

**Registered number: 215563**

**Charity number: 20030643**

**JOB CARE**

**(A company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

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

***FOR THE YEAR ENDED 31 DECEMBER 2022***

**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**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **CHAIRPERSON'S STATEMENT**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

The chairperson presents his statement for the year.

This is my second year to report as Chairperson of the Board of Directors and I am delighted to say that 2022 was another successful year for the organisation, in spite of significant challenges.

We continued to deliver quality training and work experience programmes to a range of clients, to give them the skills and confidence needed to return to employment. Programmes, training courses and workshops were delivered both in person and online during the year - and we continue to build our digital capabilities to give Jobcare and our clients better flexibility and an enhanced service.

Our single biggest challenge was undoubtedly the Government's decision to overhaul the national employment services framework for jobseekers in general and this led to the closure of all Job Club programmes in June 2022, our own having been running for over twenty years. I am pleased to report that Jobcare expects to enter into a new partnership arrangement with a service provider from mid-2023 onwards – under this new model, Jobcare will be responsible for running employability programmes, generally for people whose status is 'unemployed for 12-24 months'.

We are very grateful to all our funders who put their trust in our ability to deliver a wide variety of employment programmes with passion and commitment. Our faith-based ethos still remains a fundamental cornerstone to the organisation and its management team. In simple terms this means that 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.

The work environment continues to evolve at a rapid pace against a background of significant social, economic and geo-political challenges. As an organisation, Jobcare must be sufficiently agile to be able to respond to these changes and we are in the process of developing a new strategic plan which we expect to be fit for purpose to guide us over the coming years.

I would like to sincerely thank all our dedicated staff and volunteers who worked tirelessly throughout the year to ensure our clients were fully supported and properly equipped to re-enter the workforce.

DocuSigned by:  
  
.....965847DE21F5AEC.....  
Garrett Byrne  
Chairperson of the Board

Date: 29 March 2023

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **DIRECTORS' REPORT**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

The Directors present their annual report together with the audited financial statements of Jobcare (the 'Charitable Company') for the year 1 January 2022 to 31 December 2022.

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.

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **DIRECTORS' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

#### **ANNUAL REPORT**

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

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. In 2022 the participating churches were all based in the greater Dublin area: Grace Bible Fellowship, Mountain View Community Church, Trinity Church Network and St. Catherine's Church.

##### **1.2 Directors**

###### **Directors during 2022 and in place for 2023:**

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

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **DIRECTORS' REPORT**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

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 2022 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 to monitor compliance with Jobcare's regulatory obligations and meet regulatory reporting requirements.

Jobcare's Directors are happy to declare full compliance with the Charities Governance Code. Annual records and filing obligations with the Charities Regulatory Authority are up-to-date.

Jobcare CLG held its last AGM on 25 May 2022 covering the period 1 January 2021 to 31 December 2021. The next AGM, to receive accounts for 2022, will be held in second or third quarter 2023.

#### **1.5 Organisational structure and decision making**

In 2022 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.

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, a Job Club Leader and/or an Online Training Project Manager. In 2022 the operational staff team numbered between seven and twelve people across the organisation.

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **DIRECTORS' REPORT**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

##### **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**

Jobcare's Strategic Plan is a broad guide to our actions. Since 2020 the organization has achieved three strategic goals:

(i) *Innovating client services online and regionally:*

- providing hybrid and 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.

(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.

###### **2.3 Programmes/activities**

During 2022, Jobcare delivered 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.



# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **DIRECTORS' REPORT**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

#### **JOB CLUB/Training Services and Resources**

Jobclub/Jobcare offers a range of services for jobseekers:

**(i) Jobseekers services:**

- **Jobseekers Course** with content covering skills identification, career research, applications, CVs and interview preparation.

*6 four-week courses were delivered to a total of 122 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.

*Four seven-week programmes were delivered to a total of 176 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.

*Three Kickstart groups were facilitated for a total of 65 participants.*

**(iv) C-STeP (Customer Service Training Programme)**

A pilot Customer Service Training Programme developed and delivered in partnership with Zendesk. A new five-week training and mentoring programme in Customer Support with the opportunity to gain an internationally-recognised Customer Support Agent Certificate.

