

JOB CARE

(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 31 DECEMBER 2017

Directors

Suzanne Hickey (resigned 22 May 2017)
Richard Somerville
Gillian Brennan
Peter Johnson, Chairman
Paul Rothwell

Company registered number

215563

Charity registered number

20030643

CHY Revenue number

11301

Registered office

The Exchange, 50 Gardiner Street Lower, Dublin, D01 VC03

Company secretary

Gillian Brennan (appointed 24 January 2017)
Suzanne Hickey (resigned 24 January 2017)

Chief executive officer

Paul Mooney

Independent auditors

Ormsby & Rhodes, 9 Clare Street, Dublin 2

Bankers

Allied Irish Banks plc., 7/12 Dame Street, Dublin 2

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CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2017

The chairman presents his statement for the period.

I have great pleasure in presenting Jobcare's annual report for 2017 and commend it to all those with an interest in tackling the impact of unemployment and in the oversight of Jobcare by the Directors. It has been an honour and a privilege to serve as Chairman of the Board this past year, and see, first hand, the commitment of Jobcare's management and staff to helping people from all backgrounds overcome barriers to employment.

Some of these barriers have changed very little since the foundation of Jobcare in 1994. Unemployment, particularly long-term unemployment, can sap a person's self-confidence, cause isolation and have a detrimental effect on their health and well-being. Adding to that, current recruitment processes, advances in technology, changes in the work environment and the nature of work itself, it is not surprising that many of today's job seekers, particularly those over 45, feel de-skilled, helpless, hopeless, directionless and even unwanted. For this reason, and in spite of a considerable improvement in national jobless figures, the demand for Jobcare's services has been as great as ever this past year.

In meeting its governance and communications responsibilities, this report gives an overview of how Jobcare provided resources, training and support to job seekers in 2017 as it sought to reverse the negative impact of unemployment and help people find work. These services and their level of success is quantified in the body of this report. What is more difficult to measure, but important to note, is that Jobcare provides support to job seekers in a way that is personal, optimistic and enabling. This ethos, underpinned by Christian values, contributes significantly to Jobcare's successful outcomes.

In 2017, Jobcare's management and staff, under Paul Mooney as Chief Executive, served unemployed people through tried and tested programmes and through new initiatives aligned to its strategic plan.

The range of services included:

- Transitional work programmes: work and training for 55 participants on a part-time basis across a range of functions to improve employability skills. Included in this is the Trasna Programme for ex-offenders.
- Jobclub: including
 - ◆ the Jobseekers Course for clients requiring training in job seeking skills
 - ◆ Jobnet programme for unemployed professionals and graduates
 - ◆ a Resource Room providing one-to-one assistance to job seekers
 - ◆ Kickstart programme for resilient job seekers
 - ◆ Workshops to help bring clients' digital skills in line with employer requirements.

These services are enabled by operating two approved programmes on behalf of the Department of Employment Affairs and Social Protection (DEASP): a Community Employment (CE) scheme and a Jobclub. We are under contract to DEASP in this regard and follow specific DEASP guidelines, policies, procedures, reporting requirements and performance goals. We are pleased to report that, in 2017, we continued to meet and generally exceeded DEASP targets as well as performance criteria agreed with other funders.

That being said, the goal of our current strategic plan is that 'everybody finds work'. This ambitious target acts as an incentive and ongoing challenge to us to broaden and deepen Jobcare's services, to make our programmes relevant to current and future employment trends, and to identify those most at risk of long-term unemployment and come up with innovative solutions to help these and other groups find work.

While Jobcare is a small charity with limited resources, it has a footprint and influence that belies its size. As well as being the largest provider of focused support for job seekers in Dublin City Centre, it is also a point of referral for DEASP case officers in Intreo Centres across the greater Dublin area. The DEASP is our primary funder and we are grateful for their ongoing confidence in Jobcare to both deliver successful outcomes and manage their grant appropriately. We also partner with the employer engagement section of the DEASP in the provision of volunteer career coaches at their annual Intreo Careers Fair.

Jobcare continues to be supported by corporate and individual partners that enable us to offer enhanced services to our clients. In this regard, we are pleased to report that in May 2017 Jobcare was named by LinkedIn as their preferred charity partner and also received grants from various corporates, businesses and trusts. We strongly believe that we help more people find work by modelling quality programmes and by establishing trusted relationships with partners and funders than

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we would be engaging in advocacy or lobbying.

This year, we again operated out of the Exchange in Gardiner Street while building work was taking place in our former landlord's premises in Pearse Street. We are grateful to Trinity Church, the owners of the Exchange, for facilitating us during this time. We look forward to mid-2018 when we return to a rebuilt Gracc Church in Pearse Street (that includes new facilities for Jobcare).

Jobcare's Co-Founder and Chief Executive, Paul Mooney, and his full-time team continues to be a strong driving force in Jobcare, in creating an atmosphere of optimism and positivity for work programme staff and in their contribution to successful outcomes for job seekers. In addition, we are grateful to the many volunteers that support Jobcare and its services in a variety of ways by offering their skills in giving presentations, facilitating, coaching and mentoring or helping develop our internal processes generally.

During 2017 Jobcare commenced implementation of its Strategic Plan 2017-2022. Key elements of the plan are laid out fully later in the report. While progress has been made across all areas of the plan, I would like to draw particular attention to actions taken by the organisation in 2017 to strengthen internal functions (ICT infrastructure and preparation for GDPR) and to re-align programmes to better meet the needs of more mature job seekers (Kickstart and Digital Skills).

The Board met six times in 2017 with a high level of attendance and strong engagement by all Directors. A clear timetable for review of policies, procedures and practices is in place to assure good governance of the organisation. The AGM took place in the Exchange on 29 June 2017. The next AGM, to receive accounts for 2017, will be in June 2018.

Name Peter Johnson
Chairman



Date 11/5/2018

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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2017

The Directors present their annual report and audited financial statements of Jobcare for the year ended 31 December 2017

This report and the financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), FRS102 and the Companies Act 2014.

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors of Jobcare, a Company Limited by Guarantee for the purposes of company law, are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK and Ireland Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Structure, governance and management

a. CONSTITUTION

Jobcare is a limited company without share capital under the Companies Act 2014, Jobcare Company Limited by Guarantee (CLG).

