

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 2025

**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 2025

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Back on Track Manchester Limited

Report of the trustees for the year ending 31st March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 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: Gillian Drakeford

Vice Chair: Susan Jenkins (resigned 2.5.25), Sarah Newton (appointed trustee 30.4.24, Vice Chair 6.5.25)

Treasurer: Amanda Paterson

Trustees:

Lyndsey Forrest

Olusayo Phillips

Judy Harrison

Oona Cassidy (resigned 13.6.24)

Julie Taylor

Rachel Dyson (appointed 30.7.25)

Kevin Wong

Lucy Hopwood (appointed 30.7.25)

Amina Bodhanian

Tess Murphy (appointed 30.7.25)

Company Secretaries: Beth Maguire, 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

Hilton Jones

Hollinwood Business Centre, Albert Street,

Failsworth, Oldham, OL8 3QL

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

Back on Track Manchester Limited

About Back on Track

Back on Track is a Greater Manchester charity that has been part of the local community for nearly 50 years. In this time our organisation has grown to 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 systems change in

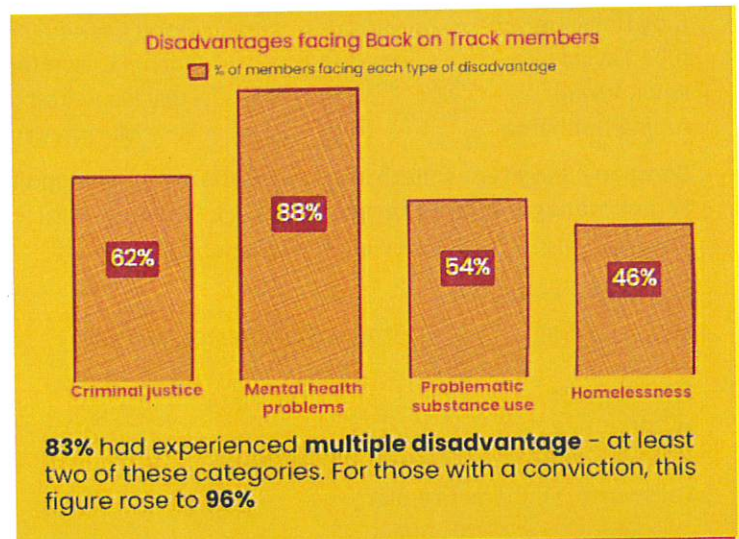
Our vision is a Greater Manchester where everyone can get the skills, support, and experience they need to imagine a better future for themselves and then make it happen.

Our mission is to enable adults who are facing disadvantage to make lasting, positive changes in their lives.

"I feel like I have a place in society again."

Greater Manchester.

Our members all have unique journeys, backgrounds, and stories, but are brought together by their experience of multiple disadvantage. They are united by a commitment to learn and develop so they can do things such as manage problematic drug/alcohol use, live a crime-free life, improve their mental health and wellbeing, or find a stable place to call home. Our work enables members to make positive, lasting changes in their lives, to increase wellbeing and their ability to move forward. To reach these goals we work with people to first achieve short-term changes.



More positive lifestyle and use of time	Improved knowledge and skills
Improved confidence and self-worth	Increased sense of belonging

94% lived in areas of above-average deprivation

more than half lived in the most deprived 10% of neighbourhoods in the country

a third had no qualifications

97% were unemployed

Strategy: In 2025 we launched our **new 5-year strategy**, our most forward-looking and outward-facing plan yet. The strategy builds on our expertise and strengths as an organisation and amplifies our ambition to influence change in society and the systems that impact our members' lives.

Our work



In 2024-5 we provided learning, training, and support to 1070 adults from all across Greater Manchester who faced multiple disadvantage. Back on Track’s services and programmes are tailored to the individual member and include learning programmes, advice and guidance, one-to-one support, and volunteering.

Learning

Our learning programme offers a high quality, exciting and varied range of courses and activities. It’s designed around the subjects members want to learn about, including a focus on essential skills, life skills, health and wellbeing, pre-employment skills, psychoeducation, and creative activities.

630 people took part in learning activities

Support

Our one-to-one support can offer help with issues going on in someone’s life, help to access other services, or working out life goals with our progression team. We provide ongoing support from caseworkers to people who experience severe and multiple disadvantage.

630 people took part in learning activities

Community

Our community of members and volunteers is a safe, friendly, inclusive space where people feel they belong and make a fresh start. Members can talk to staff about challenges they are facing, meet people from all kinds of backgrounds and make connections safely. Our café and training kitchen act as the hub of this community, a place where people leading isolated lives can come together. We ensure that the lived experience of our members is central to everything we do.

1185 people made up our community

Influencing

We believe we can take positive action to make things fairer. We are committed to using our expertise and the voices of our members to bring about positive change. We do this through joining forums, speaking at events, and talking to policymakers. We also work closely with employers to develop fairer recruitment practices and pathways to work.

