

Company Number: 302282

Rotha Cuideachta Faoi Theorainn Ráthaíochta

Directors' Report and Financial Statements

for the year ended 31 December 2016

Rotha CTR t/a The Wheel

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Rotha CTR t/a The Wheel

DIRECTORS AND OTHER INFORMATION

Directors	Doug Munro (Resigned 24 May 2016) Mary Cannon Vincent Keenan John Evoy Leonard Lloyd Maura McMahon Brendan O'Brien (Appointed 25 November 2016) Mary Cunningham Austin O'Sullivan Paul O'Sullivan Carol Conway Sheena Horgan Dermot Mc Carthy (Resigned 23 November 2016)
Company Secretary	Austin O'Sullivan
Company Number	302282
Registered Business Name	The Wheel
Registered Business Number	442985
Registered Office	The Wheel 48 Fleet Street Dublin 2
Auditors	Byrne Curtin Kelly Certified Public Accountants and Statutory Audit Firm Suite 4 & 5 Bridgewater Business Centre Conyngham Road Islandbridge Dublin 8 D08 T9NH Ireland
Bankers	Ulster Bank 33 College Green Dublin 2 Bank of Ireland Montrose Stillorgan Road Donnybrook Dublin 4
Legal Advisors	Dechert LLP 3 George's Dock International Financial Services Centre Dublin 1
Registered Charity Number	20040963
Charity Tax Number	13288
Chief Executive	Deirdre Garvey

Rotha CTR t/a The Wheel DIRECTORS' REPORT

for the year ended 31 December 2016

The directors present their report and the audited financial statements for the year ended 31 December 2016.

Principal Activity and Review of the Business

The principal activity of the company is to act as a support and representative body to strengthen the capacity and capability of community, voluntary and charitable organisations across Ireland to effect positive social change. The organisation provides information, training, advice and other practical organisational supports to members and others across the whole community, voluntary and charity sector, and also represents members on cross cutting sector-development issues to Government and other key decision-makers.

Results

In 2016, Rotha CTR (trading as The Wheel) had an income of €1,423,831 and spent €1,446,751 on services for its Members and supporting their needs and those of the sector.

The major elements of expenditure in 2016 were on staffing costs related to: member- services, training information provision, research and advocacy; and secondly, on the implementation of the National Training Fund co-funded 'Sector Skills' programme of specific training and supports.

The full results for the year are set out on page 14.

Income Recognition

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Further information is disclosed in the company's accounting policies on page 17.

Directors and Secretary

The information page lists all Directors of The Wheel who served throughout the year.

Their record of attendance at board meetings and board subgroup meetings is found in the Supplementary Information section.

Austin O'Sullivan held the position of Company Secretary for the duration of the full year. Mary Cunningham held The position of board Chairperson for the full year and Carol Conway held the position of board Vice-Chairperson for the full year.

Important events since the year-end

There have been no significant events affecting the company since the year-end.

Auditors

The auditors, Byrne Curtin Kelly, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act 2014.

Accounting Records

The directors acknowledge their responsibilities, under section 281 to section 285 of the Companies Act 2014 to keep adequate accounting records for the company.

In order to secure compliance with the requirements of the Act, the finance function has been adequately resourced by means of a new senior management role of 'Director of Finance', reporting directly to the CEO, and through her to the Finance and Audit sub-group and the board of directors.

The accounting records of the company are kept at the registered office and principle place of business at 48 Fleet Street, Dublin 2.

Rotha CTR t/a The Wheel DIRECTORS' REPORT

for the year ended 31 December 2016

Structure, Governance and Management of The Wheel

The Wheel is constituted as a company limited by guarantee as set out under parts 1 – 15 of the Companies Act 2014. Its purpose and objects are set out in its Memorandum of Association and how it conducts its business is set out in its Articles of Association. Both of these documents are posted on the Wheel's website and are publicly available from the Companies Registration Office website www.cro.ie and also the Charities Regulatory Authority website (www.charitiesregulator.ie).

The Wheel is fully compliant with the Governance Code for Community, Voluntary and Charitable Organisations and with the Statement of Guiding Principles for Fundraising.

The Wheel is governed by a board of directors with a maximum number of 12 people. Of these, a maximum of eight are elected from amongst the company's fee-paying membership and a further four are appointed by the board members. Each board member's term of office is three years.

Every year at the AGM one third of the board members elected from the membership retire by rotation and may be eligible for re-election. The process for nominations and voting is laid out in the 'Election Rules' document which is posted on The Wheel's website and made available to all members and a summary is provided in the Supplementary information.

Four of the places on the board are appointed by decision of the board. Two of these seats became vacant during 2016, one being filled and one remaining to be filled at 31 December 2016. All co-opted places on the board come with a term of office of three years – which may be renewed by decision of the board. All co-opted board members must also become members of the company before they take up their board position.

Board subgroups

The Wheel has five standing board subgroups: Finance & Audit; Policy; Staff & Employment; Member Services; and Governance. In addition, it has a 'remuneration subgroup' which is comprised of the Chair and Vice Chair of the Board plus the Chairs of the Finance & Audit and Staff & Employment subgroups respectively. All board subgroups are advisory in nature and have written terms of reference.

Since 2015, a number of people from amongst the company's membership, but who are not board members, serve on the various subgroups of the board. These subgroup structures and processes have proven to offer very valuable insights and knowledge to the deliberations of the board.

Policies and procedures for the induction and training of board members

All new Board members receive a 'Board Induction Folder' when they become a board member. This contains all the information and documentation that a board member requires including: a Board Handbook, the Board-member Code of Conduct, the governing documents for The Wheel, the strategic plan, board minutes from the previous 12 months, CEO reports from previous 12 months, organisational budget and other relevant documentation. Board members also get complete information on how The Wheel demonstrates its full compliance with the Governance Code.

The CEO schedules a 2-hour Induction Meeting with each new board member in the first month to six weeks on the board, at which a sub-set of information customised for each new member is reviewed – all of which is included in the Induction Folder. A similar process is conducted for the induction of non-board member members of subgroup.

Rotha CTR t/a The Wheel DIRECTORS' REPORT

for the year ended 31 December 2016

Organisational structure and how decisions are made:

The Wheel has a staff team based in Dublin, and headed by a Chief Executive Officer who reports directly to the board through the Chairperson. As a result of management team restructuring in 2016, a management team of four people report to the Chief Executive, and all other staff report to members of the management team.

As per the 'schedule of matters reserved for the board', decisions reserved for the board to make include:

- The Company's strategic plans and annual operating budgets;
- Projects outside the scope of the strategic plan;
- Business acquisitions and disposals;
- Litigation;
- Appointment/Removal of Subgroup Chairs and Members;
- Appointment/Removal of Chief Executive Officer;
- Appointment/ Removal of Auditors;
- Approval of Borrowing/Finance Facilities;
- Approval of Contracts with term exceeding one year or financial liability on The Wheel exceeding €60,000;
- Annual Review of Risk and Internal Control;
- Approval of new staff positions; and
- Approval of changes to membership categories or rates.

Although the board of directors is ultimately responsible for The Wheel and for the above list, certain duties and responsibilities are delegated from the Board of Directors to the Chief Executive Officer and through her/him to the staff team. This includes; implementation of the strategic plan; leading and managing The Wheel's staff members, programmes, projects, finances, pricing and all other administrative aspects so that The Wheel's ongoing mission, vision, and strategies are fulfilled within the context of The Wheel's values as approved by the Board of Directors and membership. The CEO is also responsible for preparing materials for Board consideration and for preparing materials for any strategic planning process – an instance of which occurred in 2016 as the board reviewed, developed and ultimately approved a new strategy for the organisation for the period 2017 – 2020.

From time to time, The Wheel agrees to cooperate formally with other organisations on specific projects or in specific work areas. These agreements are often determined by a 'Memorandum of Understanding' or form of written agreement which may be approved by the board of directors. Since 2013 The Wheel's board has asked the CEO to produce a complete list of all formal and informal collaborative partnerships. This is updated annually and is placed on our website in addition to being circulated to all members once a year.

Governance Code for Community, Voluntary and Charitable Organisations:

The Wheel has fulfilled the recommended guideline actions for compliance for a Type C organisation as defined by the Governance Code for Community, Voluntary and Charitable Organisations (www.governancecode.ie). The formal board decision giving effect to this was made in June 2014 and the Compliance Certificate was signed. This is now down-loadable from our website. The Wheel is listed on www.governancecode.ie as one of the fully compliant organisations.

Internal Controls:

The Wheel conducts an annual Risk Review process that is assessed in detail by the 'Finance and Audit subgroup' with senior management and ultimately reviewed and signed off by the board of directors. This process involves identification of the major risks that The Wheel is exposed to, an assessment of their impact and likelihood of happening and a risk mitigation action(s) for each. A full Risk Review was conducted by the Finance and Audit subgroup in August 2016 and approved by the board of directors in September 2016.

The quarterly CEO report to the board contains a section on risk analysis updating the board regarding the status of the 3-5 most acute risks to The Wheel. This is reviewed at every board meeting.

Rotha CTR t/a The Wheel DIRECTORS' REPORT

for the year ended 31 December 2016

Objectives and Activities:

The Wheel governing documents set out that its overall aim is to identify and support the needs of groups and organisations which work for the disadvantaged and/or vulnerable in Ireland through the provision of advice, information, training and representation.

2016 was the final year of a four-year strategy called 'Being the Change' a review of which was conducted throughout 2016. The organisation's vision and mission are defined as follows:

Our **vision** is of an Ireland where there is a thriving community and voluntary sector in a fair and just Ireland.

Our **mission** is to increase the community and voluntary sector's capacity and capability to play its part in achieving a fair and just society in Ireland. We do this by:

- Representing the shared interests of community, voluntary and charitable organisations
- Supporting these organisations to do their work
- Promoting the importance of active citizenship

In the strategy that applied in 2016, eight strategic objectives were highlighted across four thematic areas and we achieved those objectives through the following **core programme areas**:

- Public Policy and Advocacy Programme: we build public support for charities, advocate on cross-sector issues, and enable the diverse interests in the sector to negotiate with key stakeholders on issues of common interest.
- Networking Programme: we facilitate the building of networks of people with common interests, and create opportunities for networking across traditional boundaries.
- Training and Development Programme: we make training available to organisations and individuals in the sector and promote the highest standards of operational excellence.
- Information Services Programme: we provide information tailored to needs of people working in community, voluntary and charitable organisations.

