

Registered number: 215563

Charity number: 20030643

JOB CARE

(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 31 DECEMBER 2020

Directors	Garrett Byrne Ruth Thompson Gillian Brennan Peter Johnson, Chairperson Paul Rothwell Jonathan Somerville
Company registered number	215563
Charity registered number	20030643
Registered office	Grace Bible Fellowship 29 Pearse Street Dublin 2 D02E726
CHY Revenue number	11301
Company secretary	Gillian Brennan
Chief executive officer	Paul Mooney
Independent auditors	Ormsby & Rhodes Chartered Accountants and Statutory Audit Firm 9 Clare Street Dublin 2 D02HH30
Bankers	Allied Irish Banks p.l.c. 7/12 Dame Street Dublin 2 D02KX20

JOB CARE

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CHAIRPERSON'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2020

The chairperson presents his statement for the year.

On behalf of the Board, I have great pleasure in presenting Jobcare's annual report and financial statements for 2020.

In addition to giving an account of its governance and financial responsibilities, the report offers an overview of the different ways Jobcare provided resources, training, support and work experience to unemployed people in 2020. These services and their outcomes are described in detail in the body of this report using standardised Charities SORP format (Statement of Recommended Practice).

Jobcare's mission, since its foundation in 1994, has been to help people overcome barriers to employment in a way that is personal, enabling and optimistic. Over the last 26 years, Ireland has experienced times of strong economic growth interspersed with periods of deep recession. By the end of 2019, more people were at work in our economy than ever before - to the point that economists declared that we were nearing 'full employment'. However, as we entered 2020, Jobcare was as busy as ever. The reality, of course, was that, boom or bust, there were always groups of people being left behind. Unemployment remains 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. And, the impact of unemployment does not change - 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 diverse backgrounds who attend our centre for work, training, support and encouragement. This heart for people, underpinned by our Christian values, is reinforced on a daily basis by Jobcare's CEO and co-founder, and by Jobcare's staff, who demonstrate a commitment to serve unemployed people, offering them 'hope and a future', helping them to unlock their potential so that they can find gainful employment – because Working Matters!

Nobody could have predicted what was to happen in Ireland and globally in March 2020. When the Covid-19 lockdown occurred, over 100 jobseekers were due to begin new programmes and courses in Jobcare and over 50 staff were due on site in Pearse Street, their normal place of work. It was then that Jobcare's management and staff demonstrated their agility. The Job Club Team rapidly moved all its jobseeker services online and the Work Programmes Team quickly developed innovative solutions to help staff communicate, engage in training and work remotely when and where that was possible. I would like to commend Jobcare's full-time staff for their hard work and creativity in effectively supporting work programme staff and jobseeker clients on our courses during the pandemic.

In spite of these challenges there were unexpected and positive outcomes of remote working and running virtual services in 2020. Having our work programme staff working remotely and issuing them with the technology to do so has had a remarkable impact on their skill base and digital engagement. Some staff in particular, who would have had limited experience of digital technology progressed in leaps and bounds during the year. This was also true for many of our jobseekers. Each of these is consistent with action areas of our Strategic Plan which will be further developed below. It is as if the pandemic stimulated the organisation to move to a different level where new and exciting possibilities emerged. One unexpected and satisfying outcome of jobseeker programmes going remote was that we could help individuals and groups who would not normally be able to avail of our programmes. During the course of 2020 a growing number of participants from outside Dublin, who would not normally be able to attend Jobcare for geographical reasons, began to connect with our services. The virtual environment also allowed international jobseekers access our programmes, including those from the UK and mainland Europe. Interestingly, volunteer coaches who had moved abroad were also able to continue to support our jobseekers remotely. Jobcare also experienced an increase in web-based enquiries and applications for our courses during 2020. This augmented referrals from the Department of Social Protection (DSP) during Covid-19 restrictions. We are grateful to the corporate volunteers who supported Jobcare in the development of an online registration form for this purpose.

While 2020 was a year of great change some things remained the same. We continued to enjoy the use of a modern and spacious building in a prime city centre location. 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.

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CHAIRPERSON'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Department of Social Protection (DSP) is our primary funder, and we are grateful to them for their ongoing confidence in Jobcare to deliver successful outcomes for jobseeker referrals and those on Community Employment, and to manage their grant responsibly in 2020. We would also like to thank the individual donors and the many long-standing and new corporate partners who supported us in 2020 in a practical and financial way. A list of partner companies can be viewed at <https://jobcare.ie/our-supporters/>

Jobcare's Strategic Plan 2017-2021, now in its final year, continues to serve as a robust but flexible guide that underpins what we do as an organisation and how we do it. It keeps 'working matters' to the forefront of our minds and acts as an incentive and ongoing challenge to us to continuously improve our services to our staff and to our jobseekers, especially those less privileged or less equipped to be successful in the open jobs market. The organisation paid particular attention in 2020 to developing the IT skills of staff on our work programmes, to enable them to connect with their workplace, with colleagues and with training opportunities during periods of lockdown. Greater attention was also given to supporting individual clients so that they could readily access our virtual programmes and courses. Providing support to jobseekers over 45 continued to be a priority. This was addressed through the Jobnet and Kickstart programmes in particular.

I would like to thank the Jobcare Board for their commitment, support and advice. Their range of expertise proved invaluable in helping the organisation navigate the particular challenges it faced over the past year. Amongst other things this included maintaining Jobcare's ethos in a remote working setting, engaging with partners, managing resources and risk. In this regard, I commend the Board for its contribution to Jobcare achieving compliance with the Charities Governance Code in 2020.

