



the charity for
your community



**Fareham Citizens Advice Bureau
Directors' and Trustees' Report & Financial Statements
For the year ended 31st March 2021**

Registered Charity Number:
Company Registration Number:

1142745
07653014 (England & Wales)

Fareham Citizens Advice Bureau
(A company limited by guarantee)
Financial Statements for the year ended 31st March 2021

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to filed at Companies House:

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Fareham Citizens Advice Bureau
(A company limited by guarantee)
Company and Bureau Information

Charity Name and Number

Fareham Citizens Advice Bureau: registered charity number 1142745
company number: 07653014 (England and Wales)

Correspondence Address

1st Floor, County Library Building, Osborn Road, Fareham, Hants, PO16 7EN

Trustees/Directors

Mrs D J Stringfellow (Chair)
Mr R G Applegate (Vice chair)
Mr I H Currie (Secretary and Treasurer)
Mr J Keating
Mr J E Tompkinson
Mrs A Head
Mr L P Hallman
Mrs C Sykes
Ms D Whitelock (appointed 19th May 2020, resigned 22nd June 2021)

Fareham Borough Council Representatives on Trustee Board

Cllr L Clubley
Cllr S Pankhurst

Operations Manager

Ms B Mayo

Bankers

Barclays Bank, 66- 69 West Street, Fareham, Hants, PO16 0AP

Independent Examiner:

J Metherell FCA, Palmer Riley & Co, Chartered Accountants,
1st Floor, Unit E2, Fareham Heights, Standard Way, Fareham, Hants, PO16 8XT

Fareham Citizens Advice Bureau (A company limited by guarantee)
Directors' and Trustees' Report
For the year ended 31st March 2021

The trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their report and financial statements for the year ended 31st March 2021. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

History, objectives and activities of the Charity

Citizens Advice Fareham (CAF) has been in operation since 1942. It was originally run as part of the WVS and was situated in a small building behind Westbury Manor, formerly the old Council Offices. In 1978 the Bureau relocated to 5 Osborn Road South and again moved in 1985, this time to the second floor of Fareham Library. Our latest move in October 2013 was to the 1st floor of the library. The company acquired the charitable activities of Fareham Citizens Advice Bureau, registered charity number 265158 on 1st October 2011.

The Fareham office is managed by a volunteer Trustee Board, with strategic business delegated to the Chief Officer. Day-to-day management of the operational aspects of the charity have been delegated to the Chief Officer. There are usually around 50 volunteers and 7 part time paid staff.

CAF is a member of the National Association of Citizens Advice (CitA) and as such is committed to the twin aims of the Citizens Advice service, which are:

- To provide the advice people need for the problems they face
- To improve the policies and practices that affect people's lives

The service provides free, confidential and impartial advice to everyone regardless of race, gender, disability, sexual orientation, age, religion, faith, or nationality.

It recognises the positive value of diversity, promotes equality, and challenges discrimination. The Office helps to resolve money, legal and other problems by providing advice and information, and by influencing policymakers in Fareham and surrounding areas and across Hampshire, as well as contributing to policy debates at a national level via our parent organisation CitA.

Our vision for CAF is to:

- be seen and known as a centre of excellence in the provision of Citizens Advice services to the citizens of Fareham and the surrounding area, working closely with Fareham Borough Council (FBC) and other key local partner organisations; and
- contribute to the CitA drive to enrich society through becoming a powerful influence on social policy, both locally and nationally.

Fareham Citizens Advice Bureau (A company limited by guarantee)
Directors' and Trustees' Report
For the year ended 31st March 2021

Management and governance arrangements

The Constitution document, the Articles of Association, provides for no fewer than three Trustees and for no more than fifteen. The current trustees come from a broad variety of backgrounds, giving the Office the benefit of a wide range of skills and experience.

Induction training for new Trustees is provided by CitA and includes awareness of a Trustee's responsibilities, and information about the CitA organisation such as the history and philosophical approach of the charity.