*We delivered one five-week pilot programme to 15 participants.*

#### **Jobcare/Jobclub course outcomes:**

One of the key measures of Jobcare's effectiveness has always been whether those we work with find employment. 54% of participants who completed Jobcare/Jobclub programmes over 2022 secured work – a total of 179 people. This exceeds the Jobclub target of 40% set by the Department of Social Protection.

#### **Webinar Series**

In 2022, Jobcare provided two series of employability webinars for jobseekers:

**Summer Series** - *We delivered seven webinars, one per week, with 320 live views.*

**Autumn Series** - *We delivered four webinars, one per week, with 200 live views.*

#### **Resource Hub newsletter**

A weekly 'Resource Hub' newsletter with resources for jobseekers, was provided to over 5,500 recipients.

**Volunteers:** We are grateful for the significant number of volunteers and corporate partners that supported our training programmes in 2022.

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **DIRECTORS' REPORT**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

#### **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:**

56 people participated in Jobcare's Community Employment programme through 2022. Of the 30 people that exited the programme, 65% left the live register with 53% successfully progressing to employment. 30% 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 Lead CE Supervisor and two other Supervisors (one being part-time).

#### **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 2022.

"When I joined Jobcare, I had been unemployed for a number of years with no proper work experience. Working in Jobcare gave me not just invaluable experience in the workplace, but also essential skills and supports for applying for jobs and attending job interviews. With their help, I was finally able to find employment in my chosen field in the public service." *CE participant 2022*

"I've worked at Jobcare for 9 months. I would like to leave a record of the massive impact that this opportunity has made in my life. Before joining Jobcare I had anxiety due to lack of confidence in myself. I felt as if I was never going to be able to find a good opportunity of employment (regarding stability, full-time, permanent...) and one of the main reasons of that was my English. When I was about to lose my hope completely, Jobcare appeared, and since then, my life made a turn of 360°. Since the very first day everybody took me in and made me feel like a valued member of the team, encouraging me every step of my journey.

It is important for me that you all know the importance and impact of Jobcare and its mission. It is not only that Jobcare helps people find employment; it is that Jobcare changes lives for the better; you made me believe in myself again. Jobcare has helped me to reset my mindset regarding self-confidence, self-acceptance and patience with my journey; and that is a huge milestone for me." *CE participant 2022*

"The Jobseekers course was excellent. After many years of working I had a need to tweak my interviewing, cv, jobsearching and the course helped me so much. One highlight in particular was the mock interviewing which helped a lot with job confidence. Thank you!" *Jobseekers Course participant 2022*

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **DIRECTORS' REPORT**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

"I just wanted to thank you for all your help with online interview prep the other day. You put me at ease on the Zoom front and I used all your little tips (including post-it beside camera lens) which helped greatly. It's a really great service you all provide in Jobcare and I'm so glad I got in touch and will take this experience with me for any future opportunities." *One-to-one support 2022*

"Thank you so much for your time, valuable advice and dedication during my time on this programme. I have enjoyed many elements of it. This is a unique and really beneficial opportunity for jobseekers. The access to so many resources and supports makes a difficult journey easier to navigate - CV reviews, personal coach, LinkedIn review, interview assessment etc. has all really helped." *Jobnet participant 2022*

"A heartfelt thank you and gratitude for you all. The programme has been transformational for each of us from when we started to where we are now. The people in my group universally wanted a good balance of support as well as challenge and we got that. We got clear, constructive feedback and the facilitators helped us shine. We can see that, for the Jobcare staff and volunteers, it comes from the heart - they want to give back." *Jobnet participant 2022*

### **3. Financial review**

#### **3.1 Financial performance 2022**

The Board is pleased to report that income targets for 2022 were exceeded which was a very positive result given the economic uncertainties that prevailed throughout the year. The year closed with a small deficit of €13,731 and the financial stability of the company was maintained through tight cost control and cash management.

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.

#### **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 and the Finance, Audit and Risk Committee. 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.

#### **3.3 Going concern/financial resources**

Jobcare CLG remains financially robust with net assets of €126,175 at 31 December 2022. Based on the results for the year, the year-end financial position and the approved 2023 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 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').

