

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

Directors' Report and Financial Statements

for the year ended 31 December 2015

Byrne Curtin Kelly
Certified Public Accountants and Statutory Audit Firm
Suite 4 & 5
Bridgewater Business Centre
Conyngham Road
Islandbridge
Dublin 8
D08 T9NH
Ireland

Company Number: 302282

Rotha Teoranta (The Wheel)
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DIRECTORS AND OTHER INFORMATION

Directors

Doug Munro
Mary Cannon
Vincent Keenan
John Evoy
Leonard Lloyd
Maura McMahon (Appointed 13 May 2015)
Mary Cunningham
Sharon Kennedy (Resigned 13 May 2015)
Austin O'Sullivan
Paul O'Sullivan
Carol Conway
Sheena Horgan
Dermot McCarthy

Company Secretary

Austin O'Sullivan

Company Number

302282

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

Bank of Ireland
Montrose
Stillorgan Road
Donnybrook
Dublin 4

Ulster Bank Limited
33 College Green
Dublin 2

CRA Number

20040963

Charity Tax Number

13288

Chief Executive

Deirdre Garvey

Rotha Teoranta (The Wheel)

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DIRECTORS' REPORT

for the year ended 31 December 2015

The directors present their report and the audited financial statements for the year ended 31 December 2015.

Principal Activity and Review of the Business

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

Results

In 2015, The Wheel had an income of €1,680,179 and spent €1,778,901 on services for its members and supporting their needs and those of the sector.

The major elements of expenditure in 2015 were on staffing costs related to: member- services, advocacy, training and information provision and research; and secondly, on the implementation of the National Training Fund co-funded 'Sector Skill' programme of training and supports and on the Eircodes Community Outreach one-off project.

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

The information page lists all Directors of The Wheel from Jan 1st 2015.

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

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, 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 Finance Officer working to a member of the management team, and supported by the services of an external accounting service for provision of management accounts, payroll and other related functions.

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

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DIRECTORS' REPORT

for the year ended 31 December 2015

Structure, Governance and Management of The Wheel

The Wheel is constituted as a company limited by guarantee without a share capital 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.charitiesregulatoryauthority.ie).

The Wheel is fully compliant with the Governance Code for Community, Voluntary and Charitable Organisations (since 2014) and during 2015 registered as fully compliant 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 people are elected from amongst the company's fee-paying membership and a further four are appointed by the board members. Every board member's terms of office is three years.

Every year at the AGM (usually in May) one third of the board members elected from the membership rotate off and are replaced by new Directors, nominated and elected from the company's membership. 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 Report. People might put themselves forward for nomination and election having served their term of office.

During 2015 the nominations and election process resulted in two people being elected from amongst the membership: one was a first time board member and the second was a sitting board member who ran successfully for re-election.

Four of the places on the board are appointed by decision of the board. None of these seats became vacant during 2015. 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.

Resulting from a decision that was made and implemented in 2014, a total of 15 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. A review of this way of running the board subgroups was conducted in November 2015 and both board members and subgroup members participated.

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DIRECTORS' REPORT

for the year ended 31 December 2015

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 which they will be expected to have read in advance. In 2015 this process was followed for all new board members.

A similar process is conducted for the induction of non board member members of subgroup.

Organisational structure and how decisions are made:

The Wheel has a staff team based in an office in Dublin, and headed by a Chief Executive Officer who reports directly to the board through the Chairperson. A management team of three people reported to the Chief Executive in 2015, 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 €60k;
- Annual Review of Risk and Internal Control; and
- 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 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 future strategic planning process.

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 have 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.

A 'Conflict of Interest and Conflict of Loyalty' policy is in place and observed by the board and is used at every board meeting and subgroup meeting as a matter of course.

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 one-page fully-compliant document 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.

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for the year ended 31 December 2015

A full review of The Wheel's ongoing compliance with the Governance code was conducted in August 2015 and some small corrective / additional actions were identified and implemented. The board of directors formally approved this review at its meeting in September 2015.

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. The full Risk Review that was conducted by the Finance and Audit subgroup in April 2015 was reviewed, updated and adopted by the full board in April June 2015.

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.

Objectives and Activities

The Wheel's governing documents set out that its overall aim is to support and assist the needs of groups and organisations which work for the disadvantaged and/or vulnerable in Ireland.

The Wheel's members adopted a strategy called 'Being the Change' in July 2012 which defines the organisation's vision and mission as follows:

Our vision is of an Ireland where there is a shared idea of, and commitment to realising, a fair and just society; and where the role and contribution of the community and voluntary sector in achieving this is valued and understood.

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 and voluntary organisations
- Supporting these organisations to do their work
- Promoting the importance of active citizenship as vital in making Ireland a better place to live.

In the plan, eight strategic objectives are highlighted across four thematic areas and we achieve these objectives through the following core programme areas:

- **Advocacy Programme:** we advocate on cross-sector issues, enabling 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. We also maintain an up-to-date directory of organisations within the sector.
- **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 implement the '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.

In the latter part of 2015 the board directed that the 'Being the Change' strategy be reviewed, in line with its 4-year time span to 2016. The plan is to recommend a revised/enhanced strategy to the membership in 2016 to direct the organisation's work for the period from 2016 – 2021.

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DIRECTORS' REPORT

for the year ended 31 December 2015

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 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.

We have a dedicated 'transparency' section on our website which is two-clicks away from the home page in the 'about us' section. Any person who now visits the site can see the information that they most usually want i.e. How much money do we bring in and from where? How much money do we spend and on what? How much do our senior staff earn? This information has been available for over a decade on our website, but primarily through downloading and reading our Audited Accounts. The 'transparency section' brings the main information the public might want to know into a simple, easy-to-read location. We would welcome any suggestions on improving the user-friendliness and public access to information.

Achievements and Performance in 2015

The year 2015 represented a very significant year in the implementation of The Wheel's strategic plan, 'Being the Change'. It brought us into the 'home straight' of the current strategy as it was the last full year of the plan's implementation. The achievements and performance against each of the eight strategic objectives is provided in the Supplementary Report in this document.

Financial Performance Against Targets

The core income from all sources into The Wheel's Income and Expenditure account over 2015 was €1,680,179 against expenditure of €1,778,901 over the same period, thus leading to an operational deficit of €98,722 in 2015 as compared with an operational surplus of €49,174 for 2014.

In relation to financial performance against budget and targets, the following should be noted:

- The original business target was for a deficit budget of -€40k in 2015 and this was overshoot and – excluding pre-payment of grants for programmes in 2016, an 'operational balanced budget' for the year was achieved. The primary reason for this 'overshoot' was the high success rate of project / grant applications during 2015. These are for one-off pieces of work and are unpredictable, therefore, although extremely welcome and impactful, are not a reliable base for year-on-year planning.
- The resultant deficit of €98,722 in the financial statements is a direct result of the transition to FRS102 as described in the notes to the financial statements.

