

**back on track >**

**BACK ON TRACK MANCHESTER LTD.**  
(COMPANY LIMITED BY GUARANTEE)

**COMPANY REGISTRATION NUMBER: 2735484 (England)**  
**CHARITY REGISTRATION NUMBER: 1017467**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**BACK ON TRACK MANCHESTER LTD.  
(A PRIVATE COMPANY LIMITED BY GUARANTEE)  
REGISTERED IN ENGLAND NO: 2735484**

**A REGISTERED CHARITY NO: 1017467**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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## Report of the trustees for the year ending 31<sup>st</sup> March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (January 2019).

### Reference and administrative information

Charity Name: Back on Track Manchester Limited

Charity Number: 1017467

Company No: 2735484 Incorporated in England, UK

### Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

**Chair:** Gary Cripps (resigned as Chair 5.5.23), Gillian Drakeford (appointed as Chair 5.5.23)

**Vice Chair:** Susan Jenkins

**Treasurer:** Amanda Paterson

### Trustees:

Lyndsey Forrest

Olusayo Phillips

Judy Harrison

Sarah Newton (appointed 30.4.24)

Julie Taylor

Mark Stapleton (resigned 12.2.24)

Kevin Wong

Gary Cripps (resigned 12.2.24)

Amina Bodhanian

Oona Cassidy (resigned 13.6.24)

**Company Secretaries:** Beth Maguire, Adam Barker (resigned 21.7.23) Rebecca Airey (appointed 7.5.24)

**Senior manager (Chief Executive Officer):** Siobhan Pollitt

**Patrons:** Mike Joyce, Mary-Ellen McTague, Tony Walsh

### Registered Office

Swan Buildings, 20 Swan Street, Manchester, M4 5JW

### Accountants

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick, Manchester M11 3TQ

### Auditors

McKellens Chartered Accountants

11 Riverview, The Embankment Business Park

Vale Road, Heaton Mersey

Stockport, SK4 3GN

### Bankers

Cooperative Bank plc, 1 Balloon Street, Manchester M60 4EP

Aldermore, 40 Spring Gardens, Manchester M2 1EN

Redwood Bank, The Nexus Building, Broadway, Letchworth Garden City, Hertfordshire SG6 3TA

Hinkley and Rugby Building Society, Upper Bond Street, Hinckley, Leicestershire LE10 1NZ

## About Back on Track

Back on Track is a Greater Manchester charity with a mission to enable adults who are facing disadvantage to make lasting, positive changes in their lives. This could be managing problematic drug/alcohol use, living a crime-free life, improving their mental health and wellbeing, and having a stable place to call home.

Back on Track has been part of the local community for nearly 50 years. In this time, we have become a leading specialist provider of community learning and support for adults who are facing multiple disadvantage. We use our individual and collective voice to influence decision-makers and to advocate for systemic change in Greater Manchester

**Our values** are to build on people's individual strengths and treat everyone with respect and fairness. To be kind, professional, and effective, to build partnerships and collaborate with others. We welcome new ideas and promote a balanced and supportive work life.

**Our vision** is a Greater Manchester where inequalities are reduced, and social justice is realised. Where people lead fulfilling lives, communities are safe, and all voices are heard. Where everyone can get the support, skills, and experience they need to imagine a better future for themselves and then make it happen.

Our **Theory of Change** recognises that to achieve longer-term life changes people have to work towards other goals, such as rebuilding hope and pride, and resettling into or becoming part of a community. This takes time and determination, and our services proactively facilitate this process.

## Our work

We work with over 600 members each year, all of whom experience disadvantage. Over 100 different organisations refer people to Back on Track and we build new referral pathways each year so that people who may need our services can find us.

We deliver a co-produced learning and progression programme that prioritises self-determination, wellbeing, and social inclusion. We have a range of partners across Greater Manchester, and in addition to our learning timetable we also deliver multiple disadvantage and criminal justice programmes alongside other organisations. Our learning programmes focus on three main themes:

### Navigating life

- Digital inclusion
- Functional skills development (e.g. English, maths, digital)
- Life skills sessions that promote independence (e.g. budgeting, cooking)

### Learning for self

- Psychoeducation (learning about and understanding aspects of mental health and wellbeing)
- Resilience and empowerment
- Managing mental and physical health and wellbeing
- Citizenship and social inclusion (e.g. rights and responsibilities, member voice)
- Culture (creative skills programmes, museum and cultural trips)

### Supporting progress

- Pre-employment skills (e.g. CV writing, confidence, disclosure of convictions)
- One-to-one progression guidance (volunteering programme, holistic support, signposting)
- Accredited maths

*Joining Back on Track is the best thing I have done in my life, it is a lifeline, a reason to get up in the morning. Helps me feel less scared. Because of Back on Track, I feel like I'm starting to rediscover parts of my old self, I am very slowly starting to feel comfortable with other people again.*

- Specialist advice for people with the full range of convictions

## Public Benefit

The charity furthers its charitable purposes for the public benefit by enabling adults facing disadvantage to have better life chances through training, work experience, and volunteering. By engaging with Back on Track learning programmes and volunteering opportunities, people gain in confidence and self-esteem and find a new purpose. These changes result in personal, social, and economic benefits to communities, statutory services, and our city and region by:

- improving mental and physical health
- managing or ceasing problematic drug and alcohol use
- promoting desistance from crime – creating a new, crime-free identity
- developing resilience which enables people to cope with setbacks and sustain employment
- contributing to the community, resulting in sense of belonging and citizenship

We have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

## Structure, governance, and management

Back on Track Manchester Limited is a company limited by guarantee governed by its Articles of Association (updated in December 2019). It was registered as a charity with the Charity Commission on 18 February 1993. In the event of a winding up, members have agreed to contribute a sum not exceeding £1. The Board agrees pay and remuneration of key management personnel with reference to Back on Track's salary policy and pay scales. Salaries are reviewed annually by the Board.

