

Registered number: 215563

Charity number: 20030643

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

Directors	Garrett Byrne, Chairperson Ruth Thompson Gillian Brennan, (resigned 1 March 2024) Peter Johnson, (resigned 26 March 2025) Paul Rothwell Jonathan Somerville Roisin Ni Cheallaigh (appointed 27 March 2025) Hannah Ross (appointed 27 March 2025)
Company registered number	215563
Charity registered number	20030643
Registered office	Grace Building 29 Pearse Street Dublin 2 D02E726
CHY Revenue number	11301
Company secretary	Ruth Thompson (Resigned 17 February 2025) Gillian Brennan (Appointed 17 February 2025)
Chief executive officer	Paul Mooney
Independent auditors	Ormsby & Rhodes Limited 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

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JOB CARE DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Chairperson's Statement

It gives me great pleasure to report to our members on Jobcare's activities for the year ending 31 December 2024. 2024 was a key milestone in the history of Jobcare - we proudly celebrated our 30 year anniversary since the founding of the organisation. I am very thankful to say that 2024 was another year of progress and positive outcomes for the organisation.

Jobcare's core mission remains the delivery of 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. We maintained our focus on expanding our digital footprint in order to provide flexible and relevant services to our clients.

During 2024, we continued to work very closely with the Department of Social Protection with whom we have been running our successful Community Employment scheme for over 30 years. Our valued partnership with Seetec, which commenced in 2023, continued to develop, as part of the Intreo Partner National Employment Service. We are thankful to both organisations, on behalf of all our various clients, for their support and commitment to Jobcare during 2024.

Our faith-based ethos remains at the heart of everything that we do. Simply put, we aim to show God's love and compassion for those who need training and support in their path back to employment. We foster a culture where each person is seen, valued and equal, whoever they are and whatever their background.

Jobcare continues to serve jobseekers in a fast-changing and increasingly complex world. The employment market can be a daunting and fearful place for many. We have witnessed a significant change in our clientele in recent years – they often face multiple barriers to employment, ranging from language (migrants, refugees), lack of Irish work experience (new arrivals), mental health (neurodivergence, chronic mental health conditions such as anxiety, depression, and PTSD) and physical health (disabilities of different kinds). All of this means that it takes us considerably more resources to support one client than ever before.

Globally, there are indeed some dark clouds on the horizon and we are facing into a period of real uncertainty. From a funding perspective, there may be significant challenges for the organisation. The Board will monitor this closely on an ongoing basis, as it does regularly. We may also see some major challenges in the employment market over the coming year. Jobcare is well positioned to meet some of these needs as they begin to surface.

Yet again, I would like to express my sincere gratitude to all our funders who have enabled us to deliver our wide range of employment programmes. I would also like to express my huge appreciation to all our dedicated staff and volunteers who worked tirelessly again this year to ensure our clients were fully supported and properly equipped to re-enter the workforce.



Garrett Byrne

Chairperson of the Board

Date: 22 April 2025

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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.

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 2024 the participating churches were all based in the greater Dublin area: Grace Bible Fellowship, Holy Trinity Church, Saint Catherine's Church and Trinity Church Network.

1.2 Directors

Directors during 2024:

Gillian Brennan (Nine-year term ended March 2024, Co Sec until 1 March 2024)

Garrett Byrne (Chairperson from 19 January 2022)

Peter Johnson

Paul Rothwell

Jonathan Somerville

Ruth Thompson (Co Sec 1 March 2024-17 February 2025)

Directors in place for 2025:

Garrett Byrne (Chairperson)

Peter Johnson (Nine-year term ends March 2025)

Paul Rothwell (Nine-year term ends May 2025)

Róisín Ní Cheallaigh (from March 2025)

Hannah Chang Hui Ross (from March 2025)

Jonathan Somerville

Ruth Thompson (Co Sec 1 March 2024-17 February 2025)

Company secretary (Non-Director/Non-Trustee): Gillian Brennan (Effective 17 February 2025)

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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 have also 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 2024 the Jobcare Board of Directors met on five occasions with an 81% 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 robust governance model for the organisation.