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **DIRECTORS' REPORT**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

#### **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 company is on track 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**

During 2023, we are due to sign a contract to deliver training services over the next four years. In this ever-changing environment, we are exploring funding options and avenues to allow us to diversify our jobseekers' courses and services in response to the needs of a wider range of new jobseekers.

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

- Publish our new strategic plan, building on our 2017 plan through a number of short projects responding to immediate pressures and opportunities
- Diversify Jobcare's funding model to secure the delivery of our core programmes
- Develop our programmes and services to respond to the needs of the wide range of clients with targeted resources for refugees/migrants, youth unemployed (18-30 years), marginalised jobseekers
- Address the problem of the digital divide for clients at risk of being left behind
- Focus on growing and strengthening our work programmes, permanent team and volunteers
- Effectively capture and tell the jobseeker story using social media to inform and motivate potential clients.

#### **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

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **DIRECTORS' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

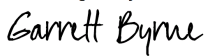
#### **Post Balance Sheet Events**


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: -

DocuSigned by:  
  
965847D9E21F64E0.....  
**Garrett Byrne**  
Director  
Date: 29 March 2023

DocuSigned by:  
  
AB678FBDE0E3480.....  
**Peter Johnsons**  
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 2022 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 2022 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.

# **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 applicable legal requirements.

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 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 Company and its environment obtained in the course of the audit, we have not identified any 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.

#### **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

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JOB CARE (CONTINUED)**

#### **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.

DocuSigned by:  
  
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**Kate Mullahy**

**For and on behalf of**

**Ormsby & Rhodes**

Chartered Accountants and Statutory Audit Firm

9 Clare Street

Dublin 2

D02HH30

29 March 2023



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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
<b>INCOME FROM:</b>					
Donations, grants and legacies	4	245,909	690,908	936,818	1,182,842
Activities for generating funds	5	6,430	-	6,430	8,108
<b>TOTAL INCOME</b>		<b>252,339</b>	<b>690,908</b>	<b>943,247</b>	<b>1,190,950</b>
<b>EXPENDITURE ON:</b>					
Raising funds		32,352	-	32,352	27,772
Charitable activities	6	230,079	694,547	924,626	1,115,074
<b>TOTAL EXPENDITURE</b>		<b>262,431</b>	<b>694,547</b>	<b>956,978</b>	<b>1,142,846</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(10,092)</b>	<b>(3,639)</b>	<b>(13,731)</b>	<b>48,104</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		128,149	11,757	139,906	91,802
Net movement in funds		(10,092)	(3,639)	(13,731)	48,104
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>118,057</b>	<b>8,118</b>	<b>126,175</b>	<b>139,906</b>

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

The notes on pages 18 to 36 form part of these financial statements.

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


**BALANCE SHEET**


*AS AT 31 DECEMBER 2022*

	Note	2022 €	2022 €	2021 €	2021 €
<b>FIXED ASSETS</b>					
Tangible assets	12		12,055		18,624
			<u>12,055</u>		<u>18,624</u>
<b>CURRENT ASSETS</b>					
Debtors	13	23,895		64,414	
Cash at bank and in hand		179,204		353,532	
		<u>203,099</u>		<u>417,946</u>	
Creditors: amounts falling due within one year	14	(88,979)		(296,664)	
<b>NET CURRENT ASSETS</b>			114,120		121,282
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>126,175</u>		<u>139,906</u>
<b>TOTAL NET ASSETS</b>			<u>126,175</u>		<u>139,906</u>
<b>CHARITY FUNDS</b>					
Restricted funds	16		8,118		11,757
Unrestricted funds	16		118,057		128,149
<b>TOTAL FUNDS</b>			<u>126,175</u>		<u>139,906</u>

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:

DocuSigned by:  
  
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**Garrett Byrne**  
 Director

DocuSigned by:  
  
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**Peter Johnson**  
 Director

Date: 29 March 2023

The notes on pages 18 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 2022*

	Note	2022 €	2021 €
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash used in operating activities	19	(174,328)	(118,071)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of tangible fixed assets		-	(16,235)
<b>NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES</b>		-	(16,235)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>		-	-
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR</b>		(174,328)	(134,306)
Cash and cash equivalents at the beginning of the year		353,532	487,838
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	20	179,204	353,532

