

Charity registered number: 20030643

JOB CARE
(A company limited by guarantee)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019

Directors

Garrett Byrne
Ruth Thompson
Gillian Brennan
Peter Johnson, Chairman
Paul Rothwell
Jonathan Somerville (appointed 29 May 2019)

Company registered number

215563

Charity registered number

20030643

CHY Revenue number

11301

Registered office

Grace Bible Fellowship, 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, D02HH30

Bankers

Allied Irish Banks p.l.c., 7/12 Dame Street, Dublin 2, D02KX20

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019.

In addition to meeting its governance and communication responsibilities, the report gives an overview of the different ways Jobcare has provided resources, training, support and work experience to unemployed people in 2019. 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 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 2019.

Jobcare's mission, since its foundation in 1994, has been to help people overcome barriers to employment. In these last 25 years Ireland has experienced times of strong economic growth interspersed with periods of deep recession. This year, 2019, has seen more people at work in our economy than ever before. While economists declare that we are nearing or have reached 'full employment', the reality is that, boom or bust, there are always groups of people being left behind. Unemployment has remained stubbornly high for those on the wrong side of the digital divide, over 40s, ex-offenders, homeless people, migrants, disadvantaged youth, single parents and people with disabilities. Unemployment continues to impact these people in similar ways - loss of self-confidence, a sense of being de-skilled, feelings of shame, lack of motivation, loss of structure in the day, isolation, depression and its associated harmful effects. Jobcare is 'on the side' of those that are being left behind, and the organisation strives to support individuals from all these backgrounds who attend the centre for work, training, support and encouragement.

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 work programme staff and jobseeker clients. I would like to commend the commitment of Jobcare management and staff in helping such a diverse group of people develop the confidence and skills to search for, find and keep work over the past year. In addition, I am very 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.

Jobcare's Programmes

In 2019, Jobcare's management and staff served unemployed people through tried and tested programmes, regularly evaluated and enhanced in alignment with the 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
 - A Resource Room, providing one-to-one assistance to job seekers

These 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. Jobcare is under contract to DEASP in this regard and follows specific DEASP guidelines, policies, procedures reporting requirements and performance goals. I am pleased to report that, in 2019, Jobcare continued to meet and generally exceeded DEASP targets as well as performance criteria agreed with other funders.

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.

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CHAIRMAN'S STATEMENT

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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 partnered 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 2019. This included financial support, donations of materials and technology and pro bono professional services. We are very grateful to those companies and their staff who partnered with us in this way in the past year.

In late 2018, we returned to a rebuilt Grace Church, which has provided a premises for us during most of the 25 years since Jobcare's foundation. The new building provides bespoke office space for Jobcare and magnificent shared facilities that have enabled us to provide a modern environment for our staff and enhanced services for our clients. We are very grateful to Grace Church for their material and spiritual support in this regard, and it is our hope that we will continue to enjoy an effective and mutually beneficial partnership into the future.

The Board met five times in 2019 with a high level of attendance and strong engagement by all Directors. 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 Jobcare's premises on Pearse Street on 29 May 2019. The next AGM, to receive accounts for 2019, will be in the timeframe: May/June 2020.

Name Peter Johnson
Chairman

Date 24 March 2020

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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

The Directors present their annual report and audited financial statements of Jobcare for the year ended 31 December 2019

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 a Memorandum and Articles of Association.

The principal object for which the Company was established in 1994 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" (see Memorandum of Association paragraph 3.0).

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

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 every CE member 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 2020

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

Directors 2019

Gillian Brennan (Company Secretary)
Garrett Byrne
Peter Johnson (Chairman)
Paul Rothwell
Jonathan Somerville (from 29 May 2019)
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 and no more than eight Directors.

New Directors are nominated and appointed by the Board based on appropriate skill set, potential contribution, passion for the ethos of Jobcare 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 Irish charity regulations. Declan Doran is the Accounts Manager and may attend Board meetings when required.