**Appointment of trustees:** The directors/trustees are appointed following a process of recruitment and application set out by the Board of Trustees. The directors/trustees also have the power under the governing document to co-opt individuals who support the aims of the organisation.

**Trustee induction and training:** As part of their induction, the new directors/trustees are provided with information about the charity, the management structure, its history, and working practices. In addition, they are also provided with the Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees. Training appropriate to the individual needs of the trustees is carried out.

**Organisation:** Governance of the organisation lies with the Board of Trustees. The Board meets quarterly in addition to the AGM. These meetings include the Directors/Trustees and the Chief Executive Officer. During the meetings the progress of the past three months is assessed and considered against the targets and aims. The status of the planned work is considered and discussed. Future aims and ambitions are considered in conjunction with the on-going programme. Any discussion papers circulated before the meeting will be discussed and considered. The Board meets regularly with the Back on Track senior management team to review discuss and agree the strategic direction of the organisation.

Day-to-day management is the responsibility of the Chief Executive Officer, and (in 2024/5) the Deputy Chief Executive who report to the Board of Trustees and are assisted by the senior management team and project colleagues.

**Risk management:** The Directors/Trustees have assessed the risks to which the charity is exposed, both in terms of financial and operational risks in carrying out its objectives and are satisfied that the systems are in place to mitigate exposure to major risk. The strategic risk register is considered and updated by the board on a quarterly basis or more often if responding to emerging risks. Workplace risk assessments have been carried out for all operational processes.

**Related parties and co-operation with other organisations:** None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full Board in the same way as any other contractual relationship with a related party.

**Staff and member involvement (co-production):** An important part of our approach is working closely with our colleagues and with the people who come to Back on Track to shape and improve our services and to influence wider change. We strive to implement this at all levels of the organisation and have already undertaken significant co-production activity as we develop our new strategic plan.

People who use our services take part in staff recruitment and task groups with our trustees, staff, and volunteers. We also support people to design and deliver learning sessions and share their experiences of progression at external events. As many as 96% of members said that they feel their views count at Back on Track.

We actively encourage people with lived experience of multiple disadvantage to apply for volunteering and employment opportunities in our organisation. We champion fair recruitment practices and 20% of our staff team and around half of our volunteers have lived experience of multiple disadvantage.

### A review of our achievements and performance

In 2023-24, 687 members from across Greater Manchester attended a session of training, teaching, or one-to-one support and advice at Back on Track. 97% of learners on our programme were not in employment, while nearly a third had no qualifications. Our members' lived experience of multiple disadvantage breaks down as follows:

Types of disadvantage experienced by members	
Mental Health	88%
Problematic drug/alcohol use	54%
Criminal Justice	62%
Homelessness	46%

Multiple disadvantage	
ONE or more types of disadvantage	100%
TWO or more types of disadvantage	83%
THREE or more types of disadvantage	46%
FOUR types of disadvantage	17%

The process of creating our new strategic plan started in January, involving members, staff colleagues and trustees, the next phase will take place in 2024/5. We have continued to strengthen leadership and governance as well as the role of co-production within the organisation.

*I feel like I'm involved and have a place in society after being in prison for a long time. Coming to Back on Track is helping me work toward being a better person and gives me meaning and purpose in life again.*

Back on Track has grown in the last year, with new criminal justice and multiple disadvantage commissioned projects increasing the impact of the organisation. We improved to our physical space and digital infrastructure to support this growth and colleagues have worked positively together to navigate change.

We are committed to our work supporting people with convictions to resettle into the community and now run the Manchester Wellbeing Hub for the Greater Manchester Integrated Resettlement Service. We continue to have strong partnerships with colleagues in probation, Greater Manchester Police, forensic mental health services, voluntary sector organisations working in criminal justice and Greater Manchester Combined Authorities. We have also continued to support people experiencing multiple disadvantage and influence change in systems and services through the Changing Futures and Early Help for Adults programmes, led by Manchester City Council in partnership with Shelter and Big Life.

### Navigating life

Our new commissioned projects have enabled us to offer more direct, practical support to members such as helping with budgeting, benefits, housing, health and wellbeing. We have also introduced an accredited maths programme so that members can get a qualification which, for some is their first.

We know that many of our members are digitally excluded through lack of resources or skills, and this leads to further disadvantage in an increasingly digital world. In response to this we heightened our focus in this area; sourcing and distributing digital devices and data to members, providing 1:1 and group learning opportunities, embedding digital skills in other sessions and promoting independent learning.

*"I used to access computers at the library and I've never had a laptop of my own – I still can't believe it. I've got so much access to knowledge now and I understand words like apps, Bluetooth, search engines and web browsers. I'm looking forward to getting more confident with emails, and also learning more about my legal rights on the internet"*

Swan Kitchens café and training kitchen is a warm and welcoming hub for our centre, providing low-cost nutritious meals to members on low incomes. It is a place where our members feel part of a community and can access training and volunteering opportunities.

In the last year, we have delivered 29 cookery courses to 157 members, ranging from introductory home cookery and baking, to specialised training for the catering and hospitality industry and level 2 qualifications in food safety. We have also integrated beginners' maths skills into cookery sessions so that cooking acts as a gateway into functional skills development as well as constituting an essential life skill in its own right.

### Learning for self

Our core learning programme is more diverse than ever, with an emphasis on understanding trauma and mental health and learning strategies to build resilience and wellbeing. Strong external partnerships have created new learning opportunities for members including music therapy, a women's programme 'Comedy for Social Change' and outdoor and environmental options including an allotment and habitat maintenance.