The notes on pages 18 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 2022***

#### **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 2022**

#### **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 2022***

#### **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 2022***

#### **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 2022**

#### **4. INCOME FROM DONATIONS AND LEGACIES**

	<b>Unrestricted funds 2022 €</b>	<b>Restricted funds 2022 €</b>	<b>Total funds 2022 €</b>	<b>Total funds 2021 €</b>
Grants - Training Programmes	-	89,460	<b>89,460</b>	162,860
Grants - Work Programmes	-	544,890	<b>544,890</b>	660,164
Donations	245,909	-	<b>245,909</b>	206,996
Grants - Digital Learning Programme	-	56,558	<b>56,558</b>	152,823
<b>Total donations and legacies</b>	<b>245,909</b>	<b>690,908</b>	<b>936,817</b>	1,182,843
<b>TOTAL 2021</b>	<b>206,996</b>	<b>975,847</b>	<b>1,182,843</b>	

#### **5. ACTIVITIES FOR GENERATING FUNDS**

##### **Income from fundraising events**

	<b>Unrestricted funds 2022 €</b>	<b>Total funds 2022 €</b>	<b>Total funds 2021 €</b>
Training courses	-	-	108
Services provided	4,215	<b>4,215</b>	-
Other income	2,215	<b>2,215</b>	8,000
<b>TOTAL 2022</b>	<b>6,430</b>	<b>6,430</b>	8,108
<b>TOTAL 2021</b>	<b>8,108</b>	<b>8,108</b>	



# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

##### **Summary by fund type**

	<b>Unrestricted funds 2022 €</b>	<b>Restricted funds 2022 €</b>	<b>Total funds 2022 €</b>	<b>Total funds 2021 €</b>
Training Programmes - Restricted	1	89,460	<b>89,461</b>	162,860
Training Programmes - Unrestricted	100,671	-	<b>100,671</b>	62,320
Work Programmes - Restricted	-	544,889	<b>544,889</b>	660,164
Work Programmes - Unrestricted	129,407	-	<b>129,407</b>	88,665
Digital Learning Programme - Restricted	-	60,198	<b>60,198</b>	141,065
	<u>230,079</u>	<u>694,547</u>	<u><b>924,626</b></u>	<u>1,115,074</u>
TOTAL 2021	<u>150,985</u>	<u>964,089</u>	<u>1,115,074</u>	

#### **7. ANALYSIS OF EXPENDITURE ON RAISING FUNDS**

	<b>Unrestricted funds 2022 €</b>	<b>Total funds 2022 €</b>	<b>Total funds 2021 €</b>
<b>Fundraising expenses</b>			
Wages and salaries	32,352	<b>32,352</b>	27,772
<b>Net expenditure from analysis of expenditure on raising funds</b>	<u>32,352</u>	<u><b>32,352</b></u>	<u>27,772</u>
TOTAL 2021	<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 2022***

#### **8. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<b>Activities undertaken directly 2022 €</b>	<b>Support costs 2022 €</b>	<b>Total funds 2022 €</b>	<b>Total funds 2021 €</b>
Training Programmes - Restricted	72,596	16,864	<b>89,460</b>	162,860
Training Programmes - Unrestricted	68,083	32,589	<b>100,672</b>	62,320
Work Programmes - Restricted	523,166	21,724	<b>544,890</b>	660,164
Work Programmes - Unrestricted	82,639	46,767	<b>129,406</b>	88,665
Digital Learning Programme - Restricted	50,633	9,565	<b>60,198</b>	141,065
<b>TOTAL 2022</b>	<u>797,117</u>	<u>127,509</u>	<u><b>924,626</b></u>	<u>1,115,074</u>
<b>TOTAL 2021</b>	<u>984,144</u>	<u>130,930</u>	<u>1,115,074</u>	

