

Registered number: 215563

Charity number: 20030643

JOB CARE

(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 31 DECEMBER 2021

Directors Garrett Byrne, Chairperson (from 19 January 2022)
 Ruth Thompson
 Gillian Brennan
 Peter Johnson, Chairperson (to 19 January 2022)
 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 2021

The chairperson presents his statement for the year.

This is my first Statement as Chairperson of Jobcare and it is a privilege to be asked to take on this important role. On behalf of the Board, I would firstly like to acknowledge the incredible work done by the entire Jobcare team during 2021, the second consecutive year of the Covid pandemic. The work done by our paid staff and wide volunteer base is never taken for granted and 2021 provided further challenges for all against a difficult background of continued Covid-19 restrictions.

A huge thank you to our Co-Founder and Chief Executive Paul Mooney and his team for all their commitment and dedication to the Jobcare mission, which is very succinctly outlined in the Directors' Report as follows:

Jobcare's aim is to provide individuals with life skills which will lead to work.

I would strongly encourage all readers of these accounts to take the short time to read through the Directors' Report below – it provides some useful information about *why* we do what we do, *what* impact we are trying to achieve at Jobcare, and *how* we have worked towards delivering those objectives during 2021.

It is worth reiterating that Jobcare has a Christian ethos and this is a fundamental pillar to the organisation. In simple terms, this means we aim to show God's love and compassion for those who need training and support in their path back to employment, in an environment where each person is valued and equal, whoever they are and whatever their background.

2021 has been another exciting year for the organisation, where challenges have become opportunities. We have continued to develop and enhance our online/digital services in response to the pandemic and this has enabled Jobcare to expand the reach of its client and volunteer base. As we work with clients to develop their digital skills, new opportunities have emerged for learning and collaboration.

We work very closely with the Department of Social Protection (DSP) and their support throughout 2021 has been much appreciated. We continue to explore new models and partnerships in order to provide the most effective services and support for our clients.

Our core funding model means that we rely on some external (non-DSP) funding each year in order to operate. Once again, our donor base has been generous, supportive and very encouraging – this has enabled Jobcare to deliver high quality, relevant and innovative training courses to those who accessed our services during 2021. We are very grateful for the support received from all our donors – corporates, trusts and churches – who contribute in monetary and non-monetary ways.

As we look ahead, there are many challenges on the horizon. Research and anecdotal evidence is stating loud and clear – the world of work is changing at a pace never seen before. Many current roles will not exist within a relatively short time period. Many future roles that will soon be required do not even exist today. Crucially, *new ways of working* will be required. What does this mean for Jobcare? Jobcare will need to constantly adapt to meet our clients' needs in a rapidly changing environment and based on recent years, I believe Jobcare will be well-placed to meet these challenges. Of course, rapid changes will mean an increased possibility of both skilled and non-skilled workers being "left-behind" and we must be fully prepared to support these clients effectively – with skills, training and compassion.

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CHAIRPERSON'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

I would like to close by saying a big thank you to our outgoing Chair Peter Johnson, who has been our Chairperson since 2017. Peter brought a strong level of leadership, professionalism and wisdom to the role which I know all the Directors recognise and appreciate.

Garrett Byrne
Chairperson of the Board

Date: 14 April 2022

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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors present their annual report together with the audited financial statements of the Jobcare (the 'Charitable Company') for the year 1 January 2021 to 31 December 2021.

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.

Statement of Directors' Responsibilities

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 2021

1. Structure, governance and management

1.1 Constitution

Jobcare is a company limited by guarantee under the Companies Act 2014 and is governed by its 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.

At the heart of everything we do are the following **core values**:

- 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

1.2 Directors

Directors during 2021 and in place for 2022:

Gillian Brennan (Company Secretary)
Garrett Byrne (Chairperson from January 2022)
Peter Johnson (Chairperson during 2021)
Paul Rothwell
Jonathan Somerville
Ruth Thompson

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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.

1.3 Policies adopted for the induction and training of Directors

The Directors have developed a comprehensive Terms of Reference that is central to the induction of new directors. The 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. Training and professional advice is also available for Directors who believe they have a skills/knowledge gap in fulfilling their role.

1.4 Governance

During 2021 the Jobcare Board of Directors met on five occasions with a 90% attendance record by Directors. The business of Board meetings is set according to an Annual Board Schedule. This facilitates good governance of the organisation through regular review of policies, procedures, practices and strategic matters.