The Company has a constitution comprising of Memorandum and Articles of Association.

The principal object for which the Company was established in 1994 "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

Our aim is to provide individuals with life skills which will lead to work. This is about training and work habits. It's about setting goals for employability and seeking jobs. It's about job coaching and interview preparation. It's about a peer and supportive environment. Yet above all of these is an intrinsic care for the individual as to their specific needs and how these might be met.

We remain committed to our clients and our ability to serve our clients is through the extraordinary work of our full-time team. It is our operational staff team members who display love, who maintain an ethos of handing out a cup of tea, who give encouragement, who go the extra mile to support outside of formal activities, who care about the person, as well as caring about their future employment.

Our operational staff team meets weekly to review the progress of every CE member of staff towards their particular work goals and to determine what inhibiting needs exist.

Company Members

The Memorandum and Articles of Association require Jobcare's participating churches to nominate up to two Company Members to Jobcare CLG. These Company Members attend General Meetings as required by company law.

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

b. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

Directors May 2018

Gillian Brennan (Company Secretary)
Peter Johnson (Chairman)
Paul Rothwell
Richie Somerville
Ruth Thompson

Directors 2017

Gillian Brennan (Company Secretary from 23 May 2017)
Suzy Hickey (Director and Company Secretary - resigned 22 May 2017)
Peter Johnson (Chairman)
Richie Somerville
Paul Rothwell
Ruth Thompson (from 14 November 2017)

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DIRECTORS' REPORT (continued)

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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 Directors, and no more than eight.

New Directors are nominated and appointed by the Board based on skill and relevant contribution, passion for the ethos, 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 Revenue policy for charities. Declan Doran is the Accounts Manager and may attend Board meetings if required.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF DIRECTORS

The Directors have developed 'Jobcare Directors' Terms of Reference', an extensive document that is central to the induction of new Directors. The 'Directors' Terms of Reference' also serves as a resource for existing Directors enquiring about 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, the legal requirements and the regulatory obligations for charity boards in Ireland, and Jobcare's mission and ethos.

The Directors also have developed and adopted a set of 'Board Policies' that outline Jobcare Directors' position and approach to governing and managing the organisation, and matters for implementation through the CEO.

These resources ensure each Board member has access to the necessary information required to execute their role. The resources have been developed in line with the Governance Code for community, voluntary and charitable organisations, and standards set by the ICSA (Governance Institute, UK). Training and professional advice is also available for Directors who believe they have a skills/knowledge gap in fulfilling their role.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

During 2017 the Jobcare Board of Directors met on six occasions with a 92% attendance record by Directors. The business of Board meetings is set according to an Annual Board Schedule, informed by a Schedule of Matters Reserved to the Board.

In 2017 there were two Committees of the Board:

The Finance Operating Committee met in the week before each Board meeting. The Committee was responsible for overseeing the preparation and interpretation of quarterly management accounts, reviewing the cash position, overseeing the annual financial audit and accounting systems and organisation. The Committee was chaired by Andrew Hunter (Board appointed nominee), and comprised of Paul Mooney (CEO) and Declan Doran (Accounts Manager). Minutes of these meetings are returned to the Board.

The Audit Committee met two times during 2017. The Committee oversees the audit/appointment of auditors, the analysis of the annual financial statements and compliance to best practice (SORP), a review of the Directors' Report and preparation for the Company AGM. The Committee comprised of Richie Somerville (Chairperson), Andrew Hunter (Board appointed nominee), Paul Mooney (CEO) and Declan Doran (Accounts Manager).

The CEO (Paul Mooney) is the pivotal figure to the organization's ethos, effective client relations and to leading the organization's innovative response to changing work needs. The Board of Directors of Jobcare delegates the responsibility of the day-to-day running of Jobcare to Paul as CEO, including the Department of Social Protection funded programmes.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Policy and organisational oversight is the responsibility of the Board. Operational leadership and management is through the CEO, and the two programme managers:

- Work Programmes Manager and Community Employment Supervisor: Derek Switzer
- Training Manager and Jobclub Leader: Roly Miller

The operational staff team numbers 13 people across the following roles: three CE Supervisors, one Jobclub Leader, two full-time Jobclub Assistants, two job-sharing Jobclub Assistants, four Jobcare-funded executives (one full-time and three part-time) and two Jobs Initiative participants on long-term deployment to Jobcare. The team is responsible for delivering the range of Jobcare services to our client base with roles across all areas of the organisation. The team is also responsible for mentoring 55 part-time staff on Jobcare work programmes on contracts of one year. This arrangement is a reflection of our contractual and funding relationship with the Department of Employment Affairs and Social Protection.

e. RELATED PARTY RELATIONSHIPS

No Director or Company Member receives remuneration or other benefit from their work with the charity. Directors are aware of their fiduciary duties. Conflicts of loyalty involving any of the above relationships are disclosed and dealt with by the Directors according to the Code of Conduct for the Board.

f. RISK MANAGEMENT

The Directors recognise that Jobcare runs services for clients, some of whom are individually 'at risk' from social needs, addictions, mental and physical health problems, life disappointments, and financial need.

The Board's appetite for risk is low and there is no funding pool to rectify problems. Our cost structure provides for annual insurance premiums across a spectrum of risk categories, covering moderate and high risk areas.

Most of our operational activity is low risk. There are exceptions which are deemed higher risk areas: occupational hazards (moderate), data security (high), and employment relations (high).

Risks are reviewed through a Risk Management Committee with Board participation, led by the CEO and his managers. The Committee identifies risk through a formal process of analysis, discussion with departmental supervisors, and by comparison to peer organisations, and maintains a list of risks. This Committee reports annually to the Board through the CEO.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Objectives and Activities

a. POLICIES AND OBJECTIVES

Programmes

Jobcare delivers courses and other services to unemployed jobseekers to assist them develop and enhance their job-seeking skills and opportunities, and provide them with support and assistance in their job search and in preparing for employment. Jobcare has delivered services to jobseekers since 1994 and has developed an effective model that is relevant to the needs of today's jobseekers and employers.

