

WYVERN COMMUNITY TRANSPORT

England & Wales · Charity number 1113449

Details

Status Registered

Legal form Charitable company

Company number [05563814](#)

Registered 2006-03-28

Register [View on the Charity Commission register](#)

Contact

Address Wyvern Community Transport
The White House
(Rear Of Council Offices)
Benfleet
Essex
SS7 1TF

Phone 01268754959

Email manager@wyvernct.org.uk

Website www.wyvernct.co.uk

Activities

Objects: TO PROVIDE A COMMUNITY TRANSPORT SERVICE FOR SUCH OF THE INHABITANTS OF ROCHFORD DISTRICT AND SURROUNDING AREAS WHO ARE IN NEED OF SUCH A SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL), OR POVERTY, OR BECAUSE OF A LACK OF AVAILABILITY OF ADEQUATE AND SAFE PUBLIC PASSENGER SERVICES

Activities: Wyvern Community Transport provides fully accessible transport to permanent residents of Rochford District and Castle Point Borough on an individual basis who are unable to access public transport.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Recreation
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** ROCHFORD AND SURROUNDING AREAS
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£175,421	£221,465	-	-
2024-03-31	£175,421	£221,465	-	-
2023-03-31	£173,545	£202,575	-	-
2022-03-31	£200,641	£193,718	-	-
2021-03-31	£258,240	£186,307	-	-

Trustees

Name	Role	Appointed
JUNE ROSEMARY LUMLEY	Chair	
EDDIE DRAY		2015-06-29
JANET BERRY		
Wayne Johnson		2018-07-17

WYVERN COMMUNITY TRANSPORT

England & Wales - Charity number 1113449

Accounts

Company registration number 05563814 (England and Wales)

Charity registration number 1113449 (England and Wales)

**WYVERN COMMUNITY TRANSPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

WYVERN COMMUNITY TRANSPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Berry E Dray J R Lumley W Johnson G Isaacs P May
Charity number	1113449
Company number	05563814
Registered office	The White House Rear Of Council Offices Kiln Road Thundersley, Benfleet Essex England SS7 1TF
Auditor	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ

WYVERN COMMUNITY TRANSPORT

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WYVERN COMMUNITY TRANSPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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

The charity's purpose, as set out in its governing document, is to provide accessible, affordable, and inclusive transport services for individuals who experience difficulty using conventional public transport, due to age, disability, or rural isolation.

Our core activities include:

- Community minibus services for groups and individuals
- Dial-a-Ride services for residents with limited mobility
- Social and wellbeing trips to reduce isolation
- Medical appointment transport

In setting our objectives and planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit. The trustees will continue to consider how their planned activities will contribute to the overriding aims and objectives.

Achievements and performance

2025 was a year of continued growth and impact for Wyvern Community Transport. Despite ongoing financial pressures in the transport and voluntary sectors, we remained committed to providing vital services to our communities.

Highlights include:

- Provided over 12957 passenger trips, an increase of **25%** on the previous year
- Our passenger membership numbers have stay consistent with over 325 new members yearly
- Increased the number of group journeys by 12%

Feedback from our users continues to reflect high satisfaction, particularly with the friendliness of drivers and the reliability of services. Our work contributed directly to reducing loneliness and enabling independence across all age groups.

Financial review

The charity's principal funding is received from Essex County Council and Castle Point Borough Council to provide a community transport scheme for the Rochford and Castle Point districts. The charity also received funds from a small number of grant-making trusts and companies.

Essex County Council has continued to fund the charity as in previous years and we are grateful for their continued backing.

The charity holds no investments, other than its working capital, held at the bank.

Plans for future periods

Looking ahead to 2025, our priorities include:

- Focus on increasing scheme membership and passenger journeys
- Increase and seek new grants, sponsorships, and fundraising initiatives
- Investing in driver and volunteer training and recruitment
- Enhancing our booking and communication systems with the aim of improving our efficiency

The new financial year is likely to be unpredictable and, therefore, challenging for the charity. However, we are committed to continuing to adapt and grow in response to the needs of our community, especially in light of increasing demand and evolving accessibility challenges.

WYVERN COMMUNITY TRANSPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 14 September 2005, and registered as a charity on 28 March 2006. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1 per member.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the the financial statements were:

J Berry

E Dray

G Dryhurst

(Resigned 13 January 2025)

J R Lumley

W Johnson

G Isaacs

P May

The charity aims to ensure that its trustees are able to bring a range of different skills to the board. It therefore looks to recruit trustees from the local community, to include those with transport experience, business experience and local authority experience. All the directors are required to submit themselves for re-election each calendar year.

The day to day running and management of the charity is the responsibility of the directors, who are also the charity trustees for the purpose of charity law. The directors are responsible for identifying and appointing staff members, to whom some of the aspects of the company's charitable work is delegated.

All new trustees are provided with details of their responsibilities, by way of the relevant Charity Commission leaflets. Further training is available to any trustee who wishes to receive it.

The charity is a member of Community Transport Association (charity number 1002222), and is required to maintain its membership under its Articles of Association.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Key areas of focus include:

- Driver and passenger safety
- Vehicle maintenance and compliance
- Financial sustainability
- Volunteer recruitment and retention

All operational activities are covered by appropriate insurance policies, and safeguarding procedures are regularly reviewed and updated.

Auditor

In accordance with the company's articles, a resolution proposing that Francis James & Partners LLP be reappointed as auditor of the company will be put at a General Meeting.

WYVERN COMMUNITY TRANSPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees report was approved by the Board of Trustees on

J R Lumley
Chair

19 December 2025

WYVERN COMMUNITY TRANSPORT

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Wyvern Community Transport for the purpose of company law, are responsible for preparing the Trustees Report 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 year.

In preparing these financial statements, the trustees 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 presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

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 year.

In preparing these financial statements, the trustees 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 presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

WYVERN COMMUNITY TRANSPORT
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF WYVERN COMMUNITY TRANSPORT

Opinion

We have audited the financial statements of Wyvern Community Transport (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including 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).

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 2025 and of its incoming resources and application of resources, 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 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees 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.

