



ANNUAL REPORT **2019**

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CEO'S REPORT

2019 was another strong financial year for the Jack & Jill Children's Foundation and one where we really defined our Vision for the future. Those financial results provided some much-needed stability when Covid-19 hit in March 2020, flattening our fundraising calendar but not our service. Our surplus level of €621,879 at year end 2019 and income 13% ahead of budget, was a real measure of a home nursing care model that works, a hard-working fundraising team and a charity brand that people trust. I want to thank our Board, our staff, our volunteers and our Jack & Jill community across the country for making this happen. A special word of thanks to our outgoing Chairman Donal Kavanagh who has been so invested in Jack & Jill, in good times and bad. He was determined to get us through this Covid-19 storm before handing over the wheel to another champion navigator in Maeve Beggs.

As always, our donation direct to family model continued to empower parents, as the primary carers, and demonstrated real value for every donation to Jack & Jill. Our direct charitable expenditure for 2019 came in at a healthy 69% of total expenditure, showing the money following the patient into the home. Our aim into 2020 is to continue to develop and expand this service, rather than diversify away from it. Our Vision 2023 is to keep doing what we're doing and to continue to find ways to do it better and, most importantly, to fund it better. We present this vision across the four cornerstones of care, community, sustainability and governance and we want to thank everyone for their input into this Strategy with Substance.

The number of extra special children we supported in 2019 was up to 400 children, with Jack & Jill funding and supporting an impressive 123,053 home nursing care hours. That is in addition to the hands on, case management and advocacy from our specialist children's liaison nurses. This bank of hours for families demonstrates our reach and reputation across the country. Our nurses and carers are with our children right through those critical early years, not just for a week, or a weekend, but part of the fabric of the family's care journey. That service plays an important role in shaping the future of home respite care in Ireland.

Never a charity to sit still, our specialist nurses designed another pilot scheme in 2019. This one to extend our age range to 6, by offering a transition year from age 5 to 6, on a limited basis of up to 20



hours per month. While this is less than the average 30 to 40 hours of support per month for our families, it provides a welcome continuance of the service to age 6, allowing parents more time to transition from Jack & Jill. This proposal was expertly costed and presented to the Board and thankfully we have wonderful patrons willing to invest in making this happen in 2020. Extending our service up to 6 years of age is where we've wanted to go since the first Trinity Report on Jack & Jill's service in 2010 and it is a key part of our founder Jonathan Irwin's vision being realised.

Our HSE core grant funding in 2019 was in line with the prior year at €794,481. This is disappointing as the HSE acknowledges the critical, front line, home nursing care and in-home respite service we provide but fails to fund it adequately. This critical, home nursing care service should not be so dependent on charitable donations and I am determined to address this imbalance in my tenure as CEO. Meanwhile, we need all the help we can get, with Covid-19 affecting us badly.

The trust placed in Jack & Jill by our donors, funders and supporters is so important to us and we honour this commitment by being open, transparent and responsible in how we raise and spend our funds. We operate under the highest levels of accountability and transparency and we were delighted to be awarded a Good Governance Award from Carmichael Ireland last year. We hope that you will see this annual report as another example of good governance in action at Jack & Jill and we thank you for your support in reading it.

Thank You
Carmel Doyle

CHAIRMAN'S REPORT

On behalf of the Board of the Jack & Jill Children's Foundation, I would like to express our gratitude to our CEO and to the management team who steer the ship so expertly and to all the staff and volunteers who make such a difference to the families we support.

It is impossible to condense what the Jack & Jill Children's Foundation does into one sentence, but it was important to spell out the vital service we provide through our Vision 2023. We are very proud to share our Vision and strategic framework for delivering it, through this annual report (page 6):

Our vision is that all families with children who need our care can access us. Our mission is one of empowering parents to care for their child at home, in communities across Ireland. Our service provides and funds in-home nursing care and respite support for children up to the age of five, with a range of neurodevelopmental issues including brain injury, genetic diagnosis and severe cerebral palsy. Many of the children we care for have undiagnosed conditions. We also provide end of life care for children under the age of five, regardless of diagnosis.

This vision was shaped by our founders and we will never forget how the service was born out of the needs of two exhausted, wise and generous parents in Jonathan Irwin and Mary Ann O'Brien. I salute this social entrepreneurial duo who wanted no other family to walk this difficult care journey alone and we are here to continue what they started and we are so grateful to have their continued support along the way.

Moving from one man's story to Our Story was key in 2019 and our social media platform told that story, along with our much-improved website. This investment in online marketing boded well for us into 2020, when every fundraiser moved online, due to Covid-19. We were nervous about moving our Incognito art gallery online and quite overwhelmed and delighted with the resulting 15,000 visitors to our art sale within minutes. This augurs well for our digital future, something we continue to invest in.

Community is still king at Jack & Jill and we welcomed some new funders and legacies in 2019 attracted by this home nursing, local community model. Furthermore, the generosity of our families in telling their Jack & Jill & Me stories gave an authentic and local voice, to explain the difference Jack & Jill makes and I want to thank our families and our nurses for being such great ambassadors.

The 2019 financial performance was very strong, fuelled



by a creative and hard-working team. The home nursing care support to families is evident to see in the 123,053 hours we funded and the number of families under our wing. Jack & Jill is all about being there for parents, with a practical, flexible and vital service that they don't have to fight for. We continued advocating on their behalf on issues like in loco parentis, providing a voice for parents too tired and hoarse to keep shouting for the supports they need.

While Covid-19 cancelled so many fundraisers, it didn't stop our service. Throughout this crisis, our specialist home nursing and end-of-life care continued, with over 60% of families still in receipt of home visits from their regular nurse or carer - that resilience of service is very important to me and to the rest of the Board. Like our families, we must keep going, no matter what the challenge.

It has been my great privilege to work with a fantastic Board over a long number of years. This is a caring, enthusiastic and committed Board who share their insights and expertise to help advance our vision and mission at Jack & Jill. Their perspective and expertise are critical to enabling us to support our families. I thank them for all they do to help look after our families, ordinary parents in extraordinary, relentless care situations. It is with a heavy heart that I step down from my role but with the appointment of Maeve Beggs to the role of Board Chair, I am confident that the organisation is in safe hands into the future.

We will continue to provide specialist care to our children, to care for the carers and to mind our people, because community really matters at Jack & Jill. I am a very proud Chairman and I will continue to be a part of this community, always.

Thank you

Donal Kavanagh

OUR WORK & STRATEGY

Strategy with Substance 2019 and extending our 2020 Vision to 2023

As part of its ongoing review of the overall strategic direction of The Jack & Jill Children's Foundation, alongside the formal appointment of our CEO Carmel Doyle (8 January 2019), the Board and management team, in consultation with our staff, extended the Vision 2020 action plan, to Vision 2023. The plan was approved by the Board in December 2019 and serves as the road map to follow and review over the next three years to 2023.

Its implementation is measured through Key Performance Indicators across the four corner stones of **care, community, sustainability** and **governance**. Board meetings throughout the year included updates

from the senior management team to ensure ongoing engagement and discussion regarding the substance and delivery of this strategy.

Our 2019 Annual Report demonstrates how the performance that year is part of the longer-term strategy to 2023 and how this is a strategy with substance, giving us a map to follow, one that can be adjusted and adapted to suit the wider environment.

With the onslaught of Covid19 Jack & Jill's strategy was updated to deal with the serious challenges presented by Covid-19, with the Board meeting on a weekly basis throughout the crisis and their support was rock solid during this uncertain time. Our service was tailored to meet family requirements and our fundraising shifted online, with so much of our fundraising calendar cancelled (see 'Aftermath of Covid-19 for some families' reprinted with thanks to and the permission of the Irish Times). (See page 8).



Jack & Jill Liaison nurse Eilín Ní Mhurchú & Olivia Jennings

Our Vision

All families with children who need our care can access us.

Our Mission

Empowering parents to care for their child at home, in communities across Ireland.

Our Service

We provide and fund in-home nursing care and respite support for children up to the age of five, with a range of neurodevelopmental issues including brain injury, genetic diagnosis and severe cerebral palsy. Many of the children we care for have undiagnosed conditions. We also provide end of life care for children under the age of 5, regardless of diagnosis.



CARE

Ensure children and families are supported and empowered at home because there is 'no care like home care'.



COMMUNITY

Grow and enhance Jack & Jill's community of care across Ireland through best practice, knowledge & partnerships.



SUSTAINABILITY

Create greater support and sustainability for children's in-home respite and palliative care into the future.



GOVERNANCE

Enhance our credibility as an organisation governed and managed in line with best practice.

IRISH TIMES FEATURE

We want to thank the Irish Times for their permission to reprint this feature.

Author Sheila Wayman
June 9th 2020.

Aftermath of Covid-19 for some families: 'There really is no end to this'

Difficult decisions loom for cocooning families of children with complex care needs.

Maria O'Brien has had to be so much more than a mother, all day, every day, to her eldest son, four-year-old Harry, since lockdown came early to their family home.



Denis and Maria O'Brien with their sons Ben (left, 18 months) and Harry (4) as they get their first visit from their Jack and Jill nurse specialist Mary Joe Guilfoyle (left) at their home in Sallins, Co Kildare. Photograph : Laura Hutton/The Irish Times.

Nurse, physiotherapist, occupational therapist and specialist early-years educator are all roles she takes on as she cares for Harry, who was born with a life-limiting condition, along with his little brother Ben (18 months). She and her husband, Denis, who is working full-time from their home in Sallins, Co Kildare, are cut off from much of the usual support of services, family and friends as they continue to cocoon to try to protect their immuno-compromised little boy.

They made the "very hard" decision to stop the 40 hours a month of nursing hours they were receiving through the charity Jack and Jill, as those nurses were also working elsewhere. But as one of the two HSE nurses who were providing night cover was not working with any other family, they were happy that she alone came into their house to do the 11pm-7am night shifts, Monday to Friday.

Up to the first week of March, Harry, who is non-mobile, nonverbal, visually impaired and has complex care needs due to a very rare syndrome called Genitopatellar, was attending school five days a week - four at a specialist pre-school, Early Years in Newbridge, Co Kildare, and one at ChildVision in Drumcondra, Dublin, where he had weekly horse therapy.

"He loves school and he loves the interaction," says O'Brien, who decided to withdraw him from school and therapy a week before they were closed down on March 12th.

"Our everyday life before Covid-19 would revolve around schools, therapies, appointments. Now we are not doing any of that, it feels a bit strange.

"That was our kind of social outing as well. Even though they are therapists and nurses, you are still having one-to-one contact with an adult. We're feeling it at the moment. We are missing our family."

Her parents, who live in Belmullet, Co Mayo, haven't seen the children since Christmas and Denis's family are in Tipperary town.

No one in the house has even gone to a shop in the last three months. "I would be too petrified to go, even though there is social distancing," says O'Brien, who has organised deliveries and is also helped by "fantastic" neighbours who leave shopping at the door.

"It is full on now," she says of her daily routine. "When Harry was at school and the Jack and Jill nurses came, it gave me a chance to go off and be myself." She would use that time to go for a walk, have her nails done, or maybe she and Denis would have a "date night" at the cinema.

"I know when you become a parent everything changes, but when you become a special needs parent, it's double." And then some.

"Some days are worse than others. I am uncertain, then, am I doing enough for Harry? He had all those

specialists, so I don't know if I am enough. It's the mammy guilt, isn't it?" she says with a laugh. There is also the worry about not having enough time for Ben.

"At least when Harry was at school, or with the Jack and Jill nurses, I was able to have one-to-one interaction with Ben. That's a massive loss and I don't know when it's going to get back to normal – or if it ever will. You want some of that normality but you don't want Harry to get sick. It is a big worry."

At the start of the pandemic, about two-thirds of the 340 families supported by Jack and Jill in caring at home for children decided to stop those visits. But the service continues to be a phone call away – and indeed some nurse visits take place through a window, or, now, at a distance in the garden.

Every family was left to make their own decision about cocooning with or without the invaluable, practical and emotional support those nurses bring into their homes.

"We tried not to influence it either way because every family is different; their circumstances are different, their support mechanisms are different," says Mary Joe Guilfoyle, the longest-serving of Jack and Jill's 15 liaison nurses, or case managers. They cover the 26 counties, meeting families to review care needs and to assist in the sourcing of nurses to provide hours, which the charity helps fund.

What neither the families nor the nurses realised in the early stages of the coronavirus pandemic, says Guilfoyle, is "that there really is no end to this". It's dawning on families now that they need to start making choices again, about whether or not they will continue to cocoon to the same extent while the rest of society is beginning to reopen.

Guilfoyle, who "misses Harry's cuddles and wonderful laugh", says she and her colleagues are helping families to assess if they are ready to take the next step towards some sort of normality. Many are grappling with similar issues: the "what ifs" of allowing other people into the home, yet realising if



Denis and Maria O'Brien with their sons Ben and Harry as they get their first visit from their Jack & Jill nurse specialist Mary Joe Guilfoyle. Photograph: Laura Hutton

the pressure of continuing to manage alone becomes too much, their whole household scaffolding may collapse – and then what?

"We are trying to have conversations with them that say, 'you have got to mind yourself in all of this because you are key to this continuing to work at home,' " says Guilfoyle. The charity expects at least half its families will be requesting home visits over the summer months.

The HSE has maintained nurse-led, paediatric home-care packages throughout the pandemic, except where families asked for them to be suspended. "Once families requested this and their request was agreed, the providers maintained telephone contact with them throughout the suspension," says a HSE spokeswoman. "Most nurse-led home-care services that had been suspended are now reinstated in full or in part at the request of, and by agreement with, the families." A small number of new packages were also approved during this period, she adds.