The organisation's principal objective is to deliver five skills development programmes, and facilitate impact beyond Dublin:

Jobclub

Jobclub offers a range of services for jobseekers:

- Resource Room with facilities and expertise to practically assist candidates in their job-search
- Jobseekers Course with formal classes running over four weeks with content covering skills identification, career research, applications, CVs, and interview preparation
- Personal career coaching.

Jobnet

Jobnet is an award winning programme developed by Jobcare to address the needs of the professionally skilled individual or graduate who, because of the current economic climate, is finding it difficult to find work, yet has the skills and experience needed for employment. Jobnet offers a professional environment tailored to the specific needs of this group. The programme empowers jobseekers to market their skills and learn to network effectively to find employment.

Kickstart

Kickstart is a follow-on from Jobnet and the Jobseekers Course in Jobcare. It is open to those who want to maintain momentum, remain disciplined and focused in their job search, and see the value of working with others to achieve these goals.

Work programmes

Community Employment (CE) grants enable a transitional work programme for people who have been out of work long-term. Jobcare's programme gives participants the skills and experience needed to get back into the workforce and break the cycle of being unemployed. Jobcare employs 55 participants at any one time on contracts of one year. The 55 participants are deployed across a range of work areas in Jobcare, suitable to their skills, experience and career goals.

Nine of the programme places are targeted **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. Jobcare's programme provides a structured framework within which they can develop new disciplines and find satisfaction in work.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Computer courses

At the beginning of 2017, Jobcare twice delivered an accredited QQI Level 4 course in ICT Concepts and Computer Applications that develops computer skills essential for employment in the modern workplace.

In 2016 we identified a need for digital skills development among jobseekers both in order to maximise their job search as well as to equip them for work itself in this digital age. So we developed, piloted and then provided our Digital Employability Skills course to equip jobseekers with the digital skills necessary to find work including LinkedIn, Indeed, Skype Interviews and Office Online. We further reviewed this course towards the end of 2017 in order to develop our digital training for 2018.

Regional reach

While Jobcare's primary aim is to provide services to jobseekers in central Dublin and its vicinity, we have, in recent years, sought to support like-minded individuals and organisations across Ireland wishing to help unemployed people in their region. The main focus of this support involves assisting volunteer groups to set up and run a local Jobnet programme. In 2017, regional Jobnets in Limerick, Tullamore and Blanchardstown were run successfully by local volunteers and local business/community organisations with the support of Jobcare. These local partners helped more than 60 people in their job search who would not have otherwise been able to avail of Jobcare's services. Progression into work was in line with Jobcare's outcomes for our Jobclub in Dublin.

It is Jobcare's policy to conduct these programmes according to the requirements of contractual agreements with funders, and in line with Jobcare's ethos.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

Jobcare achieves its objectives through:

- (a) a permanent staff team with skills, knowledge and empathy to address the needs of the whole person;
- (b) internal programme reviews as to the relevance of services in the context of the needs of jobseekers and employers;
- (c) programme reviews with funders.

c. CAPACITY

Capacity: operational staff, transitional work programme staff, volunteers, and interns

- Operational staff

Jobcare employs a operational staff team as follows:

- (a) a full-time CEO and three part-time staff covering (1) Accounts; (2) Communications/Fund Raising/CEO PA; (3) a Data Protection Leader. This team is further resourced by a part-time volunteer with a focus on Policy, Governance and Ethos.
- (b) in addition to a full-time manager for work programmes, there are a further two full-time CE Supervisors who direct the daily activities of the work programmes and CE scheme.
- (c) in addition to a full-time manager for Jobclub, there are three full-time positions (one is job-shared across two individuals) that direct the activities of Jobclub and training programmes.
- (d) Two Jobs Initiative participants on long-term deployment to Jobcare, employed by the Employment Network, involved in (1) computer skills training; (2) IT infrastructure management.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

- **Transitional work programme staff**
Transitional work programme staff are deployed against personal training and development objectives to routine tasks assignments, as well as external training courses. CE scheme participants are part-time employees, approved under the contract conditions of DSP, for one year.

In 2017 there were 55 participant places under the scheme. We also accommodated five transitional work programme participants on a full-time basis on day release from Mountjoy Training Unit.

- **Volunteers**
Jobcare is further resourced by several part-time volunteers working more than a day a week, who support course and curriculum development, infrastructure development, relationships with external parties such as businesses and volunteers, and work streams arising from the Strategic Plan.

In addition, we are privileged to have between 50 and 100 individuals, some in full-time employment, some self-employed and others with relevant skills, who volunteer their time both inside and outside Jobcare to assist our clients in job seeking. These volunteers support critical areas such as mock interviews, career coaching, mentoring, interview preparation, course facilitation, and course presentations. These valuable contributions range from an hour every so often to bursts of time when a specific course is being run.

- **Interns**
We are delighted to accommodate interns from the USA who spend three months with us. This relationship has been working effectively for several years and is conducted through EUSA Academic Internship Programs.

Achievements and performance

a. CLIENT PERFORMANCE INDICATORS

In 2017 the following activity levels and outcomes were recorded for the main programme areas.

- **Jobclub**
Jobclub successfully delivered 48 weeks of formal **Jobseekers** courses in 2017 and five seven-week **Jobnet** programmes.

To provide context for these training programmes:

- 25% of all clients were unemployed for greater than one year
- 58% of clients were in the age category 40+
- 30% of all clients had only second-level education or lower
- The male:female ratio was 58%:42%
- 37% of all clients were foreign nationals.

As a result of these factors Jobcare's target for positive progression to work was 40%. Without our intervention, few of these clients would have progressed positively.

The annual target was to serve 450 clients through formal training (Jobseekers course, Jobnet programme) in the year. We exceeded the number of clients served and exceeded the progression target with 220 people progressing positively into employment (49%).

The Jobclub team also provided one-to-one assistance (**Resource Room** services, **Career** and **Skills Coaching**). The annual target was to provide one-to-one assistance to 150 clients and for 40% to progress to employment. Those targets were significantly exceeded as 98 clients have progressed into employment (65%)

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

- Work Programmes

79 people participated in Jobcare's Community Employment programme through the year with a maximum of 55 at any time.

Successful progression (into work and education) was 61% (of those who left and were fit to work).

