

JOB CARE LIMITED
(A Company Limited by Guarantee and not having a Share Capital)

FINANCIAL STATEMENTS

PERIOD ENDED 31 DECEMBER 2014

JOB CARE LIMITED

FINANCIAL STATEMENTS

PERIOD ENDED 31 DECEMBER 2014

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MANAGEMENT INFORMATION

DETAILED PROFIT AND LOSS ACCOUNT

DETAILED PROFIT AND LOSS ACCOUNT - CE

JOB CARE LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Andrew Hunter
Suzanne Hickey
Richard Somerville
Susan Goss
Gillian Brennan

SECRETARY

Suzanne Hickey

COMPANY NUMBER

215563

CHARITY NUMBER

CHY NO 11301

REGISTERED OFFICE

28A Pearse Street
Dublin 2

AUDITORS

Ormsby & Rhodes
Chartered Accountants
Registered Auditors
9 Clare Street
Dublin 2

BUSINESS ADDRESS

28A Pearse Street
Dublin 2

BANKERS

Allied Irish Banks p.l.c.
7/12 Dame Street
Dublin 2

JOB CARE LIMITED

CHAIRMAN'S STATEMENT

FOR THE PERIOD ENDED 31 DECEMBER 2014

Working Matters

1. Introduction

These financial accounts, and this report, cover the period of nine months to 31 December 2014. This reflects a change in the year-end for Jobcare from 31 March, a change which was indicated to Members at the last AGM as probable. This brings us onto a calendar year basis, given that our main funder no longer uses 31 March as a funding date.

It is a pleasure to report that Jobcare remains a relevant, and effective organisation. Of course, it is always a regret that individuals are unemployed at all, and we all look forward to some up-turn in social and economic factors.

2. Financial position

The financial performance of Jobcare to 31 December 2014 is, in short, unremarkable. There is a small operating gain, which is the better side of an operating loss. I have commented to Members previously that we no longer hold any cash cushion, and must keep our income and costs in balance.

3. Funding and operating costs

We continue as a sponsor organisation to be in contract with the Department of Social Protection (DSP) for the provision of a Community Employment (CE) scheme (which enables part-time, annual contracts of employment), and a Jobclub scheme (which enables training and employment preparation support), both from Pearse Street. Grant income from DSP covers the bulk of direct costs for wages and materials on these schemes.

We also rely on corporate awards, business funding and support, private trust awards, and private donations to maintain the balance of costs in the wider organisation: essentially operating costs unfunded by DSP, and the costs of the office of the CEO, through which we remain a dynamic, innovative and well-managed organisation.

We continue with our base in 28a Pearse Street, through a mutually cherished relationship with Grace church. We have no other property lease or rental obligations.

4. Board, CEO and committees

Garrett Byrne has resigned from the Board of Directors, and we want to thank him for several years' excellent work and commitment, especially with our financial systems, and as Company Secretary.

Suzanne Hickey, Director, is our new Company Secretary.

Gillian Brennan has become a Director. Gillian retains her role as a volunteer working on the CEO team. Gillian's focus is on documenting and developing our governance process, and Jobcare and Board policies (including and by way of example, data protection).

Following Garrett's resignation, the Finance (or, some would know as an audit) Committee is chaired by Richie Somerville. Andrew Hunter is a member of this Committee. It is attended by Paul Mooney, CEO and Declan Doran, Finance Manager. This committee oversees financial performance, financial systems, internal controls, and finance organisation. It also manages the overall relationship with external accountants and auditors.

JOB CARE LIMITED

CHAIRMAN'S STATEMENT

FOR THE PERIOD ENDED 31 DECEMBER 2014

The Board met every second month from January, and Minutes are kept and circulated to the Board, and approved at the next Board meeting. The November Board meeting was cancelled due to the death of Paul Richardson. There has been full attendance at Board meetings by all Directors, with the exception of one meeting where there was a family bereavement.

The Board determined that the financial accounts of the company would be available for inspection on the request of any reasonable stakeholder or person with interest.