*"The project was so important because very often my actions are misunderstood, even by those closest to me. Unless you've experienced something like this and people are aware, they can't know what to look for."*

Members and staff worked together in our trauma project to create Ocean Chorus, a creative and educational "zine". Intended for support services and others with experience of trauma, Ocean Chorus was co-produced by our members and written entirely in their own words. Those words were collected from discussions and written work during a two-part course called "Understanding Trauma". This process had important benefits for the members involved, enabling them to feel better understood and ultimately empowered to make

Back on Track Manchester Limited

positive changes in their own lives.

As a result of this and our previous work in this area we were one of a handful of VCSE organisations invited to present at the Greater Manchester Adverse Childhood Experience (ACE) and Trauma Responsive conference where we spoke to delegates about this work and the co-production process.

### Supporting progress

For many members who experience social exclusion and isolation and are at the beginning of their journey, regular attendance at courses is progress, together with the improved self-confidence, wellbeing, and social connectedness it provides. 90% of members overall said attending had helped them feel more connected to other people, and 96% said Back on Track helps them make progress towards their goals.

For others, engagement in our employability provision leads to more formal progression. In that last year, for example, 86 members attended our Work Club programme, and we saw 60 progressions into further learning, volunteering, or employment. In our survey, 96% of members on these programmes agreed that attending Back on Track makes it more likely they will progress into volunteering or employment.

*I feel a lot more confident and don't worry as much about what people think about me. Since starting the courses here I don't feel as anxious about new places; I've started to get more involved with activities at the mosque and I'm going to the gym more. I'm really grateful that you took a chance on me.*

The quality of our work was recognised in several ways in 2023/4 including the renewal of our Matrix standard for information advice and guidance, our contribution to Manchester Adult Education's Ofsted inspection and visits from people keen to know more about our work including Dame Vera Baird, in her role as Justice advisor to the Welsh government; Kate Green, Deputy Mayor for Safer and Stronger Communities; the High Sherriff of Greater Manchester; and the Manchester Mayor. We were also visited by a delegation from the French Embassy's social policy team who were interested in our emphasis on community to support desistance.

The directors wish to extend thanks to the staff of Back on Track for their work over the past year and to the many volunteers who contribute a great deal to all the services. Thanks are also due to colleagues in many other agencies who have worked in partnership with Back on Track to adapt services and meet the needs of people experiencing new and increased challenges.

### Financial review

Total income in the year was £1,043,821 (2023 £848,338) and total expenditure was £993,256 (2023 £815,603) leaving a surplus of £50,565. Unrestricted funds at the year-end were £296,808 and restricted funds total £53,072.

Major funding streams included Greater Manchester Integrated Rehabilitation Service, Changing Futures, The Henry Smith Charity, Albert Gubay Charitable Foundation, Our Manchester VCS Fund, Community Learning Fund, Multiply, The Oglesby Trust and Big Lottery Reaching Communities.

Diverse income streams, positive relationships with grant and contract commissioners, effective scrutiny of finances through monthly finance reports and regular finance committee meetings, combined with good access to information from funders and policy makers provides additional controls to manage risk. The

trustees' ongoing financial strategy is to raise a small surplus each year to help build the level of free reserves for the charity. The main financial risk to the charity is significant change in national or regional commissioning priorities resulting in reduced income.

**Investment powers and policy:** Under the Articles of Association the charity has the power to invest in any way the trustees wish. The trustees, having regard to liquidity requirements of the charity and to the reserves policy have operated a policy of keeping available funds not in day-to-day use, in interest bearing deposit accounts.

**Reserves policy and going concern:** The total funds held at the year-end were £349,880 of which £53,072 were restricted funds. The charity currently has £296,808 in unrestricted reserves of which £283,837 are free reserves. It is the aspiration of the charity to maintain unrestricted funds at a level which equates to at least three months operating costs. This would provide sufficient funds to allow the charity to react to changes in income in a constructive manner. We continue to seek to improve our financial position in order to designate and maintain this level of unrestricted reserves.

### Plans for Future Periods

Directors, staff colleagues, volunteers and members are all contributing to planning the strategic direction of the charity as the 2021-24 Strategic Plan comes to an end. In 2024 we will introduce a new leadership role, Deputy Chief Executive Officer, to support the delivery of our strategic objectives. We will continue to innovate in our education, training and volunteering centre, build on partnerships and develop more ways to extend our reach through influencing, bringing about systems change and fair chances for people experiencing multiple disadvantage.

Our learning programme will have an increased focus on members developing the skills to navigate their life and develop independence beyond Back on Track. We will create more programmes to enable members to gain new insight into the effects of mental health or neurodiversity physical and emotional wellbeing. Our vibrant cultural programmes will continue, and citizenship activities will enable members to become involved in the social and environmental issues that matter to them.

I very often feel lost in life, but at Back on Track, I can be myself and focus on my learning and connect the dots.

We will further develop our work within the criminal justice sector, helping to reduce harm and make our community safer by supporting people with convictions to reintegrate and rebuild their lives free from offending. We will continue to deliver our IRS Wellbeing Hub and special projects working with people with convictions, while contributing to research and influencing systems change within criminal justice.

Our priority to deliver and influence services for people facing multiple disadvantage will continue in 2024/25. We will work with partners to offer person-centred and trauma responsive support in the Early Help for Adults programme.

We will deliver training, guidance and support to statutory and voluntary sector partners and the business community to open doors, change perceptions and practices, and help to create fair chances and better opportunities for people facing disadvantage in our community.

### Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Back on Track Manchester Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement as to Disclosure of Information to Auditors:** So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware and each director has taken all the steps they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**Auditors:** A Resolution will be proposed at the Annual General Meeting to reappoint the auditors, McKellens Chartered Accountants and Registered Auditor.

By order of the Board of Trustees



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Treasurer: Amanda Paterson

Date: 29/10 / 2024

**Back on Track Manchester Limited****Independent Auditor's Report to the Members of Back on Track Manchester Limited****Opinion**

We have audited the financial statements of Back on Track Manchester Limited (the 'company') for the year ended 31 March 2024, which comprise the Statement of Financial Activity, Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Back on Track Manchester Limited

### Independent Auditor's Report to the Members of Back on Track Manchester Limited

#### Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' Remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

#### Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities set out on page 8, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## Back on Track Manchester Limited

### Independent Auditor's Report to the Members of Back on Track Manchester Limited

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates set were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Back on Track Manchester Limited**

**Independent Auditor's Report to the Members of Back on Track Manchester Limited**

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
.....  
Paul Roper (Senior Statutory Auditor)  
McKellens Ltd  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

29 October 2024

BACK ON TRACK MANCHESTER LTD.  
(COMPANY LIMITED BY GUARANTEE)

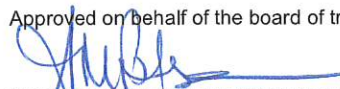
CO. REG. NO. 2735484

BALANCE SHEET AS AT 31 MARCH 2024

	NOTES	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	13		72,846		48,370
<b>CURRENT ASSETS</b>					
Stock	14	200		200	
Debtors & Prepayments	15	50,833		61,774	
Cash at Bank and in Hand		331,191		313,276	
		<u>382,224</u>		<u>375,250</u>	
<b>CREDITORS:</b>					
Amounts falling due within one year	16	(105,190)		(124,305)	
		<u>(105,190)</u>		<u>(124,305)</u>	
<b>NET CURRENT ASSETS</b>			277,034		250,945
<b>TOTAL NET ASSETS</b>			<u>349,880</u>		<u>299,315</u>
<b>ACCUMULATED RESERVES</b>					
Unrestricted Funds	18		296,808		263,176
Restricted Funds	18		53,072		36,139
			<u>349,880</u>		<u>299,315</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard 102.

Approved on behalf of the board of trustee/directors:

  
Director: A. Paterson

  
Director: G. Drakeford

Date: 29/10/ 2024

The notes on pages 16 to 28 form part of these accounts.

BACK ON TRACK MANCHESTER LTD.  
(COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME FROM:</b>					
Donations & Legacies	3	41,599	1,241	42,840	66,387
Charitable Activities	4	367,494	602,296	969,790	753,947
Other Trading Activities	5	23,114	-	23,114	23,074
Investment Income	6	6,581	-	6,581	2,348
Other Income	7	1,496	-	1,496	2,582
<b>TOTAL INCOMING RESOURCES</b>		<b>440,284</b>	<b>603,537</b>	<b>1,043,821</b>	<b>848,338</b>
<b>EXPENDITURE ON</b>					
Raising Funds	8	39,745	-	39,745	36,868
Charitable activities	9	366,907	586,604	953,511	778,735
<b>TOTAL</b>		<b>406,652</b>	<b>586,604</b>	<b>993,256</b>	<b>815,603</b>
<b>NET INCOME (EXPENDITURE)</b>		<b>33,632</b>	<b>16,933</b>	<b>50,565</b>	<b>32,735</b>
Transfers between funds	18	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>33,632</b>	<b>16,933</b>	<b>50,565</b>	<b>32,735</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		263,176	36,139	299,315	266,580
<b>TOTAL FUNDS CARRIED FORWARD</b>	18	<b>296,808</b>	<b>53,072</b>	<b>349,880</b>	<b>299,315</b>

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

The notes on pages 16 to 28 form part of these accounts.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2024

## Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net movement in funds	50,565	32,735
Add back depreciation	22,248	21,945
Less profit on sale of assets	-	-
Deduct investment income	(6,581)	(2,348)
Decrease/(increase) in debtors	10,941	39,856
Increase/(decrease) in creditors	(19,115)	(27,649)
<b>Net cash used in operating activities</b>	<u>58,058</u>	<u>64,539</u>
<b>Cash flows from investment activities:</b>		
Interest	6,581	2,348
Purchase of fixed assets	(46,724)	(9,547)
Sale of Fixed Assets	-	-
<b>Net cash provided by investing activities</b>	<u>(40,143)</u>	<u>(7,199)</u>
Increase/(decrease) in cash and cash equivalents during the year	17,915	57,340
Cash and cash equivalents brought forward	313,276	255,936
<b>Cash and cash equivalents carried forward</b>	<u><u>331,191</u></u>	<u><u>313,276</u></u>

**BACK ON TRACK MANCHESTER LTD.  
(COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**1 ACCOUNTING POLICIES**

**(a) Basis of preparation and assessment of going concern**

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 notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Projections for 2024/25 show that the charity need to secure £110,203 of funding including donations and new sources to breakeven at current operational levels without resorting to using reserves.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

When the requirements of the restricted funds are met (eg assets are purchased) the transaction is shown as a movement in funds from restricted to unrestricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

The charity has created a designated capital fund to meet the future depreciation charge of its assets. Further details of each fund are disclosed in note 18.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Grants, including those in restricted funds, specifying performance in future periods are deferred. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**BACK ON TRACK MANCHESTER LTD.  
(COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**(e) Taxation & Irrecoverable VAT**

All grant income and donations are outside the scope of VAT. Contract fees and certain other income are exempt supplies and therefore the company is not liable to be registered for VAT. Irrecoverable VAT on expenditure is attributed to the category of expenditure on which it is incurred. No provision has been made for taxation as exemption has been granted by HMRC from taxation under Sections 466 to 493 of the Corporation Taxes Act 2010 or Section 256 of the Taxation of Capital Gains Act to the extent that surpluses and gains are applied for charitable purposes.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal and professional fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned based on staff time and the usage of facilities and services for management purposes. The allocation of support and governance costs is analysed in note 10.