We also implemented the following programmes in 2016:

- Sector Skills' programme, co-funded by the National Training Fund under the Department of Education and Skills. This includes a wide range of training and professional development opportunities as well as a grant-making programme that is run every three years, called the 'Training Links' programme. This latter is used by the successful networks of 10 or more non-profit organisations to fund training programmes in their specific areas of work.
- National Rural Network', in a consortium with Irish Rural Link, NUI Galway and Phillip Farrelly & Co, under contract for the Department of Agriculture, Fisheries and the Marine. The Wheel's work in this consortium is to provide communications (website, newsletter, outreach) and project management support to a national network that connects all of the beneficiaries of the Rural Development Programme (RDP).
- Europe for Citizens' programme, funding by the Department of the Taoiseach and the Education, Audio-visual and Culture Executive Agency (EACEA). We provided the National Contact Point for this programme helping Irish non-profits, access this funding stream.

During 2016 a considerable amount of work was undertaken in developing a new four-year strategy for the organisation which was approved by the board of directors and will be presented to members in 2017. This strategy builds on the work of The Wheel and re-energises its focus over the period 2017 – 2020.

Our Values:

Our mission, strategic plan, objectives, programmes and goals describe what it is that we want to do. But our values describe how we want to go about our work. As a result of the in-depth thinking, discussions and consultations undertaken in 2016 by the organisation as part of the process of developing a new strategy, the board is very clear about, and committed to leading The Wheel – on behalf of its members - according to the following beliefs and values:

Our core belief is that people, through their active participation in the work of community, voluntary and charitable organisations, play a critical and effective role in improving and enriching life in Ireland:

- We believe that a strong, vibrant, independent and autonomous community and voluntary sector is critically important for sustaining a fair and just society and a healthy democracy;
- We believe that the societal value created by the community and voluntary sector is a unique, precious and transformative contribution that benefits all of society;
- We believe that a healthy democracy results from a vigorous and positive interplay between representative and participative democratic processes and structure.

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for the year ended 31 December 2016

These core beliefs are consistent with our vision of "a thriving community and voluntary sector at the heart of a fair and just Ireland" and these beliefs have shaped our values which are:

- We value our **membership** for their work in creating a fair and just Ireland;
- We value **transparency, accountability** and **high standards** of practice and governance within our membership and the sector because they increase the impact of our work;
- We value the diversity of the community and voluntary sector and believe it is a **strength**;
- We value the community and voluntary approach because it **puts people and communities first** and is driven by the pursuit of the common good;
- We value **regulation** that enhances public trust and is sensitive to the needs of the community, voluntary and charity sector;
- We value **collaborative** working as a way of increasing the value and impact of our work and strengthening our sector;
- We value **citizens' active participation** in society so they can influence the decisions that affect them;
- We value people's **freedom** to organise, to be heard and to be respected;
- We value the interdependence of people's lives and the sense of **solidarity** that comes from people acting together;
- We value a society where there is harmony and **balance with nature**.

In how we apply these values in our day-to-day work within the team who are employed by The Wheel:

- We thrive on and enjoy working in a high performance environment, actively ensuring a healthy balance in the pace of work;
- We welcome and encourage the ideas and input of all staff, and we engage in respectful debate and problem-solving;
- There is freedom for everyone to contribute equally and have their views/voice respected and valued;
- We are a flexible, family-friendly team. We value fairness and flexibility from all our team members;
- We consistently communicate with each other in a respectful manner;
- We are open, transparent and honest;
- We take pride in providing a consistently high quality service;
- We are confident in our ability to adapt to a constantly changing external environment.

Transparency and public accountability:

The Board believes that The Wheel, and all charities should be fully accountable to the general public, providing detailed information on where its funds come from and on what they are spent. We have provided substantial information in the Directors' report for many years and in that regard, since 2012 report our accounts in accordance with SORP, the international Statement of Recommended Practice for charities. We also publish our accounts on our website www.wheel.ie, under the About Us section.

Achievements and Performance in 2016

The achievements and performance against each of the eight strategic objectives is provided in the Supplementary information in this document.

From the perspective of the board of directors, The year 2016 was a positive year for The Wheel's work despite the context of a very challenging environment for our sector, for our members and for ourselves as an organisation, namely:

1. Public trust and confidence in the sector remains at historically low levels, and there is continued coverage by the media of stories that portray the sector negatively;
2. The funding environment remains challenging with the intensification of processes to commission services through procurement processes – potentially putting more of the sector's funding 'at risk'; and,
3. Organisations are beginning to feel the increased demands that come from working in a more highly regulated environment.

In these contexts in 2016, The Wheel increased its profile as the leading spokesperson for the sector (through the response to the Console crisis and subsequent negative opinion-pieces in print media etc); secured representation on key advisory committees in the Tusla and HSE Commissioning processes and, convened and networked our members in forums with these bodies; and has commenced a constructive relationship with the new CEO of the Charities Regulator.

In relation to our members, The Wheel has widened its reach and expanded the opportunities for members during 2016 including by means of: the National Rural Network programme; the Access Europe programme; our own new 'regional support programme'; and the phase II of the new Carnegie (UK) Trust funded programme. Due to the organisational restructuring pressures in 2016, the focus was more on delivering programmes and less on focusing on further development of our strategic member engagement. However, the focus on our members was the common thread and focus for the senior team and the board during the strategic planning process that ran throughout 2016, and a whole new level of member engagement is planned for 2017 and beyond.

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DIRECTORS' REPORT

for the year ended 31 December 2016

Internally to the organisation, 2016 was a year of huge change within The Wheel in terms of structure & ways of working, with a lot of challenges for the entire team, including meeting financial targets. At various points during the year there was a sense of 'running to stand still' with key work getting done, but in a reactive rather than in a planned way. During a gap between staff appointments, accounting support was delivered by external providers, and in the early part of the year attention was already being drawn to the fact that the targeted income budget would not be achieved. But through proactive budget management and cost controls, and new staff were recruited and new systems put in place, more certainty emerged and confidence built in how the year was going to turn out. Increasingly planning took place for the remainder of the year and beyond and the flagged deficit for the year was minimised. Additionally, by the end of the year, and increasingly visible during the last quarter of 2016 was the very positive impact of the changed structure, new recruits and new programmes – in relation to our operational capacity.

There is still a 'gap' between the 'old way of doing things', the systems being used and how the system might and will work better in the future but we are definitely heading into a much better space to tackle these challenges and improvements in 2017.

In conclusion, the board is of the view that The Wheel's presence is more highly valued than ever before by both our members and the key stakeholders that appreciate a more united community and voluntary sector to engage with. The energy created by our new strategy and its potential was palpable at the board strategy day in November 2016 and in the way that 2017 has kicked off. The board is of the view that the organisation starts a new strategy in 2017 from a positive place.

Financial Performance Against Targets

The core income from all sources as shown in The Wheel's Statement of Financial Activities are on page 14. In 2016 was €1,423,831 against expenditure of €1,446,751 over the same period, resulting in a deficit of €22,920 for the year. This compares to a deficit of €98,722 in 2015.

Whereas as explained in last year's accounts, the 2015 deficit was substantially explained by an adjustment required by the adoption of FRS102 accounting standard, in 2016 the deficit of €22,920 was mostly due to income not performing as strongly as budgeted – the budget having been planned to balance in 2016. The board is confident that much of this is explained by transition to new structures and project timing and a budget has been adopted for 2017 showing a small surplus.

Income Diversification

In 2016 both statutory and income from other public sources (EU) performed strongly as did earned income from membership, training delivery and other projects.

The two main differences between income in 2015 and 2016 are as follows:

- Income of €129,250 in 2016 from National Rural Network where The Wheel is a partner in the consortium delivering this project for the period 2016 – 2020;
- In 2015 there was income of €435,000 from the one-off Eircodes project.
- Both of the above projects had associated expenditure included in the expenditure section of the Statement of Financial Activities.

The board continues to note that securing income through membership and training which is a large volume of low price-point transactions is an expensive way to secure funds, although ultimately more reliable than over-dependence on statutory funding or large grants because it tends to be repeatable income. Thus, in diversifying our income we have also grown the cost base of The Wheel (in terms of salaries) in order to build capacity – which in turn secures additional income from services provided. To guide developments in this area the board approved high-level principles which underpinned our continued generation of funds from our activities into the future and these are:

1. The membership of The Wheel gives the organisation its mandate, as well as unrestricted core funding. Thus ever more focus on growing the membership should be a primary focus.
2. Core, sustainable funding for The Wheel's day-to-day operations needs to be generated both from the membership and the day-to-day repeatable services and supports we offer.
3. There are core professional services of quality that the membership of The Wheel will require over the next few years. Often these are purchased from the private sector. The Wheel will develop a competency/offering in selected key areas so as to be able to offer them to members in a 'social enterprise' model.
4. The Wheel should ultimately position itself to cease being reliant on funding from 'general fundraising' as essential funding for its core operations.

The Wheel can capitalise on its standing in the sector and view it as a core competence which can be leveraged for the gain of our members, whilst also contributing to our financial sustainability. This should be used as a framework to develop opportunities in the income generation space that might not be within our current sphere.

Rotha CTR t/a The Wheel DIRECTORS' REPORT

for the year ended 31 December 2016

Principal Funding Sources

In 2016, the principle funding sources for The Wheel's core operations were as described in the following paragraphs. Note that a detailed breakdown of major funding lines is provided in the notes to the accounts broken down as per SORP headlines.

Statutory Income

Department of Housing, Planning, Community and Local Government - €91,883

The 'Scheme to Support National Organisations', supports the core costs of organisations and is administered by Pobal. The last scheme ended on 30 June 2016 and the current scheme is a three-year scheme that ends in June 2019. The scheme part-funds the salaries of the CEO, the Membership Officer and the Director of Finance.

Department of Housing, Planning, Community and Local Government - €73,476

This contributes to the core costs associated with The Wheel's role as an advocate for members and the wider sector at national level in a variety of fora. Titled the 'Community and Voluntary Pillar' grant scheme, it part-funds the salary and associated costs for the senior role of the Director of Advocacy, as well as some of the direct member-consultation or research costs associated with the involvement of our member in public policy analysis at national level.

Department of Education and Skills / National Training Fund - €375,000

This funding represents 80% of the total costs of the 'Sector Skills' programme of training and supports for people working in community and voluntary organisations. The 'Sector Skills' programme has three dimensions:

- The Training Links network grant programme which part-funded training in 23 networks of 10 or more organisations in 2016.
- The Leadership Programme which in 2016 was primarily delivered through the two accredited leadership programmes run in partnership with two separate education institutions.
- The provision of training on a wide range of topics relevant to those working in the sector and offered nationwide to members and non-members of The Wheel.

Non-statutory Income

Membership Fees - €198,002

Income from membership fees which contribute to the costs of providing the member benefits.

Income from charitable activities - €510,028

Income from a range of charitable activities: training courses; customised training; information and advice publications; funding point subscriptions; and cost-sharing affinity programmes.