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DIRECTORS' REPORT (continued)

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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 to appraise existing Directors of 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 its 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 were developed in line with the Governance Code for community, voluntary and charitable organisations and standards set by the ICSA (Governance Institute, UK), and are being updated to comply with the Charities Governance Code. 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 2019 the Jobcare Board of Directors met on five occasions with an 92% 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 2019 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 2019 the Committee was comprised of Garrett Byrne (Committee Chairperson and Jobcare Director), Paul Mooney (CEO) and Declan Doran (Accounts Manager) and remains unchanged for 2020. Minutes of these meetings are returned to the Board.
- The Audit Committee met once during 2019. 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 Garrett Byrne (Committee Chairperson and Jobcare Director), Paul Mooney (CEO) and Declan Doran (Accounts Manager) and remains unchanged for 2020.

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 2019

The operational staff team numbers ten people across the following roles: three CE Supervisors, one Jobclub Leader, three full-time Jobclub Assistants, and three Jobcare-funded executives (one full-time and two part-time). 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

It is Board policy to monitor levels of risk for the organisation on a regular basis through a formal risk register maintained by the CEO. We assign to identified operational risks the CEO's view of the likelihood and impact of the risk arising, the management of risk mitigation/avoidance/acceptance, or how we can minimise the risk occurring, or the degree of impact of the risk if it does arise.

The CEO presents a current risk register at each Board Meeting and highlights principal changes in risk from meeting to meeting to allow Directors to monitor movement upwards or downward across areas of strategic significance. Risk is monitored across areas such as finance, state policy and grant provision, reputation, regulatory compliance, staff succession, health/safety of staff and clients, maintenance of ethos, stakeholder relationships, employment relations, IT infrastructure/security, and operating standards and effectiveness.

Mitigating actions and controls are put in place by the CEO and management team to offset the probability and impact of adverse changes and activity.

In general, the Board's appetite for risk is low to medium. It is expected that mitigating actions and controls will be adjusted when risk levels hit the appetite threshold for each category to bring the risk back to an acceptable level.

In one area only has the Board an appetite for a higher level of risk: serving an at-risk target group presenting vulnerable and often volatile individuals availing of Jobcare's services. Jobcare's Constitution and founding ethos mandates the organisation to provide employment services to disadvantaged and marginalised individuals. While this appetite is high, mitigating controls are tight to manage the risk.

We insure Jobcare against risks. This includes insurance over key staff, Directors, fire/theft/property damage, personal/public liability, employment, data protection/cyber security, and travel.

We raise awareness of risks and obligations for all staff and clients through induction, supervision, discussion, and in some limited cases, notices. Jobcare has a Health and Safety Statement and a set of staff policies in a Staff Handbook.

The Board aspires to the standards of best practice being asked of by the Charities Regulator, and expected by stakeholders, where risks are identified, assessed, monitored and managed so reduce or avoid the adverse impact on the organisation and service users

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

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.

- **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 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**
The digital syllabus is called "Computer Fundamentals and Essentials" and enhances employability skills 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.

- **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 once in 2019 in partnership with IT Blanchardstown, Base Enterprise Centre, Fingal County Council and the local DEASP office.

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DIRECTORS' REPORT (continued)

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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) an operational 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.

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 two part-time staff covering (1) Accounts; (2) Communications/Fund Raising/CEO PA. 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 that direct the activities of Jobclub and training programmes.

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 DEASP, for one year. In 2019 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 two joined us during 2019. Two previous such participants remained with us on CE until their successful progression to sustainable employment.

There are 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.

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.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

Achievements and performance

a. CLIENT PERFORMANCE INDICATORS

In 2019 the following activity levels and outcomes were recorded for the main programme areas.

- Jobclub

In 2019 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
- 38% of clients were in the age category Over 45
- 31% of all clients had only second-level education or lower
- The male:female ratio was 53%:47%
- 23% 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. Overall, 53% of the target 600 jobseekers 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 225 people progressing positively into employment (50%).

