

Charity registered number: 20030643

JOB CARE
(A company limited by guarantee)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

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JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS
AND ADVISERS**

FOR THE YEAR ENDED 31 DECEMBER 2018

Directors

Garrett Byrne (appointed 11 September 2018)
Richard Somerville (resigned 13 June 2018)
Ruth Thompson
Gillian Brennan
Peter Johnson, Chairman
Paul Rothwell

Company registered number

215563

Charity registered number

20030643

CHY Revenue number

11301

Registered office

29 Pearse Street, Dublin 2, D02E726

Company secretary

Gillian Brennan

Chief executive officer

Paul Mooney

Chartered Accountants and Registered Audit Firm

Ormsby & Rhodes, 9 Clare Street, Dublin 2

Bankers

Allied Irish Banks p.l.c., 7/12 Dame Street, Dublin 2

JOB CARE

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CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2018

The chairman presents his statement for the period.

On behalf of the Board, I have great pleasure in presenting Jobcare's annual report and financial statements for 2018.

Jobcare's mission is to help people, from whatever background, overcome barriers to employment. Many of these barriers have changed very little since the foundation of Jobcare in 1994. Unemployment, particularly long-term unemployment, can sap a person's self-confidence, cause isolation, and have a detrimental effect on their health and well-being. In addition, when one considers current recruitment processes, advances in technology, changes in the work environment and the nature of work itself, it is not surprising that many of today's job seekers, particularly those over 45, feel de-skilled, helpless, hopeless, directionless and even unwanted. For this reason, and in spite of our economy approaching 'full employment', the demand for Jobcare's services was as great as ever over this past year.

In addition to meeting its governance and communication responsibilities, this report gives an overview of the different ways Jobcare has provided resources, training and work experience to unemployed people in 2018. These services and their level of success is quantified in the body of this report. What is more difficult to measure, but important to note, is that Jobcare provided individualised support to unemployed people in a way that was personal, optimistic and enabling. This ethos, underpinned by Christian values, contributed significantly to Jobcare's successful outcomes in 2018.

In 2018, Jobcare's management and staff served unemployed people through tried and tested programmes and through new initiatives aligned to its strategic plan.

The range of services included:

- Transitional work programmes: work and training for 55 participants on a part-time basis across a range of functions to improve employability skills. Included in this is the Trasna Programme for ex-offenders.
- Jobclub, including:
 - ◆ Jobseekers Course, a four-week programme for clients requiring training in job seeking skills
 - ◆ Jobnet, an eight-week programme for unemployed professionals and graduates
 - ◆ Kickstart, a seven-week programme for resilient job seekers
 - ◆ Courses to help bring clients' digital skills in line with employer requirements
 - ◆ Resource Room providing one-to-one assistance to job seekers.

These services are enabled by operating two approved programmes on behalf of the Department of Employment Affairs and Social Protection (DEASP): a Community Employment (CE) scheme and a Jobclub. We are under contract to DEASP in this regard and follow specific DEASP guidelines, policies, procedures, reporting requirements and performance goals. We are pleased to report that, in 2018, we continued to meet and generally exceeded DEASP targets as well as performance criteria agreed with other funders.

The overarching goal of Jobcare's Strategic Plan 2017-2022 is that 'everyone finds work'. This ambitious target acts as an incentive and ongoing challenge to us to broaden and deepen Jobcare's services, to make our programmes ever relevant to current and future employment trends, to identify those most at risk of long-term unemployment, and come up with innovative solutions to help this and other groups find work. I would like to commend the commitment of Jobcare management and staff to provide its diverse clientele with the confidence and skills to search for, find and keep work over the past year. I and my fellow Directors can report with confidence that, under the direction of our Co-founder and Chief Executive, Paul Mooney, implementation of measures to advance the strategic plan have continued apace.

While Jobcare is a small charity with limited resources, it has a footprint and influence that belies its size. Jobcare is one of the largest job clubs in the country and places more people in employment than any other job club. As well as being the largest provider of focused support for job seekers in Dublin City Centre, it is also a single point of referral (the Jobnet programme) for DEASP case officers in Intreo Centres across the greater Dublin area.

The DEASP is our primary funder, and we are grateful for their ongoing confidence in Jobcare to deliver successful outcomes and manage their grant appropriately. We also partner with the employer relations section of the DEASP in the provision of volunteer career coaches at their annual Intreo Careers Fair. In addition, Jobcare continued to receive substantial corporate and individual support that enabled us to offer enhanced services to our clients in 2018. This included financial support, donations of materials and technology and pro bono professional services. We are very grateful to those

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CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2018

companies and their staff who partnered with us in this way in the past year.

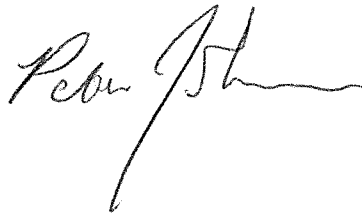
This year, we again operated out of The Exchange in Gardiner Street while building work was taking place in our former landlord's premises in Pearse Street. We are grateful to Trinity Church, the owners of The Exchange, for facilitating us during this time. Jobcare returned to a rebuilt Grace Church in the third quarter of 2018. This new building included new bespoke facilities for Jobcare. It is a credit to management and staff that the move was achieved with a minimum disruption to services, and I am pleased to report that the organisation had sufficient funds to refit the new offices and install a new IT infrastructure.

Jobcare's Co-founder and Chief Executive, Paul Mooney, and his full-time team continue to be a strong driving force in Jobcare in creating an atmosphere of optimism and positivity and contributing to successful outcomes for our clients. In addition, we are grateful to the many volunteers that supported Jobcare and its services in a variety of ways by offering their skills in giving presentations, facilitating, coaching and mentoring, or helping develop our internal processes generally.