Jack and Jill also had new referrals, says chief executive Carmel Doyle, "some of whom were end-of-life cases that passed away within 48 hours of being home supported by the Jack and Jill nursing team".

Continuation of the charity's work depends on constant fundraising and it is looking at the prospect of a €500,000 deficit by the end of this year, although Doyle refuses to accept this as inevitable.

"It would force us to reduce the number of hours we fund for families and prevent us from extending the age limit from five to six years of age, something we've been piloting this year," she says. "However, it's a long way until December 31st and we are determined to counteract this drop in fundraising through our SOS Appeal and by signing up for every grant scheme and Government support open to us, such as the stability fund and the wage-subsidy scheme."

The only in-home care help that Suzannah Kearney has for her son Che, who was born at 24 weeks and has complex health needs, comes from Jack and Jill. Although she was "terrified" at the start of the lockdown, she had no choice but to continue having the nurses coming in.

Every Monday, Wednesday and Friday, Kearney must go to the Mater hospital for a life-saving 3½ hours on dialysis.

Suffering from a genetic kidney disease, she went into renal failure straight after Che's birth in June 2017 and is awaiting a transplant.

A nurse comes in for six hours each of those days, covering her time out of the house and waits while she now showers and changes all her clothes on return, to minimise the risk of infection.

Separated from Che's father, Kearney went into lockdown with her son on March 14th, bringing in her 73-year-old mother, who is a diabetic and has had a kidney transplant, to cocoon with them in their Finglas home. With Che being immuno-compromised, she already had a stock of hand gels, masks etc to help protect them all.

"The change was very difficult," Kearney says. "I couldn't settle down the first three weeks - I wasn't sleeping, I wasn't eating, just stressed."



Suzannah and Che Kearney.

Not only was she cut off from friends and family who she and Che used to go and see regularly but she was also "completely terrified" about the potential risks from having to go in and out of the Mater and letting nurses, who also work in CHI@Temple Street, into the house. The dialysis staff were concerned at her losing weight.

She was constantly worried she would bring the virus back to her vulnerable mother and son. She doubts if Che, who has chronic lung disease, would survive a bad dose of Covid-19. While she was also anxious about the nurses coming into the house, she knew how careful they were.

After the first few weeks, her anxiety abated and their "little bubble" of three settled into the new

way of life. Che's father drops in any shopping they need and Kearney has found FaceTime great for contacting friends and family. With the fine weather, she has been out in the back garden a lot, playing with Che and his toys.

"It has worked out really well," she says of their cocooning. Che continues to be "the happiest little fella". However, her wider family was hit by the death of her mother's 75-year-old brother, due to Covid-19 illness.

"My Mam is trying to grieve for him but it doesn't feel real. She couldn't go to the funeral so it feels like he hasn't died; there was no kind of finality to it." Her mother has not been out of the house since the day she arrived in mid-March.

As for the prospect of their bubble reopening, "I am taking it day by day," says Kearney, who can't see herself feeling safe about having visitors in their house for another year, nor attending big family gatherings.

She will be "very cautious" about Che going back to ChildVision, resuming therapy at CRC and starting three days at the Daughters of Charity in Clonsilla, as was the plan from September. "I can only follow advice and guidance."

The O'Brien family has also been wondering where it fits into the reopening Ireland roadmap. "It is very scary," says Maria. "I am looking at phase two and going, 'I will still be doing the same as I was in the second week in March'. Nothing is going to change for us."

However, they are talking about having Jack and Jill nurses back in their home. They also hope that, now the rest of the population has got a glimpse into their world of being ever vigilant against infection, they will eventually emerge into a more understanding Ireland. "This is just another virus that we have to be on the lookout for," Maria adds. "We are kind of hoping people will be a bit smarter going forward."



Che Kearney.

Core Activity:

1 Care and extending the service #WeCare

The blueprint for Jack & Jill's unique model of home nursing care was put together in 1997 by two exhausted parents, namely Jonathan Irwin and Mary Ann O'Brien, who were looking for solutions to help their family cope under the strain of caring for their son Jack –and it has barely changed in 20 years. Why? Because it was and is parent-led from the very start; because it is lean financially and nimble in terms of when and how often the home nursing care is delivered over 7 days a week; because it is child and family centred to the core; because it becomes part of a family's care regime for the child, not for a week or for a weekend but for the duration of those early years from birth to 5; because it is a compassionate, caring service, delivered at home in the community. It worked then and it works now and we acknowledge the vision and courage of Mary Ann and Jonathan for making it happen.

Jack & Jill's literature and redesigned website in 2019 is a testament to this child and family centred ethos: "We endeavour to help improve families' lives by engaging with the child and family to empower them and give them the choice to care for their child at home, often in extraordinary circumstances with extraordinary responsibilities." Our nurses go into the home listening, under the invitation of parents, offering practical help around every family's unique circumstances.

As a charity with a service that works, a solid track record and reach across the country, we want to Develop and Extend that service rather than Diversify. Our long-term strategy is about building on what we do well, continually finding ways to improve it and to collaborate with our community partners through a service that always puts the child and family at the centre and designs the support around their needs.

In 2018, we had already extended to 5 years of age, on foot of recommendations from a service evaluation report from Coventry University and Trinity College. 2019 was the second year of extending our age range to 5 and offering end of life support to Jack & Jill families whose child may need our end

of life care, regardless of their diagnosis. The fact that the Jack & Jill care model was able to cope with the increased demand on its service, underpins the sustainability of the Board's decision to increase the age range.

2019 was the year that our nursing team designed another Pilot scheme, this time to extend our service to children up to the age of 6 – a key part of our vision. This would act as a further transition year for families graduating from Jack & Jill support. It would offer a limited 20 hour per month support plan for children turning 5 years old in 2020 and that is now underway, thanks to the generous support of our patrons and full Board support.

A Rainbow of Care

Through the ongoing development and articulation of our model of care, the nursing team have defined Jack & Jill's Rainbow of Care in the community. As a key component of children's home respite and palliative care in Ireland, we want to ensure a seamless care journey for the child across hospital, home and hospice. The only way to achieve this is to design the service around the child and the family, rather than forcing them to 'fit in' to the defined service. Our nurses are advocates for parent carers, often too tired to fight for the services they require. That advocacy pledge is part of our DNA at Jack & Jill and part of the constitution written by our founders.

The Jack & Jill Children's Foundation offers a child and family centred care service and believes that families should be supported to care for their children in their own homes. The responsibilities of our Specialist Liaison Nursing team are to build a bespoke package of care around the family and child encompassing problem solving and liaising with hospitals, physicians, pharmacists, HSE, public health nurses, disability services, charities and suppliers. Their role incorporates assessing the home environment and establishing what resources are required and ensuring that the hands-on care is in place to support the child and family.

Significant advances in medical science, research and evidence-based care, technology and neonatal care have now enabled and supported infants and children to survive longer with complex life-threatening and rare conditions. Families are living



with the reality that their child and family will require assistance with care, respite care, and potentially technical support and palliative care needs. We don't want to change our model of care, we just want to develop, to tailor and to extend it, as and when required. Throughout the challenging climate that is Covid-19, we have adapted our model of care to meet HSE guidelines, as well as the care needs of our families. That flexibility is key.

Our rainbow of care illustrates the core service and values that underpin our model of care. It is an integral part of our new service brochure, home care folder and was part of our poster presentation at the Paediatric Palliative Care Conference in Galway in November 2019.

A critical service with a strong case for more State funding:

In 2019 and throughout 2020, we continue to work in close partnership with our statutory funders, government agencies and colleagues in the community and voluntary sector. We aim to respond to the developing needs of the families under our care and our aim in 2020 is to extend the service further to children up to the age of 6 years of age on a pilot basis, as recommended by the Coventry/Trinity report. Even though the HSE declined to participate in the funding of this extension, we can do this thanks to corporate donations for this particular proposal.

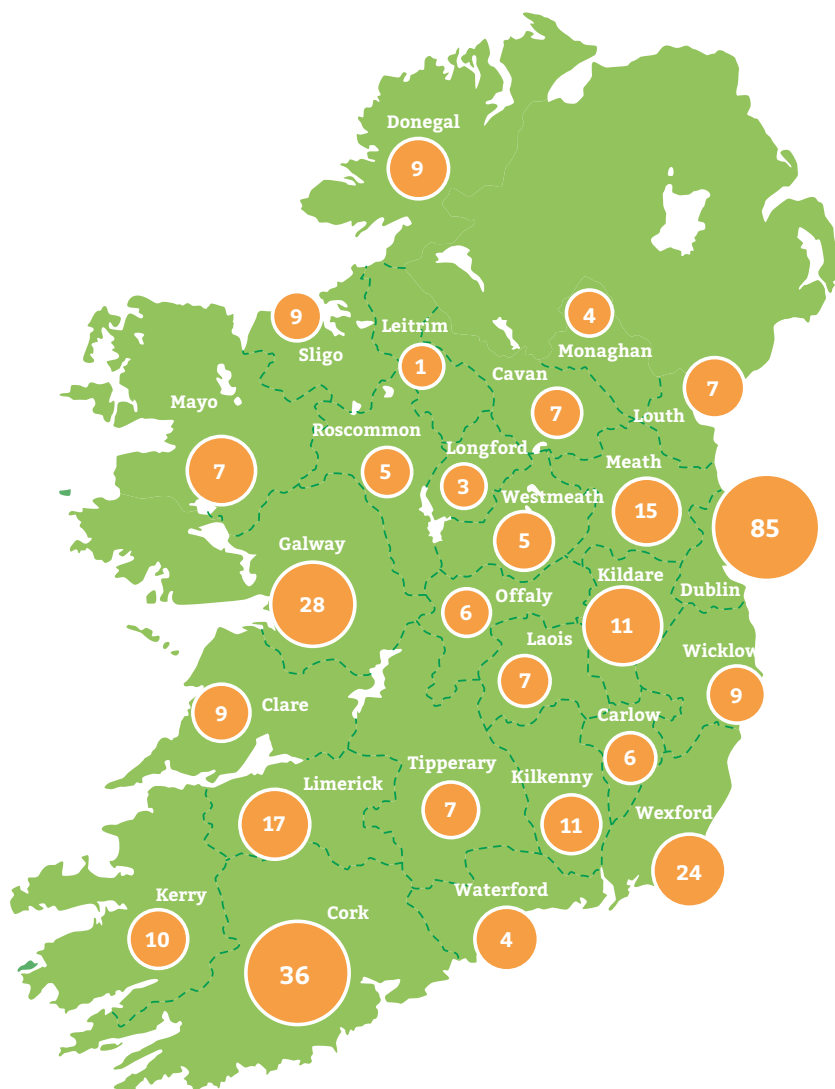
Despite further requests to statutory funders and the Government for more investment in Jack & Jill, our funding remains an ongoing issue and a threat to service provision, given we have to raise annually over 80% of our income. We would not be able to continue without the ongoing and generous support of the wider public, our patrons and corporate partners who have responded to our calls for help to fund the vital work we do. They recognise the exemplary Jack & Jill model of care, backed up by good governance and a trustworthy fundraising approach that shows where the money goes.

There can be no doubt that collectively the service provided by the Jack & Jill Children's Foundation makes an enormous difference to the lives of children and their families across the country. The Jack & Jill Children's Foundation prides itself on having a commitment to children's rights to good health and healthcare. The number of children supported in 2019 was up to 400 children, with the Foundation funding and supporting 123,053 home nursing care hours to the children under its wing, in addition to the hands on, case management from our liaison nurses.

We will continue to make our case for more State funding and we believe there will be a breakthrough based on the quality service, reputation and reach of Jack & Jill.

2 Care in the #CommunityMatters

County	2019
Carlow	6
Cavan	7
Clare	9
Cork	36
Donegal	9
Dublin	85
Galway	28
Kerry	10
Kildare	11
Kilkenny	11
Laois	7
Leitrim	1
Limerick	17
Longford	3
Louth	7
Mayo	7
Meath	15
Monaghan	4
Offaly	6
Roscommon	5
Sligo	9
Tipperary	7
Waterford	4
Westmeath	5
Wexford	24
Wicklow	9



Caring for sick children demands a highly specialised body of knowledge and skills as children change dynamically during growth and development through to maturity. Fundamentally, the Jack & Jill Specialist Liaison Nurses understand paediatric physiology and anatomy, growth and development and holistic care in the community. They fully respect and proudly play their part in the community of care, at both a local level and national level, in line with health policy.

Our core 15 Specialist Liaison Nurses hold a registered paediatric qualification and essential experience of caring for children with life-limiting and complex care needs. With 100 years of experience

between them, their expertise is deep and wide. Furthermore, as the Jack & Jill Children's Foundation continues to evolve, some of our Specialist Liaison Nurses are graduates with an MSc awarded in Children with Complex Needs and Palliative Care from Coventry University in 2015 and MSc award in bereavement. It is that practical and successful dissemination of these technical skills, in combination with the right community home nurses, that provides effective care for the families we support.

A key objective of the Jack & Jill Children's Foundation care model is to preserve the day to day of family life. Through the eyes of parents, the Specialist Liaison Nurses co-ordinate and direct

care ensuring that the whole family is supported. Understanding the needs of the family and responding to their needs is unique because every child is different; every family has varying needs in terms of the level and type of support afforded to them. Regardless of the HSE care package available to them, it has to be acknowledged that caring for a child with life-limiting conditions and in some cases deteriorating health, places immeasurable and sustained strain upon the family unit.