The Trasná programme in particular not only recorded 100% of participants desisting from re-offending, but also 80% are now working.

In addition, we have a process for recruiting inmates from Mountjoy Training Unit for voluntary hours on day release while they are assessed for Community Employment. During 2017 several had been interviewed, one was employed as voluntary transitional work programme participants and five progressed to (or were already in) CE positions in Jobcare. Four progressed to full-time employment sustainable employment elsewhere..

- Computer courses

In 2017 Jobcare delivered QQI computer courses on two occasions to unemployed people resulting in 9 jobseekers successfully receiving a QQI Level 4 qualification.

Jobcare also delivered our Digital Employability Skills course on seven occasions resulting in 42 unemployed people completing the course with the average digital skills score of these clients increasing from 55% to 84%.

b. FINANCIAL PERFORMANCE

Our financial concern each year is to reach a balance between overall costs and overall income. This is achieved through grants from DEASP for the two schemes, and critical additional funds raised from corporate, business, private, supporting churches, and philanthropic sources. These additional funds are referred to as 'donor income'. We cannot operate our services without both sources of income.

Expenditure on raising funds, governance, and charitable activities (i.e. training and work programmes) comprises expenditure recoverable from the Department of Employment Affairs and Social Protection as grants, plus costs incurred that are not recoverable. The principal costs not-recovered are the salaries and operating expenses of the CEO and his part-time team. The allocation of these costs is based on the time incurred by the CEO in the various areas of Jobcare. The time basis is reviewed by the Finance Operating Committee. In addition, for every grant-funded programme Jobcare delivers there is always a shortfall in direct client and programme costs for Jobcare to cover.

We run the organisation dependent on cash flow from DEASP and the additional external funds. There is little cash on-hand at times of the year, yet since Jobcare's incorporation we have never failed to meet our financial obligations.

Jobcare achieved an operating surplus in 2017 of €11,696, compared to €2,020 in 2016. This adheres to Jobcare's break-even policy.

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

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

c. CLIENTS' VIEW OF OUR ACTIVITIES

Perhaps our results can best be expressed by our clients. We receive many testimonial emails and texts through the year. Here are sample stories for each of the programme areas.

Jobseekers Course

"After losing my job to redundancy I found the job seeking landscape very different to when I had last looked for employment. The jobseekers course provided me the guidance and insight that shifted my job search towards results. The practical knowledge shared was instrumental in increasing my confidence. I would highly recommend you take part if you want to get focused and job ready within a friendly and helpful environment."

"I feel more confident going forward, I now know how to write a CV and cover letter with ease. The staff and class group were really helpful and friendly. I would definitely recommend the course as I feel it offers a lot of valuable information and assistance in getting a job. It is called Jobcare for a reason: all the staff are personally involved and want to help! Great commitment to their mission - thank you."

Jobnet

A Jobnet participant who travelled from Cork each week to attend the course and found work in robotics as a result:

"Prior to commencing the Jobnet course I was struggling to find work. I was about 18 months unemployed - mainly because I hadn't a notion how to apply for work, or where I was meant to be looking. I knew roughly what I wanted to do but it seemed a million miles away. I was aware of Indeed and all the job search engines, LinkedIn etc. etc. but none of that really mattered because every time I sent an application off - it just felt like wasted time and another letter into the ether that I would never hear about again. It was a disheartening time and I didn't really have anywhere to put the rejection.

My Mam managed to put me in touch with the Jobnet team and I found the course extremely helpful. I had some subtle and some profound changes over the weeks.

- In the first instance I was able to see and meet many people in different stages of life having similar struggles. I was able to recognise that it was not just me.*
- Having a support group to meet with each week was powerful - Being able to hear other's successes and failures, getting an opportunity to speak and be heard, and having peers to talk with and to voice and clarify my thoughts and objectives to - all these aspects of the course were really helpful for gaining focus and motivation.*
- Attending the course helped me focus my mind which was invaluable. It gave some much needed structure to my week and each session left me with loads of food for thought during the week, and I had some small goals to accomplish too.*
- I cannot say enough about the range of speakers and how good all the talks were. They were down to earth, sensitive, humorous, and most importantly - the talks were incredibly informative. It was all crucial information that I needed to hear - prior to these talks I had little knowledge and a poor (mainly negative) perspective. The Jobnet course helped me gain that much needed perspective and also to understand a little about what people are looking for, how things look from the employer's point of view. It helped me manage my own expectations.*

Ultimately I found the wall profile really useful.

- I was able to identify where I am at, what I have to offer and where I want to go.*

In the end I turned the wall profile into a cover letter and that cover letter got me an interview for a job I was really interested in doing... and (having applied twice before to the same job ad with no response) this time I got the offer!"

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Work Programmes

Patrick* joined Jobcare as a volunteer from the Prison Service in September 2016 and secured full-time sustainable employment in December 2017.

Patrick had many hurdles to overcome not least being over 60 years old and having a recent conviction. At first he was resistant to the process and sought to leave soon after starting. Following intensive coaching and care Patrick stayed on, became a valuable member of our team, became a participant on Community Employment and subsequently attained full-time sustainable employment. His wider family have gratefully reported that he is a changed man.

Mary* joined Jobcare as a Community Employment participant in 2011 and retired from work in 2017.

Mary progressed through much care, training and patience. She saw Jobcare as having saved her from a very challenging life at home because she developed the confidence to deal properly with the challenges she faced. She reported that she would otherwise have lived in her bedroom or found it very difficult to carry on. She became an invaluable member of the Jobcare community and still returns to do voluntary admin work.

**Names have been changed*

Volunteer

EM has been volunteering with Jobcare for a number of years as a career coach and now co-facilitates the Kickstart programme:

"I began volunteering at Jobcare because it offered me the opportunity to explore and enhance my skills within a positive, effective and nurturing environment. I continue to volunteer because the work is worthwhile and the Jobcare team encourages and values all who contribute their very best for others."

d. FINANCIAL RESOURCES

To generate essential supplementary income Jobcare has formed effective partnering relationships with several corporate donors, private trusts and supporting churches, and makes funding applications through competitive processes. We receive a small proportion of income through volunteer and voluntary donations (principally coming through our website). All these activities are conducted under our operating financial policies and procedures.