The Board met five times in 2018 with a high level of attendance and strong engagement by all Directors. We were pleased to welcome two new members to the Board, both of whom contribute a fresh outlook, bring new expertise and broaden our perspective of the world of work. A clear timetable for review of policies, procedures and practices is in place to assure good governance of the organisation. The AGM took place in The Exchange on 12 June 2018. The next AGM, to receive accounts for 2018, will be in the timeframe: May/June 2019.

Name Peter Johnson
Chairman

Date 3 April 2019



JOB CARE

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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

The Directors present their annual report and audited financial statements of Jobcare for the year ended 31 December 2018

This report and the financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) 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), FRS102 and the Companies Act 2014.

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors of Jobcare, a Company Limited by Guarantee for the purposes of company law, are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK and Ireland Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors 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 2014. 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.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Structure, governance and management

a. CONSTITUTION

Jobcare is a limited company without share capital under the Companies Act 2014, Jobcare Company Limited by Guarantee (CLG).

The Company has a constitution comprising of Memorandum and Articles of Association.

The principal object for which the Company was established in 1994 "to relieve poverty amongst unemployed persons as a Christian response to current social problems, in particular by training or assisting unemployed persons to obtain training in such skills as will fit them for employment" (see Memorandum of Association paragraph 3.0).

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

Our Goals and Ethos

Our aim is to provide individuals with life skills which will lead to work. This is about training and work habits. It's about setting goals for employability and seeking jobs. It's about job coaching and interview preparation. It's about a peer and supportive environment. Yet above all of these is an intrinsic care for the individual as to their specific needs and how these might be met.

We remain committed to our clients and our ability to serve our clients is through the extraordinary work of our full-time team. It is our operational staff team members who display love, who maintain an ethos of handing out a cup of tea, who give encouragement, who go the extra mile to support outside of formal activities, who care about the person, as well as caring about their future employment.

Our operational staff team meets weekly to review the progress of CE members of staff towards their particular work goals and to determine what inhibiting needs exist.

Company Members

The Memorandum and Articles of Association require Jobcare's participating churches to nominate up to two Company Members to Jobcare CLG. These Company Members attend General Meetings as required by company law.

Currently the participating churches are all based in the Dublin/North Wicklow area: Grace Bible Fellowship, Trinity Church Network, Mountain View Community Church and St. Catherine's Church.

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

Directors 2019

Gillian Brennan (Company Secretary)
Garrett Byrne
Peter Johnson (Chairman)
Paul Rothwell
Ruth Thompson

Directors 2018

Gillian Brennan (Company Secretary)
Garrett Byrne (from 11 September 2018)
Peter Johnson (Chairman)
Richie Somerville (resigned 13 June 2018)
Paul Rothwell
Ruth Thompson

The Board determines the need for new Directors in the light of changing needs and the Strategic Plan. The Articles of Association require that there be no fewer than three Directors and no more than eight.

New Directors are nominated and appointed by the Board based on skill and relevant contribution, passion for the ethos and personal availability. Company Members may also propose Directors.

All Directors retire annually and are subject to re-election by Company Members at the AGM.

Paul Mooney, the Co-Founder and CEO, attends Board Meetings and is not a Director in line with Revenue policy for charities. Declan Doran is the Accounts Manager and may attend Board meetings if required.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS

The Directors have developed 'Jobcare Directors' Terms of Reference', a comprehensive document that is central to the induction of new Directors. The 'Directors' Terms of Reference' also serves as a resource for existing Directors enquiring about the extent of their responsibilities. The purpose of the document is to set out clearly the particular approach of the Jobcare Board within the context of the legal requirements and the regulatory obligations for charity boards in Ireland, and Jobcare's mission and ethos.

The Directors also have developed and adopted a set of 'Board Policies' that outline Jobcare Directors' position and approach to governing and managing the organisation, and matters for implementation through the CEO.

These resources ensure each Board member has access to the necessary information required to execute their role. The resources have been developed in line with the Governance Code for community, voluntary and charitable organisations and standards set by the ICSA (Governance Institute, UK). Training and professional advice is also available for Directors who believe they have a skills/knowledge gap in fulfilling their role.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

During 2018 the Jobcare Board of Directors met on five occasions with an 88% attendance record by Directors. The business of Board meetings is set according to an Annual Board Schedule, informed by a Schedule of Matters Reserved to the Board.

In 2018 there were two Committees of the Board:

- The Finance Operating Committee met in the week before each Board meeting. The Committee was responsible for overseeing the preparation and interpretation of quarterly management accounts, reviewing the cash position, overseeing the annual financial audit and accounting systems and organisation. In 2018 the Committee was comprised of Andrew Hunter (Board appointed nominee), Paul Mooney (CEO) and Declan Doran (Accounts Manager). Minutes of these meetings are returned to the Board. The composition of this Committee changes for 2019 with Garrett Byrne (Jobcare Director) replacing Andrew Hunter.
- The Audit Committee met once during 2018. The Committee oversees the audit/appointment of auditors, the analysis of the annual financial statements and compliance to best practice (SORP), a review of the Directors' Report and preparation for the Company AGM. The Committee comprised of Richie Somerville (Chairperson), Andrew Hunter (Board appointed nominee), Paul Mooney (CEO) and Declan Doran (Accounts Manager). The composition of this Committee changes for 2019 with Garrett Byrne (Jobcare Director) replacing Richie Somerville.

The Co-Founder and CEO (Paul Mooney) is the pivotal figure to the organization's ethos, effective client relations and to leading the organisation's innovative response to changing work needs. The Board of Directors of Jobcare delegates the responsibility of the day-to-day running of Jobcare to Paul as CEO, including the Department of Employment Affairs and Social Protection (DEASP) funded programmes.