Therefore, maintaining family life is fundamental to the work of the charity. It is appreciated and clearly understood by the Jack & Jill Children's Foundation that when a child has a complex and palliative care need, time may also be limited and we have to be flexible and act and respond in a timely manner so that children and families are enabled to have quality time together.

We endeavour to run a family fun day annually full of fun, entertainment and smiles on the faces of our many children, but the real emphasis that day is on the siblings and reminding them in a subtle way that they are not alone and other families have children with complex medical conditions that can take up so much parent time. This day is also a great platform for networking for our parents. Unfortunately, we were unable to proceed with Family Day in 2019 or 2020, as the wonderful venue we are gifted through the Taoiseach's office every year - the Royal Hospital Kilmainham - was closed for renovations. We are hoping to return to the Royal Hospital Kilmainham in 2021, all going well.

Nursing children with complex care needs can be both challenging and rewarding. In order to support our nursing staff with managing the challenges, we have endeavoured to ensure the psychological and emotional wellbeing of the nurses is not ignored. A practical buddy system and external counselling support provide an opportunity to reflect upon personal emotional wellbeing, identify personal needs and ensure effective working partnerships and collaborative practice within the team. It has also proven to be effective when reviewing personal development goals, discussing case reviews, management plans and treatment plans. By late 2019 we had increased our team of Specialist Liaison Nurses to 15, by recruiting 2 new nurses June Foxton and Anne McLoughlin, thus allowing our nurse

managers, both of whom have a significant caseload of children, more time for strategic planning, as part of the senior management team.



June Foxton



Anne McLoughlin

Telling our Story #NoCareLikeHomeCare

Another of our strategic objectives within the community space is to raise the charity's public profile and have a stronger presence on social media, while also increasing understanding amongst medical professionals about Jack & Jill and how we fit into the community of care.

There is difficulty in capturing the qualitative impact of our services upon families' lives succinctly, because every family is different. However, in 2019, we invested in communications and made improvements to our website and social media platforms, alongside outward facing PR to tell our story and to show the difference Jack & Jill makes to the lives of the families under our wing. Their story is our story through #JackandJillandMe.

Organic social media content was drafted and published to draw attention to fundraising campaigns and how the money raised would support Jack & Jill families. Social media posts were supported with a limited advertising budget and we got a lot of extra support from Facebook in 2019, for which we are very grateful.

Giving Families a Voice

Advocacy is part of our DNA at Jack & Jill with our original memorandum of association, when the

charity was founded, committing to 'advocate for the best possible medical care for seriously sick children in Ireland'. We continued to advocate on behalf of the children and families under our wing in 2019 and do so today. Jack & Jill advocates at both a family and at a national level with limited resources, encouraging and assisting the families under our care to apply for all the services they can, that will assist them to look after their child at home.

All of our advocacy is evidence and fact based and done with the permissions of the families and nurses involved. We define the issue, the injustice, the impact and the action we require to remedy the situation. We identify the key people within the government and public bodies to talk to and, depending on the issue, we may partner with another charity or service provider to make the case.

Over the years, Jack & Jill has been at the forefront of big advocacy topics ranging from the allocation of discretionary medical cards, to the location of the national children's hospital and our current call to abolish the In Loco Parentis rule on HSE homecare packages continued throughout 2019. This rule, which has never been fully explained by the HSE, prevents parents from leaving the home even though there is a competent, trained nurse there ready, willing and able to take care of their child. The debate continues into 2020.

3 Sustainability #SOS

From listening to the voice of the families, health and social care professionals a resounding message for the charity is that we need to continue our work with the aim to extend the support for families and ensure that services are centred on the child and their family and not on processes and funding streams. Financial sustainability is a key goal and we aim to deliver a break-even budget by 2021, following a year of investment and consolidation in 2019, alongside the unpredictability of the Covid19 pandemic in 2020. During 2019, we continued to employ a diverse range of fundraising methods and introduced several new and innovative campaigns throughout the year.

More investment from core government funding is needed to ensure the sustainability of quality services for children and families under our care. The Covid-19 pandemic has also illustrated the

dependency of the State on organisations receiving funding under Service Level Agreements from State Agencies to deliver home nursing care for children. Ireland stands at a pivotal moment where community is very much to the fore. People have come together to support each other in responding to Covid-19, and these shared community values help to ensure that the most vulnerable are supported through the crisis. Government supports like the wage subsidy scheme and the Covid-19 stability scheme for community and voluntary, charitable and social enterprise organisations have been welcomed by the Foundation in uncertain times. During the crisis, demand for the supports, services and advocacy of The Jack & Jill Children's Foundation has remained constant, alongside the introduction of our pilot scheme for children up to the age of six. We have responded by re-designing existing nursing care models to facilitate remote delivery in line with the requirements of social distancing. We have done this whilst dealing with the collapse of fundraising income and earned income through our 9 charity shops.

Early in 2020, we took a number of emergency cost reduction and SOS funding appeal measures to meet the financial challenges. We hope that the role, contribution and value of The Jack & Jill Children's Foundation to services, supports and advocacy for families should be acknowledged by government and properly funded in all strategies, funding and reform processes underway. In common with many charities, the organisation must maintain and develop its income sources to ensure the continuation of its work and sustainability. Furthermore, the Directors review the sources of income on an ongoing basis. In addition, reserve levels are monitored to ensure that they are maintained at a reasonable level in the context of planned expenditure and future commitments.

Achieving financial sustainability and meeting demand for services are the two top challenges we face and as a result we take a focused approach to providing and targeting resources to deliver the greatest impact with the available resources. Fundraising is the lifeblood of our charity. It enables us to survive and fulfil our purpose and we continue to develop a wide range of innovative strategies for generating diversified income sources. Sustainability is key.



4 Governance

Jack & Jill won the Best Governance Improvement Awards (Category 3) at the Carmichael Ireland Good Governance Awards 2019. This is an awards initiative that recognises and encourages adherence to good governance practice by non-profits in Ireland.

The Jack & Jill Children's Foundation is very fortunate to have a hard working, diverse, and committed Board of Directors. Our aim in working on clinical and corporate governance compliance is to ensure collaborative Board engagement in a strategic process and to futureproof governance capability. An organisation could have exemplary governance, but if that isn't transparent it undermines its credibility. Registered charities are expected to comply with the Charities Governance Code for the first time in 2020. We have audited existing practices and developed a full suite of policies and procedures across clinical, fundraising, finance and administration. The Board ensures that the activities of the charity are consistent with its charitable purpose and aims.

Our Board operates to good practice guidelines for governance and has signed up to the Governance Code. The Board members give their time to The Jack & Jill Children's Foundation on a voluntary basis and receive no remuneration. We comply with the Charities Institute Ireland Triple Lock Standards, ensuring transparent reporting, good fundraising and governance. We publish an Annual Report which shows the work we do, the outcomes achieved, and our income and expenditure. We comply with SORP (Statement of Recommended Practice) standards. Our accounts are externally and independently audited.

There is a clear division of responsibility in the organisation, with the Board retaining control of major decisions under a formal schedule of matters reserved to the Board and the Chief Executive Officer being responsible for implementing policy within the authorities delegated to her by the Board. The role of Chairperson and CEO are separate and all Directors are independent of the management of the charity.

Risk Assessment and Risk

The adoption of a Risk Register, which is on the agenda at every Board meeting, has been beneficial in allowing the Foundation to identify, assess, and prioritise real and potential risks. It has highlighted areas which potentially needed addressing including our: investment strategy versus liquidity; internal audit; appointing staff resources to governance; GDPR compliance; cash handling and accounting practices; and HR and staff review processes. The process of Board buy-in and working with all stakeholders, including all staff, on these issues has improved communication, engagement and job satisfaction throughout the entire organisation. It has also allowed us to pitch to and win several large Corporate Social Responsibility contracts and partnerships based on our diligence, transparency, Triple-lock status, and governance compliance.

Lobbying

In relation to lobbying activities we abide by the Code of Conduct for persons carrying on lobbying activities under the Regulation of Lobbying Act. One omission, in the first quarter of 2017, in relation to lobbying around the location of the new children's hospital, that had not been included in the original log, was rectified in 2019 and we are totally up to date and are fully compliant.

Succession of Chairperson

The Jack & Jill Children's Foundation is very grateful for the considerable time and support given by Donal Kavanagh, who is stepping down as chairperson in 2020 and we must salute his long-term commitment to the Jack & Jill Children's Foundation.

Dr. Julie Ling also resigned from the Board in early 2020 due to work commitments and we are very grateful for all her hard work during her tenure. Additionally, the planned appointment of Maeve Beggs, as Chairperson has been welcomed by the Board. Maeve has been instrumental in winning new corporate partners and in the whole area of governance and compliance for the charity.

Board Induction and Education

All new Directors are required to go through an induction process, which includes exposure to the aims and purpose of the Foundation and how they are being fulfilled; the role and duties of directors; financial and risk management. The process includes an induction pack provided to each new Board member with a range of documents to assist the director to learn more about Board procedures and governance and homecare services. Directors meet with the Chief Executive, other members of the Executive Management Team and other staff. They also talk to Jack & Jill families directly, in order to gain a better understanding of the services we provide.

The identification of any gaps in Board-level knowledge in terms of corporate governance and GDPR, specifically as they relate to charities in Ireland, were addressed in 2019 as we hired a Data Protection Officer and appointed a senior manager to the role of compliance. The training, time and emphasis by the Board on good governance has reinforced the overall ethics and values of the Foundation, in line with our 'Vision 2023' for which governance is a cornerstone.

Remuneration and performance management

The Board give their time to The Jack & Jill Children's Foundation on a voluntary basis and receive no remuneration. Staff remuneration aims to match the relevant job market within the bounds of fiscal responsibility. We benchmark pay scales, also ensuring that there is no difference in pay based on gender. We have put the €90,000 pay rate of our CEO in the public domain.

We do none of these things because we have to, but because we know them to be the right things to do. Good governance must be demonstrated and earned. Our governance framework is there to encourage the efficient use of resources and to show transparency in and accountability for the stewardship of those resources.



FAMILY TESTIMONIALS



"Within 2 days of us being home with Evie from Temple Street, Liaison Nurse Caroline basically asked us what we would like in a nurse, a few days later she introduced us to our nurse Avril, she was everything we asked for and more. From Day 1, whenever she comes in we can go out with complete confidence that Evie is so well looked after." Jack & Jill Mum Victoria, Dublin.

"They give us that headspace, that leeway. Your social life goes when you've a child with complex needs. You can't just leave her with a babysitter - she needs a nurse. They've covered us for funerals, weddings. Jack & Jill do their best to normalise family life - they're like angels arriving in your darkest hour." Jack & Jill Mum Anita, Cork.

"When they're here, 40 hours a month, Teresa and I can go to the pharmacy for Alexis, We can also cut the lawn, make the dinner, whatever we need to do around the home. Two nurses are currently splitting the hours between them, and they're a lifeline to us." Jack & Jill Dad Steve, Kerry.

"When I have Jack & Jill support for Natalie, I go out to the park across the road to walk our dog Biscuit, I go do the jobs, go to the chemist, the shops usually, it is my freedom. Jack & Jill hours are my freedom." Jack & Jill Mum Ramona, Dublin.

MEET THE BOARD

The Jack & Jill Children's Foundation is a company limited by guarantee, not having share capital and is also registered as a charity - Registered Charity Number (RCN) is 20036201. The Board of Directors is responsible for ensuring that the Foundation is compliant with the provisions of the Charities Act 2009, the implementation of which commenced in 2014.

The Board ensures that the Foundation's activities support its ethos, vision, purpose and aims. The Board oversees everything the Foundation does, monitoring all areas of performance, including its spending and is accountable to all key stakeholders. It gives Jack & Jill's CEO authority to operate the business of the Foundation and to fully account for, and report to, the Board on day-to-day operations and performance.

In 2019, the Board met 5 times (2018: 4). It continued to give priority to achieving the highest standards of service delivery, corporate governance, strategic planning, financial management and fundraising.

Board Meeting Attendance

Donal Kavanagh	Chairman	4/5
Maeve Beggs	Vice-Chair	3/5
John O'Leary	Director	4/5
Catherine Logan	Director	5/5
Oliver Sutherland	Director	4/5
Alan Bateson	Director	4/5
Dan Murphy	Director	4/5
John Sheridan	Director	5/5
Julie Ling*	Director	2/5
Martin Jacob	Company Secretary	5/5



Donal Kavanagh

Chairman

Comes from a sales and marketing background, primarily in the retail and consumer sector in Ireland and internationally, with extensive export experience.



Maeve Beggs

Entrepreneur, Company Director and Professional Manager, Maeve has built up one of Ireland's leading technology companies the Helix Health Group and is a member of Irish Institute of Training and the Corporate Governance Institute of Ireland.



John O'Leary

Former Dublin All-Ireland winning captain, John brings a wide range of experience from his successful sporting and finance and banking career. He is involved in a lot of voluntary work, specifically with the GAA, supporting and training several teams.

*Dr. Julie Ling resigned as a director on the 27th February 2020 due to work commitments and we are very grateful for all her hard work during her tenure.



Catherine Logan

A media and communications strategist, Catherine runs her own agency and has been involved in the refurbishment, marketing and branding of The Johnstown Estate.



Oliver Sutherland

Chief Commercial Officer / Managing Director Findlater & Co at Valeo Foods, Oliver is involved in the manufacturing, distribution and marketing of a wide portfolio of consumer brands.



Alan Bateson

Alan is Managing Director for Volkswagen Commercial Vehicles in Ireland with strong experience in automotive, business management and strategic development along with marketing and legal skills.



Dan Murphy

Dan is a founding Partner of AMOSS Solicitors and has worked in the legal profession for more than 30 years.



