

Company registration number: NI042183

Charity registration number: NIC100428

Community Focus Learning

known as

CFL

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2017

J A Mc Clements & Co
Independent Examiner
Unit 25B
Ballymena Business Centre

62 Fenaghy Road
Galgorm, Ballymena
BT42 1FL

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Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

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Reference and Administrative Details

Chairman	Mrs Mary McDermot
Trustees	Mr Fergal Curran Mrs Sandra Millar Mrs Tess Corry Mrs Mary McDermot
Principal Office	26 Market Road Ballymena Co Antrim Northern Ireland BT43 6EL
Registered Office	26 Market Road Ballymena Co Antrim BT43 6EL The charity is incorporated in Northern Ireland.
Company Registration Number	NI042183
Charity Registration Number	NIC100428
Independent Examiner	J A Mc Clements & Co Independent Examiner Unit 25B Ballymena Business Centre 62 Fenaghy Road Galgorm, Ballymena BT42 1FL

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Strategic Report for the Year Ended 31 December 2017

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2017, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 6 August 2018 and signed on its behalf by:

Sandra Millar

.....
Mrs Sandra Millar
Trustee

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Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2017.

Trustees

Mr Fergal Curran

Mrs Sandra Millar

Mrs Tess Corry

Mrs Mary McDermot

Objectives and activities

Objects and aims

Community Focus Learning's objects ("Objects") are specifically restricted to the following:

(1) To advance education and training for the benefit of the public without distinction of sex, sexual orientation, age race ethnicity, disability or political, religious or other opinion by associating with statutory authorities, voluntary organisations and inhabitants in a common effort to advance education , the arts, culture, heritage, personal development, training and employment skills, and to provide facilities in the interests of social welfare with the object of improving the conditions of life for members of the public.

(2) To advance health by the provision of education and health promotional programmes

Community Focus Learning is established to provide training and development opportunities to people of all ages, backgrounds and abilities in particular those with disability, to improve the quality of their lives and enhance self-esteem and confidence; to encourage people to develop skills to support health and wellbeing and in particular mental health.

CFL bring education to the community, sourcing opportunities and funding to ensure vulnerable people are not restricted from participating. CFL are about encouraging those at the margins to participate in community activity by building capacity to empower individuals through a range of programmes addressing issues around health and well-being, rural isolation, loneliness and access to basic services.

Programmes are based on individual needs:

Promote education and training in informal environments where learning is for everyone

Target areas of disadvantage and encourage participation by those identified as 'hard to reach'

Develop skills and increase knowledge, self-esteem/confidence

Encourage progression to employment opportunities and accredited qualifications

Develop networks and create a multiagency approach, delivering innovative holistic programmes impacting positively on health and well-being

Challenge the statutory sector to support community, creating publicity opportunities and promoting the idea 'getting to know your local councillors'

Support development work on the ground that will help to create opportunities to access education where it is needed, to meet the challenges faced by those who live in isolation and who are excluded through lack of support, lack of knowledge, lack of Income, lack of Social integration, lack of family and build capacity helping to engage the community to share

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Trustees' Report

Public benefit

- 2 The advancement of Education
- 3 The advancement of Health or the saving of lives
- 4 The advancement of citizenship or community development
- 5 The relief of those in need by reason of youth, age ill health, disability financial hardship or other disadvantage.

The benefit that flows from purpose 3 is increased access to training programmes addressing disability awareness, health related issues in particular mental health. Increased project funding addressing issues around mental health, information sessions creating awareness of programmes

Evidenced by: registers of participants at various programmes, numbers of people gaining employment and numbers moving to other programmes, monitoring forms identifying make up of participants.

The benefit that flows from purpose 2 and 3 include improved access to training opportunities in informal environments in both urban and rural areas. The benefits will be evidenced by improved knowledge and skills, improved opportunities to access qualifications, improved access to employment and improved health and wellbeing

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Structure, governance and management

Nature of governing document

Community Focus Learning set up in 2001, is a company limited by guarantee constituted under the Companies Act 2006 and is a registered Charity (Charity no NIC 100428) and Tax number XR 56584., it is governed by a Memorandum and Articles of Association.

The trustees (who are also the directors of Community Focus Learning for the purposes of company law) are responsible for preparing the Trustee's Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Recruitment and appointment of trustees

Trustees are:

Mr Fergal Curran

Mrs Sandra Millar

Mrs Tess Corry

Secretary :

Mrs Mary Mc Dermot

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Trustees' Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 6 August 2018 and signed on its behalf by:

Sandra Millar

.....
Mrs Sandra Millar
Trustee

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Statement of Trustees' Responsibilities

The trustees (who are also the directors of Community Focus Learning for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 6 August 2018 and signed on its behalf by:

Sandra Millar

.....
Mrs Sandra Millar
Trustee

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Independent Examiner's Report to the trustees of Community Focus Learning

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2017 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Community Focus Learning (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