Jobcare's Directors have confirmed 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 16 May 2024 covering the period 1 January 2023 to 31 December 2023. The next AGM, to receive accounts for 2024, is scheduled for May 2025.

1.5 Organisational structure and decision making

In 2024 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 Training Manager and a Training Project Manager. In 2024 the operational staff team numbered between eight and ten people across the organisation.

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.

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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. Jobcare launched its 2023-2025 Strategic Plan in 2023. The Strategic Plan includes the following five strands:

- 1) Jobseeker Services;
We offer a range of services including and going beyond jobseeker courses (guidance, coaching, on-demand advice, on-demand video, listening, mock interviews and laptop/internet access);
- 2) Work Programmes;
Our goal is to offer better training, support and access to knowledge to work programmes staff. We aim to grow our Community Employment staff to 55 in 2025.
- 3) Permanent Team and Volunteers;
We will employ new sources of recruitment and increase the permanent team.
- 4) Social Media & Jobseeker Story;
Our aim is to increase and develop our social media interaction with potential and existing clients.
- 5) Succession.
We will develop contingency and succession plans across our member churches, the board, our executives and volunteers to ensure continuity of service.

2.3 Programmes/activities

During 2024, Jobcare delivered skills development services under two main programmes: **Jobseeker Services and Resources** 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.

Jobseeker Services and Resources

Jobcare offers a range of services for jobseekers:

- (i) **Jobseeker services** (in partnership with Seetec):
- Jobseekers Course with content covering skills identification, career research, applications, CVs and interview preparation.
 - Personal career coaching
 - Resource Room with facilities and expertise to practically assist candidates in their job-search.
- Ten three-week courses were delivered to a total of 311 participants.*

(ii) Jobnet

Jobnet is an award-winning programme developed by Jobcare to support unemployed professionals or graduates who are finding it difficult to obtain 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 seven-week programmes were delivered to a total of 253 participants.

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(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 43 participants.

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

C-STeP is a customer service training programme developed and delivered in partnership with Zendesk. A five-week training and mentoring programme in Customer Support with the opportunity to gain an internationally-recognised Customer Support Agent Certificate.

We delivered two five-week programmes to 30 participants.

Jobcare/Jobseeker services outcomes:

One of the key measures of Jobcare's effectiveness has always been whether those we work with obtain employment. Jobseeker services include the Jobseekers course, Jobnet, Kickstart and C STeP. 56% of participants who completed our formal training courses/programmes over 2024 progressed positively – a total of 288 people.

Jobcare offered the four services above to more than 637 jobseekers. In addition to the above services, Jobcare supported 301 people with one-to-one support.

As Ireland had almost full employment in 2024, Jobcare has worked with increasingly vulnerable jobseekers with complex needs. Our clients can be broken down as follows:

Male: 52.2%
Female: 47.4%
Non-binary: 0.4%

70+% socio-economically disadvantaged;
50% migrant;
40% disability or mental health challenge;
25% youth;
20% neurodivergent;
20% returners (after prolonged gap in employment).

EU: 88%
Non-EU: 12%.

As a result, our outcomes have been affected significantly. Our engagement with jobseekers is now not only for the duration of a course. The majority of jobseekers have benefitted from several months of considerable support.

Hours of engagement:

Overall, Jobcare had 77,453 hours of engagement with jobseekers in 2024.

Volunteers: We are grateful for the significant number of volunteers and corporate partners that supported our training programmes in 2024. Jobcare volunteers offered approximately 4,000 hours in 2024, around 78 hours per week.

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.

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- (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:

57 people participated in Jobcare's Community Employment programme through 2024. Of the 18 people that exited the programme, 85% progressed positively (exited the live register). This is a considerable increase on the 45% figure from 2023.

In 2024, the Trasna programme recorded 100% of participants desisting from re-offending. Since the Trasna programme started in 2008, 77% of those fit for work have progressed into employment or education.