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 and 83 clients have progressed into employment (55%).

- Work Programmes

73 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 68% (of those who positively progressed).

The Trasna programme in particular not only recorded 90% of participants desisting from re-offending, but also 81% progressed to employment and/or education (since 2008).

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 2019 many were connected with, several were interviewed, three were employed as voluntary transitional work programme participants and six progressed to (or were already in) Community Employment positions in Jobcare.

- Digital Skills Training

The digital syllabus is called "Computer Fundamentals and Essentials" and enhances employability skills 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. Jobcare delivered each course 9 times in 2019, resulting in 147 of our jobseeking clients completing at least one of these courses and upskilling in either Word, Excel or Office online.

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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 an operating deficit in 2019 of -€19,010 compared to an operating deficit of -€3,132 in 2018. This deficit was mainly driven by additional once-off relocation costs and essential IT expenditure.

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

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 and direct feedback from clients for each of the programme areas where their participation or progression occurred in 2018.

Jobseekers Course

"Never knew about Jobcare until I was made redundant. Very impressed with all the tips and support it provides".

"The course really helped my confidence for going forward in my future job search".

Jobnet

"The Jobnet course is very good in adding structure and purpose to each week. Well done to all involved – very practical."

"I was bowled over by the course, it was a pleasure to come every week, which I'll really miss."

"Thank you so much for all the programme. I already wish I was allowed to go on it again! You should be really proud of everything you do and have done for the participants."

"Thank you for everything, Jobcare is doing great work, it really lifted my spirits in there when I was very down and gave me hope."

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

Work Programmes

Bill joined us in August 2017. He had long but limited experience in a CE Supervisor role elsewhere. He was in his late 50s and had very low computer literacy. He joined us believing that he was too old to be employed in a modern work environment. With ongoing regular confidence-building methods, real work experience and targeted training, Bill progressed to a full-time CE Supervisor role where his newly acquired digital skills combined with his previous experience are well used. Bill keeps in touch and expresses his gratitude for the new lease of life he received and particularly that he can now retire from an actual job.*

Bernie joined us in April 2017. In her late 30s and without a clear career direction she initially tried several roles in Jobcare. She struggled with language and confidence. Bernie took up a volunteer role with a charity while caring for her family. She wrote: "My official journey with Jobcare finishes today. I am very sorry that it's finished but I am honoured and thankful to have had the opportunity. Thank you for the professional approach in many cases and taking time to listen and help. Appreciate every single help. A big thank you goes to every single person that helped me during the time in Jobcare."*

Brian joined us as a volunteer in May 2018 while on temporary release from prison for a fraud conviction. He started in our HR Department and moved on to a Client Support role. Brian was employed on our Trasna programme in October 2018. He worked hard to re-train for digital and admin roles. He maintained an excellent attitude while facing the challenge of re-inventing himself to re-enter society. He participated in our coaching and mentoring process to help overcome significant personal loss as a result of his past crime. Brian took a work experience opportunity with an Irish company who have great respect for Jobcare and was subsequently employed by them in a full-time role.*

Cathal joined us as a volunteer in December 2016 while on temporary release from a conviction. He was employed on our Trasna programme in March 2017 as an IT Support Assistant. Cathal worked hard to up-skill in IT networks and took every opportunity to participate in Jobcare's mentoring and formal training. Cathal was recently employed full-time by an IT company and is currently fielding several even better offers.*

(* Not the real name)

Computer Course

"Great course, the instructor is very patient and informative."

"Most relevant as I have been under-using Excel for years... I really enjoyed the course."