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 requires us to report to you if, in our opinion:

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

WYVERN COMMUNITY TRANSPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WYVERN COMMUNITY TRANSPORT

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 purpose 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Julian Francis FCA (Senior Statutory Auditor)

For and on behalf of Francis James & Partners LLP, Statutory Auditor
Chartered Accountants
1386 London Road
Leigh on Sea
Essex
SS9 2UJ
England
19 December 2025

Francis James & Partners LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WYVERN COMMUNITY TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	2	150,861	141,504	-	141,504
Charitable activities	3	35,785	33,246	-	33,246
Investments	4	354	671	-	671
Total income		<u>187,000</u>	<u>175,421</u>	-	<u>175,421</u>
Expenditure on:					
Charitable activities	5	234,677	221,465	-	221,465
Total expenditure		<u>234,677</u>	<u>221,465</u>	-	<u>221,465</u>
Net expenditure		(47,677)	(46,044)	-	(46,044)
Transfers between funds		-	10,000	(10,000)	-
Net movement in funds	6	(47,677)	(36,044)	(10,000)	(46,044)
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>64,706</u>	<u>100,750</u>	<u>10,000</u>	<u>110,750</u>
Fund balances at 31 March 2025		<u>17,029</u>	<u>64,706</u>	-	<u>64,706</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WYVERN COMMUNITY TRANSPORT

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		32,285		42,880
Current assets					
Cash at bank and in hand		-		23,806	
Creditors: amounts falling due within one year	12	(15,256)		(1,980)	
Net current (liabilities)/assets			(15,256)		21,826
Total assets less current liabilities			17,029		64,706
Income funds					
Unrestricted funds			17,029		64,706
			17,029		64,706

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19 December 2025

J R Lumley
Chair

W Johnson
Trustee

Company registration number 05563814

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Wyvern Community Transport is a private company limited by guarantee incorporated in England and Wales. The registered office is The White House, Rear Of Council Offices, Kiln Road, Thundersley, Benfleet, Essex, SS7 1TF, England.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
Computers	33% on cost
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	149,649	141,256
Membership fees	1,212	248
	<u>150,861</u>	<u>141,504</u>

3 Charitable activities

	Charitable income 1 2025 £	Charitable income 1 2024 £
Journey contributions	<u>35,785</u>	<u>33,246</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>354</u>	<u>671</u>

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	153,039	131,348
Depreciation and impairment	10,595	14,446
Office equipment	3,016	4,204
Insurance	9,436	9,830
Premises costs	18,295	21,653
Telephone	5,502	4,798
Postage, stationery and advertising	1,709	1,928
Sundries	4,022	3,105
Mini bus expenses	19,246	20,720
Travel expenses	2,893	2,749
Bank charges	1,015	717
	<u>228,768</u>	<u>215,498</u>
Share of support and governance costs (see note)		
Governance	5,909	5,967
	<u>234,677</u>	<u>221,465</u>
Analysis by fund		
Unrestricted funds	<u>234,677</u>	<u>221,465</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	1,360	1,320
Depreciation of owned tangible fixed assets	10,595	14,446
	<u>11,955</u>	<u>15,766</u>

7 Trustees

None of the trustees (nor any persons connected with them) received any remuneration or benefits from the charitable company during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>7</u>	<u>7</u>

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	153,039	131,348
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At 1 April 2024	10,545	16,985	211,009	238,539
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	10,545	16,985	211,009	238,539
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 April 2024	9,280	16,985	169,394	195,659
Depreciation charged in the year	190	-	10,405	10,595
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	9,470	16,985	179,799	206,254
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 March 2025	1,075	-	31,210	32,285
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	1,265	-	41,615	42,880
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11 Loans and overdrafts

	2025 £	2024 £
Bank overdrafts	10,316	-
	<u> </u>	<u> </u>
Payable within one year	10,316	-
	<u> </u>	<u> </u>

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank overdrafts	11	10,316	-
Accruals and deferred income		4,940	1,980
		<u>15,256</u>	<u>1,980</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>64,706</u>	<u>187,000</u>	<u>(234,677)</u>	<u>-</u>	<u>17,029</u>
Previous year:	At 1 April 2023	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>100,750</u>	<u>175,421</u>	<u>(221,465)</u>	<u>10,000</u>	<u>64,706</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

WYVERN COMMUNITY TRANSPORT

England & Wales - Charity number 1113449

Accounts

Charity registration number 1113449

Company registration number 05563814 (England and Wales)

**WYVERN COMMUNITY TRANSPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

WYVERN COMMUNITY TRANSPORT
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Berry E Dray G Dryhurst J R Lumley W Johnson G Isaacs P May
Charity number	1113449
Company number	05563814
Registered office	The White House Rear Of Council Offices Kiln Road Thundersley, Benfleet Essex England SS7 1TF
Auditor	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ

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WYVERN COMMUNITY TRANSPORT
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. 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

The objective of the charity is to provide a community transport service for the residents of the District of Rochford, Castle Point and the surrounding areas who are in need of such a service because of age, sickness or disability (mental or physical), poverty, or because of a lack of available, adequate and safe public transport.

The trustees have referred to the guidance contained in the Charity Commission general guidance on the public benefit when reviewing the aims and objectives and in the planning of future activities. The trustees always consider how their planned activities will contribute to the overriding aims and objectives.

Achievements and performance

The charity has continued to progress its services during the year, although passenger numbers have still not reached pre-COVID levels. To effectively manage on-going growth, the employed staffing levels have been increased with the appointment of a Deputy Transport Manager and an additional Booking Clerk during the autumn of 2023. With the help of some grant funding and prudently managed fund reserves, the charity was able to purchase a new (68 plate) 17-seater vehicle in July 2023.

The charity has six minibuses adapted for the safe transport of disabled people, supporting our community transport services. The charity's activities include transport to day care centres or other social care clubs, facilitating necessary shopping trips and family visits through the dial-a-ride scheme, medical appointments and social car scheme. The charity continues to provide a dial-a-ride service for shoppers and the shopper bus service on Canvey Island (DAR73) continues to operate 5 days a week. The charity's work has benefited the elderly, sick, and disabled within the Rochford District and Castle Point Boroughs, providing independence through increased mobility. The charity continues to work with like-minded organisations to bring about a greater coverage and efficiency of service.