Income Diversification

In 2015 we consolidated the growth in our non-statutory income generation and further developed the incremental growth of our non-statutory income lines. We also undertook two feasibility exercises in relation to the possibility of growing out income from: 1) a potentially new 'consultancy' offering that might possibly be set up as a new company; and 2) EU funding sources.

The board in late 2014 approved two new staff roles to augment the staff team's ability to offer more services to members – services which would ultimately pay for the investment made. This development was implemented in 2015 and the success in 2015 financially proved the model.

The board notes that securing income the way The Wheel does it, i.e. through large volumes of 'small price items', 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, in November 2014 the board approved high-level principles which underpinned our continued generation of funds from our activities in 2015 and into the future and these are:

1. The membership of The Wheel gives the organisation its mandate, as well as unrestricted core funding. This implies that additional focus on substantially growing the membership over the next three years should be a primary focus.

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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 (i.e. the things we do to earn funds).
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 should be developing a competency/offering in selected key areas where it has a competence, so as to be able to offer them to members as a choice should they so wish.
4. The Wheel should ultimately position itself to cease being reliant on funding from 'general fundraising' as essential funding for its core operations and within three years, this income line should not appear in the core annual budget.
5. The Wheel should 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.

Principal Funding Sources

In 2015, the principle funding sources for The Wheel's core operations were as described in the following tables. Note that a detailed breakdown of major funding lines is provided in the supplementary information supplied at the end of this document, broken down as per SORP headlines. The table following provides a narrative description and explanation as to the primary / large amounts/sources.

Statutory Income:

Source	Amount	Remarks
Department of Environment, Community and Local Government	€93,844	This was from the 'Scheme to Support National Organisations', a stream of funding which has suffered a cumulative 33% cut over the last 7 years. This scheme distributes funds allocated by the Department of Environment, Community & Local Government and is administered by Pobal. It is a 24-month scheme that ends in June 2016. The scheme part-funds the salaries of the CEO, the Membership Officer and the Finance Officer.
	€73,476	This was from the 'Social Partnership' grant scheme, a stream of funding which has suffered a 33% cut over the last 7 years. 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-engagement costs associated with this work.
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: <ul style="list-style-type: none">• The Training Links network grant programme which part-funded training in 23 networks of 10 or more organisations in 2015.• The Leadership Programme which in 2015 was primarily delivered through the two accredited leadership programmes run in partnership with two separate education institutions.• The Learningpoint web-based information services about training in the voluntary sector and which is located at www.wheel/training

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for the year ended 31 December 2015

Non Statutory Income:

Membership Fees	€89,612	Income from membership fees which contribute to the costs of providing the member benefits.
Income from charitable activities	€256,354	Income from a range of charitable activities: training courses; customised training; information and advice publications; Fundingpoint subscriptions; and cost-sharing affinity programmes.
Donations, sponsorships and grant fundraising	€356,457	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.
Eircodes / Capita	€435,436	The Wheel received a grant from Eircodes/Capita to cover the costs of a 'Community Outreach' programme to vulnerable/hard to reach populations. It took place around the formal launch of Eircodes in mid 2015.

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 has agreed to manage the remaining funds and activity by contracting for maintenance of the website for 3 years and delivering a one off event. This work will be completed in 2016.

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's 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.

At the end of 2014, the unrestricted funds were at the level of €303,395 and in the light of this knowledge, the board proceeded to approve an operations budget for 2015 that allowed for an investment of €40,000 of this into the costs associated with new services / value-add for members. The plan being to make the investment in areas of work that will ultimately recover this cost through increased income from member-services. Ultimately, the use of the reserves in this one-off way was not required in 2015 as a cash balanced budget was achieved due to success at grant applications for one-off projects. However, the underlying need for the investment is likely to be needed in 2016.

Investments

Part of the reserves are lodged with a Deposit line Account with ICS, which is part of the Bank of Ireland Group. The balance at end of 2015 was €103,667 (2014 €103,650).

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for the year ended 31 December 2015

Pension

The Company has a contributory pension scheme to which all employees are entitled to be members. 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 in mid-June 2015. The results of this review were circulated to all board members and noted at the September board meeting. There were no additional/new actions required.

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.

Health and Safety

The directors are satisfied that the Health and Safety statement was reviewed during 2015 and that all staff members are aware and understand it and are provided with appropriate training. The most recently changed Health & Safety statement was approved by the board in September 2014.

Plans for Future Periods

The 'Being The Change' strategy document will shape the plans and direction for The Wheel until mid 2016 against our eight strategic objectives. A high level summary of the objectives for 2016 can be read in the Supplementary Information. All members of staff have goals which are aligned with these top level goals for the organisation. In late 2015 a new strategy planning process was commenced which will lead to a revised / restatement of the strategy during 2016. It is envisaged that the new statement of strategy will be ratified by the membership at the AGM in May 2016.

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. The board will make a formal decision on the company structure within the transitional period as allowed by the Companies Act 2014.

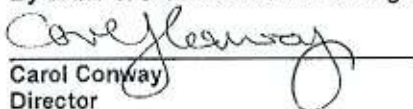
Impact of FRS 102

The financial statements for the year ended 31 December 2015 have been prepared in accordance with FRS 102 and any transitional arrangements have been provided for.

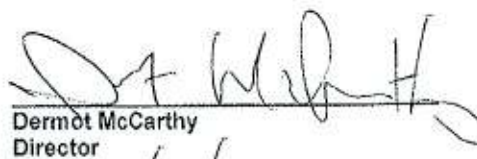
Statement on Relevant Audit Information

There is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

By order of the board at its meeting on April 27th 2016.


Carol Conway
Director

Date: 27/4/16


Dermot McCarthy
Director

Date: 27/4/2016

Rotha Teoranta (The Wheel)

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DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2015

The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

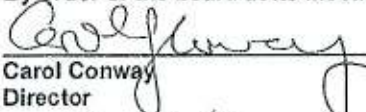
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

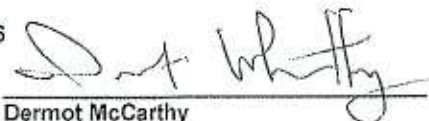
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board at its meeting on April 27th 2016



Carol Conway
Director

Date: 27/4/16



Dermot McCarthy
Director

Date: 28/4/2016

INDEPENDENT AUDITOR'S REPORT

to the Members of Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

We have audited the financial statements of Rotha Teoranta (The Wheel) for the year ended 31st December 2015 which comprise the Income and Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows, the Accounting Policies and the related notes. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 Statement of Directors' Responsibilities, 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 2015 and of its results for the year then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland and in particular with 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: 27 APRIL 2016

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STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2015