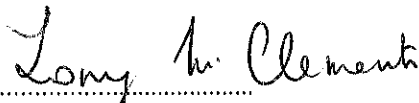
Having satisfied myself that the accounts of Community Focus Learning are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Community Focus Learning as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Tony Mc Clements
Independent Examiner

Unit 25B
Ballymena Business Centre
62 Fenaghy Road
Galgorm, Ballymena
BT42 1FL

6 August 2018

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Statement of Financial Activities for the Year Ended 31 December 2017 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
Income and Endowments from:				
Other trading activities	4	12,903	(2,250)	10,653
Total income		<u>12,903</u>	<u>(2,250)</u>	<u>10,653</u>
Expenditure on:				
Raising funds		(4,755)	(5,844)	(10,599)
Total expenditure		<u>(4,755)</u>	<u>(5,844)</u>	<u>(10,599)</u>
Net income/(expenditure)		8,148	(8,094)	54
Other recognised gains and losses				
Other gains/losses		(291)	-	(291)
Reconciliation of funds				
Total funds carried forward	11	<u>7,857</u>	<u>(8,094)</u>	<u>(237)</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2016 £
Income and Endowments from:				
Donations and legacies	3	5	-	5
Other trading activities	4	18,872	3,000	21,872
Total income		<u>18,877</u>	<u>3,000</u>	<u>21,877</u>
Expenditure on:				
Raising funds		(12,606)	(2)	(12,608)
Total expenditure		<u>(12,606)</u>	<u>(2)</u>	<u>(12,608)</u>
Net income		<u>6,271</u>	<u>2,998</u>	<u>9,269</u>
Reconciliation of funds				
Total funds carried forward	11	<u>6,271</u>	<u>2,998</u>	<u>9,269</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2016 is shown in note 11.

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(Registration number: NI042183)
Balance Sheet as at 31 December 2017

	Note	2017 £	2016 £
Current assets			
Debtors	8	-	5,034
Cash at bank and in hand		<u>3,471</u>	<u>2,086</u>
		3,471	7,120
Creditors: Amounts falling due within one year	9	<u>(24,325)</u>	<u>(27,737)</u>
Net liabilities		<u>(20,854)</u>	<u>(20,617)</u>
Funds of the charity:			
Restricted funds		<u>(8,094)</u>	<u>2,998</u>
Unrestricted income funds			
Unrestricted funds		7,857	6,271
Other reserves		<u>(20,617)</u>	<u>(29,886)</u>
Total unrestricted funds		<u>(12,760)</u>	<u>(23,615)</u>
Total funds	11	<u>(20,854)</u>	<u>(20,617)</u>

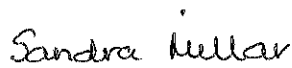
For the financial year ending 31 December 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 6 August 2018 and signed on their behalf by:



Mrs Sandra Millar
Trustee

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Notes to the Financial Statements for the Year Ended 31 December 2017

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

26 Market Road
Ballymena
Co Antrim
BT43 6EL

The principal place of business is:

26 Market Road
Ballymena
Co Antrim
Northern Ireland
BT43 6EL

These financial statements were authorised for issue by the trustees on 6 August 2018.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Community Focus Learning meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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Notes to the Financial Statements for the Year Ended 31 December 2017

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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Notes to the Financial Statements for the Year Ended 31 December 2017

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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Notes to the Financial Statements for the Year Ended 31 December 2017

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

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Notes to the Financial Statements for the Year Ended 31 December 2017

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

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Notes to the Financial Statements for the Year Ended 31 December 2017

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

Total
2017
£

-

4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	Other £	£	£	£
Other income from other trading activities	12,903	810	13,713	11,148
	<u>12,903</u>	<u>810</u>	<u>13,713</u>	<u>11,148</u>

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Notes to the Financial Statements for the Year Ended 31 December 2017

5 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

2017
£

6 Trustees remuneration and expenses

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2017 £	2016 £
Trade debtors	-	5,034

9 Creditors: amounts falling due within one year

2017
£

10 Reserves

	Other reserves £	Total £
At 1 January 2017	20,617	20,617

11 Funds

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Notes to the Financial Statements for the Year Ended 31 December 2017

	Balance at 1 January 2017 £	Incoming resources £	Resources expended £	Balance at 31 December 2017 £
Unrestricted funds				
Other	-	(12,903)	5,046	(7,857)
Restricted funds	<u>3,060</u>	<u>(810)</u>	<u>5,844</u>	<u>8,094</u>
Total funds	<u><u>3,060</u></u>	<u><u>(13,713)</u></u>	<u><u>10,890</u></u>	<u><u>237</u></u>
	Balance at 1 January 2016 £	Incoming resources £	Resources expended £	Balance at 31 December 2016 £
Unrestricted funds				
Other	-	(18,877)	12,606	(6,271)
Restricted funds	<u>(3,000)</u>	<u>-</u>	<u>2</u>	<u>(2,998)</u>
Total funds	<u><u>(3,000)</u></u>	<u><u>(18,877)</u></u>	<u><u>12,608</u></u>	<u><u>(9,269)</u></u>

