

Company registration number: 02483763
Charity registration number: 1007487

GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
Annual Report and Consolidated Financial Statements
For the year ended 31 March 2022

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

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**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Act Annual Report for the purposes of part 8 of the Charities Act 2011
For the year ended 31 March 2022

Chair's Message

The recovery from the effects of the Covid 19 pandemic has been slower than anticipated this year. Patronage levels gradually increased each week as passenger confidence grew and more venues and group meetings reopened following the easing of lockdown measures in July 2021.

Resources and shifts operated were gradually adjusted throughout the year to meet demand, and the Coronavirus Job Retention Scheme continued to be utilised up to the end of September 2021.

During the last year almost 168,000 essential journeys were completed, ensuring that passengers had access to a range of facilities and activities including fresh food shopping, health, education, leisure/social interaction and to places of worship. Membership criteria rules were relaxed, under the exceptions policy, in order to assist the rollout of the Covid 19 booster jab programme.

The number of active registered passengers increased to 7,000 by the end of the year.

The Service has continued to provide door to door transport between 8am and 11pm every day across all ten districts of Greater Manchester.

Hire vehicles have been utilised to maintain a fleet of 40 fully accessible vehicles, and with over 8% of journeys involving a wheelchair or scooter, arrangements have been made to trial vehicles with access ramps in order to provide safe travel to even more wheelchair users in the future.

The Charity has continued to work in partnership with organisations providing additional support to passengers, and maintained contact with passengers and group organisers by holding forums and meetings online.

I would like to thank the staff at Ring and Ride for their continued hard work during the year, together with the District Councils of Greater Manchester and my colleagues from TfGM for their support in ensuring the service continues to provide essential transport for people who find it difficult to use public transport.



D Dickinson
Chair
GMATL

Date: 14 July 2022

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Act Annual Report for the purposes of part 8 of the Charities Act 2011
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Reference and Administrative Details

Directors

Councillor Doreen Dickinson
Councillor Roger Jones
Councillor Mark Aldred
Michael Renshaw
Stephen Warrener
Councillor Philip Burke
Councillor Naeem Ul Hassan

Members

Greater Manchester Combined Authority ("GMCA")

Bankers

The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP	HSBC Bank plc 4 Hardman Square Spinningfields Manchester M3 3EB
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Auditors

Azets Audit Services
Ship Canal House
98 King Street
Manchester
M2 4WU

Management team

Head of Service Delivery Company Secretary Accountant	John Eccles Jacqueline Woodward Steven Connolly
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Registered Office

Manchester One
20th Floor
Portland Street
Manchester
M1 3LD

Website

www.ringandrider.info

The Charity is registered with HM Revenue and Customs

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
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Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Act Annual Report for the purposes of part 8 of the Charities Act 2011
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Structure, Governance and Management

The sole member is Greater Manchester Combined Authority ("GMCA").

Directors carry out dual roles; as a Councillor for a local authority or a Director of Transport for Greater Manchester and as a Director of the Charity. It is considered that they receive adequate training to carry out their role as a Director.

The Board of Directors

A majority of the members of the Charity have the power to appoint and to remove from the Board Directors at any time. Any Director so appointed holds office only until the next Annual General Meeting, and is then eligible for re-election. At the Annual General Meeting each year one third of the Directors retire from office. A retiring member of the Board is however eligible for re-election at the Annual General Meeting.

Decisions of the Charity are made at Board Meetings at which a minimum of 3 Directors (no maximum) must be present. All Directors have one vote.

The Role of the Board

The Board is responsible for taking decisions on the on-going strategic direction of Greater Manchester Accessible Transport Limited ("GMATL"). The Board normally meets four times a year.

Statement of Board Responsibilities

United Kingdom law requires the Charity to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of GMATL. In preparing the financial statements, the board has selected suitable accounting policies and applied them consistently, made judgements that are reasonable and prudent, followed applicable accounting standards and statements of recommended practice without any material departures, and prepared the financial statements on a going concern basis. The financial statements comply with the charity's governing document.

The board is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity and which enables it to ensure that the financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board is also responsible for the corporate and financial information included on GMATL's website.

Local consultation

Communication with Service users and group organisers has been maintained by telephone, emails, via online forums and in person in order to promote the Ring and Ride service.