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's Directors declared compliance with the Charities Governance Code at their April 2021 Board Meeting and submitted the organisation's Compliance Record Form to the Charities Regulator in June 2021 when filing Jobcare's Annual Report for 2020. The Board continues to monitor compliance with the 32 Core Standards of the Code and will file its annual compliance record form with the Regulator mid-2022.

Jobcare CLG held its last AGM on 26 May 2021 covering the period 1 January 2020 to 31 December 2020. Jobcare's Company Members received the Directors' Report and Financial Statements for 2020 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 2021, will be in the timeframe: May/June 2022.

1.5 Organisational structure and decision making

In 2021 there was one Committee of the Board: the Finance, Audit and Risk Committee which exists to oversee the financial and operational risk matters of Jobcare CLG, including audits and reporting under SORP standards and preparing for the Company AGM. The Committee met in advance of each Board meeting and in 2021 it comprised of Garrett Byrne (Committee Chairperson and Jobcare Director), Paul Mooney (CEO) and Declan Doran (Accounts Manager) and remains unchanged for 2022. Reports from these meetings are returned to the Board.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Policy and organisational oversight is the responsibility of the Board. The Board of Directors of Jobcare delegates the responsibility of the day-to-day running of Jobcare to the Co-Founder and CEO Paul Mooney, including the Department of Social Protection (DSP) funded programmes.

Operational leadership and management is through the CEO, and his management team consists of an Operations Manager/Community Employment Supervisor, a Job Club Leader, and an Online Training Project Manager. The operational staff team numbers twelve people across the following roles: five Jobcare-funded executives, and seven DSP funded positions in CE Supervisor and Job Club roles. There are two Jobs Initiative participants on long-term deployment to Jobcare, employed by the Employment Network, involved in computer skills training and IT infrastructure management.

1.6 Related party relationships

No Director or Company Member receives remuneration or other benefit from their work with the charity. Board policy is that 'Conflicts of Interest/Loyalty' is a standing item on every agenda and conflicts must be disclosed if they arise.

2. Objectives, activities and outcomes

2.1 Objectives

Jobcare's primary objective is to equip unemployed people with the skills, knowledge and confidence to overcome barriers and secure appropriate work. We hold this objective because we believe that working matters! 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. Courses are delivered in person at our premises on Pearse Street, or online with live engagement to facilitate our clients and extend our impact beyond Dublin.

2.2 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. Covid-19 restrictions made new ways of working a necessity for Jobcare, but also helped the organisation significantly progress three strategic goals:

(i) Innovating client services online and regionally:

- providing online courses enables greater access to geographically distanced jobseekers, both within Ireland and abroad. It also means skilled volunteers, working from home outside of Dublin, can connect in to provide advice and support to our clients.
- partnering with bodies such as training institutes or community groups to deliver Jobnet regionally can involve materials or support for running the course in their location, or facilitating them joining Jobcare's programme virtually.

(ii) Connecting with business, employers and volunteers: deeper connections generate sustainable funding for our services, gives our clients access to a broader range of expertise and advice from business leaders and volunteers to speed up their return to the workplace.

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FOR THE YEAR ENDED 31 DECEMBER 2021

(iii) *Enhancing the digital capabilities* of course clients and work programme participants opens up to them a range of options for learning, communication, collaboration and employment. Jobcare's development of an online learning platform and jobs board was a case in point, embedding digital literacy into all areas of a client's engagement with Jobcare. Clients also have access to formal training in online interviews, literacy in LinkedIn, Indeed, Slack and other digital platforms, and Microsoft Office applications.

The Directors would like to acknowledge that thanks to a significant donation from Google.org to fund a digital learning programme, (i) and (iii) above have been advanced in a meaningful way.

2.3 Programmes/activities

Jobcare delivers skills development services under two main programmes: **Jobclub** and **Work Programmes**. It is important to us that our services are effective and so each course or programme has been designed to ensure it is relevant to our clients' needs, and the changing needs of employers. Equally important to us is how the services are delivered and the heart behind them.