Financial review

The charity's principal funding is received from Essex County Council and Castle Point Borough Council, to provide a community transport scheme for the Rochford and Castle Point districts. The charity also received funds from a small number of grant making charities and trusts.

Essex County Council has continued to fund the charity at the previous years, and we are grateful for their continued backing.

The charity holds no investments, other than its working capital, held as cash at bank.

Plans for future periods

The charity will continue to endeavour to grow its services to the residents of the districts of Rochford and Castle Point by proactively promoting the services provided throughout the area and seeking to maintain a fair and reasonable charging structure. Challenges do exist, arising from infrastructure and capacity issues. There are also factors affecting demand for services due to the squeeze on public funding and the high business costs which increases the risk of pushing up prices to a level that users cannot afford.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 14 September 2005 and registered as a charity on 28 March 2006. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1 per member.

WYVERN COMMUNITY TRANSPORT
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the the financial statements were:

J Berry
E Dray
G Dryhurst
J R Lumley
W Johnson
G Isaacs
P May

The charity aims to ensure that its trustees are able to bring a range of different skills to the board. It therefore looks to recruit trustees from the local community, to include those with transport experience, business experience and local authority experience. All the directors are required to submit themselves for re-election each calendar year.

The day to day running and management of the charity is the responsibility of the directors, who are also the charity trustees for the purpose of charity law. The directors are responsible for identifying and appointing staff members, to whom some of the aspects of the company's charitable work is delegated.

All new trustees are provided with details of their responsibilities, by way of the relevant Charity Commission leaflets. Further training is available to any trustee who wishes to receive it.

The charity is a member of Community Transport Association (charity number 1002222), and is required to maintain its membership under its Articles of Association.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees also undertake regular risk assessment reviews covering the charity's operational, strategic, legal, insurance and employment risks, and where appropriate, systems or procedures have been established to mitigate these risks. Particular consideration is given to the safety of its passengers and staff, to minimise risks.

Auditor

In accordance with the company's articles, a resolution proposing that Francis James & Partners LLP be reappointed as auditor of the company will be put at a General Meeting.

The trustees report was approved by the Board of Trustees on **25th October 2024**

..... 

J R Lumley

Chair

Date: **25th October 2024.**

WYVERN COMMUNITY TRANSPORT
STATEMENT OF TRUSTEES RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Wyvern Community Transport for the purpose of company law, are responsible for preparing the Trustees Report 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 year.

In preparing these financial statements, the trustees 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 presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

WYVERN COMMUNITY TRANSPORT
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF WYVERN COMMUNITY TRANSPORT

Opinion

We have audited the financial statements of Wyvern Community Transport (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including 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).

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 2024 and of its incoming resources and application of resources, 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 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees 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.

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 trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

WYVERN COMMUNITY TRANSPORT
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF WYVERN COMMUNITY TRANSPORT

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 purpose 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Julian Francis FCA (Senior Statutory Auditor)
for and on behalf of Francis James & Partners LLP

1st November 2024
.....

Chartered Accountants
Statutory Auditor

1386 London Road
Leigh on Sea
Essex
England
SS9 2UJ

Francis James & Partners LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WYVERN COMMUNITY TRANSPORT
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	141,504	-	141,504	146,141	-	146,141
Charitable activities	3	33,246	-	33,246	27,215	-	27,215
Investments	4	671	-	671	189	-	189
Total income		<u>175,421</u>	<u>-</u>	<u>175,421</u>	<u>173,545</u>	<u>-</u>	<u>173,545</u>
Expenditure on:							
Charitable activities	5	221,465	-	221,465	202,575	-	202,575
Total expenditure		<u>221,465</u>	<u>-</u>	<u>221,465</u>	<u>202,575</u>	<u>-</u>	<u>202,575</u>
Net expenditure		<u>(46,044)</u>	<u>-</u>	<u>(46,044)</u>	<u>(29,030)</u>	<u>-</u>	<u>(29,030)</u>
Transfers between funds		10,000	(10,000)	-	-	-	-
Net movement in funds	6	<u>(36,044)</u>	<u>(10,000)</u>	<u>(46,044)</u>	<u>(29,030)</u>	<u>-</u>	<u>(29,030)</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		100,750	10,000	110,750	129,780	10,000	139,780
Fund balances at 31 March 2024		<u>64,706</u>	<u>-</u>	<u>64,706</u>	<u>100,750</u>	<u>10,000</u>	<u>110,750</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WYVERN COMMUNITY TRANSPORT

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		42,880		11,661
Current assets					
Cash at bank and in hand		23,806		110,949	
Creditors: amounts falling due within one year	11	(1,980)		(11,860)	
Net current assets			21,826		99,089
Total assets less current liabilities			64,706		110,750
Income funds					
Restricted funds	12		-		10,000
Unrestricted funds			64,706		100,750
			64,706		110,750


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22 October 2024


J R Lumley
Chair


W Johnson
Trustee

Company registration number 05563814

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Wyvern Community Transport is a private company limited by guarantee incorporated in England and Wales. The registered office is The White House, Rear Of Council Offices, Kiln Road, Thundersley, Benfleet, Essex, SS7 1TF, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
Computers	33% on cost
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	141,256	145,921
Membership fees	248	220
	141,504	146,141

3 Charitable activities

	Charitable income I 2024 £	Charitable income I 2023 £
Journey contributions	33,246	27,215
	33,246	27,215

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	671	189
	671	189

WYVERN COMMUNITY TRANSPORT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	Heading #ac982 2024 £	Heading #ac982 2023 £
Direct costs		
Staff costs	131,348	131,453
Depreciation and impairment	14,446	3,879
Office equipment	4,204	2,904
Insurance	9,830	7,451
Premises costs	21,653	12,924
Telephone	4,798	3,390
Postage, stationery and advertising	1,928	3,524
Training costs	-	494
Sundries	3,105	3,347
Mini bus expenses	20,720	24,452
Travel expenses	2,749	2,577
Bank charges	717	597
	215,498	196,992
Share of support and governance costs (see note)		
Governance	5,967	5,583
	221,465	202,575
Analysis by fund		
Unrestricted funds	221,465	202,575

6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	14,446	3,879

7 Trustees

None of the trustees (nor any persons connected with them) received any remuneration or benefits from the charitable company during the year.