John Sheridan

A Partner at Clearwater International Corporate Finance, John heads up its Global Food and Beverage team. He was previously the Managing Director of Corporate Finance at Key Capital and prior to that a director of Corporate Finance at Merrion Capital.

Board Subcommittees 2019

- Governance
- Nursing Service and Advocacy
- Finance
- Fundraising
- Digital

On behalf of the children and families we support, we want to thank and applaud our dedicated Board and our Board Secretary, Martin Jacob, for their continued service. They give their time, commitment and leadership voluntarily and freely to Jack & Jill and they have really shaped the outcomes outlined in this annual report. Furthermore, this Board has met on a weekly basis throughout the Covid-19 crisis and their support has been critical during this very challenging time.



Martin Jacob

Company Secretary

Martin is a leading expert in Company Law, Corporate Governance and Company Secretarial Practice.

JACK & JILL 2019

Digital Drive



Facebook: Up **6,155** followers
(15% increase in followers)
4.643m total impressions



Twitter: Up **352** followers
(10% increase in followers)
530.8k total Impressions



Instagram: Up **2,514** new
followers (78% increase in
followers)



LinkedIn: Up **247** new followers
(25% Increase in followers)
Total Impressions 77.9k

2019 Total traditional media exposure increase and
number of impressions content stats etc

Overall figures



1,425

Articles mentioned in total



91,867,271

(Over 91 million in reach)



21 Magazine Pieces



92 National Publications



346 Radio Mentions



632 Regional Print



20 TV Broadcast



314 Online

HIGHLIGHTS 2019



Annual Golf Classic, Druids Glen 2019



Annual Golf Classic, Druids Glen 2019



Wexford Cycle 2019



Wexford Cycle 2019



The Walsh Family at the Late Late Toy Show



Lord Mayor Ball



Incognito 2019



Christmas Lunch at the Shelbourne Hotel



Christmas Lunch at the Shelbourne Hotel



Up The Hill for Jack & Jill 2019



VHI Marathon 2019



Up The Hill for Jack & Jill 2019



Munster Rugby & Life Style Sports support Jack & Jill



Steeltech sheds raise over €60K for Jack & Jill with Car Raffle



2019 Good Governance Awards Winner



DPD continue to help Jack & Jill collect Lego for sale in our Charity Boutiques



Jack & Jill candles designed by Paul & William Costelloe



Jack & Jill Nurses design poster for Palliative Care Conference

CHARITY BOUTIQUES

The Jack & Jill Retail arm continued to go from strength to strength in 2019 with a surplus of €277,330. The charity boutiques continue to be a great window looking onto the local Community for Jack & Jill.

Our network grew from 7 to 8 shops in April 2019 with the opening of Tullamore. This bright and airy shop run by shop manager Julie Mooney is doing well and along with our other shops under the careful eye of our Area Manager Stacey Bohanna exceeded the previous year's profit by 37%.

In 2019 our team of strong shop managers was enhanced by the addition of Julie, and also Maggie Coleman who took over the managing of the Portlaoise store. Maggie was an experienced volunteer from our Newbridge store.

Our Vision 2023 aim is to continue to grow our retail network in a sustainable and steady manner and we are well on our way to our 10 shop target by the end of 2020, having opened our 9th shop in Kilkenny, with shop manager Irene King in February 2020.

Covid19 slowed us down in March 2020, resulting in our shops temporarily closing until June 2020. They

have bounced back well but we have lost 3 months of trading. Our 2020 plan has changed from one of expansion to sustainability and we have decided to further explore an online shop. August 2020 saw the launch of the Jack & Jill Store on the online platform Thriftify which will bring a new element to Jack & Jill Retail.

Our thanks to all those who make our stores a success, the customers, the volunteers, the CE (Community Employment) and TUS (community work placement) workers and of course our Jack & Jill team.



9
Shop Managers

125
Volunteers & 36 CE
& TUS Workers



136,350
Transactions

Shop Managers



Arklow



Crookstown



Gorey



Kilkenny



Naas



Newbridge



Portlaoise



Tullamore



Wicklow

A JOURNEY WITH JACK & JILL

My first introduction to the Jack & Jill Foundation took place January 2008 the day after I brought my beautiful baby home from hospital, when I made a tentative phone call to their office. My son Bobby, the youngest of four children was born with a rare chromosomal condition which meant that his needs were complex, and his future uncertain. The one thing that was certain however, was that our family wanted him to be loved and cared for in the warmth and comfort of our home.

Before discharge a nurse from the Special Care Unit had given me a card with Jack & Jill's number, gently suggesting that I contact them. At first my husband Derek and I thought that we would be able to cope, and outside help was not necessary. Bobby's condition meant that he was blind, deaf, had hydrocephalus and was tube fed. We soon realised that the intensive level of care needed to tend to Bobby's complex needs would burn us out. So, it was with a heavy heart that we contacted Jack & Jill.

That phone call proved to be the best decision we ever made, and so began our family's journey with Jack & Jill. Not only did the Foundation provide us with vital home respite care, their experienced team and our liaison nurse Mary Joe were a wealth of information on the practical side of caring for a child with such complex special needs. Advising on taxation, sourcing equipment and guiding us through the minefield of bureaucracy that we encountered were just some of the many ways that they helped.

But Jack & Jill went so much further than that – the psychological support of knowing that there is someone who understands, empathises and lifts you when you are at your lowest ebb is immeasurable.



The phrase 'There's no place like home' has never been truer than when you have a child with a life limiting condition. The comfort of home with its sounds, smells and warmth is what we wanted for our precious son – to be home with his brothers and sister, his neighbours, his friends and his family.

Because of Bobby's issues he was very tactile and loved to be cuddled in close, with his little cheek next to yours. This was the way he slept each night – in our bed snuggled up warm and cosy. During the day Bobby would be found in our arms or tucked up on the sofa with his siblings. That summer we took a wonderful family holiday where Bobby sampled his first taste of Ice Cream on Disney Avenue. He got to visit the Normandy Landing beaches and we visited with family friends in Paris before travelling on to a campsite- just like any ordinary family.

Unfortunately, during Christmas week of that year Bobby suffered a stroke whilst undergoing a procedure. Eight weeks later he died at home peacefully in our arms, with my cheek against his, aged thirteen months and six days.

In those last few weeks Jack & Jill pulled out all the stops with nursing support for Bobby. They showed huge compassion and professionalism which was done with minimum fuss and maximum practicality.

Bobby got to enjoy being part of our lives, and crucially we as a family got to enjoy him. I can honestly say that without the help of the Jack & Jill Foundation we would not have coped so well or been so brave.

Following Bobby's passing I continued my journey with Jack & Jill and began volunteering in their office helping with administration. This transitioned into visits to schools, clubs and fundraisers representing the Charity. As a Mum who had received Jack & Jill services, I gladly shared my experience and advocated for families on TV, radio and print media. Separately, during this time the HSE was in the process of creating a strategy around children's palliative care and they invited me to become the Parent's representative on the committee. Over the following six years I had wonderful opportunity to ensure that the parent's perspective was included in policy decisions around end-of-life services for children. A highlight of this was when I addressed an International Palliative Care Conference attended by professionals from across the world.

My journey with Jack & Jill continues today, and I'm delighted to be a full-time professional member of the fundraising team since August 2019. My role

focuses on campaigns, community and corporate fundraising and the schools programme. Little did I know where my initial tentative phone call would lead me those years ago. But I'm really glad that I made that call and I look forward to my continued journey with Jack & Jill.

Tina Priestley



FINANCIAL REVIEW

We are delighted to present our annual report and financial statements for the year to 31st December 2019, along with an overview of the year. 2019 was another positive financial year with a surplus of €621,879 at year end, with income 13% ahead of the budget. Donations and legacies at €2.5 million improved by 13% on the previous year while income from charitable activities was €891,094. Direct charitable expenditure at Jack & Jill is a healthy 69% of total expenditure, demonstrating the monies raised following the patient, in this case the Jack & Jill child, into the home. This donation direct to family model empowers parents, as the primary carers, and demonstrates real value for each donation to the Jack & Jill Children's Foundation.

Funding

We raise income from individuals, companies, organisations and community fundraisers to enable the operation of our homecare service, helping to support some of the most vulnerable and most precious children and families in Ireland. Thanks to the continued generosity of all our supporters in 2019 we raised a total of €3.8m. This represents a 15% increase on 2018.

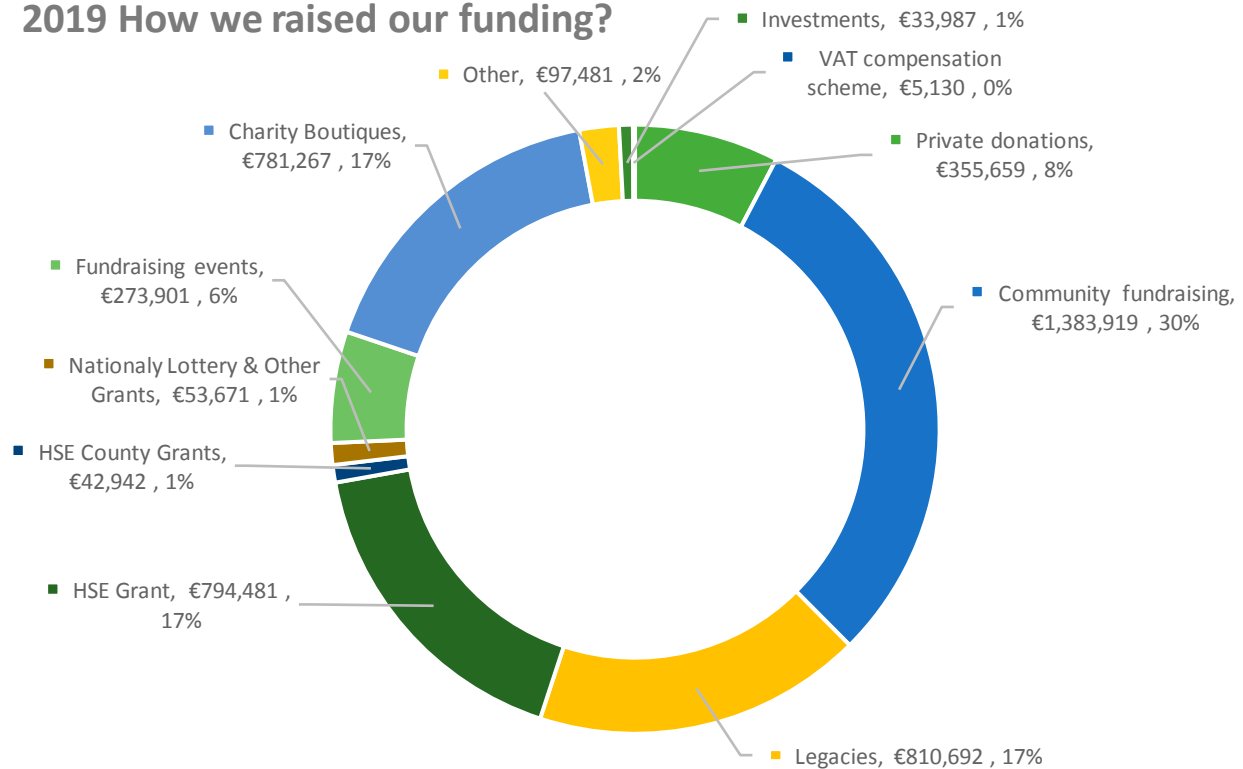
In 2019 Jack & Jill received a total of €891,094 in grants from statutory sources (compared to €894,118 in 2018). As part of this, HSE core grant funding was in line with the prior year at €794,481.

INCOME SINCE 2016				
	2019	2018	2017	2016
Donations & Legacies	€2,550,270	€2,258,076	€2,193,023	€2,352,061
Charitable Activities	€891,094	€894,118	€795,580	€594,624
Other Trading Activities	€1,152,649	€950,369	€951,760	€1,077,898
Investments	€33,987	(€47,013)	€38,112	(€22,850)
Other	€5,130	€50,195	€4,601	€17,974
	€4,633,130	€4,105,745	€3,983,076	€4,019,707

The number of children supported in 2019 was up to 400 children, with the Foundation funding and supporting 123,053 home nursing care hours to the children under its wing in addition to the hands on, case management and advocacy from our specialist children's liaison nurses.

Income from donations and legacies comprises donations from individual donors, corporate donors, trusts and foundations. In 2019, we received €2.55 million from this income stream. This represents an increase of 13 per cent when compared to 2018. Year on year private donations and community fundraising had actually decreased 21% but substantial legacy donations in 2019 made a significant impact on our financial results.

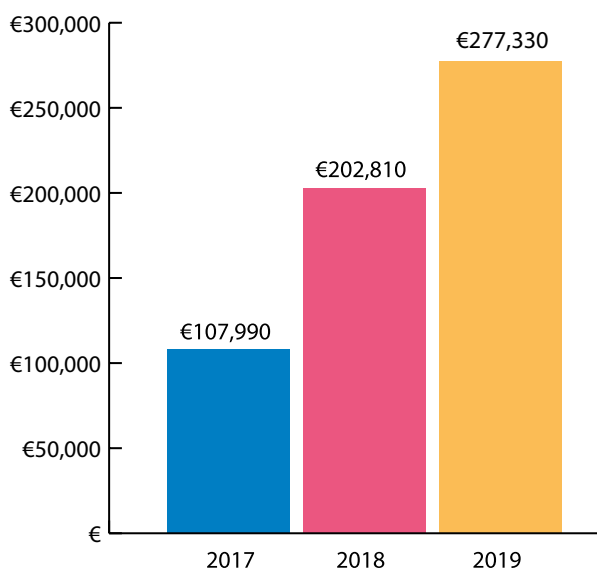
2019 How we raised our funding?