Donations, sponsorships and grant fundraising - €175,442

This includes various donations / sponsorships for programmes and events, including the Better Together campaign, annual conference sponsorship and specific training / support events. This also includes project-related funding from statutory or EU institutions.

Reserves Policy and Level

The Board of The Wheel has set a reserves policy which requires:

- Reserves be maintained at a level which ensures that The Wheel organisation's core activity could continue during a period of unforeseen difficulty.
- A proportion of reserves be maintained in a readily realisable form.

This takes into account:

- Risks associated with income and expenditure being different from that budgeted
- Planned activity level and potential opportunities
- The organisation's contractual commitments
- The cost associated with potentially having to make staff redundant in an emergency situation

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. The level of reserves is kept under constant review through ongoing financial reporting and production of annual audited accounts. As of the most recent review in 2016, the board of directors has determined that in based on the above analysis, the total sum of reserves that the organisation should carry on an ongoing basis is be in the range €300,000 - €350,000.

In 2016, the directors reviewed the reserves policy, examined the level of reserves, which at year-end is now less than the desired level. Consequently, the new strategic funding plan that the board has adopted for the organisation, along with the annual budget for 2017 has targets built in so as to replenish the reserves to the desired level.

Rotha CTR t/a The Wheel DIRECTORS' REPORT

for the year ended 31 December 2016

Pension

All employees are entitled to membership of the company contributory pension scheme. It is with New Ireland and is a defined contribution plan. The Directors are satisfied that the trusteeship arrangements for the scheme meet all legal requirements and recommendations and have engaged 'General Investment Trust Ltd' to act as Trustees for the pension scheme. A review meeting with the independent financial advisor to The Wheel in this regard was conducted by senior management during the year and a planned meeting was also held with the trustees in October 2016 and the trustees were satisfied with the administration of the scheme.

Principal Risks and Uncertainties

In common with all organisations set up on a non-profit / charitable basis, the company has uncertain income streams coupled with the increasing wages/supplies costs that face all companies in Ireland. The directors are satisfied that the risks facing the organisation have been identified and managed through the annual 'Risk Assessment Review' described in more detail earlier in this report. (See "Internal Controls" on Page 6)

The critical risks for The Wheel that were most dominant in 2016 included: the ability to achieve a balanced budget through hitting our income targets in the budget; the lack of 'management information' due to the disruption caused by the introduction of the new CRM system; the risk of low morale and / or burnout related to excessive amounts of change and added pressure for staff throughout the year, resulting from the HR review and the restructuring. All of these risks were identified in advance, had risk mitigation plans that were actively managed by senior executive with board knowledge/oversight and where necessary, support. By year's end, all of the identified risks were substantially reduced and increasingly not deserving of 'red light' status.

As 2017 started, the key risks facing The Wheel, as always, revolve around meeting our income targets contained in the budget for 2017. Additionally, operational-level risks associated with the opportunity cost of not adequately capitalising on the additional capacity the team now has or the opportunity that the start of a new strategy presents us with are potentially in play. However, a significant amount of planning for implementation and setting in train work programmes related to business development and meeting income targets has been, is, and will be the focus for the team in 2017 and all risks are monitored by the board quarterly.

Plans for Future Periods

2016 saw the final year of the 'Being The Change' strategy and work commenced to develop a new strategy for the period 2017 – 2020. Although we continued to measure our performance in 2016 against our outgoing strategy, a summary of the objectives for the new strategy (2017 – 2020), along with the key themes for 2017 can be read in the Supplementary Information section. All members of staff have goals which are aligned with these top-level goals for the organisation.

The Company plans to continue with its core activities of public policy and capacity-building in the community, voluntary and charity sector through the provision of information, training and other resources to our members. We will continue to look for funding opportunities that will deliver on our strategic objectives.

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Companies Act 2014

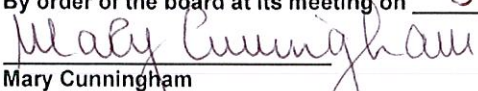
The Companies Act 2014 commenced on 1 June 2015, on which date the company was converted to a company limited by guarantee under sections 1189 and 1190 of the Act.

Statement on Relevant Audit Information

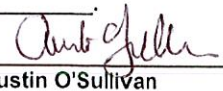
In accordance with Section 330 of the Companies Act 2014:

- so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware; and
- 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 auditor is aware of that information.

By order of the board at its meeting on 3/5/2017


Mary Cunningham
Director

Date: 3/5/2017


Austin O'Sullivan
Director

Date: 3/5/2017

Rotha CTR t/a The Wheel
DIRECTORS' RESPONSIBILITIES STATEMENT
for the year ended 31 December 2016

The directors are responsible for preparing the Directors' 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 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 surplus or deficit 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 for the company financial statements 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 reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

By order of the board at its meeting on 3/5/2017.


Mary Cunningham
Director

Date: 3/5/2017


Austin O'Sullivan
Director

Date: 3/5/2017

INDEPENDENT AUDITOR'S REPORT to the Members of Rotha CTR t/a The Wheel

We have audited the financial statements of Rotha CTR t/a The Wheel for the year ended 31 December 2016 which comprise the Income Statement, the Statement of Financial Position, the Statement of Cash Flows, the Accounting Policies and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

This 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2016 and of its results for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

Matters on which we are required to report by 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.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.



Darren Connolly

for and on behalf of

BYRNE CURTIN KELLY

Certified Public Accountants and Statutory Audit Firm

Suite 4 & 5

Bridgewater Business Centre

Conyngham Road

Islandbridge

Dublin 8

D08 T9NH

Ireland

Date: 3/5/2017

Rotha CTR t/a The Wheel
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2016

	Notes	Restricted Funds 2016 €	Unrestricted Funds 2016 €	Total 2016 €	Total 2015 €
Income and Endowments from					
Donations, gifts and legacies		-	32,959	32,959	28,000
Charitable Activities		846,215	204,172	1,050,387	1,378,675
Other activities		-	340,485	340,485	273,504
Total Income	4	846,215	577,616	1,423,831	1,680,179
Expenditure On					
Raising Funds		155,624	106,332	261,956	297,559
Charitable Activities		703,850	480,945	1,184,795	1,481,342
Total	5	859,474	587,277	1,446,751	1,778,901
Net (Expenditure)/income		(13,259)	(9,661)	(22,920)	(98,722)
Transfers between funds		13,259	(13,259)	-	-
Net movement in funds		-	(22,920)	(22,920)	(98,722)
Reconciliation of funds					
Total funds brought forward		-	204,673	204,673	303,395
Total funds carried forward		-	181,753	181,753	204,673

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised surpluses and deficits other than those passing through the statement of financial activities.

A detailed breakdown of the above items is included in the notes to the financial statements.

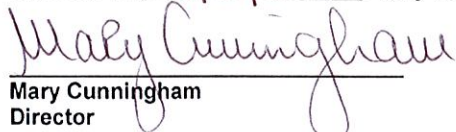
Rotha CTR t/a The Wheel

STATEMENT OF FINANCIAL POSITION

as at 31 December 2016

	Notes	2016 €	2015 €
Non-Current Assets			
Property, Plant and Equipment	10	4,191	4,217
Current Assets			
Inventories	11	2,649	4,345
Receivables	12	90,535	102,655
Cash and cash equivalents		395,116	457,815
		488,300	564,815
Payables: Amounts falling due within one year	13	(310,738)	(364,359)
Net Current Assets		177,562	200,456
Total Assets less Current Liabilities		181,753	204,673
Funds of the Organisation			
Unrestricted Funds		181,753	204,673
Restricted Funds		-	-
Funds of the Organisation		181,753	204,673

The financial statements were approved by the Board of Directors on 3/5/2017 and authorised for issue on 3/5/2017. They were signed on its behalf by;


 Mary Cunningham
 Director


 Austin O'Sullivan
 Director

Rotha CTR t/a The Wheel
STATEMENT OF CASH FLOWS
for the year ended 31 December 2016

	Notes	2016 €	2015 €
Cash flows from operating activities			
Deficit for the year		(22,920)	(98,722)
Adjustments for:			
Depreciation		1,751	1,406
		<u>(21,169)</u>	<u>(97,316)</u>
Movements in working capital:			
Movement in inventories		1,696	(41)
Movement in receivables		12,120	(41,921)
Movement in payables		(53,621)	128,782
		<u>(60,974)</u>	<u>(10,496)</u>
Cash flows from investing activities			
Payments to acquire property, plant and equipment		(1,725)	-
		<u>(1,725)</u>	<u>-</u>
Net decrease in cash and cash equivalents		(62,699)	(10,496)
Cash and cash equivalents at beginning of financial year		457,815	468,311
		<u>457,815</u>	<u>468,311</u>
Cash and cash equivalents at end of financial year	20	395,116	457,815
		<u><u>395,116</u></u>	<u><u>457,815</u></u>

Rotha CTR t/a The Wheel
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2016

1. GENERAL INFORMATION

Rotha CTR t/a The Wheel is a company limited by guarantee incorporated in the Republic of Ireland.

2. ACCOUNTING POLICIES

Statement of compliance

The financial statements are prepared in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. The company has applied the recommendations contained in Charities SORP (FRS 102) effective 1 January 2015.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Incoming Resources

Income from events is recognised as earned and received.

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income includes donations, gifts, bequests, income from donation of assets and membership income. Membership income is accounted for and deferred on a time basis. Income also includes any grant income received to carry on the charitable purpose of the organisation. This income may be classed as restricted or unrestricted dependant on the conditions included in each agreement.

Grants from governments and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Investment income is recognised on a receivable basis. Investment income includes income received on deposits held by the charity and income from any other investments.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided). Income from charitable activities would include income received for events and meetings held during the year.

Resources Expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

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

Support costs include those incurred in the governance by the Board of the charity's assets and are primarily associated with constitutional and statutory requirements of managing the organisation.

Fund Accounting

Unrestricted funds are general funds that are available for use at the boards discretion in furtherance of any of the objectives of the charity.

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Rotha CTR t/a The Wheel
NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

Property, plant and equipment and depreciation

Property, plant and equipment are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of property, plant and equipment. Capitalisation of interest ceases when the asset is brought into use.

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

Office equipment	- 20% Straight line
Computer equipment	- 20% Straight line

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value

Inventories

Inventories comprise of information booklets for resale. Inventories are stated at the lower of cost and estimated current value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Estimated current value comprises the actual or estimated value less all further costs to completion where applicable. At the end of each reporting period inventories are assessed for impairment. If an item of inventory is impaired, the identified inventory is reduced to its estimated current value and an impairment charge is recognised in the Income and Expenditure Account.

Receivables

Receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Payables

Payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

The company is exempt from corporation tax due to its charitable status.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Statement of Financial Activities.