Posters and Leaflets have been distributed locally.

Risk Management and Internal Control

The Board is responsible for the management of the risks faced by the Charity. Risks are identified, assessed and controls established throughout the year. A formal review of the Charity's risk management processes is undertaken on an annual basis.

Through the risk management processes established for the Charity, the Directors are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can provide reasonable but not absolute assurance that major risks have been adequately managed.

The Board reviews the accounting and financial reporting practices, its internal financial controls, the work of internal and external audit and compliance with all relevant legislation.

Equal Opportunities

The Company, operates an equality and diversity policy to ensure that the workforce is as diverse as possible and with the support of Unite the Union will not tolerate discrimination because of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation, trade union membership, working patterns, responsibilities for dependents or offending background that does not create risk to children and vulnerable adults.

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

**Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Act Annual Report for the purposes of part 8 of the Charities Act 2011
For the year ended 31 March 2022**

Aims, Objectives and Principal Activities

GMATL is a charitable company limited by guarantee, formed to co-ordinate and manage Ring and Ride services in the Transport for Greater Manchester Committee ("TfGMC") area of operation in order to provide accessible transport for the needs of Greater Manchester.

The Charity Directors have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit evidenced in this section of the report.

The Charity's purposes as set out in the objects contained in the Charity's memorandum of association are:

- ▶ To run a community transport service for the benefit of the inhabitants of Greater Manchester and in particular the relief of poverty, sickness, old age and distress through the provision of such a transport service; and
- ▶ The promotion of general charitable purposes in Greater Manchester.

The objectives of the Charity are:

- To provide door to door, and such other transport and associated support services as are appropriate for people who are unable to use conventional public transport;
- To provide its services at such qualitative and quantitative levels as are agreed under a Service Level Agreement with Transport for Greater Manchester to all areas of Greater Manchester;
- To deliver its services in the most cost effective manner consistent with the quality and quantity of service agreed;
- To continue to seek means of improving its services in quality, quantity, and value for money terms;
- To conduct its activities in accordance with the policies of the Transport for Greater Manchester Committee;
- To conduct its services in accordance with its charitable status; and
- To liaise and co-operate with other transport providers, to achieve value for money and deliver as integrated a transport service as is possible to the public.

How we work

The Charity delivers its charitable aims through the direct delivery of an accessible transport service, operating within Greater Manchester.

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For the year ended 31 March 2022**

Who used and benefitted from our services?

Our assets and funding limit the services we provide to those resident in Greater Manchester. The services provided utilise a fleet of minibuses to provide door-to-door transport across the conurbation. Passengers register with the Ring and Ride service, indicating why they have difficulties using ordinary public transport.

All registered passengers are required to hold a Transport for Greater Manchester (TfGM) concessionary travel permit or to be members of the TfGM Travel Voucher Scheme.

While the Covid 19 pandemic and restrictions in place until July 2021 continued to have a significant impact on patronage levels, the total number of completed passenger journeys (167,933) had increased by over 215% on the previous year (53,167 journeys in 2020-21). Although they were still below pre-covid levels (390,686 journeys in 2019-20).

The service is used principally by people who are over 70 years of age, with 65% of registered users over the age of 70 of which 39% were over 80 and 7% over 90.

Our users have a wide range of both permanent and temporary impairments which means that conventional public transport is difficult to access. 24% of passengers suffer from arthritis, 21% are frail/elderly, 18% of passengers have learning/behavioural difficulties and 12% have a long term illness. Other conditions cited by users include heart/respiratory problems (6%), cerebral/neurological (6%) and sensory (5%).

The mobility impairment experienced by some users necessitates the use of mobility aids. 9% of registered passengers are wheelchair users, 8% require the use of walking aids/frames and 5% require use of a tail lift to board the vehicle.

Passengers travel more during the week than at weekends. Across the conurbation the busiest day varies according to local factors such as market days etc. Tuesdays are busiest overall with 20%, followed by Wednesday and Thursday (19%), Friday (16%) and Monday (15%). The weekends are quieter with just 6% of trips being made on Saturday and 5% on Sunday.

