

REGISTERED COMPANY NUMBER: NI022203 (Northern Ireland)
REGISTERED CHARITY NUMBER: 103646

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
Bridge Accessible Transport Limited

Shaun McAteer & Co. Ltd
5 Northland Road, Derry
BT48 7HX

Bridge Accessible Transport Limited

Contents of the Financial Statements **for the Year Ended 31 March 2023**

	Page
Report of the Trustees	1 to 7
Report of the Independent Auditors	8 to 11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 20
Detailed Statement of Financial Activities	21 to 22

Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In furtherance of our aims, our current strategy is to provide the following services:

- An accessible Community Transport Service to individual members of the scheme
- A Shopmobility hire service to members to access the city and further afield.
- Training, advice and access information to local community and voluntary transport groups
- Social events for members as part of our public benefit work which includes a Shopping Night for older people and people with disabilities, Accessible Rambles to local events, venues and places of interest in the city and outlying environment.

The company has a wholly owned trading subsidiary, Bridge AT Enterprises Limited, this enterprise was set up on 08/08/2007 to provide contracted Door to Door transport services, training and related services.

We provide a fully guided service, transporting people from their home; places of work; shopping centres; town centre; visiting friends; respite facilities; local technical colleges; garden centres; and to keep medical and health appointments.

Bridge provides accessible transport for regular social and community activities for our members focusing on taking people from their homes to where they want to go and removing access barriers for people travelling alone.

Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Significant activities

Bridge Accessible Transport has this year provided services to support people with reduced mobility to stay independent and participate in local community activities; to access vital health care and social appointments; work placements and employment. Our service is often the only means of transport for many people with restricted mobility.

During the reporting period we carried out the following services:

1. Door to Door service (Group transport service)
2. Individual Door to Door service (Disability Action Transport Scheme)
3. Assisted Travel Service (Western Health & Social Services Trust)
4. Shopmobility Foyle equipment hire service, (Meet and Greet, and Sighted guiding service)
5. A zero-emission Electric Minibus Project assessing the longer term financial and environmental benefits of using fully electric vehicle on our services.

Late in the year, in early March 2023, Bridge Transport and the N.I. Community Transport Sector again faced continued uncertainty due to the political instability at Stormont, and that funding from DFI may not be guaranteed for 2023-24. This has been a challenging year in which we continued to provide socially necessary journeys for community benefit with an impending funding decrease of 5%.

The flexibility and dedication of the charity's Manager, Office staff, Shopmobility Coordinator, driving staff, volunteers and dedicated Management Committee contributed to the success this year in providing accessible transport and mobility hire services to members.

Staff have facilitated 27,000 member requests for transport services for the period 2022-23 and completed 21,575 passenger trips. The charity currently has 1,431 registered members and 54 registered groups. 69 new members were enrolled to our Accessible Transport Service during this financial period.

The charity provided 12,045 mobility equipment hires for the period through our Shopmobility Foyle service, which included 2,339 mobility scooter hires, 8,761 wheelchairs hires and 945 rollator assisted hires to our 1,331 registered Shopmobility members. 278 new members were enrolled during this financial period.

The charity introduced our zero emission fully accessible Electric Minibus in October 2022. The charity was successful in our bid to the DFI Blue Green Capital Infrastructure Fund to purchase a 9-seater accessible vehicle to add to our fleet. This vehicle is the charity's first pilot vehicle which will be used to assess the longer term financial and environmental benefits of electric vehicles providing door to door services for members use in the charity's catchment area.

The success of BAT to date is due to the ongoing financial assistance provided under The Disability Action's Transport scheme (DATS) which operates in and around large towns throughout N.I. via funding from the Department for Infrastructure (DFI) ("Transport Programme for People with Disabilities").

This vital accessible transport and mobility hire service, which are run for social purposes, not for profit, would not be available without this support.

Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping Bridge Accessible Transport's objectives and planning activities, the management Committee and senior staff have considered the Charity Commission NI guidance on public benefit.

Bridge Accessible Transport provides a door to door affordable and accessible transport service for disabled and older people who have complex high level support requirements who find it unreasonably difficult, or do not have access to mainstream transport modes.

