

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**

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

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# WYVERN COMMUNITY TRANSPORT

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# WYVERN COMMUNITY TRANSPORT

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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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**

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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 ..... **25<sup>th</sup> October 2024**

.....  


J R Lumley

**Chair**

Date: ..... **25<sup>th</sup> October 2024** .....

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

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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**

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**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**

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**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

*1 November 2024*  
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**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**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
<b>Income from:</b>							
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
<b>Total income</b>		<u>175,421</u>	<u>-</u>	<u>175,421</u>	<u>173,545</u>	<u>-</u>	<u>173,545</u>
<b>Expenditure on:</b>							
Charitable activities	5	221,465	-	221,465	202,575	-	202,575
<b>Total expenditure</b>		<u>221,465</u>	<u>-</u>	<u>221,465</u>	<u>202,575</u>	<u>-</u>	<u>202,575</u>
<b>Net expenditure</b>		<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)	-	-	-	-
<b>Net movement in funds</b>	6	<u>(36,044)</u>	<u>(10,000)</u>	<u>(46,044)</u>	<u>(29,030)</u>	<u>-</u>	<u>(29,030)</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		100,750	10,000	110,750	129,780	10,000	139,780
<b>Fund balances at 31 March 2024</b>		<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 £	£
<b>Fixed assets</b>					
Tangible assets	10		42,880		11,661
<b>Current assets</b>					
Cash at bank and in hand		23,806		110,949	
<b>Creditors: amounts falling due within one year</b>	11	(1,980)		(11,860)	
Net current assets			21,826		99,089
<b>Total assets less current liabilities</b>			64,706		110,750
<b>Income funds</b>					
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

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### 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
	<u>141,504</u>	<u>146,141</u>

### 3 Charitable activities

	Charitable income 1 2024 £	Charitable income 1 2023 £
Journey contributions	<u>33,246</u>	<u>27,215</u>

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>671</u>	<u>189</u>

**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 £
<b>Direct costs</b>		
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
	<u>215,498</u>	<u>196,992</u>
<b>Share of support and governance costs (see note )</b>		
Governance	5,967	5,583
	<u>221,465</u>	<u>202,575</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>221,465</u>	<u>202,575</u>

**6 Net movement in funds**

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

2024 Number	2023 Number
<u>8</u>	<u>8</u>

# 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

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

### 11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,980	11,860

**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 £
<b>At 31 March 2023:</b>			
Tangible assets	11,661	-	11,661
Current assets/(liabilities)	89,089	10,000	99,089
	<u>100,750</u>	<u>10,000</u>	<u>110,750</u>

**15 Related party transactions**

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