12 Analysis of net assets between funds

13 Analysis of net funds

	At 1 January 2017 £	Cash flow £	At 31 December 2017 £
Cash at bank and in hand	2,086	1,385	3,471
Net debt	<u>2,086</u>	<u>1,385</u>	<u>3,471</u>

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Statement of Financial Activities by fund for the Year Ended 31 December 2017

Unrestricted funds

	Other Unrestricted Funds A 2017 £
Income and Endowments from:	
Expenditure on:	
Raising funds	192
Total expenditure	<u>192</u>
Net income	192
Other recognised gains and losses	
Other gains/losses	<u>(141)</u>
Reconciliation of funds	
Total funds carried forward	<u><u>51</u></u>

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Statement of Financial Activities by fund for the Year Ended 31 December 2017

Restricted funds

	Total Restricted funds 2017 £	Restricted funds 2016 £
Income and Endowments from:		
Other trading activities	<u>(2,250)</u>	<u>3,000</u>
Total income	<u>(2,250)</u>	<u>3,000</u>
Expenditure on:		
Raising funds	<u>(5,844)</u>	<u>(2)</u>
Total expenditure	<u>(5,844)</u>	<u>(2)</u>
Net (expenditure)/income	<u>(8,094)</u>	<u>2,998</u>
Reconciliation of funds		
Total funds carried forward	<u><u>(8,094)</u></u>	<u><u>2,998</u></u>

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Detailed Statement of Financial Activities for the Year Ended 31 December 2017

	2017		2017	
	Unrestricted funds	Restricted funds	Total	Total 2016
	Other £	£	£	£
Income and Endowments from:				
Donations and legacies (analysed below)	-	-	-	5
Other trading activities (analysed below)	12,903	(2,250)	10,653	21,872
Total income	12,903	(2,250)	10,653	21,877
Expenditure on:				
Raising funds (analysed below)	(4,755)	(5,844)	(10,599)	(12,608)
Total expenditure	(4,755)	(5,844)	(10,599)	(12,608)
Net income/(expenditure)	8,148	(8,094)	54	9,269
Other recognised gains and losses				
Other gains/losses (analysed below)	(291)	-	(291)	-
Reconciliation of funds				
Total funds carried forward	7,857	(8,094)	(237)	9,269

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Detailed Statement of Financial Activities for the Year Ended 31 December 2017

	2017	Total 2016 £
	Total £	£
<i>Donations and legacies</i>		
Donated goods	-	5
	-	5

	2017			Total 2016 £
	Unrestricted funds Other £	Restricted funds £	Total £	£
<i>Other trading activities</i>				
Grants - other agencies	-	810	810	-
Lloyds	-	(3,060)	(3,060)	3,000
John Moores Foundation	-	-	-	3,000
Sales of donated goods	-	-	-	4,724
Fees and supplies	12,903	-	12,903	11,148
	12,903	(2,250)	10,653	21,872

	2017		2017	
	Unrestricted funds Other £	Restricted funds £	Total £	Total 2016 £
<i>Raising funds</i>				
Wages and salaries	-	(5,034)	(5,034)	-
Training	-	-	-	(1)
Training	-	-	-	(1)
Training	(1,401)	-	(1,401)	(1,771)
Rent	-	-	-	(4,841)
Rates	(173)	-	(173)	(178)
Light, heat and power	(910)	-	(910)	(719)

Community Focus Learning

known as CFL

Detailed Statement of Financial Activities for the Year Ended 31 December 2017

	2017		2017	
	Unrestricted funds		Total	Total 2016
	Other £	Restricted funds £		
Light, heat and power	-	(123)	(123)	-
Light, heat and power	123	-	123	-
Insurance	-	(17)	(17)	-
Insurance	(242)	-	(242)	(545)
Repairs and renewals	-	-	-	256
Telephone and fax	(1,180)	-	(1,180)	(3,620)
Telephone and fax	-	(19)	(19)	-
Telephone and fax	19	-	19	-
Computer software and maintenance costs	-	(179)	(179)	-
Computer software and maintenance costs	-	(222)	(222)	-
Printing, postage and stationery	(96)	-	(96)	(294)
Printing, postage and stationery	-	(50)	(50)	-
Printing, postage and stationery	50	-	50	-
General Expenses	-	-	-	(9)
Travel and subsistence	-	(200)	(200)	-
Advertising	(920)	-	(920)	(61)
Bank charges	-	-	-	(170)
Bank interest payable	-	-	-	(327)
Credit card charges	(25)	-	(25)	(327)
	(4,755)	(5,844)	(10,599)	(12,608)

	2017		Total 2016 £
	Unrestricted funds		
	Other £	Total £	£
<i>Other gains/losses</i>			
Accountancy fees	(150)	(150)	-
Legal and professional fees	(13)	(13)	-
Bank Charges	(128)	(128)	-
	(291)	(291)	-