8 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
8	8

WYVERN COMMUNITY TRANSPORT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	131,348	131,453
	<u>131,348</u>	<u>131,453</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	10,545	16,985	165,344	192,874
Additions	-	-	45,665	45,665
	<u>10,545</u>	<u>16,985</u>	<u>211,009</u>	<u>238,539</u>
At 31 March 2024	10,545	16,985	211,009	238,539
Depreciation and impairment				
At 1 April 2023	9,057	16,636	155,520	181,213
Depreciation charged in the year	223	349	13,874	14,446
	<u>9,280</u>	<u>16,985</u>	<u>169,394</u>	<u>195,659</u>
At 31 March 2024	9,280	16,985	169,394	195,659
Carrying amount				
At 31 March 2024	1,265	-	41,615	42,880
	<u>1,265</u>	<u>-</u>	<u>41,615</u>	<u>42,880</u>
At 31 March 2023	1,488	349	9,824	11,661
	<u>1,488</u>	<u>349</u>	<u>9,824</u>	<u>11,661</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,980	11,860
	<u>1,980</u>	<u>11,860</u>

WYVERN COMMUNITY TRANSPORT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

14 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	11,661	-	11,661
Current assets/(liabilities)	89,089	10,000	99,089
	100,750	10,000	110,750
	100,750	10,000	110,750

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

WYVERN COMMUNITY TRANSPORT

England & Wales - Charity number 1113449

Accounts

Charity registration number 1113449

Company registration number 05563814 (England and Wales)

WYVERN COMMUNITY TRANSPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

WYVERN COMMUNITY TRANSPORT
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Berry E Dray G Dryhurst J R Lumley Mr W Johnson G Isaacs Mr Peter May	(Appointed 16 March 2023) (Appointed 16 March 2023)
Charity number	1113449	
Company number	05563814	
Registered office	The White House Rear Of Council Offices Kiln Road Thundersley, Benfleet Essex England SS7 1TF	
Auditor	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ	

WYVERN COMMUNITY TRANSPORT

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WYVERN COMMUNITY TRANSPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purpose 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

The objective of the charity is to provide a community transport service for the residents of the District of Rochford, Castle Point and the surrounding areas who are in need of such a service because of age, sickness or disability (mental or physical), poverty, or because of a lack of available, adequate and safe public transport.

The trustees have referred to the guidance contained in the Charity Commission general guidance on the public benefit when reviewing the aims and objectives and in the planning of future activities. The trustees always consider how their planned activities will contribute to the overriding aims and objectives.

Achievements and performance

The charity has continued to progress its services during the year and following the appointment of a new Transport Manager in March 2022. Although the post COVID-19 transition had proved to be slower than anticipated in terms of passenger numbers, growth has been experienced over the latter months of the financial year and there is an optimism that levels will increase to those experienced pre COVID-19.

The charity has five minibuses adapted for the safe transport of disabled people, supporting community transport, and one vehicle adapted for the safe transport of disabled people. The charity's activities include hospital and surgery visits, transport to day care centres or other social care clubs and facilitating necessary shopping trips and family visits through the dial-a-ride scheme and social car scheme. The charity continues to provide a dial-a-ride service for shoppers in Hadleigh and the shopper bus service on Canvey Island (DAR73) continues to operate 5 days a week. The charity's work has benefited the elderly, sick, and disabled within the Rochford District and Castle Point Boroughs, providing independence through increased mobility. The charity continues to work with like-minded organisations to bring about a greater coverage and efficiency of service.

Financial review

The charity's principal funding is received from Essex County Council and Castle Point Borough Council, to provide a community transport scheme for the Rochford and Castle Point districts. The charity also received funds from a small number of grant making charities and trusts.

Essex County Council has continued to fund the charity at the previous years, and we are grateful for their continued backing.

The charity holds no investments, other than its working capital, held as cash at bank.

Plans for future periods

The charity will continue to endeavour to grow its services to the residents of the districts of Rochford and Castle Point and is currently proactively seeking the purchase of a new minibus in order to help in this challenging task.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 14 September 2005 and registered as a charity on 28 March 2006. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1 per member.

WYVERN COMMUNITY TRANSPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the the financial statements were:

J Berry

E Dray

G Dryhurst

P Greig

(Resigned 8 June 2022)

F W Le Grice

(Resigned 9 August 2022)

J R Lumley

Mr W Johnson

G Isaacs

(Appointed 16 March 2023)

Mr Peter May

(Appointed 16 March 2023)

The charity aims to ensure that its trustees are able to bring a range of different skills to the board. It therefore looks to recruit trustees from the local community, to include those with transport experience, business experience and local authority experience. All the directors are required to submit themselves for re-election each calendar year.

The day to day running and management of the charity is the responsibility of the directors, who are also the charity trustees for the purpose of charity law. The directors are responsible for identifying and appointing staff members, to whom some of the aspects of the company's charitable work is delegated.

All new trustees are provided with details of their responsibilities, by way of the relevant Charity Commission leaflets. Further training is available to any trustee who wishes to receive it.

The charity is a member of Community Transport Association (charity number 1002222), and is required to maintain its membership under its Articles of Association.


The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees also undertake regular risk assessment reviews covering the charity's operational, strategic, legal, insurance and employment risks, and where appropriate, systems or procedures have been established to mitigate these risks. Particular consideration is given to the safety of its passengers and staff, to minimise risks.

Auditor

In accordance with the company's articles, a resolution proposing that Francis James & Partners LLP be reappointed as auditor of the company will be put at a General Meeting.

The trustees report was approved by the Board of Trustees on^{11th} December 2023



J R Lumley

Chair

14 December 2023

WYVERN COMMUNITY TRANSPORT
STATEMENT OF TRUSTEES RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Wyvern Community Transport for the purpose of company law, are responsible for preparing the Trustees Report 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 year.