Volunteers

C: "I have been volunteering with Jobcare for 2 years now and I have enjoyed every moment of it. I initially volunteered as a career coach as I was recently qualified and valued getting more experience and I had some free time that I wanted to use to give back and be of some assistance to the community. As a volunteer I have coached clients and also facilitated the excellent Jobnet and Kickstart courses. Facilitating Jobnet inspired me to step outside my comfort zone and to volunteer to give a talk, which I have done now on two occasions. I am delighted to be part of the Jobcare team. I continue to volunteer with Jobnet as I find it a very inspiring place to be. I love the feeling of making a positive difference in the lives of the Jobcare clients and the satisfaction and sense of fulfillment that comes from that. I have met and connected with some wonderful people. I will continue to volunteer with Jobcare."

F: "Why do I volunteer for Jobcare? Because working matters to me, I value the opportunity to help others overcome their obstacles to securing appropriate and fulfilling employment. I like the way Jobcare does things; it nurtures a spirit of collaboration which builds hope, confidence and self-belief, in the jobseeker alongside the practical skills and tools required to gain employment. Volunteering is a two-way street. Because my work is valued, I gain great satisfaction from it whilst also building on my own skills and experience. It's a win, win!"

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DIRECTORS' REPORT (continued)

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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

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

Following the end of the financial year the coronavirus Covid-19 pandemic has interrupted our business operations to the extent that the premises are closed (consistent with Government regulations) yet the bulk of our course schedule is being delivered online; our core staff team remain at work (from home) to deliver services including support to those working for Jobcare on the Community Employment scheme.

Based on successful renewal of contracts with the Department of Employment Affairs and Social Protection over a sustained period of time, and no indication to the contrary, the Directors believe there is every reason to continue our services 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. Core funding from the DEASP is contracted for in the current year to the end of 2020, which is consistent with normal arrangements with the Department.

Management has prepared and reviewed detailed cash projections for the forthcoming twelve month period and has reviewed funding requirements. Based on this review the Directors are satisfied that the going concern basis is reasonable and appropriate.

b. PAY POLICY FOR SENIOR STAFF

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

- The CEO who is full-time, and the salary in 2019 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 2020.

- Two part-time staff, one in Accounts and one in Communications. Their combined total pay is €45,840.

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.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

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

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 broaden and deepen Jobcare's services, to make jobseeker courses and work programmes 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 them find work. During 2019 the organisation took major steps in bringing its IT infrastructure up to industry standard and in promoting the development of digital skills among clients and staff. Relationships with different sections of the DEASP were strengthened and a number of new corporate supporters were engaged.

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 and deepening support for mature jobseekers, establishing closer links with recruiters and employers to develop direct channels for placing job-ready clients and staff, and launching an online platform through which jobseekers in Dublin and further afield can access the support of volunteers.

Among these plans, what stands out as a key priority is to address the challenges faced by mature jobseekers, aged 45 years and above, who now constitute the highest proportion of our clientele. That trend will continue as Ireland's population ages and as more people are displaced by new technologies. We are determined to find solutions that will help this cohort find work, work that is satisfying, and gives purpose and dignity to all those who are referred to us, find us through our website or hear about us by word of mouth. Working matters!

GOVERNANCE

Jobcare's CEO and Directors are committed to ensuring that Jobcare maintains a mature governance model for the organisation. One of our Directors volunteers additional time on a weekly basis to monitor compliance with Jobcare's regulatory obligations and meet regulatory reporting requirements.

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.

In 2016, the Board declared compliance with the voluntary Governance Code following a comprehensive adoption process for a Type C organisation. With annual compliance reviews, Jobcare remained compliant with this Code for three years before the Code was retired in 2019 by its oversight body. The work of achieving and sustaining compliance with this Code put Jobcare in a good position of readiness to comply with the Charity Regulator's new Code for the sector.

On 7 November 2018 the Charities' Regulator launched the Charities Governance Code, which is mandatory for the sector. There has been an agenda item related to the Charities Governance Code on each Board agenda from November 2018 to date (March 2020). In January 2019 the Board agreed to commence the journey towards compliance with the 32 Core Standards of the Charities Governance Code with progress being reported at Board Meetings. In November 2019, the Board received a report that the work to achieve compliance with the Core Standards was complete. Work to document compliance using the Regulator's framework – the Compliance Record Form – is progressing and will be complete ahead of the deadline of 31 December 2020.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

In 2015 the Directors adopted the Charities SORP for the organisation, ahead of any regulatory requirement to do so. The Directors are committed to high levels of transparency in financial reporting and believe that SORP provides a helpful framework to present financial information along with the operations and achievements of the organisation. 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 for the Charities SORP.