	Notes	Restricted Funds 2015 €	Unrestricted Funds 2015 €	Total 2015 €	Total 2014 €
Income and Endowments from					
Donations, gifts and legacies		-	28,000	28,000	-
Charitable Activities		1,189,798	188,877	1,378,675	964,433
Other activities		12,667	260,837	273,504	275,853
Investment Income		-	-	-	3,811
Total Income	6	1,202,465	477,714	1,680,179	1,244,097
Expenditure On					
Raising Funds		201,293	96,266	297,559	82,279
Charitable Activities		1,002,073	479,269	1,481,342	1,112,644
Total	6	1,203,366	575,535	1,778,901	1,194,923
Net (Expenditure)/income		(901)	(97,821)	(98,722)	49,174
Transfers between funds		901	(901)	-	-
Net movement in funds		-	(98,722)	(98,722)	49,174
Reconciliation of funds					
Total funds brought forward		-	303,395	303,395	254,221
Total funds carried forward		-	204,673	204,673	303,395

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

There are no recognised gains and losses 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 Teoranta (The Wheel)

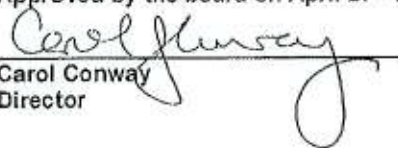
(A company limited by guarantee, without a share capital)

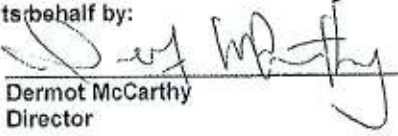
STATEMENT OF FINANCIAL POSITION

as at 31 December 2015

	Notes	2015 €	2014 €
Non-Current Assets			
Tangible assets	12	4,217	5,623
Current Assets			
Inventories	14	4,345	4,304
Receivables	15	102,655	60,734
Cash and cash equivalents	23	457,815	468,311
		564,815	533,349
Payables: Amounts falling due within one year	16	(364,359)	(235,577)
Net Current Assets		200,456	297,772
Total Assets less Current Liabilities		204,673	303,395
Funds of the organisation			
Unrestricted Funds		204,673	303,395
Restricted funds		-	-
Funds of the organisation		204,673	303,395

Approved by the board on April 27th 2016 and signed on its behalf by:


Carol Conway
Director


Dermot McCarthy
Director

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

STATEMENT OF CASH FLOWS

for the year ended 31 December 2015

	Notes	2015 €	2014 €
Cash flows from operating activities			
for the year (Page 14)		(98,722)	49,174
Adjustments for:			
Investment income		-	(3,797)
Finance income		-	(14)
Depreciation		1,406	2,845
		<u>(97,316)</u>	<u>48,208</u>
Movements in working capital:			
Movement in inventories		(41)	1,188
Movement in receivables		(41,921)	17,984
Movement in payables		128,782	43,855
		<u>(10,496)</u>	<u>111,235</u>
Cash flows from investing activities			
Interest received		-	14
Payments to acquire property, plant and equipment		-	(7,029)
Receipts from sales of investments		-	58,759
		<u>-</u>	<u>51,744</u>
Net cash generated from investment activities		-	51,744
Cash flows from financing activities			
Advances from connected parties		-	(1,695)
		<u>-</u>	<u>(1,695)</u>
Net (decrease)/increase in cash and cash equivalents		(10,496)	161,284
Cash and cash equivalents at 1 January 2015		468,311	307,027
Cash and cash equivalents at 31 December 2015	23	457,815	468,311

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2015

1. GENERAL INFORMATION

Rotha Teoranta (The Wheel) is a company limited by guarantee incorporated in the Republic of Ireland.

2. ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared under the historical cost convention.

Historical cost is generally based on the fair value of the consideration given in exchange for assets.

The company has applied the recommendations contained in Charities Statement of Recommended Practice (FRS 102) effective 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.

Expenditure of raising 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 trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of managing the organisation.

Funds Accounting

Unrestricted funds are general funds that are available for use 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 Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2015

Property, plant and equipment and depreciation

Cost

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 tangible fixed assets. 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

Investments

Fixed asset investments are stated at cost less provision for diminution in value.

Inventories

Inventories comprise consumable items. 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 statement of Financial Activities.

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.

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2015

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.

4. TRANSITION TO FRS 102

Prior to 1 January 2014 the company prepared its financial statements under previously extant Irish GAAP. From 1 January 2014, the company has elected to present its annual financial statements in accordance with FRS 102 and the Companies Act 2014.

The comparative figures in respect of the 2014 financial statements have been restated to reflect the company's adoption of FRS 102 from the date of transition at 1 January 2014.

Set out below are the changes in accounting policies which reconcile profit for the financial year ended 31 December 2014 and the total equity as at 1 January 2014 and 31 December 2014 between Irish GAAP as previously reported and FRS 102.

In preparing this financial information, the company has applied certain exceptions and exemptions from full retrospective application of FRS 102 as noted below.

In adopting the Charities Statement of Recommended Practice (FRS 102) the presentation of certain prior year figures included within the financial statements have been reclassified to ensure comparability with the current year presentation.

Exceptions

Accounting estimates

In accordance with FRS 102, as a first-time adopter, the company did not revise estimates on transition to reflect new information subsequent to the original estimates.

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2015

5. FRS 102 PRINCIPAL ADJUSTMENTS

The reconciliation of the Statement of Financial Activities prepared in accordance with Irish GAAP and in accordance with FRS 102 for the year ended 31 December 2014 and the reconciliation of the amount of total equity at 31 December 2014, before and after the application FRS 102, has been carried out and no transitional adjustments have been identified.

Accounting policies

On 1 January 2015 the company amended its accounting policy in accordance with FRS 102 so that membership fees are recognised on a basis that reflects the timing, nature, and value of the benefits provided.

Accordingly, membership fees in the amount of €109,865 received during the year were deferred in accordance with the above.

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2015

continued

6. INCOMING RESOURCES

	Advocacy Policy & Support	National Training Fund	Capacity Building & Support	Membership	Donations & Gifts	Total
	€	€	€	€	€	€
Social Partnership Grant Scheme	73,476	-	-	-	-	73,476
National Organisations Scheme	93,844	-	-	-	-	93,844
Dep of Education & Skills	-	375,000	-	-	-	375,000
Training & Events	-	-	256,354	-	-	256,354
Membership	-	-	-	89,612	-	89,612
Eircodes	-	-	435,436	-	-	435,436
Corporate Partnerships & Fundraising	30,188	-	92,854	-	134,415	257,457
Pobal	-	-	45,000	-	-	45,000
Other Grants	50,000	-	4,000	-	-	54,000
Total	<u>247,508</u>	<u>375,000</u>	<u>833,644</u>	<u>89,612</u>	<u>134,415</u>	<u>1,680,179</u>

Note:

Due to a change in policy adopted by the board an adjustment of €109,865 relating to Membership income received has been deferred as at 31 December 2015.