Ring and Ride services provide trips up to a maximum of six miles from a passenger's home. A policy is in place which allows trips beyond six miles in exceptional circumstances, such as trips to local district hospitals. During the Pandemic distance restrictions were relaxed to assist people to receive their Covid vaccinations. The service also makes every effort to link with longer distance travel modes at travel interchanges providing access to rail, Metrolink and low-floor bus services.

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For the year ended 31 March 2022**

Achievements and Performance

Overall Performance

The Service continues to gradually recover after the pandemic with a total of 167,933 passenger journeys completed on the Ring and Ride service. Of these 12,361 related to wheelchair using passengers equating to 7% of journeys provided.

Individual District Performance

The following table outlines the individual Ring and Ride performance by district

	Registered Users	Gross Costs	Registered User Journeys	Total Passenger Journeys	Gross Cost per Journey	Wheelchair Journeys	Wheelchair User Journeys %
	No	£'000s	000's	000's	£	No	
Bolton	669	318	13	13	25.07	394	3.15%
Bury	496	310	13	13	23.75	534	4.22%
Rochdale	476	187	12	12	15.38	1,922	16.19%
Salford	520	373	15	16	23.80	1,194	7.78%
Wigan	835	437	14	14	30.37	833	5.91%
Manchester	1,105	600	24	25	24.27	1,626	6.77%
Oldham	765	419	22	23	18.17	2,133	9.53%
Stockport	534	349	15	15	23.66	1,079	7.45%
Tameside	710	405	17	18	22.76	1,316	7.52%
Trafford	809	497	19	19	25.30	1,330	7.06%
Ring and Ride Total	6,919	3,895	164	168	23.19	12,361	7.55%

Just over 6,900 passengers were registered to use the Ring and Ride service at 31st March 2022 of which 53.5% had used the service during the financial year.

The majority of Ring and Ride journey requests were met, with refusals standing of 1.15%. Where a journey cannot be offered booking staff normally give passengers advice on alternatives to their travel requirements. Overall patronage was reduced by 44,000 (21%) by passengers cancelling journeys after they had been booked.

Human Resources

All HR Policies and Procedures are revised annually, to ensure that the Charity meets all legal, statutory and contractual obligations.

The employee establishment at 31 March 2022 was 116 (97 full time, 19 part time).

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Vehicles

The Charity, with the support and assistance of TfGMC, currently operates a fleet of 40 vehicles, thirteen of which are on hire.

The hire vehicles are subject to the same rigorous maintenance regime, are fully accessible and fitted with Ticketers and Radios before being put into service.

All vehicles are accessible as possible and have additional safety features incorporated into the design including rear lifts and wheelchair and passenger restraint systems. Transit wheelchairs have been introduced on all vehicles to provide non contact door to door assistance to passengers.

Vehicle technology enhancements include ticketing machines, tracker systems, mobile data terminals (MDTs) and on board cameras.

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Financial Review and Results

The Charity's revenue expenditure in 2021/2022 was met by the revenue grant received from TfGM, fares paid by passengers and other income which this year included the Coronavirus Job Retention Scheme grant.

The Statement of Financial Activities, which is included in the financial statements of the Charity in accordance with the 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) (effective 1 January 2019), divides the Charity's funds between 'general' and 'designated'. The general unrestricted funds relate to funds available for expenditure on revenue items in carrying out the Charity's day-to-day operations. The Designated Unrestricted Funds will be used to fund premises and computer depreciation, building dilapidations and vehicle replacements. The Invest to Save reserve will be used to fund vehicle technology enhancements.

Reserves Policy

The Charity has reviewed its reserve policy following the reduction in Grant from TfGMC. Due to pressure on funding, the policy to build unrestricted reserves to cover 3 months costs plus dilapidation liabilities cannot be sustained. Reserves will be utilised to meet vehicle replacement costs including technology and depreciation costs.

With respect to both classes of funds, the assets and future funds remain adequate and available to fulfil the Charity's obligations and objectives subject to any future reduction in grant funding.

The assets and liabilities of the Charity and the group as at 31 March 2022 are shown on the balance sheet. The Charity had no investments other than cash held on deposit with the Charity's bankers: the Co-operative Bank plc and HSBC bank.