In preparing these financial statements, the trustees 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

WYVERN COMMUNITY TRANSPORT
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF WYVERN COMMUNITY TRANSPORT

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 purpose 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Francis James & Partners LLP

Chartered Accountants

Statutory Auditor

30/01/24

1386 London Road
Leigh on Sea
Essex
England
SS9 2UJ

Francis James & Partners LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WYVERN COMMUNITY TRANSPORT
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF WYVERN COMMUNITY TRANSPORT

Opinion

We have audited the financial statements of Wyvern Community Transport (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including 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).

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, 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 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees 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.

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 trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

WYVERN COMMUNITY TRANSPORT

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		11,661		15,540
Current assets					
Cash at bank and in hand		110,949		126,040	
Creditors: amounts falling due within one year	10	<u>(11,860)</u>		<u>(1,800)</u>	
Net current assets			<u>99,089</u>		<u>124,240</u>
Total assets less current liabilities			<u>110,750</u>		<u>139,780</u>
Income funds					
Restricted funds			10,000		10,000
Unrestricted funds			<u>100,750</u>		<u>129,780</u>
			<u>110,750</u>		<u>139,780</u>

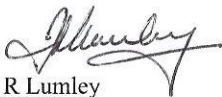
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 14 December 2023


J R Lumley
Chair


Mr W Johnson
Trustee

Company registration number 05563814

WYVERN COMMUNITY TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	2	146,141	-	146,141	167,686	10,000	177,686
Charitable activities	3	27,215	-	27,215	22,945	-	22,945
Investments	4	189	-	189	10	-	10
		<u>173,545</u>	<u>-</u>	<u>173,545</u>	<u>190,641</u>	<u>10,000</u>	<u>200,641</u>
<u>Total income</u>							
<u>Expenditure on:</u>							
Charitable activities	5	202,575	-	202,575	193,718	-	193,718
		<u>202,575</u>	<u>-</u>	<u>202,575</u>	<u>193,718</u>	<u>-</u>	<u>193,718</u>
<u>Net (expenditure)/income for the year/</u>							
Net movement in funds		(29,030)	-	(29,030)	(3,077)	10,000	6,923
Fund balances at 1 April 2022		129,780	10,000	139,780	132,857	-	132,857
		<u>129,780</u>	<u>10,000</u>	<u>139,780</u>	<u>132,857</u>	<u>-</u>	<u>132,857</u>
Fund balances at 31 March 2023		<u>100,750</u>	<u>10,000</u>	<u>110,750</u>	<u>129,780</u>	<u>10,000</u>	<u>139,780</u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Wyvern Community Transport is a private company limited by guarantee incorporated in England and Wales. The registered office is The White House, Rear Of Council Offices, Kiln Road, Thundersley, Benfleet, Essex, SS7 1TF, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
Computers	33% on cost
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Donations and gifts	145,921	167,466	10,000	177,466
Membership fees	220	220	-	220
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

3 Charitable activities

	Charitable Income Heading 1	Charitable Income Heading 1
	2023	2022
	£	£
Journey contributions	27,215	22,945
	<u> </u>	<u> </u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	189	10
	<u> </u>	<u> </u>

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Charitable Expenditure Heading 1 2023 £	Charitable Expenditure Heading 1 2022 £
Staff costs	131,453	113,221
Depreciation and impairment	3,879	7,994
Office equipment	2,904	3,104
Insurance	7,451	9,973
Premises costs	12,924	15,228
Telephone	3,390	2,714
Postage, stationery and advertising	3,524	3,256
Training costs	494	360
Sundries	3,347	3,939
Mini bus expenses	24,452	25,551
Travel expenses	2,577	1,881
Bank charges	597	420
	196,992	187,641
Share of governance costs (see note)	5,583	6,077
	202,575	193,718

6 Trustees

None of the trustees (nor any persons connected with them) received any remuneration or benefits from the charitable company during the year.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	8	7
Employment costs	2023 £	2022 £
Wages and salaries	131,453	113,221

There were no employees whose annual remuneration was more than £60,000.

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At 1 April 2022	10,545	16,985	165,344	192,874
At 31 March 2023	<u>10,545</u>	<u>16,985</u>	<u>165,344</u>	<u>192,874</u>
Depreciation and impairment				
At 1 April 2022	8,793	16,297	152,244	177,334
Depreciation charged in the year	264	339	3,276	3,879
At 31 March 2023	<u>9,057</u>	<u>16,636</u>	<u>155,520</u>	<u>181,213</u>
Carrying amount				
At 31 March 2023	<u>1,488</u>	<u>349</u>	<u>9,824</u>	<u>11,661</u>
At 31 March 2022	<u>1,752</u>	<u>688</u>	<u>13,100</u>	<u>15,540</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>11,860</u>	<u>1,800</u>

11 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	11,661	-	11,661	15,540	-	15,540
Current assets/(liabilities)	<u>99,089</u>	<u>-</u>	<u>99,089</u>	<u>124,240</u>	<u>-</u>	<u>124,240</u>
	<u>110,750</u>	<u>-</u>	<u>110,750</u>	<u>139,780</u>	<u>-</u>	<u>139,780</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

WYVERN COMMUNITY TRANSPORT

England & Wales - Charity number 1113449

Accounts

Charity registration number 1113449

Company registration number 05563814 (England and Wales)

WYVERN COMMUNITY TRANSPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

WYVERN COMMUNITY TRANSPORT
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Berry E Dray G Dryhurst J R Lumley Mr W Johnson
Charity number	1113449
Company number	05563814
Registered office	The White House Rear Of Council Offices Kiln Road Thundersley, Benfleet Essex England SS7 1TF
Auditor	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ

WYVERN COMMUNITY TRANSPORT

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Statement of trustees responsibilities	4
Independent auditor's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 12

WYVERN COMMUNITY TRANSPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. 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

The objective of the charity is to provide a community transport service for the residents of the District of Rochford and the surrounding areas who are in need of such a service because of age, sickness or disability (mental or physical), poverty, or because of a lack of available, adequate and safe public transport.

The charity has been providing a similar service for the residents of Castle Point Borough since 1 April 2020.

The trustees have referred to the guidance contained in the Charity Commission general guidance on the public benefit when reviewing the aims and objectives and in the planning of future activities. The trustees always consider how their planned activities will contribute to the overriding aims and objectives.