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2015

continued

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES & RAISING FUNDS

	Advocacy Policy & Support	National Training Fund	Capacity Building & Support	Membership	Donations & Gifts	Total
	€	€	€	€	€	€
Activities undertaken Directly	147,742	125,874	331,877	117,530	80,578	803,601
Support Costs	99,281	84,586	223,008	78,981	54,150	540,006
Grant funding of activities		188,857	246,437			435,294
Total	<u>247,023</u>	<u>399,317</u>	<u>801,322</u>	<u>196,511</u>	<u>134,728</u>	<u>1,778,901</u>

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2015

continued

8. ANALYSIS OF SUPPORT COSTS BY ACTIVITY

	Advocacy Policy & Support	National Training Fund	Capacity Building & Support	Membership	Donations & Gifts	Basis of Allocation	Total
	€	€	€	€	€	€	€
Governance	63,109	53,768	141,767	50,206	34,422	Employee Hours	343,272
Finance	1,717	1,463	3,855	1,366	936	Employee Hours	9,337
Information Technology	6,392	5,446	14,359	5,085	3,486	Employee Hours	34,768
Human Resources	14,349	12,226	32,222	11,415	7,826	Employee Hours	78,038
Establishment	13,714	11,683	30,805	10,909	7,480	Employee Hours	74,591
	-	-	-	-	-	Employee Hours	-
Total	99,281	84,586	223,008	78,981	54,150		540,006

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2015

9.	OPERATING (DEFICIT)/SURPLUS	2015 €	2014 €
	Operating (deficit)/surplus is stated after charging:		
	Depreciation of property, plant and equipment	1,406	2,845
	Auditor's remuneration		
	- audit of individual company accounts	2,500	2,276
		<u>2,500</u>	<u>2,276</u>

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

There are no recognised gains and losses 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.

10.	INCOME FROM INVESTMENTS	2015 €	2014 €
	Surplus on disposal of investments	-	3,797
	Bank interest	-	14
		<u>-</u>	<u>3,811</u>

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2015

continued

11. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2015 Number	2014 Number
Direct & Administration	<u>15</u>	<u>11</u>

The staff costs comprise:

	2015 €	2014 €
Wages and salaries	762,043	633,497
Pension costs	<u>28,000</u>	<u>30,870</u>
	<u>790,043</u>	<u>664,367</u>

The Chief Executive Officer was the highest earning employee and received remuneration of €89,376 in 2015 (2014 - €88,004).

The number of higher paid employees:

	2015	2014
€60,000 - €70,000	1	1
€70,000 - €80,000	2	1
€80,000 - €90,000	1	1
	<u>4</u>	<u>3</u>

11.1 KEY MANAGEMENT COMPENSATION

	2015 €	2014 €
Salaries and other short-term employees benefits	<u>165,824</u>	<u>163,363</u>

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2015

12. PROPERTY, PLANT AND EQUIPMENT

	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	<u>369</u>	<u>3,848</u>	<u>4,217</u>
At 31 December 2014	<u>492</u>	<u>5,131</u>	<u>5,623</u>

12.1. PROPERTY, PLANT AND EQUIPMENT PRIOR YEAR

	Office equipment €	Computer equipment €	Total €
Cost or Valuation			
At 1 January 2014	5,553	13,102	18,655
Additions	615	6,414	7,029
At 31 December 2014	6,168	19,516	25,684
Depreciation			
At 1 January 2014	4,793	12,423	17,216
Charge for the year	883	1,962	2,845
At 31 December 2014	5,676	14,385	20,061
Carrying amount			
At 31 December 2014	<u>492</u>	<u>5,131</u>	<u>5,623</u>
At 31 December 2013	<u>760</u>	<u>679</u>	<u>1,439</u>

13. INVESTMENTS PRIOR YEAR

	Listed investments €	Total €
Investments		
Cost or Valuation		
At 1 January 2014	54,962	54,962
Disposals	(54,962)	(54,962)
At 31 December 2014	-	-
Carrying amount		
At 31 December 2014	-	-
At 31 December 2013	<u>54,962</u>	<u>54,962</u>

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2015

14. INVENTORIES	2015 €	2014 €
Publications for resale	<u>4,345</u>	<u>4,304</u>

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

15. RECEIVABLES	2015 €	2014 €
Receivables and accrued income	71,147	54,334
Prepayments	31,508	6,400
	<u>102,655</u>	<u>60,734</u>

16. PAYABLES	2015 €	2014 €
Amounts falling due within one year		
Trade payables	13,788	40,258
Taxation (Note 17)	12,125	19,793
Other creditors	52,287	38,028
Accruals and deferred income	286,159	137,498
	<u>364,359</u>	<u>235,577</u>

17. TAXATION	2015 €	2014 €
Payables: PAYE	<u>12,125</u>	<u>19,793</u>

18. 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.

19. CAPITAL COMMITMENTS

The Company had no material capital commitments at the reporting date.

20. CONTINGENT LIABILITIES

The Company had no contingent liabilities at the reporting date.

21. 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 €2,160 in 2015 (2014 €720). This was communicated to the board as prescribed under its policy on conflict of interest and was deemed appropriate.

Deirdre Garvey (CEO of The Wheel) is a director of Deal Effect (Ireland) Limited. There were no transactions during the year between the parties.

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2015

22. EVENTS AFTER END OF REPORTING PERIOD

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

23. CASH AND CASH EQUIVALENTS

	2015 €	2014 €
Cash and bank balances	166,184	425,150
Cash equivalents	291,631	43,161
	<u>457,815</u>	<u>468,311</u>

24. FUNDS EXPENDED TO 3RD PARTIES

	2015 €	2014 €
Advocacy Initiative	5,400	5,400
Like Charity	20,167	28,823
SEETF	3,822	2,059
	<u>29,389</u>	<u>36,282</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.

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2015

25. GRANTS FROM POBAL

During the year we received grants from Pobal as follows:

1. "Scheme to Support National Organisations" (SSNO) programme sponsored by the Department of Environment, Community and Local Government. The funding is used to support core salary costs of the organisation.

	2015 €	2014 €
Income received	93,844	35,912
Expenditure incurred	<u>93,844</u>	<u>35,912</u>

2. 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.

	2015 €	2014 €
Income received	45,000	-
Expenditure incurred	50,000	-
Balance of funds to drawn down	<u>5,000</u>	<u>-</u>

Approved by the board on April 27th 2016.

26. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on April 27th 2016.