Looking forward to 2021, we anticipate a significant increase in unemployment as the Pandemic Unemployment Payment and other supports for workers and businesses are phased out. This will entail a significant scaling up of our services to jobseekers and will require further innovation and increased investment in our communication and learning technologies, training of our staff, support and training for organisers and facilitators of regional (and potentially international) groups of jobseekers, and increased funding. I have every confidence that Jobcare and the organisation's staff will rise to meet that challenge.

Peter Johnson
Board Chairperson

Date: 8 April 2021

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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Directors present their annual report together with the audited financial statements of the Jobcare (the 'Charitable Company') for the year 1 January 2020 to 31 December 2020.

This report and the financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

This report provides information on Jobcare's activity and financial performance. It forms part of a range of public information designed to give an open account of our work.

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law the Directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'the Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 assets, liabilities and financial position of the Charitable Company as at the financial year end date, of the surplus or deficit for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies for the Charitable Company's financial statements and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

The Directors are responsible for ensuring that the Charitable Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Charitable Company, enable at any time the assets, liabilities, financial position and surplus or deficit of the Charitable Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1. STRUCTURE

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).

Our Goals and Ethos

Jobcare's 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 supportive peer environment. Yet, above all of these is an intrinsic care for the individual as to their specific needs and how these might be met.

It is important to us that our services are effective. Each course or programme has been designed to ensure it is relevant to our clients' needs. Equally important is how the services are delivered and the heart behind them.

Jobcare has eight **core values** which are at the heart of everything we do:

- Working matters
- Belief in the worth and potential of each individual
- Inclusivity and community
- Authenticity
- Warmth and personal support
- Optimism, bringing hope
- Professional and innovative
- Faith-based.

We work to ensure that these values are felt at every point of connection, whether that be when someone is invited to attend a course, helped to prepare for an interview, or greeted when they walk through the door.

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.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1. STRUCTURE (CONTINUED)

b. Directors

Directors during 2020 and in place for 2021:

Gillian Brennan (Company Secretary)
Garrett Byrne
Peter Johnson (Chairperson)
Paul Rothwell
Jonathan Somerville
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.

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 first developed in line with the Governance Code for community, voluntary and charitable organisations and standards set by the ICSA (Governance Institute, UK), and more recently were reviewed and 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.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1. STRUCTURE (CONTINUED)

d. Organisational structure and decision making

During 2020 the Jobcare Board of Directors met on six occasions with a 94% 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.

Due to government restrictions in place to curb the spread of Covid-19, Board meetings from March 2020 to the end of the year were held remotely using a digital video conferencing tool (five meetings). Jobcare's Constitution (Article 68) allows Directors to attend Board and Committee meetings from various locations using electronic/digital means.

In April 2020, an additional Board meeting was held to ensure continuity of oversight of the organisation and support to the CEO during the peak of the first wave of Covid-19 emergency when government restrictions were being imposed and Jobcare continued to deliver programmes to its service users.

Led by the Chairperson and Company Secretary, the Board has adapted the conduct of Board meetings to maximise the effectiveness of work done during and outside of meeting time while Covid-19 restrictions remain in place and remote attendance is necessary. Directors are satisfied that the Board worked effectively and exercised a good level of control of the organisation during the pandemic crisis, expressed during the Board's Annual Board Review (first quarter 2021).

In 2020 there were two Committees of the Board:

- The Finance 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 2020 the Committee was comprised of Garrett Byrne (Committee Chairperson and Jobcare Director), Paul Mooney (CEO) and Declan Doran (Accounts Manager) and remains unchanged for 2021. From March to December 2020, Finance Committee meetings were held remotely, and continue in this way into 2021. Reports from these meetings are returned to the Board.
- The Audit 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 2021. In 2020 the Audit Committee gave particular consideration to the question of 'Going Concern' in light of the extraordinary circumstances arising from the pandemic and the uncertainty created by its impact on operations and the wider economy.

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 Social Protection (DSP) funded programmes.

Policy and organisational oversight is the responsibility of the Board. Operational leadership and management is through the CEO, and his management team:

- Operations Manager and Community Employment Supervisor: Derek Switzer
- Job Club Leader: Roly Miller in 2020 (deployed to an IT project role in January 2021) / Ian Ridpath (from February 2021)
- Online Training Project Manager: Peter Grier (from February 2021)

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

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1. STRUCTURE (CONTINUED)

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 Board's Code of Conduct and 'Conflict of Interest and Conflict of Loyalty Policy'.

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.

Prompted by circumstances of the Covid-19 crisis, the Board decided to introduce a section to the Risk Register in November 2020, 'Exceptional Risk', intended to be used to cover extraordinary circumstances of any kind, for as long as they are an issue. For the near future the CEO will use this section of the Risk Register to chart levels of risk specifically identified with the ongoing Covid-19 situation: funding, operating model, health/virus outbreak, staffing levels, well-being/morale, ethos, breach of government regulations, impact of changes in government policy. This is proving a helpful supplement to the wider risk assessment process at this time.

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 2020

2. ACTIVITIES

a. 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 to facilitate impact beyond Dublin. 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.

From the onset of the Covid-19 restrictions in March 2020, Jobcare continued to deliver services to jobseekers and took programmes online with live engagement. Within a short space of time programmes were redesigned for a new online platform to allow for live interaction and support, effective skills transfer, a wider reach to catch those newly unemployed, and fresh content for the changed jobs market. We continue to evolve and enhance our online offering.