Achievements and performance

The charity has continued to grow its services since returning to the provision of its core service in June 2021, following the lifting of restrictions imposed in response to the Covid-19 pandemic when the charity suspended all its activities. The charity's policy during the period of the pandemic was to preserve the structure so that it could resume services when permitted. This policy was successful and has meant that the charity has been able to successfully transition back into the provision of its services to local communities.

The charity has five minibuses adapted for the safe transport of disabled people, supporting community transport, and one vehicle adapted for the safe transport of disabled people. The charity's activities include hospital and surgery visits, transport to day care centres or other social care clubs and facilitating necessary shopping trips and family visits through the dial-a-ride scheme and social car scheme. The charity continues to provide a dial-a-ride service for shoppers in Hadleigh and the shopper bus service on Canvey Island (DAR73) continues to operate 5 days a week. The charity's work has benefited the elderly, sick, and disabled within the Rochford District and Castle Point Boroughs, providing independence through increased mobility. The charity continues to work with like-minded organisations to bring about a greater coverage and efficiency of service.

On 31st December 2021 the Charity's Transport Manager resigned from her role in the organisation. There followed a period when the role was vacant while a recruitment process for a new manager was undertaken. During this period key administrative staff and trustees worked closely together to ensure that the day-to-day operations of the charity were not adversely impacted by the absence of a manager. This collaborative approach during a three-month period worked extremely well and to the point when a new manager was appointed in March 2022.

Financial review

The charity's principal funding is received from Essex County Council and Castle Point Borough Council, to provide a community transport scheme for the Rochford and Castle Point districts. The charity also received funds from a small number of grant making charities and trusts.

Essex County Council has continued to fund the charity at the previous years, and we are grateful for their continued backing.

The charity holds no investments, other than its working capital, held as cash at bank.

WYVERN COMMUNITY TRANSPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

The charity always planned to resume its services when lockdown restrictions were eased, and members were seeking to travel again. The minibuses continue to be fitted with PPE facilities enabling the continued compliance with Covid-19 safety measures.

Services were resumed on 16 June 2021 and although take-up has been slow, it is improving. The charity is aiming to build its services back to pre-pandemic levels and undertake the challenging task to expand them further.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 14 September 2005 and registered as a charity on 28 March 2006. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1 per member.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the the financial statements were:

J Berry

E Dray

G Dryhurst

P Greig

(Resigned 8 June 2022)

F W Le Grice

(Resigned 9 August 2022)

J R Lumley

Mr W Johnson

The charity aims to ensure that its trustees are able to bring a range of different skills to the board. It therefore looks to recruit trustees from the local community, to include those with transport experience, business experience and local authority experience. All the directors are required to submit themselves for re-election each calendar year.

The day to day running and management of the charity is the responsibility of the directors, who are also the charity trustees for the purpose of charity law. The directors are responsible for identifying and appointing staff members, to whom some of the aspects of the company's charitable work is delegated.

All new trustees are provided with details of their responsibilities, by way of the relevant Charity Commission leaflets. Further training is available to any trustee who wishes to receive it.

The charity is a member of Community Transport Association (charity number 1002222), and is required to maintain its membership under its Articles of Association.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees also undertake regular risk assessment reviews covering the charity's operational, strategic, legal, insurance and employment risks, and where appropriate, systems or procedures have been established to mitigate these risks. Particular consideration is given to the safety of its passengers and staff, to minimise risks.

Auditor

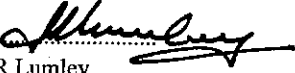
In accordance with the company's articles, a resolution proposing that Francis James & Partners LLP be reappointed as auditor of the company will be put at a General Meeting.

WYVERN COMMUNITY TRANSPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees report was approved by the Board of Trustees on

..... 

J R Lumley
Chair

Date: 16-12-2022

WYVERN COMMUNITY TRANSPORT
STATEMENT OF TRUSTEES RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Wyvern Community Transport for the purpose of company law, are responsible for preparing the Trustees Report 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 year.

In preparing these financial statements, the trustees 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 presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

WYVERN COMMUNITY TRANSPORT
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF WYVERN COMMUNITY TRANSPORT

Opinion

We have audited the financial statements of Wyvern Community Transport (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including 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).

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 2022 and of its incoming resources and application of resources, 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 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees 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.

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 trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

WYVERN COMMUNITY TRANSPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WYVERN COMMUNITY TRANSPORT

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 purpose 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

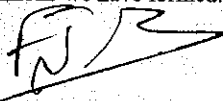
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee 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.

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Julian Francis FCA (Senior Statutory Auditor)
for and on behalf of Francis James & Partners LLP

20/12/2022

Chartered Accountants
Statutory Auditor

1386 London Road
Leigh on Sea
Essex
England
SS9 2UJ

Francis James & Partners LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WYVERN COMMUNITY TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>					
Donations and legacies	2	167,686	10,000	177,686	243,548
Charitable activities	3	22,945	-	22,945	14,678
Investments	4	10	-	10	14
Total income		<u>190,641</u>	<u>10,000</u>	<u>200,641</u>	<u>258,240</u>
<u>Expenditure on:</u>					
Charitable activities	5	<u>193,718</u>	<u>-</u>	<u>193,718</u>	<u>186,307</u>
Net (expenditure)/income for the year/ Net movement in funds		(3,077)	10,000	6,923	71,933
Fund balances at 1 April 2021		<u>132,857</u>	<u>-</u>	<u>132,857</u>	<u>60,924</u>
Fund balances at 31 March 2022		<u><u>129,780</u></u>	<u><u>10,000</u></u>	<u><u>139,780</u></u>	<u><u>132,857</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WYVERN COMMUNITY TRANSPORT

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		15,540		22,007
Current assets					
Cash at bank and in hand		126,040		112,590	
Creditors: amounts falling due within one year	9	<u>(1,800)</u>		<u>(1,740)</u>	
Net current assets			124,240		110,850
Total assets less current liabilities			<u>139,780</u>		<u>132,857</u>
Income funds					
Restricted funds			10,000		-
Unrestricted funds			129,780		132,857
			<u>139,780</u>		<u>132,857</u>