Specific information about CAF is provided by the Chief Officer, including access to the governing document, information on administrative procedures and copies of the previous year's annual report and accounts.

New Trustees are also encouraged to access the CitA website at www.citizensadvice.org.uk which contains useful information for trustees, including 'bite size' online training modules.

The Trustees annually review the risks that the charity faces. The main risks currently identified relate to possible reduction in funding and difficulties in recruiting volunteers to new advice roles such as webchat and email advice. Action is in hand to mitigate as far as possible each of these issues.

Achievements and performance of the Charity

CAF moved immediately to a telephone service having heeded the advice of the Government on 16th March 2020, we were ready to move everyone to homeworking on Monday 23rd March without disruption to service. We published a local advice telephone number (01329 223117) to ensure our clients could get through to us as we were unsure of what our Hampshire partners would do to staff the Hampshire Adviceline.

We have continued to offer full advice throughout the pandemic, telephone triage and appointments. We have been resourceful and managed more than we even thought was possible, found ways to work around not being able to see clients face to face which has included completion of PIP claim forms, something that normally takes an adviser a long time, even face to face.

Throughout the whole of last year we have:

- Made 8,440 contacts with clients (or their representatives).
- Helped over 1,761 individual clients access advice
- Given advice on over 5,384 issues.
- Registered over 1,000 new clients to our service.
- Recorded an income gain for clients totalling over £205,766. This figure is massively under reported due to the lack of resources needed to capture every income gain.

Fareham Citizens Advice Bureau (A company limited by guarantee)
Directors' and Trustees' Report
For the year ended 31st March 2021

We continue our Initial Check Process over the phone. The needs of each client are briefly assessed during a short interview with an experienced Adviser. Following the assessment, the client is informed as to the best course of action. Options include the provision of information that will help the client to resolve their issue independently, further advice that day or the booking of an appointment with an Adviser for another day, or referral to our in-house caseworkers for complex matters or for clients who need more help or hand holding through the process.

We saw the continuation of our core funding by FBC for which we are very grateful.

Outreach services and home visiting ceased last year due to the pandemic.

Our generalist advisers maintain a high level of competence and are supported by an up-to-date and comprehensive information system. We are subject to rigorous and regular CitA membership audits that cover both the quality of our advice (QAA) and the robustness of our management systems. We continue to assess 30 cases of advice for audit per quarter and the trustees reviewed Governance and management of the charity through Leadership Assessment. We had another successful independent audit in July 2020.

Financial review, investment policy and reserves

The Office sources of funding are in the form of service agreements and contracts.

It has been considered necessary to make provision for contingencies against a sudden loss of income since some agreements are for fixed periods (a year or less). It is hoped, but understood that it may not be the case, that the Trustee Board would receive at least three months' notice of funding withdrawal.

It has been agreed to allow for a controlled wind down if specific grants are not renewed and provide resources to enable alternative funding to be sourced for a limited period. This would provide capacity for an orderly closure of the office or enable a reduced service.

The Reserves will always be sufficient to cover:

- staff notice payments and fully cover redundancy payments; and
- any rent due under the lease; and
- any commitments for equipment or contracts unpaid; and
- closure and dilapidation costs; and
- a short operating contingency.

Fareham Citizens Advice Bureau (A company limited by guarantee)
Directors' and Trustees' Report
For the year ended 31st March 2021

At the end of the financial year reserves were £118,857 compared to £72,831 the previous year. £118,857 of this money is ring fenced as required by Charity Law, to cover the possible closure of the Office and to cover unfunded operating commitments.

The adequacy of the reserves policy is reviewed by the Board annually.

Our pension scheme is a defined contribution scheme and no associated costs as with final salary pension schemes.

Statement of internal control

The trustee board oversees the information security of all personal information of our clients, staff, funders and strategic partners that is processed. As a local Citizens Advice, we have adopted the national Citizens Advice recommended Information Assurance policy on how we manage risk. We hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements the General Data Protection Regulation and Data Protection Act 2018

Covid-19

We were able to enact our Business Continuity Plan on Monday 16th March 2020 which led to the moving all staff and volunteers to home working and closing the office from the 23rd March 2020. We moved to a telephone and online advice service only with 24 volunteers and 10 paid staff working from home.