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

##### **ANALYSIS OF DIRECT COSTS**

	<b>Training Programmes - Restricted 2022 €</b>	<b>Training Programmes - Unrestricted 2022 €</b>	<b>Work Programmes - Restricted 2022 €</b>	<b>Work Programmes - Unrestricted 2022 €</b>
Staff costs	72,460	53,113	502,145	81,558
Training and counselling	-	393	2,952	1,081
Participant travel	136	-	-	-
CE Fuel allowance	-	-	18,069	-
Cost of redundancy	-	14,577	-	-
<b>TOTAL 2022</b>	<b>72,596</b>	<b>68,083</b>	<b>523,166</b>	<b>82,639</b>
<b>TOTAL 2021</b>	<b>132,818</b>	<b>40,097</b>	<b>636,243</b>	<b>62,556</b>

	<b>Digital Learning Programme - Restricted 2022 €</b>	<b>Total funds 2022 €</b>	<b>Total funds 2021 €</b>
Staff costs	43,982	753,258	971,103
Training and counselling	-	4,426	4,304
Participant travel	-	136	-
CE Fuel allowance	-	18,069	8,737
Cost of redundancy	6,651	21,228	-
<b>TOTAL 2022</b>	<b>50,633</b>	<b>797,117</b>	<b>984,144</b>
<b>TOTAL 2021</b>	<b>112,431</b>	<b>984,144</b>	

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

##### **ANALYSIS OF SUPPORT COSTS**

	<b>Training Programmes - Restricted 2022 €</b>	<b>Training Programmes Unrestricted 2022 €</b>	<b>Work Programmes - Restricted 2022 €</b>	<b>Work Programmes Unrestricted 2022 €</b>
Health, safety and welfare	-	1,460	-	3,407
Training and counselling	-	-	-	-
Insurance	5,271	1,662	6,090	1,496
Light and heat	4,254	2,242	5,410	5,789
Canteen and cleaning	1,304	1,818	1,694	3,091
Materials and resources	-	-	-	-
Repairs and maintenance	-	8	10	12
Printing, postage and stationery	121	225	255	295
Telephone	822	1,261	3,317	2,486
Computer costs	61	3,019	3,454	3,511
Equipment hire	-	-	-	-
Travel and subsistence	-	780	-	1,241
Rent and services	5,000	5,000	-	-
Bank charges	31	288	18	609
General expenses and subscriptions	-	1,005	-	2,132
Consultancy	-	-	-	1,968
Depreciation	-	1,005	-	1,507
Governance costs	-	12,816	1,476	19,224
<b>TOTAL 2022</b>	<b>16,864</b>	<b>32,589</b>	<b>21,724</b>	<b>46,768</b>
<b>TOTAL 2021</b>	<b>30,042</b>	<b>22,224</b>	<b>23,921</b>	<b>26,109</b>

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

##### **ANALYSIS OF SUPPORT COSTS (continued)**

	<b>Digital Learning Programme - Restricted 2022 €</b>	<b>Total funds 2022 €</b>	<b>Total funds 2021 €</b>
Training and counselling	-	-	550
Health, safety and welfare	-	<b>4,867</b>	5,628
Insurance	400	<b>14,919</b>	13,635
Light and heat	333	<b>18,028</b>	11,533
Canteen and cleaning	-	<b>7,907</b>	3,406
Materials and resources	-	-	52
Repairs and maintenance	-	<b>30</b>	3,055
Printing, postage and stationery	-	<b>896</b>	1,749
Telephone	500	<b>8,386</b>	11,795
Computer costs	4,272	<b>14,317</b>	25,057
Equipment hire	-	-	289
Travel and subsistence	-	<b>2,021</b>	1,708
Rent and services	-	<b>10,000</b>	11,650
Bank charges	-	<b>946</b>	984
General expenses and subscriptions	-	<b>3,137</b>	1,720
Bad debts	-	<b>1,968</b>	-
Depreciation	4,059	<b>6,571</b>	7,843
Governance costs	-	<b>33,516</b>	30,276
<b>TOTAL 2022</b>	<b>9,564</b>	<b>127,509</b>	<b>130,930</b>
<b>TOTAL 2021</b>	<b>28,634</b>	<b>130,930</b>	

In 2021, the company incurred the following Governance costs:  
 €27,650 attributable to unrestricted funds  
 and €2,626 attributable to restricted funds

#### **9. AUDITORS' REMUNERATION**

The auditors' remuneration amounts to an auditor fee of €8,856 (2021 - €6,412).