- **Jobclub**
Jobclub offers a range of services for jobseekers:
 - Jobseekers Course with content covering skills identification, career research, applications, CVs and interview preparation
 - Personal career coaching
 - Resource Room with facilities and expertise to practically assist candidates in their job-search – this service has been closed since March 2020, but one-to-one appointments have continued online, and in-person (when restrictions allow).
- **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.

During the periods when Jobcare's premises were closed to the public due to Covid-19 restrictions, it was not possible to host the Community Employment programme in the usual way. In spite of overwhelming challenges we continued to recruit, train and motivate CE participants. We developed a process of digital skills training for all CE staff irrespective of role and at this stage all except two of our staff are equipped and trained to connect from home.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACTIVITIES (CONTINUED)

Nine 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 three courses: Word, Excel, Office Online. Each course consists of one afternoon workshop per week over four weeks.

From March 2020, elements from these courses were reworked and amalgamated into the Jobclub and CE work programmes to enable participants with low levels of digital literacy to acquire the essential skills for online job seeking, video conferencing, online training, and remote working.

- Impact beyond

Jobnet Dublin 15, a regional Jobnet, has operated once-yearly in Blanchardstown since 2015. In 2020, an agreement was formalised between Jobcare and Technological University, Blanchardstown Campus to run Jobnet there for a three-year period. Due to Covid-19 restrictions in 2020, it was not possible to run a Jobnet D15. Instead, facilitators and participants from D15 joined Jobcare's virtual programme.

Following discussions with a Manchester based not-for-profit 'Let's Go Forward' in August 2020, a pilot group of 8-10 jobseekers and 2-3 facilitators from Manchester joined Jobnet. This arrangement has been formalised and UK North West will be a satellite Jobnet for the foreseeable future. This may be a model for the development of other regional groups in the future. Regional Jobnets may become more sustainable as the organisers would be freed from the burden of hiring a venue, arranging speakers and providing administrative back-up.

We have found it has greatly benefitted our courses to have participants and coaches (volunteers) log-in from locations in the UK, Europe and even the USA over the months of the pandemic.

b. Strategies for achieving objectives

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. Over the past two years the organisation has taken 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 DSP have been strengthened and a number of new corporate supporters have engaged with Jobcare. We continue to establish closer links with recruiters and employers to develop direct channels for placing job-ready clients and staff.

At an operational level Jobcare achieves its objectives through:

- (a) a 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 and deployment of resources 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 2020

2. ACTIVITIES (CONTINUED)

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.
 - (d) Jobcare has been awarded funding to develop and upgrade the organisation's online training platform and the IT infrastructure that supports all online and in-person activities. There are two roles associated with this project: Online Training Project Manager and IT/Online Project Lead.

- 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 2020 there were 55 participant places under the scheme.

In normal circumstances we also seek to accommodate transitional work programme participants on a (semi-voluntary) full-time basis on day release from prisons to our 'Trasna' positions. In 2020 access to prospective Trasna participants was severely curtailed. In general, prison inmates were locked down with little or no access to external work, training or support. When restrictions eased, Jobcare was able to reactivate seven Trasna places. We continue to connect with all the appropriate partners and were able to interview a long-term inmate who will enroll on Trasna as soon as it is practicable.

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 spite of, or perhaps because of Covid-19 there was a marked increase in volunteering in 2020. By year's end, active volunteer numbers exceeded 250. This included volunteer facilitators on our courses and programmes, volunteer career coaches, volunteers from our corporate partners who spoke at our events, provided online mock interviews, gave language support, engaged in mentoring and visited our virtual Zoom groups as business guests. One new initiative that proved very popular and effective in the latter part of 2020 was 'Career Conversations'. This was where a jobseeker was matched with a volunteer in the same or related role as the jobseeker's career goal for a number of virtual conversations. In all, more than 120 volunteers participated in this initiative. One reason for the increase in volunteering was the greater availability of volunteers who were predominantly working from home and the ease at which they could engage with the jobseeker as no travel was required on either part. We are grateful for all volunteers who gave of their time to support our clients and our staff in so many ways.

- Interns
For the first time since 2009 Jobcare had no intern assigned to the organisation in 2020 due to the pandemic's impact on global travel. We usually host interns from the USA who spend up to three months with Jobcare on specific projects. 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 2020

2. ACTIVITIES (CONTINUED)

3. PERFORMANCE

a. Client performance indicators

One of the key measures of Jobcare's effectiveness has always been whether those we work with find employment. Since 1994 when the organisation first delivered programmes, the targets we set, in conjunction with our funding partners, have been consistently met and usually exceeded. In 2020 that trend was interrupted with the pandemic rapidly inflating unemployment rates and devastating the jobs market. Apart from a few unique sectors, employers stopped hiring and recruitment processes halted overnight.

From the onset of the Covid-19 restrictions in March 2020, Jobcare continued to deliver services to jobseekers and took programmes online with live engagement. Programmes were redesigned for live online participation that facilitated learning, interaction and support.

This report presents outcomes against targets, as in previous years, with the recognition that progression targets have not been met given the exceptional state of the jobs market. However, Jobcare is proud of the important work conducted throughout the pandemic in 2020 where engagement with and by service users was high, skills were taught and acquired, and support was offered at a meaningful level. Directors attempt to convey some of this in the following account of activity and performance.

In 2020 the following activity levels and outcomes were recorded for the main programme areas.

- Jobclub

In 2020 Jobclub successfully delivered 48 weeks of formal **Jobseekers** services, 36 weeks of **Jobseekers** course, and five eight-week **Jobnet** programmes.