We brought a skeleton staff back into the office at the end of lockdown 1 to attend to post and administration. Advisers who had been unable to work from home were also invited to come into the office with social distancing measures in place.

Our Core funding grant was agreed and received for this year but we had to put on hold other projects due to start on 1st April 2020 which involved home visiting and outreach services. Individual funders allowed us to carry out these projects later in the year or defer until the next financial year and extend the projects end date into the next financial year.

Fareham Citizens Advice Bureau (A company limited by guarantee)
Directors' and Trustees' Report
For the year ended 31st March 2021

Volunteers have been invaluable as they have risen to the challenges and sought new ways of working and adapting to the new working procedures allowing us to meet the demand and continue our service over telephone and online.

We have had staff affected by the outbreak, personally affected by the illness or death of relatives. Some advisers have said how they have found their stint on advising over the phone invaluable, some who were against telephone advice in the past, now having a positive affect on their mental health, some saying they don't know what they would do if they didn't have this to look forward to it as a distraction to the normal every day of the week.

Due to the high percentage of the workforce being over the age of 70 and/or with underlying health conditions, we have developed a roadmap with staff regarding return to face to face advice ensuring the workforce is satisfied it is safe to do so. The use of PPE, Screens and social distancing measures were all adopted.

Many of our staff and volunteers continue working from home. We remain flexible and manage space by carefully scheduling staff between workplace and home working. We returned our face to face advice service in April 2021 following the easing of restrictions. We have been prioritising face to face appointments for clients who couldn't be dealt with over the phone. We have changed our model from a drop in and wait service to a telephone triage service which then thoroughly and holistically evaluates the clients issue and then the Supervisor decides the most appropriate next steps for the client. This may be a telephone appointment, a face to face appointment, or it may be felt that a home visit is necessary. The supervisor also decides whether the client stays under the core service, or is referred to a caseworker who is able to provide a bit more support and continuity for those complex cases or vulnerable clients who are unable to take sufficient steps to move themselves forward.

Fareham Citizens Advice Bureau (A company limited by guarantee)
Directors' and Trustees' Report
For the year ended 31st March 2021

We continue our recruitment campaign and fundraising activities to ensure we do have enough staff when the financial government support measures are completely removed, so that everyone in the borough can have the help they need through the most appropriate channel and support for them.

Signed on behalf of the charity's trustees/directors



Mrs Deborah Jane Stringfellow
Chair of Trustee Board

15th September 2021

Fareham Citizens Advice Bureau
(A company limited by guarantee)
Statement of Financial Activities for the year ended 31st March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources	1b				
Income from:					
Donations and legacies	2a	167	-	167	1,128
<i>Income from charitable activities:</i>					
Operation of Citizens Advice Bureau	3	130,912	122,897	253,809	178,458
Room hire		-	-	-	4,705
Investment income	2b	60	-	60	176
Total incoming resources		131,139	122,897	254,036	184,467
Resources expended					
Expenditure on:					
Raising funds	4	-	-	-	6,000
<i>Expenditure on charitable activities:</i>					
Operation of Citizens Advice Bureau	5	85,113	122,897	208,010	184,432
Total resources expended		85,113	122,897	208,010	190,432
Net income/(expenditure) for the year		46,026	-	46,026	(5,965)
Transfers between funds		-	-	-	-
Net movement in funds for the year		46,026	-	46,026	(5,965)
Reconciliation of funds					
Total funds brought forward		72,831	-	72,831	78,796
Total funds carried forward		118,857	-	118,857	72,831

There are no recognised gains or losses in the year other than those included in the Statement of Financial Activities.

All income and expenditure derives from continuing activities.