We reached over 1000 professionals

Back on Track Manchester Limited

Public Benefit

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

- improving mental and physical health and wellbeing
- 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) and 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.

Organisation: The Chief Executive and the leadership team are responsible for the day-to-day management of the charity, supported by management and project colleagues. In 2024/5 we introduced a new leadership role, Deputy Chief Executive Officer, to support the delivery of our strategic objectives.

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 and Deputy 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 addressed and considered.

The Board meets regularly with the Back on Track senior leadership team to review, discuss and guide the organisation to make progress against our strategic priorities. Individual trustees lead on key governance themes including Safeguarding and Strategic Risk. The work of the board is supported by Finance and People sub-committees chaired by trustees. These committees take actions from and report to 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.

Back on Track Manchester Limited

Trustee induction and training: As part of their induction, the new directors/trustees are provided with information about the charity, its staffing structure, 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 given.

Strategic risk management: The Directors/Trustees have assessed the risks to which the charity is exposed, both in terms of financial and operational matters 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 undertook significant co-production activity in the development our strategic plan.

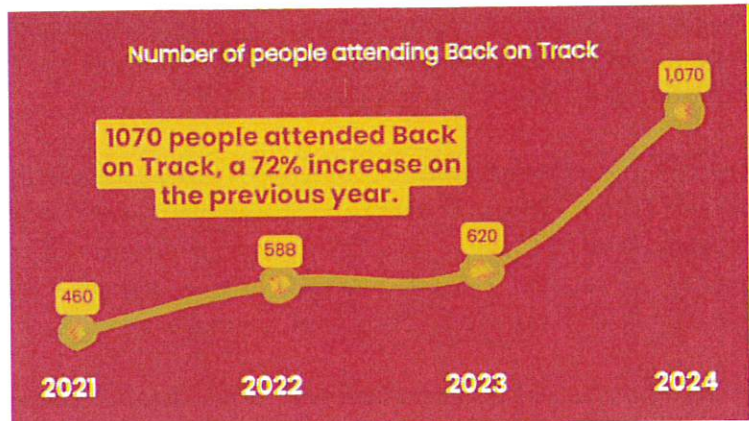
People who use our services take part in staff recruitment and task groups with our trustees, colleagues, and volunteers. We also support people to contribute to learning sessions and share their experiences of progression at external events.

We champion fair recruitment practices and actively encourage people with lived experience of multiple disadvantage to apply for volunteering and employment opportunities in our organisation.

Back on Track Manchester Limited

A review of our achievements and performance

In 2024-25, 1070 people from across Greater Manchester attended a session of training, teaching, or one-to-one support and advice at Back on Track. Back on Track has grown significantly 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.



Learning programme

Our **core learning programme** was more diverse than ever before. We placed a particular emphasis on mental health and learning strategies to build resilience and wellbeing, we introduced music therapy and new ways to engage with nature, and we taught life skills as the key to unlocking greater opportunities. Our digital inclusion programme saw us give out more than 50 laptops and tablets to take home and provided skills support in using the devices. This was life-changing for many people, opening up a world of possibilities.



We delivered 400 hours of cookery sessions ranging from introductory home cookery and baking, to specialised training for the catering and hospitality industry and level 2 qualifications in food safety. We 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.

Swan Kitchens café and training kitchen was 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 volunteering opportunities. The cost-of-living crisis is still very real to the people we work with. The cafe gave away kitchen equipment and free food, distributed healthy recipes and ran hands-on sessions. We also reimbursed £15,000 in the travel costs of members attending Back on Track, so poverty was never a barrier to participation.



Back on Track Manchester Limited

One to one support

We provided one-to-one support to 440 people. One to ones with our progression team helped people overcome barriers, work out their goals and move closer to where they wanted to get to in life. With our Manchester Wellbeing Hub for the Greater Manchester Integrated Resettlement Service, we supported people on probation to create a new, positive identity. Participants joined wellbeing activities, self-development workshops, and were supported to move on to all kinds of new opportunities. This helped to build safer communities and reduce harm. And through the Early Help for Adults programme, we supported people facing multiple disadvantage who had previously struggled to access services. 90% said they felt more connected to other people, and 89% felt more able to manage problematic drug and alcohol use.



“I feel a lot more confident and don’t worry as much about what people think about me.”

For many members who experience social exclusion and isolation, regular attendance at courses is progress, together with the improved wellbeing and social connectedness it provides. For others, engagement in our employability provision leads to more formal progression. In the last year 86 members attended our Work Club programme, and we saw 60 progressions into further learning, volunteering, or employment.



Influencing employers and services

We also worked with employers to develop fairer recruitment practices and pathways to work - and advocated to increase opportunities for people with convictions to compete for jobs. We raised awareness of this issue through forums like the Greater Manchester Good Employment Charter. We also trained local organisations on issues such as trauma-responsive practice and fair recruitment.