3. SIGNIFICANT ACCOUNTING 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.

Establishing lives for depreciation purposes of property, plant and equipment

Assets with an estimated economic useful life in excess of one year, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Inventory provisioning

The company is involved in the charitable sector and is engaged in a number of contracts that straddle the year end. As a result, it is necessary to consider the valuation of the cost of inventory and the associated provisioning required. When calculating the inventory provision, management considers the cost and the estimated value. The level of provision required is reviewed on an on-going basis.

Rotha CTR t/a The Wheel
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2016

continued

4. INCOMING RESOURCES

	Advocacy & Policy €	Training €	Information & Supports €	Membership €	Donations & Sponsorship €	Total €
Community and Voluntary Pillar Funding	73,476	-	-	-	-	73,476
Scheme to Support National Organisations	-	-	91,883	-	-	91,883
Dep of Education & Skills	-	375,000	-	-	-	375,000
National Rural Network	-	-	129,250	-	-	129,250
Training & Events	-	168,021	74,650	-	-	242,671
Memberships	-	-	-	198,002	-	198,002
Corporate Partnerships & Fundraising	-	-	-	-	136,943	136,943
Other Grants	67,465	-	109,141	-	-	176,606
Total	140,941	543,021	404,924	198,002	136,943	1,423,831

Included in Other Grants are the following:

	Advocacy & Policy €	Training €	Information & Supports €	Membership €	Donations & Sponsorship €	Total €
Europe for Citizens	-	-	50,000	-	-	50,000
European Parliament	45,146	-	-	-	-	45,146
Newman's Own	22,319	-	-	-	-	22,319
Carnegie (UK) Trust	-	-	59,141	-	-	59,141
Total	67,465	-	109,141	-	-	176,606

Included in Donations & Sponsorship are the following:

	Advocacy & Policy €	Training €	Information & Supports €	Membership €	Donations & Sponsorship €	Total €
Annual Conference	-	-	-	-	33,099	33,099
Resource Point	-	-	-	-	34,383	34,383
Better Together Campaign	-	-	-	-	32,507	32,507
General Sponsorship	-	-	-	-	36,954	36,954
Total	-	-	-	-	136,943	136,943

Rotha CTR t/a The Wheel
NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

continued

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES & RAISING FUNDS

	Advocacy & Policy €	Training €	Information & Supports €	Membership €	Donations & Sponsorship €	Total €
Activities undertaken Directly	146,455	150,860	377,083	86,775	56,955	818,128
Support Costs (Note 6)	13,746	365,480	54,497	175,025	19,875	628,623
Total Expenditure	<u>160,201</u>	<u>516,340</u>	<u>431,580</u>	<u>261,800</u>	<u>76,830</u>	<u>1,446,751</u>
Total Income	140,941	543,021	404,924	198,002	136,943	1,423,831
Surplus/Deficit	<u>(19,260)</u>	<u>26,681</u>	<u>(26,656)</u>	<u>(63,798)</u>	<u>60,113</u>	<u>(22,920)</u>

Rotha CTR t/a The Wheel
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2016

continued

6. ANALYSIS OF SUPPORT COSTS BY ACTIVITY

	Advocacy & Policy	Training	Information & Supports	Membership	Donations & Sponsorship	Basis of Allocation	Total
	€	€	€	€	€	€	€
Establishment	5,133	-	21,502	51,002	8,428	Employee Hours	86,065
Training & Events	-	365,480	-	-	-	Employee Hours	365,480
Operating Costs	5,495	-	29,983	116,020	9,912	Employee Hours	161,410
ICT	1,361	-	934	3,874	670	Employee Hours	6,839
Finance	1,757	-	2,078	4,129	865	Employee Hours	8,829
Total	13,746	365,480	54,497	175,025	19,875		628,623

Rotha CTR t/a The Wheel
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2016

continued

7. OPERATING DEFICIT	2016	2015
	€	€
Operating deficit is stated after charging:		
Depreciation of property, plant and equipment	1,751	1,406
Auditor's remuneration		
- audit of individual company accounts	<u>2,100</u>	<u>2,500</u>

8. EMPLOYEES AND REMUNERATION

Number of employees

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

	2016	2015
	€	€
	Number	Number
Direct & Administration	<u>14</u>	<u>15</u>

The number of higher paid employees are as follows:

	2016	2015
€60,000 - €70,000	1	2
€70,001 - €80,000	1	1
€80,001 - €90,000	1	1
	<u>3</u>	<u>4</u>

The staff costs comprise:

	2016	2015
	€	€
Wages and salaries	719,771	693,176
Employers PRSI Costs	69,197	68,867
Pension costs	29,076	28,000
	<u>818,044</u>	<u>790,043</u>

During the year, an ex-gratia payment of €27,554 was made.

During the year one senior manager left the organisation and two managers joined. The salary range for the four senior managers during the year is from €60,000 to €75,263.

The Chief Executive Officer was the highest earning employee and received remuneration of €88,444 in 2016. (2015 - €84,435)

Each year the remuneration sub-group of the board of directors review salaries and make recommendations to the board of directors for approved. This review and meeting took place in November 2016.

9. KEY MANAGEMENT COMPENSATION

	2016	2015
	€	€
Salaries and other short term benefits	<u>168,897</u>	<u>165,824</u>

Rotha CTR t/a The Wheel
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2016

continued

10. PROPERTY, PLANT AND EQUIPMENT

	Office equipment €	Computer equipment €	Total €
Cost or Valuation			
At 1 January 2016	6,168	19,516	25,684
Additions	-	1,725	1,725
Disposals	(5,553)	-	(5,553)
At 31 December 2016	615	21,241	21,856
Depreciation			
At 1 January 2016	5,799	15,668	21,467
Charge for the year	123	1,628	1,751
On disposals	(5,553)	-	(5,553)
At 31 December 2016	369	17,296	17,665
Carrying amount			
At 31 December 2016	246	3,945	4,191
At 31 December 2015	369	3,848	4,217

10.1. PROPERTY, PLANT AND EQUIPMENT PRIOR YEAR

	Office equipment €	Computer equipment €	Total €
Cost or Valuation			
At 31 December 2015	6,168	19,516	25,684
Depreciation			
At 1 January 2015	5,676	14,385	20,061
Charge for the year	123	1,283	1,406
At 31 December 2015	5,799	15,668	21,467
Carrying amount			
At 31 December 2015	369	3,848	4,217
At 31 December 2014	492	5,131	5,623

Rotha CTR t/a The Wheel
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2016

continued

11. INVENTORIES	2016	2015
	€	€
Publications for resale	<u>2,649</u>	<u>4,345</u>

The replacement cost of inventories did not differ significantly from the figures shown.

12. RECEIVABLES	2016	2015
	€	€
Other debtors	79,396	71,147
Prepayments and accrued income	<u>11,139</u>	<u>31,508</u>
	<u>90,535</u>	<u>102,655</u>

13. PAYABLES	2016	2015
Amounts falling due within one year	€	€
Trade payables	40,645	13,788
Taxation (Note 14)	20,123	12,125
Other creditors	52,550	52,287
Accruals	49,474	142,975
Deferred Income	<u>147,946</u>	<u>143,184</u>
	<u>310,738</u>	<u>364,359</u>

The deferred income above includes deferred membership income of €114,692 (2015: €109,865) as required by FRS 102.

14. TAXATION	2016	2015
	€	€
Payables: PAYE	<u>20,123</u>	<u>12,125</u>

- 15. STATUS**
The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 2.

- 16. CAPITAL COMMITMENTS**
The Company had no capital commitments at the reporting date.

- 17. CONTINGENT LIABILITIES**
The Company had no contingent liabilities at the reporting date.

- 18. RELATED PARTY TRANSACTIONS**
Carol Conway is a member of the board of The Wheel. Freelance Catalyst, a business owned by Carol, was engaged to provide consultancy services in delivering leadership development activities for The Wheel. These transactions amounted to €720 in 2016 (2015: €2,160). This was communicated to the board as prescribed under its policy on conflict of interest and was deemed appropriate.

Deirdre Garvey is the CEO of The Wheel. Deirdre is also a director and company secretary of Deal Effect (Ireland) Limited. During the year, there was a total of €210 (2015: €nil) in transactions between The Wheel and Deal Effect (Ireland) Limited. Deal Effect (Ireland) Limited has not traded since February 2014 and its Board (the Board of Deal Effect (Ireland) Limited) are in the process of winding down the company in an orderly fashion.

Rotha CTR t/a The Wheel
NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

continued

19. EVENTS AFTER END OF REPORTING PERIOD

There have been no significant events affecting the company since the year-end.

20. CASH AND CASH EQUIVALENTS

	2016 €	2015 €
Cash and bank balances	47,596	166,184
Cash equivalents	347,520	291,631
	<u>395,116</u>	<u>457,815</u>

21. FUNDS EXPENDED TO 3RD PARTIES

	2016 €	2015 €
Advocacy Initiative	5,400	5,400
Like Charity	20,167	28,823
SEETF	3,545	3,822
Governance Code Working Group	5,314	8,217
Societal Value Fund	7,651	19,377
	<u>42,077</u>	<u>65,639</u>

Advocacy Initiative:

The Wheel holds funds on behalf of The Advocacy Initiative Legacy. Operations were officially wound down in July 2014 but the website is still maintained and there are plans in place to hold one final event. The Wheel have agreed to manage their remaining funds and activity by contracting for maintenance of the website for 3 years and delivering a one off event.

Like Charity:

The Wheel holds funds on behalf of Vodafone Ireland to enable the Like Charity mobile-text-donations service to provide a 100% donation function to charities. The Wheel performs this service in order to facilitate our members receiving the maximum possible donations from members of the public who donate via their mobile phones using the Like Charity service. Every payment made to Like Charity from the funds held by The Wheel for this service is pre-approved by Vodafone prior to entering into our expenditure approval process in The Wheel. These transactions are not included in the Statement of Financial Activities.

SEETF: The Social Enterprise and Entrepreneurship Taskforce:

This is a coalition of organisations working to see the policy environment for social enterprises improved. This fund reflects the income received by The Wheel as well as contributions from SEETF members) and the expenditure incurred by The Wheel (on contractors, print and design of reports and an AGM / launch event) in exercising the objectives of the SEETF coalition. These transactions are not included in the Statement of Financial Activities.

Governance Code Working Group:

The Governance Code Working Group is an initiative of voluntary organisations to promote good governance (www.governancecode.ie) in the sector and The Wheel manages funds contributed by the participating organisations to expend on GCWG costs. From 1 July 2016 the GCWG entered an arrangement with The Wheel whereby The Wheel invoices GCWG at €400 per month towards staff time and these costs are invoiced against the above fund.