ROTHA TEORANTA (THE WHEEL)
(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION NOT FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION

for the year ended 31 December 2015

Attendance Record of Board Members

The following directors have held office since 1 January 2015 and this table records their attendance at board meetings over 2015:

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 2015
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	2 out of 2
Sheena Horgan [Chair of Membership Services Subgroup]	4 out of 6
Vincent Keenan	6 out of 6
Sharon Kennedy <i>(Rotated off the board at the AGM in May)</i>	2 out of 2
Len Lloyd	5 out of 6
Dermot McCarthy	5 out of 6
Maura McMahon <i>(Elected onto the board in May)</i>	3 out of 4
Doug Munro	3 out of 6
Austin O'Sullivan [Chair of Finance & Audit subgroup]	5 out of 6
Paul O'Sullivan [Chair of Policy subgroup]	5 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] *	4 out of 4
Doug Munro *	4 out of 4
Turlough Mullen	3 out of 4
Martin Craul	4 out of 4
Bernadette Bryan	3 out of 4

Rotha Teoranta (The Wheel)

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION

for the year ended 31 December 2015

Policy subgroup

Name	Attendance at subgroup mtgs
Paul O'Sullivan [Chair] *	3 out of 3
Mary Cunningham *	1 out of 3
Dermot McCarthy *	3 out of 3
Vincent Keenan *	3 out of 3
Sharon Kennedy	1 out of 3
Phil Boughton	2 out of 3
Niamh Randall	2 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] *	5 out of 6
Enda Doherty	6 out of 6
Peadar Ward	6 out of 6
Jimmy Ryan	5 out of 6

Membership Subgroup

Name	Attendance at subgroup mtgs
Sharon Horgan [Chair] *	1 out of 2
John Evoy *	0 out of 0
Siobhán O'Dwyer	2 out of 2
Taja Naidoo <i>(retired from subgroup mid year)</i>	1 out of 1
Hedda Kaphengst	2 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 *	1 out of 2
Austin O'Sullivan *	0 out of 2
Mary Cannon *	2 out of 2
Maureen Kavanagh	1 out of 2

Remuneration Subgroup / Joint Chairs subgroup

Name	Attendance at subgroup mtgs
Mary Cunningham [Chair]	1 out of 1
Carol Conway	1 out of 1
Austin O'Sullivan	1 out of 1

Election Process for new board members

Every year at the AGM (usually in May) approximately one third of the board members which are elected from the membership rotate off and are replaced by new Directors, 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. A summary is provided here:

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

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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 officially 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. A full election process was conducted in 2015 and two of the eight places that are filled through the membership were replaced by new board members elected by the membership in a postal ballot. (Note one of the two was a board member who was re-elected for a further term of office).

Strategic Objectives

In the 'Being the Change' strategy which directs The Wheel's work for the period 2012 – 2016, eight strategic objectives are highlighted across four thematic areas:

Theme	Strategic Objective
Building a truly fair and just society.	<ol style="list-style-type: none">1. <i>Build an understanding of the importance of participating in community life and in public decision-making.</i>2. <i>Maximise public participation in the development of shared ideas of what a fair and just society is in Ireland.</i>
Recognising and valuing the community and voluntary sector.	<ol style="list-style-type: none">3. <i>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.</i>
Developing the community and voluntary sector.	<ol style="list-style-type: none">4. <i>Foster excellent leadership within the sector.</i>5. <i>Promote quality and excellence in the community and voluntary sector to deliver better outcomes for people.</i>6. <i>Maximise collaborative working in the sector.</i>
Enhancing the effectiveness of The Wheel.	<ol style="list-style-type: none">7. <i>Ensure that The Wheel has the systems, structures, processes, procedures and resources to deliver on our strategic objectives.</i>8. <i>Ensure The Wheel involves, adds value, and is responsive to our members.</i>

Achievements and Performance in 2015

The achievements and performance against each of the eight strategic objectives is provided below.

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

The Wheel's major policy initiative in this area in 2015 was hosting *The People's Conversation* and publishing the resulting *Citizens Rising* report in October. Full details can be seen at 3.3 below.

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

The Better Together 2015 campaign came to a conclusion with our annual awards ceremony in Dublin Castle on 9th December. The event was attended by c.300 people representing community and voluntary organisations from across Ireland. A video of the highlights can be on <https://www.youtube.com/watch?v=CMcwTuy2oQc>.

All the campaign targets were exceeded and the metrics and feedback suggest that the campaign was our most successful to date:

- Video Competition: number of videos entered by charities: 198
- Public participation: individual votes counted: 181,057
- Website: unique page-views: 450,884
- Roadshow: number of participating charities: 104.

Elsewhere, we continued our participation in the work of the *Economic, Social and Cultural Rights Campaign*,

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making a joint submission with partners in the initiative (Amnesty, Focus Ireland, FLAC etc.) to the political parties in relation to encouraging them to include commitments to support ESC Rights in their manifestos for General Election 2016.

We participated in joint working group with Dochas, Social Justice Ireland, SVP and others to promote significance of the *Sustainable Development Goals (SDGs)* in the Irish context.

We continued participating in *PeopleTalk* – the initiative to model *Citizens Juries* as a mechanism to engage people in shaping public services.

We also continued our involvement in supporting *Claiming our Future*.

Media / PR:

Media coverage of The Wheel's work continued to grow during 2015 (with 46 individual instances of media coverage of The Wheel and our work in the national and local media in quarter 4 alone).

Media coverage included a *package about our joint pre-Budget press conference* on RTE Radio 1 Drive Time, Newstalk, Today FM and in the Irish Times and Evening Herald. The 2015 *Better Together Campaign* also attracted a substantial interest from the local media, with mentions in 34 articles and 8 radio interviews.

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 for The Wheel's advocacy work were identified for 2015:

1. Increasing the credibility of the community and voluntary sector and restoring public trust and confidence
2. 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

Priority 1 - Increasing the credibility of CV Sector and restoring public trust and confidence.

Media interest in governance and fundraising practice in charities continued into early 2015 following the *Positive Action* revelations, and the sense of there being a crisis in the sector continued, albeit at a much reduced level. The Wheel engaged in **extensive media work** over the course of 2015 to change this negative narrative and ensure that the key facts were put forward relating to good governance practice in the sector. The latest indications in late 2015 were that public trust and confidence is slowly returning to more normal levels.

A positive outcome from the crisis remains **the upsurge in interest in all-things-good-governance** amongst members of The Wheel. The Charity Regulator was also firmly established over the course of 2015 and is contributing to greater confidence in the sector. Similarly, the introduction of **lobbying regulation** passed off without a hitch for most charities, and The Wheel engaged in extensive communications to advise members of their responsibilities in this regard.

Priority 2 - Ensuring the community and voluntary sector's role in delivering public services is valued and adequately funded.

The big issue here in 2015 was ensuring that moves to tie statutory funding to the achievement of outcomes through "commissioning" approaches to funding (moving away from annual block-grants) don't damage the value-add of the community and voluntary approach to organising services.

The **big development in 2015** under this priority was the production of a joint publication by The Wheel, Clann Credo and the Community Foundation for Ireland called *Let's Commission for Communities*. The report clearly identified the financial and non-financial value of the community and voluntary sector in Ireland and made the case for:

- Commissioning to take place within a **societal value** framework that appreciates the financial and non-financial "added-value" that the community and voluntary approach brings to services;

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- A coherent funding models necessary to support the community and voluntary approach; and
- The need to create an enabling ecosystem for community and voluntary organisations to thrive.

The Wheel accepted an invitation to join the **Tusla Commissioning Working Group** in 2015 which is leading the process of aligning Tusla's strategy with its approach to funding, a process which it understands as "commissioning".