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For the year ended 31 March 2022**

Future Plans

Service quality

The Charity will improve where possible the quality aspects of the service by carrying out the following:

- ▶ driver training in line with the Midas Training programme;
- ▶ customer care training for appropriate staff;
- ▶ updating online information and promotional activities in line with the eligibility criteria to ensure it is provided to those most in need.
- ▶ passenger surveys and feedback through the call centre, and
- ▶ passenger surgeries and forums.

Vehicle Fleet

Vehicle design features will continue to be reviewed as new vehicles are introduced to the fleet to ensure that the vehicles provide the most suitable, safe and efficient mode of transport for Ring and Ride passengers. This will include a review of the use of internal and external tail lifts and a trial of vehicles with ramps to accommodate of larger powered wheelchairs. Ring & Ride vehicles will comply with the requirements of TfGM's clean air policy.

Premises

The Charity Head Office incorporating a call centre is based in central Manchester and service operations across Greater Manchester is provided from four depots. The depot locations are reviewed before the leases expire to ensure that premises are situated in the most cost effective and efficient locations. Consideration is given to sharing premises with local authorities to reduce costs and produce a revenue stream to the local authority.

Best Value

The Charity will continue to review all contracts and purchase agreements to ensure that Best Value is obtained.

Service provision

The resources utilised will continue to be reviewed in response to increasing passenger demand and to provide a safe, efficient and cost effective service.

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
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**Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Act Annual Report for the
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For the year ended 31 March 2022**

Statement of Directors' Responsibilities

The Directors are responsible for preparing financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law and regulations applicable to charities require the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and the group and of the incoming resources and application of resources, including income and expenditure of the group for the year then ended. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the group will continue in operation.

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and group, and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the financial regulations applicable to charities.

The Directors are also responsible for safeguarding the assets of the Charity and group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The Directors of the Charity who served during the year were as follows:

Councillor Doreen Dickinson
Councillor Roger Jones
Councillor Mark Aldred
Michael Renshaw
Stephen Warrener
Councillor Ateeque Urrehman (resigned 19 August 2021)
Councillor Phillip Burke
Councillor Naeem Ul Hassan

One third of Directors are replaced at each Annual General Meeting. A returning Director is eligible for re-election.

Directors' interest in contracts

No Director had any material interest, either during or at the end of this financial year, in any contract in which the Charity was a party.

Financial risk management

Details of the Charity's financial risk management objectives and policies are included in note 11 to the financial statements.

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
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For the year ended 31 March 2022**

Statement of Directors' Responsibilities (continued)

Share capital

The Charity is limited by guarantee and has no share capital.

Employee training and development policy

The Charity operates an Equal Opportunities Employment Policy to ensure that the workforce is as diverse as possible.

Health and Safety

Health and Safety standards and procedures have been established in the Charity and are satisfactory.

Provision of information to auditor

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the group's auditor is unaware; and
- that Director has taken all the steps that they ought to have taken as a Director in order to make themselves aware of any information needed by the group's auditor in connection with preparing its report and to establish that the group's auditor is aware of that information.

The Directors confirm their compliance with these requirements.

Auditor

A resolution for the reappointment of Azets Audit Services is to be proposed at the forthcoming Annual General Meeting.

Approved by the Board of Directors and signed on its behalf by



D Dickinson
Director

Date: 14 July 2022

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Independent Auditor's Report to the Members of Greater Manchester Accessible Transport Limited
For the year ended 31 March 2022

We have audited the financial statements of Greater Manchester Accessible Transport Limited (the 'charity') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the charity balance sheet and the 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group and the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including 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 charity 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 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters 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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Independent Auditor's Report to the Members of Greater Manchester Accessible Transport Limited
For the year ended 31 March 2022

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, 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 charity'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 charitable 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.