5. Company AGM and 20 th Anniversary

The Company AGM was held in 28a Pearse Street at 5:30pm on 6 November 2014 to receive the accounts to 31 March 2014. The Members approved the Directors, and gave authority to the Directors to appoint the Auditors. The meeting was well attended, with all Representative Churches sending at least one of their appointed Members, and there was open discussion. One member of the Jobcare permanent staff team attended the meeting. All the Directors attended.

After the AGM meeting, there was a shared special event with The Big Ask Dublin, which closed our 20th Anniversary celebrations and thanks.

6. Governance good practice

The Directors, and CEO, believe they operate a competent governance process, meet the requirements of company law, and follow general good practice in this area.

Jobcare is working towards (known as the adoption journey) compliance with the Governance Code for Community, Voluntary, and Charitable Organisations. The steps towards declaring compliance include a large amount of work to document existing practice, and also introduce, or perhaps formalise, methods in a number of areas. This is a non-statutory, self-regulatory code.

Jobcare welcomes the introduction of the Charities Regulatory Authority and have fulfilled our obligations in providing submissions to the Charities Register.

7. Organisation and Operations: where Working Matters

We remain committed to our clients, and our ability to serve our clients is through the extraordinary work of our full-time team, and it is to them that our clients are most in respect. It is our full-time team 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 course hours, who care about the whole person, as well as caring about their future employment.

Our permanent team comprises 10 full-time posts, with one post job-shared.

In December, we saw the end of an era when Sammy Reilly retired after 20 years of faithful service to Jobcare. Sammy played a huge part in the life of the family of Jobcare and his care, humour and sharp insight will be missed by every one of us. We thank Sammy for being Jobcare's 'watchman', and especially for his support to Paul.

During the year we had the great shock of the sudden passing of Paul Richardson. His contribution to the work, the clients, and most importantly the mood of Jobcare, will be remembered for a long time to come. Our thoughts are with his close family and friends.

JOB CARE LIMITED

CHAIRMAN'S STATEMENT

FOR THE PERIOD ENDED 31 DECEMBER 2014

We were also saddened by the death of Mark Garvey who passed away in September after a time of illness. Mark was employed on CE for one year and then volunteered with us during his illness, and implemented important IT systems for Jobcare.

8. Thanks

We value the relationship with DSP and respect our role as a sponsor organisation, and we value our role within their system for supporting unemployed people in Dublin.

My thanks are to the Board Members, who have an increasingly complex task, as expectations on management and Directors, seem to escalate.

The Board wishes to thank all Jobcare funders, volunteers, the permanent staff team, and Paul as CEO. They are each a vital ingredient to sustaining a caring service.

Andrew Hunter

Board Chairman

22 April 2015

JOB CARE LIMITED

DIRECTORS' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2014

The directors present their report and the financial statements for the period ended 31 December 2014.

DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2013. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BOOKS OF ACCOUNT

The measures taken by the directors to ensure compliance with the requirements of Section 202, Companies Act, 1990, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the involvement of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at 28A Pearse Street, Dublin 2.

RESULTS AND DIVIDENDS

The profit for the period after providing for depreciation and taxation amounted to €2,859 (2013 loss of € 4,959).

The directors do not recommend payment of a dividend for the period.

REVIEW OF THE BUSINESS

The principal activity of the company is the training and preparing of unemployed persons for employment. The directors consider the result for the period and the period end position to be satisfactory.

PRINCIPAL RISKS AND UNCERTAINTIES

The main risks facing the company in the current difficult economic climate relate to the maintenance of additional income received through corporate gifts and donations at sufficient levels to support the range of activities provided.

DIRECTORS

On 9 September 2014 Gillian Brennan was appointed a director of the company and on 6 November 2014 Garrett Byrne resigned as a director.

In accordance with the Articles of Association all the directors retire by rotation and, being eligible, offer themselves for re-election.

POST BALANCE SHEET EVENTS

There were no post balance sheet events which require disclosure.

JOB CARE LIMITED

DIRECTORS' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2014

FUTURE DEVELOPMENTS

The main activities of the company remain unchanged and the directors anticipate that any future developments would relate to these activities.

AUDITORS

The auditors, Ormsby & Rhodes, have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 1963.