We provide support and pastoral care to people with often high-level complex support requirements and would be significantly marginalised and disadvantaged in accessing key services and equitable participation in the community. People who benefit from the essential services offered by Bridge Accessible Transport are very marginalised individuals living in our community; older people with mobility and health issues who need to travel to attend health and social appointments, people with disabilities using wheelchairs who cannot transfer to a vehicle seat, young people with learning disabilities attending day opportunities and work placements, people on low income, women; men; people who are blind or partially sighted looking to get out and about in the city; people living on their own with no access to a car. The term accessible transport goes beyond physical features and adaptations but also relates to the care and support required to address the travel needs of our passengers.

Our annual customer review where members reported on the benefits of using our services again reinforced how vital our services are to individual members and their families/carers to enable people to stay independent and access key vital services.

The review outlined key essential services which delivered the greatest level of support to our passengers including.

Development of individual person-centred support plans to address passenger requirements which included risk assessments and safeguarding protocols to protect their health safety and wellbeing.

Cultivating strong personal relationships with passengers, personal support networks including families, guardians to ensure that our services are responsive to both passengers and those responsible for their care.

Providing respite for primary carers and family members.

Supervision of passengers who are particularly vulnerable as and when required including people with Alzheimer's, Dementia, severe depression, and mental health issues, learning disabilities, sight loss and hearing impairment as well as people with mobility impairments.

Offering referral services to other agencies where other types of care and interventions are necessary, for example staying with people in their own homes while they are waiting on emergency services or require additional support for a variety of reasons.

Providing mobility aids and equipment to our members as and when the need arises through our sister organisation Shopmobility Foyle.

Working with and engaging with other agencies including Health & Social Care Trusts, social workers and GP's, physiotherapists, and Occupational therapists identifying additional care and support requirements that our passengers may have. This is particularly important for passengers who live on their own and have limited or no personal support networks.

Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Financial position

The statement of financial activities for the year is presented on page 12 of these financial statements. During the year the principal funder of the charity was the Department for Infrastructure (DFI) through the disability Action Transport Scheme (DATS). Separate funding was received from the Western Health and Social Care Trust for the Assisted Travel Scheme. During the year, capital funding was also received under the DFI Blue / Green Capital Infrastructure fund to assist with the purchase of a fully accessible electric vehicle and charger. Funding was also received for Shopmobility Foyle services from the Department for Infrastructure (DfI), through the Transport Programme for People with Disabilities (TPPD). All grants were used solely for the purposes intended and in accordance with the terms and conditions of grant.

Reserves policy

The charity has conducted a review in relation to its reserves policy. The trustees acknowledge the need for a fund to ensure the financial stability of the charity and have identified several key areas for which reserves should be maintained to cover future costs. These costs would arise in the event of there being a break in the receipt of funding or in the event of cessation of activities of the company. There will also be future capital costs relating to the purchase of new vehicles by the company to update the fleet of vehicles. In light of this, the company has allocated reserves to cover the following costs:

- the estimated running costs of the charity for six months in the event of a delay in the receipt of funding
- vehicle running costs including parking and storage of vehicles
- to pay employees in the event of the company having to put its employees on notice and pay statutory redundancy
- to pay office and accommodation costs
- to enable all creditors to be paid in full in the event of the cessation of the company
- future capital investment in new vehicles

The current fleet of vehicles being operated by the company, comprises seven vehicles and three of these are over six years old. These older vehicles are approaching the end of their operational lives and are expensive to maintain and the charity will undertake to update the fleet over the coming years. For this reason, the company has established a capital fund which will be used to replace two older vehicles. The estimated cost of replacing these ageing vehicles is estimated to be £125,000 and the company are allocating reserves towards this fund to facilitate the purchase of new vehicles.

Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2023**

FUTURE PLANS

To maintain the charity's good governance and quality assurance standards throughout the organisation to provide the socially necessary and essential transport and mobility hire services to the local community.

