

Charity registration number: 1169764

Back On Track

Annual Report and Financial Statements
for the Year Ended 5 April 2025

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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

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Vice Chair's Statement

As two of our Board members retired last year I am writing my first statement as the Vice Chair. The first thing I would like to do is to thank the other Board members for all their hard work. I really appreciate how much extra work there now is for them and, as usual, they have been incredible in their dedication to Back on Track. As, I think, most other small charities would agree Covid quickly followed by a severe downturn in the economy has made it increasingly difficult to find funds and even more difficult to hold large scale events to increase the monies in the Charity's coffers.

As a Board we have decided that this year we will take stock of where we are and will not hold any events that will involve huge commitments on the part of the Board members or take any chances with the monies we have by investing them in large events which may not bring in the funding that we would like, so we have decided that we will look towards holding much smaller and intimate events in the coming year and ensure that we have a good foundation of money before we aim to move things forward.

The purpose of our Charity is to look after the mental and physical health of our beneficiaries and we are blessed to have Dr Aamer Khan and his wonderful medical team who are always willing and able to look after the veterans we currently care for and to assess and advise any new beneficiaries that may come to us for assistance. Their expertise and professionalism are invaluable to us.

We must also make special mention of Mary Griffiths, whose dedication to the mental health of our beneficiaries is remarkable. The veterans who have benefitted from her help are unanimous in their praise and gratitude for her work.

Hayley Roberts, as Compliance Officer, continues to take control of all our matters that are Charity Commission based and we are very grateful for everything she does.

However, my greatest thanks must go to the other members of the Board, without whose hard work and constant help this Charity would not be able to function. Lesley Reynolds Khan continues to help us with the use of her beautiful clinic and medical staff and with her PR and celebrity clientele who help and support our charity. Paula Hall is the go-to for every one of our beneficiaries both those that we have looked after for years and any new applicants. She knows each of the beneficiaries personally and also their families and they can apply to her for help at any time and it will be there for them. Mick Rust is the steady hand on the financial tiller and also always willing to go the extra mile to ensure that any event we put on is professional and well attended. I realise how much extra work each of these Trustees has put into the Charity over the last year and I am very grateful to each of them. While this year has been quiet with regards to the events we have been unable to hold, I have no doubt that next year we will come back stronger and with a clear direction so that we can continue to look after our veterans in the way that they deserve.

Dee Carpenter
Vice 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 2025.

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

Throughout the year, the charity has continued to support and advise all those who have approached us for assistance. Although financial pressures and the wider economic climate have limited our ability to deliver large-scale fundraising events, the trustees have ensured that our core purpose—supporting the mental and physical wellbeing of our beneficiaries—has remained central to our work.

With the invaluable support of our medical partners and wellbeing professionals, we have continued to provide assessments, treatment, and outreach services offering comfort, guidance, and reassurance to veterans in need. These donated services in kind have been essential in enabling the charity to operate effectively despite reduced financial resources.

Recognising the increased strain on reserves and the need for a cautious approach, the trustees have taken the decision to pause major events and instead focus on smaller, more manageable fundraising activities in the coming year. This strategy will allow the charity to rebuild a stable financial foundation while continuing to deliver meaningful support to our beneficiaries.

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.

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Trustees' Report (continued)

Going concern

The trustees have considered the charity's financial position, including the reserves deficit of £18,872.

During the year, the charity faced ongoing challenges in generating income, reflecting wider economic pressures and the continued difficulty in delivering large-scale fundraising events. In response, the trustees have adopted a cautious approach to financial commitments in the future and have agreed to focus on smaller, lower-risk fundraising activities while taking stock of the charity's overall financial position.

Despite the current deficit, the trustees have reviewed projected income, expenditure, and cash flow for the forthcoming 12 months and are satisfied that the charity has sufficient resources to continue its operations. The charity continues to benefit from strong volunteer support, donated services in kind, and the commitment of its medical and wellbeing partners, all of which significantly reduce operational costs.

The trustees have implemented measures to strengthen financial sustainability, including reviewing expenditure, exploring new income opportunities, and planning a programme of smaller fundraising events designed to rebuild reserves over time. Based on these plans and the charity's ability to adjust its activities in line with available resources, the trustees consider that the charity remains 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.

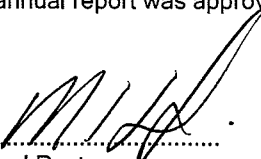
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 12/5/26 and signed on its behalf by:


.....
Michael Rust
Trustee

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Statement of Financial Activities for the Year Ended 5 April 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies		<u>32,496</u>	<u>32,496</u>	<u>85,719</u>
Total income		<u>32,496</u>	<u>32,496</u>	<u>85,719</u>
Expenditure on:				
Raising funds		(16,558)	(16,558)	(13,063)
Charitable activities		(24,703)	(24,703)	(90,582)
Other expenditure	5	<u>(4,419)</u>	<u>(4,419)</u>	<u>(9,594)</u>
Total expenditure		<u>(45,680)</u>	<u>(45,680)</u>	<u>(113,239)</u>
Net expenditure		<u>(13,184)</u>	<u>(13,184)</u>	<u>(27,520)</u>
Net movement in funds		(13,184)	(13,184)	(27,520)
Reconciliation of funds				
Total funds brought forward		<u>(5,688)</u>	<u>(5,688)</u>	<u>21,832</u>
Total funds carried forward	12	<u><u>(18,872)</u></u>	<u><u>(18,872)</u></u>	<u><u>(5,688)</u></u>

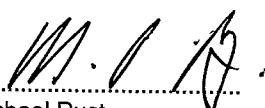
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 12.