TAXATION STATUS

So far as the directors are aware, the company is a close company within the meaning of the Taxes Consolidation Act, 1997 and is not liable to corporation tax due to its charitable status under Sections 207/208 of the Taxes Consolidation Act 1997.

On behalf of the Board

Richard Somerville

Andrew Hunter

Directors

12 May 2015

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF JOB CARE LIMITED

We have audited the financial statements of Jobcare Limited for the year ended 31 December 2014, set out on pages 9 to 17. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members as a body in accordance with Section 193 of the Companies Acts, 1990. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit 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 company or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2014 and of its profit for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts 1963 to 2013.

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF JOB CARE LIMITED

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY THE COMPANIES ACT 1963 TO 2013

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.
- In our opinion the information given in the Directors' report is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the provisions in the Companies Acts 1963 to 2013 which require us to report to you if, in our opinion the disclosures of directors' remuneration and transactions specified by law are not made.

Geoffrey Lewis

for and on behalf of
Ormsby & Rhodes

Chartered Accountants and Registered Auditors

9 Clare Street
Dublin 2

12 May 2015

JOB CARE LIMITED

PROFIT AND LOSS ACCOUNT

PERIOD ENDED 31 DECEMBER 2014

| | <i>Notes</i> | 9 months to <u>31/12/14</u> € | 12 months to <u>31/03/14</u> € |
|---|--------------|-------------------------------------|--------------------------------------|
| TURNOVER | 4 | 1,015,018 | 1,290,510 |
| ADMINISTRATIVE EXPENSES | | <u>(1,012,159)</u> | <u>(1,294,920)</u> |
| PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE INTEREST | 5 | 2,859 | (4,410) |
| INTEREST RECEIVABLE AND SIMILAR INCOME | 7 | - | 9 |
| INTEREST PAYABLE AND SIMILAR CHARGES | 8 | <u>-</u> | <u>(558)</u> |
| PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION | | 2,859 | (4,959) |
| TAX ON PROFIT/(LOSS) ON ORDINARY ACTIVITIES | 9 | <u>-</u> | <u>-</u> |
| RETAINED PROFIT/(LOSS) FOR THE PERIOD | | <u>2,859</u> | <u>(4,959)</u> |

There are no recognised gains or losses other than the results disclosed above and there have been no discontinued activities or acquisitions in the current or preceding period.

Richard Somerville

Andrew Hunter

Directors

JOB CARE LIMITED

BALANCE SHEET

31 DECEMBER 2014

| | <u>Notes</u> | 31 December 2014 | | 31 March 2014 | |
|---|--------------|------------------|---------------|----------------|--------|
| | | € | € | € | € |
| FIXED ASSETS | | | | | |
| Tangible assets | <i>10</i> | | 1,665 | | 3,466 |
| CURRENT ASSETS | | | | | |
| Debtors | <i>11</i> | 150,321 | | 175,982 | |
| Cash at bank and in hand | | 70,394 | | 92,610 | |
| | | <u>220,715</u> | | <u>268,592</u> | |
| CREDITORS: amounts falling due within one year | <i>12</i> | (179,259) | | (231,796) | |
| NET CURRENT ASSETS | | | 41,456 | | 36,796 |
| TOTAL NET ASSETS | | | 43,121 | | 40,262 |
| RESERVES | | | | | |
| Profit and loss account | <i>13</i> | | 43,121 | | 40,262 |
| TOTAL RESERVES | | | 43,121 | | 40,262 |

Approved by the Board on 12 May 2015

Richard Somerville

Andrew Hunter

Directors

JOB CARE LIMITED

CASH FLOW STATEMENT

PERIOD ENDED 31 DECEMBER 2014

| | 9 months to | 12 months to |
|--|-----------------|-----------------|
| | <u>31/12/14</u> | <u>31/03/14</u> |
| Notes | € | € |
| RECONCILIATION OF OPERATING PROFIT/(LOSS) TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES | | |
| Operating profit/(loss) | 2,859 | (4,410) |
| Depreciation | 1,801 | 2,431 |
| Decrease/(increase) in debtors | 25,661 | 24,639 |
| (Decrease)/ increase in creditors | (38,731) | (40,983) |
| | <hr/> | <hr/> |
| NET CASH (OUTFLOW) FROM OPERATING ACTIVITIES | (8,410) | (18,323) |
| | <hr/> <hr/> | <hr/> <hr/> |