JOBCLUB

Jobclub offers a range of services for jobseekers:

- (i) **Jobseekers services:**
 - **Jobseekers Course** with content covering skills identification, career research, applications, CVs and interview preparation.
10 four week courses were delivered in 2021 to a total of 150 participants.
 - Personal career coaching
 - Resource Room with facilities and expertise to practically assist candidates in their job-search.
- (ii) **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. Jobseekers are empowered to market their skills and learn to network effectively to find employment.

Five eight week programmes were delivered in 2021 to a total of 236 participants.
- (iii) **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, and those for whom English is a second language.

Five Kickstart groups were facilitated during 2021 for a total of 57 participants.

Jobclub outcomes:

One of the key measures of Jobcare's effectiveness has always been whether those we work with find employment. 51% of participants on Jobclub programmes over 2021 secured work – a total of 228 people. This exceeds the target of 40% set by our primary funder, the Department of Social Protection.

Jobclub personnel: There are four positions to direct the activities of Jobclub and training programmes: a Jobclub Manager and three Jobclub Assistants. More than 350 volunteers supported Jobclub programmes in 2021.

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FOR THE YEAR ENDED 31 DECEMBER 2021

WORK PROGRAMMES

- (i) **Community Employment (CE)** is a transitional work programme for people who have been out of work long-term. Jobcare's programme gives up to 55 participants the skills and experience needed to get back into the workforce and break the cycle of being unemployed by employing them on contracts of one year (by agreement with the Department of Social Protection). Participants work across a range of roles in Jobcare, suitable to their skills, experience, career goals and training needs.
- (ii) Nine of the CE places are **Trasna** 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. Trasna provides a structured framework within which new skills and satisfaction through work can be found.

Outcomes for Work Programmes:

52 people participated in Jobcare's Community Employment programme through 2021. Of the 14 people that exited the programme, eleven people (79%) left the live register with nine people (67%) successfully progressing to employment. Three people (21%) are actively seeking work.

The Trasna 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).

Work Programme personnel: There are three positions to direct the daily activities of the work programmes and administer the CE scheme: a Manager for Work Programmes, and two CE Supervisors.

2.4 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 where their participation or progression occurred in 2021.

"I want to thank you all for the support and guidance on the Jobcare course - I am certain you helped me raise the bar and present a more confident and polished version of me! This combined with a little bit of good luck in terms of the 'problem that they needed solved' - meant I could deliver and win this role! I am immensely appreciative of the opportunity you gave me - you are all consummate professionals and you empower people to be their own best version. It's an incredible programme." *Jobseekers Course participant (Jan/Feb 2021)*

"I cannot express the wealth of gratitude I have for the Jobnet staff, facilitators and the programme itself. I was at a point where I wondered if I'd ever get a job and I felt lost and unsure. The confidence and resources I now have access to is invaluable and will certainly pave my way to my next successful role. I don't remember a time, as an adult, where I have felt so cared for, looked after, supported and cheered on in my career than I have when being on this programme. Thank you, everyone." *Jobnet participant*

"Having worked consistently for the last 20 plus years, then suddenly finding myself without work, it was a humbling experience to say the least. I quickly realised that I required some refinement and direction in order to effectively promote myself to prospective employers within my industry. After seeing your services shared on LinkedIn, I quickly signed up and so my journey began. Starting with Jobcare every week provided not only new skills, but also insights into how each stage

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

of job recruitment worked and how to get through each of these key stages effectively. All of this led to me being a lot more confident when tailoring my applications for desirable roles. Ultimately this led to my successful recruitment. I would thank you all for making this possible for me. Jobcare were not just there to help me along the way, but instead were integral to my success. So I will always be very grateful." *Jobseekers Course & Jobnet participant (feedback received June 2021)*

"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 with you all, 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. You are all amazing people and I wish you all the best in the future." *CE work programme participant*

"Hi all, I just thought I would pass on some good news. I found out today after a very long process that I got a job on the solutions engineering team in S------. It was through the Jobcare contact who was fantastic with me and introduced me to loads of people at the company. So all I can say is a massive thank you to everyone at Jobcare for all the support, contacts and help picking my stop and knowing my value. The feedback I got was that I had been very well coached and they loved my 'pitch' so I guess practice makes perfect. Sincerely thank you to you all. I definitely would not be here without the help of Jobcare." *(Jobnet and Kickstart participant, and then Jobseekers Course Volunteer facilitator).*

3. Financial review

3.1 Financial performance 2021

The Board is pleased to report a very positive financial performance for 2021, closing the year with an overall operating surplus of €48,104, further strengthening the financial stability of the organisation. This is a really positive result given the continued uncertainties that Covid-19 brought for a second consecutive year.