To provide context for these training programmes:

- 7% of all clients were unemployed for greater than one year
- 34% of clients were in the age category 'over-45'
- 14% of all clients had only second-level education or lower
- The male:female ratio was 47%:53%
- 22% of all clients identified as foreign nationals
- all participants attended remotely from March 2020.

Jobcare's target for positive progression to work was 40%, set in agreement with the DSP prior to the outbreak of the pandemic.

Overall, 101 of 529 jobseekers (19%) progressed positively in 2020. Without our intervention, few of these clients would have progressed positively in this time period.

The annual target was to serve 450 clients through formal training (Jobseekers course, Jobnet programme) in the year 2020. We actually served 384 people with 81 people progressing positively into employment (21%).

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. We actually achieved one-to-one assistance with 145 clients in 2020. 20 of those progressed to employment.

- Work Programmes

During the periods when Jobcare's premises were closed to the public due to Covid-19 restrictions, it was not possible to host the Community Employment programme in the usual way. For the first lockdown, only half the number of CE participants had skills or resources to be able to work from home with direction from their line supervisors. CE Supervisors, working remotely, provided moral support and mentoring over the phone to all the other participants on a weekly basis.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

When restrictions eased to Level 3 and Jobcare's premises could open again to staff, this allowed us to have onsite CE participants who needed to be in work physically for practical and well-being reasons. At this time all CE staff received in-depth training and skills development in digital literacy. This included learning how to use laptops/devices, video conferencing tools, online courses, research techniques, and attend online meetings. When Dublin entered the second and third lockdowns, all but two CE participants were equipped and trained work and/or train remotely, with direction and support being provided by CE Supervisors. This was an important boost to their personal morale and sense of productivity during the period of lockdown. Most engaged in in-house training via Zoom: CV skills, Sharepoint, English for Career, one-to-one computer support, and job seeking skills. Where possible, Supervisors also redeployed less busy staff to busier teams. Weekly live staff meetings ensured that CE staff remain engaged and motivated to work, train and focus on finding work at the end of their CE contract. The CE Supervisors are confident that this cohort of CE participants now have real and relevant experience that has prepared them to enter the jobs market where remote working is likely to be a feature.

62 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 52% (of the 25 participants who completed the programme 11 positively progressed, including two retirements).

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

During 2020 access to prospective Trasná participants was severely curtailed. In general, prison inmates were locked down with little or no access to external work, training or support. When restrictions eased Jobcare was able to deploy seven Trasná participants to roles in Administration, Cleaning and Reception. By the end of the year: one was unable to continue on the programme; two withdrew due to ongoing health issues; one remained in custody and their programme place is suspended; one has progressed to full-time education; and two remain active on the Trasná programme.

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 DSP 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 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 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 DSP 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 surplus in 2020 of €50,407 compared to an operating deficit of -€19,010 in 2019. This was due to a combination of higher corporate donations received in response to the Covid-19 crisis in 2020 and lower operational costs.

The DSP conducts a separate audit for each scheme once a year.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020.

Jobseekers Course

"Thanks! It was great to meet others in the same boat and have a focus every day. It really helped my confidence."

"I thought I knew what I was doing, but I learned loads!"

"Excellent invaluable program that definitely helped me. Some of the confidence talks helped me prepare and relax before interviews and keep the belief as I had been looking for eight months. Many great words of advice. Great networking too amongst everyone talking about the same thing and different and varied experience among everyone."

"I had been unemployed for a year before I landed this job. Jobcare has been a total lifeline to me for encouragement, motivation and support since March. I could not have succeeded without them."

"The course was very beneficial to me. It allowed me to get my confidence and self-esteem back, which allowed me to go after the right job for me. Also meeting a great bunch of people, some with excellent qualifications and experience and some just starting out, but all suffering in their own way."

"The mock interviews were brilliant! I received great advice and they have referred me to someone else who might be able to help!"

"The trainers and all the facilitators were so helpful and supportive, I felt like you could ask them anything about the job application process and they would come back to you with a really good answer. The advice given by the facilitators is excellent and has been really helpful with everything from fixing my CV to assisting with job applications. Overall it was a really confidence building course. I really enjoyed getting to know the other participants and the coffee break chats were great!"

Jobnet

"I am due to start my new Customer Success Manager role in August. Jobcare played a huge part in me getting the job- I doubt I would have even been considered without the network Jobcare gave me (my story is definitely one of Networking101). This program is absolutely amazing and I am in awe of how you have shifted online and how generous everyone is. I have also made some amazing connections with other participants and it makes me a little teary to think how overwhelmingly essential your services are."

"Delighted to report that I shall be starting full time employment once again, all thanks to a referral from someone I met through Jobcare. I was initially very sceptical about the whole networking thing, but it's true, networking WORKS. Very best of luck to those of you still searching and thank you to all at Jobcare."

"Dear P, Unfortunately I must decline your kind offer to attend Kickstart as it will interfere with my WORK. In a JOB. Like real EMPLOYMENT!!!! Seriously and joking aside, I am pleased to report that I sat for an interview with (an Insurance company) this morning and have just been offered the position of 'Portfolio Underwriter- Product Specialist' starting in October with an excellent package. This is more than I could have hoped for and I am absolutely sure that this success is as a result of the advice, mentoring and friendship I received at Jobnet. I have said this to you before but, considering the year I have had, being at the lowest point I have ever experienced, I would not have the will to remain positive and motivated without Jobcare. I know you will say it was I that got the job, but we both know what effects long-term unemployment can have, especially with other factors in play as I had. Again, thank you and all your colleagues for your help, encouragement and friendship at this time... My head is reeling! This means I can put the last awful two years behind me and start rebuilding my life.... To reiterate – so much thanks for your support. Never underestimate the good you do."