The Wheel also fed into the formal consultation process organised by the **Department of Public Expenditure and Reform (DPER)** to guide the development of **Principles on Commissioning** which is expected to direct departments when commissioning work. We met with key DPER officials responsible for drafting the policy over the course of 2015.

Priority 3 - Progressing active citizenship agenda and inclusive local government / local development reform and alignment.

The Wheel's major policy initiative in this area in 2015 was hosting **The People's Conversation** and publishing the resulting **Citizens Rising** report in October.

The People's Conversation aimed to produce a new vision for citizenship for 21st century Ireland, and the process went from strength to strength over 2015, receiving the official support of President Michael D. Higgins who delivered the annual lecture at The Wheel's conference on the theme of citizenship, and praised the People's Conversation and its importance. **15 conversation groups participated leading to over 30 conversation meetings.**

We also worked to encourage members to register with and participate in their local **Public Participation Networks** and we continued our work with **the Social Enterprise and Entrepreneurship Task Force** to ensure that the new local government architecture supports social enterprise / voluntary organisations at the level of the Local Employment Offices etc.

Extensive work in late 2015 went into communicating our policy asks to the political parties in advance of **General Election 2016** and into planning The Wheel's campaign to engage members in promoting our policy asks "for a thriving community and voluntary sector" to their local candidates - to be rolled out first week February 2016.

4. Foster excellent leadership within the sector.

The Wheel continued to build further upon the success of our myriad leadership programmes, workshops and forums. From confidential networking groups for non-profit CEO's to Leadership Breakfast Briefings and online webinars, The Wheel held **12 non-accredited leadership training events in 2015 attended by 386 people** (representing 346 organisations).

Sector demand saw our **Leadership for Equality accredited training programme** being run three times across the year. With **34 leaders** taking part (from 32 different non-profit organisations), The Wheel has now **graduated more than 160 leaders** from this Level 8 programme.

Another major innovation in the area of non-profit leadership was The Wheel's collaboration with the Law Society of Ireland to deliver the **Certificate in Charity Law** programme, with **51 attendees** in total (over the course of two programmes).

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

Our **Ready for Regulation** 2-day training programme grew in reputation and reach throughout 2015, providing attendees with a thorough grounding and understanding of: governance and public benefit trusteeship; succeeding with the Governance Code; The Lobbying Act 2015; The Charities Act 2009; the SORP standing of financial reporting; risk management; outcomes-based working etc. We delivered **XXX Ready for Regulation** events across Ireland in 2015, attended by **XXX people**.

Our Governance Code Support Pack (made available to 230+ new members over the course of the year) continued to serve as an important resource for new and existing members. The Wheel also continued to deliver its own standalone governance-themed events across the regions, as well as collaborating in the delivery of **12 Governance Code**

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workshops with Pobal.

In total, The Wheel ran **166 training and special events attended by 5,151 people (representing 4,391 non-profit organisations from across the country)**, in addition to **40 Tailored Training on-site training sessions**.

E-Communications / Newsletters:

- **NewsWheel:** The Wheel's flagship member communication bullet - **distribution of 68,812 in 2015**.
- **Fundingpoint Newsletter:** Ireland's most widely read monthly fundraising newsletter - **2015 distribution figure was 50,589**.
- **Sector Connector:** The Wheel's weekly e-bulletin provides to the sector – sent to **120,000+ readers in**
- **Employer Resources Newsletter:** news and updates for non-profit employers - **circulation for 2015: 18,100**.

Websites / online services:

- **Wheel.ie information hub:** **298,492 unique visitors and 1,051,254 page-views** over the course of 2015.
- **Employerresources.ie:** **13,560 unique visitors and 30,477 page-views** in 2015.
- **Europeforcitizens.ie:** **3,793 unique visitors and 8,435 page-views** by the end of the year.
- **Bettertogether.ie:** **164,273 unique visitors and 462,760 page-views** in 2015.

Social Media Presence:

The Wheel's official **Twitter account had 6,870 followers (5% growth in Q4)**, while our **Facebook page had 3,056 fans (3% growth)**. Our reach on **LinkedIn is also growing with 1,304 (8% growth in Q4) followers**. The social media channels are updated daily and continuously monitored.

Print Publications:

Be The Change: *the* magazine for the Irish community and voluntary sector. Distribution in 2015 was **8,200 hard copies**.

ResourcePoint Handbook: a quality colour-publication, featuring numerous articles on how to cut costs and make bottom-line savings for members of The Wheel. **Distribution in 2015: c. 9,000**.

Good Practice Guides: in 2015 we distributed a total of **1,562 of our Good Practice Guides free** to members of The Wheel, including 1,290 copies of our new *Financing Your Future* guide. An additional 278 Good Practice Guides were sold to non-members.

6. Maximise collaborative working in the sector.

As referenced above, The Wheel worked closely with Pobal, as well as Carmichael Centre for Voluntary Groups and Boardmatch Ireland, to deliver **12 full-to-capacity Governance Code-related training events across Ireland**.

The Wheel worked in close collaboration with the Charities Regulatory Authority (CRA) in 2015. This collaboration included The Wheel holding a special information and feedback session in March 2015, in which our members were invited to engage directly with and provide their input on the then current CRA registration process. The Wheel also proactively assisted the CRA in promoting its series of information events across Ireland in the latter part of 2015.

In 2015 The Wheel was appointed by the Department of the Taoiseach as the National Contact Point for the Europe for Citizens Programme (2014 – 2020). This initiative saw the appointment of a dedicated Information Officer for the programme, and the establishment of a new website (www.europeforcitizens.ie) and a public launch in July (attended by more than 60 people). The Wheel, in collaboration with Access Europe, ran **9 information sessions** for non-profits interested in applying to Europe for Citizens during this period.

Other collaborations by The Wheel are detailed in our Collaboration Matrix, which is available to view here: www.wheel.ie/collaboration.

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

Financial

Other parts of this Directors Report deal in detail with the financial activity on the income-generation side of things as well as on the expenditure numbers. Of particular note are the following new initiatives that were undertaken in 2015 as part of the on-going income diversification work:

- We commissioned a report from consultant Hugh Quigley about the potential of various EU programmes for our members, for the voluntary sector and for The Wheel. The results were posted on our website in autumn 2015.
- We expanded our training offering to facilitate a growing demand from members for training and that offerings grew during the year.
- We commissioned a feasibility study about the potential of establishing a consultancy offering for the sector, up to and including a new organisation separate to The Wheel. The findings of that analysis were reviewed at the end of 2015 and no new entity will be established – although several new offerings will be developed and offered to members during 2016.
- We were successful in broadening our funding information service (Fundingpoint) to include a dedicated programme of information and practical supports for organisations and consortia seeking funding under the 'Europe for Citizens' programme.

We were very pleased to bring 3 new suppliers on board with our award-winning ResourcePoint service during 2015, taking the total number of service providers to a dozen. This means our members have unrivalled access to some of the most cost-effective and high quality purchase options available in our sector.

