

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.

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- 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.

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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

		Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
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		187,000	175,421	-	175,421
Expenditure on:					
Charitable activities	5	234,677	221,465	-	221,465
Total expenditure		234,677	221,465	-	221,465
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		64,706	100,750	10,000	110,750
Fund balances at 31 March 2025		17,029	64,706	-	64,706

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	<u>10,595</u>	<u>14,446</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

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
At 31 March 2025	10,545	16,985	211,009	238,539
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
At 31 March 2025	9,470	16,985	179,799	206,254
Carrying amount				
At 31 March 2025	1,075	-	31,210	32,285
At 31 March 2024	1,265	-	41,615	42,880

11 Loans and overdrafts

	2025 £	2024 £
Bank overdrafts	10,316	-
Payable within one year	10,316	-

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	64,706	187,000	(234,677)	-	17,029

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	100,750	175,421	(221,465)	10,000	64,706

14 Related party transactions

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