**(g) Costs of raising funds**

The costs of raising funds consists of staffing, cost of sales and overheads for delivery of training, and running the non-funded element of the café.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 9.

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Leasehold Improvements	10% on cost
Plant & Equipment	25% on cost

The total of any capital grants are recognised in the Statement of Financial Activities in the year they are received, as required by the SORP, and not deferred over the life of the related assets.

**(j) Stock**

Stock is stated at the lower of cost and net realisable value on a first in first out basis.

**(k) Debtors**

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(l) Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**(m) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying values or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**BACK ON TRACK MANCHESTER LTD.  
(COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**(n) Pensions**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged against the income and expenditure account. The pension scheme is an auto enrolment compliant scheme. The charity has no liabilities beyond making its contributions and paying across the deductions for the employee's contributions.

**(o) Operating Leases**

Payments under operating leases are charged to the income and expenditure account in the period to which they relate.

**(p) Contingent liabilities**

There were no contingent liabilities at 31st March 2024 (2023 none).

**(q) Donated Services**

The charity has on average 40 volunteers at any one time assisting with reception, administration, café and classrooms. No financial value has been reflected in the accounts for these donated services.

**(r) Redundancy and termination payments**

The charity recognises redundancy and termination payments when their existence is reasonably certain.

**2 NET INCOMING RESOURCES FOR THE YEAR**

	<b>2024</b>	<b>2023</b>
This is stated after charging:	<b>£</b>	<b>£</b>
Depreciation	22,248	21,945
Audit Fees	3,990	3,850
	<hr/>	<hr/>

**3 DONATIONS & LEGACIES**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations & Gift Aid	31,599	1,241	32,840
The Robert McAlpine Foundation	10,000	-	10,000
	<hr/>	<hr/>	<hr/>
	41,599	1,241	42,840

Previous Year

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations & Gift Aid	56,387	-	56,387
The Robert McAlpine Foundation	10,000	-	10,000
	<hr/>	<hr/>	<hr/>
	66,387	-	66,387

BACK ON TRACK MANCHESTER LTD.  
(COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

4 INCOME FROM CHARITABLE ACTIVITIES	Unrestricted	Restricted	Total 2024
	£	£	£
Manchester Adult Education Service NLDC	175,597	-	175,597
GM Integrated Rehabilitation Service	-	344,535	344,535
Lloyds Bank Foundation (£8,333 deferred)	25,000	-	25,000
North West Probation Trusts - ESF/NOMS	11,538	-	11,538
Changing Futures	-	47,252	47,252
Our Manchester	56,321	-	56,321
GMCA - GM Multiply	24,889	-	24,889
Big Lottery Reaching Communities	-	8,686	8,686
Big Lottery Cost of Living	-	40,000	40,000
Lottery - Awards for All	-	9,936	9,936
Oglesby Charitable Trust	-	16,556	16,556
IRS Service User Fund (£951 deferred)	-	8,514	8,514
Just Life	-	9,560	9,560
Postcode Neighbourhood Trust	-	10,000	10,000
MCC Work Club	-	7,100	7,100
Garfield Weston Foundation	18,333	-	18,333
Henry Smith Charity (£10,000 deferred and released)	-	40,000	40,000
GMCVO	-	2,467	2,467
Edward Gostling Foundation	10,000	-	10,000
The Albert Gubay Charitable Foundation	-	17,500	17,500
Evan Cornish Foundation	-	7,584	7,584
The Edward Holt Trust	-	5,727	5,727
Green Hall Foundation	5,000	-	5,000
Dowager Countess Eleanor Peel Trust	5,000	-	5,000
Forrester Family Trust	15,000	-	15,000
The Clothworkers' Foundation	-	10,000	10,000
Other Social Contracts	13,050	-	13,050
Other grants under £5,000	7,766	16,879	24,645
	<u>367,494</u>	<u>602,296</u>	<u>969,790</u>

**BACK ON TRACK MANCHESTER LTD.**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

4	Previous Year:			
	<b>INCOME FROM CHARITABLE ACTIVITIES</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>
		£	£	£
	Manchester Adult Education Service NLDC	191,732	-	191,732
	IRS Welfare Programme	-	62,511	62,511
	Lloyds Bank Foundation (£8,333 deferred)	18,917	-	18,917
	North West Probation Trusts - ESF/NOMS	49,435	-	49,435
	Changing Futures (£4,455 deferred)	-	44,488	44,488
	Our Manchester	20,000	-	20,000
	GM Probation	-	2,841	2,841
	Big Lottery Reaching Communities (£8,685 deferred, £19,965 released)	-	76,862	76,862
	Lottery - Awards for All	-	10,000	10,000
	Newby Trust	-	20,000	20,000
	The Grand Trust	-	42,190	42,190
	Oglesby Charitable Trust (£16,556 deferred)	-	33,648	33,648
	IRS Service User Fund (£9,465 deferred)	-	535	535
	Just Life (£5,812 deferred, £3,951 released)	-	5,281	5,281
	WEA	-	15,219	15,219
	MCC Work Club	-	7,330	7,330
	Garfield Weston Foundation (£18,333 deferred)	21,667	-	21,667
	Henry Smith Charity (£10,000 deferred and released)	-	40,000	40,000
	GMCVO (£2,467 deferred, £6,402 released)	-	14,934	14,934
	Edward Gostling Foundation	10,000	-	10,000
	Salford CVS - Gr Manchester Walking Fund	-	1,975	1,975
	ARC Hospitality ( £1,117 deferred)	-	1,117	1,117
	Help the Homeless	-	2,929	2,929
	GMCA - Wellbeing	-	9,850	9,850
	The Edward Holt Trust (£5,727 deferred)	-	1,986	1,986
	Swire Trust	15,000	-	15,000
	Albert Hunt	5,000	-	5,000
	AB Charitable Trust	15,000	-	15,000
	Steele Charitable Trust	10,000	-	10,000
	Other Social Contracts	1,000	-	1,000
	Other grants under £5,000	1,000	1,500	2,500
		<u>358,751</u>	<u>395,196</u>	<u>753,947</u>