Fareham Citizens Advice Bureau
(A company limited by guarantee)
Balance Sheet

		As at		As at	
		31st March 2021		31st March 2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		-		-
Current assets					
Debtors and prepayments	9	4,776		3,271	
Cash at bank and in hand	10	224,249		89,142	
Total current assets		<u>229,025</u>		<u>92,413</u>	
Liabilities					
Creditors: Amounts falling due within one year	11	<u>110,168</u>		<u>19,582</u>	
Net current assets			118,857		72,831
Total assets less current liabilities			<u>118,857</u>		<u>72,831</u>
Creditors: Amounts falling due after more than one year	12		-		-
Net assets			<u>118,857</u>		<u>72,831</u>
The funds of the charity	14				
Unrestricted funds					
General funds			-		-
Designated funds			118,857		72,831
Restricted funds			-		-
Total charity funds			<u>118,857</u>		<u>72,831</u>

Fareham Citizens Advice Bureau
(A company limited by guarantee)
Balance Sheet (continued)
As at 31st March 2021

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved and signed by The Board of Directors and authorised for issue on 15th September 2021.

Chairperson/Director



Mrs. D.J. Stringfellow

Treasurer/Director



Mr. I. Currie

Company Registration Number:

07653014 (England & Wales)

Fareham Citizens Advice Bureau
(A company limited by guarantee)
Notes to the Financial Statements for the year ended 31st March 2021

1 Statement of accounting policies ... continued

f) Restricted funds

Income received for restricted purposes is included in a restricted fund against which appropriate expenditure is allocated.

g) Designated funds

Designated funds are allocated from unrestricted funds, by the trustees, for specific purposes. The use of these funds is at the discretion of the trustees.

h) Pensions

The bureau offers defined contributions into a pension fund and these are charged to expenditure in the period to which they relate.

i) Operating leases

Payments under operating leases are charged over the life of the lease in the period to which they relate.

j) Cash flow statement

The board of trustees has taken advantage of the exemption in section 1A of FRS102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

k) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

l) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2 Income from donations and investments

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021 Total</u>	<u>2020 Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
a) Voluntary income: General donations	<u>167</u>	<u>-</u>	<u>167</u>	<u>1,128</u>
b) Investment income: Bank interest	<u>60</u>	<u>-</u>	<u>60</u>	<u>176</u>

Fareham Citizens Advice Bureau
(A company limited by guarantee)
Notes to the Financial Statements for the year ended 31st March 2021

3 Income from charitable activities

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021 Total</u>	<u>2020 Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Fareham Borough Council:				
General	120,000	-	120,000	122,227
Hampshire County Council	-	37,544	37,544	-
Citizens Advice Hampshire:				
Healthwatch	3,750	-	3,750	2,500
Hampshire and Isle of Wight				
Community Fund	3,000	-	3,000	6,169
Pension Wise	-	-	-	3,550
Grant - Universal Credit	-	37,041	37,041	35,037
Grant - Tesco/Groundwork Covid Fund	500	-	500	-
Grant - Mental Health & Substance Misuse	-	10,232	10,232	8,875
Grant - Local Solutions	-	8,750	8,750	-
Grant - BEIS Adviceline	-	8,500	8,500	-
Grant - CA MAPs Money Advice	-	20,830	20,830	-
Grant - Other Fundraising	3,282	-	3,282	-
Give as you live funding	300	-	300	-
Home and Well Project	20	-	20	-
Other income	60	-	60	100
Total income from charitable activities	130,912	122,897	253,809	178,458

All income in the prior year was unrestricted except for the grants of £35,037 for Universal Credit recruitment and training costs and £8,875 for Mental Health and Substance Misuse.