We are grateful, as always, for the continued support of the Department of Social Protection in funding our core training programmes. In addition, for every grant-funded programme Jobcare delivers there is always a shortfall in direct client and programme costs for Jobcare to cover. Some of our operating costs are funded through third party donations and yet again, our various corporate, private and church donors generously supported Jobcare throughout the year.

Operational costs remained tightly controlled across the organisation and a strong budgetary control system is in place.

3.2 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. The Risk Register is reviewed and discussed at each Board Meeting and aims to accurately reflect the Board's appetite for risk. 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.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3.3 Going concern/financial resources

Jobcare CLG remains financially robust with net assets of €139,906 at 31 December 2021. Based on the results for the year, the year-end financial position and the approved 2022 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. (See also note below under '4. Plans for future periods').

3.4 Key staff remuneration

One staff member (CEO) receives a total remuneration package, including pension, in the band €80,001 to €90,000.

The CEO salary is formally benchmarked externally against similar positions in the non-profit and public sectors.

3.5 Reserves policy

Board policy is to hold a minimum reserve to cover at least six weeks' operational expenditure – this is considered the minimum threshold which should be held in liquid funds at any time during the year.

The actual level of reserve held is monitored closely by the CEO on a regular basis and is formally reviewed by the Finance, Audit and Risk Committee at each bi-monthly meeting. The Board would like to achieve a target of at least 12 weeks' operational expenditure over the coming years in order to further strengthen the financial position of the organisation.

4. Plans for future periods

As of the date of signing these accounts, there is considerable uncertainty surrounding the future of the Jobs Club programme. In its current form, this programme will cease to be effective from 30 June 2022. Jobcare is currently examining a number of different options and exploring partnerships. There is no intent to fundamentally move away from Jobcare's core objectives or activities and we will seek to minimise the impact of this change on the organisation's normal day-to-day operations.

Over the coming years, Jobcare will continue to focus on delivering quality transitional work programmes and employability training and in particular:

- address the problem of the digital divide that is a barrier for many of our clients
- track what types of jobseekers are being left behind in the jobs market, and respond to their needs
- diversify Jobcare's funding model to secure the delivery of our core programmes
- monitor how refugees arriving in Ireland are able to access employment and how Jobcare can best support them to find work.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 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 information of which the Charitable Company's auditors are unaware, and
- That Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the Charitable Company's auditors are aware of that information

Post Balance Sheet Events

There have been no significant events affecting the Charitable Company since the financial year end.

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 and signed on their behalf by: -

Peter Johnson

Director

Date: 14 April 2022

Garrett Byrne

Director

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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 2021 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 2021 and of its Statement of Financial Activities including income and expenditure;
- 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; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (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 the 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

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

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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 OTHER MATTERS

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 the 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.

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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 charitable company's 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 charitable company's Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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)). This description forms part of our Auditors' Report.

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

This report is made solely to the charitable company's Members as a body. Our audit work has been undertaken so that we might state to the charitable company's Members as a body 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's Members as a body, for our audit work, for this report, or for the opinions we have formed.

Kate Mullahy

For and on behalf of

Ormsby & Rhodes

Chartered Accountants and Statutory Audit Firm

9 Clare Street

Dublin 2

D02HH30

14 April 2022

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
INCOME FROM:					
Donations, grants and legacies	4	206,996	975,846	1,182,841	1,098,290
Activities for generating funds	5	8,108	-	8,108	6,088
		<u>215,104</u>	<u>975,846</u>	<u>1,190,950</u>	<u>1,104,378</u>
TOTAL INCOME					
EXPENDITURE ON:					
Raising funds	7	27,772	-	27,772	25,954
Charitable activities	6,8	150,985	964,089	1,115,074	1,028,017
		<u>178,757</u>	<u>964,089</u>	<u>1,142,846</u>	<u>1,053,971</u>
TOTAL EXPENDITURE					
		<u>36,347</u>	<u>11,757</u>	<u>48,104</u>	<u>50,407</u>
NET MOVEMENT IN FUNDS					
RECONCILIATION OF FUNDS:					
Total funds brought forward		91,802	-	91,802	41,395
Net movement in funds		36,347	11,757	48,104	50,407
		<u>128,149</u>	<u>11,757</u>	<u>139,906</u>	<u>91,802</u>
TOTAL FUNDS CARRIED FORWARD					

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

The notes on pages 19 to 36 form part of these financial statements.