**5 INCOME FROM OTHER TRADING ACTIVITIES**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>
	£	£	£	£	£	£
Café	21,370	-	21,370	17,879	-	17,879
Training	1,374	-	1,374	3,200	-	3,200
Room Hire	370	-	370	1,620	-	1,620
Consultancy & Research	-	-	-	375	-	375
	<u>23,114</u>	<u>-</u>	<u>23,114</u>	<u>23,074</u>	<u>-</u>	<u>23,074</u>

BACK ON TRACK MANCHESTER LTD.  
(COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

<b>6</b>	<b>INVESTMENT RECEIVABLE</b>		<b>2024</b>	<b>2023</b>			
			£	£			
	Bank Interest Receivable		6,581	2,348			
<b>7</b>	<b>OTHER INCOME</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>
		£	£	£	£	£	£
	Student Placements	1,260	-	1,260	1,260	-	1,260
	Miscellaneous	236	-	236	651	671	1,322
		1,496	-	1,496	1,911	671	2,582
<b>8</b>	<b>EXPENDITURE ON RAISING FUNDS</b>						
				<b>Core</b>	<b>Café &amp; Catering Skills</b>		
				£	£	<b>Total</b>	<b>2024</b>
						£	£
	Wages & Salaries		22,833	-		22,833	19,272
	Café & catering stock costs		-	7,233		7,233	10,705
	Rent & Service Charge		3,896	-		3,896	3,797
	Cleaning Materials		-	1,249		1,249	1,455
	Repairs & Renewals		-	2,160		2,160	222
	Course Materials		-	14		14	-
	Support Costs		-	1,076		1,076	265
	Market Stall Fees		-	-		-	46
	Bad Debts		75	-		75	129
	Fundraising Costs		1,130	-		1,130	310
	Training		-	79		79	667
			27,934	11,811		39,745	36,868
	Restricted					-	-
	Unrestricted					39,745	36,868
	Total					39,745	36,868

BACK ON TRACK MANCHESTER LTD.  
(COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

9 EXPENDITURE ON CHARITABLE ACTIVITIES

		Café & Catering Skills	Education & Training	Total 2024
		£	£	£
Employment Costs	Staff Time	15,241	649,099	664,340
Recruitment & DBS Checks	Staff Time		945	945
Freelance Tutors	Staff Time		4,666	4,666
Other Staff & Project Costs	Staff Time		404	404
Room & Venue hire	By Project		2,290	2,290
Rent & Service Charge	Floor Area		74,022	74,022
Rates & Water	Floor Area		5,132	5,132
Light & Heat	Floor Area		21,427	21,427
Repairs & Renewals	Floor Area		3,606	3,606
Cleaning	Floor Area		2,690	2,690
Telephone	By Project		4,627	4,627
Travelling Expenses	By Project		790	790
Volunteer Expenses	By Project		4,637	4,637
Student Expenses	By Project	500	14,671	15,171
Training	By Project		2,535	2,535
Course Materials & Accreditation Costs	By Project	1,000	8,070	9,070
Food & Drink	By Project	3,047		3,047
Service User Welfare	By Project		8,690	8,690
Service User Equipment	By Project		30	30
Support Costs			113,146	113,146
Governance Costs			12,246	12,246
		19,788	933,723	953,511
Restricted		19,788	566,816	586,604
Unrestricted		-	366,907	366,907
Total		19,788	933,723	953,511
Previous Year				Total 2023
		£	£	£
Employment Costs	Staff Time		515,112	515,112
Recruitment & DBS Checks	Staff Time		1,539	1,539
Vaccinations	Staff Time		120	120
Other Staff & Project Costs	Staff Time		1,960	1,960
Rent & Service Charge	Floor Area		72,137	72,137
Rates & Water	Floor Area		4,315	4,315
Light & Heat	Floor Area		25,728	25,728
Repairs & Renewals	Floor Area		5,751	5,751
Cleaning	Floor Area		2,460	2,460
Telephone	By Project		3,714	3,714
Travelling Expenses	By Project		580	580
Volunteer Expenses	By Project		6,916	6,916
Student Expenses	By Project		15,129	15,129
Training	By Project		1,905	1,905
Course Materials & Accreditation Costs	By Project		7,361	7,361
Service User Welfare	By Project		1,170	1,170
Service User Equipment	By Project		1,007	1,007
Support Costs			99,990	99,990
Governance Costs			11,841	11,841
		-	778,735	778,735
Restricted		-	400,218	400,218
Unrestricted		-	378,517	378,517
Total		-	778,735	778,735

BACK ON TRACK MANCHESTER LTD.  
(COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