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **10. STAFF COSTS**

	<b>2022</b>	2021
	€	€
Wages and salaries	<b>761,249</b>	960,376
Employers' PRSI contribution	<b>42,977</b>	53,594
Contribution to defined contribution pension schemes	<b>6,044</b>	6,144
	<b>810,270</b>	1,020,114

Capitalised employee costs during the year amounted to €NIL (2021- €NIL).

The average number of persons employed by the Charitable Company during the year was as follows:

	<b>2022</b>	2021
	No.	No.
CE Participants	<b>31</b>	40
Scheme Funded Staff	<b>5</b>	7
CEO Office	<b>2</b>	2
Digital Learning Programme	<b>1</b>	2
	<b>39</b>	51

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	<b>2022</b>	2021
	No.	No.
In the band €80,001 - €90,000	<b>1</b>	1

Key management personnel are the senior management team who received remuneration of €173,803 during the year (2021: €176,152).

#### **11. DIRECTORS' REMUNERATION AND EXPENSES**

During the year, no Directors received any remuneration or other benefits (2021 - €NIL).

During the year ended 31 December 2022, no Director expenses have been incurred (2021 - €NIL).

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**12. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery €</b>	<b>Office equipment €</b>	<b>Computer equipment €</b>	<b>Total €</b>
<b>COST OR VALUATION</b>				
At 1 January 2022	2,951	11,278	24,079	38,308
At 31 December 2022	2,951	11,278	24,079	38,308
<b>DEPRECIATION</b>				
At 1 January 2022	1,771	6,767	11,147	19,685
Charge for the year	442	1,692	4,436	6,570
At 31 December 2022	2,213	8,459	15,583	26,255
<b>NET BOOK VALUE</b>				
At 31 December 2022	738	2,819	8,496	12,053
At 31 December 2021	1,180	4,511	12,933	18,624

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022 €</b>	<b>2021 €</b>
Trade debtors	2,495	-
Accrued grants	18,593	61,963
Other debtors	2,807	2,451
	<b>23,895</b>	<b>64,414</b>

Trade debtors are stated after provision for bad debts of €Nil. (2021 : €Nil)

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	€	€
Bank overdrafts	<b>2,513</b>	4,895
Trade creditors	-	666
Accruals	<b>10,294</b>	7,967
Deferred donations	-	88,222
Deferred government grants	<b>75,648</b>	137,840
Deferred other grants	-	56,558
Other creditors	<b>524</b>	516
	<hr/> <b>88,979</b> <hr/>	<hr/> 296,664 <hr/>

**15. FINANCIAL INSTRUMENTS**

	<b>2022</b>	2021
	€	€
<b>Financial assets that are debt instruments measured at amortised cost:</b>		
Trade debtors	<b>2,495</b>	-
Other debtors	-	-
	<hr/> <b>2,495</b> <hr/>	<hr/> - <hr/>
	<hr/> <b>2022</b> <hr/>	<hr/> 2021 <hr/>
	€	€

**Financial liabilities measured at amortised cost:**

Bank loans and overdrafts	<b>2,513</b>	4,895
Trade creditors	-	666
	<hr/> <b>2,513</b> <hr/>	<hr/> 5,561 <hr/>



# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **16. STATEMENT OF FUNDS**

##### **STATEMENT OF FUNDS - CURRENT YEAR**

	<b>Balance at 1 January 2022 €</b>	<b>Income €</b>	<b>Expenditure €</b>	<b>Balance at 31 December 2022 €</b>
<b>UNRESTRICTED FUNDS</b>				
General Funds - all funds	<b>128,149</b>	<b>252,339</b>	<b>(262,431)</b>	<b>118,057</b>
<b>RESTRICTED FUNDS</b>				
Work Programme (CE Scheme)	-	<b>544,890</b>	<b>(544,890)</b>	-
Training Programme (Jobclub)	-	<b>89,460</b>	<b>(89,460)</b>	-
Digital Learning Programme	<b>11,757</b>	<b>56,558</b>	<b>(60,197)</b>	<b>8,118</b>
	<b>11,757</b>	<b>690,908</b>	<b>(694,547)</b>	<b>8,118</b>
<b>TOTAL OF FUNDS</b>	<b>139,906</b>	<b>943,247</b>	<b>(956,978)</b>	<b>126,175</b>