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

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	2021 €	2021 €	2020 €	2020 €
FIXED ASSETS					
Tangible assets	12		18,624		10,231
			<hr/>		<hr/>
			18,624		10,231
CURRENT ASSETS					
Debtors	13	64,414		49,999	
Cash at bank and in hand		353,532		487,838	
		<hr/>		<hr/>	
		417,946		537,837	
Creditors: amounts falling due within one year	14	(296,664)		(456,266)	
		<hr/>		<hr/>	
NET CURRENT ASSETS			121,282		81,571
TOTAL ASSETS LESS CURRENT LIABILITIES			<hr/>		<hr/>
			139,906		91,802
			<hr/>		<hr/>
TOTAL NET ASSETS			139,906		91,802
			<hr/> <hr/>		<hr/> <hr/>
CHARITY FUNDS					
Restricted funds	16		11,757		-
Unrestricted funds	16		128,149		91,802
			<hr/>		<hr/>
TOTAL FUNDS			139,906		91,802
			<hr/> <hr/>		<hr/> <hr/>

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: 14 April 2022

The notes on pages 19 to 36 form part of these financial statements.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 €	2020 €
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities		(118,071)	338,955
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible fixed assets	12	(16,235)	(1,510)
NET CASH USED IN INVESTING ACTIVITIES		(16,235)	(1,510)
CASH FLOWS FROM FINANCING ACTIVITIES			
NET CASH PROVIDED BY FINANCING ACTIVITIES		-	-
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		(134,306)	337,445
Cash and cash equivalents at the beginning of the year		487,838	150,393
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		353,532	487,838

The notes on pages 19 to 36 form part of these financial statements

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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 (FRS 102).

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 2021

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.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021

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.

Critical accounting estimates and assumptions:

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
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Grants - Training Programmes	-	162,860	162,860	183,340
Grants - Work Programmes	-	660,164	660,164	683,756
Donations	206,996	-	206,996	231,194
Grants - Digital Learning Programme	-	152,822	152,822	-
Total donations and legacies	206,996	975,846	1,182,842	1,098,290
TOTAL 2020	231,194	867,096	1,098,290	

5. ACTIVITIES FOR GENERATING FUNDS

Income from fundraising events

	Unrestricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Training courses	108	108	1,505
Services provided	-	-	4,583
Other income	8,000	8,000	-
TOTAL 2021	8,108	8,108	6,088
TOTAL 2020	6,088	6,088	

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Training Programmes - Restricted	-	162,860	162,860	183,589
Training Programmes - Unrestricted	62,320	-	62,320	79,672
Work Programmes - Restricted	-	660,164	660,164	683,756
Work Programmes - Unrestricted	88,665	-	88,665	81,000
Digital Learning Programme - Restricted	-	141,065	141,065	-
	<u>150,985</u>	<u>964,089</u>	<u>1,115,074</u>	<u>1,028,017</u>
TOTAL 2020	<u>160,672</u>	<u>867,345</u>	<u>1,028,017</u>	

7. ANALYSIS OF EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Fundraising expenses			
Wages and salaries	27,772	27,772	25,954
Net expenditure from analysis of expenditure on raising funds	<u>27,772</u>	<u>27,772</u>	<u>25,954</u>
TOTAL 2020	<u>26,580</u>	<u>26,580</u>	

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 €	Support costs 2021 €	Total funds 2021 €	Total funds 2020 €
Training Programmes - Restricted	132,818	30,042	162,860	183,589
Training Programmes - Unrestricted	40,096	22,224	62,320	79,672
Work Programmes - Restricted	636,243	23,921	660,164	683,755
Work Programmes - Unrestricted	62,556	26,109	88,665	81,001
Digital Learning Programme - Restricted	112,431	28,634	141,065	-
TOTAL 2021	<u>984,144</u>	<u>130,930</u>	<u>1,115,074</u>	<u>1,028,017</u>
TOTAL 2020	<u>910,509</u>	<u>117,508</u>	<u>1,028,017</u>	