Societal Value Fund:

The Societal Values initiative is collaboration between The Wheel, Clann Credo and Community Foundation Ireland to collaborate on the promotion of issues that are of joint concern and interest and The Wheel manages the fund to which all three organisations contribute equally.

Rotha CTR t/a The Wheel

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

continued

22. GRANTS FROM POBAL

During the year we received grants from Pobal. The funding has been received from the "Scheme to Support National Organisations" (SSNO) programme sponsored by the Department of Housing, Planning, Community and Local Government. The previous tranche of funding ended during 2016. The current tranche of funding is for the three year period from 2016 – 2019. The funding has been used to support salary costs of the organisations. The total agreed funding for the three year period amounts to €269,768. The relevant amounts for 2016 are set out below.

<u>Pobal SSNO</u>	2016	2015
	€	€
Income Received – Previous Tranche (2014 – 2016)	46,922	93,844
Income Received – Current Tranche (2016 – 2019)	44,961	-
	<u>91,883</u>	<u>93,844</u>
<u>Expenditure Incurred</u>		
Salary costs	91,883	93,844
	<u>Nil</u>	<u>Nil</u>

Pobal Community Fund

These funds were used to fund the activities of The Working Group that developed and supports the Governance Code for Community, Voluntary and Charitable Organisations. (www.governancecode.ie). The funds were used to support the costs of a dedicated Information Officer for 2015 for the Governance Code; to develop and roll out a programme of 12 full-day training events and over 20 evening information sessions; and to maintain the information on the Governance Code's website about who is adopting the Code.

	2016	2015
	€	€
Income Received	5,000	45,000
Expenditure Incurred	5,000	45,000
	<u>Nil</u>	<u>Nil</u>

The Board can confirm that the organisation held an active tax clearance certificate for the duration of 2016.

The Wheel is compliant with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar type Payments".

23. PROFESSIONAL SERVICES

During 2016, Dechert LLP made their services available to The Wheel on a pro-bono basis.

24. DIRECTOR EXPENSES

The directors gave their services free of charge and are not compensated for their work. The Wheel operates a policy of reimbursing directors and sub-group members for out of pocket expenses and is grateful to a number of member organisations who actually cover directors and sub-group members out of pocket expenses.

We are grateful for the out of pocket expenses cover by organisations during 2016 – those not covered were reimbursed as follows.

	2016
	€
John Evoy	695

25. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on

3/5/2017

Rotha CTR t/a The Wheel

SUPPLEMENTARY INFORMATION NOT FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

Rotha CTR t/a The Wheel
SUPPLEMENTARY INFORMATION
for the year ended 31 December 2016

Attendance Record of Board Members in 2016

The following directors have held office since 1 January 2016 and this table records their attendance at board meetings over 2016:

For some people who retired from the board / joined the board during the year the total potential number of board meetings will be fewer than others.

Board Member	Board Meeting Attendance in 2016
Mary Cannon	5 out of 6
Carol Conway [Vice Chair] [Chair of Staff & Employment subgroup]	5 out of 6
Mary Cunningham [Chair]	6 out of 6
John Evoy	5 out of 6
Sheena Horgan [Chair of Membership Services Subgroup]	5 out of 6
Vincent Keenan	5 out of 6
Len Lloyd	5 out of 6
Dermot McCarthy <i>(Resigned from the board in November 2016 so only eligible to attend five meetings)</i>	5 out of 5
Maura McMahon	4 out of 6
Doug Munro <i>(Resigned from the board in April 2016 so only eligible to attend three meetings)</i>	3 out of 3
Brendan O'Brien (appointed November 2016 so only eligible to attend one meeting)	1 out of 1
Austin O'Sullivan [Chair of Finance & Audit subgroup]	6 out of 6
Paul O'Sullivan [Chair of Policy subgroup]	6 out of 6

Board Sub Group Meeting Attendance

The membership and attendance is categorised for each subgroup. Note that non-board members serve on each of the subgroups and all board members on the subgroups are denoted with an asterisk.

Finance & Audit

Name	Attendance at subgroup mtgs
Austin O'Sullivan [Chair] *	5 out of 5
Doug Munro * <i>(Resigned from the board in April 2016 so only eligible to attend two meetings)</i>	1 out of 2
Turlough Mullen	5 out of 5
Martin Craul	5 out of 5
Bernadette Bryan	4 out of 5

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Policy subgroup

Name	Attendance at subgroup mtgs
Paul O'Sullivan [Chair] *	3 out of 3
Mary Cunningham *	2 out of 3
Dermot McCarthy *	2 out of 3
Vincent Keenan *	2 out of 3
Sharon Kennedy	1 out of 3
Phil Boughton <i>(Resigned from the subgroup in June 2016 so only eligible to attend two meetings)</i>	2 out of 3
Niamh Randall	1 out of 3
Nat O'Connor	3 out of 3
June Tinsley	3 out of 3

Staff & Employment Subgroup

Name	Attendance at subgroup mtgs
Carol Conway [Chair] *	3 out of 3
Enda Doherty	3 out of 3
Peadar Ward	3 out of 3
Jimmy Ryan <i>(Resigned from the subgroup in September 2016 so only eligible to attend two meetings)</i>	2 out of 2
Maura McMahon	1 out of 1

Membership Subgroup

Name	Attendance at subgroup mtgs
Sheena Horgan [Chair] *	2 out of 2
John Evoy *	2 out of 2
Siobhán O'Dwyer	2 out of 2
Hedda Kaphengst	1 out of 2
Caroline Wilson	1 out of 2
Catherine Hickey	2 out of 2

Governance Subgroup

Name	Attendance at subgroup mtgs
Carol Conway [Chair] *	1 out of 2
Mary Cunningham *	2 out of 2
Paul O'Sullivan *	1 out of 2
Sheena Horgan *	0 out of 2
Austin O'Sullivan *	1 out of 2
Mary Cannon *	1 out of 2
Maureen Kavanagh	1 out of 2

Remuneration Subgroup / Joint Chairs subgroup

Name	Attendance at subgroup mtgs
Mary Cunningham [Chair] *	2 out of 2
Carol Conway *	2 out of 2
Austin O'Sullivan *	2 out of 2

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Election Process for new board members

Each year at the AGM one third of the board members who are elected from the membership must retire by rotation and, if eligible, may offer themselves for re-election. These and any new Directors are nominated and elected from the company's membership.

The process for nominations and voting is laid out in the 'Election Rules' document which is linked to our Articles of Association, posted on The Wheel's website and made available to all members. In summary, the process involves all of the company's membership being eligible to nominate onto or be proposed for the Board of Directors and notices to this effect are sent out two months before the AGM. The Governance Subgroup of the board performs the role of a Nominations Committee and assesses all the nominations received by the closing date against the published eligibility criteria. If there are more eligible nominations than places available on the board that need filling that year, then there will be an election by postal ballot to choose the winners and these people will be appointed at the AGM. If the number of eligible nominations is the same or fewer than the number of places available on the board to be filled, then all of the eligible nominees will be deemed elected at the AGM. The term of office for Directors is three years and people may put themselves forward for nomination and election after their term is up.

Achievements Against Goals in 2016

The year 2016 was the final and fourth year of the implementation of our strategic plan, 'Being the Change' and as part of that, we focused our work in 2016 against its eight strategic objectives which spanned four thematic areas as follows:

Building a truly fair and just society.

- Build an understanding of the importance of participating in community life and in public decision-making.
- Maximise public participation in the development of shared ideas of what a fair and just society is in Ireland.

Recognising and valuing the community and voluntary sector.

- Maximise the effectiveness of the community and voluntary sector's voice so that the sector's importance is recognised by the state, the political system and other sectors.

Developing the community and voluntary sector.

- Foster excellent leadership within the sector.
- Promote quality and excellence in the community and voluntary sector to deliver better outcomes for people.
- Maximise collaborative working in the sector.

Enhancing the effectiveness of The Wheel.

- Ensure that The Wheel has the systems, structures, processes, procedures and resources to deliver on our strategic objectives.
- Ensure The Wheel involves, adds value, and is responsive to our members.

Our 2016 performance against each of the eight strategic objectives is summarised in the space below:

STRATEGIC OBJECTIVE 1. Build an understanding of the importance of participating in community life and in public decision-making.

- We disseminated the Citizens Rising report widely in print and in soft copy format to policy-makers and influencers in the community & voluntary sector and the public sector which had been the result of The People's Conversation project (The work that led to the report's launch in October 2015 had been undertaken in 2014/2015, in partnership with the Carnegie (UK) Trust).
- We continued to work with the Carnegie (UK) Trust throughout the year to develop a phase II project proposal for The People's Conversation for consideration by the board of the Carnegie (UK) Trust in July. A second joint-project was agreed and we were awarded the resources to develop and commence implementation of a 'phase II'. A new Policy Officer was recruited who started in September. By the end of 2016, a total of three 'Advisory Groups' were set up and commenced a work programme by the end of 2016.
- We commenced work to engage with the functioning of Local Community Development Committees (LCDCs) and local partnership companies as they implement the SICAP / Leader and other central government programmes. As part of this, we explored how best The Wheel could support the effective functioning of Public Participation Networks (PPNs) and held exploratory meetings with numerous PPNs. This work is on-going into 2017.

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- We reviewed the public-facing sector-showcase campaign that is Better Together and re-oriented it around emphasising active-citizenship in action with an emphasis on social media communications as well as transparency in charitable non-profits. We then, between August and December, rolled out the most successful ever Better Together campaign which culminated in an Awards Evening in the Royal Hospital Kilmainham in December. With lead sponsorship support from Medtronic for the second year in a row, the campaign's 'vital statistics in 2016 included: a record 186,000 votes were cast during the 2016 campaign for the 133 video impact stories entered; 482,714 individual page views were recorded on the campaign website (also a record); ten individuals with 180 year of volunteering experience between them were shortlisted for our Community Hero Award; the Better Together Facebook Page passed 5,000 followers mark and unique visitors to its website during the campaign were 126,110 people.
- We completed an EU Parliament-funded project that we had delivered with partners, SpunOut.ie, which resulted in the development of an online EU hub for young people housed on <http://spunout.ie/news/category/eu-hub> and replicated on wheel.ie/MEP-engage. This project commenced in mid 2015 and completed end of April 2016.
- We were successful at winning a further EU Parliament funded project that focuses on Civil Society & the European Parliament. Shaping Europe's Future. In common with most of our work, this too is a collaborative project and is being delivered in partnership with the European Anti-Poverty Network (EAPN) Ireland and the Irish Environmental Network. This project will run through into 2017.

STRATEGIC OBJECTIVE 2. Maximise public participation in the development of shared ideas of what a fair and just society is in Ireland.