Financial review

Total income in the year was £1,411,922 (2024 £1,043,821) and total expenditure was £1,361,139 (2024 £993,256) leaving a surplus of £50,783. Unrestricted funds carried forward at the year-end were £341,858 and restricted funds carried forward total £58,805.

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.

Back on Track Manchester Limited

Financial risk is managed through a combination of income diversification, positive relationships with grant and contract commissioners, and careful and strategic planning of resource management and expenditure. Effective scrutiny, monitoring and governance of the charity's finances occurs through monthly finance reports and regular Finance Committee meetings.

Reserves policy and going concern

Total funds held at year end	£400,663
Of which restricted reserves	£58,805
Unrestricted reserves	£341,858
Of which free reserves	£319,084
Funds designated to support service expansion	£60,000
Free reserves following designation	£259,084
Target range for free reserves	£230,000-£280,000

Back on Track's Reserves and Designation Policy governs the use of the organisation's reserves in a way that safeguards the financial security of the organisation while enabling financial management which helps achieve our charitable purpose.

It is the aspiration of Back on Track to maintain free reserves within a range which reflects 3-4 months' Core Operating Costs as defined in the Policy. This would provide sufficient funds to allow the charity to react to changes in income in a constructive manner. The target range for free reserves is calculated annually using a Core Operating Costs formula described in the Policy and approved by the Board.

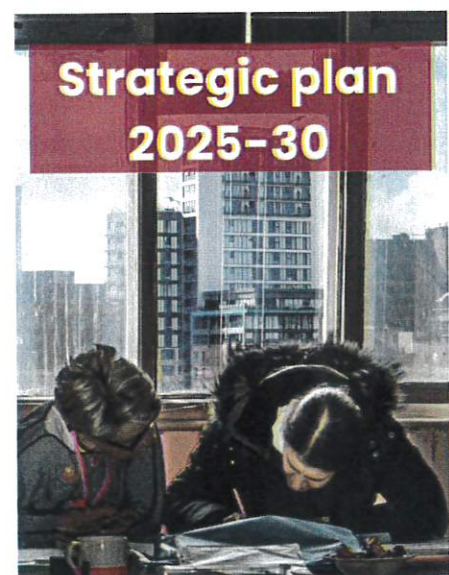
Trustees have agreed to designate £60k to support service expansion plans in 2025/6. The designation does not take the free reserves below the 2024/5 target range.

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.

Plans for Future Periods

Directors, staff colleagues, volunteers and members will all contribute to the implementation of Back on Track's 2025-30 Strategic Plan. In 2025 we will create an Organisational Development leadership role to support the charity through change and growth. In 2025-6 the charity welcomes a new Chief Executive Officer, David Maguire, who will lead the implementation of the strategy and guide the organisation to further increase its impact.

We are committed to our work supporting people with convictions to resettle into the community. We will 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 will also continue to support people experiencing multiple disadvantage and influence change in systems and services through the Early Help for Adults programmes, led by



Back on Track Manchester Limited

Manchester City Council in partnership with Shelter and Big Life.

Back on Track will continue to innovate; further developing and building our curriculum and partnerships, generating more ways to extend our reach through influencing, and bringing about systems change and fair chances for people experiencing multiple disadvantage.

Learning: 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, trauma and neurodivergence on 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. We will extend our progression programmes for members and deepen our connection with employers, offering guidance to develop inclusive employment practices and new employment pathways.

Support: Back on Track is commissioned to offer dedicated one-to-one support to those who need it most, to help people overcome challenges and make progress in their lives. We will continue this work alongside key VCSFE and public sector and statutory partners, sharing our expertise in delivering trauma-responsive, values-led support.

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 Integrated Resettlement Service Wellbeing Hub and innovate through special projects working with people with convictions, while contributing to research and influencing systems change within criminal justice.

Community: In 2025-6 we will deepen and expand our community through more active involvement of our members and volunteers, and closer partnerships with aligned organisations. We will implement more ways for members and volunteers to be involved in decisions at Back on Track and support more of our members feel confident to actively participate in communities outside Back on Track.

At our learning centre, members can enjoy a nutritious meal from our café, contribute to how the centre is run, and progress into volunteering roles throughout the organisation. We also celebrate the achievements of members and volunteers at our end of term events. Our shared space agreement, created by members, means we do all of this safely and with respect for each other.

Influencing: In 2025-6 we will sharpen our focus on influencing the way others provide services, so it's not just at Back on Track where people can make positive, lasting changes. We have seen in our own organisation how inclusive employment practices, prioritising lived experience and trauma-responsive approaches to support have created better spaces where people can flourish. We will support more of our members to be involved in system-wide coproduction projects and by sharing our insight and expertise together, we can ultimately effect positive system change.