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 (anonymised) clients where their participation or progression occurred in 2024.

CE Story:

Malwina arrived in Ireland following persecution in her home country. She struggled to find employment and joined the IT support team in Jobcare. She gained valuable work experience, confidence and stability. She secured a paid internship as a Cloud Infrastructure Architect and got promoted to a better role within the company. Malwina's interviewer said that Jobcare on her CV made all the difference.

Training story:

Cliona attended Jobnet as she had been laid off and was not sure how to look for work. Through Jobnet she received direction and mentoring support. She landed a role in a company based quite far away from home. She found the "First 90 days" session particularly helpful in this regard. She eventually relocated and is now thriving in her role. As a way of saying thanks she has connected us with her sister, who leads HR partnerships at a tech company. We are developing a long-term partnership with them.

We find that many people want to give back to Jobcare when they have had a good experience or when they have found employment. Some people volunteer with us, while others support us practically or financially. We are grateful for all their support.

3. Financial review

3.1 Financial performance 2024

In spite of funding challenges from the corporate sector as a result of a changed economic climate, the directors are pleased to report that Jobcare's year closed with a small deficit of €15,718. 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 Community Employment Scheme. In addition, for every grant-funded programme Jobcare delivers there is always a shortfall in 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.

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3.3 Going concern/financial resources

Jobcare CLG remains financially robust with net assets of €147,278 at 31 December 2024. Based on the results for the year, the year-end financial position and the approved 2025 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').

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 13 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 26 weeks' operational expenditure over the coming years in order to further strengthen the financial position of the organisation.

4. Plans for future periods

In 2023, we launched our 2023-2025 Strategic Plan, "Building to the Next Level of Jobseeker Success." This plan builds on the 2017 Strategic Plan through a number of short projects responding to immediate pressures and opportunities.

In 2024, we achieved the following:

Funding. We recognise the importance to diversify Jobcare's funding model to secure the delivery of our core programmes. We strengthened existing partnerships and built new connections with individuals, corporates and funds. We secured 2-year funding from the AI Opportunity Fund.

Jobseeker Services. We developed 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. We offered English language classes and partnered with migrant and other organisations to best support vulnerable clients in 2024.

Jobseeker Services. We addressed the problem of clients lacking the appropriate digital skills to look for work effectively. We provided one-to-one and group training in mainstream digital skills such as the MS Office suite to our course participants and work programmes staff. We secured funding to offer AI Essentials training to 250 jobseekers in 2025-2026.

Permanent Team and Volunteers. We focused on growing and strengthening our work programmes, permanent team and volunteers. We recruited two new CE Supervisors, one training team member and one executive support and governance officer last year. We also welcomed new volunteers, especially facilitators, to our organisation.

Social Media and Jobseekers story. Our Content Creation and Digital Marketing teams captured many stories and shared these among a variety of social media platforms in 2024.

Today, we remain as committed to putting jobseekers first as when we started out in 1994. We are looking forward to supporting our clients in their journey towards employment in 2025 and beyond.

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5. Post Balance Sheet Events

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

6. Disclosure of information to auditors

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

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

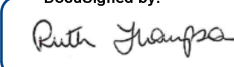
7. Auditors

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:

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Garrett Byrne
Director

DocuSigned by:

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Ruth Thompson
Director

Date: 22 April 2025

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 2024 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 2024 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.

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 3, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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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 statement.