In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Ship Canal House
98 King Street
Manchester
M2 4WU

Lee Van Houplines
Senior Statutory Auditor
For and on behalf of Azets Audit Services

Date: 14 July 2022

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Consolidated Statement of Financial Activities (Incorporating an Income and Expenditure Account)
For the year ended 31 March 2022

	Notes	General Fund 2022 £	Unrestricted funds Designated Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
- Investment income		140	-	140	-
<i>Incoming resources from charitable activities</i>					
- Revenue grant		3,651,275	-	3,651,275	3,438,971
- Bus Services Operators' Grant (BSOG)		-	134,680	134,680	134,180
- Fares income		235,811	-	235,811	74,683
<i>Other incoming resources</i>					
- CJRS grant		169,740	-	169,740	1,031,402
- Other income		38,555	-	38,555	81,778
Total incoming resources		4,095,521	134,680	4,230,201	4,761,014
RESOURCES EXPENDED					
<i>Costs of generating funds</i>					
<i>Charitable activities</i>					
- Charitable activities	2	3,710,444	-	3,710,444	4,332,002
<i>Other resources expended</i>					
- Withdrawal and depreciation of tangible fixed assets	2	18,319	141,124	159,443	172,995
<i>Governance costs</i>	3	25,427	-	25,427	25,489
Total resources expended		3,754,190	141,124	3,895,314	4,530,486
<i>Net incoming resources before transfers and taxation</i>	4	341,331	(6,444)	334,887	230,528
Net income for the year		341,331	(6,444)	334,887	230,528
Gross transfers between funds		4,312	(4,312)	-	-
NET MOVEMENT IN FUNDS		345,643	(10,756)	334,887	230,528
Fund balances brought forward at 1 April 2021		708,474	1,901,112	2,609,586	2,379,058
Fund balances carried forward at 31 March 2022	13	1,054,117	1,890,356	2,944,473	2,609,586

The Statement of Financial Activities includes all gains and losses recognised in the period.
All incoming resources and resources expended derive from continuing activities.

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Charity registration number: 1007487

Company registration number: 02483763

Consolidated and Charity Balance Sheet
As at 31 March 2022

	Notes	Group 31 March 2022 £	31 March 2021 £	Charity 31 March 2022 £	31 March 2021 £
Fixed assets					
Tangible assets	6	738,315	897,759	738,315	897,759
Investments	7	-	-	1	1
		738,315	897,759	738,316	897,760
Current assets					
Cash at bank and in hand	8	2,250,758	1,934,514	2,250,757	1,934,513
Debtors	9	218,670	329,459	218,670	329,459
		2,469,428	2,263,973	2,469,427	2,263,972
Creditors: amounts falling due within one year	10	(263,270)	(552,146)	(263,270)	(552,146)
Net current assets		2,206,158	1,711,827	2,206,157	1,711,826
Total assets less current liabilities		2,944,473	2,609,586	2,944,473	2,609,586
Net assets		2,944,473	2,609,586	2,944,473	2,609,586
Represented by:					
Unrestricted income funds	13				
- General fund		1,054,117	708,474	1,054,117	708,474
- Designated funds		1,890,356	1,901,112	1,890,356	1,901,112
Total Charity funds	13	2,944,473	2,609,586	2,944,473	2,609,586

The financial statements on pages 15 to 24 were approved by the Board of Directors and signed on its behalf by:



D Dickinson
Director

Date: 14 July 2022

GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED (LIMITED BY GUARANTEE)

Accounting Policies

Basis of preparation of financial statements

a) These financial statements combine the accounts of all funds and branches, which are governed by the terms of the principal trust deed, dated 1 February 1991.

b) These financial statements have been prepared treating the Charity as a going concern under the historical cost convention on an accruals basis and include income and expenditure as they are earned or incurred, rather than as cash received or paid. The going concern basis of accounting has been adopted by the board as a result of its forward review of the Charity's activities for the next year. The board believes this basis to be acceptable for at least the next twelve months.

c) The charity is a public benefit entity. These financial statements have been prepared in accordance with the Charities Act 2011 and '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)' (effective 1 January 2019).

d) These financial statements consolidate the results of the Charity and its wholly-owned dormant subsidiary, Your Bus Limited. A separate statement of financial activities is not presented for the Charity itself following the exemptions afforded by section 408 (3) of the Companies Act 2006.

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the entity's accounting policies. In the directors' opinion, there are no significant areas of judgement nor key sources of estimation uncertainty within the financial statements.

The following principal accounting policies have been applied.

Reduced disclosure exemptions

The Charity has taken advantage of the following reduced disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- The requirements of Section 7 Statement of Cash Flows;
- The requirements of Section 2 Financial Statement Presentation paragraph 3.17(d);
- The requirements of Section 33 Related Party Disclosure paragraph 33.7.