Our charity shops help bridge the gap between funding we receive from the HSE, our fundraised income and the finances we need to provide for the families who use our services. The charity shops performed strongly again in 2019 with a surplus of €277,330, with the newly opened Tullamore shop giving the retail model the capacity to grow the higher margin, furniture and upcycling segment of this business. This represents a 37% increase on the 2018 surplus. Furthermore, increasing the number of shops

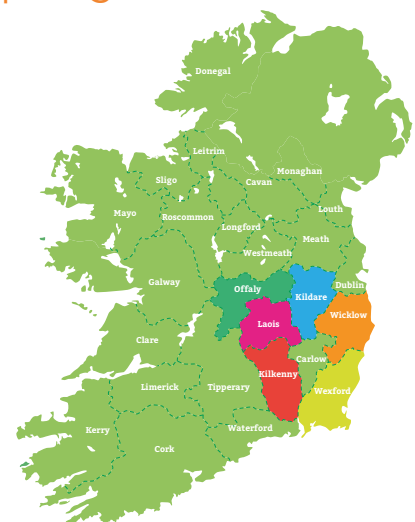
to eight in 2019, and now nine with the opening of Kilkenny in January 2020, has given Jack & Jill another connection with the local communities in which we operate.

In 2019 key fundraising initiatives included Up the Hill for Jack & Jill, our annual Dunnes Stores Jumper Day, a car raffle built so well by Steeltech Sheds, National Toll Bridge Day, Ryanair Scratch Cards, our Christmas lunch, golf classic and the Incognito art sale supported by William Fry.



2019 Shop Regions

- Arklow
- Crookstown
- Gorey
- Kilkenny
- Naas
- Newbridge
- Portlaoise
- Tullamore
- Wicklow



Funds employed - where the money goes

Total expenditure at €4 million represents an increase of 4% from 2018 and is primarily due to the increased expenditure related to GDPR compliance costs, additional spend on new fundraising events and the associated costs with additional charity shops. Expenditure on charitable activities in 2019 totalled €2.8 million, a 1 per cent decrease from 2018.

One of our strategic goals is to ensure children and families are supported and empowered at home. Specifically, we provide in-home nursing care and respite support for children up to the age of five, with a range of neurodevelopmental issues including brain injury, genetic diagnosis and severe cerebral palsy. Many of the children we care for have undiagnosed conditions which is very hard on their families. We also provide end of life care for children under the age of 5, regardless of diagnosis. We receive referrals through acute hospitals, disability services, social workers, clinical nurse co-ordinators, complex needs community nurses, public health nurses, GPs and homecare and hospice services.

The total costs in relation to raising funds and charitable activities include attributable support costs and charity shop costs. The support costs include the key services of finance, governance, human resources and information technology. These services play a crucial role in providing core organisational support for the delivery of our services.

Overall, we are satisfied with the financial performance for the year and have taken measures to keep our costs even lower, which will have a positive impact on these indicators in 2020. In common with



many charities, one of our key strategic priorities is to maintain and develop our income sources to ensure the continuation of our work and financial sustainability.

Reserves

The current level of free reserves, at €3,247,461 is adequate to finance more than 6 months' core activity in the event of an economic downturn. At the time of approving these Financial Statements, Ireland is responding to the outbreak of the Corona Virus, Covid-19 and the Directors anticipate that economic conditions will reduce freely available reserves in 2020.

Governance

The trust placed in The Jack & Jill Children's Foundation by our donors, funders and supporters is extremely important to us as a strategic objective and we strive to honour this commitment by being open, transparent and responsible in how we raise and spend our funds. Business is conducted with the highest levels of accountability and transparency.



The Jack & Jill Children's Foundation is registered with the Charities Regulatory Authority and is a 'Triple Lock Member' of Charities Institute Ireland. 'Triple Lock Membership' provides assurances with regard to ethical fundraising, transparent reporting under Charities SORP (Statement of Recommended Practice) (FRS 102) and the principles of good governance. The adoption of the new Charities Governance Code is well underway, along with the introduction of new and improved transparency measures, financial audits and best practice systems that demonstrate good governance in action.

The Board and staff of Jack & Jill are both humbled and grateful for the tireless efforts of the many supporters, volunteers, donors, partners and fundraisers who give so generously to support the work of our charity.

We also thank our external auditors Mazars for providing meaningful assurance over our internal controls, risk management and governance processes. This is of critical importance in discharging the

responsibilities of the Board and senior management team. Both in meeting charity regulator requirements and just as importantly, achieving the maximum benefits from resources and having a firm focus on achieving outcomes, our valued external audit function helps us to deliver our strategic objectives more efficiently and effectively.

Future Outlook

Financial planning and forecasting activity take place within the context of our strategic plan and objectives. The Covid-19 pandemic has created challenges for Jack & Jill, like every charity, around funding, fundraising, and maintaining good governance practices while remote working. It is crucial in such unusual and stressful circumstances that individuals know there are supports available to them, especially where they are operating in high stress environments and the management team has put extra supports in place.

The coronavirus (Covid -19) is a constantly changing situation and we are monitoring advice from the HSE and the Department of Health, as well as liaising with other stakeholders to ensure that we can respond to developments as they arise. The effects of coronavirus on the charity sector will be most obvious in three closely related areas: demand, workforce and financial viability. The ability of charities to respond to this demand will be affected by the most obvious HR risk in a pandemic: that staff will get sick or have to self-isolate following government guidance. We have robust plans in place to be able to cope with these risks.

The Covid - 19 pandemic has had an impact on all of our community fundraising activities in 2020 but we are rapidly adapting to meet the needs of families. In a matter of weeks, fundraising at the Jack & Jill Children's Foundation was seriously eroded by Covid - 19, temporarily closing the Foundation's nine charity shops and cancelling most of our fundraising events. It is important now more than ever before to continue to reach, and provide support to the Jack & Jill children and families that need us most. With this in mind, our fourth annual Incognito art sale was moved online and we have launched an SOS fundraising appeal. The Jack & Jill Children's Foundation would like to thank the Valeo Foods Group and their media partners for their generous support in developing this SOS campaign which is generating much needed funds.

Throughout this crisis, Jack & Jill's specialist home

nursing and end-of-life care continues, with over 60% of families still in receipt of home respite hours from their regular nurse or carer. For the remainder, who have been self-isolating for some time, the nursing team provides phone and video support to help parent carers keep their sick child safe and well cared for at home, where they belong.

Going Concern

Based on the results for 2019, the year-end financial position and the approved 2020 budget, the Board of Directors believe that the charity has adequate resources to continue in operational existence for the foreseeable future. The Directors have considered the impact of Covid -19 on the outlook for the Charity for the coming twelve months and expect that it can meet the risks presented by this pandemic. For this reason, the Board continues to adopt the 'going concern' basis in preparing the financial statements.

Risk Management

The charity works with children, young people and families often in extraordinary circumstances with huge caring responsibilities. The nature of this work means that we take on a medium to high level of risk in our core activity. We minimise this through our ongoing risk assessment process and controls, including ongoing beneficiary reviews to approve new cases and increased hours and to ensure nurses are safe from risks such as being a lone worker, carrying out home visits and driving for work.

A risk register for the Charity is in place with risks identified and categorised alongside plans to mitigate them and address them should they occur. We have updated the risk register in light of the Covid-19 pandemic and the additional uncertainty and risk it creates for our service, our people and our fundraising ability.





FINANCIAL SUMMARY

**The Jack and Jill Foundation CLG
Report and Financial Statements
for the year ended
31 December 2019**

THE JACK AND JILL FOUNDATION CLG

REPORT AND FINANCIAL STATEMENTS 2019

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THE JACK AND JILL FOUNDATION CLG

DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS

Daniel Murphy
Donal Kavanagh
John Sheridan
Alan Bateson
Oliver Sutherland
John O’Leary
Maeve Beggs
Catherine Logan

SECRETARY AND REGISTERED OFFICE

Martin Jacob
Johnstown Manor
Johnstown
Naas
Co. Kildare

CHY NUMBER

12405

COMPANY NUMBER

231955

CRA NUMBER

20036201

AUDITORS

Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

BANKERS

AIB
41 South Main Street
Naas
Co. Kildare

SOLICITORS

AMOSS Solicitors
26 Burlington Road
Ballsbridge
Dublin 4

THE JACK AND JILL FOUNDATION CLG

DIRECTORS' REPORT

The directors submit their directors' report and audited financial statements for the year ended 31 December 2019.

1. OBJECTIVES AND ACTIVITIES

The Jack & Jill Children's Foundation provides a unique home nursing care and respite service to precious children with neurodevelopmental delay, from birth to 5 years of age and has done so for 23 years, around the country. Typically, these are children who may not be able to walk or talk, are tube fed, oxygen dependant and in need of around the clock holistic care through a community service that operates 7 days a week, with no waiting list. However, underneath all of this disability and uncertainty, these children do better at home and the Jack & Jill Foundation has supported 2,808 children and their families since 1997. The charity also provides end of life care to children in this age cohort who require it, regardless of the diagnosis, through a care model that is both child and family centred. Post an assessment from a Jack & Jill specialist children's liaison nurse, the Foundation approves and donates funding for up to 80 hours of home nursing care per month to the family, enabling and supporting them to hire a qualified nurse to provide the home nursing respite care that is tailored for that family. The Foundation has up to 350 children under its wing at any one time and it is the only charity in Ireland providing this service across the country. For more information, please visit www.jackandjill.ie.

2. FINANCIAL REVIEW, ACHIEVEMENTS AND PERFORMANCE

The Statement of Financial Activities for the year ended 31 December 2019 and the Statement of Financial Position as at 31 December 2019 are set out on pages 13 and 14, respectively.

2019 was another positive financial year with a surplus of €621,879 at year end, with income 13% ahead of the budget, including a gain of €33,987 on income from an investment portfolio which has since been disposed of. Donations and legacies improved by 13% on last year at €2.5m while income from charitable activities was €891,094. Direct charitable expenditure at Jack & Jill is a healthy 69% of total expenditure, demonstrating the monies raised following the patient, in this case the Jack & Jill child, into the home. This donation direct to family model empowers parents, as the primary carers, and demonstrates real value for each donation to the Jack & Jill Children's Foundation.

The number of children supported in 2019 was up to 400 children, with the Foundation funding and supporting 123,053 home nursing care hours to the children under its wing in addition to the hands on, case management from our liaison nurses. The fact that the Jack & Jill care model was able to cope with the increased demand on its service, underpins the sustainability of the Board's decision to increase the age range to 5 year olds in 2017, a move much welcomed by families and in line with the recommendation of The Coventry University / Trinity College Service Evaluation Report and Jack & Jill's Vision 2020. The county breakdown of children supported continues to be the Foundation's most valuable piece of marketing collateral, highlighting the community reach and the reputation of the Jack & Jill service, along with the powerful stories from families regarding the 'life line' that is Jack & Jill.

THE JACK AND JILL FOUNDATION CLG

DIRECTORS' REPORT

2. FINANCIAL REVIEW, ACHIEVEMENTS AND PERFORMANCE (*continued*)

Our charity shops help bridge the gap between funding we receive from the HSE, our fundraised income and the finances we need to provide for the families who use our services. The charity shops performed strongly again in 2019 with a surplus of €277,330, with the newly opened Tullamore shop giving the retail model the capacity to grow the higher margin, furniture and upcycling segment of this business. Furthermore, increasing the number of shops to eight in 2019, and now nine with the opening of Kilkenny in January 2020, has given Jack & Jill another connection with the local communities in which we operate.

HSE core grant funding for 2019 was in line with 2018 and is included in Other income at €794,481.

In 2019 key fundraising initiatives included Up the Hill with Jack & Jill, Dunnes Stores Jumper Day, a car raffle with Steeltech Sheds, National Toll Bridge Day, Ryanair Scratch Cards, our Christmas lunch, golf classic and the Incognito art sale supported by William Fry.

3. RESERVES

The Board of Directors has examined the charity's requirement for reserves in light of the main risks to the organisation and instituted a reserves policy to provide a prudent degree of resilience in the unlikely event of a significant adverse development. This policy is based on a realistic assessment of need and stipulates:

- i. the reasons why the charity needs to hold reserves;
- ii. the level of reserves required by the charity;
- iii. what steps are being taken to maintain reserves at the agreed level;
- iv. arrangements for monitoring and reviewing the policy

The policy requires that:

- Free reserves are maintained at a level which ensures that at least 6 months of the charity's core activity could continue during a period of unforeseen difficulty such as a reduction in funding and an increase in costs. For the current year this equates to approximately €2,005,626
- A substantial proportion of these reserves should be maintained in a readily realisable form.
- All reserves not immediately required for operational purposes should be invested in interest bearing deposits with full access maintained with financial institutions.
- An annual review is completed to ensure the actual level of reserves meets with the policy requirements above.
- A fundamental review of the appropriateness of the reserves policy is undertaken on a two-yearly basis or sooner if warranted by internal or external events or changes.

The reserves position of the Jack and Jill Foundation CLG on 31 December 2019 is as follows:

Restricted reserves	€198,471
Unrestricted reserves	<u>€3,247,461</u>
Total Reserves	€3,445,932

THE JACK AND JILL FOUNDATION CLG

DIRECTORS' REPORT

3. RESERVES (CONTINUED)

The current level of free reserves, at €3,247,461 is adequate to finance more than 6 months' core activity. At the time of approving these Financial Statements, Ireland is responding to the outbreak of the Corona Virus, Covid-19 and the Directors anticipate that economic conditions will reduce freely available reserves in 2020.