The Charities SORP requires the categorisation of funds as 'restricted' and 'unrestricted'. Grants from DEASP are classified as 'restricted'. From time-to-time corporate awards are restricted to specified developmental goals. Board Policy is to seek unrestricted funds that allow a flexible balancing of incoming cash and outgoings, whilst retaining the demanding accountability of the funder. We have not quantified the value of volunteers' time in the Financial Statements.

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DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Financial review

a. GOING CONCERN

Based on successful renewal of contracts with the DEASP over a sustained period of time, and no indication to the contrary, the Directors believe there is every reason to continue as is. Government policy to date has governed the terms of the schemes but has not eliminated or fundamentally changed the two schemes under which we operate.

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

b. PAY POLICY FOR SENIOR STAFF

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

- The CEO who is full-time, and the salary in 2017 was in the band of €70,001 to €80,000, which includes pension. There are no other allowances.

It is Board policy to review the CEO salary against external benchmarks for similar positions in the non-profit sector. The CEO salary was last adjusted in 2017 and the next review is due at the end of 2019.

- Two part-time staff, one in Accounts and one in Communications and their combined total pay is less than €45,000.

c. RESERVES POLICY

Board policy is to hold a minimum reserve to cover six weeks' expenditure. The Board views this level as a minimum operating buffer.

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

JOBCARE (A COMPANY LIMITED BY GUARANTEE)

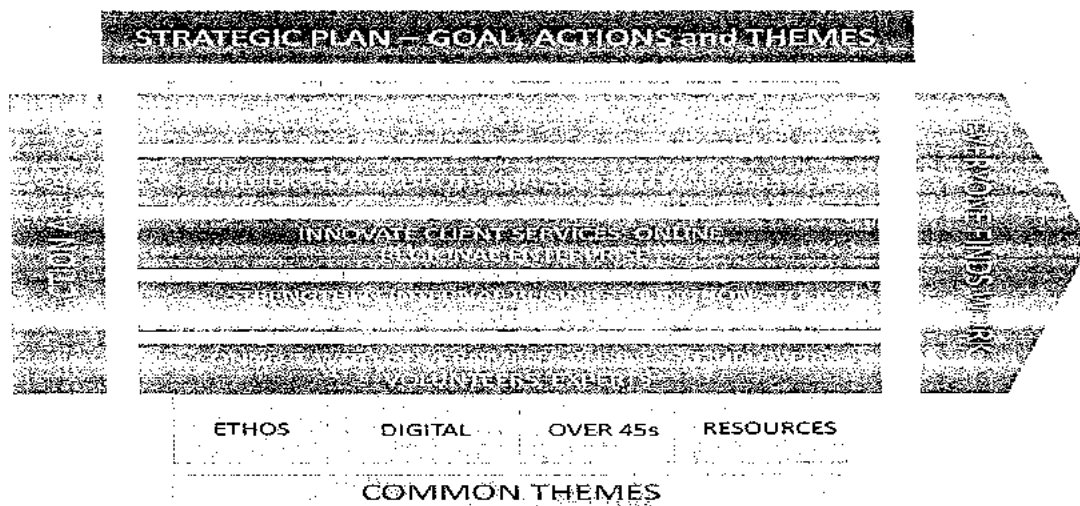
DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Plans for future periods

a. STRATEGIC PLANNING

In 2016 Jobcare conducted a comprehensive review of its services and developed a strategic plan to guide the future development of the organisation. The plan affirmed the value and effectiveness of existing services and recommended a broadening and deepening of programmes to improve impact and outcomes. Five action areas and four cross-cutting themes were identified as priorities for the period 2017-2022. These are illustrated and explained in the diagram and narrative below.



The Strategic Plan has identified five Action Areas:

(i) Enhance jobseeker programmes

While we're happy with the services we currently provide, we do not want to rest on our laurels. Instead, our commitment will be to continually improve our programmes. We want our services to be attractive to clients; models of good practice to other organisations in our sector, to agencies, and to government.

(ii) Unlock the creative potential of staff and clients

We are optimistic in our worldview and recognise the infinite worth of every human being. So, we will endeavour to find ways to release the true potential of every work programme participant we work with and every client who enters our building or avails of our services.

(iii) Innovate client services: online, regional, enterprise

We live in a fast-changing world where the nature of work is constantly evolving. We will seek to understand the implications of these changes and be innovative in the solutions we adopt and the technologies we embrace to provide relevant solutions for our clients. While our main focus will always be Dublin we will also support individuals and organisations that have a heart for unemployed people in their cities and communities.

(iv) Strengthen internal business functions to support staff and services

We will organise ourselves in such a way as to maximise our impact. This will involve continually improving our IT Infrastructure, our day-to-day internal and external communications, our HR processes, and our relationships with clients and funders. In everything we do (as staff, management and Board) we will strive to maintain standards of good practice.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

(v) Connect with Government, business, employers, volunteers, experts

As a small organisation we recognise that we cannot achieve our ambitious goals alone. But, as we 'seek the welfare of the city', we will look outwards, encouraging and welcoming the active engagement, involvement and support of individuals, organisations and agencies who want to journey with us in our mission to see peoples' lives transformed through finding employment.

As Jobcare pursues each of these action areas it will prioritise actions that enhance four **Cross-cutting Themes**:

(1) Ethos

Jobcare is a faith-based agency, and this faith informs and energises everything that we do. In all our decisions, initiatives and actions we will affirm the innate dignity and value of all persons, and will be committed to the warm personal support and wellbeing of those who are unemployed. We will exercise good practice in our corporate governance.

(2) Digital

We recognise that digital skills are essential requirements for people to find work, keep work and participate as active citizens in today's world. Using all the resources available to us, from the minute a client or work programme participant engages with Jobcare, we will consciously bring them on a digital journey whose goal is increased employability and active citizenship.

(3) Over 45s

Our research and experience tell us that people over 45 have particular difficulty in finding work, and a significant proportion of our clients fall into this age category. We will seek to understand the specific barriers they face and will develop targeted individual and group interventions to help them overcome these barriers. We will encourage employers to hire them.