We intend to build on our highly successful external training programmes and offer more guidance and support to statutory and voluntary sector partners and the business community to open doors, change perceptions and practices. Our influencing activity will help to create fair chances and better opportunities for people facing disadvantage in our community.

Back on Track Manchester Limited

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 not 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

DocuSigned by:
Amanda Paterson
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Treasurer: Amanda Paterson

Date: 10/27/2025 2025

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 2025, 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 2025 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. 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

4/4/25

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

CO. REG. NO. 2735484

BALANCE SHEET AS AT 31 MARCH 2025

	NOTES	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	13		64,963		72,846
CURRENT ASSETS					
Stock	14	200		200	
Debtors & Prepayments	15	291,207		50,833	
Cash at Bank and in Hand		301,282		331,191	
		<u>592,689</u>		<u>382,224</u>	
CREDITORS:					
Amounts falling due within one year	16	(256,989)		(105,190)	
		<u>(256,989)</u>		<u>(105,190)</u>	
NET CURRENT ASSETS			335,700		277,034
TOTAL NET ASSETS			<u>400,663</u>		<u>349,880</u>
ACCUMULATED RESERVES					
Unrestricted Funds	18		341,858		296,808
Restricted Funds	18		58,805		53,072
			<u>400,663</u>		<u>349,880</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:

DocuSigned by:
Amanda Paterson
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Director: A. Paterson

G. Drakeford

Director: G. Drakeford

Date 10/27/2025
2025

The notes on pages 18 to 30 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 2025**

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME FROM:					
Donations & Legacies	3	44,620	18,000	62,620	42,840
Charitable Activities	4	1,066,404	247,477	1,313,881	969,790
Other Trading Activities	5	23,784	-	23,784	23,114
Investment Income	6	6,882	-	6,882	6,581
Other Income	7	4,755	-	4,755	1,496
TOTAL INCOMING RESOURCES		1,146,445	265,477	1,411,922	1,043,821
EXPENDITURE ON					
Raising Funds	8	42,904	-	42,904	39,745
Charitable activities	9	1,058,491	259,744	1,318,235	953,511
TOTAL		1,101,395	259,744	1,361,139	993,256
NET INCOME (EXPENDITURE)		45,050	5,733	50,783	50,565
Transfers between funds	18	-	-	-	-
NET MOVEMENT IN FUNDS		45,050	5,733	50,783	50,565
RECONCILIATION OF FUNDS					
Total funds brought forward		296,808	53,072	349,880	299,315
TOTAL FUNDS CARRIED FORWARD	18	341,858	58,805	400,663	349,880

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

The notes on pages 18 to 30 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2025

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

	2025 £	2024 £
Net movement in funds	50,783	50,565
Add back depreciation	23,664	22,248
Deduct investment income	(6,882)	(5,555)
Decrease/(increase) in debtors	(240,374)	10,941
Increase/(decrease) in creditors	151,799	(19,115)
Net cash used in operating activities	<u>(21,010)</u>	<u>59,084</u>
Cash flows from investment activities:		
Interest	6,882	5,555
Purchase of fixed assets	(15,781)	(46,724)
Sale of Fixed Assets	-	-
Net cash provided by investing activities	<u>(8,899)</u>	<u>(41,169)</u>
Increase/(decrease) in cash and cash equivalents during the year	(29,909)	17,915
Cash and cash equivalents brought forward	331,191	313,276
Cash and cash equivalents carried forward	<u><u>301,282</u></u>	<u><u>331,191</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025/26 show that the charity need to secure £100,055 of funding including donations and new sources to meet the set budget which allows for £56,756 of restricted reserves and £60,000 of designated reserves to be utilised.

(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 (f) below.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

(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 2025

(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 2025 (2024 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

	2025	2024
	£	£
This is stated after charging:		
Depreciation	23,664	22,248
Audit Fees	4,260	3,990