CASH FLOW STATEMENT

| | | | |
|--|----|----------------|-------------|
| Net cash (decrease) from operating activities | | (8,410) | (18,323) |
| Returns on investments and servicing of finance | 14 | - | 29 |
| Capital expenditure | 14 | - | (2,132) |
| | | <hr/> | <hr/> |
| (Decrease) in cash in the period | | (8,410) | (21,004) |
| | | <hr/> <hr/> | <hr/> <hr/> |

RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS (NOTE

| | | | |
|---|--|----------------|-------------|
| (DECREASE) IN CASH IN THE PERIOD | | (8,410) | (21,004) |
| NET FUNDS AT 1 APRIL 2014 | | 78,804 | 99,808 |
| | | <hr/> | <hr/> |
| NET FUNDS AT 31 DECEMBER 2014 | | 70,394 | 78,804 |
| | | <hr/> <hr/> | <hr/> <hr/> |

JOB CARE LIMITED

NOTES AND ACCOUNTING POLICIES

FOR THE PERIOD ENDED 31 DECEMBER 2014

1. ACCOUNTING POLICIES

1.1. Accounting convention

The financial statements are prepared under the historical cost convention .

1.2. Turnover

Turnover represents grants received from the Department of Social Protection and other sundry income.

1.3. Depreciation of tangible fixed assets

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

| | | |
|---------------------|---|-------------------|
| Computer Equipment | - | 25% Straight Line |
| Plant and machinery | - | 15% Straight Line |

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5. Gifts

The company does not capitalise equipment donated.

2. ACCOUNTING PERIOD

The financial statements represent the 9 month period from 1 April 2014 to 31 December 2014. The comparatives represent the 12 month period from 1 April 2013 to 31 March 2014.

3. NATURE OF THE COMPANY

The company is limited by guarantee and does not have a share capital. The liability of members is limited as defined in the company's Memorandum of Association and shall not exceed €1.27 in the event of a winding up or dissolution of the company.

4. TURNOVER

The total turnover of the company for the period has been derived from its principal activity wholly undertaken in Ireland.

JOB CARE LIMITED

NOTES AND ACCOUNTING POLICIES

FOR THE PERIOD ENDED 31 DECEMBER 2014

5. OPERATING PROFIT/(LOSS)

| | 9 months to <u>31/12/14</u> | 12 months to <u>31/03/14</u> |
|---|--------------------------------|---------------------------------|
| | € | € |
| Operating profit/(loss) is stated after charging: | | |
| Staff costs (note 6) | 907,228 | 1,157,030 |
| Depreciation of tangible assets | 1,801 | 2,431 |
| Auditors' remuneration | 3,322 | 4,691 |
| | <u> </u> | <u> </u> |

6. EMPLOYEES

Number of employees

The average monthly numbers of employees during the period were:

| | 9 months to <u>31/12/14</u> | 12 months to <u>31/03/14</u> |
|----------------------------|--------------------------------|---------------------------------|
| | Number | Number |
| Programmes and Supervisors | 71 | 74 |
| | <u> </u> | <u> </u> |

Employment costs

| | 9 months to <u>31/12/14</u> | 12 months to <u>31/03/14</u> |
|----------------------|--------------------------------|---------------------------------|
| | € | € |
| Wages and salaries | 874,170 | 1,112,653 |
| Social welfare costs | 32,571 | 43,766 |
| Other pension costs | 487 | 611 |
| | <u> </u> | <u> </u> |
| | 907,228 | 1,157,030 |
| | <u> </u> | <u> </u> |

7. INTEREST RECEIVABLE AND SIMILAR INCOME

| | 9 months to <u>31/12/14</u> | 12 months to <u>31/03/14</u> |
|---------------|--------------------------------|---------------------------------|
| | € | € |
| Bank interest | - | 9 |
| | <u> </u> | <u> </u> |

8. INTEREST PAYABLE AND SIMILAR CHARGES

| | 9 months to <u>31/12/14</u> | 12 months to <u>31/03/14</u> |
|------------------------------|--------------------------------|---------------------------------|
| | € | € |
| On bank loans and overdrafts | - | 558 |
| | <u> </u> | <u> </u> |

JOB CARE LIMITED

NOTES AND ACCOUNTING POLICIES

FOR THE PERIOD ENDED 31 DECEMBER 2014

9. TAXATION

There is no Corporation Tax charge due to the company's charitable status.