1. Bridge Transport has been established to provide a quality, efficient and effective transport service for people with reduced mobility. It will continue networking locally and regionally with regular user consultation that feeds back to services
2. Customer care and service is paramount to the success of the project and will be delivered through:
 - Providing refresher Training courses for all staff
 - D1 CPC annual modules completed
 - Introduction of in house trainer to provide training in MiDAS, Car MPV and Passenger Assistants training
 - Maintain our high levels of safety for members using services
3. Continuity of Public funding; income generation and continued staffing levels to preserve independent mobility for members.
 - Maintain current levels of service
 - Raising finance to replace two vehicles to meet current demand
4. Review, update and maintain in-house operating, management and financial systems, matching outcomes with resource inputs.
 - New premises required for organisation
 - Internal audits/External audits to continue

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was incorporated on 02/12/1988, to provide an on-call service for physically disabled people, who are unable to use public or private transport, in association with other charitable groups, and membership is open to any disabled person who is likely to use the service. Our over-arching aim is to promote and deliver high quality accessible transport services in the Derry/Londonderry area. By special resolution of the Company, the name was changed to Bridge Accessible Transport Limited.

Bridge Accessible Transport is a Limited Company and registered as a charity in N.I. in 28/05/1996. It is governed by its Memorandum and Articles of Association. In the event of the company being wound up liability is limited to £1 per member.

Induction and training of new trustees

New trustees undergo an induction programme to brief them on the range of services provided by Bridge Accessible Transport. They are provided with a copy of the Company's Memorandum and Articles of Association, a profile of current directors/the organisation and copies of all relevant company policies and procedures are also provided.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI022203 (Northern Ireland)

Registered Charity number

103646

Bridge Accessible Transport Limited

Report of the Trustees **for the Year Ended 31 March 2023**

Registered office

Unit 1 (Ground Floor)
Ballinska Road
Springtown Industrial Estate
Derry
Co. Derry
BT48 0NA

Trustees

Mrs Dolores Hanigan
Ms Angelina Cooper
Mr Terry McNamee
Mr Tony O'Reilly

Company Secretary

Mr Terry McNamee

Auditors

Shaun McAteer & Co. Ltd
5 Northland Road, Derry
BT48 7HX

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bridge Accessible Transport Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Bridge Accessible Transport Limited

Report of the Trustees
for the Year Ended 31 March 2023

AUDITORS

The auditors, Shaun McAteer & Co. Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22 December 2023 and signed on its behalf by:

Ms Angelina Cooper - Trustee

Report of the Independent Auditors to the Members of **Bridge Accessible Transport Limited**

Opinion

We have audited the financial statements of Bridge Accessible Transport Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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 trustees' 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 charitable company'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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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.

Report of the Independent Auditors to the Members of
Bridge Accessible Transport Limited

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

Matters on which we are required to report by exception

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

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 trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Bridge Accessible Transport Limited

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

On the basis of our understanding of the legal and regularity framework applicable to the company and the industry in which it operates, we considered the risk of non-compliance and to what extent it might have a material effect on the financial statements. The principal laws and regulations that we determined as being the most significant are the Companies Act 2006, 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 issued in October 2019 SORP (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" and the relevant UK tax compliance regulations. Our procedures included the following:

- We made enquiries of management to understand how the company is complying with its legal and regulatory obligations and evaluated the susceptibility of the financial statements to material misstatement and discussed with management the areas where we believed the risk of fraud may be higher and what procedures are in place to prevent or detect fraud or non-compliance.
- We reviewed the financial statement disclosures and performed analytical testing in areas where significant accounting estimates and judgments are made to assess their reasonableness.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Bridge Accessible Transport Limited

Use of our report

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Niall McAteer (Senior Statutory Auditor)
for and on behalf of Shaun McAteer & Co. Ltd
5 Northland Road, Derry
BT48 7HX