- Over the course of 2016 we maintained involvement in, and supported the following initiatives as key methods of achieving this strategic objective for our members: Claiming our Future; the Advocacy Initiative Legacy; the Economic Social and Cultural Rights Campaign; People Talk; the Open Government Partnership and the Community and Voluntary Pillar. The work involved various different levels of commitments in terms of attending meetings, preparing analysis papers, hosting and planning meetings.
- We partnered with Dóchas, Social Justice Ireland and others in the Sustainable Development Goals roll-out process, culminating in the approval of the new SDGs by the United Nations in September 2030, subsequent to which, we joined and supported the new Coalition 2030.
- We designed and situated our Annual Lecture on the theme of active citizenship and the role of the citizen in relation to the state and vice versa. This was filmed and made available to all of our members and a wider audience via our website.
- Over the course of 2016 we reviewed our sector-wide magazine publication, 'Be The Change' which was our main flagship vehicle for the development and propagation of ideas around a fair and just society – and halted its production as a result. Surveys with members, readers of the magazine and non-readers as well as an assessment by senior staff indicated that its impact in terms of this objective could potentially be maximised if reshaped / reconstituted in a different way. A new long-form of communications will be rolled out in 2017 in light of a new Communications Plan linked to the new strategy.

STRATEGIC OBJECTIVE 3. Maximise the effectiveness of the community and voluntary sector's voice so that the sector's importance is recognised by the state, the political system and other sectors.

Three policy priorities had been identified for The Wheel's work in 2016 and they formed the backbone for the main focus of our public affairs and advocacy work:

- Increasing the credibility of CV Sector and restoring public trust and confidence
- Ensuring the community and voluntary sector's role is valued and adequately funded
- Progressing active citizenship agenda and inclusive local government / local development reform and alignment.

Across all three priority areas, we completed the following:

- Rolled out a General Election advocacy campaign with political parties, candidates and members of The Wheel around the five 'asks' for a thriving CV Sector:
- Respect the sector
- Appoint a minister
- Develop a strategy
- Produce a funding (and commissioning) plan
- Supportive regulation
- We were successful at securing major commitments in the programme for government relating to the above asks and to ensuring that the 'societal value' concept becomes part of the policy discourse framework, especially as it relates to commissioning. Post-election we engaged in a further series of meetings to

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- establish relationships with relevant ministers and special advisers to further the actual commitments in the Programme and ensuring progressing into policy, and subsequently, implementation. We were further pleased to welcome the ensuring direct results of our advocacy and public affairs work:
- The Commissioning Guidelines from the Department of Public Expenditure and Reform have been impacted as a result of the advocacy now coming from several different places in the sector about the importance of 'societal value framework'. Additionally, our on going work with formal Advisory Groups set up in both Tusla and the HSE related to Commissioning indicate that this framework and the values behind it are being heard.
 - In relation to the relationship between the sector and the state, we welcomed Minister Coveney's commitment, made in a speech for the October event 'Our Communities – a national forum' in which he stated his commitment to the event being a first step in process to produce a Strategy to Support the CV Sector. This commitment also was published in the same Department's strategy and plan for, published in November 2016.
 - We developed our 'networks of interest' to further promote a sense of common purpose and member-driven evidence-based policy work (HSE Section 39; Tusla; HQ/Branch relationships; charity regulation; community employment schemes)
 - We shaped the roll-out of regulation of lobbying as it affects charities (through membership of Regulation of Lobbying Advisory group)
 - We maintained close relationship with senior officials in Charity Regulatory Authority and ensured support to their roll out of registration and reporting deadlines. Subsequently, we went on to develop a constructive working relationship with the new CEO of the Charities Regulator. And in this regard, we accepted their invitation to be a member of the Authority's first Consultative Panel – on the topic of the regulation of fundraising. The Wheel's CEO served on the Panel from February 2016 and its work continues into 2017.
 - We conducted (and published) The Wheel's twice-yearly survey (members' needs in Q1 and the "big picture" issues in Q3) and disseminated findings.
 - In advance of the announcement of budget 2017 in October, we participated in pre-budget meetings with Ministers for Finance and Public Expenditure and Reform and we organised and delivered a well-attended media briefing on the need to invest in the 'social infrastructure in Ireland' – an event we deliver in partnership with several other 'umbrella bodies' in the sector.
 - We maintained involvement in the Social Enterprise Task Force
 - We ensured that NewsWheel – our monthly members newsletter - is a timely, informative and relevant monthly e-bulletin for members and that it is reviewed and revised as considered necessary.
 - We undertook number public-speaking opportunities at conferences and events throughout the country and throughout the year at which we advanced our articulation of the value of the work done by the community and voluntary sector and its approach, including at: the SIPTU conference on the needs of CV Sector; the Praxis Care conference; at the first Nth/Sth Social Innovation Network conference; at a Northern Irish conference on Independence of CV Sector; at the all-island Brexit Forum, and at a MABS conference on the Value of Volunteer-led services.
 - Finally, we advanced the sector's role in relation to Ireland's research and development agenda, and as a result of our strategic partnership with the Irish Research Council were pleased to work with them and the Irish Universities Association / Campus Engage on the 'Engaged Research' report on how third level and 'civil society organisation' can be supported to work better together in order to access funds for applied or engaged research.
 - **Communications/Media:**
 - We implemented the objectives in our Communications Plan and reacted to events as they unfolded in the year with appropriate and strong intervention with public/media/sector/others as needed. We participated in further development of the public-facing website goodcharity.ie.
 - Media interest in governance and fundraising practice in charities continued in 2016 and rose to 'crisis levels' in midyear as a result of the Console revelations. The Wheel engaged in **extensive media work** over that time, both appearing in the Prime Time Investigates show that broke the story as well as being a prominent and influential actor in the subsequent media.
 - Over all of 2016 we engaged in media work to change the on-going wider negative narrative and ensure that the key facts were put forward relating to the impact of the work done, the realities of running a charity well; and good governance practice in the sector. This resulted in 82 mentions and wide-ranging publicity for The Wheel in leading media, including: RTE One - Six One News, RTE Radio 1 - Morning Ireland, Newstalk Breakfast, Today FM – The Last Word with Matt Cooper, *The Irish Times*, *The Irish Independent* and TV3 news. The Wheel took part in two special *RTE Investigations* into the affairs of Console and AHAR. These programmes triggered a flurry of media activity, which significantly raised The Wheel's public profile.
 - On Sunday 5 June *The Sunday Business Post* in partnership with The Wheel published a four-page report on the community and voluntary sector. This was the fourth year of the collaboration and the most extensive to date.

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- However, the latest indications in late 2016 were that public trust and confidence in charities is at an all-time low. This was the topic of significant board attention throughout the year and in particular at its November board meeting. The Wheel's new strategy has a significant focus (and additional resources) invested in the area of public and media engagement around building trust and confidence in the sector. A new board subgroup on 'Communications & PR' was also proposed, which will be set up in early 2017.
- **Social Media Presence:**
 - At the end of 2016, The Wheel's official Twitter account had 8,550 followers (24% growth in 2016), while our Facebook page had 5,050 fans (64% growth in 2016). Our reach on LinkedIn is also growing with 1,010 (29% growth in 2016) followers. The social media channels are updated daily and continuously monitored.

As a result of all of this, we ensured that The Wheel remains the go-to place for information about the sector and its needs.

STRATEGIC OBJECTIVE 4. Foster excellent leadership within the sector.

- Our work towards this objective in 2016 focused on the continuing development of our 'Leadership Academy' which developed and rolled out programmes to foster leadership in in the three 'tiers' that we have prioritised: 1) voluntary board/trustee leadership; 2) senior management levels within paid staff structures; 3) community activist leadership.

1) Voluntary board leadership:

- We provided supports (training, information, guides) to encourage and help groups to reach the standards embodied in the Governance Code. In total over the year, we provided training in how to be a charity trustee and how to govern charities to 231 people from 198 organisations. This was broken down as follows:
 - We rolled out the *Championing Transparency & Governance* 2-day programme on 6 occasions throughout 2016 in the following locations – Dublin [x2], Galway, Limerick, Donegal and Galway. A total of 115 people from 108 organisations attended
 - We delivered *Charity Trustee* evening events regionally in the following locations – Dublin [x3], Killarney, Kilkenny and Cork. A total of 90 people from 72 organisations attended
 - We developed and launched our first cycle of the 18-month long 'Governance Code Book Camp' which involved recruiting 18 organisations [with attendance from trustees and management] for the behaviour-changing initiative based on peer-supporting and coaching in order to get more people and their organisations along 'the journey' towards full Governance Code compliance – all during the 18 months.
- We provided customised / bespoke training directly to the boards of 46 organisations all over Ireland in 2016.
- We maintained, throughout the year, a 'help desk' function by email and phone which enabled anyone with a question related to charity trusteeship or governance to get guidance, advice and help. The average number of monthly queries dealt with was 55
- We maintained active engagement on the Governance Code Working Group (GCWG), working with the GCWG's advocacy strategy to encourage wide scale adoption. During 2016 the 'On the Journey' numbers moved from 746 at the start of the year to 992 at the end of the year. Over the same 12-months the 'Fully Compliant' numbers moved from 212 to 356.
- We also provided administration support to the GCWG as the 'secretariat' for the work, and this was formalised in July through the signing of a 'Memorandum of Understanding' with the GCWG that rested in a small stipend being paid to The Wheel from the collective members for this service. Above and beyond this, however, we provided an entire website redesign to enable a relaunch of the Code's second edition entirely pro bono and this was where the new edition of the Code, post its 3-year review, was published in October.

2) Senior management levels:

- We rolled out and monitor our accredited leadership development programmes;
 - Our 4th Leadership for Equality programme launched in November with a further 14 people. This programme is delivered in partnership with the Community Action Network and is accredited at QQI level 8 through Maynooth University. When completed with their course in April 2017, this cohort will bring the number of graduates for this ground-breaking programme to a total of 64
 - Our 6th Leaders for Change programme ran in its new home with the National College of Ireland (having been obliged to leave All Hallows College upon its closure). A total of 17 people participated in the programme in its new manifestation as a module in a new Masters in Non Profit Management offered by the National College of Ireland, called 'Pathways to Education'. The Masters and the Leads for Change programme is delivered

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in partnership with the social enterprise, Quality Matters and is accredited at QQI level 9 through the National College of Ireland. This cohort brought the number of graduates for this unique programme to a total of 98.

- We worked with the Law Society to promote and roll out our shared 'Charity Trustee Training' programme, which is accredited as CPD learning by the Law Society. A total of 31 people finished the 3rd programme in December 2016. This brings the total number of graduates from this programme on Charity Trusteeship to 112 since it has been running.
- We continued to roll out our programme of 'Leadership Network' meetings and 'Leadership Breakfast' meetings and a total of 233 people from 226 organisations attended the 9 events we held in 2016. Additionally, we ventured into the 'webinar' space with our dedicated leadership offerings for the first time and our Associate leadership development coach, Catherine Vaughan held 2 webinars that reached out to 42 people all over Ireland in 2016.
- We commenced research on several new offerings in this area during 2016 which for roll out in 2017

3) Community activist leadership.