10 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

		Support	Costs	Governance	Total 2024
		£	£	£	£
Management & Admin Salaries	<i>Staff Time</i>	54,667		6,074	60,741
Computer Costs	<i>Direct</i>	13,927			13,927
Subscriptions	<i>Direct</i>	360			360
Minor Equipment	<i>Direct</i>	2,533			2,533
Printing, Post and Stationery	<i>Direct</i>	3,377			3,377
Book-keeping	<i>Direct</i>	3,558			3,558
Payroll Costs	<i>Direct</i>	2,703			2,703
HR Costs	<i>Direct</i>	1,925			1,925
Insurance	<i>Direct</i>	3,229			3,229
Publicity	<i>Direct</i>	2,500			2,500
Sundry	<i>Direct</i>	2,254			2,254
Depreciation	<i>Direct</i>	22,113			22,113
Audit & Accountancy	<i>Governance</i>			5,378	5,378
Bank Charges & Interest	<i>Governance</i>			794	794
<b>TOTAL</b>		<b>113,146</b>		<b>12,246</b>	<b>125,392</b>
Restricted Funds		86,772		-	86,772
Unrestricted Funds		26,374		12,246	38,620
Total		<b>113,146</b>		<b>12,246</b>	<b>125,392</b>

		Support	Costs	Governance	Total 2023
		£	£	£	£
Management & Admin Salaries	<i>Staff Time</i>	53,039		5,893	58,932
Computer Costs	<i>Direct</i>	10,707			10,707
Subscriptions	<i>Direct</i>	207			207
Minor Equipment	<i>Direct</i>	1,220			1,220
Printing, Post and Stationery	<i>Direct</i>	3,395			3,395
Book-keeping	<i>Direct</i>	3,513			3,513
Payroll Costs	<i>Direct</i>	2,118			2,118
Legal & Professional Fees	<i>Direct</i>	621			621
HR Costs	<i>Direct</i>	244			244
Insurance	<i>Direct</i>	2,239			2,239
Sundry	<i>Direct</i>	743			743
Depreciation	<i>Direct</i>	21,212			21,212
Loss on disposal of assets	<i>Direct</i>	732			732
Audit & Accountancy	<i>Governance</i>			5,040	5,040
Bank Charges & Interest	<i>Governance</i>			908	908
<b>TOTAL</b>		<b>99,990</b>		<b>11,841</b>	<b>111,831</b>
Restricted Funds		68,882		5,254	74,136
Unrestricted Funds		31,108		6,587	37,695
Total		<b>99,990</b>		<b>11,841</b>	<b>111,831</b>

Included within audit and accountancy is £3,990 (2023 £3,850) relating to the audit of the charity's accounts. No other fees are payable to the auditors.

**BACK ON TRACK MANCHESTER LTD.**  
(COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

<b>11 STAFF COSTS</b>		<b>2024</b>	<b>2023</b>
		£	£
Wages and Salaries		661,581	523,158
Social Security Costs		56,430	43,841
Redundancy Costs		-	3,624
Pension Costs		29,903	22,693
		<u>747,914</u>	<u>593,316</u>
<p>No employee earned £60,000 per annum or more. Neither the Chair nor any other directors received any remuneration for their services or pension contribution during the year. The charity considers its key staff comprises the Chief Executive and the two Service Managers. The remuneration, including employers NICs and pension contributions, of key staff in the year was £140,132 (2023 £122,002) The average number of employees during the year, excluding directors and voluntary staff was:</p>			
	Management, Teaching & Administration	<u>26</u>	<u>26</u>
<b>12 TRUSTEES' REMUNERATION AND EXPENSES</b>	<p>No remuneration has been paid or is due to be paid to any of the directors in respect of the period. No reimbursement of expenses has been made or is due to be made to any of the directors in respect of the period.</p>		
<b>13 FIXED ASSETS</b>	Leasehold Improvements	Plant & Equipment	Total
<b>COST</b>	£	£	£
At 1 April 2023	153,170	73,429	226,599
Additions	11,077	35,647	46,724
Disposals	-	(13,140)	(13,140)
At 31 March 2024	<u>164,247</u>	<u>95,936</u>	<u>260,183</u>
<b>DEPRECIATION</b>	£	£	£
At 1 April 2023	115,099	63,130	178,229
Provided in the year	12,581	9,667	22,248
Disposals	-	(13,140)	(13,140)
At 31 March 2024	<u>127,680</u>	<u>59,657</u>	<u>187,337</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>36,567</u>	<u>36,279</u>	<u>72,846</u>
At 31 March 2023	<u>38,071</u>	<u>10,299</u>	<u>48,370</u>
<b>14 STOCK</b>		<b>2024</b>	<b>2023</b>
		£	£
At lower of cost and net realisable value		<u>200</u>	<u>200</u>
<b>15 DEBTORS &amp; PREPAYMENTS</b>		<b>2024</b>	<b>2023</b>
		£	£
Trade Debtors		1,983	14,145
Accrued Income		37,339	38,632
Prepayments		11,511	8,997
		<u>50,833</u>	<u>61,774</u>
Restricted		6,777	20,495
Unrestricted		44,056	41,279
		<u>50,833</u>	<u>61,774</u>



**BACK ON TRACK MANCHESTER LTD.**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**18 ANALYSIS OF CHARITABLE FUNDS CONT...**