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Training Programmes - Restricted 2021 €	Training Programmes - Unrestricted 2021 €	Work Programmes - Restricted 2021 €	Work Programmes - Unrestricted 2021 €
Staff costs	132,818	39,905	623,662	62,288
Training and counselling	-	192	3,844	268
Participant travel	-	-	-	-
CE Fuel allowance	-	-	8,737	-
Health, safety and welfare	-	-	-	-
TOTAL 2021	132,818	40,097	636,243	62,556
TOTAL 2020	147,542	43,350	652,486	67,131

	Digital Learning Programme - Restricted 2021 €	Total funds 2021 €	Total funds 2020 €
Staff costs	112,431	971,104	893,958
Training and counselling	-	4,304	3,919
Participant travel	-	-	3,372
CE Fuel allowance	-	8,737	9,260
TOTAL 2021	112,431	984,145	910,509
TOTAL 2020	-	910,509	

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Training Programmes - Restricted 2021 €	Training Programmes - Unrestricted 2021 €	Work Programmes - Restricted 2021 €	Work Programmes - Unrestricted 2021 €
Health, safety and welfare	-	2,282	-	3,346
Insurance	5,112	853	5,394	1,077
Light and heat	4,719	638	5,114	562
Canteen and cleaning	1,070	464	1,427	196
Materials and resources	-	21	-	31
Repairs and maintenance	-	1,830	717	(243)
Printing, postage and stationery	157	174	632	236
Telephone	1,775	341	4,895	234
Computer costs	7,151	1,096	4,221	288
Equipment hire	-	116	-	173
Travel and subsistence	-	623	-	885
Rent and services	10,000	-	-	-
Bank charges	58	323	45	533
General expenses and subscriptions	-	559	-	261
Depreciation	-	1,844	-	1,940
Governance costs	-	11,060	1,476	16,590
TOTAL 2021	30,042	22,224	23,921	26,109
TOTAL 2020	36,047	36,322	31,269	13,869

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS (continued)

	Digital Learning Programme - Restricted 2021 €	Total funds 2021 €	Total funds 2020 €
Training and counselling	550	550	-
Health, safety and welfare	-	5,628	7,185
Insurance	1,200	13,636	12,585
Light and heat	500	11,533	10,182
Canteen and cleaning	250	3,407	4,833
Materials and resources	-	52	-
Repairs and maintenance	750	3,054	8,720
Printing, postage and stationery	550	1,749	4,101
Telephone	4,550	11,795	12,275
Computer costs	12,300	25,056	9,847
Equipment hire	-	289	2,102
Travel and subsistence	200	1,708	3,119
Rent and services	1,650	11,650	10,000
Bank charges	25	984	1,049
General expenses and subscriptions	900	1,720	769
Depreciation	4,059	7,843	4,824
Governance costs	1,150	30,276	25,917
TOTAL 2021	28,634	130,930	117,508
TOTAL 2020	-	117,508	

In 2020, the company incurred the following Governance costs:
 €24,933 attributable to unrestricted funds
 and €984 attributable to restricted funds

9. AUDITORS' REMUNERATION

The auditors' remuneration amounts to an auditor fee of €6,412 (2020 - €6,070).

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

10. STAFF COSTS

	2021	2020
	€	€
Wages and salaries	960,376	888,310
Employers' PRSI contribution	53,594	44,877
Contribution to defined contribution pension schemes	6,144	6,573
	1,020,114	939,760

Capitalised employee costs during the year amounted to €NIL (2020- €NIL).

The average number of persons employed by the Charitable Company was 51 (2020: 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):

	2021	2020
	No.	No.
CE Participants	40	41
Scheme Funded Staff	7	7
CEO Office	2	2
Digital Learning Programme	2	-
	51	50

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

	2021	2020
	No.	No.
In the band €80,001 - €90,000	1	1

Key management personnel are the senior management team who received remuneration of €176,152 during the year (2020: €173,943).

11. DIRECTORS' REMUNERATION AND EXPENSES

During the year, no Directors received any remuneration or other benefits (2020 - €NIL).

During the year ended 31 December 2021, no Director expenses have been incurred (2020 - €NIL).