Policy and organisational oversight is the responsibility of the Board. Operational leadership and management is through the CEO, and the two programme managers:

- Work Programmes Manager and Community Employment Supervisor: Derek Switzer
- Training Manager and Jobclub Leader: Roly Miller.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

The operational staff team numbers 13 people across the following roles: three CE Supervisors, one Jobclub Leader, one full-time Jobclub Assistant, three job-sharing Jobclub Assistants, four Jobcare-funded executives (one full-time and three part-time) and two Jobs Initiative participants on long-term deployment to Jobcare. The team is responsible for delivering the range of Jobcare services to our client base with roles across all areas of the organisation. The team is also responsible for mentoring and supervising up to 55 part-time staff on Jobcare work programmes on contracts of one year. This arrangement is a reflection of our contractual and funding relationship with the Department of Employment Affairs and Social Protection.

e. RELATED PARTY RELATIONSHIPS

No Director or Company Member receives remuneration or other benefit from their work with the charity. Directors are aware of their fiduciary duties. Conflicts of loyalty involving any of the above relationships are disclosed and dealt with by the Directors according to the Code of Conduct for the Board.

f. RISK MANAGEMENT

The Directors recognise that Jobcare runs services for clients, some of whom are individually 'at risk' from social needs, addictions, mental and physical health problems, life disappointments and financial need.

The Board's appetite for risk is low and there is no funding pool to rectify problems. Our cost structure provides for annual insurance premiums across a spectrum of risk categories, covering moderate and high risk areas.

Most of our operational activity is low risk. There are exceptions which are deemed higher risk areas: occupational hazards (moderate), data security (high), and employment relations (high).

Risks are reviewed through a Risk Management Committee with Board participation, led by the CEO and his managers. The Committee identifies risk through a formal process of analysis, discussion with departmental supervisors and by comparison to peer organisations, and maintains a register of risks. This Committee reports annually to the Board through the CEO.

Objectives and Activities

a. POLICIES AND OBJECTIVES

Programmes

Jobcare delivers courses and other services to unemployed jobseekers to assist them develop and enhance their job-seeking skills and opportunities, and provide them with support and assistance in their job search and in preparing for employment. Jobcare has delivered services to jobseekers since 1994 and has developed an effective model that is relevant to the needs of today's jobseekers and employers.

The organisation's principal objective is to deliver five skills development programmes, and facilitate impact beyond Dublin:

Jobclub

Jobclub offers a range of services for jobseekers:

- Resource Room with facilities and expertise to practically assist candidates in their job-search
- Jobseekers Course with formal classes running over four weeks with content covering skills identification, career research, applications, CVs and interview preparation
- Personal career coaching.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

- **Jobnet**
Jobnet is an award winning programme developed by Jobcare to support unemployed professionals or graduates who are finding it difficult to find work. Jobnet offers a professional environment tailored to the specific needs of this group. The programme empowers jobseekers to market their skills and learn to network effectively to find employment.

- **Kickstart**
Kickstart is a follow-on from Jobnet and the Jobseekers Course in Jobcare. It is open to those who want to maintain momentum, remain disciplined and focused in their job search, and see the value of working with others to achieve these goals. Kickstart clients include women returners, professionals aged over 45, recent graduates and highly skilled people whose first language is not English.

- **Work programmes**
Community Employment (CE) grants enable a transitional work programme for people who have been out of work long-term. Jobcare's programme gives participants the skills and experience needed to get back into the workforce and break the cycle of being unemployed. Jobcare employs 55 participants at any one time on contracts of one year. The 55 participants are deployed across a range of work areas in Jobcare, suitable to their skills, experience and career goals.

Eight of the programme places are targeted Trasná programme places - designated for participants with a criminal history. Jobcare provides a caring and supportive environment for individuals who are intent on desisting from offending. Jobcare's programme provides a structured framework within which they can develop new disciplines and find satisfaction in work.

- **Digital Skills Training**
In January 2018, Jobcare began rolling out our new Digital Syllabus: "Computer Fundamentals and Essentials". We offer three courses: Word, Excel, Office Online. Each course consists of one afternoon workshop per week over four weeks.

- **Jobnet, Dublin 15**
Jobcare has, since 2015, supported a local group in Blanchardstown committed to helping unemployed professional people in their locality. Jobnet, Dublin 15, ran successfully in May 2018 in partnership with IT Blanchardstown, Base Enterprise Centre, Fingal County Council and the local DEASP office.

It is Jobcare's policy to conduct these programmes according to the requirements of contractual agreements with funders and in line with Jobcare's ethos.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

Jobcare achieves its objectives through:

- (a) a permanent staff team with skills, knowledge and empathy to address the needs of the whole person;
- (b) internal programme reviews as to the relevance of services in the context of the needs of jobseekers and employers;
- (c) programme reviews with funders.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

c. CAPACITY

Capacity: operational staff, transitional work programme staff, volunteers, and interns

Operational staff

Jobcare employs an operational staff team as follows:

- (a) a full-time CEO and three part-time staff covering (1) Accounts; (2) Communications/Fund Raising/CEO PA; (3) a Data Protection Leader. This team is further resourced by a part-time volunteer with a focus on Policy, Governance and Ethos.
- (b) in addition to a full-time manager for work programmes, there are a further two full-time CE Supervisors who direct the daily activities of the work programmes and CE scheme.
- (c) in addition to a full-time manager for Jobclub, there are three full-time positions (two are job-shared across three individuals) that direct the activities of Jobclub and training programmes.
- (d) Two Jobs Initiative participants on long-term deployment to Jobcare, employed by the Employment Network, involved in (1) computer skills training; (2) IT infrastructure management.

Transitional work programme staff

Transitional work programme staff are deployed against personal training and development objectives to routine work assignments, as well as external training courses. CE scheme participants are part-time employees, approved under the contract conditions of DSP, for one year. In 2018 there were 55 participant places under the scheme. We also sought to accommodate transitional work programme participants on a (semi-voluntary) full-time basis on day release from prisons. Potential participants were interviewed and one joined us during 2018. He subsequently withdrew. Two previous such participants remained with us on CE.

Volunteers

Jobcare is further resourced by a cohort of part-time volunteers who support course and programme delivery, infrastructure development, and work streams arising from the strategic plan.