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:

9E00FDCDC702467...
Kate Mullahy

For and on behalf of

Ormsby & Rhodes Limited
Chartered Accountants and Statutory Audit Firm
9 Clare Street
Dublin 2
D02HH30

Date: 28 April 2025

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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 €	Restricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
INCOME FROM:					
Donations, grants and legacies	4	407,135	708,106	1,115,241	902,156
Activities for generating funds	5	10,207	-	10,207	3,736
TOTAL INCOME		417,342	708,106	1,125,448	905,892
EXPENDITURE ON:					
Raising funds		38,716	-	38,716	39,217
Charitable activities	6	372,285	730,165	1,102,450	829,854
TOTAL EXPENDITURE		411,001	730,165	1,141,166	869,071
NET MOVEMENT IN FUNDS		6,341	(22,059)	(15,718)	36,821
RECONCILIATION OF FUNDS:					
Total funds brought forward		140,937	22,059	162,996	126,175
Net movement in funds		6,341	(22,059)	(15,718)	36,821
TOTAL FUNDS CARRIED FORWARD		147,278	-	147,278	162,996

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

The notes on pages 16 to 32 form part of these financial statements.

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REGISTERED NUMBER: 215563

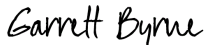
BALANCE SHEET


AS AT 31 DECEMBER 2024

	Note	2024 €	2023 €
FIXED ASSETS			
Tangible assets	12	-	5,483
		<hr/>	<hr/>
		-	5,483
CURRENT ASSETS			
Debtors	13	91,014	46,379
Cash at bank and in hand		175,841	198,090
		<hr/>	<hr/>
CURRENT LIABILITIES		266,855	244,469
Creditors: amounts falling due within one year	14	(119,577)	(86,956)
		<hr/>	<hr/>
NET CURRENT ASSETS		147,278	157,513
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 147,278	<hr/> 162,996
TOTAL NET ASSETS		<hr/> 147,278 <hr/>	<hr/> 162,996 <hr/>
CHARITY FUNDS			
Restricted funds	16	-	22,059
Unrestricted funds	16	147,278	140,937
		<hr/>	<hr/>
TOTAL FUNDS		<hr/> 147,278 <hr/>	<hr/> 162,996 <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:

DocuSigned by:

965847DE21F54EC.....
Garrett Byrne
 Director

DocuSigned by:

0C593B7EEC3C40A.....
Ruth Thompson
 Director

Date: 22 April 2025

The notes on pages 16 to 32 form part of these financial statements.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 €	2023 €
CASH FLOWS FROM OPERATING ACTIVITIES		
Net cash used in operating activities	(22,249)	18,886
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR	(22,249)	18,886
Cash and cash equivalents at the beginning of the year	198,090	179,204
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	175,841	198,090

The notes on pages 16 to 32 form part of these financial statements

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

Jobcare is a company limited by guarantee, incorporated in the Republic of Ireland. The registered office is the Grace Building, 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 2019), 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 2024

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 2024

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 2024

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 2024

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Grants - Training Programmes	184,939	24,000	208,939	132,899
Grants - Work Programmes	-	684,106	684,106	494,259
Donations	222,196	-	222,196	274,998
Total donations and legacies	407,135	708,106	1,115,241	902,156
Total 2023	389,897	512,259	902,156	

5. ACTIVITIES FOR GENERATING FUNDS

Income from fundraising events

	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Bank interest	68	68	43
Services provided	10,139	10,139	3,558
Other income	-	-	135
Total 2024	10,207	10,207	3,736
Total 2023	3,736	3,736	

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €
Work Programmes - Restricted	-	684,105	684,105	494,258
Work Programmes - Unrestricted	144,494	-	144,494	145,822
General Training - Unrestricted	227,791	-	227,791	185,714
Digital Learning & ReThink - Restricted	-	46,060	46,060	4,060
	<u>372,285</u>	<u>730,165</u>	<u>1,102,450</u>	<u>829,854</u>
Total 2023	<u>331,536</u>	<u>498,318</u>	<u>829,854</u>	

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 €	Support costs 2024 €	Total funds 2024 €	Total funds 2023 €
Work Programmes - Restricted	684,105	-	684,105	494,258
Work Programmes - Unrestricted	-	144,494	144,494	145,822
General Training - Unrestricted	-	227,791	227,791	185,714
Digital Learning & ReThink - Restricted	46,060	-	46,060	4,060
	<u>730,165</u>	<u>372,285</u>	<u>1,102,450</u>	<u>829,854</u>
Total 2023	<u>498,318</u>	<u>331,536</u>	<u>829,854</u>	