4. STRUCTURE, GOVERNANCE AND MANAGEMENT

The Jack & Jill Foundation is constituted under Irish company law as a company limited by guarantee and is a registered charity. The company is exempt from using 'Company Limited by Guarantee' under Section 1180 of the Companies Act 2014. All management accounts are now provided in SORP format in line with best practice under Triple Lock Governance standards.

The directors who served during the year did not have a beneficial interest in the company. All directors serve in a voluntary capacity. The Senior Management team in 2019 comprised of the Chief Executive Officer, two Senior liaison Nurse Manager, a Head of Compliance & Retail, a Head of Finance, and Head of Communications.

Decisions regarding the pay and remuneration of key management personnel and the senior management team are made by the Board. All roles are benchmarked against similar positions within the charity sector.

The Board met 5 times during the year, (2018: 4). It continued to give priority to achieving the highest standards of corporate governance, including strategic planning, financial management and fundraising.

Charities Regulatory Authority Governance Code Compliance was a high priority for the Charity and the Board in 2019. The Foundation is fully committed to ensuring these principles are stringently adhered to. We operate in an open and transparent manner and strive to foster trust with our service users, staff and stakeholders. The adoption of the new Charities Governance Code is well underway, along with the introduction of new and improved transparency measures, financial audits and best practice systems that demonstrate good governance in action.

In common with many charities, the organisation must maintain and develop its income sources to ensure the continuation of its work and sustainability. Furthermore, the directors review the sources of income on an ongoing basis. In addition, reserve levels are monitored to ensure that they are maintained at a reasonable level in the context of planned expenditure and future commitments

The Board delegates the management of Jack & Jill to a management team which is made up of the CEO, two Senior Liaison Nurses, a Head of Compliance & Retail, Head of Finance and Head of Communications.

THE JACK AND JILL FOUNDATION CLG

DIRECTORS' REPORT

4. STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Our Board prioritises good governance and transparency and will continue to strive to ensure that the Foundation retains its reputation for strong governance. We are determined that the good name of our charity corresponds with best practice so that trust is respected and merited. Jack & Jill were also the recipients of a Good Governance Award from Carmichael Ireland in 2019.

5. PRINCIPAL RISKS AND UNCERTAINTIES

The current economic climate poses the greatest risk and uncertainty as we rely on the generosity of people to donate to our charity. A risk register for the Charity is in place with risks identified and prioritised alongside plans to mitigate them and address them should they occur. The Covid-19 pandemic has created challenges for charities around funding, fundraising, and maintaining good governance practices while remote working. We continue to regularly review the risk register to see if there are indirectly heightened risks or perhaps opportunities arising from the changed circumstances.

Board meetings continue to be held remotely and more regularly to maintain open lines of communication around operations, continuity of care for families, supporting our staff, financial resources and cash flow in order to enable swift decision-making. It is crucial in such unusual and stressful circumstances that individuals know there are supports available to them, especially where they are operating in high stress environments. Good governance is even more important in times of crisis.

The coronavirus (Covid -19) is a constantly changing situation and we are monitoring advice from the HSE and the Department of Health, as well as liaising with other stakeholders to ensure that we can respond to developments as they arise.

6. FUTURE DEVELOPMENTS

The Jack & Jill Foundation plans to continue to provide home nursing respite care to children with highly complex and life-threatening medical conditions nationwide. After a successful pilot scheme in 2016, the Foundation moved to looking after children up to the age of 5 from September 2017. Since then, the Foundation has been consolidating and reinforcing that additional case load and the additional fundraising required, while also exploring ways to extend the service and the age range further, using reserves and considering more collaboration with partner charities and the HSE. A pilot scheme has been initiated in January 2020 enabling us to look after children up to the age of 6. This scheme will be reviewed at the end of the current year for future viability.

The Covid - 19 pandemic has had an impact on all of our community fundraising activities in 2020 but we are rapidly adapting to meet the needs of families. In a matter of weeks, fundraising at the Jack & Jill Children's Foundation has been impacted by Covid - 19, temporarily closing the Foundation's nine charity shops and cancelling most of its fundraising events. It is important now more than ever before to ensure we will continue to reach, and provide support to, children that need us most. With this in mind, our fourth annual Incognito art sale has been moved online and we have launched an SOS fundraising campaign. The Jack & Jill Children's Foundation would also like to thank the Odlums team and their media partners for their generous support in developing and placing this campaign which will hopefully generate much needed funds.

THE JACK AND JILL FOUNDATION CLG

DIRECTORS' REPORT

6. FUTURE DEVELOPMENTS (CONTINUED)

Throughout this crisis, Jack & Jill's specialist home nursing and end-of-life care continues, with many families still in receipt of home visits from their regular nurse or carer. For the remainder, who have been self-isolating for some time, the nursing team provides phone and video support to help parent carers keep their sick child safe and well cared for at home, where they belong.

7. DIRECTORS AND SECRETARY

In accordance with the company's Constitution, the directors are now required to retire by rotation.

The names of the individuals who were Directors at any time during the year ended 31 December 2019 are set out below. Unless otherwise indicated they served as Directors for the entire year.

Donal Kavanagh (Chairman)
Daniel Murphy
John Sheridan
Miriam Adamson (resigned 18 April 2019)
Alan Bateson
Oliver Sutherland
John O'Leary
Maeve Beggs
Julie Ling (resigned 27 February 2020)
Catherine Logan

Martin Jacob acted as Company Secretary throughout 2019.

8. POST BALANCE SHEET EVENTS

Arising from the Covid - 19 global pandemic, many Irish charities are currently operating in extremely challenging and unprecedented times. A number of measures taken to contain Covid -19, are affecting our charity in many different ways, including the delivery of services, how our governance structures operate, our sources of income and levels of expenditure. Like many charities we have seen several of our income sources dry up overnight, with the cancellation of various fundraising events and activities. The social distancing measures which are currently in place have led to a high level of social disruption, and this is affecting the delivery of, and demand for, services, and the temporary closure of our 9 retail shops. The cost of executing services has increased in many cases, due to the additional cost of ensuring staff are properly equipped with personal protection equipment (PPE). Beneficiaries are also affected, and in some cases there is an increased demand for services as a result of the current crisis. There are therefore potential implications for charity income, expenditure and commitments in 2020.

The directors have considered the impact of Covid -19 on the outlook for the Charity for the coming twelve months and expect that it can meet the risks presented by this pandemic. Accordingly no revision of the figures included in the financial statements for the year ended 31 December 2019 has been made. There have been no other events since the balance sheet date, which necessitate revision of the figures included in the financial statements, or inclusion of a note thereto.

THE JACK AND JILL FOUNDATION CLG

DIRECTORS' REPORT

9. ACCOUNTING RECORDS

The measures that the directors have taken to secure compliance with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Johnstown Manor, Johnstown, Naas, Co. Kildare.

10. STATEMENT ON RELEVANT AUDIT INFORMATION

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of the Companies Act 2014:

- (a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- (b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

11. AUDITORS

Mazars, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 383(2) of the Companies Act 2014.

On behalf of the Board

Donal Kavanagh

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Donal Kavanagh
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John Sheridan

DocuSigned by: 10-Jun-20
John Sheridan
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Date: 9 June 2020

THE JACK AND JILL FOUNDATION CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and The Statement of Recommended Practice (Charities SORP (FRS 102)), issued by the Charity Commissioners for England and Wales and the Office of the Scottish Charity Regulator. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reason for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities and financial position of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

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

On behalf of the Board

Donal Kavanagh

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Donal Kavanagh
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John Sheridan

DocuSigned by: 10-Jun-20
John Sheridan
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Date: 9 June 2020

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE JACK AND JILL FOUNDATION CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Jack and Jill Foundation CLG ('the company') for the year ended 31 December 2019, which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- 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 described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with 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 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 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.

**INDEPENDENT AUDITOR'S REPORT TO THE
MEMBERS OF THE JACK AND JILL FOUNDATION CLG (*continued*)**

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other 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.

Opinions on 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 company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE
MEMBERS OF THE JACK AND JILL FOUNDATION CLG (*continued*)**

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 9, 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 they 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 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's 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 auditor's 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: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the 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 company's members those matters we are required to state to them in an auditor's 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 and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Aedín Morkan
for and on behalf of Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2**

Date: 12 June 2020

THE JACK AND JILL FOUNDATION CLG

STATEMENT OF FINANCIAL ACTIVITIES (including an income and expenditure account)

	Notes	Restricted Funds 2019 €	Unrestricted Funds 2019 €	Year ended 31 December 2019 €	Restricted Funds 2018 €	Unrestricted Funds 2018 €	Year ended 31 December 2018 €
Income and endowments from:							
Donations and legacies	6	-	2,550,270	2,550,270	22,547	2,235,529	2,258,076
Charitable activities	7	-	891,094	891,094	-	894,118	894,118
Other trading activities	8	-	1,152,649	1,152,649	-	950,369	950,369
Investments	9	-	33,987	33,987	-	(47,013)	(47,013)
Other	10	-	5,130	5,130	-	50,195	50,195
Total income and endowments		-	4,633,130	4,633,130	22,547	4,083,198	4,105,745
Expenditure on:							
Raising funds	11	-	1,176,864	1,176,864	20,000	987,515	1,007,515
Charitable activities	11	2,480	2,777,451	2,779,931	7,824	2,811,875	2,819,699
Other	11	-	54,456	54,456	-	28,682	28,682
Total expenditure		2,480	4,008,771	4,011,251	27,824	3,828,072	3,855,896
Net movement in funds		(2,480)	624,359	621,879	(5,277)	255,126	249,849
Total funds brought forward	22	200,951	2,623,102	2,824,053	206,228	2,367,976	2,574,204
Total funds carried forward	22	198,471	3,247,461	3,445,932	200,951	2,623,102	2,824,053

There were no recognised gains and losses in the current or prior year other than those included in the Statement of Financial Activities. All income and expenditure derive from continuing activities. The notes on pages 16 – 31 form part of these financial statements.

THE JACK AND JILL FOUNDATION CLG

STATEMENT OF FINANCIAL POSITION

	Notes	31 December 2019 €	31 December 2018 €
FIXED ASSETS			
Tangible assets	17	309,405	308,039
Financial assets	18	<u>55,331</u>	<u>55,331</u>
		<u>364,736</u>	<u>363,370</u>
CURRENT ASSETS			
Current asset investments	19	-	768,186
Debtors	20	125,385	31,998
Cash and cash equivalents		<u>3,701,563</u>	<u>2,046,660</u>
		3,826,948	2,846,844
CREDITORS			
Amounts falling due within one year	21	<u>(745,752)</u>	<u>(386,161)</u>
NET CURRENT ASSETS		<u>3,081,196</u>	<u>2,460,683</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,445,932</u>	<u>2,824,053</u>
THE FUNDS OF THE CHARITY			
Restricted funds	22	198,471	200,951
Unrestricted funds	22	<u>3,247,461</u>	<u>2,623,102</u>
TOTAL CHARITY FUNDS		<u>3,445,932</u>	<u>2,824,053</u>

The notes on pages 16 – 31 form part of these financial statements.

On behalf of the Board

Donal Kavanagh

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Donal Kavanagh
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John Sheridan

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John Sheridan
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Date: 9 June 2020

THE JACK AND JILL FOUNDATION CLG

STATEMENT OF CASH FLOWS

	Notes	Year ended 31 December 2019 €	Year ended 31 December 2018 €
Cash flows from operating activities:			
Net cash provided by operating activities	21	<u>872,831</u>	<u>385,682</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment	17	(20,101)	-
Disposal of investment	19	<u>802,173</u>	<u>(17,714)</u>
Net cash flows from investing activities		<u>782,072</u>	<u>(17,714)</u>
Change in cash and cash equivalents in the year		1,654,903	367,968
Cash and cash equivalents at the beginning of the year		<u>2,046,660</u>	<u>1,678,692</u>
Cash and cash equivalents at the end of the year		<u>3,701,563</u>	<u>2,046,660</u>

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

These financial statements comprising the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes 1 to 31 constitute the financial statements of The Jack and Jill Foundation CLG for the financial year ended 31 December 2019.

The Jack and Jill Foundation CLG is a private company limited by guarantee, incorporated and domiciled in the Republic of Ireland and is a registered charity. The company is a public benefit entity. The registered office and principal place of business is Johnstown Manor, Johnstown, Naas, Co. Kildare. The nature of the company's operations and its principal activities are set out in the Directors' Report.

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The financial statements have also been prepared in accordance with the Statement of Recommended Practice (SORP) (FRS 102) "Accounting and Reporting by Charities".

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission of Northern Ireland and the Office of the Scottish Charity Regulator which is recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland. As noted above, the directors consider that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

b) Consolidation

In accordance with the exemptions available under FRS 102 *Consolidated and Separate Financial Statements* Section 9.3(e) and Section 293 of the Companies Act 2014, the company has not prepared consolidated financial statements as it qualifies as a small company as set out therein. Therefore the financial statements reflect the results of the holding company only for the year ended 31 December 2019.

The information required by Company Law in respect of group companies is given in Note 18 to the financial statements.

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c) Income

All income is recognised in the Statement of Financial Activities (“SOFA”) when the company is legally entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy. Income comprises donations, legacies, grants, income from fundraising activities and charity boutique sales. Income is deferred where the charity is restricted by specific performance related conditions that are evident in the grant agreement, where there is a specification of a time period that limits the charity’s ability to spend the grant until it has performed that activity related to the specified time period and when there are specific terms or conditions within the agreement that have not been met and are not within the control of the charity.