In addition, we are privileged to have between 50 and 100 individuals, many in full-time employment, or self-employed who volunteer their time both inside and outside Jobcare to assist our clients in job seeking. The volunteers support critical areas such as: mock interviews, career coaching, mentoring, interview preparation, course facilitation, course presentations. These valuable contributions range from an hour every so often to bursts of time when a specific course is being run.

Interns

We are delighted to accommodate interns from the USA who spend up to three months with us. This relationship has been working effectively for several years and is conducted through EUSA and other partner academic internship programmes.

Achievements and performance

a. CLIENT PERFORMANCE INDICATORS

In 2018 the following activity levels and outcomes were recorded for the main programme areas.

Jobclub

In 2018 Jobclub successfully delivered 48 weeks of formal Jobseekers services, 40 weeks of Jobseekers course, and five eight-week Jobnet programmes.

To provide context for these training programmes:

- 13% of all clients were unemployed for greater than one year
- 34% of clients were in the age category Over 45
- 33% of all clients had only second-level education or lower
- The male:female ratio was 55%:45%

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

- 37% of all clients identified as foreign nationals.

As a result of these factors Jobcare's target for positive progression to work was 40%. Without our intervention, few of these clients would have progressed positively.

The annual target was to serve 450 clients through formal training (Jobseekers course, Jobnet programme) in the year. We exceeded the number of clients served and exceeded the progression target with 260 people progressing positively into employment (58%).

The Jobclub team also provided one-to-one assistance (**Resource Room services, Career and Skills Coaching**). The annual target was to provide one-to-one assistance to 150 clients and for 40% to progress to employment. Those targets were significantly exceeded as 95 clients have progressed into employment (63%).

Work Programmes

70 people participated in Jobcare's Community Employment programme through the year with a potential maximum of 55 at any time. Successful progression into work and education was 74% (of those who left and were fit to work).

The Trasna programme in particular not only recorded 89% of participants desisting from re-offending, but also 80% progressed to employment and/or education.

In addition, we have a process for recruiting inmates from prisons for voluntary hours on day release while they are assessed for Community Employment. Since the Mountjoy Training Unit closed down in 2016 there have been some recruitment challenges. During 2018 many were connected with, several were interviewed, one was employed as voluntary transitional work programme participant and three progressed to (or were already in) Community Employment positions in Jobcare.

Digital Skills Training

In January 2018, Jobcare began rolling out a new Digital Syllabus: "Computer Fundamentals and Essentials". Employability skills are enhanced by including Skype interview, LinkedIn and Indeed literacy. We offer 3 courses: Word, Excel, Office Online. Each course consists of one afternoon workshop per week over four weeks. We provided each course 9 times in 2018, resulting in 122 of our jobseeking clients completing at least one of these courses and upskilling in either Word, Excel or Office online.

b. FINANCIAL PERFORMANCE

Our financial concern each year is to reach a balance between overall costs and overall income. This is achieved through grants from DEASP for the two schemes, and critical additional funds raised from corporate, business, private, supporting churches and philanthropic sources. These additional funds are referred to as 'donor income'. We cannot operate our services without both sources of income.

Expenditure on raising funds, governance, and charitable activities (i.e. training and work programmes) comprises expenditure recoverable from the Department of Employment Affairs and Social Protection as grants, plus costs incurred that are not recoverable. The principal costs not-recovered are the salaries and operating expenses of the CEO and his part-time team. The allocation of these costs is based on the time incurred by the CEO in the various areas of Jobcare. The time basis is reviewed by the Finance Operating Committee. In addition, for every grant-funded programme Jobcare delivers there is always a shortfall in direct client and programme costs for Jobcare to cover.

We run the organisation dependent on cash flow from DEASP and the additional external funds. There is little cash on-hand at times of the year, yet since Jobcare's incorporation we have never failed to meet our financial obligations.

Jobcare finished the year with a small operating deficit in 2018 of €3,132, compared to an operating surplus of €11,696 in 2017. This deficit was due to unexpected relocation costs during the year, and adheres to the Board's break-even policy.

DEASP conducts a separate audit for each scheme once a year.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

c. CLIENTS' VIEW OF OUR ACTIVITIES

Perhaps our results can best be expressed by our clients. We receive many testimonial emails and texts through the year. Here are sample stories for each of the programme areas. Here are sample stories and direct feedback from clients for each of the programme areas.

(* Not the real name)

Jobseekers Course

"Great staff, teachers and a wonderful class! My confidence has much improved after I finished the course".

"The Jobseeker Course was extremely beneficial, I got my CV updated and I gained a fresh, positive perspective on both myself and job hunting".

"Many thanks for everything and for all your help. Please keep helping unemployed people! Congrats for the amazing job you have done and do every day. Thank you Jobcare!"

Jobnet

John* completed our Jobnet programme having been unemployed for over a year. He was looking to change career direction from his previous sector and had a specific idea of the type of job he was looking for - an operations role within a large company with room for career growth. John found the support of Jobnet and his fellow participants encouraged him not to let rejections get him down, but to keep applying for jobs. He was also really impacted by Jobnet's focus on networking, meeting new people and letting people know you're looking for work. Things didn't change for John immediately and he also faced a number of significant life events, but he valued Jobcare staying in contact with follow-up calls and emails. Some months after completing Jobnet, John ended up talking to another Dad at an event in his child's school. This Dad knew John was looking for work and offered to introduce him to his company's Irish Operations Manager. That introduction led to a number of interviews and then a job offer! John is now working as General Manager of a team of 70 for a significant contract of this outsource catering and facility-management company. He got everything he was looking for in terms of the role and is "extremely happy and thoroughly enjoying working there". John told us, "If I could offer any advice for those who find themselves on a Jobnet course, it would be: stay strong, keep applying, keep mixing. You've got to network to get work; it's as simple as that! You just never know where that next job will come from."

Work Programmes

Ann* joined CE in 2015. It became apparent that she was facing health issues. Ann was also lacking confidence due to her age (50s) and a minor historical criminal offense. It seemed that she could not finish a training course let alone move to full employment. Following long patient coaching and encouragement in the face of regular absences Ann progressed to a full time role in an employment agency.