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Kickstart

"I've just had some wonderful news and wanted to drop you a mail to let you know...I've been offered a job! They are (a project and facilities management) company. I will be employed in the FM department, starting on Monday. I can't thank you and all the coaches at Kickstart enough for helping me regain my confidence and ultimately succeed in the workplace again. You have all proven to be genuine, good people; it's a real testament to your characters. Thank you for all that you have done and continue to do."

"I would like to thank you and all the team in Kickstart for all your ongoing efforts and commitment to supporting people like myself. I have benefited greatly from the experience. About two weeks ago I was approached for an Interim CEO role in (a financial services) company. I have been offered the role. I am delighted to be in this position and who knows what it might lead to. This all came about as a result of your encouragement to 'network'."

"Some good news. I've picked up consultancy hours helping small businesses move to online training platforms. Delighted to be busy, contributing and doing meaningful work. It really is the type of role that came out of our mentoring conversations through Kickstart so thanks again for helping me along the path. It's early days, but I'm delighted to have the opportunity to create something new and to work for myself. If there is one thing I learnt at Jobcare, it was the value of giving something back. So grateful to you and the staff there."

Work Programmes

"Thank you! ... you saw me laughing, you saw me crying! And you helped me!"
CE participant responding to ongoing Supervisor contact and care.

"...thank you so much for the text. I most definitely would like to use the learning opportunity, it is a great initiative. Looking forward to it."
CE participant responding to ongoing Supervisor contact and training suggestions/links.

"I think the presentation was amazing. All the information was clearly presented, all the slides were very informative and visual, and easy to understand. My favourite parts were 'what went wrong with applications' (very important to know that, I think) and a slide with a recruitment process and an explanation to it. The presenter was great with answering questions, very attentive, and he gave very informative and professional answers. I am very glad I attended the meeting, a pleasure. Time spent well!"
CE staff-member re webinar by LinkedIn for our CE and Jobseeker Course participants

"When I joined Jobcare I was a broken man. Becoming part of the Jobcare team helped me regain my confidence and self-belief to the extent that I was able for a client-facing role in the Resource Room."

"Working at Jobcare saw me regain my confidence, trained me in the skills to support others and helped me to find my purpose in life."

"The routine of work and the interaction with staff and clients helped me to regain my confidence."

"Thank you all in Jobcare for the time, care and experiences you have given me during the year I was in Jobcare. The work that all staff do and the time and efforts you put in for people on CE is really amazing and appreciated. Each and every one of you come together with different approaches to the work you do and make the atmosphere in Jobcare a welcoming, homely place. You can feel the care and good intentions from the first foot in the door, and how you treat and accept everyone as individuals and fit their needs to bring out the best in each person on a personal level. I really enjoyed my time in Jobcare and can't thank you all enough for the time you gave me."

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Volunteers

Jobcare is without exception the most positive organisation I have ever experienced. The motivation, professionalism and good humour of the facilitators and entire Jobcare staff is unique and unparalleled by any other organisation I have encountered. It is so incredibly uplifting and humbling to be able to help to make such a difference in people's lives as we seen happening to participants in Jobcare programmes. People come on the programme often demoralized and feeling isolated following redundancy. When they finish the programme they are literally transformed. Some get employment quickly, others feel a new sense of confidence and well-being with the knowledge that they have the tools to find the job they are looking for. Without exception people's confidence is turbo-charged. My head says I should be looking for more paid work myself, my heart says I will never find work as important or rewarding as being a Jobcare volunteer.

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 DSP 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.

e. Going concern

Jobcare CLG remains financially robust with net assets of €91,802 at 31 December 2020. Based on the results for the year, the year-end financial position and the approved 2021 budget, the Board considers that adequate resources continue to be available to fund the activities of Jobcare for the foreseeable future. Management has prepared and reviewed detailed cash projections for the forthcoming twelve-month period and has also reviewed funding requirements. Based on the above, the Board considers it appropriate that these financial statements have been prepared on a going concern basis.

f. Pay policy for senior staff

We incur costs for three staff positions outside of DSP grant-aided positions and corporate-supported projects:

- The CEO who is full-time, and the salary in 2020 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 2020 and the next review is due at the end of 2022.

- Two part-time staff, one in Accounts and one in Communications. Their combined total pay is €48,132.

g. Reserves policy

Board policy to date has been to hold a minimum reserve to cover six weeks' operational expenditure. The Board views this level as a minimum operating buffer. The Board has discussed and reviewed this policy during 2020 and would like to achieve a target minimum of at least three months' operational expenditure over the next three years. The reasonableness of this target and progress towards same will be reviewed on an annual basis over this period.

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

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

(CONTINUED)

4. PLANS FOR FUTURE PERIODS

a. Strategic planning

Jobcare's Strategic Plan 2017-2021, now in its final year, continues to serve as a robust but flexible guide that underpins what we do as an organisation and how we do it. It keeps 'working matters' to the forefront of our minds and acts as an incentive and ongoing challenge to us to continuously improve our services to our staff and to our jobseekers, especially those less privileged or less equipped to be successful in the open jobs market.

Jobcare's Board of Directors believe that as we are due to commence a fresh strategic planning exercise there is scope to look again at the objectives of the existing plan and reinterpret them in the light of what is a significantly changed environment for jobseekers, employees and employers. The Board are ambitious for the organisation to respond to changes in the employment landscape in an agile and relevant manner.