We were pleased to secure the support and backing of Ulster Bank for a further 12 month period in 2015, providing The Wheel with various supports, including the use of Ulster Bank's premises for the delivery of The Wheel's Leadership Breakfast events, as well as for The Wheel's Members' Leadership Network.

IT/Systems

We commenced a full 'client relationship management' (CRM) database upgrade in 2015. A significant data-cleanse exercise was completed as part of the process and by the end of the year the new 'skeleton' CRM was at testing phase with several thousand records transferred for testing purposes. It is planned to go live with the new system in quarter one 2016.

People

2015 saw us welcome four new members to the team:

- A Business Development Officer, who joined us in April on a one-year contract to develop and grow the ResourcePoint cost-savings group procurement service for members.
- A Training and Information Officer, who also joined us in April. This person joins the core team for providing training, information, advice and support services to members and other sector organisations.
- A Europe for Citizens Information Officer, who joined us in August and who was recruited after we secured the contract from the Dept. Taoiseach to be the National Contact Point for the programmes.
- A new half-time Administration Officer role had also been approved by the board at the end of 2014 and this was recruited for in January, and unfortunately again in July when the new person was recruited back to the organisation she had left in a more senior role.

Developments were negatively impacted by the departure of the Senior Business Development Executive in July. The role remains vacant and is planned to be filled – at a more senior level – during 2016. Our Finance Administration Office gave several months of notice that she would be leaving in November after eight years to return to live in Spain.

These developments, coupled with the increased pressure of increased compliance and growing membership caused an organisational 'rethink' in terms of roles and structure of the team. In September the board approved the CEO's request for a budget to complete a HR Review. The board convened a special meeting in December to consider the

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ensuing report from the HR Review and the analysis of it, which had been undertaken by the Staff & Employment subgroup. All recommendations were accepted and they will be implemented in 2016.

Governance

June 2015 marked the one-year anniversary of when The Wheel's board had signed off on full-compliance with the Governance Code. That anniversary triggered a review of our continued compliance. This was considered in detail by the Governance subgroup, and subsequently the full Board in September.

The annual governance-review-session at the board's 'away day' November meeting focused on reviewing the relatively new sub-group structure. During 2014 a total of **16 people from 34 expressions of interest** received were appointed by the Chairperson to the various five subgroups of the board. After over a year of being in place it was opportune to invite all subgroup members to the review session at the November meeting. Both board members and all subgroup members completed online questionnaires in advance and the facilitated session examined how the new model might be strengthened so as to benefit the volunteer subgroup members and the organisation further. It was a very productive session and some actions were identified to further develop the model. There was full agreement that The Wheel's board has benefited significantly from the enhancement of the subgroups in this way.

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, with 2015 being our strongest single year of growth yet. In total, our membership numbers went **from 1,013 at the start of the year to 1,232** by year's end (representing close to a 20% increase in numbers).

This strengthened membership base empowered The Wheel to deliver more services, discounts and special events in 2015. A sample of these enhanced membership benefits include:

The delivery of **38 members-only free information and training events** across Ireland, **attended by 1,286 of our members** (representing 1,126 organisations).

The Wheel's Helpdesk services engaged with **over 350 individual queries** during 2015 (along with hundreds more casual contacts / queries).

Our annual member survey in April indicated a widespread satisfaction with The Wheel, in terms of service, value for money and performance, as indicated through the following numbers:

- 93.46% of members said they were satisfied / very satisfied / extremely satisfied with The Wheel's overall performance
- 93.85% of members agreed that member of The Wheel is value for money.

Plans for Future Periods:

The table below reflects a high-lighted summary of the top level priorities of The Wheel in 2016 against each of our eight strategic objectives. All members of staff have goals which are aligned with these top level goals. Note that the overarching objectives may be amended at the AGM pending ratification of a new/revised strategy by members.

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

- Implement the advocacy phase of *Citizens Rising* - the report of *The People's Conversation* including promoting the policy challenges in context of General Election 2016
- Develop a phase II funding proposal for *The People's Conversation* to implement solutions to the challenges identified.
- Devise and implement a strategy to engage in /shape the functioning of *Local Community Development Committees* (LCDCs) and local partnership companies as they implement the SICAP / Leader and other central government programmes.
- Devise a strategy for The Wheel to support the effective functioning of *Public Participation Networks* (PPNs)
- Maintain established links with President Higgins with a view to participating in the successor to The President's

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Ethics Initiative

- Review Better Together positioning and roll out a further developed/refined programme in 2016.

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

- Review *Be The Change* magazine in the context of our long-form (articles and opinion pieces) digital communications strategy
- Maintain involvement in, and support where appropriate:
 - Claiming our Future
 - Advocacy Initiative Legacy & Partners
 - ESC Rights Campaign with Amnesty
 - People Talk
 - Open Government Partnership
 - Community and Voluntary Pillar
- Partner with Dóchas, Social Justice Ireland and others in the Sustainable Development Goals roll-out process.
- Publicise the Annual Lecture on citizenship

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.

- Roll out General Election Advocacy campaign with political parties, candidates and members of The Wheel around the five 'asks' for a thriving CV Sector:
 - 1) Respect the sector
 - 2) appoint a minister
 - 3) develop a strategy
 - 4) produce a funding (and commissioning) plan
 - 5) supportive regulation
- Secure commitments in programme for government relating to the above asks and to ensure that the 'societal value' concept becomes part of the policy discourse framework, especially as it relates to commissioning.
- Post election – establish relationships with relevant ministers and special advisers
- Shape developing commissioning policy and practice in DPER, DoH, DoC; HSE, Tusla and DECLG to ensure statutory authorities *commission for Societal Value* in line with the recommendations of the *Commissioning for Communities* report
- Develop 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 etc)
- Shape roll-out of regulation of lobbying as it affects charities (through membership of Regulation of Lobbying Advisory group)
- Maintain close relationship with senior officials in Charity Regulatory Authority to ensure supportive roll out of registration and reporting – be in a position to anticipate any 16 April deadline-related compliance requirements
- Conduct (and publish in the case of the Big Picture report) The Wheel's twice-yearly survey (members' needs Q1 and "big picture" issues Q3) and disseminate findings.
- Participate in further development of goodcharity.ie
- Implement objectives in Communications Plan so as to be able to react to events as they unfold with appropriate and strong intervention with public/media/sector/others as appropriate and to ensure The Wheel remains the go-to place for information about the sector and its needs
- Deliver Pre-Budget press-conference in October
- Maintain involvement in Social Enterprise Task Force
- Develop and roll out strategy to maximise benefit of Irish Charities Engagement Monitor surveys of public attitudes towards charities.
- Create a data hub collecting all the key stats about the sector in one place on website
- Ensure that Newswheel is a timely, informative and relevant monthly ebulletin for members and that it is reviewed and revised as considered necessary
- Ensure that The Wheel communications are always member-proofed and they keep membership to the fore