Jim* joined CE in 2016. He was changing career path from IT to admin and was concerned about his prospects due to his age (50s). Jim enthusiastically engaged in HR Admin, any training available and contributing to the Jobcare community. He initially achieved some short-term contracts in the Public Service. He has since been made permanent and promoted to a role in a State Department.

Computer Course

"Excellent course, covered more than expected. Excellent introduction to Outlook/One drive and application suites."

"The training was relevant to me as I wanted to learn Excel. I was happy with the time allotted to each part of the training."

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

Volunteer

T: "Working in Jobcare gives me a sense of serving others, and serving God, by being myself. The satisfaction of 'ringing the bell' when a client lands a job. Life has been good to me, apart from a few bumps along the way, I feel the absolute need to give back to others. I have never before worked in a place that had such a clear sense of Mission, that was so well transmitted to everybody involved, and that created such a positive atmosphere to work in."

P: "I've only recently joined Jobcare and I did so because I'm retired and want to give something back. I'm gaining so much - new friends and colleagues, I'm learning and growing and most of all it's so rewarding to be part of a wonderful team that helps people overcome challenges, build skills and secure employment. I love the uplifting sound of that bell. Well done in the superb work."

R: "Volunteering with Jobcare has been a life-changing experience for me. Since I started almost two years ago, not a week goes by when I don't walk out of Jobcare with a sense of purpose and accomplishment that goes beyond the mere achievement of results. Jobcare touches the lives of so many people and by doing so it makes our society a better place for all!"

d. FINANCIAL RESOURCES

To generate essential supplementary income Jobcare has formed effective partnering relationships with several corporate donors, private trusts and supporting churches and makes funding applications through competitive processes. We receive a small proportion of income through volunteer and voluntary donations (principally coming through our website). All these activities are conducted under our operating financial policies and procedures.

The Charities SORP requires the categorisation of funds as 'restricted' and 'unrestricted'. Grants from DEASP are classified as 'restricted'. From time-to-time corporate awards are restricted to specified developmental goals. Board Policy is to seek unrestricted funds that allow a flexible balancing of incoming cash and outgoings, whilst retaining the demanding accountability of the funder. We have not quantified the value of volunteers' time in the Financial Statements.

Financial review

a. GOING CONCERN

Based on successful renewal of contracts with the DEASP over a sustained period of time, and no indication to the contrary, the Directors believe there is every reason to continue as is. Government policy to date has governed the terms of the schemes but has not eliminated or fundamentally changed the two schemes under which we operate.

The Directors have prepared the attached accounts on the reasonable basis that Jobcare CLG will continue on a going concern basis.

b. PAY POLICY FOR SENIOR STAFF

We incur costs for four staff positions outside of DEASP grant-aided positions:

- The CEO who is full-time, and the salary in 2018 was in the band of €80,001 to €90,000, which includes pension. There are no other allowances.

It is Board policy to review the CEO salary against external benchmarks for similar positions in the non-profit sector. The CEO salary was last adjusted in 2018 and the next review is due at the end of 2019.

- Three part-time staff, one in Accounts, one in Communications, and another in a Data Protection project role. Their combined total pay is €60,550.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

c. RESERVES POLICY

Board policy is to hold a minimum reserve to cover six weeks' expenditure. The Board views this level as a minimum operating buffer.

The actual operating reserve at any point in the year is monitored by the CEO and Accounts Manager, and is reported to the Finance Operating Committee at each meeting.

Plans for future periods

a. STRATEGIC PLANNING

We are now into the second year of our Strategic Plan 2017-2022. The Board is pleased to report that consistent progress has been made across each of the different strands of the Plan. Looking forward, there are a number of areas that the Board, the CEO and his management team would like to prioritise in the coming year. These include strengthening our IT infrastructure in order to maximise the development of digital skills among our clients and staff; ongoing innovation of jobseeker programmes to keep abreast of rapidly changing recruitment and employment needs; an increased personalisation of our services, thereby enhancing the mission and ethos of Jobcare; a strengthening of our corporate partnerships; re-connection with local employers in light of our recent return to the Pearse Street location.

GOVERNANCE

Jobcare's CEO and Directors are committed to ensuring that Jobcare maintains a mature governance model for the organisation.

In 2016, the Board declared compliance with the Governance Code following a comprehensive adoption process. The Governance Code, a voluntary code of practice for good governance of community, voluntary and charitable organisations in Ireland, is currently accepted best practice for the sector. The Board values how this Code provides a framework to achieve high standards of governance for the organisation. Jobcare is categorized as a Type C organisation for the purposes of the Governance Code.

One of our Directors volunteers additional time on a weekly basis to monitor compliance with the Governance Code and oversees a formal review of compliance annually.

Jobcare continues to absorb the implications of the Charities Act 2009, in particular the reporting requirements of the Charities Regulatory Authority that the Regulator is standardising for the sector. Jobcare is up-to-date with its reporting obligations to the Regulator and appears on the public register under CRA Register No: 20030643.

On 7 November 2018 the Charities' Regulator launched the Charities Governance Code, a new mandatory code for the sector. At Jobcare's January Board Meeting, the Directors approved commencement of the organisation's journey towards compliance with a target to declare compliance on or before the Regulator's deadline of 2020. The Directors look forward to building on work completed to adhere to SORP standards, and the compliance project for the voluntary Governance Code. This work places the organisation in a good position to comply with the Regulator's Code and to commence reporting on compliance to the Regulator when it is required in 2021.

In 2015 the Directors adopted the Charities SORP for the organisation, ahead of any regulatory requirement to do so. SORP is a developing model, and it is the intention of the Board to continue improvements to the presentation of the annual Directors' Report and the Financial Statements in accordance with general interpretation and best practice of the Charities SORP.