(4) Resources

All of our strategic directions require adequate resourcing to be successful. We will re-orientate our marketing strategy to better engage and energise individuals, businesses, government agencies and philanthropic trusts, securing increased financial support for Jobcare and its initiatives.

GOVERNANCE

Jobcare's CEO and Directors are committed to ensuring that Jobcare maintains a mature governance model for the organisation.

In 2016, the Board declared compliance with the Governance Code following a comprehensive adoption process. The Governance Code, a code of practice for good governance of community, voluntary and charitable organisations in Ireland, is generally accepted best practice for the sector. The Board values how the Code provides a framework to achieve high standards of governance for the organisation. Jobcare is categorized as a Type C organisation for the purposes of the Governance Code.

One of our Directors volunteers additional time on a weekly basis to monitor compliance with the Governance Code and oversee a formal review of compliance annually.

Jobcare continues to absorb the implications of the Charities Act 2009, in particular the reporting requirements of the Charities Regulatory Authority that the Regulator is standardising for the sector. Jobcare is up-to-date with its reporting obligations to the Regulator and appears on the public register under CRA Register No: 20030643.

In 2015 the Directors adopted the Charities SORP for the organisation, ahead of any regulatory requirement to do so. SORP is a developing model, and it is the intention of the Board to continue improvements to the presentation of the annual Directors' Report and the Financial Statements in accordance with general interpretation and best practice of the Charities SORP.

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2017

Jobcare CLG held its last AGM on 29 June 2017 in the Exchange, 50 Lower Gardiner Street, covering the period 1 January 2016 to 31 December 2016. The AGM was attended by Jobcare's Company Members who received the Directors' Report and Financial Statements for 2016.

DISCLOSURE OF INFORMATION TO AUDITORS

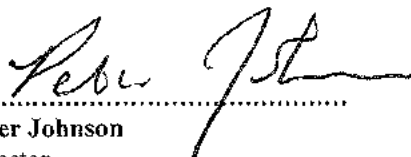
Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:


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

AUDITORS

The auditors, Ormsby & Rhodes, have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the Directors, on 11/5/18 and signed on their behalf by:


.....
Peter Johnson
Director


.....
Richard Somerville
Director

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JOB CARE

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Jobcare (the 'charitable company') for the year ended 31 December 2017, 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 2017 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JOB CARE

OTHER INFORMATION

The directors are responsible for the other information. The other information comprises the information included in the management information, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON THE OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the charitable company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

Based on the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JOB CARE

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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

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

This report is made solely to the charitable company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). The description forms part of our Auditors' Report.



Geoffrey Lewis

for and on behalf of
Ormsby & Rhodes

Chartered Accountants and Registered Auditors

9 Clare Street
Dublin 2
Date: 11/5/18

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

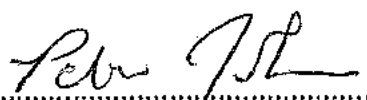
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT


FOR THE YEAR ENDED 31 DECEMBER 2017

	Note	Unrestricted funds 2017 €	Restricted funds 2017 €	Total funds 2017 €	Total funds 2016 €
INCOME FROM:					
Donations, grants and legacies	3	236,921	931,222	1,168,143	1,097,461
Activities for generating funds	4	17,654	-	17,654	27,623
TOTAL INCOME		254,575	931,222	1,185,797	1,125,084
EXPENDITURE ON:					
Raising funds	5	26,392	-	26,392	24,630
Charitable activities	6,7,8	185,078	929,977	1,115,055	1,067,808
Governance	9	31,670	984	32,654	30,626
TOTAL EXPENDITURE	10	243,140	930,961	1,174,101	1,123,064
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		11,435	261	11,696	2,020
NET MOVEMENT IN FUNDS		11,435	261	11,696	2,020
RECONCILIATION OF FUNDS:					
Total funds brought forward		50,859	982	51,841	49,821
TOTAL FUNDS CARRIED FORWARD		62,294	1,243	63,537	51,841

All activities relate to continuing operations.

The financial statements were approved and authorised for issue by the Directors on 11/5/2018 and signed on their behalf, by:


 Peter Johnson


 Richard Somerville

The notes on pages 24 to 36 form part of these financial statements.

JOBCARE
(A COMPANY LIMITED BY GUARANTEE)

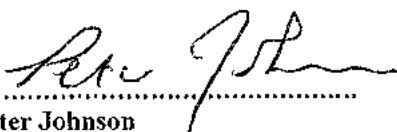
BALANCE SHEET

AS AT 31 DECEMBER 2017

	Note	€	2017 €	€	2016 €
FIXED ASSETS					
Tangible assets	15		1,425		982
CURRENT ASSETS					
Debtors	16	161,583		134,965	
Cash at bank and in hand		50,487		67,909	
			<u>212,070</u>	<u>202,874</u>	
CREDITORS: amounts falling due within one year	17	(149,958)		(152,015)	
NET CURRENT ASSETS			<u>62,112</u>		<u>50,859</u>
NET ASSETS			<u>63,537</u>		<u>51,841</u>
CHARITY FUNDS					
Restricted funds	19		1,243		982
Unrestricted funds	19		62,294		50,859
			<u>63,537</u>		<u>51,841</u>
TOTAL FUNDS			<u>63,537</u>		<u>51,841</u>

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

The financial statements were approved and authorised for issue by the Directors on 11/5/2018 and signed on their behalf, by:



 Peter Johnson



 Richard Somerville

The notes on pages 24 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 2017

	Note	2017 €	2016 €
Cash flows from operating activities			
Net cash used in operating activities	21	<u>(16,177)</u>	<u>(29,434)</u>
Cash flows from investing activities:			
Purchase of fixed assets		<u>(1,245)</u>	<u>-</u>
Net cash used in investing activities		<u>(1,245)</u>	<u>-</u>
Change in cash and cash equivalents in the year			
Cash and cash equivalents brought forward	22	<u>67,909</u>	<u>97,343</u>
Cash and cash equivalents carried forward		<u><u>50,487</u></u>	<u><u>67,909</u></u>

The notes on pages 24 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 2017

1. GENERAL INFORMATION

Jobcare is a company limited by guarantee, incorporated in the Republic of Ireland. The registered office is The Exchange, 50 Gardiner Street Lower, Dublin, D01 VC03. 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2014.