22 December 2023

Bridge Accessible Transport Limited

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME FROM					
Donations and legacies		124,934	5,516	130,450	101,998
Charitable activities					
DATS Grants		-	290,661	290,661	311,435
Western Health		-	36,850	36,850	35,454
Shop Mobility		-	32,120	32,120	34,986
Fares & other income		-	-	-	1,682
Total		<u>124,934</u>	<u>365,147</u>	<u>490,081</u>	<u>485,555</u>
EXPENDITURE ON					
Charitable activities					
DATS Grants		-	288,549	288,549	390,521
Western Health		-	36,850	36,850	35,454
Shop Mobility		-	38,353	38,353	38,341
Fares & other income		34,452	-	34,452	-
Other		-	-	-	4,367
Total		<u>34,452</u>	<u>363,752</u>	<u>398,204</u>	<u>468,683</u>
NET INCOME		90,482	1,395	91,877	16,872
RECONCILIATION OF FUNDS					
Total funds brought forward		522,024	4,666	526,690	509,817
TOTAL FUNDS CARRIED FORWARD		<u><u>612,506</u></u>	<u><u>6,061</u></u>	<u><u>618,567</u></u>	<u><u>526,689</u></u>

The notes form part of these financial statements

Bridge Accessible Transport Limited

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	5	19,022	74,049	93,071	79,819
Investments	6	204,500	-	204,500	204,500
		<u>223,522</u>	<u>74,049</u>	<u>297,571</u>	<u>284,319</u>
CURRENT ASSETS					
Debtors	7	58,251	2,041	60,292	75,828
Cash at bank and in hand		330,733	2,964	333,697	348,105
		<u>388,984</u>	<u>5,005</u>	<u>393,989</u>	<u>423,933</u>
CREDITORS					
Amounts falling due within one year	8	-	(67,564)	(67,564)	(172,514)
		<u>388,984</u>	<u>(62,559)</u>	<u>326,425</u>	<u>251,419</u>
NET CURRENT ASSETS					
		612,506	11,490	623,996	535,738
TOTAL ASSETS LESS CURRENT LIABILITIES					
ACCRUALS AND DEFERRED INCOME	9	-	(5,429)	(5,429)	(9,049)
		<u>612,506</u>	<u>6,061</u>	<u>618,567</u>	<u>526,689</u>
NET ASSETS					
FUNDS	10				
Unrestricted funds				612,506	522,023
Restricted funds				6,061	4,666
				<u>618,567</u>	<u>526,689</u>
TOTAL FUNDS					

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2023 and were signed on its behalf by:

Ms Angelina Cooper - Trustee

The notes form part of these financial statements

Bridge Accessible Transport Limited

Notes to the Financial Statements **for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration	4,466	3,870
Depreciation - owned assets	26,558	19,980
	<u>26,558</u>	<u>19,980</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	28,758	27,590
	<u>28,758</u>	<u>27,590</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Full Time	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022	40,936	248,301	529	289,766
Additions	3,595	34,743	1,472	39,810
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	44,531	283,044	2,001	329,576
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2022	32,867	176,948	132	209,947
Charge for year	2,326	23,979	253	26,558
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	35,193	200,927	385	236,505
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2023	9,338	82,117	1,616	93,071
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	8,069	71,353	397	79,819
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. FIXED ASSET INVESTMENTS

	Shares in group undertakin £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	204,500
	<hr/>
NET BOOK VALUE	
At 31 March 2023	204,500
	<hr/> <hr/>
At 31 March 2022	204,500
	<hr/> <hr/>

There were no investment assets outside the UK.

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23	31.3.22
		£	£
Trade debtors		51,871	26,597
Other debtors		-	42,000
Prepayments		8,421	7,231
		<u>60,292</u>	<u>75,828</u>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23	31.3.22
		£	£
Trade creditors		64,149	166,507
Social security and other taxes		-	624
Accrued expenses		3,415	5,383
		<u>67,564</u>	<u>172,514</u>
9. ACCRUALS AND DEFERRED INCOME		31.3.23	31.3.22
		£	£
Accruals and deferred income		<u>5,429</u>	<u>9,049</u>
10. MOVEMENT IN FUNDS			
		Net	
	At 1.4.22	movement	At
	£	in funds	31.3.23
		£	£
Unrestricted funds			
General fund	522,024	90,482	612,506
Restricted funds			
Disability Action	-	2,113	2,113
DFI Shop Mobility	4,666	(718)	3,948
	<u>4,666</u>	<u>1,395</u>	<u>6,061</u>
TOTAL FUNDS	<u>526,690</u>	<u>91,877</u>	<u>618,567</u>