10. TANGIBLE ASSETS

| | <u>Computer Equipment</u> € | <u>Office equipment</u> € | <u>Plant and Machinery</u> € | <u>Total</u> € |
|------------------------|------------------------------------|----------------------------------|-------------------------------------|-------------------|
| Cost | | | | |
| At 1 April 2014 | 48,697 | 40,399 | 3,630 | 92,726 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| At 31 December 2014 | 48,697 | 40,399 | 3,630 | 92,726 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Depreciation | | | | |
| At 1 April 2014 | 45,231 | 40,399 | 3,630 | 89,260 |
| Charge for the period | 1,801 | - | - | 1,801 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| At 31 December 2014 | 47,032 | 40,399 | 3,630 | 91,061 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Net book values | | | | |
| At 31 December 2014 | 1,665 | - | - | 1,665 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| At 31 March 2014 | 3,466 | - | - | 3,466 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

11. DEBTORS

| | <u>31/12/14</u> € | <u>31/03/14</u> € |
|---------------|----------------------|----------------------|
| Trade debtors | 5,620 | 7,031 |
| Other debtors | 144,701 | 168,951 |
| | <hr/> | <hr/> |
| | 150,321 | 175,982 |
| | <hr/> | <hr/> |

JOB CARE LIMITED

NOTES AND ACCOUNTING POLICIES

FOR THE PERIOD ENDED 31 DECEMBER 2014

12. CREDITORS: amounts falling due within one year

| | <u>31/12/14</u> | <u>31/03/14</u> |
|------------------------------|-----------------|-----------------|
| | € | € |
| Bank overdraft | - | 13,806 |
| Trade creditors | 6,922 | 5,303 |
| PAYE/PRSI | 11,730 | 21,678 |
| Accruals and deferred income | 160,607 | 191,009 |
| | <u>179,259</u> | <u>231,796</u> |

13. RESERVES

| | <u>Profit and loss account</u> | <u>Total</u> |
|---------------------------------------|--------------------------------|---------------|
| | € | € |
| At 1 April 2014 | 40,262 | 40,262 |
| Retained profit/(loss) for the period | 2,859 | 2,859 |
| | <u>43,121</u> | <u>43,121</u> |

The profit and loss account reserves represented all of the company's profits available for distribution.

14. GROSS CASH FLOWS

| | <u>9 months to 31/12/14</u> | <u>12 months to 31/03/14</u> |
|--|-----------------------------|------------------------------|
| | € | € |
| Returns on investments and servicing of finance | | |
| Interest received | - | 9 |
| Interest paid | - | (558) |
| | <u>-</u> | <u>(549)</u> |
| Capital expenditure | | |
| Payments to acquire tangible assets | - | (2,132) |
| | <u>-</u> | <u>(2,132)</u> |

JOB CARE LIMITED

NOTES AND ACCOUNTING POLICIES

FOR THE PERIOD ENDED 31 DECEMBER 2014

15. ANALYSIS OF CHANGES IN NET FUNDS

| | <u>Opening balance</u> € | <u>Cash flows</u> € | <u>Closing balance</u> € |
|--------------------------|--|-----------------------------------|--|
| Cash at bank and in hand | 92,610 | (22,216) | 70,394 |
| Overdrafts | (13,806) | 13,806 | - |
| | <hr/> | <hr/> | <hr/> |
| | 78,804 | (8,410) | 70,394 |
| | <hr/> | <hr/> | <hr/> |
| Net funds | <u>78,804</u> | <u>(8,410)</u> | <u>70,394</u> |

16. ULTIMATE CONTROL

There is no ultimate controlling party. The charity is controlled and managed on a day to day basis by the directors on behalf of its members.