Priority areas are expected to include:

- further innovation and investment in our communication and learning technologies
- digital literacy skills for our clients
- jobseekers over 45 years of age
- graduates and a younger cohort
- improving clients' placement longevity
- supporting clients for whom English is a second language (ESL clients)
- extending Jobcare's reach and impact.

In developing any strategic plan for the future, Directors look forward to consulting with relevant stakeholder groups.

b. Governance

The Board met six times in 2020 with a high level of attendance and strong engagement by all Directors. A clear timetable for review of policies, procedures, practices and strategic matters is in place to assure good governance of the organisation.

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 Register of Charities under the Registered Charity Number 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 to prepare to comply with the Charity Regulator's new Code for the sector.

The Charities Governance Code, is now mandatory for the sector and Jobcare's Directors welcome its introduction. There has been an agenda item related to the Charities Governance Code on each Board agenda from November 2018 to date and Board minutes chart the organisation's journey to comply with the 32 Core Standards of the Code. The work to document compliance using the Regulator's framework was completed ahead of the deadline of 31 December 2020. Jobcare's 'Compliance Record Form' was reviewed and approved by Directors at their April 2021 Board meeting. Directors' declaration of compliance will be made when the organisation submits its annual report for 2020 to the Charities Regulator in 2021.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

(CONTINUED)

4. PLANS FOR FUTURE PERIODS (CONTINUED)

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 27 May 2020 covering the period 1 January 2019 to 31 December 2019. The AGM was attended by Jobcare's Company Members and took place in Jobcare's premises on Pearse Street, with the majority attending by video conference due to restrictions on movement and gathering arising from the pandemic. (Jobcare's Constitution does not disallow an AGM to be held electronically.) Jobcare's Company Members received the Directors' Report and Financial Statements for 2019 and conducted other essential business such as the election/re-election of Directors and appointment of Auditors for the organisation. The next AGM, to receive accounts for 2020, will be in the timeframe: May/June 2021.

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 charity'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 charity's auditors are aware of that information.

Auditors

The auditors, Ormsby & Rhodes, have indicated their willingness to continue in office. The designated Directors will propose a motion reappointing the auditors at a meeting of the Directors.

Approved by order of the members of the board of Directors on 8 April 2021 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 2020, 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 2020 and of its surplus 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 (CONTINUED)

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 (CONTINUED)

RESPECTIVE RESPONSIBILITIES

RESPONSIBILITIES OF DIRECTORS FOR THE FINANCIAL STATEMENTS

As explained more fully in the Directors' Responsibilities Statement on page 4, 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
D02HH30

8 April 2021

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
INCOME FROM:					
Donations, grants and legacies	4	231,194	867,096	1,098,290	1,069,613
Activities for generating funds	5	6,088	-	6,088	20,909
TOTAL INCOME		237,282	867,096	1,104,378	1,090,522
EXPENDITURE ON:					
Raising funds		25,954	-	25,954	26,580
Charitable activities	7	160,672	867,345	1,028,017	1,082,952
TOTAL EXPENDITURE		186,626	867,345	1,053,971	1,109,532
NET MOVEMENT IN FUNDS		50,656	(249)	50,407	(19,010)
RECONCILIATION OF FUNDS:					
Total funds brought forward		41,146	249	41,395	60,405
Net movement in funds		50,656	(249)	50,407	(19,010)
TOTAL FUNDS CARRIED FORWARD		91,802	-	91,802	41,395

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 25 to 40 form part of these financial statements.

JOBCARE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER: 215563

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	2020 €	2020 €	2019 €	2019 €
FIXED ASSETS					
Tangible assets	12		10,231		13,545
			<hr/>		<hr/>
			10,231		13,545
CURRENT ASSETS					
Debtors	13	49,999		88,696	
Cash at bank and in hand		487,838		150,392	
		<hr/>		<hr/>	
CURRENT LIABILITIES					
			537,837	239,088	
Creditors: amounts falling due within one year	14	(456,266)		(211,238)	
		<hr/>		<hr/>	
NET CURRENT ASSETS					
			81,571		27,850
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<hr/>		<hr/>
			91,802		41,395
TOTAL NET ASSETS					
			<hr/>		<hr/>
			91,802		41,395
CHARITY FUNDS					
Restricted funds	16		-		249
Unrestricted funds	16		91,802		41,146
			<hr/>		<hr/>
TOTAL FUNDS					
			91,802		41,395
			<hr/>		<hr/>
			91,802		41,395

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

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

Peter Johnson
Director

Garrett Byrne
Director

Date: 8 April 2021

The notes on pages 25 to 40 form part of these financial statements.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
	€	€
CASH FLOWS FROM OPERATING ACTIVITIES		
Net cash used in operating activities	338,955	64,790
	<hr/>	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of intangible assets	(1,510)	-
	<hr/>	<hr/>
NET CASH (USED IN)/PROVIDED BY INVESTING ACTIVITIES	(1,510)	-
	<hr/>	<hr/>
CASH FLOWS FROM FINANCING ACTIVITIES		
	<hr/>	<hr/>
NET CASH PROVIDED BY FINANCING ACTIVITIES	-	-
	<hr/>	<hr/>
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR	337,445	64,790
Cash and cash equivalents at the beginning of the year	150,393	85,603
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	487,838	150,393
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 25 to 40 form part of these financial statements

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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, D02 E726. 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

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

The functional and presentational currency is Euro.

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

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.

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 Charitable 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 item by the company 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 facilities are recognised on the basis of the value of the gift to the Charitable Company which is the amount it 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 2020

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 occurred 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 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

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

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.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES (CONTINUED)

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.