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,934	(34,452)	90,482
Restricted funds			
Disability Action	290,662	(288,549)	2,113
Other Restricted Funds	36,850	(36,850)	-
DFI Shop Mobility	37,635	(38,353)	(718)
	<u>365,147</u>	<u>(363,752)</u>	<u>1,395</u>
TOTAL FUNDS	<u><u>490,081</u></u>	<u><u>(398,204)</u></u>	<u><u>91,877</u></u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	502,861	19,162	522,023
Restricted funds			
Disability Action	-	1,810	1,810
DFI Shop Mobility	6,956	(4,100)	2,856
	<u>6,956</u>	<u>(2,290)</u>	<u>4,666</u>
TOTAL FUNDS	<u><u>509,817</u></u>	<u><u>16,872</u></u>	<u><u>526,689</u></u>

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,682	(84,520)	19,162
Restricted funds			
Disability Action	311,433	(309,623)	1,810
Other Restricted Funds	35,454	(35,454)	-
DFI Shop Mobility	34,986	(39,086)	(4,100)
	<u>381,873</u>	<u>(384,163)</u>	<u>(2,290)</u>
TOTAL FUNDS	<u>485,555</u>	<u>(468,683)</u>	<u>16,872</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	502,861	109,644	612,505
Restricted funds			
Disability Action	-	3,923	3,923
DFI Shop Mobility	6,956	(4,818)	2,138
	<u>6,956</u>	<u>(895)</u>	<u>6,061</u>
TOTAL FUNDS	<u>509,817</u>	<u>108,749</u>	<u>618,566</u>

Bridge Accessible Transport Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	228,616	(118,972)	109,644
Restricted funds			
Disability Action	602,095	(598,172)	3,923
Other Restricted Funds	72,304	(72,304)	-
DFI Shop Mobility	72,621	(77,439)	(4,818)
	<u>747,020</u>	<u>(747,915)</u>	<u>(895)</u>
TOTAL FUNDS	<u>975,636</u>	<u>(866,887)</u>	<u>108,749</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Bridge Accessible Transport Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME				
Donations and legacies				
Gifts	-	-	-	(2)
Donations / Fares	124,934	5,516	130,450	102,000
	<hr/>	<hr/>	<hr/>	<hr/>
	124,934	5,516	130,450	101,998
Charitable activities				
Fares & other income	-	-	-	8,168
Disability Action NI	-	290,661	290,661	311,435
DFI Shop Mobility	-	28,500	28,500	28,500
WH&SCT	-	36,850	36,850	35,454
Deferred income	-	3,620	3,620	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	359,631	359,631	383,557
	<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources	124,934	365,147	490,081	485,555
EXPENDITURE				
Charitable activities				
Wages	608	28,150	28,758	27,590
Insurance	-	12,370	12,370	10,968
Light and heat	-	2,832	2,832	2,541
Telephone	-	1,077	1,077	1,157
Postage and stationery	-	2,498	2,498	1,180
Sundries	-	-	-	917
Vehicle running costs	12,762	38,288	51,050	53,209
Transport services - drivers	15,756	167,269	183,025	202,299
Transport management	5,326	70,882	76,208	139,880
Equipment repairs	-	1,383	1,383	1,961
Storage rent	-	3,680	3,680	1,200
Computer costs	-	1,817	1,817	523
Travel & expenses	-	1,930	1,930	572
Subscriptions	-	-	-	340
Fixtures and fittings	-	1,693	1,693	2,116
Motor vehicles	-	24,865	24,865	17,863
	<hr/>	<hr/>	<hr/>	<hr/>
	34,452	358,734	393,186	464,316

This page does not form part of the statutory financial statements

Bridge Accessible Transport Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Support costs				
Finance				
Bank charges	-	552	552	497
Governance costs				
Auditors' remuneration	-	4,466	4,466	3,870
Total resources expended	<u>34,452</u>	<u>363,752</u>	<u>398,204</u>	<u>468,683</u>
Net income	<u>90,482</u>	<u>1,395</u>	<u>91,877</u>	<u>16,872</u>

This page does not form part of the statutory financial statements