Jobcare meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The functional and presentational currency is Euro.

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

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to €1.27 per member of the company.

2.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the Directors' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

2. ACCOUNTING POLICIES (CONTINUED)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

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

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

JOBCARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

2. ACCOUNTING POLICIES (CONTINUED)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.10 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, grants provided by government agencies or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2017 €	Restricted funds 2017 €	Total funds 2017 €	Total funds 2016 €
Donations	236,921	-	236,921	180,589
Grants - Training Programs	-	184,977	184,977	183,947
Grants - Work Programs	-	746,245	746,245	732,925
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	236,921	931,222	1,168,143	1,097,461
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Total 2016	180,589	916,872	1,097,461	

JOB CARE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

4. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2017 €	Restricted funds 2017 €	Total funds 2017 €	Total funds 2016 €
Training courses	6,385	-	6,385	6,650
Services provided	11,269	-	11,269	20,973
	<u>17,654</u>	<u>-</u>	<u>17,654</u>	<u>27,623</u>
Total 2016	<u>27,623</u>	<u>-</u>	<u>27,623</u>	

5. ANALYSIS OF EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2017 €	Restricted funds 2017 €	Total funds 2017 €	Total funds 2016 €
Fundraising expenses				
Other expenses	4,754	-	4,754	2,992
Wages and salaries	21,638	-	21,638	21,638
	<u>26,392</u>	<u>-</u>	<u>26,392</u>	<u>24,630</u>
Net expenditure from analysis of expenditure on raising funds	<u>26,392</u>	<u>-</u>	<u>26,392</u>	<u>24,630</u>

In 2016, of the total expenditure, €24,630 was expenditure from unrestricted funds and €Nil. was expenditure from restricted funds.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2017 €	Restricted funds 2017 €	Total funds 2017 €	Total funds 2016 €
Training Programs	-	184,601	184,601	184,438
Training Programs	83,027	-	83,027	68,093
Work Programs	-	745,376	745,376	731,941
Work Programs	102,051	-	102,051	83,336
	<u>185,078</u>	<u>929,977</u>	<u>1,115,055</u>	<u>1,067,808</u>
Total 2016	<u>151,429</u>	<u>916,379</u>	<u>1,067,808</u>	

JOB CARE

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

7. DIRECT COSTS ON CHARITABLE ACTIVITIES

	Training Programs- Restricted €	Training Programs- Unrestricted €	Work Programs- Restricted €	Work Programs- Unrestricted €	Total 2017 €	Total 2016 €
Staff/ participant training	-	2,901	7,046	4,245	14,192	7,285
Participant travel	12,240	-	-	-	12,240	12,248
CE Fuel allowance	-	-	8,775	-	8,775	10,573
Wages and salaries	151,738	39,207	698,830	55,333	945,108	927,393
	<u>163,978</u>	<u>42,108</u>	<u>714,651</u>	<u>59,578</u>	<u>980,315</u>	<u>957,499</u>
Total 2016	<u>163,962</u>	<u>37,116</u>	<u>702,704</u>	<u>53,717</u>	<u>957,499</u>	

8. SUPPORT COSTS ON CHARITABLE ACTIVITIES

	Training Programs- Restricted €	Training Programs- Unrestricted €	Work Programs- Restricted €	Work Programs- Unrestricted €	Total 2017 €	Total 2016 €
Health, safety and welfare	-	1,205	-	1,744	2,949	4,556
Insurance	2,114	1,008	8,352	1,512	12,986	8,561
Light and heat	2,536	4,980	1,660	7,470	16,646	6,565
Canteen and cleaning	2,000	2,372	2,854	3,450	10,676	7,673
Materials and resources	-	130	-	187	317	222
Repairs and maintenance	1,595	395	154	575	2,719	12,550
Printing, postage and stationery	5,769	(245)	2,397	(355)	7,566	7,808
Advertising	-	199	-	289	488	130
Telephone	1,775	560	5,894	811	9,040	9,311
Computer costs	3,931	3,002	6,943	4,186	18,062	6,837
Equipment hire	-	254	1,962	368	2,584	2,802
Travel and subsistence	-	2,511	-	5,073	7,584	6,349
Rent and services	-	22,600	-	15,000	37,600	33,193
Bank charges	153	358	77	521	1,109	1,281
General expenses and subscriptions	9	1,570	432	1,613	3,624	1,980
Depreciation	741	20	-	29	790	491
	<u>20,623</u>	<u>40,919</u>	<u>30,725</u>	<u>42,473</u>	<u>134,740</u>	<u>110,309</u>
Total 2016	<u>20,476</u>	<u>30,977</u>	<u>29,237</u>	<u>29,619</u>	<u>110,309</u>	

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

9. GOVERNANCE COSTS

	Unrestricted funds 2017 €	Restricted funds 2017 €	Total funds 2017 €	Total funds 2016 €
Auditors' remuneration	4,558	984	5,542	5,001
Other expenses	9,160	-	9,160	7,685
Wages and salaries	17,940	-	17,940	17,940
Depreciation - tangible fixed assets	12	-	12	-
	<u>31,670</u>	<u>984</u>	<u>32,654</u>	<u>30,626</u>

In 2016, the company incurred the following Governance costs:
 €29,642 attributable to unrestricted funds
 and €984 attributable to restricted funds

10. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2017 €	Depreciation 2017 €	Other costs 2017 €	Total 2017 €	Total 2016 €
Expenditure on fundraising activities	21,638	-	4,754	26,392	24,630
Costs of generating funds	<u>21,638</u>	<u>-</u>	<u>4,754</u>	<u>26,392</u>	<u>24,630</u>
Training Programs- Restricted	151,738	741	32,122	184,601	184,438
Training Programs- Unrestricted	39,207	20	43,800	83,027	68,093
Work Programs- Restricted	698,830	-	46,546	745,376	731,941
Work Programs- Unrestricted	55,333	29	46,689	102,051	83,336
Charitable activities	<u>945,108</u>	<u>790</u>	<u>169,157</u>	<u>1,115,055</u>	<u>1,067,808</u>
Expenditure on governance	<u>17,940</u>	<u>12</u>	<u>14,702</u>	<u>32,654</u>	<u>30,626</u>
	<u>984,686</u>	<u>802</u>	<u>188,613</u>	<u>1,174,101</u>	<u>1,123,064</u>
Total 2016	<u>966,971</u>	<u>491</u>	<u>155,602</u>	<u>1,123,064</u>	