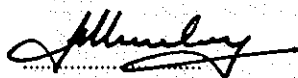
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

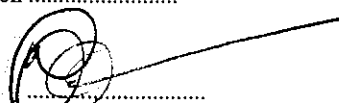
The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on



J R Lumley
Chair



Mr W Johnson
Trustee

Company registration number 05563814

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Wyvern Community Transport is a private company limited by guarantee incorporated in England and Wales. The registered office is The White House, Rear Of Council Offices, Kiln Road, Thundersley, Benfleet, Essex, SS7 1TF, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
Computers	33% on cost
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	167,466	10,000	177,466	243,548
Membership fees	220	-	220	-
	167,686	10,000	177,686	243,548

3 Charitable activities

	Charitable Income Heading 1 2022 £	Charitable Income Heading 1 2021 £
Journey contributions	22,945	14,678
	22,945	14,678

4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	10	14
	10	14

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	Charitable Expenditure Heading 1 2022 £	Charitable Expenditure Heading 1 2021 £
Staff costs	113,221	119,961
Depreciation and impairment	7,994	7,013
Office equipment	3,104	1,796
Insurance	9,973	6,432
Premises costs	15,228	12,354
Telephone	2,714	2,745
Postage, stationery and advertising	3,256	2,640
Training costs	360	1,260
Sundries	3,939	2,875
Mini bus expenses	25,551	21,843
Travel expenses	1,881	1,336
Bank charges	420	244
	187,641	180,499
Share of governance costs (see note)	6,077	5,808
	193,718	186,307

6 Trustees

None of the trustees (nor any persons connected with them) received any remuneration or benefits from the charitable company during the year.

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	7	7
	7	7
Employment costs	2022 £	2021 £
Wages and salaries	113,221	119,961
	113,221	119,961

There were no employees whose annual remuneration was more than £60,000.

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	10,545	15,958	263,844	290,347
Additions	-	1,027	2,500	3,527
Disposals	-	-	(101,000)	(101,000)
At 31 March 2022	<u>10,545</u>	<u>16,985</u>	<u>165,344</u>	<u>192,874</u>
Depreciation and impairment				
At 1 April 2021	8,483	15,958	243,899	268,340
Depreciation charged in the year	310	339	4,368	5,017
Eliminated in respect of disposals	-	-	(96,023)	(96,023)
At 31 March 2022	<u>8,793</u>	<u>16,297</u>	<u>152,244</u>	<u>177,334</u>
Carrying amount				
At 31 March 2022	<u>1,752</u>	<u>688</u>	<u>13,100</u>	<u>15,540</u>
At 31 March 2021	<u>2,062</u>	<u>-</u>	<u>19,945</u>	<u>22,007</u>

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>1,800</u>	<u>1,740</u>

10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Fund balances at 31 March 2022 are represented by:				
Tangible assets	15,540	-	15,540	22,007
Current assets/(liabilities)	124,240	-	124,240	110,850
	<u>139,780</u>	<u>-</u>	<u>139,780</u>	<u>132,857</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

WYVERN COMMUNITY TRANSPORT

England & Wales - Charity number 1113449

Accounts

Charity Registration No. 1113449

Company Registration No. 05563814 (England and Wales)

WYVERN COMMUNITY TRANSPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

WYVERN COMMUNITY TRANSPORT
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Berry E Dray G Dryhurst P Greig F W Le Grice J R Lumley W Johnson
Secretary	F W Le Grice
Charity number	1113449
Company number	05563814
Registered office	The White House Rear Of Council Offices Kiln Road Thundersley, Benfleet Essex England SS7 1TF
Auditor	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ

WYVERN COMMUNITY TRANSPORT

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 13

WYVERN COMMUNITY TRANSPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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

The objective of the charity is to provide a community transport service for the residents of the District of Rochford and the surrounding areas who are in need of such a service because of age, sickness or disability (mental or physical), poverty, or because of a lack of available, adequate and safe public transport.

The charity has been providing a similar service for the residents of Castle Point Borough since 1 April 2020.

The trustees have referred to the guidance contained in the Charity Commission general guidance on the public benefit when reviewing the aims and objectives and in the planning of future activities. The trustees always consider how their planned activities will contribute to the overriding aims and objectives.

Achievements and performance

The charity now has five mini-buses adapted for the safe transport of disabled people, supporting community transport.

Following the restrictions imposed by the Government in response to the Covid-19 pandemic, the charity suspended all its activities from mid-March 2020. Many of the charity's members are elderly and vulnerable and virtually all the activities such as lunch and social care clubs that they attended were also closed temporarily. 5 members of the charity's staff were furloughed under the Government's Job Retention Scheme, with the other two working from home.

The suspension of services meant that the charity received virtually no journey income in 2020/21. However, the charity was successful in obtaining grants and funding to operate a food parcel delivery service. It joined with other local charities to set up this service which involved collecting food donated by supermarkets, taking it to a central location where it was made up into parcels which were then delivered to needy local residents by the charity's volunteers. Up to the end of March 2021, 4745 parcels were delivered and the service provided a lifeline to housebound people and was very well received.

The charity's policy in the year has been to preserve its structure so that it can resume services when circumstances permit.

Financial review

The charity has recently reviewed its reserves policy to ensure that it is compliant with all necessary legislation. After a thorough review, it was agreed that the charity should hold a minimum of £30,000 in unrestricted funds in order to meet its obligations for staff salaries, redundancy provisions and other financial commitments upon closing of the operation.

The charity's principal funding is from Essex County Council and Castle Point Borough Council, to provide a community transport scheme for the Rochford and Castle Point districts. The charity also received funds from a small number of grant making charities and trusts.

Essex County Council has continued to fund the charity at the previous years and we are grateful for their continued backing.

The charity holds no investments, other than its working capital, held as cash at bank.

Plans for future periods

The charity always planned to resume its services when lockdown restrictions were eased and members were seeking to travel again. All the minibuses had been fitted with PPE and seats were removed to enable social distancing.

Services were resumed on 16 June 2021 and take-up has been slow but is improving. The charity is aiming to build its services back to pre-pandemic levels and then to expand them further. This is likely to be a challenging task.