Jobcare CLG held its last AGM on 29 May 2019 in Jobcare's premises on Pearse Street, covering the period 1 January 2018 to 31 December 2018. The AGM was attended by Jobcare's Company Members who received the Directors' Report and Financial Statements for 2018.

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 24 March 2020 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

OPINION

We have audited the financial statements of Jobcare (the 'charitable company') for the year ended 31 December 2019 which comprise the Statement of financial activities incorporating income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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 the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) 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.

OTHER INFORMATION

The Directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other 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.

JOBCARE

(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JOBCARE

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our 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.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JOB CARE

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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Geoffrey Lewis (Senior statutory auditor)

for and on behalf of

Ormsby & Rhodes

Chartered Accountants and Registered Auditors

9 Clare Street

Dublin 2

D02HH30

24 March 2020

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
INCOME FROM:					
Donations, grants and legacies	4	179,285	890,328	1,069,613	1,162,135
Activities for generating funds	5	20,909	-	20,909	23,014
TOTAL INCOME		200,194	890,328	1,090,522	1,185,149
EXPENDITURE ON:					
Raising funds	6	26,580	-	26,580	27,271
Charitable activities	7,8,9	169,012	889,595	1,058,607	1,135,682
Governance	10	23,361	984	24,345	25,328
TOTAL EXPENDITURE	11	218,953	890,579	1,109,532	1,188,281
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES		(18,759)	(251)	(19,010)	(3,132)
NET MOVEMENT IN FUNDS		(18,759)	(251)	(19,010)	(3,132)
RECONCILIATION OF FUNDS:					
Total funds brought forward		59,905	500	60,405	63,537
TOTAL FUNDS CARRIED FORWARD		41,146	249	41,395	60,405

All activities relate to continuing operations.

The financial statements were approved and authorised for issue by the Directors on 24 March 2020 and signed on their behalf, by:

Peter Johnson
Director

Garrett Byrne
Director

The notes on pages 22 to 35 form part of these financial statements.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER: 215563

BALANCE SHEET

AS AT 31 DECEMBER 2019

	Note	€	2019 €	€	2018 €
FIXED ASSETS					
Tangible assets	16		13,545		17,263
CURRENT ASSETS					
Debtors	17	88,696		157,713	
Cash at bank and in hand		150,392		85,603	
			<u>239,088</u>	<u>243,316</u>	
CREDITORS: amounts falling due within one year	18	(211,238)		(200,174)	
			<u>27,850</u>	<u>43,142</u>	
NET CURRENT ASSETS			<u>41,395</u>	<u>60,405</u>	
NET ASSETS			<u><u>41,395</u></u>	<u><u>60,405</u></u>	
CHARITY FUNDS					
Restricted funds	20		249		500
Unrestricted funds	20		41,146		59,905
			<u>41,395</u>	<u>60,405</u>	
TOTAL FUNDS			<u><u>41,395</u></u>	<u><u>60,405</u></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 24 March 2020 and signed on their behalf, by:

Peter Johnson
Director

Garrett Byrne
Director

The notes on pages 22 to 35 form part of these financial statements.