Public donations and similar income arising from fundraising events are accounted for when received. As with many similar charitable organisations, independent groups from time to time organise fundraising activities in the name of the organisation. However, as amounts collected in this way are outside of the control of the organisation, they are not included in the financial statements until they have been received

Donated goods are recognised as income when sold. The value is derived from the resale value after deducting the cost to sell the goods. Donated services are measured and included in the financial statements on the basis of the value of the gift to the charity, a corresponding amount is then recognised in expenditure in the period of receipt. In accordance with Charities SORP (FRS 102), general volunteer time is not recognised.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Income is analysed as Restricted or Unrestricted. Restricted funds represent income recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Unrestricted funds represent amounts which are expendable at the discretion of the organisation, in furtherance of the objectives of the charity. Such funds may be held in order to finance working capital or capital investment.

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Support costs arise from those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration costs, finance, personnel, IT, payroll and governance costs which support the charity’s activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the employee resources.

e) Employee Benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Employee Benefits (continued)

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received.

Defined contribution pension plans

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Termination benefits

Once-off termination payments that are not required by contract, legislation, or other obligations or commitments, are recognised in the financial year in which they become payable.

f) Foreign currencies

Functional currency and presentation currency

The financial statements are measured and presented in the currency of the primary economic environment in which the entity operates (its functional currency). The financial statements are presented in Euro ("€") which is also the functional currency of the company.

g) Taxation

As a registered charity, The Jack and Jill Foundation CLG has been granted charitable tax exemption by the Revenue Commissioners.

h) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation. Cost includes the original purchase price and costs directly attributable to bringing the asset to its working condition for its intended use.

Depreciation

Depreciation is provided on a straight line basis at the rates stated below, which are estimated to reduce the assets to realisable values by the end of their expected useful lives.

Freehold premises	2%
Office equipment	33%
Computer equipment	33%
Fixture & fittings	10%

Derecognition

Tangible fixed assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the statement of financial activities.

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Grants

Grants, being contributions towards the operating expenditure are accounted for using the performance model by crediting the statement of financial activities in the period in which the performance related conditions attached to the grant are met by the charity.

Grants received towards capital expenditure are credited to the statement of financial activities when received or receivable, whichever is earlier, subject to performance related conditions being met.

Grants are recognised when there is evidence of entitlement and their receipt is probable. Grants are deferred where the funding received relates to a specific future period where specific performance obligations within the grant agreement have not been met at the balance sheet date.

j) Financial assets

Financial fixed assets are stated at cost less provisions for impairment in value. The cost of any acquisition represents the cash value of the consideration. Where a diminution in value occurs the financial fixed assets are written down to net realisable value.

k) Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

l) Financial instruments

Financial assets

Basic financial assets, including trade and other receivables are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Investments in non-puttable equitable shares which are listed and actively traded on recognised stock markets are initially recorded at cost plus transaction costs. Thereafter these are valued at fair value which is the quoted price of the securities in an active market at the reporting date.

Financial liabilities

Basic financial liabilities, including trade and other payables, bank loans and amount due to group companies are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

l) Financial instruments (continued)

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle to liability simultaneously.

m) Operating leases

Operating lease payments are charged to the Statement of Financial Activities in the period to which they relate.

n) Provisions and liabilities for charges

Provision is made for liabilities or losses which have arisen or are likely to arise in respect of the financial year to which the accounts relate but where there is uncertainty as to the amount or the timing of the liability or loss.

o) Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the company or for specific projects being undertaken by the company.

4. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. In making this assessment, the directors have considered the impact of Covid-19 and do not consider that the impact will be so significant as to cast doubt on the ability of the organisation to continue in operational existence. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

4. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (continued)

any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Useful Lives of Tangible Fixed Assets

Tangible fixed assets comprise freehold premises, office equipment and computer equipment. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives, management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of tangible fixed assets subject to depreciation at the financial year end date was €309k (2018: €308k).

5. STATUS OF THE COMPANY

The company is limited by guarantee and has no share capital. The members have each undertaken to contribute to the assets of the company in the event of its being wound up whilst they are members, or within one year after they cease to be members, for the payment of such debts and liabilities contracted before they ceased to be members and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amounts as may be required but not exceeding €1.

6. DONATIONS AND LEGACIES

Current year	Unrestricted Funds		Total
	2019		2019
	€		€
<i>Donations</i>			
Private donations	355,659		355,659
Community fundraising	1,383,919		1,383,919
Total income from donations	1,739,578		1,739,578
<i>Legacies</i>	810,692		810,692
Total income from donations and legacies	<u>2,550,270</u>		<u>2,550,270</u>
Prior year	Restricted Funds	Unrestricted Funds	Total
	2018	2018	2018
	€	€	€
<i>Donations</i>			
Private donations	20,000	531,074	551,074
Community fundraising	2,547	1,639,905	1,642,452
Total income from donations	22,547	2,170,979	2,193,526
<i>Legacies</i>	-	64,550	64,550
Total income from donations and legacies	<u>22,547</u>	<u>2,235,529</u>	<u>2,258,076</u>

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

7. CHARITABLE ACTIVITIES

Current year	Unrestricted Funds 2019 €	Total 2019 €
Respite Care		
<i>Grants</i>		
Health Service Executive	794,481	794,481
Health Service Executive County grants	42,942	42,942
National Lottery grants and other grants	<u>53,671</u>	<u>53,671</u>
	<u>891,094</u>	<u>891,094</u>
Prior year	Unrestricted Funds 2018 €	Total 2018 €
Respite Care		
<i>Grants</i>		
Health Service Executive	794,481	794,481
Health Service Executive County grants	91,516	91,516
National Lottery grants and other grants	<u>8,121</u>	<u>8,121</u>
	<u>894,118</u>	<u>894,118</u>

8. OTHER TRADING ACTIVITIES

	2019 €	2018 €
Fundraising events	273,901	249,475
Charity Boutiques	781,267	605,312
Other	<u>97,481</u>	<u>95,582</u>
	<u>1,152,649</u>	<u>950,369</u>

9. INVESTMENTS

	2019 €	2018 €
Increase / (decrease) in fair value of investments	<u>33,987</u>	<u>(47,013)</u>
	<u>33,987</u>	<u>(47,103)</u>

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

10. OTHER

	2019	2018
	€	€
Tax refund	<u>5,130</u>	<u>50,195</u>

11. EXPENDITURE

Current year	Restricted funds 2019 €	Unrestricted funds 2019 €	Total 2019 €
<i>Raising funds</i>			
Staff costs	-	554,239	554,239
Fundraising events	-	261,692	261,692
Shop costs	-	238,884	238,884
Promotion and publicity	-	54,364	54,364
Other costs	<u>-</u>	<u>67,685</u>	<u>67,685</u>
	<u>-</u>	<u>1,176,864</u>	<u>1,176,864</u>
<i>Charitable activities</i>			
Staff costs	-	1,225,602	1,225,602
Homecare payments	-	1,450,401	1,450,401
Other costs	<u>2,480</u>	<u>101,448</u>	<u>103,928</u>
	<u>2,480</u>	<u>2,777,451</u>	<u>2,779,931</u>
<i>Other</i>			
Staff costs	-	12,352	12,352
Depreciation	-	19,023	19,023
Bank charges	-	7,594	7,594
Other costs	<u>-</u>	<u>15,487</u>	<u>15,487</u>
	<u>-</u>	<u>54,456</u>	<u>54,456</u>

Included within the costs above are support costs as follows:

	Allocated to cost of raising funds	Allocated to charitable activities	Total
	2019	2019	2019
	€	€	€
Marketing	-	28,863	28,863
Finance and administration	264,543	277,373	541,916
Governance costs – external audit	<u>-</u>	<u>14,760</u>	<u>14,760</u>
	<u>264,543</u>	<u>320,996</u>	<u>585,539</u>

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

11. EXPENDITURE (continued)

Prior year	Restricted funds 2018 €	Unrestricted funds 2018 €	Total 2018 €
<i>Raising funds</i>			
Staff costs	-	481,212	481,212
Fundraising events	20,000	118,160	138,160
Shop costs	-	201,877	201,877
Promotion and publicity	-	22,401	22,401
Other costs	-	<u>163,865</u>	<u>163,865</u>
	<u>20,000</u>	<u>987,515</u>	<u>1,007,515</u>
 <i>Charitable activities</i>			
Staff costs	-	1,231,395	1,231,395
Homecare payments	2,547	1,580,480	1,583,027
Other costs	<u>5,277</u>	-	<u>5,277</u>
	<u>7,824</u>	<u>2,811,875</u>	<u>2,819,699</u>
 <i>Other</i>			
Depreciation	-	16,919	16,919
Bank charges	-	4,625	4,625
Other costs	-	<u>7,318</u>	<u>7,318</u>
	-	<u>28,862</u>	<u>28,862</u>

Included within the costs above are support costs as follows:

	Allocated to cost of raising funds 2018 €	Allocated to charitable activities 2018 €	Total 2018 €
Marketing	-	42,693	42,693
Finance and administration	102,071	221,414	323,485
Governance costs – external audit	-	<u>14,760</u>	<u>14,760</u>
	<u>102,071</u>	<u>278,867</u>	<u>380,938</u>

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

12. STAFF NUMBERS AND COSTS	2019 €	2018 €
Wages and salaries	1,320,363	1,231,937
Social welfare costs	149,393	138,522
Other compensation benefits	44,114	45,000
Pension costs	<u>63,499</u>	<u>58,779</u>
	<u>1,577,369</u>	<u>1,474,238</u>

The average monthly number of persons employed by the company during the year was 37 (2018: 34). An analysis of employee numbers at the year-end is as follows:

	2019 Number	2018 Number
Services to children	14	14
Fundraising	8	5
Administration	5	6
Retail	<u>10</u>	<u>9</u>
	<u>37</u>	<u>34</u>

The CEO's gross salary was €93k in the year.

Number of employees whose emoluments for the year (including taxable benefits in kind but excluding employer pension costs) fall within the following bands:

	2019 Number	2018 Number
€60,001 – €70,000	1	1
€70,001 – €80,000	-	-
€80,001 – €90,000	-	1
€90,001 – €100,000	<u>2</u>	<u>3</u>

DIRECTORS' REMUNERATION

No remuneration or other benefits have been paid or are payable to any charity directors directly or indirectly from the funds of the charity.

The total amount of expenses accrued by directors was €nil (2018: €3,138).

13. INTEREST PAYABLE AND SIMILAR CHARGES	2019 €	2018 €
Bank interest and charges	≡	≡

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

14. PENSION	2019	2018
	€	€
Contribution to pension scheme	<u>63,499</u>	<u>58,779</u>

The company operates an externally funded defined contribution scheme that covers substantially all the employees of the company. The assets of the scheme are vested in independent trustees for the sole benefit of those employees.

The liability in respect of pension contributions outstanding at 31 December 2019 is €10,887 (2018: €10,887).

15. NET MOVEMENT IN FUNDS	2019	2018
	€	€
Net movement in funds is stated after charging/(crediting):		
Depreciation of tangible assets	18,735	16,920
Operating lease rentals	104,704	78,559
Auditor's remuneration – audit services (excl. VAT)	12,000	12,000
Auditor's remuneration – tax compliance services (excl. VAT)	<u>1,200</u>	<u>1,200</u>

16. TAXATION

As a registered charity, The Jack and Jill Foundation CLG has been granted charitable exemption by the Revenue Commissioner.

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

17. TANGIBLE ASSETS

	Freehold Premises	Office Equipment	Computer Equipment	Fixtures & Fittings	Motor Vehicles	Total
	€	€	€	€	€	€
Cost						
At 1 January 2019	367,805	74,460	93,735	12,923	6,703	555,626
Additions	-	<u>11,733</u>	<u>368</u>	-	<u>8,000</u>	<u>20,101</u>
At 31 December 2019	<u>367,805</u>	<u>86,193</u>	<u>94,103</u>	<u>12,923</u>	<u>14,703</u>	<u>575,727</u>
Depreciation						
At 1 January 2019	85,827	72,880	85,815	2,227	838	247,587
Charge for the year	<u>7,356</u>	<u>4,298</u>	<u>3,613</u>	<u>1,292</u>	<u>2,176</u>	<u>18,735</u>
At 31 December 2019	<u>93,183</u>	<u>77,178</u>	<u>89,428</u>	<u>3,519</u>	<u>3,014</u>	<u>266,322</u>
Net Book Values						
At 31 December 2018	<u>281,978</u>	<u>1,580</u>	<u>7,920</u>	<u>10,696</u>	<u>5,865</u>	<u>308,039</u>
At 31 December 2019	<u>274,622</u>	<u>9,015</u>	<u>4,675</u>	<u>9,404</u>	<u>11,689</u>	<u>309,405</u>

18. FINANCIAL ASSETS

	2019 €	2018 €
<i>Investment in subsidiary undertakings</i>		
Investment in Jack and Jill Partnership Limited	55,331	55,331
Provision for impairment	<u>(200)</u>	<u>(200)</u>
<i>Realisable Value of investment in</i>		
Jack and Jill Partnership Limited	55,131	55,131
Investment in Jack and Jill Recycling Limited	<u>200</u>	<u>200</u>
	<u>55,331</u>	<u>55,331</u>

The Foundation owns 100% of the share capital in issue in Jack and Jill Partnership Limited, which has ceased operations, and has a registered address of Johnstown Manor, Johnstown, Naas, Co. Kildare. At 31 December 2019, Jack and Jill Partnership Limited had net assets of €55,131 (2018: €55,131) and the result for the financial year was a loss after tax of €nil (2018: €nil).