Jobcare CLG held its last AGM on 12 June 2018 in The Exchange, 50 Lower Gardiner Street, covering the period 1 January 2017 to 31 December 2017. The AGM was attended by Jobcare's Company Members who received the Directors' Report

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2018

and Financial Statements for 2017.

DISCLOSURE OF INFORMATION TO AUDITORS

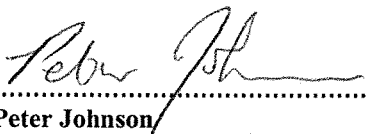
Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

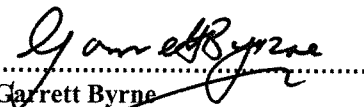
- so far as that Director is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Ormsby & Rhodes, have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the Directors, on 3 April 2019 and signed on their behalf by:


.....
Peter Johnson
Director


.....
Garrett Byrne
Director

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JOB CARE

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the financial statements of Jobcare (the 'charitable company') for the year ended 31 December 2018, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) issued by the Financial Reporting Council and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charitable company's affairs as at 31 December 2018 and of its deficit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**JOB CARE
(A COMPANY LIMITED BY GUARANTEE)**

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JOB CARE

OTHER INFORMATION

The directors are responsible for the other information. The other information comprises the information included in the management information, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

OPINION ON THE OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the charitable company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

Based on the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JOB CARE

RESPECTIVE RESPONSIBILITIES

RESPONSIBILITIES OF DIRECTORS FOR THE FINANCIAL STATEMENTS

As explained more fully in the Directors' Responsibilities Statement on page 3, the directors 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 directors 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 directors 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 management either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

This report is made solely to the charitable company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 Auditors' 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 (Ireland) 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). The description forms part of our Auditors' Report.



Geoffrey Lewis

for and on behalf of
Ormsby & Rhodes

Chartered Accountants and Statutory Audit Firm

9 Clare Street
Dublin 2
Date: 3 April 2019

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

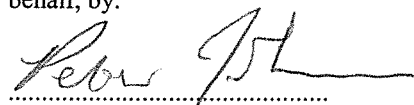
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT

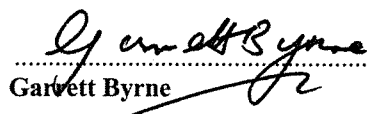
FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
INCOME FROM:					
Donations, grants and legacies	3	235,767	926,368	1,162,135	1,168,143
Activities for generating funds	4	23,014	-	23,014	17,654
TOTAL INCOME		258,781	926,368	1,185,149	1,185,797
EXPENDITURE ON:					
Raising funds	5	27,271	-	27,271	26,392
Charitable activities	6,7,8	209,555	926,127	1,135,682	1,115,055
Governance	9	24,344	984	25,328	32,654
TOTAL EXPENDITURE	10	261,170	927,111	1,188,281	1,174,101
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		(2,389)	(743)	(3,132)	11,696
NET MOVEMENT IN FUNDS		(2,389)	(743)	(3,132)	11,696
RECONCILIATION OF FUNDS:					
Total funds brought forward		62,294	1,243	63,537	51,841
TOTAL FUNDS CARRIED FORWARD		59,905	500	60,405	63,537

All activities relate to continuing operations.

The financial statements were approved and authorised for issue by the Directors on 3 April 2019 and signed on their behalf, by:


 Peter Johnson


 Garrett Byrne

The notes on pages 21 to 33 form part of these financial statements.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

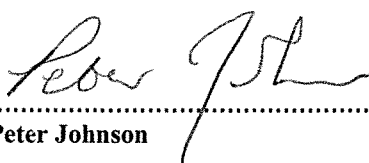
BALANCE SHEET

AS AT 31 DECEMBER 2018

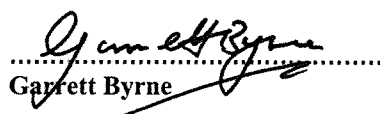
	Note	€	2018 €	€	2017 €
FIXED ASSETS					
Tangible assets	15		17,263		1,425
CURRENT ASSETS					
Debtors	16	157,713		161,583	
Cash at bank and in hand		85,603		50,487	
		<u>243,316</u>		<u>212,070</u>	
CREDITORS: amounts falling due within one year	17	(200,174)		(149,958)	
NET CURRENT ASSETS			<u>43,142</u>		<u>62,112</u>
NET ASSETS			<u>60,405</u>		<u>63,537</u>
CHARITY FUNDS					
Restricted funds	19		500		1,243
Restricted funds - analysed	19		-		-
Unrestricted funds	19		<u>59,905</u>		<u>62,294</u>
TOTAL FUNDS			<u>60,405</u>		<u>63,537</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors on 3 April 2019 and signed on their behalf, by:



 Peter Johnson



 Garrett Byrne

The notes on pages 21 to 33 form part of these financial statements.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	2018 €	2017 €
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	21	<u>54,432</u>	<u>(16,177)</u>
Cash flows from investing activities:			
Purchase of fixed assets		<u>(19,316)</u>	<u>(1,245)</u>
Net cash used in investing activities		<u>(19,316)</u>	<u>(1,245)</u>
Change in cash and cash equivalents in the year			
Cash and cash equivalents brought forward	22	<u>50,487</u>	<u>67,909</u>
Cash and cash equivalents carried forward		<u><u>85,603</u></u>	<u><u>50,487</u></u>

The notes on pages 21 to 33 form part of these financial statements.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

1. GENERAL INFORMATION

Jobcare is a company limited by guarantee, incorporated in the Republic of Ireland. The registered office is 29 Pearse Street, Dublin 2, D02E726. The Company's main objective is to relieve poverty amongst unemployed persons as a Christian response to current social problems, in particular by training or assisting unemployed persons to obtain training in such skills as will fit them for employment.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

Jobcare 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.

The functional and presentational currency is Euro.

The financial statements fully comply with FRS 102 and Charities SORP (FRS102).

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to €1.27 per member of the company.