- We provided a very wide range of information, supports and short half-day training (or sometimes full-day, depending on the programme) to enable people providing leadership pin in their communities to have the 'business and technical' supports associated with running organisations and groups effectively [The activity is tracked under Strategic Objective 5 below].
- We completed the monitoring and evaluation supports for the cycle of the 'Training Links' network-led training programme that ended during 2017. Over this 3-year programme which The Wheel had designed and developed, a total of 17 networks comprising 545 organisations enabled 3,361 people to be trained in what they had identified they needed. Additionally, in the last quarter of the year we reviewed the 3-year cycle and planned for the 2017 – 2019 period.
- We were very happy to join with the Carmichael Centre as partners and judges on the 'Good Governance Awards' which they launched in 2016.

STRATEGIC OBJECTIVE 5. Promote quality and excellence in the community and voluntary sector to deliver better outcomes for people.

- We developed and rolled out a full calendar of training, supports and information to help organisations become more effective. Including all of our programmes all together, a total of 3,481 people from 3,045 organisations attended one or more of our events.
- Topics covered throughout the year included: Leadership, Management, Communications & Marketing, Governance, Fundraising, HR & Employment Law, Financial Governance and much more.
- We reviewed our Solid Foundations Best Practice guide series and posted the content online for groups to access for free. We published two new hard copy and online guides, as a result of funding from the Environmental Protection Agency (EPA). The focus on both was 'sustainable communities'. The first is an easy-to-use workbook on how to adopt the Governance Code, and the second is a funding guidance book to help committee members and board members understand their roles in securing funds and resources for their groups. All these guides were widely disseminated across the sector.
- We supported our members and the wider sector with the increasing compliance and regulatory requirements for charities by providing signposting service, information, practical supports and training. An average number of queries per month in 2016 were 55.
- We continued to develop, review & maintain information on, and access to, funding for the sector, specifically via the following initiatives:
 - Funding point: over the year a total of over 400 funding schemes were researched and updated (or added) to this web-based service, along with hundreds of funding deadlines. A total of 24 monthly bulletins were compiled and sent (12 each to subscribers and non-subscribers respectively).
 - The Europe for Citizens programme: The Europe for Citizens programme: The Wheel provided the National Contact Point for Ireland for this EU-funding programme. Over the course of 2016 a total of 596 groups were provided with information, advice, training to help them understand more about this programme. An information-rich website was maintained and 13 e-newsletters were published. A total of 12 training sessions were rolled out. The numbers applying for this scheme rose from 5 in 2015 to 18 in 2016 (360%) as a direct result of our work. .
- We promoted the adoption of the Statement of Recommended Practice (SORP) for financial account reporting; the Governance Code, the Principles of Good Practice in Fundraising and other quality assurance standards across the sector.
- We further developed The Wheel's Information strategy to ensure The Wheel information channels provide relevant & quality information in an accessible, effective and timely format

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E-Communications / Newsletters:

- **NewsWheel:** The Wheel's flagship member communication bullet which is published monthly - **distribution of 69,342 in 2016.**
- **Fundingpoint Newsletter:** Ireland's most widely read monthly fundraising newsletter which is published monthly - **2016 distribution figure was 41,474.**
- **Sector Connector:** The Wheel's weekly e-bulletin provides to the sector – sent to **99,201 readers in 2016.**
- **Employer Resources Newsletter:** news and updates for non-profit employers, website and quarterly newsletter publication - **circulation for 2016: 20,450.**

Websites / online services:

- **Wheel.ie information hub:** 292,768 unique visitors and 1,012,301 page-views over the course of 2016.
- **Employerresources.ie:** 20,547 unique visitors and 40,208 page-views in 2016.
- **Europeforcitizens.ie:** 3,201 unique visitors and 9,836 page-views by the end of the year.
- **Bettertogether.ie:** 186 videos entered, 186,000 votes cast and 482,714 page-views in 2016.

STRATEGIC OBJECTIVE 6. Maximise collaborative working in the sector.

- We demonstrated The Wheel's own commitment to collaborative working through publishing and updating our 'collaboration index' in 2016, which is available on our website (www.wheel.ie/collaboration). We participated in over 30 collaborative initiatives throughout the year.
- We continued to develop the group procurement project, ResourcePoint to show that working collaboratively with organisations can secure savings on expenditure. Throughout 2016 approximately 100+ members of The Wheel saved money through participating in this programme.
- Most of the activity reported under strategic objectives one through five above was delivered in partnership and collaboration with others, so won't be repeated here.
- **National Rural Network:** In January 2016, The Wheel, as part of a consortium with Irish Rural Link, NUI Galway and Phillip Farrelly & Co, won a contract to run the National Rural Network for the Department of Agriculture, Fisheries and the Marine. The Wheel's work in this consortium is to provide communications (website, newsletter, outreach) and project management support to a national network that connects all of the beneficiaries of the Rural Development Programme (RDP). During 2016 we completed the project set-up, recruited a Project manager role and delivered the following results: design and development of the website www.nationalruralnetwork.ie; monthly e-newsletters for the NRN from February onwards; quarterly hard copy newsletters from April onwards; national conference management (October). Throughout the year we liaised with the other consortium partners to ensure success of the overall NRN and completed all reports as needed by the Department

STRATEGIC OBJECTIVE 7. Ensure that The Wheel has the systems, structures, processes, procedures and resources to deliver on our strategic objectives.

People

- In essence, the year 2016 was a period of substantial change for The Wheel on the staffing front:
 - We completed a HR review that was approved by the board in January 2016, which involved a restructuring of the team and ultimately, unfortunately resulted in one role being made redundant, which was handled on all sides professionally and amicably. Board approval had been secured for this change in January, the changes were announced in February, and recruitment for new roles began by the end of March.
 - Additionally, as a result of winning the 'National Rural Network contract' and the phase II of the Carnegie (UK) Trust Peoples' Conversation project, as well as the departure of two staff going to difference and new roles elsewhere, further staff were also recruited, bringing the total new recruits in 2016 to seven people.
 - The recruitment continued from March through to October and as a result there was a significant change-process to manage as well as considerable upheaval and extra work-arounds that all staff rose to the challenge of.
- Over the course of the year, a significant focus was invested into team-building, communications and change management. Throughout this time, the board and the Staff & Employment subgroup in particular were particularly vigilant and concerned with maintaining the excellent staff relationships that The Wheel is proud of.
- We ended 2016 with a full staff team, positively oriented towards a new strategy and with loads of energy for the future – a great result all-round, considering the upheaval during the year.

Business Development / Sales

- A new Director-level role of 'Director of Business Development' commenced in June 2016, having had no business development function for 11 months prior to that due to staff departures and difficulties with recruitment. As a result of the new hire, however, the business development function sharpened up

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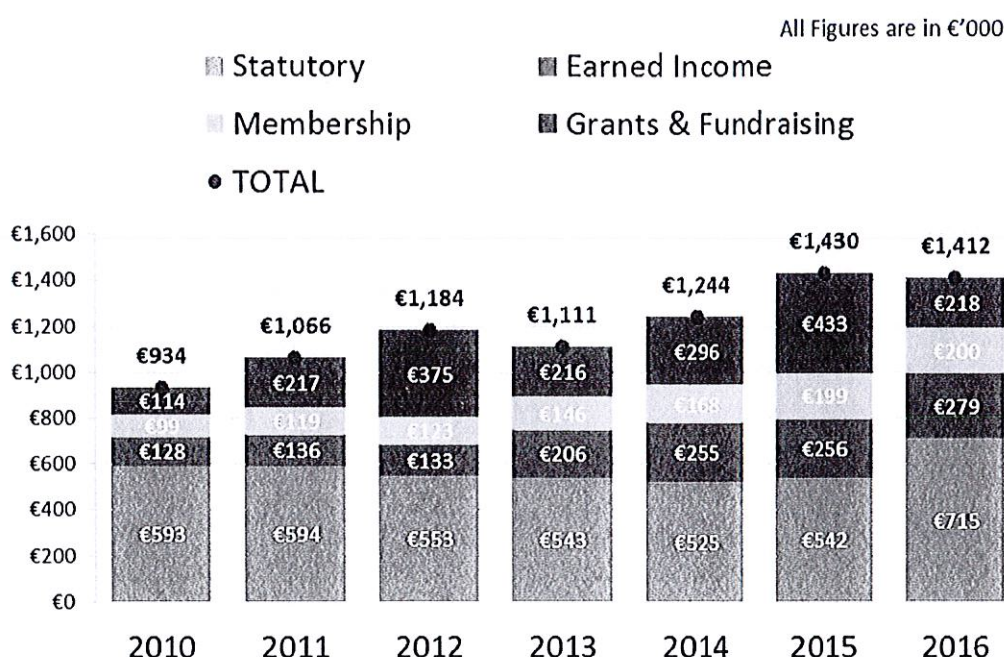
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completely and immediately, resulting in several new funding streams coming on board in 2016, including the National Rural Network, the Carnegie (UK) Trust funding and a European Parliament grant in mid year.

- A four-year strategic funding plan was developed and approved by the board at its November meeting.
- A new business development team was put in place and commenced work and is focused on targets and growth in membership and membership services.
- Over the course of the year, we ensured that ResourcePoint was successful at reducing costs for members and raising income for The Wheel.

The following chart shows the trends in The Wheel's income diversification in 2016 as set against the previous five years. There has been a 51% growth over the period in income due to the income diversification plans implemented (and contracts secured) as shown below:



Finances:

- We completed the 2016 audit as per full SORP and FRS 102. We managed the 2016 budgets and cash balances tightly, managing all PAYE, PRSI, pension payments as required. We tracked and ensured compliance with grants/contracts conditions. We managed and oversaw the company pension scheme, conducting a review mid-year.
- As a result of lower than initially planned for income levels, we focused on cost cutting for the organisation, and conducted a completed budget-reforecasting exercise in August which was approved by the board in September.
- The above was made possible primarily through the commencement of our first Director of Finance with the organisation in June. Since taking up the role, the organisation and how we manage our finances has been significantly improved upon with new systems being implemented along with additional resources.

Administration / ICT / Systems & Processes:

- The big development in this space in 2016 was the 'going live' of a new Client Relationship Management (CRM) system in March. This created significant upheaval in the organisation, not helped by the transitioning of staff members at the same time, due to the restructuring. The 'recovery' and necessary training to fully understand the new CRM system and its possibilities was conducted between March and the year-end.
- We negotiated a new lease on our office spaces.
- We ensured back-up systems operated effectively and addressed any issues with the ICT hardware systems as they arose.
- We commenced the process to redesign our website www.wheel.ie to ensure added value for members and enhanced organisational efficiencies. This project will continued into 2017.