	Unrestricted	Restricted	Total 2025
	£	£	£
3 DONATIONS & LEGACIES			
Donations & Gift Aid	32,898	-	32,898
Fieldfisher	11,722	-	11,722
Acting on Impulse	-	18,000	18,000
	<u>44,620</u>	<u>18,000</u>	<u>62,620</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4 INCOME FROM CHARITABLE ACTIVITIES	Unrestricted	Restricted	Total 2025
	£	£	£
MAES - Community Learning Fund	165,356	-	165,356
IRS Wellbeing & Integration Service	534,434	-	534,434
IRS Wellbeing & Integration Service-Service User Fund	-	5,786	5,786
MCC Early Help for Adults	155,159	-	155,159
Lloyds Bank Foundation (£8,333 b/fwd)	8,333	-	8,333
National Lottery - Awards for All (£17,341deferred)	-	2,477	2,477
GMCA - Creating Change	-	96,521	96,521
Our Manchester	56,321	-	56,321
GMCA - GM Multiply	25,551	-	25,551
GMCA - Inclusive Employment (£123,961 deferred)	-	6,039	6,039
Open Work Foundation	15,000	-	15,000
MCC - Cost of Living	13,500	-	13,500
Revision	-	10,000	10,000
Oglesby Charitable Trust	-	17,053	17,053
Newby Trust	20,000	-	20,000
MCC Work Club	-	6,600	6,600
Garfield Weston Foundation (£5,000 deferred)	35,000	-	35,000
Henry Smith Charity (£30,000 deferred)	-	40,000	40,000
The Albert Gubay Charitable Foundation (£17,500 deferred)	-	35,000	35,000
Criffel Charitable Trust	5,000	-	5,000
The Edward Holt Trust (£6,385 deferred)	-	2,128	2,128
Historic England	-	9,618	9,618
Albert Hunt Trust	7,500	-	7,500
CRH Charitable Trust	-	5,356	5,356
Dowager Countess Eleanor Peel Trust	-	5,000	5,000
Southall Trust	5,000	-	5,000
29th May 1961 Charitable Trust	5,000	-	5,000
Austin & Hope Pilkington Trust (£3,750 deferred)	-	1,250	1,250
Other Social Contracts	3,000	-	3,000
Other grants under £5,000	12,250	4,649	16,899
	<u>1,066,404</u>	<u>247,477</u>	<u>1,313,881</u>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4	Previous Year:	Unrestricted	Restricted	Total 2024
		£	£	£
	INCOME FROM CHARITABLE ACTIVITIES			
	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
	National Lottery Reaching Communities	-	8,686	8,686
	National Lottery Cost of Living	-	40,000	40,000
	National 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>

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2025	Unrestricted	Restricted	2024
	£	£	£	£	£	£
Café	22,656	-	22,656	21,370	-	21,370
Training	1,078	-	1,078	1,374	-	1,374
Room Hire	50	-	50	370	-	370
	<u>23,784</u>	<u>-</u>	<u>23,784</u>	<u>23,114</u>	<u>-</u>	<u>23,114</u>

6 INVESTMENT RECEIVABLE

	2025	2024
	£	£
Bank Interest Receivable	<u>6,882</u>	<u>6,581</u>

7 OTHER INCOME

	Unrestricted	Restricted	2025	Unrestricted	Restricted	2024
	£	£	£	£	£	£
Student Placements	-	-	-	1,260	-	1,260
Contribution towards toilet refurbishment	3,810	-	3,810	-	-	-
Access cost reimbursement	500	-	500	-	-	-
Miscellaneous	445	-	445	236	-	236
	<u>4,755</u>	<u>-</u>	<u>4,755</u>	<u>1,496</u>	<u>-</u>	<u>1,496</u>



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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

