

Transport for Greater Manchester
Audit of Accounts year ended 31 March 2025
Notice of Conclusion of Audit of Accounts

The Local Audit and Accountability Act 2014
The Accounts and Audit Regulations 2015
The Accounts and Audit (Amendment) Regulations 2024

Notice is hereby given under Regulation 16(1) of the Accounts and Audit Regulations 2015 that the auditor has concluded their audit and the Statement of Accounts has been published.

The external auditor, Forvis Mazars LLP, has issued a disclaimed audit opinion on Transport for Greater Manchester's Statement of Accounts for the year as there was insufficient time to perform all necessary audit procedures to obtain sufficient appropriate evidence upon which to form an opinion before the relevant backstop date specified in the Amendment Regulations.

Transport for Greater Manchester are committed to working with Forvis Mazars to complete the remaining work to enable an unqualified opinion to be provided on the 2025/26 Statement of Accounts in line with the backstop date specified in the Amendment Regulations.

The auditor's report does not include a statutory recommendation under section 24 of the Local Audit and Accountability Act 2014.

The Statement of Accounts for the year ended 31 March 2025, together with the auditor's report, is available for public inspection on Transport for Greater Manchester's website at: <https://tfgm.com/corporate/statement-of-accounts>.

Copies of the Statement of Accounts may also be obtained on request by contacting the Transport for Greater Manchester at the address below.

The audit was concluded on 23 February 2026.

27 February 2026

David Bull, Director of Finance and Corporate Services at 2 Piccadilly Place, Manchester, M1 3BG