4 Expenditure on raising funds

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021 Total</u>	<u>2020 Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Incurred seeking grants	-	-	-	6,000

Fareham Citizens Advice Bureau
(A company limited by guarantee)
Notes to the Financial Statements for the year ended 31st March 2021

5 Expenditure on charitable activities

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021 Total</u>	<u>2020 Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Salaries & national insurance (note 7)	54,021	104,725	158,746	141,708
Travelling expenses	350	640	990	4,265
Recruitment costs	-	-	-	124
Training	252	-	252	711
AHA South Hants access strategy costs	-	-	-	-
Rent	10,100	900	11,000	11,206
Repairs and renewals	713	9,446	10,159	4,101
Postage and stationery	2,087	30	2,117	3,916
Telephone	1,545	5,165	6,710	5,222
Insurance	693	72	765	899
Annual general meeting costs	-	-	-	179
General expenses	6,247	54	6,301	1,513
Bank charges	65	-	65	95
Photocopying	405	160	565	1,893
Computer consumables & licence fees	1,064	705	1,769	1,030
NACAB Information System	2,181	1,000	3,181	3,181
Accountancy and book-keeping fees	3,949	-	3,949	3,162
Legal and professional fees	35	-	35	35
Access to support costs	1,406	-	1,406	1,192
Loss on disposal of fixed assets	-	-	-	-
Depreciation	-	-	-	-
Total expenditure on charitable	85,113	122,897	208,010	184,432

6 Fees paid for examination of the Financial Statements

	<u>2021 Total</u>	<u>2020 Total</u>
	<u>£</u>	<u>£</u>
Independent examiner's fees	1,098	1,004
Tax compliance fees	102	96
	<u>1,200</u>	<u>1,100</u>

7 Directors and employee Information

The trustee directors of Fareham Citizens Advice Bureau are all volunteers and no trustee received, or is due to receive, any remuneration for the year to 31st March 2021.

The average number of employees, analysed by function, was:

	<u>2021 Total</u>	<u>2020 Total</u>
	<u>No.</u>	<u>No.</u>
Direct charitable activities	9	8
Management and administration	3	4
	<u>12</u>	<u>12</u>

Analysis of staff costs

	<u>2021 Total</u>	<u>2020 Total</u>
	<u>£</u>	<u>£</u>
Wages and salaries	152,159	136,040
Social security costs	4,463	3,765
Contributions into employees' defined contribution pensions	2,124	1,903
	<u>158,746</u>	<u>141,708</u>

No employee received remuneration of more than £60,000.

Fareham Citizens Advice Bureau
(A company limited by guarantee)
Notes to the Financial Statements for the year ended 31st March 2021

8 Tangible fixed assets

	<u>Furniture and fittings</u>	<u>Office equipment</u>	<u>Total</u>
	£	£	£
<u>Cost</u>			
As at 1st April 2020	1,350	1,534	2,884
Additions	-	-	-
Disposals	-	-	-
As at 31st March 2021	<u>1,350</u>	<u>1,534</u>	<u>2,884</u>
<u>Depreciation</u>			
As at 1st April 2020	1,350	1,534	2,884
Charge for the year	-	-	-
Written out on disposals	-	-	-
As at 31st March 2021	<u>1,350</u>	<u>1,534</u>	<u>2,884</u>
<u>Net book value</u>			
As at 31st March 2021	<u>-</u>	<u>-</u>	<u>-</u>
As at 1st April 2020	<u>-</u>	<u>-</u>	<u>-</u>

9 Debtors

	<u>2021 Total</u>	<u>2020 Total</u>
	£	£
Grant debtor	3,953	2,683
Prepayments and accrued income	823	588
	<u>4,776</u>	<u>3,271</u>

All debtors are recoverable within one year.

10 Cash at bank and in hand

	<u>2021 Total</u>	<u>2020 Total</u>
	£	£
Bank current account	176,711	42,142
Bank deposit account	47,504	46,848
Cash in hand	34	152
	<u>224,249</u>	<u>89,142</u>

11 Creditors - amounts falling due within one year

	<u>2021 Total</u>	<u>2020 Total</u>
	£	£
Taxation and social security	3,815	1,887
Pension costs	1,224	851
Other creditors	-	473
Accruals and deferred income	105,129	16,371
	<u>110,168</u>	<u>19,582</u>

Fareham Citizens Advice Bureau
(A company limited by guarantee)
Notes to the Financial Statements for the year ended 31st March 2021

12 Creditors - amounts falling due after more than one year

The bureau had no creditors falling due after more than one year.