8 EXPENDITURE ON RAISING FUNDS

	Core £	Café & Catering Skills £	Total 2025 £	Total 2024 £
Wages & Salaries	25,529	-	25,529	22,833
Café & catering stock costs	-	8,371	8,371	7,233
Rent & Service Charge	4,268	-	4,268	3,896
Cleaning Materials	-	1,852	1,852	1,249
Repairs & Renewals	-	1,081	1,081	2,160
Course Materials		5	5	14
Staff Travel		3	3	-
Support Costs	-	603	603	1,076
Bad Debts	-	-	-	75
Fundraising Costs	471	-	471	1,130
Training	-	721	721	79
	<u>30,268</u>	<u>12,636</u>	<u>42,904</u>	<u>39,745</u>
Restricted			-	-
Unrestricted			<u>42,904</u>	<u>39,745</u>
Total			<u>42,904</u>	<u>39,745</u>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9 EXPENDITURE ON CHARITABLE ACTIVITIES		Café & Catering Skills	Welfare, Education & Training	Total 2025
		£	£	£
Employment Costs	<i>Staff Time</i>	36,250	857,806	894,056
Recruitment & DBS Checks	<i>Staff Time</i>		2,813	2,813
Freelance Tutors	<i>Staff Time</i>		32,675	32,675
External Staffing	<i>By Project</i>		7,584	7,584
Other Staff & Project Costs	<i>By Project</i>		1,841	1,841
Room & Venue hire	<i>By Project</i>		13,185	13,185
Rent & Service Charge	<i>Floor Area</i>		81,083	81,083
Rates & Water	<i>Floor Area</i>		6,277	6,277
Light & Heat	<i>Floor Area</i>		24,628	24,628
Repairs & Renewals	<i>Floor Area</i>		4,912	4,912
Cleaning	<i>Floor Area</i>		4,074	4,074
Telephone	<i>By Project</i>		5,600	5,600
Travelling Expenses	<i>By Project</i>		995	995
Volunteer Expenses	<i>By Project</i>	2,432	1,594	4,026
Student Expenses	<i>By Project</i>		21,615	21,615
Training	<i>By Project</i>		9,498	9,498
Workshops	<i>By Project</i>		2,000	2,000
Course Materials & Accreditation Costs	<i>By Project</i>		11,790	11,790
Service User Welfare	<i>By Project</i>		6,031	6,031
Service User Equipment	<i>By Project</i>		8	8
Support Costs		721	169,338	170,059
Governance Costs			13,485	13,485
		<u>39,403</u>	<u>1,278,832</u>	<u>1,318,235</u>
Restricted		39,403	220,341	259,744
Unrestricted		-	1,058,491	1,058,491
Total		<u>39,403</u>	<u>1,278,832</u>	<u>1,318,235</u>
Previous Year				Total 2024
		£	£	£
Employment Costs	<i>Staff Time</i>	15,241	649,099	664,340
Recruitment & DBS Checks	<i>Staff Time</i>		945	945
Freelance Tutors	<i>Staff Time</i>		4,666	4,666
Other Staff & Project Costs	<i>Staff Time</i>		404	404
Room & Venue hire	<i>By Project</i>		2,290	2,290
Rent & Service Charge	<i>Floor Area</i>		74,022	74,022
Rates & Water	<i>Floor Area</i>		5,132	5,132
Light & Heat	<i>Floor Area</i>		21,427	21,427
Repairs & Renewals	<i>Floor Area</i>		3,606	3,606
Cleaning	<i>Floor Area</i>		2,690	2,690
Telephone	<i>By Project</i>		4,627	4,627
Travelling Expenses	<i>By Project</i>		790	790
Volunteer Expenses	<i>By Project</i>		4,637	4,637
Student Expenses	<i>By Project</i>	500	14,671	15,171
Training	<i>By Project</i>		2,535	2,535
Course Materials & Accreditation Costs	<i>By Project</i>	1,000	8,070	9,070
Food & Drink	<i>By Project</i>	3,047		3,047
Service User Welfare	<i>By Project</i>		8,690	8,690
Service User Equipment	<i>By Project</i>		30	30
Support Costs			113,146	113,146
Governance Costs			12,246	12,246
		<u>19,788</u>	<u>933,723</u>	<u>953,511</u>
Restricted		19,788	578,722	598,510
Unrestricted		-	355,001	355,001
Total		<u>19,788</u>	<u>933,723</u>	<u>953,511</u>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

		Support Costs	Governance Costs	Total 2025
		£	£	£
Management & Admin Salaries	<i>Staff Time</i>	101,449	6,862	108,311
Computer Costs	<i>Direct</i>	19,491		19,491
Subscriptions	<i>Direct</i>	353		353
Minor Equipment	<i>Direct</i>	3,563		3,563
Printing, Post and Stationery	<i>Direct</i>	4,551		4,551
Book-keeping & Accountancy Support	<i>Direct</i>	4,804		4,804
Payroll Costs	<i>Direct</i>	3,357		3,357
HR Costs	<i>Direct</i>	2,790		2,790
Insurance	<i>Direct</i>	3,907		3,907
Interest Paid	<i>Direct</i>	59		59
Sundry	<i>Direct</i>	2,071		2,071
Depreciation	<i>Direct</i>	23,664		23,664
Audit & Accountancy	<i>Governance</i>		5,850	5,850
Bank Charges & Interest	<i>Governance</i>		773	773
TOTAL		170,059	13,485	183,544
Restricted Funds		721	-	721
Unrestricted Funds		169,338	13,485	182,823
Total		170,059	13,485	183,544

Previous Year		Support Costs	Governance Costs	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
TOTAL		113,146	12,246	125,392
Restricted Funds		86,772	-	86,772
Unrestricted Funds		26,374	12,246	38,620
Total		113,146	12,246	125,392

Included within audit and accountancy is £4,260 (2024 £3,990) 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 2025

11 STAFF COSTS	2025	2024
	£	£
Wages and Salaries	897,457	661,581
Social Security Costs	83,248	56,430
Pension Costs	47,191	29,903
	<u>1,027,896</u>	<u>747,914</u>

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, Deputy Chief Executive and two Service Managers. The remuneration, including employers NICs and pension contributions, of key staff in the year was £196,967 (2024 £140,132) The average number of employees during the year, excluding directors and voluntary staff was:

Management, Teaching & Administration	<u>29</u>	<u>26</u>
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12 TRUSTEES' REMUNERATION AND EXPENSES

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.