JOBCARE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	2019 €	2018 €
Cash flows from operating activities			
Net cash provided by operating activities	22	<u>64,790</u>	<u>54,432</u>
Cash flows from investing activities:			
Purchase of fixed assets		<u>-</u>	<u>(19,316)</u>
Net cash used in investing activities		<u>-</u>	<u>(19,316)</u>
Change in cash and cash equivalents in the year			
Cash and cash equivalents brought forward		<u>85,603</u>	<u>50,487</u>
Cash and cash equivalents carried forward	23	<u><u>150,393</u></u>	<u><u>85,603</u></u>

The notes on pages 22 to 35 form part of these financial statements.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019

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 2019

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. GOING CONCERN

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

Following the end of the financial year the coronavirus Covid-19 pandemic has interrupted our business operations to the extent that the premises are closed (consistent with Government regulations) yet the bulk of our course schedule is being delivered online; our core staff team remain at work (from home) to deliver services including support to those working for Jobcare on the Community Employment scheme.

Based on successful renewal of contracts with the Department of Employment Affairs and Social Protection over a sustained period of time, and no indication to the contrary, the Directors believe there is every reason to continue our services 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. Core funding from the DEASP is contracted for in the current year to the end of 2020, which is consistent with normal arrangements with the Department.

Management has prepared and reviewed detailed cash projections for the forthcoming twelve month period and has reviewed funding requirements. Based on this review the Directors are satisfied that the going concern basis is reasonable and appropriate.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Donations	179,285	-	179,285	235,767
Grants - Training Programs	-	203,962	203,962	202,644
Grants - Work Programs	-	686,366	686,366	723,724
	<u>179,285</u>	<u>890,328</u>	<u>1,069,613</u>	<u>1,162,135</u>
Total donations and legacies	<u>179,285</u>	<u>890,328</u>	<u>1,069,613</u>	<u>1,162,135</u>
Total 2018	<u>235,767</u>	<u>926,368</u>	<u>1,162,135</u>	

5. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Training courses	5,453	-	5,453	3,115
Services provided	15,456	-	15,456	19,899
	<u>20,909</u>	<u>-</u>	<u>20,909</u>	<u>23,014</u>
Total 2018	<u>23,014</u>	<u>-</u>	<u>23,014</u>	

6. ANALYSIS OF EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Fundraising expenses				
Other expenses	-	-	-	610
Wages and salaries	26,580	-	26,580	26,661
	<u>26,580</u>	<u>-</u>	<u>26,580</u>	<u>27,271</u>
Net expenditure from analysis of expenditure on raising funds	<u>26,580</u>	<u>-</u>	<u>26,580</u>	<u>27,271</u>

In 2018, of the total expenditure, €27,271 was expenditure from unrestricted funds and €NIL was expenditure from restricted funds.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Training Programs- Restricted	-	204,214	204,214	203,388
Training Programs- Unrestricted	68,611	-	68,611	84,164
Work Programs- Restricted	-	685,381	685,381	722,740
Work Programs- Unrestricted	100,401	-	100,401	125,390
	<u>169,012</u>	<u>889,595</u>	<u>1,058,607</u>	<u>1,135,682</u>
Total 2018	<u>209,554</u>	<u>926,127</u>	<u>1,135,681</u>	

8. DIRECT COSTS ON CHARITABLE ACTIVITIES

	Training Programs- Restricted €	Training Programs- Unrestricted €	Work Programs- Restricted €	Work Programs- Unrestricted €	Total 2019 €	Total 2018 €
Staff/ participant training	-	3,095	8,903	546	12,544	23,889
Participant travel	12,224	-	-	-	12,224	11,032
CE Fuel allowance	-	-	7,763	-	7,763	8,438
Wages and salaries	151,738	43,779	639,302	68,179	902,998	943,766
	<u>163,962</u>	<u>46,874</u>	<u>655,968</u>	<u>68,725</u>	<u>935,529</u>	<u>987,125</u>
Total 2018	<u>162,770</u>	<u>53,959</u>	<u>696,227</u>	<u>74,169</u>	<u>987,125</u>	