2.3 Income

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

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the Directors' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

2. ACCOUNTING POLICIES (CONTINUED)

2.4 Expenditure

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	-	15% Straight Line
Office equipment	-	15% Straight Line
Computer equipment	-	25% Straight Line

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

2. ACCOUNTING POLICIES (CONTINUED)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.10 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Donations	235,767	-	235,767	236,921
Grants - Training Programs	-	202,644	202,644	184,977
Grants - Work Programs	-	723,724	723,724	746,245
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	235,767	926,368	1,162,135	1,168,143
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Total 2017	236,921	931,222	1,168,143	
	<hr/>	<hr/>	<hr/>	

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

4. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Training courses	3,115	-	3,115	6,385
Services provided	19,899	-	19,899	11,269
	<u>23,014</u>	<u>-</u>	<u>23,014</u>	<u>17,654</u>
Total 2017	<u>17,654</u>	<u>-</u>	<u>17,654</u>	

5. ANALYSIS OF EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Fundraising expenses				
Other expenses	610	-	610	4,754
Wages and salaries	26,661	-	26,661	21,638
Net expenditure from analysis of expenditure on raising funds	<u>27,271</u>	<u>-</u>	<u>27,271</u>	<u>26,392</u>

In 2017, of the total expenditure, €26,392 was expenditure from unrestricted funds and €NIL was expenditure from restricted funds.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Training Programs- Restricted	-	203,387	203,387	184,601
Training Programs- Unrestricted	84,165	-	84,165	83,027
Work Programs- Restricted	-	722,740	722,740	745,376
Work Programs- Unrestricted	125,390	-	125,390	102,051
	<u>209,555</u>	<u>926,127</u>	<u>1,135,682</u>	<u>1,115,055</u>
Total 2017	<u>185,078</u>	<u>929,977</u>	<u>1,115,055</u>	

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

7. DIRECT COSTS ON CHARITABLE ACTIVITIES

	Training Programs- Restricted €	Training Programs- Unrestricted €	Work Programs- Restricted €	Work Programs- Unrestricted €	Total 2018 €	Total 2017 €
Staff/ participant training	-	7,615	12,972	3,302	23,889	14,192
Participant travel	11,032	-	-	-	11,032	12,240
CE Fuel allowance	-	-	8,438	-	8,438	8,775
Wages and salaries	151,738	46,344	674,817	70,867	943,766	945,108
	<u>162,770</u>	<u>53,959</u>	<u>696,227</u>	<u>74,169</u>	<u>987,125</u>	<u>980,315</u>
Total 2017	<u>163,978</u>	<u>42,108</u>	<u>714,651</u>	<u>59,578</u>	<u>980,315</u>	

8. SUPPORT COSTS ON CHARITABLE ACTIVITIES

	Training Programs- Restricted €	Training Programs- Unrestricted €	Work Programs- Restricted €	Work Programs- Unrestricted €	Total 2018 €	Total 2017 €
Health, safety and welfare	2,329	2,357	998	3,365	9,049	2,949
Insurance	4,924	729	6,912	1,694	14,259	12,986
Light and heat	4,571	353	3,333	1,767	10,024	16,646
Canteen and cleaning	3,217	4,226	2,296	7,877	17,616	10,676
Materials and resources	-	153	-	-	153	317
Repairs and maintenance	-	2,103	-	3,090	5,193	2,719
Printing, postage and stationery	2,216	685	773	910	4,584	7,566
Advertising	-	1,417	-	2,125	3,542	488
Telephone	2,244	1,478	6,827	2,149	12,698	9,040
Computer costs	10,235	1,652	3,349	9,984	25,220	18,062
Equipment hire	840	36	1,961	38	2,875	2,584
Travel and subsistence	-	2,115	-	1,638	3,753	7,584
Rent and services	9,167	8,000	-	12,000	29,167	37,600
Bank charges	131	492	64	625	1,312	1,109
General expenses and subscriptions	-	2,783	-	2,850	5,633	3,624
Depreciation	743	1,627	-	1,109	3,479	790
	<u>40,617</u>	<u>30,206</u>	<u>26,513</u>	<u>51,221</u>	<u>148,557</u>	<u>134,740</u>
Total 2017	<u>20,623</u>	<u>40,919</u>	<u>30,725</u>	<u>42,473</u>	<u>134,740</u>	

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

9. GOVERNANCE COSTS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Auditors' remuneration	3,956	984	4,940	5,542
Other expenses	-	-	-	9,160
Wages and salaries	20,388	-	20,388	17,940
Depreciation - tangible fixed assets	-	-	-	12
	<u>24,344</u>	<u>984</u>	<u>25,328</u>	<u>32,654</u>

In 2017, the company incurred the following Governance costs:
 €31,670 attributable to unrestricted funds
 and €984 attributable to restricted funds

10. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2018 €	Depreciation 2018 €	Other costs 2018 €	Total 2018 €	Total 2017 €
Expenditure on fundraising activities	26,661	-	610	27,271	26,392
Costs of raising funds	<u>26,661</u>	<u>-</u>	<u>610</u>	<u>27,271</u>	<u>26,392</u>
Training Programs- Restricted	151,738	743	50,906	203,387	184,601
Training Programs- Unrestricted	46,344	1,627	36,194	84,165	83,027
Work Programs- Restricted	674,817	-	47,923	722,740	745,376
Work Programs- Unrestricted	70,867	1,109	53,414	125,390	102,051
Charitable activities	<u>943,766</u>	<u>3,479</u>	<u>188,437</u>	<u>1,135,682</u>	<u>1,115,055</u>
Expenditure on governance	<u>20,388</u>	<u>-</u>	<u>4,940</u>	<u>25,328</u>	<u>32,654</u>
	<u>990,815</u>	<u>3,479</u>	<u>193,987</u>	<u>1,188,281</u>	<u>1,174,101</u>
Total 2017	<u>984,686</u>	<u>802</u>	<u>188,613</u>	<u>1,174,101</u>	

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

11. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2018 €	Support costs 2018 €	Total 2018 €	Total 2017 €
Training Programs- Restricted	162,770	40,617	203,387	184,601
Training Programs- Unrestricted	53,959	30,206	84,165	83,027
Work Programs- Restricted	696,227	26,513	722,740	745,376
Work Programs- Unrestricted	74,169	51,221	125,390	102,051
Total 2018	<u>987,125</u>	<u>148,557</u>	<u>1,135,682</u>	<u>1,115,055</u>
Total 2017	<u>980,315</u>	<u>134,740</u>	<u>1,115,055</u>	

12. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2018 €	2017 €
Depreciation of tangible fixed assets:		
- owned by the charity	3,479	802
Auditors' remuneration	<u>4,940</u>	<u>5,542</u>

During the year, no Directors received any remuneration (2017 - €NIL).