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 €8,118 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 2022**

**16. STATEMENT OF FUNDS (CONTINUED)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2021 €	Income €	Expenditure €	Balance at 31 December 2021 €
<b>UNRESTRICTED FUNDS</b>				
General Funds - all funds	91,802	215,104	(178,757)	128,149
	<hr/>	<hr/>	<hr/>	<hr/>
<b>RESTRICTED FUNDS</b>				
Work Programme (CE Scheme)	-	660,164	(660,164)	-
Training Programme (Jobclub)	-	162,860	(162,860)	-
Digital Learning Programme	-	152,822	(141,065)	11,757
	<hr/>	<hr/>	<hr/>	<hr/>
	-	975,846	(964,089)	11,757
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL OF FUNDS</b>	91,802	1,190,950	(1,142,846)	139,906
	<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 2022***

**17. SUMMARY OF FUNDS**

**SUMMARY OF FUNDS - CURRENT YEAR**

	<b>Balance at 1 January 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 December 2022</b>
	€	€	€	€
General funds	128,149	252,339	(262,431)	118,057
Restricted funds	11,757	690,908	(694,547)	8,118
	<u>139,906</u>	<u>943,247</u>	<u>(956,978)</u>	<u>126,175</u>

**SUMMARY OF FUNDS - PRIOR YEAR**

	<b>Balance at 1 January 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 December 2021</b>
	€	€	€	€
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>

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

##### **ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	<b>Unrestricted funds 2022 €</b>	<b>Restricted funds 2022 €</b>	<b>Total funds 2022 €</b>
Tangible fixed assets	3,936	8,118	<b>12,054</b>
Current assets	203,100	-	<b>203,100</b>
Creditors due within one year	(88,979)	-	<b>(88,979)</b>
<b>TOTAL</b>	<b>118,057</b>	<b>8,118</b>	<b>126,175</b>

##### **ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

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

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

	<b>2022 €</b>	<b>2021 €</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>(13,731)</b>	48,104
Depreciation charges	<b>6,571</b>	7,843
Decrease/(increase) in debtors	<b>40,519</b>	(14,416)
(Decrease)/increase in creditors	<b>(207,687)</b>	(159,602)
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(174,328)</b>	(118,071)

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**20. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2022</b>	2021
	€	€
Cash in hand	<b>179,204</b>	353,532
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>179,204</b>	353,532

**21. ANALYSIS OF CHANGES IN NET DEBT**

	<b>At 1 January</b>		<b>At 31</b>
	<b>2022</b>	<b>Cash flows</b>	<b>December</b>
	€	€	2022
			€
Cash at bank and in hand	<b>353,532</b>	<b>(174,328)</b>	<b>179,204</b>
Bank overdrafts repayable on demand	<b>(4,895)</b>	<b>2,382</b>	<b>(2,513)</b>
Debt due within 1 year	<b>(56,558)</b>	<b>56,558</b>	<b>-</b>
	<b>292,079</b>	<b>(115,388)</b>	<b>176,691</b>

**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 €6,044 (2021 : €6,143). Contributions totalling €523 (2021 : €516) were payable to the fund at the balance sheet date and are included in creditors.

# **JOB CARE**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

#### **23. OPERATING LEASE COMMITMENTS**

At 31 December 2022 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2022</b>	2021
	€	€
Not later than 1 year	<b>10,000</b>	10,000
Later than 1 year and not later than 5 years	<b>30,000</b>	40,000
	<u><b>40,000</b></u>	<u>50,000</u>
	<u><b>40,000</b></u>	<u>50,000</u>

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

	<b>2022</b>	2021
	€	€
Operating lease rentals	<b>10,000</b>	10,000
	<u><b>10,000</b></u>	<u>10,000</u>
	<u><b>10,000</b></u>	<u>10,000</u>

#### **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 29 March 2023.