The information is included in the consolidated statements of Greater Manchester Combined Authority as at 31 March 2022 and these financial statements may be obtained from PO Box 532, Town Hall, Manchester, M60 2LA.

Incoming resources

Revenue grant

Grants received towards revenue expenditure are recognised within incoming resources in the same period as the related expenditure.

Grants received towards capital expenditure are recognised as income and allocated to the anticipated use for that grant in the Charity's designated reserves.

Bus Service Operators Grant (BSOG)

BSOG income is recognised in the year that the related expenditure is incurred on fuel, and allocated to the vehicle replacement reserve within designated funds.

Fares income

Users of the Charity's services pay a fare in accordance with the TfGM pass held. If they hold a concessionary permit issued under the auspices of Transport for Greater Manchester Committee and Transport for Greater Manchester, or are under 16 years old, a standard concessionary fare is charged. Fares income is recognised at receipt.

CJRS grant

Government grants received under the Coronavirus Job Retention Scheme (CJRS) are recognised in the profit and loss account in the same period as the related expenditure.

Other income

Other income is recognised against the provision of service.

Resources expended

Resources expended are recognised on an accruals basis and are allocated to the particular activity where the cost relates directly to that activity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Governance costs are those incurred in connection with administration of the Charity.

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Accounting Policies (continued)

Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost.

Depreciation is provided at the following rates in order to write off each asset over its useful economic life as follows:

Motor vehicles	10% Straight line
Computer equipment	20% Straight line
Premises improvements	Straight line over the term of the lease

A full years depreciation is charged in the year of acquisition and none charged in the year of disposal.

Fixed asset investments

Investments in subsidiaries are valued at cost less provision for impairment.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Creditors

Short term creditors are measured at the transaction price.

Taxation

Greater Manchester Accessible Transport Limited is a registered charity and has no liabilities to taxation. It is able to recover taxation on Gift Aid and investment income.

Pension costs

The Charity makes contributions to individuals' personal pension schemes. Pension costs allocated to charitable activities in the Statement of Financial Activities represent the contributions payable by the Charity for the year.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Fund accounting

The Unrestricted Fund comprises the Charity's General Fund, which consists of funds that the Charity may use at its discretion. The Designated Funds include the vehicle reserve, which is used for the specific purpose of addressing the effects of Social Exclusion in Transport, and the specific reserve funds set aside for development, building refurbishment works, and the pursuit of future opportunities to enhance the efficiency of the Charity, all of which are critical to secure the future of the Charity.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or financial liabilities.

Judgments in applying accounting policies and key sources of estimation uncertainty

The directors have considered all areas in which judgement and estimation uncertainty may apply and conclude that such areas do not materially affect the financial statements as presented.

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements
For the year ended 31 March 2022

1 Commercial trading operations

The wholly-owned trading subsidiary, Your Bus Limited, provided support services for the provision of accessible transport for the needs of people in Greater Manchester, until it ceased operations as at 31 March 2016. A summary of the trading results is shown below:

Summary profit and loss account	Year ended 31 March 2022 £	Year ended 31 March 2021 £
Turnover	-	-
Cost of sales	-	-
Administrative expenses	-	-
Interest receivable and similar income	-	-
Profit/(loss) for the year	-	-

The assets and liabilities of the subsidiary were:

	31 March 2022 £	31 March 2021 £
Fixed assets	-	-
Current assets	1	1
Creditors: amounts falling due within one year	-	-
Net assets	1	1

2 Charitable activities

	2022 £	2021 £
Operational salaries and wages	2,204,816	2,934,813
Social security costs	171,083	204,233
Pension costs	67,366	82,816
	2,443,265	3,221,862
Premises and other costs	523,525	493,098
Vehicle operating costs	760,091	626,846
Training and publicity	1,882	9,294
	1,285,498	1,129,238
Depreciation of motor vehicles	141,124	141,124
Loss on disposal of motor vehicles	-	12,773
	3,869,887	4,504,997