13 Analysis of net assets between funds

	<u>General funds</u>	<u>Designated funds</u>	<u>Restricted funds</u>	<u>Total funds</u>
	£	£	£	£
Tangible fixed assets	-	-	-	-
Current assets	110,168	118,857	-	229,025
Current liabilities	(110,168)	-	-	(110,168)

14 Analysis of charitable funds

Analysis of movements in restricted funds

	<u>As at 1st April 2020</u>	<u>Incoming resources</u>	<u>Outgoing resources</u>	<u>Transfer between funds</u>	<u>As at 31st March 2021</u>
	£	£	£	£	£
Restricted funds					
Hampshire County Council	-	37,544	37,544	-	-
Grant - Universal Credit	-	37,041	37,041	-	-
Grant - Mental Health & Substance Misuse	-	10,232	10,232	-	-
Grant - Local Solutions	-	8,750	8,750	-	-
Grant - BEIS Adviceline	-	8,500	8,500	-	-
Grant - CA MAPs Money Advice	-	20,830	20,830	-	-
Total restricted funds	-	122,897	122,897	-	-

Analysis of movements in unrestricted funds

Unrestricted funds					
General funds	-	84,511	84,511	-	-
Designated employee termination fund	19,429	5,295	-	-	24,724
Designated rent fund	3,667	-	-	-	3,667
Leases	2,323	-	602	-	1,721
Designated dilapidations and closure cost fund	6,000	-	-	-	6,000
Designated operating contingency fund	38,922	722	-	-	39,644
Designated fund for seeking alternative funding	2,490	40,611	-	-	43,101
Total unrestricted funds	72,831	131,139	85,113	-	118,857
Total funds	72,831	254,036	208,010	-	118,857

Fareham Citizens Advice Bureau
(A company limited by guarantee)
Notes to the Financial Statements for the year ended 31st March 2021

14 Analysis of charitable funds ... continued

Name of unrestricted fund	Description, nature and purpose of the fund
General fund:	These are the 'free reserves' after allowing for all designated funds.
Designated funds	
Employee termination fund:	These reserves have been designated to meet the costs of redundancy in the event of the bureau's closure.
Rent fund:	Funds have been set aside to cover four months rent on the premises in anticipation of the landlord being able to find a new tenant within this period after the bureau has closed.
Leases:	This is to cover the termination costs for the leases relating to the telephone system and photocopier.
Dilapidations and closure fund:	In the event of the bureau's closure these funds will be used to meet the costs arising from closure.
Operating contingency:	These funds have been designated to cover the cost of any unforeseen expenses and accrued holiday pay for a period of four months.
Seeking alternative funding	These are funds set aside to enable the bureau to seek alternative funding for its future development.

15 Financial commitments

a) Capital commitments

No capital commitments existed as at 31st March 2021.

b) Operating lease commitments

As at 31st March 2021 the company had annual commitments under non-cancellable operating leases as follows:

	<u>Land and Buildings</u>	<u>Other Assets</u>	<u>Land and Buildings</u>	<u>Other Assets</u>
	<u>2021 Total</u>	<u>2021 Total</u>	<u>2020 Total</u>	<u>2020 Total</u>
	£	£	£	£
Expiring in less than one year	-	-	-	-
Expiring within one to two years	-	189	-	-
Expiring within five years	11,000	413	11,000	602
Expiring within five to ten years	-	-	-	-

16 Corporation 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.

The following does not form part of the statutory financial statements to be filed at Companies House.

Independent examiner's report

Report to the trustees of the Fareham Citizens Advice Bureau (charity no. 1142745) on the Financial Statements for the year ended 31st March 2021 set out on pages 7 to 17

I report to the trustees on my examination of the financial statements of the above charity ("the Company") for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Company's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England & Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J. Metherell FCA
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Unit E2, Fareham Heights
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PO16 8XT

Date: 30th September 2021