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- We reviewed and set up new work-process-flow for the new team structure, the new strategy and the new CRM system.

Governance

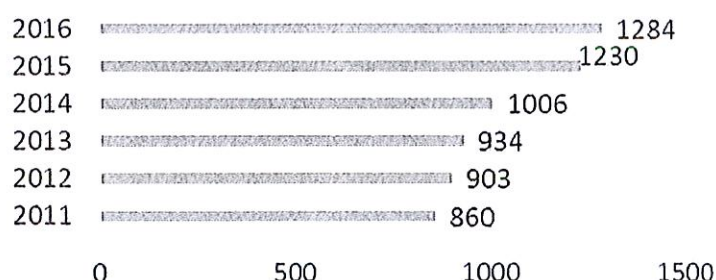
- We did a significant amount of work at staff and board level on the development of our new strategy for the years up to end 2020.
- We continued to operate in full compliance with the Governance Code and The Good Practice Principles in Fundraising.
- We completed a risk management review for 2016 which was reviewed in detail by the Finance & Audit subgroup of the board and subsequently the full board (September).
- We recruited one new board member to a co-opted role on the board to fill a gap, but a new one opened up just at year-end and this will be filled in 2017. We conducted five full board meetings in 2016, including a two-day 'away day' meeting in November, at which the annual performance assessment of the board was conducted.

STRATEGIC OBJECTIVE 8. Ensure The Wheel involves, adds value, and is responsive to our members.

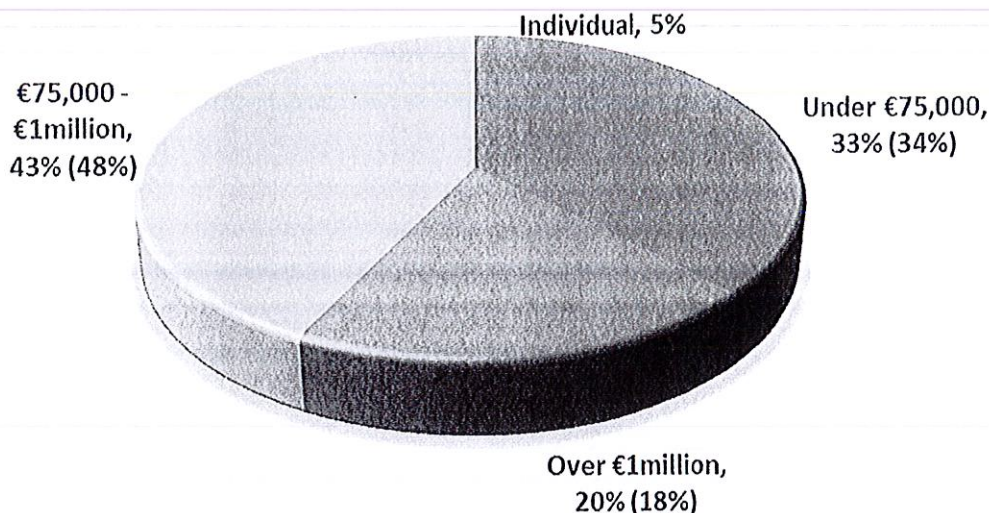
- The Wheel has experienced a steady increase in membership over the past couple of years. In 2016 our membership numbers went from 1,232 at the start of the year to 1,284 by year's end (representing 4.2% increase in numbers). As a result of the new Charities Regulatory online register, we now know that 79% of our members are registered charities.
- This strengthened membership base empowered The Wheel to deliver more services, discounts and special events in 2016. A sample of these enhanced membership benefits included:
 - The delivery of 36 members-only free information and training events across Ireland, attended by 910 of our members.
 - The Wheel's Helpdesk services engaged with over 552 individual queries during 2016 (along with hundreds more casual contacts / queries).
 - Our twice annual member surveys indicated a widespread satisfaction with The Wheel, in terms of service, value for money and performance, as indicated through the following numbers:
- 90.29% of members said they were satisfied (39.57%) / very satisfied (38.13%) / extremely satisfied (12.59%) with The Wheel's overall performance
- 93.5% of members agreed that member of The Wheel is value for money.
- The chart on the following page shows the growth and development of The Wheel's membership programme in terms of overall numbers over the last six years as well as the profile of the members from the Charities Regulatory Authority website.

Membership Growth

■ Total



**COMPARISON: PROFILE OF REGISTERED CHARITIES (8,014)
WITH WHEEL MEMBERSHIP PROFILE (1,284)**



(Equivalent amount of registered charities with in income threshold as of start Jan 2017)

Plans for Future Periods:

The summary plan outlined below has been written to give effect to the first year of a new four-year strategic plan adopted by The Wheel for the period 2017 – 2020. The new strategy identifies six strategic objectives for the four-year period which are seen as our way of achieving our vision of a thriving charity, community/voluntary sector at the heart of a fair and just Ireland. All members of staff have goals which are aligned with these top level goals.

The summary of priorities for The Wheel for the period against which we will deliver significant tangible results in 2017 are to:

1. Increase the proportion of charities who are members of The Wheel;
2. Establish a meaningful closeness with and connection amongst our members;
3. Champion the sector through an integrated campaign focused on rebuilding trust, confidence and support of charities, community and voluntary groups.

The rationale for each of our six strategic objectives and the headline themes for 2017 in particular are presented below:

Strategic Objective 1: Identify, communicate and achieve public opinion and public policy change to build trust and support a thriving community, voluntary and charity sector.

*We have this as a strategic objective because the changes we seek are to enable the sector to thrive and to fulfil its role at the heart of a fair and just Ireland. The change we seek to public opinion is centred around increasing the public's trust and confidence in the sector. The changes we seek to public policy are encapsulated by the '3 R's' of sensitive and proportionate **Regulation**; sufficient **Resources**; and, appropriate **Recognition** and understanding. In all cases, our work will continue to be driven by input from our members. We will continue to provide a strong, coherent, authoritative and informed voice for our members and the wider sector in the public as well as to policy-makers and funders to achieve these outcomes, and we do this alongside other membership and representative organisations that are active in the sector.*

Headline themes for 2017:

- Major communications campaign targeted at increasing public understanding of charities:
 - Member mobilisation nation-wide
 - Media: proactive and reactive
 - Partnership: locally and nationally
- Increased and active political engagement around:
 - Funding model for charities (commissioning vs grants)

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- Publication of a coherent strategy / policy for our sector
- Proportionate regulation that enhances (not over-burdens) charities
- Sector gathering and expo:
 - annual lecture and conference

Strategic Objective 2: Foster excellent leadership within the sector.

We have this as a strategic objective because in order for our sector and the organisations in it to do the right things in the right way, we believe it is imperative that existing leaders be supported, and a new generation of leaders be inspired, attracted to, and developed within, the community, voluntary and charity sector. For this to happen, the appropriate opportunities, supports, and resources need to be available. We commit to facilitating and driving this work, focusing on leadership at voluntary board level and senior executive level. (Another strategic objective in this plan provides a focus for our intended on-going engagement with the 'activist leaders' who form the back-bone of communities and of the community, voluntary and charity sector.)

Headline themes for 2017:

- Develop and Grow our Leadership Academy
 - Accredited leadership programmes at post-grad levels (NFQ)
 - Coaching & mentoring for people working in our member organisations.
 - Leadership Summits, building on the successful 'leadership summit' of June 2016.
 - Focus on the role of Charity Trustees, completing our first Governance Code Bootcamps; commencing further cycles of this programme and launching a newly developed e-learning platform for the obligations of Charity Trustees.

Strategic Objective 3: Drive the continuous improvement of organisational practice within the sector.

We have this as a strategic objective because the continuous implementation of high standards in everyday practice within organisations is crucial to their sustainability and the achievement of their missions. We will continue to both provide, and ensure availability of, practical training, advice and information services to all those seeking to improve their organisations' practices; and we will support, and where necessary drive, the development and widespread adoption of quality standards, and transparency across the sector.

Headline themes for 2017:

- Design, deliver and evaluate an enhanced suite of programmes focusing on organisational impact:
 - Governance, accountability, impact tracking: and a Continuous Professional Development programme in these areas.
 - A new 'Healthcheck' indicator for our member organisations
 - The provision of an 'EU funding' centre of excellence

Strategic Objective 4: Demonstrate and communicate the important benefits and value of participation in community and civic life and in public decision-making.

We have this as a strategic objective because we believe that people, through their active participation in the work of community, voluntary and charitable organisations, play a critical and effective role in improving and enriching life in Ireland. We believe that the societal value created by the community and voluntary approach to engaging people is a unique, precious and transformative contribution that benefits all of society; and we believe that a healthy democracy results from a vigorous and positive interplay between representative and participative democratic processes and structures. We will support and promote civic participation in all aspects of Irish society, and in particular the principle of going beyond 'regular volunteering' to involving the public in the public decision making process that affects their daily lives.

Headline themes for 2017:

- Explore, make overt and communicate the link between active citizenship and:
 - An independent and autonomous charity, community and voluntary sector
 - The wellbeing of people
 - Peoples' involvement through digital means in the design and delivery of public services
- Bringing the relevance of Sustainable Development Goals to our members and vice versa
- A national awards platform for the sector

Strategic Objective 5: Build a strong, diverse, engaged and connected membership.

We have this as a strategic objective because our members are the lifeblood of our organisation and as the largest community of charities in Ireland, they provide us with the mandate for a strong voice with influence. Under this objective we will ensure that we become ever more relevant to our member's needs. We will create enhanced and deeper relationships between us and our members; across our diverse membership; and in every county in the Republic of Ireland.

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Headline themes for 2017:

- Deepening of our regional presence from the perspective of our members located outside Dublin.
- Focus on member engagement in a local and national two-way communications and engagement programme.
- Mobilisation of members around public relations and public affairs.
- Focus on enhancing the member-experience for all sizes of members.

Strategic Objective 6: Ensure that The Wheel has the right structure, capacity and human, technical and financial resources to deliver on these strategic objectives.

We have this as a strategic objective because in order for us to make the change we want to make for Irish charities and community / voluntary groups, we need to find an effective way of translating our ambition into tangible and measurable impact. And we need to do that so that we can meet the ambitious targets set for 2020 in as efficient and effective way as possible.

Headline themes for 2017:

- Ensure The Wheel is a well-run transparent and publicly accountable organisation, modelling good organisational practice.
- Ensure The Wheel continues to be a great place to work and a stimulating place for people to serve on the board of directors.
- Ensure year one of our strategy to 2020 is implemented, monitored and reviewed effectively and efficiently.