3 Governance costs

	2022 £	2021 £
Charity administrative costs	25,427	25,489

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

4 Net incoming resources	Group		Charity	
	Year ended 31 March 2022 £	Year ended 31 March 2021 £	Year ended 31 March 2022 £	Year ended 31 March 2021 £
Net incoming resources is stated after charging:				
Staff pension contributions	68,013	83,383	68,013	83,383
Depreciation of tangible fixed assets	159,444	176,390	159,444	176,390
Auditor's remuneration - Audit services	7,360	7,220	7,360	7,220
Auditor's remuneration - Non-audit services	1,000	980	1,000	980
Operating lease costs	242,858	233,958	242,858	233,958

5 Staff costs	Year ended 31 March 2022 £	Year ended 31 March 2021 £
Salaries and wages	2,217,749	2,946,144
Social security costs	172,502	205,554
Pension costs	68,013	83,383
	2,458,264	3,235,081

The average monthly number of employees, analysed by function, were:

	Year ended 31 March 2022 Full time number	Year ended 31 March 2022 Part time number	Year ended 31 March 2021 Full time number	Year ended 31 March 2021 Part time number
Administrative	6	~	8	1
Operational	95	23	119	19
	101	23	127	20

All staff are attributable to the one principal activity of the Charity.

The Directors of the Charity act in a voluntary capacity and receive no payment or benefit in lieu of payment or expenses.

No employees received total employee benefits of more than £60,000 (2021: one employee received emoluments between £90,000 and £99,999).

The Charity makes contributions into certain individuals' personal pension schemes. The assets of the schemes are held in separately administered funds. The pension charge for the year represents contributions payable by the Charity and amounted to £68,013 (2021: £83,383). At the balance sheet date the Charity owed £7,798 (2021: £8,887) to the schemes.

GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

6 Tangible fixed assets - Group

	Motor vehicles	Computer Equipment £	Premises Improvement £	Total £
Cost				
At 1 April 2021	1,636,934	229,969	52,120	1,919,023
Additions	-	-	-	-
Disposals	-	(173,152)	(41,726)	(214,878)
At 31 March 2022	1,636,934	56,817	10,394	1,704,145
Depreciation				
At 1 April 2021	771,668	202,000	47,596	1,021,264
Charge for the year	141,124	16,116	2,204	159,444
Disposals	-	(173,152)	(41,726)	(214,878)
At 31 March 2022	912,792	44,964	8,074	965,830
Net book values				
At 31 March 2022	724,142	11,853	2,320	738,315
At 31 March 2021	865,266	27,969	4,524	897,759

Tangible fixed assets - Charity

	Motor vehicles £	Computer Equipment £	Premises Improvement £	Total £
Cost				
At 1 April 2021	1,636,934	229,969	52,120	1,919,023
Additions	-	-	-	-
Disposals	-	(173,152)	(41,726)	(214,878)
At 31 March 2022	1,636,934	56,817	10,394	1,704,145
Depreciation				
At 1 April 2021	771,668	202,000	47,596	1,021,264
Charge for the year	141,124	16,116	2,204	159,444
Disposals	-	(173,152)	(41,726)	(214,878)
At 31 March 2022	912,792	44,964	8,074	965,830
Net book values				
At 31 March 2022	724,142	11,853	2,320	738,315
At 31 March 2021	865,266	27,969	4,524	897,759

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

7 Fixed asset investments

	Shares in subsidiary undertakings £
Cost or market value :	
At 1 April 2021	1
At 31 March 2022	1

Shares in subsidiary undertakings

The Charity owns 100% of the issued share capital of Your Bus Limited, a company registered in England and Wales, registered number 05160227. Your Bus Limited is a dormant company.

The aggregate amount of Your Bus Limited's capital and reserves at 31 March 2022 was £1 (2021: £1).