Previous Year	Balance at 01-Apr-22	Incoming	Transfers	Outgoing	Balance at 31-Mar-23
	£	£	£	£	£
Restricted Revenue:					
GM Integrated Rehabilitation Service -We	-	62,511		(61,962)	549
Changing Futures	-	44,488		(44,488)	-
Changing Futures - Other	-	11		(11)	-
GM Probation - Dyslexia Project	-	2,841		(2,841)	-
Inspiring Change Mcr - Flexible Fund	-	660		(660)	-
Big Lottery - Reaching Communities	-	76,862		(76,862)	-
Lottery - Awards for All	-	10,000		(10,000)	-
Newby Trust	-	20,000		(20,000)	-
Grand Trust	-	42,190		(42,190)	-
Oglesby Charitable Trust	-	33,648		(33,648)	-
IRS Service User Fund	-	535		(535)	-
WEA	-	15,219		(15,219)	-
MCC- Work Club	-	7,330		(7,330)	-
Salford CVS- Gr Manchester Walking Fun	-	1,975		(1,975)	-
ARC Hospitality	-	1,117		(1,117)	-
Edward Holt	-	1,986		(1,795)	191
GMCVO - Trauma	-	14,934		(14,934)	-
Just Life	3	5,281		(5,284)	-
Henry Smith Charity	-	40,000		(40,000)	-
Salford CVS	667	-		(667)	-
Beatrice Laing	-	1,500	(356)	(1,144)	-
Capital:					
Gr.Manchester Combined Authorities	17,502	-		(4,542)	12,960
The Grand Trust	22,318	-		(6,504)	15,814
Help the Homeless	-	2,929		(732)	2,197
Gr Manchester Combined Auth - welfare	-	9,850		(5,778)	4,072
Beatrice Laing	-	-	356	-	356
	<u>40,490</u>	<u>395,867</u>	<u>-</u>	<u>(400,218)</u>	<u>36,139</u>
Unrestricted:					
General Funds	205,143	452,471	(714)	(406,695)	250,205
Designated Capital Funds	20,947	-	714	(8,690)	12,971
	<u>226,090</u>	<u>452,471</u>	<u>-</u>	<u>(415,385)</u>	<u>263,176</u>
<b>Total Funds</b>	<u><u>266,580</u></u>	<u><u>848,338</u></u>	<u><u>-</u></u>	<u><u>(815,603)</u></u>	<u><u>299,315</u></u>

**Transfers**

Transfers to the designated capital fund are due to capital grants being spent. See designated capital funds note overleaf.

**Purpose of Restricted Funds:**

GM Integrated Rehabilitation Service  
Changing Futures

towards a wellbeing service supporting people on probation  
towards a partnership programme supporting people facing multiple disadvantage

The Albert Gubay Foundation

towards the catering project, including the salary of the Catering Coordinator

GMCA Multiply

towards a project providing maths education and qualifications

Big Lottery - Cost of Living

towards our work supporting people through the cost of living crisis

Big Lottery - Reaching Communities

towards our employability and progression project

Lottery - Awards for All

towards the overall costs of the catering project

Postcode Neighbourhood Trust

towards the overall costs of the catering project

The Edward Holt Trust

towards the costs of our wellbeing courses

UKH Foundation

towards cooking, money and debt awareness sessions

Oglesby Charitable Trust

towards the salary of the Learning Coordinator

**BACK ON TRACK MANCHESTER LTD.**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**Purpose of Restricted Funds:**

Gr. Manchester Combined Authorities	towards capital and related costs to make the centre Covid safe and towards a welfare room
The Clothworkers Foundation	towards the cost of new computers for our IT room
Help the Homeless	towards the costs of new café furniture
Achieve Development Fund	towards "Inside and Out," a life skills course (with HMP Manchester)
WEA	towards education
Grand Trust	towards education
IRS Service User Fund	to assist service users with items and experiences promoting welfare
Salford CVS	towards the Answer cancer and walking projects
CRH Charitable Trust	towards a catering assistant
Woodland Futures	towards Green Heritage and Out and About taster courses
Just Life	funding for partnership development work to strengthen organisation resilience
Henry Smith Charity	core funding
ARC Hospitality	advice and support to ARC in development of their employability programme
Beatrice Laing	towards catering equipment
Designated Capital Funds	This fund is fully spent. The balance represents the book value of assets still to be depreciated in line with normal accounting practice.

**19 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£	£	£	£
Tangible Fixed Assets	26,587	46,259	72,846	12,971	35,399	48,370
Current Assets	346,237	35,987	382,224	300,538	74,712	375,250
Current Liabilities	(76,016)	(29,174)	(105,190)	(50,333)	(73,972)	(124,305)
Net Assets at 31 March	<u>296,808</u>	<u>53,072</u>	<u>349,880</u>	<u>263,176</u>	<u>36,139</u>	<u>299,315</u>

**20 CONSTITUTION**

The company is limited by guarantee and does not have a share capital. In the event of a winding up all members (the trustees under the governing documents) have agreed have agreed to contribute an amount not exceeding £1.

**21 CAPITAL COMMITMENTS**

Contracted but not provided for	<u>£</u>	<u>£</u>
	4,343	nil

**22 OPERATING LEASE COMMITMENTS**

The total future lease payments under non-cancellable operating leases are:

	Equipment 2024	Land and Buildings 2024	Total	
	£	£	£	£
Within one year	1,625	72,936	74,561	72,737
Between 2 - 5 years	4,468	258,894	263,362	337,923
After 5 years	-	-	-	-
	<u>6,093</u>	<u>331,830</u>	<u>337,923</u>	<u>410,660</u>

A new 6 year lease in respect of the property at Swan Buildings, Manchester, was signed on 25th June 2021. In addition to the rent a service charge is also payable and averages £14,900 p.a.

**BACK ON TRACK MANCHESTER LTD.  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**23 ULTIMATE CONTROLLING PARTY**

The company is under the control of the Board of Management. The person with significant control is Gillian Patricia Drakeford.

**24 FINANCIAL INSTRUMENTS**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

**25 POST BALANCE SHEET EVENTS**

There are no significant post balance sheet events that the trustees consider would have an impact on the financial statements as presented.