13 FIXED ASSETS	Leasehold Improvements	Plant & Equipment	Total
	£	£	£
COST			
At 1 April 2024	164,247	95,936	260,183
Additions	4,133	11,648	15,781
Disposals	-	-	-
At 31 March 2025	<u>168,380</u>	<u>107,584</u>	<u>275,964</u>
DEPRECIATION	£	£	£
At 1 April 2024	127,680	59,657	187,337
Provided in the year	9,454	14,210	23,664
Disposals	-	-	-
At 31 March 2025	<u>137,134</u>	<u>73,867</u>	<u>211,001</u>
NET BOOK VALUE			
At 31 March 2025	<u>31,246</u>	<u>33,717</u>	<u>64,963</u>
At 31 March 2024	<u>36,567</u>	<u>36,279</u>	<u>72,846</u>

14 STOCK	2025	2024
	£	£
At lower of cost and net realisable value	<u>200</u>	<u>200</u>

15 DEBTORS & PREPAYMENTS	2025	2024
	£	£
Trade Debtors	108,997	1,983
Accrued Income	174,767	37,339
Prepayments	7,443	11,511
	<u>291,207</u>	<u>50,833</u>
Restricted	173,751	6,777
Unrestricted	117,456	44,056
	<u>291,207</u>	<u>50,833</u>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Trade Creditors		7,474	24,373
Social Security and Other Taxes		22,415	15,001
Accruals		12,301	28,309
Deferred Income		214,799	37,507
		<u>256,989</u>	<u>105,190</u>
Restricted		216,799	29,174
Unrestricted		40,190	76,016
		<u>256,989</u>	<u>105,190</u>

17 DEFERRED INCOME		2025	2024
		£	£
Deferred income comprises grants in advance.			
Balance as at 1st April		37,507	95,307
Amount released to income earned from charitable activities		(37,507)	(93,633)
Amount deferred in year		214,799	35,833
Balance at 31st March		<u>214,799</u>	<u>37,507</u>

18 ANALYSIS OF CHARITABLE FUNDS	Balance at	Incoming	Transfers	Outgoing	Balance at
	01-Apr-24	£	£	£	31-Mar-25
	£	£	£	£	£
Restricted Revenue:					
GM Integrated Rehabilitation Service	7,018		(5,373)	(1,645)	-
IRS Welbeing & Integration Service- Service User Fund	(207)	5,786		(5,579)	-
GMCA - Creating Change	-	96,521	(2,343)	(95,972)	(1,794)
GMCA - Inclusive Employment	-	6,039		(6,039)	-
The Albert Gubay Charitable Foundation	-	35,000		(35,000)	-
National Lottery - Awards for All	-	2,477		(2,102)	375
Acting on Impulse donation	-	18,000		-	18,000
Austin & Hope Pilkington Trust	-	1,250		(1,250)	-
Manchester Guardian Society Ch. Trust	-	2,432		(2,432)	-
Historic England	-	9,618		(9,618)	-
Oglesby Charitable Trust	-	17,053		(17,053)	-
MCC- Work Club	-	6,600		(6,600)	-
Gr Manchester Walking Fund	-	1,494		(778)	716
CRH Charitable Trust	-	5,356		(5,356)	-
Dowager Countess Eleanor Peel Trust	-	5,000		(5,000)	-
The Edward Holt Trust	-	2,128		(2,128)	-
MMU Construction	-	723		(214)	509
Revision	-	10,000		(10,000)	-
Henry Smith Charity	-	40,000		(40,000)	-
Capital:					
Gr.Manchester Combined Authorities	8,418			(1,403)	7,015
The Grand Trust	13,179			(2,636)	10,543
Help the Homeless	1,465			(732)	733
Gr Manchester Combined Auth - welfare	2,387			(1,685)	702
The Clothworkers' Foundation	7,530			(2,470)	5,060
GM Integrated Rehabilitation Service	13,044		5,373	(3,933)	14,484
GMCA - Creating Change	-		2,343		2,343
Beatrice Laing Trust	238			(119)	119
	<u>53,072</u>	<u>265,477</u>	<u>-</u>	<u>(259,744)</u>	<u>58,805</u>
Unrestricted:					
General Funds	270,103	1,146,445	(66,761)	(1,092,013)	257,774
Designated Funds - expansion of service	-	-	60,000	-	60,000
Designated Capital Funds	26,705		6,761	(9,382)	24,084
	<u>296,808</u>	<u>1,146,445</u>	<u>-</u>	<u>(1,101,395)</u>	<u>341,858</u>
	<u>349,880</u>	<u>1,411,922</u>	<u>-</u>	<u>(1,361,139)</u>	<u>400,663</u>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