WYVERN COMMUNITY TRANSPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 14 September 2005 and registered as a charity on 28 March 2006. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1 per member.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the the financial statements were:

J Berry
E Dray
G Dryhurst
P Greig
F W Le Grice
J R Lumley
W Johnson

The charity aims to ensure that its trustees are able to bring a range of different skills to the board. It therefore looks to recruit trustees from the local community, to include those with transport experience, business experience and local authority experience. All the directors are required to submit themselves for re-election each calendar year.

The day to day running and management of the charity is the responsibility of the directors, who are also the charity trustees for the purpose of charity law. The directors are responsible for identifying and appointing staff members, to whom some of the aspects of the company's charitable work is delegated.

All new trustees are provided with details of their responsibilities, by way of the relevant Charity Commission leaflets. Further training is available to any trustee who wishes to receive it.

The charity is a member of Community Transport Association (charity number 1002222), and is required to maintain its membership under its Articles of Association.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees also undertake regular risk assessment reviews covering the charity's operational, strategic, legal, insurance and employment risks, and where appropriate, systems or procedures have been established to mitigate these risks. Particular consideration is given to the safety of its passengers and staff, to minimise risks.

WYVERN COMMUNITY TRANSPORT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Statement of trustees responsibilities

The trustees, who are also the directors of Wyvern Community Transport for the purpose of company law, are responsible for preparing the Trustees Report 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 year.

In preparing these financial statements, the trustees 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 presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Auditor

In accordance with the company's articles, a resolution proposing that Francis James & Partners LLP be reappointed as auditor of the company will be put at a General Meeting.

The trustees report was approved by the Board of Trustees on 2 November 2021.



J R Lumley
Trustee

2 November 2021

WYVERN COMMUNITY TRANSPORT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WYVERN COMMUNITY TRANSPORT

Opinion

We have audited the financial statements of Wyvern Community Transport (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including 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).

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 2021 and of its incoming resources and application of resources, 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 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees 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.

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 trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

WYVERN COMMUNITY TRANSPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WYVERN COMMUNITY TRANSPORT

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 purpose 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

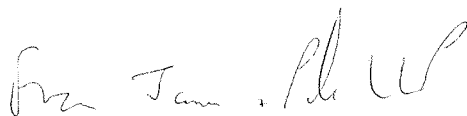
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee 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.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Julian Francis FCA (Senior Statutory Auditor)
for and on behalf of Francis James & Partners LLP

18 November 2021

Chartered Accountants
Statutory Auditor

1386 London Road
Leigh on Sea
Essex
England
SS9 2UJ

Francis James & Partners LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WYVERN COMMUNITY TRANSPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	3	243,548	129,525	4,510	134,035
Charitable activities	4	14,678	47,246	-	47,246
Investments	5	14	23	-	23
Total income		<u>258,240</u>	<u>176,794</u>	<u>4,510</u>	<u>181,304</u>
<u>Expenditure on:</u>					
Charitable activities	6	<u>186,307</u>	<u>200,979</u>	<u>4,510</u>	<u>205,489</u>
Net income/(expenditure) for the year/ Net movement in funds		71,933	(24,185)	-	(24,185)
Fund balances at 1 April 2020		<u>60,924</u>	<u>85,109</u>	<u>-</u>	<u>85,109</u>
Fund balances at 31 March 2021		<u><u>132,857</u></u>	<u><u>60,924</u></u>	<u><u>-</u></u>	<u><u>60,924</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WYVERN COMMUNITY TRANSPORT

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		22,007		29,020
Current assets					
Cash at bank and in hand		112,590		33,584	
Creditors: amounts falling due within one year	10	(1,740)		(1,680)	
Net current assets			110,850		31,904
Total assets less current liabilities			132,857		60,924
Income funds					
Unrestricted funds			132,857		60,924
			132,857		60,924

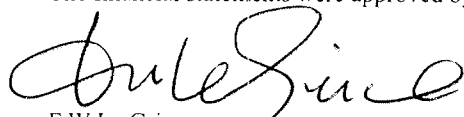
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 2 November 2021


F W Le Grice
Trustee


J R Lumley
Trustee

Company Registration No. 05563814

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Wyvern Community Transport is a private company limited by guarantee incorporated in England and Wales. The registered office is The White House, Rear Of Council Offices, Kiln Road, Thundersley, Benfleet, Essex, SS7 1TF, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
Computers	33% on cost
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Donations and gifts	243,548	128,890	4,510	133,400
Membership fees	-	635	-	635
	=====	=====	=====	=====

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Charitable Income Heading 1 2021 £	Charitable Income Heading 1 2020 £
Services provided under contract	14,678	47,246

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	14	23

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	Charitable Expenditure Heading 1 2021 £	Charitable Expenditure Heading 1 2020 £
Staff costs	119,961	114,827
Depreciation and impairment	7,013	9,765
Office equipment	1,796	2,309
Insurance	6,432	13,683
Premises costs	12,354	12,749
Telephone	2,745	2,908
Postage, stationery and advertising	2,640	3,855
Training costs	1,260	2,246
Sundries	2,875	3,120
Mini bus expenses	21,843	31,783
Travel expenses	1,336	2,821
Bank charges	244	423
	180,499	200,489
Share of governance costs (see note)	5,808	5,000
	186,307	205,489
Analysis by fund		
Unrestricted funds	186,307	200,979
Restricted funds	-	4,510
	-	4,510

7 Trustees

None of the trustees (nor any persons connected with them) received any remuneration or benefits from the charitable company during the year.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-
	-	-
Employment costs		
	2021 £	2020 £
Wages and salaries	119,961	114,827
	119,961	114,827

WYVERN COMMUNITY TRANSPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Employees **(Continued)**

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	10,545	15,958	263,844	290,347
At 31 March 2021	10,545	15,958	263,844	290,347
Depreciation and impairment				
At 1 April 2020	8,118	15,958	237,251	261,327
Depreciation charged in the year	365	-	6,648	7,013
At 31 March 2021	8,483	15,958	243,899	268,340
Carrying amount				
At 31 March 2021	2,062	-	19,945	22,007
At 31 March 2020	2,427	-	26,593	29,020

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,740	1,680
	1,740	1,680

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).