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 Charitable 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 Charitable 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 Pensions

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

2.12 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 Charitable 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 Charitable 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.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charitable Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

a) Useful economic life of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

b) Recoverability of debtors

Estimates are made in respect of the recoverable value of trade and other debtors. When assessing the level of provisions required, factors including current trading experience, historical experience and the ageing profile of debtors are considered.

JOB CARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Grants - Training Programs	-	183,340	183,340	203,962
Grants - Work Programs	-	683,756	683,756	686,366
Donations	231,194	-	231,194	179,285
Total donations and legacies	<u>231,194</u>	<u>867,096</u>	<u>1,098,290</u>	<u>1,069,613</u>
TOTAL 2019	<u>179,285</u>	<u>890,328</u>	<u>1,069,613</u>	

5. ACTIVITIES FOR GENERATING FUNDS

INCOME FROM FUNDRAISING EVENTS

	Unrestricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Training courses	1,505	1,505	5,453
Services provided	4,583	4,583	15,456
TOTAL 2020	<u>6,088</u>	<u>6,088</u>	<u>20,909</u>
TOTAL 2019	<u>20,909</u>	<u>20,909</u>	

JOB CARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

6. ANALYSIS OF EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Fundraising expenses			
Wages and salaries	25,954	25,954	26,580
Net expenditure from analysis of expenditure on raising funds	<u>25,954</u>	<u>25,954</u>	<u>26,580</u>
TOTAL 2019	<u>26,580</u>	<u>26,580</u>	

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Training Programs- Restricted	-	183,589	183,589	204,214
Training Programs- Unrestricted	79,672	-	79,672	91,972
Work Programs- Restricted	-	683,756	683,756	688,877
Work Programs- Unrestricted	81,000	-	81,000	97,889
TOTAL 2020	<u>160,672</u>	<u>867,345</u>	<u>1,028,017</u>	<u>1,082,952</u>
TOTAL 2019	<u>189,861</u>	<u>893,091</u>	<u>1,082,952</u>	

JOB CARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2020 €	Support costs 2020 €	Total funds 2020 €	Total funds 2019 €
Training Programs- Restricted	147,542	36,047	183,589	204,214
Training Programs- Unrestricted	43,350	36,322	79,672	91,972
Work Programs- Restricted	652,486	31,269	683,755	688,877
Work Programs- Unrestricted	67,131	13,870	81,001	97,889
TOTAL 2020	<u>910,509</u>	<u>117,508</u>	<u>1,028,017</u>	<u>1,082,952</u>
TOTAL 2019	<u>935,530</u>	<u>147,422</u>	<u>1,082,952</u>	

ANALYSIS OF DIRECT COSTS

	Training Programs- Restricted 2020 €	Training Programs- Unrestricted 2020 €	Work Programs- Restricted 2020 €	Work Programs- Unrestricted 2020 €	Total funds 2020 €	Total funds 2019 €
Staff costs	144,170	42,750	640,434	66,604	893,958	902,999
Training and counselling	-	600	2,792	527	3,919	12,544
Participant travel	3,372	-	-	-	3,372	12,224
CE Fuel allowance	-	-	9,260	-	9,260	7,763
TOTAL 2020	<u>147,542</u>	<u>43,350</u>	<u>652,486</u>	<u>67,131</u>	<u>910,509</u>	<u>935,530</u>
TOTAL 2019	<u>163,962</u>	<u>46,875</u>	<u>658,480</u>	<u>66,213</u>	<u>935,530</u>	

JOBCARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Training Programs- Restricted 2020 €	Training Programs- Unrestricted 2020 €	Work Programs- Restricted 2020 €	Work Programs- Unrestricted 2020 €	Total funds 2020 €	Total funds 2019 €
Health, safety and welfare	-	3,024	-	4,161	7,185	7,813
Insurance	4,972	769	5,640	1,204	12,585	12,578
Light and heat	6,424	(1,067)	8,696	(3,872)	10,181	16,735
Canteen and cleaning	1,471	722	1,830	810	4,833	9,587
Repairs and maintenance	3,466	1,447	3,367	441	8,721	5,469
Printing, postage and stationery	1,097	753	1,093	1,157	4,100	7,725
Advertising	-	-	-	-	-	581
Telephone	2,551	841	6,493	2,391	12,276	14,893
Computer costs	5,096	649	1,646	2,456	9,847	15,335
Equipment hire	630	-	1,471	-	2,101	3,077
Travel and subsistence	-	1,401	-	1,718	3,119	6,374
Rent and services	10,000	-	-	-	10,000	14,872
Bank charges	91	344	49	566	1,050	1,869
General expenses and subscriptions	-	245	-	523	768	2,452
Depreciation	249	2,261	-	2,314	4,824	3,718
Governance costs	-	24,933	984	-	25,917	24,344
TOTAL 2020	36,047	36,322	31,269	13,869	117,507	147,422
TOTAL 2019	40,252	45,098	30,397	31,676	147,422	

In 2019, the company incurred the following Governance costs:
€23,361 attributable to unrestricted funds
and €984 attributable to restricted funds

9. AUDITORS' REMUNERATION

The auditors' remuneration amounts to an auditor fee of €6,070 (2019 - €4,018).

JOBCARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

10. STAFF COSTS

	2020	2019
	€	€
Wages and salaries	888,310	900,266
Employers' PRSI contribution	44,877	44,426
Contribution to defined contribution pension schemes	6,573	5,213
	939,760	949,905

Capitalised employee costs during the year amounted to €NIL (2019- €NIL).