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Work Programmes - Restricted 2024 €	Digital Learning & ReThink - Restricted 2024 €	Total funds 2024 €	Total funds 2023 €
Salaries	637,620	42,000	679,620	452,286
Training and counselling	2,145	-	2,145	2,133
CE Fuel allowance	15,420	-	15,420	16,684
Insurance	5,672	-	5,672	4,992
Light and heat	11,813	-	11,813	8,914
Canteen and cleaning	2,926	-	2,926	2,368
Repairs and maintenance	424	-	424	-
Printing, postage and stationery	1,462	-	1,462	619
Telephone	2,947	-	2,947	3,178
Computer costs	2,054	-	2,054	1,555
Bank charges	146	-	146	53
Governance costs	1,476	-	1,476	1,476
Depreciation	-	4,060	4,060	4,060
	684,105	46,060	730,165	498,318
Total 2023	494,259	4,059	498,318	

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Work Programmes - Restricted 2024 €	Work Programmes - Unrestricted 2024 €	General Training - Unrestricted 2024 €	Total funds 2024 €	Total funds 2023 €
Salaries	-	99,337	156,117	255,454	219,106
Training and counselling	-	1,868	1,412	3,280	1,281
Health, safety and welfare	-	3,898	2,843	6,741	5,042
Insurance	-	3,595	6,533	10,128	9,527
Light and heat	-	-	7,087	7,087	10,589
Canteen and cleaning	-	4,859	4,434	9,293	5,713
Repairs and maintenance	-	38	(220)	(182)	753
Printing, postage and stationery	-	760	1,000	1,760	1,347
Advertising	-	696	2,558	3,254	1,293
Telephone	-	3,281	3,163	6,444	6,034
Computer costs	-	3,430	10,824	14,254	11,838
Travel and subsistence	-	2,220	1,335	3,555	2,782
Rent and services	-	-	10,000	10,000	10,000
Bank charges	-	551	369	920	879
General expenses and subscriptions	-	(164)	210	46	1,165
Depreciation	-	711	711	1,422	2,512
Governance costs	-	19,414	19,415	38,829	41,675
	-	144,494	227,791	372,285	331,536

In 2024, the company incurred the following Governance costs:

€38,828 attributable to unrestricted funds

and €1,476 attributable to restricted funds

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. ANALYSIS OF EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Fundraising expenses			
Wages and salaries	38,717	38,717	39,217
Net expenditure from analysis of expenditure on raising funds	<div>38,717</div>	<div>38,717</div>	<div>39,217</div>
Total 2023	<div>39,217</div>	<div>39,217</div>	

9. AUDITORS' REMUNERATION

The auditors' remuneration amounts to an auditor fee of €7,610 (2023 - €7,610).

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. STAFF COSTS

	2024 €	2023 €
Wages and salaries	946,004	697,863
Social security costs	47,583	36,534
Contribution to defined contribution pension schemes	9,808	6,203
	<u>1,003,395</u>	<u>740,600</u>

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

	2024 No.	2023 No.
CE Participants	37	29
Scheme Funded Staff	3	2
CEO Office	2	2
Training	3	3
	<u>45</u>	<u>36</u>

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

	2024 No.	2023 No.
In the band €80,001 - €90,000	1	1

11. DIRECTORS' REMUNERATION AND EXPENSES

During the year, no Directors received any remuneration or other benefits (2023 - €NIL).

During the year ended 31 December 2024, no Director expenses have been incurred (2023 - €NIL).