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FOR THE YEAR ENDED 31 DECEMBER 2017

11. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2017 €	Support costs 2017 €	Total 2017 €	Total 2016 €
Training Programs- Restricted	163,978	20,623	184,601	184,438
Training Programs- Unrestricted	42,108	40,919	83,027	68,093
Work Programs- Restricted	714,651	30,725	745,376	731,941
Work Programs- Unrestricted	59,578	42,473	102,051	83,336
Total 2017	<u>980,315</u>	<u>134,740</u>	<u>1,115,055</u>	<u>1,067,808</u>
Total 2016	<u>957,499</u>	<u>110,309</u>	<u>1,067,808</u>	

12. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2017 €	2016 €
Depreciation of tangible fixed assets: - owned by the charity	802	491
Auditors' remuneration	<u>5,542</u>	<u>5,001</u>

During the year, no Directors received any remuneration (2016 - €NIL).

During the year, no Directors received any benefits in kind (2016 - €NIL).

During the year, no Directors received any reimbursement of expenses (2016 - €NIL).

13. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of €5,542 (2016 - €5,001).

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NOTES TO THE FINANCIAL STATEMENTS
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14. STAFF COSTS

Staff costs were as follows:

	2017 €	2016 €
Wages and salaries	<u>984,686</u>	<u>966,971</u>

Capitalised employee costs during the year amounted to €NIL. (2016- €NIL).

The average number of employees was: 56 (2016: 56) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	62017 No.	2016 No.
CE Participants	47	47
Scheme Funded Staff	7	7
CEO Office	2	2
	<u>56</u>	<u>56</u>

The number of higher paid employees was:

	2017 No.	2016 No.
In the band € 70,001 - € 80,000	1	1

15. TANGIBLE FIXED ASSETS

	Plant and machinery €	Office equipment €	Computer equipment €	Total €
Cost				
At 1 January 2017	3,630	40,399	50,661	94,690
Additions	-	-	1,245	1,245
At 31 December 2017	<u>3,630</u>	<u>40,399</u>	<u>51,906</u>	<u>95,935</u>
Depreciation				
At 1 January 2017	3,630	40,399	49,679	93,708
Charge for the year	-	-	802	802
At 31 December 2017	<u>3,630</u>	<u>40,399</u>	<u>50,481</u>	<u>94,510</u>
Net book value				
At 31 December 2017	<u>-</u>	<u>-</u>	<u>1,425</u>	<u>1,425</u>
At 31 December 2016	<u>-</u>	<u>-</u>	<u>982</u>	<u>982</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

16. DEBTORS

	2017	2016
	€	€
Trade debtors	700	1,700
Prepayments	19,301	19,809
Accrued grants	129,746	112,091
Other debtors	11,836	1,365
	<u>161,583</u>	<u>134,965</u>

17. CREDITORS: Amounts falling due within one year

	2017	2016
	€	€
Bank loans and overdrafts	8,537	-
Trade creditors	1,678	3,032
Accruals	10,686	5,827
Deferred grants	128,319	143,156
Other creditors	738	-
	<u>149,958</u>	<u>152,015</u>

18. FINANCIAL INSTRUMENTS

	2017	2016
	€	€
Financial assets that are debt instruments measured at amortised cost:		
Trade debtors (see note 16)	700	1,700
Total	<u>700</u>	<u>1,700</u>

	2017	2016
	€	€
Financial liabilities measured at amortised cost:		
Bank loans and overdrafts (see note 17)	8,537	-
Trade creditors (see note 17)	1,678	3,032
Total	<u>10,215</u>	<u>3,032</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

19. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2017 €	Income €	Expenditure €	Balance at 31 December 2017 €
Unrestricted funds				
General Funds - all funds	50,859	254,575	(243,140)	62,294
Restricted funds				
Restricted Funds - all funds	982	931,222	(930,961)	1,243
Total of funds	51,841	1,185,797	(1,174,101)	63,537

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2016 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2016 €
Unrestricted funds					
General Funds - all funds	49,821	208,212	(205,701)	(1,473)	50,859
	49,821	208,212	(205,701)	(1,473)	50,859
Restricted funds					
Restricted Funds - all funds	-	916,872	(917,363)	1,473	982
	-	916,872	(917,363)	1,473	982
Total of funds	49,821	1,125,084	(1,123,064)	-	51,841

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

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

19. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2017 €	Income €	Expenditure €	Balance at 31 December 2017 €
General funds	50,859	254,575	(243,140)	62,294
Restricted funds	982	931,222	(930,961)	1,243
	<u>51,841</u>	<u>1,185,797</u>	<u>(1,174,101)</u>	<u>63,537</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 January 2016 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2016 €
General funds	49,821	208,212	(205,701)	(1,473)	50,859
Restricted funds	-	916,872	(917,363)	1,473	982
	<u>49,821</u>	<u>1,125,084</u>	<u>(1,123,064)</u>	<u>-</u>	<u>51,841</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2017 €	Restricted funds 2017 €	Total funds 2017 €
Tangible fixed assets	1,425	-	1,425
Current assets	210,827	1,243	212,070
Creditors due within one year	(149,958)	-	(149,958)
	<u>62,294</u>	<u>1,243</u>	<u>63,537</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €
Tangible fixed assets	982	-	982
Current assets	201,892	982	202,874
Creditors due within one year	(152,015)	-	(152,015)
	<u>50,859</u>	<u>982</u>	<u>51,841</u>

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

	2017 €	2016 €
Net income for the year (as per Statement of Financial Activities)	11,696	2,020
Adjustment for:		
Depreciation charges	802	491
Increase in debtors	(26,618)	(35,984)
(Decrease)/increase in creditors	(2,057)	4,039
Net cash used in operating activities	<u>(16,177)</u>	<u>(29,434)</u>

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2017 €	2016 €
Cash in hand	50,487	67,909
Total	<u>50,487</u>	<u>67,909</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

23. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

24. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on

11/5/2018