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

12. TANGIBLE FIXED ASSETS

	Plant and machinery €	Office equipment €	Computer equipment €	Total €
COST OR VALUATION				
At 1 January 2021	2,951	11,278	7,843	22,072
Additions	-	-	16,236	16,236
At 31 December 2021	2,951	11,278	24,079	38,308
DEPRECIATION				
At 1 January 2021	1,328	5,075	5,439	11,842
Charge for the year	443	1,692	5,708	7,843
At 31 December 2021	1,771	6,767	11,147	19,685
NET BOOK VALUE				
At 31 December 2021	1,180	4,511	12,932	18,623
At 31 December 2020	1,623	6,203	2,405	10,231

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 €	2020 €
Trade debtors	-	3,170
Prepayments	2,451	2,758
Accrued grants	61,963	43,382
Other debtors	-	689
	64,414	49,999

Trade debtors are stated after provision for bad debts of €Nil. (2020 : €Nil)

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	€	€
Bank overdrafts	4,895	4,336
Trade creditors	666	-
Accruals	7,967	7,066
Deferred donations	88,222	104,795
Deferred government grants	137,840	130,179
Deferred other grants	56,558	209,380
Other creditors	516	510
	<hr/> 296,664 <hr/>	<hr/> 456,266 <hr/>

15. FINANCIAL INSTRUMENTS

	2021	2020
	€	€
Financial assets that are debt instruments measured at amortised cost:		
Trade debtors	-	3,170
Other debtors	-	689
	<hr/> - <hr/>	<hr/> 3,859 <hr/>

	2021	2020
	€	€
Financial liabilities measured at amortised cost:		
Bank loans and overdrafts	4,895	4,336
Trade creditors	666	-
	<hr/> 5,561 <hr/>	<hr/> 4,336 <hr/>

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2021 €	Income €	Expenditure €	Balance at 31 December 2021 €
UNRESTRICTED FUNDS				
General Funds - all funds	91,802	215,104	(178,757)	128,149
RESTRICTED FUNDS				
Work Programme (CE Scheme)	-	660,164	(660,164)	-
Training Programme (Jobclub)	-	162,860	(162,860)	-
Digital Learning Programme	-	152,822	(141,065)	11,757
	-	975,846	(964,089)	11,757
TOTAL OF FUNDS	91,802	1,190,950	(1,142,846)	139,906

The restricted funds for Work Programme (CE Scheme) and Training Programme (Jobclub) relate to grants provided by the Department of Social Protection.

In 2020 the company received €209,380 restricted income from Google.org to develop and deliver a Digital Learning Programme scheduled to commence in 2021. This is included in Deferred other grants in the Creditors figure in our Balance Sheet. In 2021 €152,822 of these funds were recognised as Income. €56,558 of this grant has been deferred to 2022, as the Programme is scheduled to end mid-2022, and is included in Deferred other grants in the Creditors figure in our Balance Sheet. The Surplus of €11,757 for the year relates to the purchases of Capital Equipment not yet depreciated.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

16. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR 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
	<hr/>	<hr/>	<hr/>	<hr/>
RESTRICTED FUNDS				
Work Programme (CE Scheme)	-	683,756	(683,756)	-
Training Programme (Jobclub)	249	183,340	(183,589)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	249	867,096	(867,345)	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OF FUNDS	41,395	867,096	(1,053,971)	91,802
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The restricted funds for Work Programme (CE Scheme) and Training Programme (Jobclub) relate to grants provided by the Department of Social Protection.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

17. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2021 €	Income €	Expenditure €	Balance at 31 December 2021 €
General funds	91,802	215,104	(178,757)	128,149
Restricted funds	-	975,846	(964,089)	11,757
	<u>91,802</u>	<u>1,190,950</u>	<u>(1,142,846)</u>	<u>139,906</u>

SUMMARY OF FUNDS - PRIOR 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>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Tangible fixed assets	6,867	11,757	18,624
Current assets	417,946	-	417,946
Creditors due within one year	(296,664)	-	(296,664)
TOTAL	128,149	11,757	139,906

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	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

19. 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 €6,143 (2020 : €6,573). Contributions totalling €516 (2020 : €510) were payable to the fund at the balance sheet date and are included in creditors.

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FOR THE YEAR ENDED 31 DECEMBER 2021

20. OPERATING LEASE COMMITMENTS

At 31 December 2021 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	€	€
Not later than 1 year	10,000	10,000
Later than 1 year and not later than 5 years	40,000	-
	50,000	10,000

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

	2021	2020
	€	€
Operating lease rentals	10,000	10,000

21. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

22. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 14 April 2022.