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

12. TANGIBLE FIXED ASSETS

	Plant and machinery €	Office equipment €	Computer equipment €	Total €
Cost or valuation				
At 1 January 2024	2,951	11,278	24,079	38,308
At 31 December 2024	2,951	11,278	24,079	38,308
Depreciation				
At 1 January 2024	2,655	10,151	20,019	32,825
Charge for the year	296	1,127	4,060	5,483
At 31 December 2024	2,951	11,278	24,079	38,308
Net book value				
At 31 December 2024	-	-	-	-
At 31 December 2023	296	1,127	4,060	5,483

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 €	2023 €
Trade debtors	39,047	22,560
Other debtors	575	-
Accrued grants	33,972	20,637
Prepayments	17,420	3,182
	91,014	46,379

Trade debtors are stated after provision for bad debts of €Nil. (2023 : €Nil)

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	€	€
Bank overdrafts	1,899	710
Trade creditors	961	761
Deferred government grants	87,990	70,145
PAYE/PRSI	13,058	-
Other creditors	1,659	2,428
Accruals	14,010	12,912
	119,577	86,956

15. FINANCIAL INSTRUMENTS

	2024	2023
	€	€
Financial assets measured at amortised cost:		
Trade debtors	39,048	22,560
	39,048	22,560
	2024	2023
	€	€
Financial liabilities measured at amortised cost:		
Bank loans and overdrafts	1,899	710
Trade creditors	961	761
Other creditors	1,659	2,428
	4,519	3,899

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2024 €	Income €	Expenditure €	Balance at 31 December 2024 €
Unrestricted funds				
General Funds - all funds	140,937	417,342	(411,001)	147,278
Restricted funds				
Work Programme (CE Scheme)	-	684,106	(684,106)	-
Digital Learning Programme	4,059	-	(4,059)	-
ReThink Grant	18,000	24,000	(42,000)	-
	22,059	708,106	(730,165)	-
Total of funds	162,996	1,125,448	(1,141,166)	147,278

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 programme ended in mid 2022. The Surplus of €4,059 for the year relates to the purchases of Capital Equipment not yet depreciated.

In 2023 a new grant was received from ReThink Ireland to assist Jobcare with their progression strategy for disadvantaged women. A total of €90,000, over three years, has been awarded to Jobcare by ReThink Ireland, as of 31 December 2024, Jobcare has received €42,000.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

16. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2023 €	Income €	Expenditure €	Balance at 31 December 2023 €
Unrestricted funds				
General Funds - all funds	118,057	393,633	(370,753)	140,937
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Work Programme (CE Scheme)	-	494,259	(494,259)	-
Training Programme (Jobclub)	-	-	-	-
Digital Learning Programme	8,118	-	(4,059)	4,059
ReThink Grant	-	18,000	-	18,000
	<hr/>	<hr/>	<hr/>	<hr/>
	8,118	512,259	(498,318)	22,059
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	126,175	905,892	(869,071)	162,996
	<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 2024

17. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2024	Income	Expenditure	Balance at 31 December 2024
	€	€	€	€
General funds	140,937	417,342	(411,001)	147,278
Restricted funds	22,059	708,106	(730,165)	-
	<u>162,996</u>	<u>1,125,448</u>	<u>(1,141,166)</u>	<u>147,278</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	€	€	€	€
General funds	118,057	393,633	(370,753)	140,937
Restricted funds	8,118	512,259	(498,318)	22,059
	<u>126,175</u>	<u>905,892</u>	<u>(869,071)</u>	<u>162,996</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2024	Total funds 2024
	€	€
Current assets	266,855	266,855
Creditors due within one year	(119,577)	(119,577)
Total	<u>147,278</u>	<u>147,278</u>

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total funds 2023 €
Tangible fixed assets	1,424	4,059	5,483
Current assets	226,469	18,000	244,469
Creditors due within one year	(86,956)	-	(86,956)
Total	140,937	22,059	162,996

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 €9,808 (2023 : €6,203). Contributions totalling €1,658 (2023 : €1,657) were payable to the fund at the balance sheet date and are included in creditors.

20. OPERATING LEASE COMMITMENTS

At 31 December 2024 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 €	2023 €
Not later than 1 year	10,000	10,000
Later than 1 year and not later than 5 years	10,000	20,000
	20,000	30,000

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

	2024 €	2023 €
Operating lease rentals	10,000	10,000

21. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

22. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 22 April 2025