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 12 May 2015

JOB CARE LIMITED

MANAGEMENT INFORMATION

DETAILED PROFIT AND LOSS ACCOUNT

PERIOD ENDED 31 DECEMBER 2014

| | 9 months to | | 12 months to | |
|-------------------------------------|-------------|------------------|--------------|------------------|
| | 31/12/14 | | 31/03/14 | |
| | € | € | € | € |
| TURNOVER | | | | |
| Grants | | 896,671 | | 1,123,291 |
| Administration contributions | | 28,448 | | 35,829 |
| Gifts and donations | | 9,521 | | 35,009 |
| Corporate gifts | | 80,378 | | 96,381 |
| | | <u>1,015,018</u> | | <u>1,290,510</u> |
| | | | | |
| ADMINISTRATIVE EXPENSES | | | | |
| Administration salaries | 907,228 | | 1,157,030 | |
| Training and counselling | 7,779 | | 11,043 | |
| Participant expenses | 13,506 | | 27,104 | |
| Health, safety and welfare | 3,502 | | 5,499 | |
| Staff training | - | | 2,469 | |
| Insurance | 3,375 | | 5,329 | |
| Light and heat | 8,809 | | 8,423 | |
| Canteen and cleaning | 7,854 | | 3,879 | |
| Materials and resources | 8,046 | | 1,089 | |
| Repairs and maintenance | 960 | | 1,034 | |
| Printing, postage and stationery | 10,356 | | 13,858 | |
| Advertising | 270 | | - | |
| Telephone | 9,081 | | 10,646 | |
| Computer costs | 4,814 | | 12,076 | |
| Equipment hire | 2,372 | | 3,163 | |
| Travel and subsistence | 8,202 | | 8,006 | |
| Rent & Services | 6,900 | | 11,637 | |
| Audit | 3,322 | | 4,691 | |
| Bank charges | 2,973 | | 1,494 | |
| Bad debts | 80 | | 375 | |
| General expenses | 779 | | 3,478 | |
| Subscriptions | 150 | | 166 | |
| Depreciation on computer equipment | 1,801 | | 2,231 | |
| Depreciation of plant and machinery | - | | 200 | |
| | | <u>1,012,159</u> | | <u>1,294,920</u> |
| | | | | |
| OPERATING RESULT | | <u>2,859</u> | | <u>(4,410)</u> |

JOB CARE LIMITED

MANAGEMENT INFORMATION

DETAILED PROFIT AND LOSS ACCOUNT - CE

PERIOD ENDED 31 DECEMBER 2014

| | 9 months to | | 12 months to | |
|---------------------------------------|-----------------|----------------|-----------------|----------------|
| | <u>31/12/14</u> | | <u>31/03/14</u> | |
| | € | € | € | € |
| TURNOVER | | | | |
| Grants - CE | | 734,212 | | 937,128 |
| ADMINISTRATIVE EXPENSES | | | | |
| Wages and salaries - CE | 695,620 | | 888,434 | |
| Employer's PRSI contributions- CE | 2,914 | | 3,558 | |
| Training and counselling - CE | 7,317 | | 10,937 | |
| Health, safety and welfare - CE | 651 | | 1,939 | |
| Insurance - CE | 3,850 | | 3,850 | |
| Light and heat - CE | 4,436 | | 5,915 | |
| Canteen and cleaning - CE | 2,728 | | 3,195 | |
| Repairs and maintenance - CE | 146 | | 1,747 | |
| Printing, postage and stationary - CE | 3,877 | | 5,257 | |
| Telephone - CE | 7,110 | | 5,426 | |
| Computer costs - CE | 3,701 | | 6,434 | |
| Equipment hire - CE | 4,643 | | 2,847 | |
| Audit - CE | - | | 1,000 | |
| Bank charges - CE | 133 | | - | |
| General expenses - CE | - | | 147 | |
| | | <u>737,126</u> | | <u>940,686</u> |
| OPERATING RESULT | | <u>(2,914)</u> | | <u>(3,558)</u> |