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

9. SUPPORT COSTS ON CHARITABLE ACTIVITIES

	Training Programs- Restricted €	Training Programs- Unrestricted €	Work Programs- Restricted €	Work Programs- Unrestricted €	Total 2019 €	Total 2018 €
Health, safety and welfare	1,128	1,529	430	4,726	7,813	9,049
Insurance	4,924	321	5,760	1,573	12,578	14,259
Light and heat	5,765	2,082	3,098	5,790	16,735	10,024
Canteen and cleaning	3,304	1,179	2,797	2,307	9,587	17,616
Materials and resources	-	-	-	-	-	153
Repairs and maintenance	2,536	1,394	-	1,539	5,469	5,193
Printing, postage and stationery	2,642	782	2,664	1,637	7,725	4,584
Advertising	-	232	-	349	581	3,542
Telephone	2,975	1,112	6,948	3,858	14,893	12,698
Computer costs	5,787	3,411	5,208	929	15,335	25,220
Equipment hire	841	275	2,451	(490)	3,077	2,875
Travel and subsistence	-	3,404	-	2,970	6,374	3,753
Rent and services	10,000	1,949	-	2,923	14,872	29,167
Bank charges	100	781	57	931	1,869	1,312
General expenses and subscriptions	-	1,008	-	1,444	2,452	5,633
Depreciation	250	2,278	-	1,190	3,718	3,479
	<u>40,252</u>	<u>21,737</u>	<u>29,413</u>	<u>31,676</u>	<u>123,078</u>	<u>148,557</u>
Total 2018	<u>40,617</u>	<u>30,206</u>	<u>26,513</u>	<u>51,221</u>	<u>148,557</u>	

10. GOVERNANCE COSTS

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Auditors' remuneration	3,034	984	4,018	4,940
Wages and salaries	20,327	-	20,327	20,388
	<u>23,361</u>	<u>984</u>	<u>24,345</u>	<u>25,328</u>

In 2018, the company incurred the following Governance costs:
 €24,344 attributable to unrestricted funds
 and €984 attributable to restricted funds

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

11. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2019 €	Depreciation 2019 €	Other costs 2019 €	Total 2019 €	Total 2018 €
Expenditure on fundraising activities	26,580	-	-	26,580	27,271
Costs of raising funds	26,580	-	-	26,580	27,271
Training Programs- Restricted	151,738	250	52,226	204,214	203,387
Training Programs- Unrestricted	43,779	2,278	22,554	68,611	84,165
Work Programs- Restricted	639,302	-	46,079	685,381	722,740
Work Programs- Unrestricted	68,179	1,190	31,032	100,401	125,390
Charitable activities	902,998	3,718	151,891	1,058,607	1,135,682
Expenditure on governance	20,327	-	4,018	24,345	25,328
	949,905	3,718	155,909	1,109,532	1,188,281
Total 2018	990,815	3,479	193,987	1,188,281	

12. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2019 €	Support costs 2019 €	Total 2019 €	Total 2018 €
Training Programs- Restricted	163,962	40,252	204,214	203,387
Training Programs- Unrestricted	46,874	21,737	68,611	84,165
Work Programs- Restricted	655,968	29,413	685,381	722,740
Work Programs- Unrestricted	68,725	31,676	100,401	125,390
Total 2019	935,529	123,078	1,058,607	1,135,682
Total 2018	987,125	148,557	1,135,682	

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

13. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019	2018
	€	€
Depreciation of tangible fixed assets:		
- owned by the charity	3,718	3,479
Auditors' remuneration	4,018	4,940

During the year, no Directors received any remuneration (2018 - €NIL).

During the year, no Directors received any benefits in kind (2018 - €NIL).

During the year, no Directors received any reimbursement of expenses (2018 - €NIL).

14. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of €4,018 (2018 - €4,940).