The Foundation owns 100% of the share capital in issue in Jack and Jill Recycling Limited which carries on recycling activities, and has a registered address of Johnstown Manor, Johnstown, Naas, Co. Kildare. At 31 December 2019, Jack and Jill Recycling Limited had net liabilities of €12,135 (2018: €12,135) and the result for the financial year was a loss after tax of €nil (2018: loss of €255).

In the opinion of the directors, the carrying value of the unlisted investments, as outlined above, are not less than their book values.

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

19. CURRENT FINANCIAL ASSETS

<i>Listed investments</i>	2019 €	2018 €
At 1 January	768,186	815,199
Increase/(decrease) in fair value of investments	33,987	(47,013)
Disposal of investments	<u>(802,173)</u>	<u>-</u>
At 31 December	<u>-</u>	<u>768,186</u>

The listed investments, all of which are fund investments are measured at fair value through profit and loss in line with the company's accounting policy. The fair value was determined with reference to the quoted market price at the financial year end date. The investments were disposed of during 2019.

20. DEBTORS

	2019 €	2018 €
Prepayments and accrued income	89,915	27,854
PAYE/PRSI	27,741	-
Other debtors	<u>7,729</u>	<u>4,144</u>
	<u>125,385</u>	<u>31,998</u>

The carrying amounts of other debtors and prepayments approximate their fair value largely due to the short-term maturities and nature of these instruments.

21. CREDITORS

Amounts falling due within one year	2019 €	2018 €
Deferred income (Note 25)	395,002	47,177
PAYE/PRSI	-	7,809
Other creditors and accruals	295,619	276,764
Amounts due to subsidiary undertakings	<u>55,131</u>	<u>55,131</u>
	<u>745,752</u>	<u>386,161</u>

Trade and other creditors

The carrying amounts of trade, and other creditors approximate their fair value largely due to the short-term maturities and nature of these instruments. The repayment terms of trade creditors vary between on demand and 90 days. No interest is payable on trade creditors.

Accruals

The terms of the accruals are based on underlying contracts.

Taxes and social welfare costs

Taxes and social welfare costs are subject to the terms of the relevant legislation. Interest accrues on late payments. No interest was due at the financial year end date.

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

22. FUNDS OF THE CHARITY

	Restricted Funds €	Unrestricted Funds €	Total 2019 €
Balance at beginning of year	200,951	2,623,102	2,824,053
Net movement in funds	<u>(2,480)</u>	<u>624,359</u>	<u>621,879</u>
Balance at end of year	<u>198,471</u>	<u>3,247,461</u>	<u>3,445,932</u>

	Restricted Funds €	Unrestricted Funds €	Total €
Funds of the Charity:			
Fixed assets	-	364,736	364,736
Current assets	198,471	3,628,477	3,826,948
Current liabilities	<u>-</u>	<u>(745,752)</u>	<u>(745,752)</u>
	<u>198,471</u>	<u>3,247,461</u>	<u>3,445,932</u>

Prior year

	Restricted Funds €	Unrestricted Funds €	Total 2018 €
Balance at beginning of year	206,228	2,367,976	2,574,204
Net movement in funds	<u>(5,277)</u>	<u>255,126</u>	<u>249,849</u>
Balance at end of year	<u>200,951</u>	<u>2,623,102</u>	<u>2,824,053</u>

	Restricted Funds €	Unrestricted Funds €	Total €
Funds of the Charity:			
Fixed assets	-	363,370	363,370
Current assets	200,951	2,645,893	2,846,844
Current liabilities	<u>-</u>	<u>(386,161)</u>	<u>(386,161)</u>
	<u>200,951</u>	<u>2,824,053</u>	<u>2,824,053</u>

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

23. NOTES TO THE STATEMENT OF CASH FLOWS

	2019 €	2018 €
Net movement in funds	621,879	249,849
(Gain) / loss on financial assets at fair value through statement of financial activity	(33,987)	47,013
Depreciation	18,735	16,920
Movement in debtors	(93,387)	14,041
Movement in creditors	<u>359,591</u>	<u>57,859</u>
Net cash provided by operating activities	<u>872,831</u>	<u>385,682</u>

24. CHANGE IN NET DEBT

	At 1 January 2019 €	Net cash flows €	At 31 December 2019 €
Cash in hand	2,046,660	1,654,903	3,701,563
Short term cash investments	768,186	(768,186)	-
Total	<u>2,814,846</u>	<u>886,717</u>	<u>3,701,563</u>

25. DEFERRED INCOME

	2019 €	2018 €
At 1 January	47,177	2,059
Credited to Statement of Financial Activities	(47,177)	(2,059)
Deferred during the year	<u>395,002</u>	<u>47,177</u>
At 31 December	<u>395,002</u>	<u>47,177</u>

Deferred income at 31 December 2019 relates to funding advances of €75k received for the provision of liaison nursing hours in 2020, donations of €296k received for the 2020 pilot scheme to extend the age limit of care to 6 years, €17k received towards Incognito 2020 and €7k related to 2020 fundraising events. The Jack and Jill Foundation does not have entitlement to this income at 31 December 2019 and hence income has been deferred.

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

26. FINANCIAL INSTRUMENTS

The analysis of the carrying amounts of the financial instruments of the charity required under Section 11 of FRS 102 is as follows:

	2019	2018
Financial assets that are equity instruments measured at cost less impairment	€	€
Unlisted financial assets	<u>55,331</u>	<u>55,331</u>
Financial assets measured at fair value through the statement of financial activities	2019	2018
	€	€
Listed investments	=	<u>768,186</u>
Financial assets at amortised cost	2019	2018
	€	€
Cash and cash equivalents	<u>3,701,563</u>	<u>2,046,660</u>
Financial liabilities at amortised cost	2019	2018
	€	€
Amounts due to subsidiary undertakings	<u>55,131</u>	<u>55,131</u>

27. COMMITMENTS

The company has a number of lease commitments in relation to properties in the Republic of Ireland. The minimum lease payments under non-cancellable operating leases are as follows:

	2019	2018
	€	€
Within one year	133,262	55,786
Greater than one year and less than five years	301,155	73,208
Greater than five years and less than ten years	<u>125,000</u>	<u>-</u>
	<u>559,417</u>	<u>128,995</u>

THE JACK AND JILL FOUNDATION CLG

NOTES TO THE FINANCIAL STATEMENTS

28. RELATED PARTY TRANSACTIONS

Related party transactions

There were no related party transactions under FRS 102 Section 33 Related Party Disclosures during the year.

Key management personnel compensation

The senior employees who have authority and responsibility for planning, directing and controlling the activities of the company are considered to be key management personnel. Total remuneration in respect of these individuals is €358,831 (2018: €387,972).

29. EVENTS AFTER THE END OF THE REPORTING PERIOD

At the time of approving these Financial Statements, Ireland is responding to the outbreak of the Corona Virus, COVID-19. The directors have considered the impact of COVID-19 on the outlook for the Charity for 2020 and expect that the Charity can meet the risks presented by this pandemic. Accordingly no revision of the figures included in the financial statements for the year ended 31 December 2019 has been made. There have been no other events since the balance sheet date, which necessitate revision of the figures included in the financial statements, or inclusion of a note thereto.

30. PRIOR YEAR COMPARATIVES

Certain prior year comparatives have been reclassified on a basis consistent with the current year.

31. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board of directors on 9 June 2020.

CALL TO ACTION

Community really matters at Jack & Jill as this virus spreads uncertainty and fear across the country and we must stand together, while apart. That means:

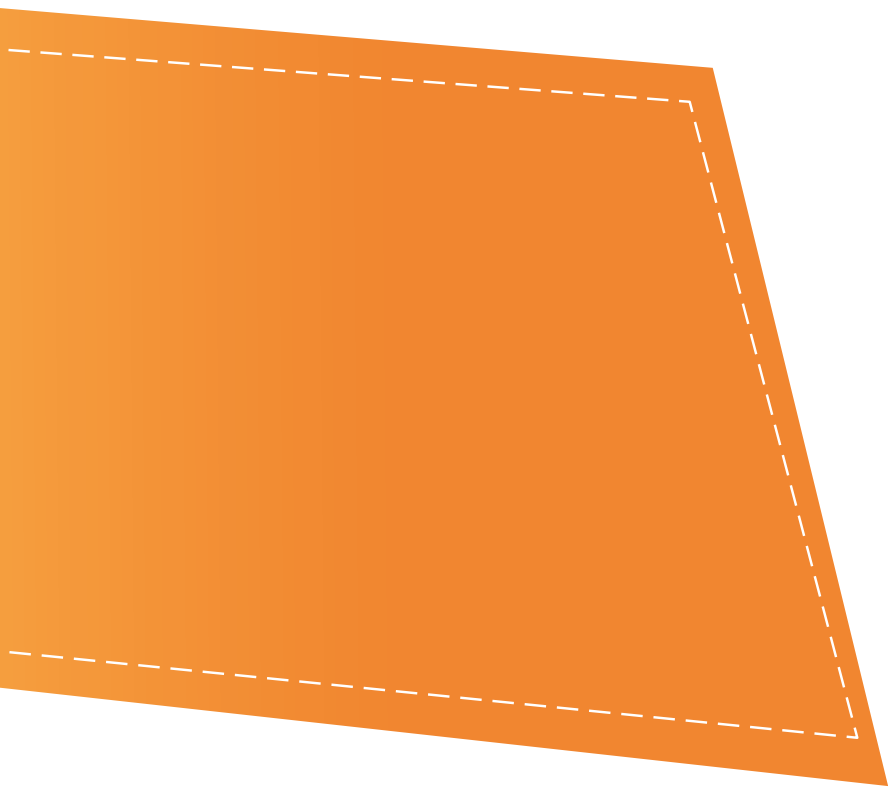
- Keeping our critical home nursing care and end of life support going and tailoring that service around the needs of our precious children and their families, at home, in their community.
- Defining the ongoing connection and critical nature of that front line, community service, supporting families - not just for a week, or a weekend - but right through those early years from birth to 5 years of age. Thus convincing the HSE to invest more in Jack & Jill, where the money follows the patient into the home, making a real difference.
- Listening to the voice of our parents, and advocating on their behalf when the system lets them down.
- Caring for our carers, our nurses, our volunteers, our finance, support and fundraising team who face a bigger challenge than ever in raising the money we need.
- Winning more corporate partners by telling our story of care and community, while demonstrating our reputation and reach across the country.
- Showing where the money goes, through a gift of time to our families i.e. 123,053 hours funded in 2019.
- Finding more celebrities and county champions to fly the flag for Jack & Jill. So if you are one, or know one, please do get in touch today!



- Acknowledging and thanking our Board, our Patrons, our Founders and our Volunteers. Those people who donate their time freely and willingly to Jack & Jill.

Our call to action for people this year to go Up the Hill for Jack & Jill takes on new meaning, as we take aim for a big fundraising target, through small, safe groups; by asking people to stay local, support local and donate local in their home town, for their Jack & Jill community.

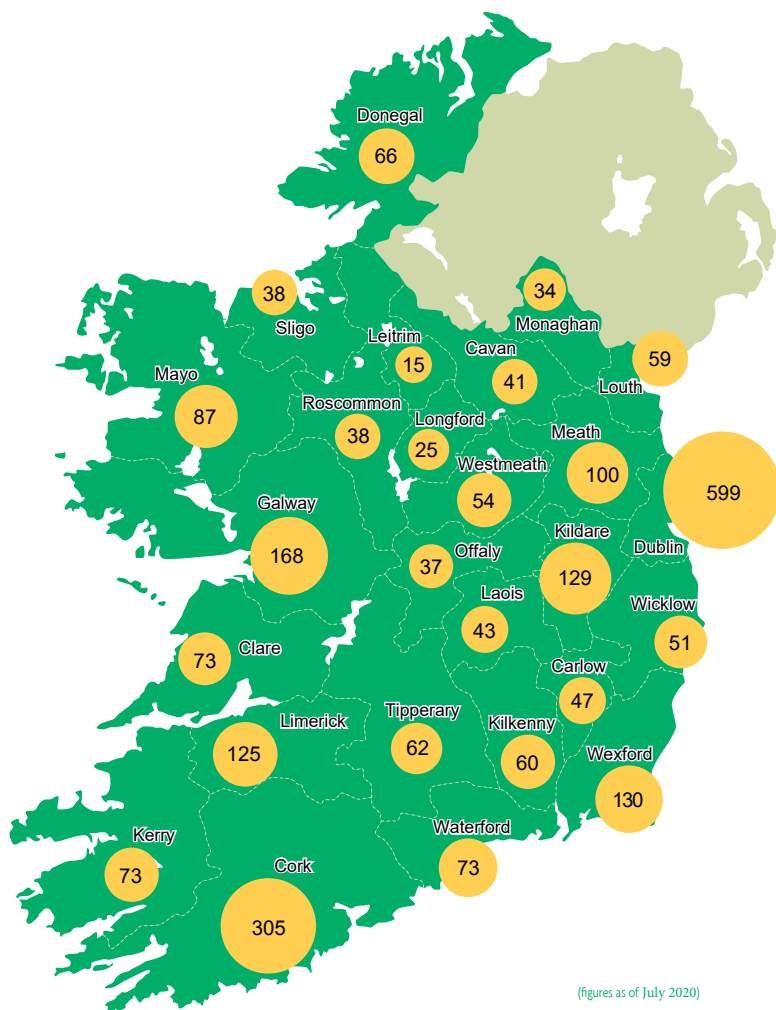
Thank you.





OUR SERVICE

Number of Jack & Jill children since 1997



The Jack & Jill Children's Foundation

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