The average number of employees was 50 (2019: 50) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff)::

	2020	2019
	No.	No.
CE Participants	41	41
Scheme Funded Staff	7	7
CEO Office	2	2
	50	50

The number of employees whose employee benefits (excluding employer pension costs) exceeded €70,000 was:

	2020	2019
	No.	No.
In the band €70,001 - €80,000	1	1

Key management personnel are the senior management team who received remuneration of €173,943 during the year (2019: €175,627)

11. DIRECTORS' REMUNERATION AND EXPENSES

During the year, no Directors received any remuneration or other benefits (2019 - €NIL).

During the year ended 31 December 2020, no Director expenses have been incurred (2019 - €NIL).

JOB CARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

12. TANGIBLE FIXED ASSETS

	Plant and machinery €	Office equipment €	Computer equipment €	Total €
COST OR VALUATION				
At 1 January 2020	6,581	51,677	56,994	115,252
Additions	-	-	1,510	1,510
Disposals	(3,630)	(40,399)	(50,661)	(94,690)
At 31 December 2020	<u>2,951</u>	<u>11,278</u>	<u>7,843</u>	<u>22,072</u>
DEPRECIATION				
At 1 January 2020	4,516	43,496	53,695	101,707
Charge for the year	442	1,978	2,405	4,825
On disposals	(3,630)	(40,399)	(50,661)	(94,690)
At 31 December 2020	<u>1,328</u>	<u>5,075</u>	<u>5,439</u>	<u>11,842</u>
NET BOOK VALUE				
At 31 December 2020	<u>1,623</u>	<u>6,203</u>	<u>2,404</u>	<u>10,230</u>
At 31 December 2019	<u>2,065</u>	<u>8,181</u>	<u>3,299</u>	<u>13,545</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 €	2019 €
Trade debtors	3,170	15,008
Prepayments	25,660	16,445
Accrued grants	20,480	56,843
Other debtors	689	400
	<u>49,999</u>	<u>88,696</u>

Trade debtors are stated after provision for bad debts of €Nil. (2019 : €Nil)

JOB CARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	€	€
Bank overdrafts	4,336	11,463
Trade creditors	-	1,490
Accruals	7,066	8,603
Deferred donations	314,175	59,684
Deferred grants	130,179	129,998
Other creditors	510	-
	<u>456,266</u>	<u>211,238</u>

15. FINANCIAL INSTRUMENTS

	2020	2019
	€	€
Financial assets that are debt instruments measured at amortised cost:		
Trade debtors	3,170	15,008
Other debtors	689	400
	<u>3,859</u>	<u>15,408</u>

	2020	2019
	€	€
Financial liabilities measured at amortised cost:		
Bank loans and overdrafts	4,336	11,463
Trade creditors	-	1,490
	<u>4,336</u>	<u>12,953</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020 €	Income €	Expenditure €	Balance at 31 December 2020 €
UNRESTRICTED FUNDS				
General Funds - all funds	41,146	237,282	(186,626)	91,802
RESTRICTED FUNDS				
Restricted Funds - all funds	249	867,096	(867,345)	-
TOTAL OF FUNDS	41,395	1,104,378	(1,053,971)	91,802

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

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2019 €	Income €	Expenditure €	Balance at 31 December 2019 €
UNRESTRICTED FUNDS				
General Funds - all funds	59,905	200,194	(218,953)	41,146
RESTRICTED FUNDS				
Restricted Funds - all funds	500	890,328	(890,579)	249
TOTAL OF FUNDS	60,405	1,090,522	(1,109,532)	41,395

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

JOB CARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

17. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020	Income	Expenditure	Balance at 31 December 2020
	€	€	€	€
General funds	41,146	237,282	(186,626)	91,802
Restricted funds	249	867,096	(867,345)	-
	<u>41,395</u>	<u>1,104,378</u>	<u>(1,053,971)</u>	<u>91,802</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 January 2019	Income	Expenditure	Balance at 31 December 2019
	€	€	€	€
General funds	59,905	200,194	(218,953)	41,146
Restricted 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>

JOB CARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2020 €	Total funds 2020 €
Tangible fixed assets	10,231	10,231
Current assets	537,837	537,837
Creditors due within one year	(456,266)	(456,266)
TOTAL	91,802	91,802

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	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)
TOTAL	41,146	249	41,395

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

	2020 €	2019 €
Net income for the period (as per Statement of Financial Activities)	50,407	(19,010)
ADJUSTMENTS FOR:		
Depreciation charges	4,825	3,718
Decrease in debtors	38,695	69,017
Increase in creditors	245,028	11,065
NET CASH PROVIDED BY OPERATING ACTIVITIES	338,955	64,790

JOB CARE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020	2019
	€	€
Cash in hand	487,838	150,393
TOTAL CASH AND CASH EQUIVALENTS	487,838	150,393

21. ANALYSIS OF NET DEBT

	At 1 January		At 31
	2020	Cash flows	December
	€	€	2020
			€
Cash at bank and in hand	150,392	337,446	487,838
Bank overdrafts repayable on demand	(11,463)	7,127	(4,336)
	138,929	344,573	483,502

22. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €6,573 (2019 : €5,214). Contributions totalling €510 (2019 : €NIL) were payable to the fund at the balance sheet date and are included in creditors.

23. OPERATING LEASE COMMITMENTS

At 31 December 2020 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020	2019
	€	€
Not later than 1 year	10,000	10,000
Later than 1 year and not later than 5 years	-	10,000
	10,000	20,000

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2020	2019
	€	€
Operating lease rentals	10,000	10,000

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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 8 April 2021.