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

15. STAFF COSTS

Staff costs were as follows:

	2019 €	2018 €
Wages and salaries	<u>949,905</u>	<u>990,815</u>

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

The average number of employees was 50 (2018: 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):

	2019 No.	2018 No.
CE Participants	41	47
Scheme Funded Staff	7	7
CEO Office	2	2
	<u>50</u>	<u>56</u>

The number of higher paid employees was:

	2019 No.	2018 No.
In the band € 70,001 - € 80,000	1	1

16. TANGIBLE FIXED ASSETS

	Plant and machinery €	Office equipment €	Computer equipment €	Total €
Cost				
At 1 January 2019 and 31 December 2019	<u>6,581</u>	<u>51,677</u>	<u>56,994</u>	<u>115,252</u>
Depreciation				
At 1 January 2019	4,073	41,804	52,112	97,989
Charge for the year	443	1,692	1,583	3,718
At 31 December 2019	<u>4,516</u>	<u>43,496</u>	<u>53,695</u>	<u>101,707</u>
Net book value				
At 31 December 2019	<u>2,065</u>	<u>8,181</u>	<u>3,299</u>	<u>13,545</u>
At 31 December 2018	<u>2,508</u>	<u>9,873</u>	<u>4,882</u>	<u>17,263</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

17. DEBTORS

	2019	2018
	€	€
Trade debtors	15,008	18,965
Prepayments	16,445	19,831
Accrued grants	56,843	118,746
Other debtors	400	171
	<u>88,696</u>	<u>157,713</u>
	<u><u>88,696</u></u>	<u><u>157,713</u></u>

18. CREDITORS: Amounts falling due within one year

	2019	2018
	€	€
Bank loans and overdrafts	11,463	24,339
Trade creditors	1,490	3,910
Accruals	8,603	6,885
Deferred grants	129,998	164,995
Other creditors	59,684	45
	<u>211,238</u>	<u>200,174</u>
	<u><u>211,238</u></u>	<u><u>200,174</u></u>

19. FINANCIAL INSTRUMENTS

	2019	2018
	€	€
Financial assets that are debt instruments measured at amortised cost:		
Trade debtors	15,008	18,965
	<u>15,008</u>	<u>18,965</u>
Total	<u><u>15,008</u></u>	<u><u>18,965</u></u>

	2019	2018
	€	€
Financial liabilities measured at amortised cost:		
Bank loans and overdrafts	11,465	24,339
Trade creditors	1,490	3,910
	<u>12,955</u>	<u>28,249</u>
Total	<u><u>12,955</u></u>	<u><u>28,249</u></u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

20. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2019 €	Income €	Expenditure €	Balance at 31 December 2019 €
Unrestricted funds				
General Funds - all funds	<u>59,905</u>	<u>200,194</u>	<u>(218,953)</u>	<u>41,146</u>
Restricted funds				
Restricted Funds - all funds	<u>500</u>	<u>890,328</u>	<u>(890,579)</u>	<u>249</u>
Total of funds	<u><u>60,405</u></u>	<u><u>1,090,522</u></u>	<u><u>(1,109,532)</u></u>	<u><u>41,395</u></u>

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

STATEMENT OF FUNDS - PRIOR YEAR

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

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

20. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2019 €	Income €	Expenditure €	Balance at 31 December 2019 €
General funds - all funds	59,905	200,194	(218,953)	41,146
Restricted funds - all funds	500	890,328	(890,579)	249
	<u>60,405</u>	<u>1,090,522</u>	<u>(1,109,532)</u>	<u>41,395</u>

SUMMARY OF FUNDS - PRIOR 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>

JOB CARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €
Tangible fixed assets	13,545	-	13,545
Current assets	238,839	249	239,088
Creditors due within one year	(211,238)	-	(211,238)
	<u>41,146</u>	<u>249</u>	<u>41,395</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR 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>

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

	2019 €	2018 €
Net expenditure for the year (as per Statement of Financial Activities)	(19,010)	(3,132)
Adjustment for:		
Depreciation charges	3,718	3,479
Decrease in debtors	69,017	3,869
Increase in creditors	11,065	50,216
Net cash provided by operating activities	<u>64,790</u>	<u>54,432</u>

23. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2019 €	2018 €
Cash in hand	150,393	85,603
Total	<u>150,393</u>	<u>85,603</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

24. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

25. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 24 March 2020.