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(Registration number: 1169764)
Balance Sheet as at 5 April 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	10	1,992	660
Creditors: Amounts falling due within one year	11	<u>(20,864)</u>	<u>(6,348)</u>
Net liabilities		<u>(18,872)</u>	<u>(5,688)</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>(18,872)</u>	<u>(5,688)</u>
Total funds	12	<u>(18,872)</u>	<u>(5,688)</u>

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


.....
Michael Rust
Trustee

Back On Track

Notes to the Financial Statements for the Year Ended 5 April 2025

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.

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Notes to the Financial Statements for the Year Ended 5 April 2025 (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.

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 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	9,283	9,283
Donations from individuals	4,064	4,064
Donated services and facilities	14,410	14,410
Other income from donations and legacies	4,739	4,739
Total for 2025	32,496	32,496
Total for 2024	85,719	85,719

3 Expenditure on raising funds

Costs of generating donations and legacies

	Unrestricted General £	Total 2025 £	Total 2024 £
Donations	16,558	16,558	13,063

4 Expenditure on charitable activities

	Unrestricted General £	Total 2025 £	Total 2024 £
Events and awards	6,510	6,510	71,862
Donated services	16,267	16,267	7,615
Grant funding of activities	-	-	8,657
Governance costs	1,926	1,926	2,448
	24,703	24,703	90,582

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Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

5 Other expenditure

	Unrestricted		
	General	Total	Total
	£	2025	2024
		£	£
Legal fees	3,600	3,600	5,740
Printing, postage and stationery	222	222	1,320
Sundry expenses	80	80	52
Web maintenance	336	336	2,236
Bank charges	181	181	246
	<u>4,419</u>	<u>4,419</u>	<u>9,594</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted		
	funds	Total	Total
	General	2025	2024
	£	£	£
Independent examiner fees			
Examination of the financial statements	1,926	1,926	2,448
	<u>1,926</u>	<u>1,926</u>	<u>2,448</u>

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Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

7 Grant-making

Analysis of grants

Grants to
individuals
2024
£

Analysis

Individual awards

8,657

The support costs associated with grant-making are £Nil (5 April 2024 - £Nil).

8 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 other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £740 for the year (2024 - £3,500).

9 Taxation

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

10 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	48	48
Cash at bank	<u>1,944</u>	<u>612</u>
	<u>1,992</u>	<u>660</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	15,391	1,800
Accruals	<u>5,473</u>	<u>4,548</u>
	<u>20,864</u>	<u>6,348</u>

Included within trade creditors is an amount of £12,000 (2024: £nil) owed to two trustees in respect of expenditure they incurred personally to support fundraising events during the year. These balances are unsecured, interest-free and were repayable on demand at the year end.

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Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

12 Funds

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Balance at 5 April 2025 £
Unrestricted				
General	<u>(5,688)</u>	<u>32,496</u>	<u>(45,680)</u>	<u>(18,872)</u>
	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>

13 Analysis of net assets between funds

	Unrestricted General £	Total funds £
5 April 2025		
Current assets	1,992	1,992
Current liabilities	<u>(20,864)</u>	<u>(20,864)</u>
Total net assets	<u>(18,872)</u>	<u>(18,872)</u>

	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>

14 Related party transactions

During the year, two trustees incurred expenditure personally to support fundraising events held by the charity. The amounts incurred and reimbursed were as follows:

Paul Hall incurred £5,000 (2024 - £Nil) of event-related costs, of which £1,000 was reimbursed. The remaining £4,000 was outstanding at the year end and is included within creditors.

Dee Carpenter incurred £10,000 of event-related costs, of which £2,000 was reimbursed. The remaining £8,000 was outstanding at the year end and is included within creditors.

At the year end, the charity owed £12,000 to trustees (2024: £Nil).

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Detailed Statement of Financial Activities for the Year Ended 5 April 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>32,496</u>	<u>85,719</u>
Total income	<u>32,496</u>	<u>85,719</u>
Expenditure on:		
Raising funds (analysed below)	(16,558)	(13,063)
Charitable activities (analysed below)	(22,777)	(88,134)
Other expenditure (analysed below)	<u>(6,345)</u>	<u>(12,042)</u>
Total expenditure	<u>(45,680)</u>	<u>(113,239)</u>
Net expenditure	<u>(13,184)</u>	<u>(27,520)</u>
Net movement in funds	(13,184)	(27,520)
Reconciliation of funds		
Total funds brought forward	<u>(5,688)</u>	<u>21,832</u>
Total funds carried forward	<u><u>(18,872)</u></u>	<u><u>(5,688)</u></u>

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Detailed Statement of Financial Activities for the Year Ended 5 April 2025 (continued)

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations - corporate	9,283	54,658
Appeals and donations - individual	4,064	12,349
Appeals and donations - anonymous	4,739	12,022
Donated services	14,410	6,690
	<u>32,496</u>	<u>85,719</u>
<i>Raising funds</i>		
Fundraising costs	16,558	13,063
	<u>16,558</u>	<u>13,063</u>
<i>Charitable activities</i>		
Direct costs	6,510	71,862
Grants payable - individuals	-	8,657
Consultancy fees	16,267	7,615
	<u>22,777</u>	<u>88,134</u>
<i>Other expenditure</i>		
Printing, postage and stationery	222	1,320
Sundry expenses	80	52
Web maintenance	336	2,236
Legal and professional fees	3,600	5,740
Bank charges	181	246
Independent Examiner's remuneration	1,926	2,448
	<u>6,345</u>	<u>12,042</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 2025.

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:.....12 May 2026...