During the year, no Directors received any benefits in kind (2017 - €NIL).

During the year, no Directors received any reimbursement of expenses (2017 - €NIL).

13. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of €4,940 (2017 - €5,542).

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

14. STAFF COSTS

Staff costs were as follows:

	2018 €	2017 €
Wages and salaries	<u>990,815</u>	<u>984,686</u>

Capitalised employee costs during the year amounted to €NIL (2017- €NIL).

The average number of employees was 56 (2017: 56) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2018 No.	2017 No.
CE Participants	47	47
Scheme Funded Staff	7	7
CEO Office	2	2
	<u>56</u>	<u>56</u>

The number of higher paid employees was:

	2018 No.	2017 No.
In the band € 70,001 - € 80,000	1	1

15. TANGIBLE FIXED ASSETS

	Plant and machinery €	Office equipment €	Computer equipment €	Total €
Cost				
At 1 January 2018	3,630	40,399	51,906	95,935
Additions	2,951	11,278	5,088	19,317
At 31 December 2018	<u>6,581</u>	<u>51,677</u>	<u>56,994</u>	<u>115,252</u>
Depreciation				
At 1 January 2018	3,630	40,399	50,481	94,510
Charge for the year	443	1,405	1,631	3,479
At 31 December 2018	<u>4,073</u>	<u>41,804</u>	<u>52,112</u>	<u>97,989</u>
Net book value				
At 31 December 2018	<u>2,508</u>	<u>9,873</u>	<u>4,882</u>	<u>17,263</u>
At 31 December 2017	<u>-</u>	<u>-</u>	<u>1,425</u>	<u>1,425</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

16. DEBTORS

	2018	2017
	€	€
Trade debtors	18,965	700
Prepayments	19,831	19,301
Accrued grants	118,746	129,746
Other debtors	171	11,836
	<u>157,713</u>	<u>161,583</u>

17. CREDITORS: Amounts falling due within one year

	2018	2017
	€	€
Bank loans and overdrafts	24,339	8,537
Trade creditors	3,910	1,678
Accruals	6,885	10,686
Deferred grants	164,995	128,319
Other creditors	45	738
	<u>200,174</u>	<u>149,958</u>

18. FINANCIAL INSTRUMENTS

	2018	2017
	€	€
Financial assets that are debt instruments measured at amortised cost:		
Trade debtors	18,966	700
Total	<u>18,966</u>	<u>700</u>

	2018	2017
	€	€
Financial liabilities measured at amortised cost:		
Bank loans and overdrafts	24,339	8,537
Trade creditors	3,910	1,678
Total	<u>28,249</u>	<u>10,215</u>

JOB CARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

19. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2018 €	Income €	Expenditure €	Balance at 31 December 2018 €
Unrestricted funds				
General Funds - all funds	62,294	258,781	(261,170)	59,905
Restricted funds				
Restricted Funds - all funds	1,243	926,368	(927,111)	500
Total of funds	<u>63,537</u>	<u>1,185,149</u>	<u>(1,188,281)</u>	<u>60,405</u>

The restricted funds relate to grants provided by the Department of Social Protection.

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2017 €	Income €	Expenditure €	Balance at 31 December 2017 €
General funds - all funds	50,859	254,575	(243,140)	62,294
Restricted funds				
Restricted funds - all funds	982	931,222	(930,961)	1,243
Total of funds	<u>51,841</u>	<u>1,185,797</u>	<u>(1,174,101)</u>	<u>63,537</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

19. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2018 €	Income €	Expenditure €	Balance at 31 December 2018 €
General funds - all funds	62,294	258,781	(261,170)	59,905
Restricted funds - all funds	1,243	926,368	(927,111)	500
	<u>63,537</u>	<u>1,185,149</u>	<u>(1,188,281)</u>	<u>60,405</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 January 2017 €	Income €	Expenditure €	Balance at 31 December 2017 €
General funds - all funds	50,859	254,575	(243,140)	62,294
Restricted funds -all funds	982	931,222	(930,961)	1,243
	<u>51,841</u>	<u>1,185,797</u>	<u>(1,174,101)</u>	<u>63,537</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Tangible fixed assets	17,262	-	17,262
Current assets	242,817	500	243,317
Creditors due within one year	(200,174)	-	(200,174)
	<u>59,905</u>	<u>500</u>	<u>60,405</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2017 €	Restricted funds 2017 €	Total funds 2017 €
Tangible fixed assets	1,425	-	1,425
Current assets	210,827	1,243	212,070
Creditors due within one year	(149,958)	-	(149,958)
	<u>62,294</u>	<u>1,243</u>	<u>63,537</u>

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 €	2017 €
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(3,132)	11,696
Adjustment for:		
Depreciation charges	3,479	802
Decrease/(increase) in debtors	3,869	(26,618)
Increase/(decrease) in creditors	50,216	(2,057)
Net cash provided by/(used in) operating activities	<u>54,432</u>	<u>(16,177)</u>

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018 €	2017 €
Cash in hand	85,603	50,487
Total	<u>85,603</u>	<u>50,487</u>

JOB CARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

23. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

24. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 3 April 2019.