8 Cash and cash equivalents

	Group	31 March 2021	Charity	31 March 2021
	31 March 2022	£	31 March 2022	£
Cash at bank and In hand	2,250,758	1,934,514	2,250,757	1,934,513

9 Debtors

	Group	31 March 2021	Charity	31 March 2021
	31 March 2022	£	31 March 2022	£
Trade debtors	20,556	11,432	20,556	11,432
Value added tax	23,685	30,419	23,685	30,419
Other debtors	832	70,560	832	70,560
Bus Service Operators Grant	66,000	65,000	66,000	65,000
Prepayments	107,597	152,048	107,597	152,048
	218,670	329,459	218,670	329,459

10 Creditors: Amounts falling due within one year

	Group	31 March 2021	Charity	31 March 2021
	31 March 2022	£	31 March 2022	£
Trade creditors	97,522	61,868	97,522	61,868
Other taxes and social security	45,884	42,933	45,884	42,933
Other creditors	8,841	11,087	8,841	11,087
Accruals	111,023	306,248	111,023	306,248
Deferred Income	-	130,010	-	130,010
	263,270	552,146	263,270	552,146

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

11 Financial risk management objectives and policies

The Charity holds or issues financial instruments in order to achieve three main objectives, being:

- (a) to finance its operations;
- (b) to manage its exposure to interest risks arising from its operations and from its sources of finance; and
- (c) for trading purposes.

In addition, the Charity has various other financial assets and liabilities such as trade debtors and trade creditors arising directly from the Charity's operations.

Transactions in financial instruments result in the Charity assuming or transferring to another party one or more of the financial risks described below.

Credit risk

Investments of cash surpluses are made through banks and companies which must fulfil credit rating criteria approved by the Board.

All customers who wish to trade on credit terms are subject to credit verification procedures. Trade debtors are reviewed on a regular basis and provision is made for doubtful debts when necessary.

Liquidity risk

The Charity manages its cash in order to maximise interest income, whilst ensuring the Charity has sufficient liquid resources to meet the operating needs of the business.

12 Operating lease commitments

At 31 March 2022 commitments under non-cancellable operating leases were as follows:

	Group and Charity	
	31 March	31 March
	2022	2021
	£	£
Expiring:		
Within one year	353,414	242,858
Between one and five years	361,640	515,110
Greater than five years	-	-

**GREATER MANCHESTER ACCESSIBLE TRANSPORT LIMITED
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

13 Analysis of group funds

	Fund at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Fund at 31 March 2022 £
Unrestricted Funds:					
General Fund	708,474	4,095,521	(3,754,190)	4,312	1,054,117
Designated Funds					
Vehicle replacement reserve	966,845	134,680	-	(4,312)	1,097,213
Vehicle reserve	865,267	-	(141,124)	-	724,143
Invest to save reserve	69,000	-	-	-	69,000
Premises reserve	-	-	-	-	-
Total funds	2,609,586	4,230,201	(3,895,314)	-	2,944,473

Included within the General Fund is £nil (2021: £nil) of funds retained within non-charitable subsidiary Your Bus Limited.

The main function of the Unrestricted Fund is to address the effects of social exclusion in transport, through funding operating and replacement costs of vehicles, development, and building refurbishment works- all of which are critical to secure the future of the Charity.

The vehicle reserve represents the depreciated historic cost of the fleet of vehicles used to deliver transport services.

The Invest to save reserve has been designated to enable the pursuit of future opportunities to enhance the efficiency of the Charity.

Specific transfers between funds during the year represent the purchase of motor vehicles and re-allocation of funds to best reflect the Charity's needs.

14 Analysis of group net assets between funds

	Unrestricted General Fund £	Unrestricted Designated Fund £	31 March 2022 £	31 March 2021 £
Analysis by type of asset and liability				
Tangible fixed assets	14,172	724,143	738,315	897,759
Net current assets	1,039,945	1,166,213	2,206,158	1,711,827
	1,054,117	1,890,356	2,944,473	2,609,586

15 Value Added Tax

The Charity is registered for Value Added Tax, with both the grant received from Transport for Greater Manchester and the fares paid by users deemed to be taxable. These are zero rated under Item 4 Group 8 of Schedule 8 of the Value Added Tax Act 1994. As such, the Charity is able to fully reclaim all input tax paid.

16 Related party transactions

Exemption has been taken under Financial Reporting Standard 102 to exclude the requirement to disclose transactions between group entities that have been eliminated on consolidation.

17 Ultimate control

The charity's parent undertaking and ultimate controlling party is Greater Manchester Combined Authority ('GMCA'). GMCA exercise control over GMATL through Transport for Greater Manchester Committee who receive regular reports on and can question the operation of GMATL.