18 ANALYSIS OF CHARITABLE FUNDS CONT...

Previous Year	Balance at 01-Apr-23	Incoming	Transfers	Outgoing	Balance at 31-Mar-24
	£	£	£	£	£
Restricted Revenue:					
GM Integrated Rehabilitation Service	549	344,535	(13,044)	(325,022)	7,018
Changing Futures	-	47,252		(47,252)	-
The Albert Gubay Charitable Foundation	-	17,500		(17,500)	-
National Lottery - Cost of Living	-	40,000		(40,000)	-
UKH Foundation	-	5,000		(5,000)	-
National Lottery - Reaching Communities	-	8,686		(8,686)	-
National Lottery - Awards for All	-	9,936		(9,936)	-
Shears Foundation	-	5,500		(5,500)	-
Postcode Neighbourhood Trust	-	10,000		(10,000)	-
Donations - café	-	1,241		(1,241)	-
Oglesby Charitable Trust	-	16,556		(16,556)	-
IRS Service User Fund	-	8,514		(8,721)	(207)
MCC- Work Club	-	7,100		(7,100)	-
Gr Manchester Walking Fund	-	1,979		(1,979)	-
Schreier Foundation	-	2,000		(2,000)	-
The Edward Holt Trust	191	5,727		(5,918)	-
GMCVO - Trauma	-	2,467		(2,467)	-
Just Life	-	9,560		(9,560)	-
Henry Smith Charity	-	40,000		(40,000)	-
Live Life to the Full	-	2,400		(2,400)	-
Evan Cornish Foundation	-	7,584		(7,584)	-
Capital:					
Gr. Manchester Combined Authorities	12,960	-		(4,542)	8,418
The Grand Trust	15,814	-		(2,635)	13,179
Help the Homeless	2,197	-		(732)	1,465
Gr Manchester Combined Auth - welfare	4,072	-		(1,685)	2,387
The Clothworkers' Foundation	-	10,000		(2,470)	7,530
GM Integrated Rehabilitation Service	-	-	13,044		13,044
Beatrice Laing Trust	356			(118)	238
	<u>36,139</u>	<u>603,537</u>	<u>-</u>	<u>(586,604)</u>	<u>53,072</u>
Unrestricted:					
General Funds	250,205	440,284	(27,061)	(393,325)	270,103
Designated Capital Funds	12,971		27,061	(13,327)	26,705
	<u>263,176</u>	<u>440,284</u>	<u>-</u>	<u>(406,652)</u>	<u>296,808</u>
Total Funds	<u>299,315</u>	<u>1,043,821</u>	<u>-</u>	<u>(993,256)</u>	<u>349,880</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	towards a rehabilitation services
IRS Welbeing & Integration Service- Service User Fund	to assist service users with items and experiences promoting welfare
GMCA - Creating Change	to provide specialised support and therapy
GMCA - Inclusive Employment	to support people facing multiple disadvantage into employment
The Albert Gubay Foundation	towards the catering project
National Lottery - Awards for All	towards education courses
Acting on Impulse donation	towards a performing arts project
GMCA Multiply	towards a project providing maths education and qualifications
Austin & Hope Pilkington Trust	towards the catering project
Manchester Guardian Society Ch. Trust	towards the catering project
Historic England	towards the untold stories of urban parks

**BACK ON TRACK MANCHESTER LTD.
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Purpose of Restricted Funds:

Oglesby Charitable Trust	towards the Learner Enrichment Coordinator role
MCC- Work Club	towards a work club
Gr Manchester Walking Fund	towards walking for wellbeing
CRH Charitable Trust	towards learning for wellbeing
Dowager Countess Eleanor Peel Trust	towards wellbeing courses
The Edward Holt Trust	towards funding a progression / employability project
MMU Construction	towards construction skills
Revision	towards employment support
Henry Smith Charity	core funding
Gr. Manchester Combined Authorities	towards capital and related costs to make the centre Covid safe and towards a welfare room
The Grand Trust	towards capital costs
The Clothworkers Foundation	towards capital costs
Beatrice Laing	towards catering equipment
Help the Homeless	towards café furniture
Shears Foundation	towards a catering project
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 2025	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£	£	£	£
Tangible Fixed Assets	22,774	42,189	64,963	26,587	46,259	72,846
Current Assets	359,275	109,454	468,729	346,237	35,987	382,224
Current Liabilities	(40,191)	(92,838)	(133,029)	(76,016)	(29,174)	(105,190)
Net Assets at 31 March	<u>341,858</u>	<u>58,805</u>	<u>400,663</u>	<u>296,808</u>	<u>53,072</u>	<u>349,880</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 to contribute an amount not exceeding £1.

21 CAPITAL COMMITMENTS

Contracted but not provided for	£	£
	<u>10,879</u>	<u>4,343</u>

22 OPERATING LEASE COMMITMENTS

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

	Equipment	Land and Buildings	Total	
	2025	2025	2025	2024
	£	£	£	£
Within one year	1,625	122,220	123,845	78,399
Between 2 - 5 years	2,843	268,275	271,118	180,495
After 5 years	-	42,000	42,000	-
	<u>4,468</u>	<u>432,495</u>	<u>436,963</u>	<u>258,894</u>

A 6 year lease in respect of the property on the 4th floor 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.
A new 6 year lease in respect of the property on the 3rd floor at Swan Buildings, Manchester, is effective from 1st April 2025.

**BACK ON TRACK MANCHESTER LTD.
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.