
Donations	<u>13,063</u>	<u>13,063</u>

4 Expenditure on charitable activities

	Unrestricted General £	Total 2024 £	Total 2023 £
Events and awards	71,862	71,862	104,298
Donated services	7,615	7,615	4,650
Grant funding of activities	8,657	8,657	6,400
Governance costs	<u>2,448</u>	<u>2,448</u>	<u>2,034</u>
	<u><u>90,582</u></u>	<u><u>90,582</u></u>	<u><u>117,382</u></u>

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Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

5 Other expenditure

	Unrestricted General £	Total 2024 £	Total 2023 £
Legal fees	5,740	5,740	6,000
Marketing and publicity	-	-	3,600
Printing, postage and stationery	1,320	1,320	2,810
Sundry expenses	52	52	52
Travel and subsistence	-	-	151
Web maintenance	2,236	2,236	1,968
Bank charges	246	246	276
	<u>9,594</u>	<u>9,594</u>	<u>14,857</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	2,448	2,448	2,034
	<u>2,448</u>	<u>2,448</u>	<u>2,034</u>

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Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

7 Grant-making

Analysis of grants

	Grants to individuals	
	2024	2023
	£	£
Analysis		
Individual awards	<u>8,657</u>	<u>6,400</u>

The support costs associated with grant-making are £Nil (5 April 2023 - £Nil).

8 Trustees remuneration and expenses

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

Paula Hall

£260 (2023: £1,002) 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 £3,500 for the year (2023 - £4,050).

9 Taxation

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

10 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	48	48
Cash at bank	<u>612</u>	<u>23,884</u>
	<u>660</u>	<u>23,932</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,800	-
Accruals	<u>4,548</u>	<u>2,099</u>
	<u>6,348</u>	<u>2,099</u>

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Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

12 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
Unrestricted				
General	<u>21,832</u>	<u>85,719</u>	<u>(113,239)</u>	<u>(5,688)</u>
	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>

13 Analysis of net assets between funds

	Unrestricted General £	Total funds £
5 April 2024		
Current assets	660	660
Current liabilities	<u>(6,348)</u>	<u>(6,348)</u>
Total net assets	<u>(5,688)</u>	<u>(5,688)</u>

	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>

14 Related party transactions

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

Dee Carpenter (Trustee)

During the year the Charity paid £Nil (2023 - £3,600) in respect of consultancy services. At the balance sheet date the amount due to/from Dee Carpenter was £Nil (2023 - £Nil).

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Detailed Statement of Financial Activities for the Year Ended 5 April 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>85,719</u>	<u>134,743</u>
Total income	<u>85,719</u>	<u>134,743</u>
Expenditure on:		
Raising funds (analysed below)	(13,063)	-
Charitable activities (analysed below)	(88,134)	(115,348)
Other expenditure (analysed below)	<u>(12,042)</u>	<u>(16,891)</u>
Total expenditure	<u>(113,239)</u>	<u>(132,239)</u>
Net (expenditure)/income	<u>(27,520)</u>	<u>2,504</u>
Net movement in funds	(27,520)	2,504
Reconciliation of funds		
Total funds brought forward	<u>21,832</u>	<u>19,329</u>
Total funds carried forward	<u><u>(5,688)</u></u>	<u><u>21,833</u></u>

This page does not form part of the statutory financial statements.

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Detailed Statement of Financial Activities for the Year Ended 5 April 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations - corporate	54,658	99,375
Appeals and donations - individual	12,349	23,755
Appeals and donations - anonymous	12,022	6,963
Donated services	6,690	4,650
	<u>85,719</u>	<u>134,743</u>
<i>Raising funds</i>		
Fundraising costs	13,063	-
	<u>13,063</u>	<u>-</u>
<i>Charitable activities</i>		
Direct costs	71,862	104,298
Grants payable - individuals	8,657	6,400
Consultancy fees	7,615	4,650
	<u>88,134</u>	<u>115,348</u>
<i>Other expenditure</i>		
Printing, postage and stationery	1,320	2,810
Sundry expenses	52	52
Travel and subsistence	-	151
Web maintenance	2,236	1,968
Consultancy fees	-	3,600
Legal and professional fees	5,740	6,000
Bank charges	246	276
Independent Examiner's remuneration	2,448	2,034
	<u>12,042</u>	<u>16,891</u>

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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 2024.

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:.....20 February 2025