OBJECTIVE 4: Foster excellent leadership within the sector

- Develop and roll out a programme of work within the concept of a 'Leadership Academy' that will focus on developing leadership in the three 'tiers': 1) voluntary board leadership; 2) senior management levels; 3) community activist leadership.
 - 1) voluntary board leadership:
 - Provide supports (training, information, guides) to encourage and help groups to reach the standards embodied in the Governance Code – roll out the Ready for Regulation and Governance Code Book

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- Camp programmes
- Maintain active engagement on Governance Code Working Group (GCWG), working with GCWG 's advocacy strategy to encourage wide scale adoption; and provide administration support to the GCWG
- 2) senior management levels:
 - Roll out and monitor the accredited leadership development programmes.
 - Further enhance and develop the CEO Roundtables' and 'Leadership Networks' to enhance leadership in the sector
 - Develop new offerings for the 'Leadership Academy', including in-organisation customised leadership programmes
- 3) community activist leadership.
 - Provide information, supports and training to enhance the natural ability of people providing leadership in their communities, through 'business and technical' supports around running organisations and groups effectively, and principles of participation.
 - Complete monitoring and evaluation supports for the current cycle of the 'Training Links' network-led training programme; review the programme and plan for 2017 – 2019.
- Support initiatives where good leadership is celebrated and recognised.
- Develop an Advisory Council for the 'Leadership Academy' to advise on strategy re this objective.
- Develop partnership with NCI and Quality Matters in the rolling out of a Masters in Leadership for the cv sector

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

- Develop calendar of training, supports and information to encourage organisations to adopt outcomes-focused planning and measurement in their work (and seek feedback from their service users, with regard to quality and relevance of those services).
- Review the Best Practice guide series to ensure they are effectively communicated to, and widely used by, the sector.
- Track and promote adoption of quality standards across the sector (e.g. membership surveys, questions at CEO forums).
- Support members and the sector in the increasing compliance and regulatory environment, with signposting, information, practical supports and training
- Develop, review & maintain information on, and access to, funding for the sector, including Fundingpoint and Europe for Citizens programmes
- Promote 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.
- Develop The Wheel's Information strategy to ensure The Wheel information channels provide relevant & quality information in an accessible, effective and timely format.
- Roll out implementation of the 'Europe for Citizens' initiative and the 'National Rural Network' initiative.

OBJECTIVE 6: Maximise collaborative working in the sector.

- Demonstrate The Wheel's own commitment to collaborative working through publishing and updating our 'collaboration index'
- Develop the group procurement project, ResourcePoint to show that working collaboratively with organisations can secure savings on expenditure.
- Roll out the Governance Code Boot Camp collaborative project to support groups in governance, compliance and regulation
- Review & evaluate the NTF (Sector Skills) programme 2014 – 2016, and plan for 2017 - 2019
- Develop and implement tailored training & support programmes, with networks and support agencies in the sector i.e. Governance Code Boot Camp; Tusla SCP; EPA; and identify others

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

People

- Manage the change process that the HR Review and organisations restructuring will bring.
- Recruit and successfully induct the new employees in 2016. Build a new team within the office.
- Ensure the team has the capabilities and skills to deliver on the strategic objectives.
- Conduct performance appraisals for all staff.
- Review performance management systems in light of the competency framework that the HR Review has produced.
- Complete review and updating of Staff Handbook and new Operation & Management Guide.

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Processes and Systems

- Complete the ICT change programme affecting: fileservers, email system, new CRM as well as a complete review of how these are integrated with the workflows of relevant staff. Ensure necessary project management, support and training throughout.
- Develop a system, with associated 'dashboard', for tracking progress of the new Strategy and roll it out for the KPI's in the new plan. Focus on the introduction and embedding of outcomes-tracking methods.
- Redesign our website www.wheel.ie ensuring added value for members and enhanced organisational efficiencies as a result.
- Review and set up new work-process-flow for new team structure and new strategy.

Governance

- Complete the new strategic plan, ensuring a detailed KPI system is put in place.
- Complete process to fill vacancies that will arise on the board due to normal rotation.
- Continue to operate in full compliance with the Governance Code and The Principles of Good Practice in Fundraising.
- Complete risk management review for 2016.
- Conduct a brand review as part of strategy development exercise

Communications

- Produce a new Strategic Communications plan for 2016 – 2020. Implement the Communications Plan, building the public face of The Wheel; and maximising engagement with members.
- Update weekly the media-section of wheel.ie ensuring all activity that is media-related finds a home online.
- Review contract for 'Be The Change' magazine.
- Conduct an information and website review
- Update all government contacts after election
- Produce a new communications and style guide for staff

Business Development / Sales

- In alignment with new strategy, develop a fully costed income diversification plan that has new 3-year targets across all income lines. Create and implement a plan to deliver same.
- Ensure the new configuration of the business development function is both supported and is successful.
- Tightly manage activity and results in order to drive the organisation towards reaching its stretch income targets.
- Develop new services to create new income lines.
- Ensure ResourcePoint is successful at reducing costs for members and raising income for The Wheel.

Finances and Funding:

- Complete 2015 audit as per full SORP
- Manage 2016 budgets and cash balances tightly.
- Manage all PAYE, PRSI, pension payments as required.
- Track and ensure compliance with grants/contracts conditions
- Track and manage funds being stewarded by The Wheel and ensure clarity available.
- Focus on cost cutting for the organisation.
- Manage and oversee company pension scheme, conducting a review mid-year.

Administration:

- Conduct facilities management with proactive early-addressing issues with landlord.
- Ensure the new configuration for administration delivers.
- Hold quarterly Health & Safety meetings of internal sub-committee and monitor and report on policy implementation.

Information Technology:

- Complete training of all staff to ensure maximum benefit of new CRM system.
- Work with the IT provider to ensure proactive management of IT network and tools.
- Ensure back-up systems operating effectively
- Introduce/increase IT security including IT Passwords system.

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

- Provide members with a range of services compliant with, and based on, the strategy and which are informed by periodic and annual feedback via a number of different mediums e.g. face to face, email, online groups, surveys etc.
- Continue to support the implementation of the 'member engagement and accountability policy' and the 'policy development framework' to achieve: (1) better informed members (2) greater involvement from, and deeper

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- engagement with, members (3) better founded policy/advocacy positions and plans and (4) stronger governance
- Strongly encourage members to adopt the Governance Code and other sector standards.
- Develop and roll out member surveys to ensure ongoing development of programmes that meets expressed need, and to track progress against strategic and operations goals.
- Ramp up engagement with and involvement of the enhanced Membership Services subgroup of the board to shape planning in this area.
- Develop method(s) to enable The Wheel to capture and communicate the social impact of the work of our members
- Ensure a membership-relationship programme in place for all categories of membership - reviewing the membership communication materials to ensure clear messaging.
- Ensure query-response service to members is adequate to what is needed, and that it is being tracked and built upon.
- Devise and implement a regional development plan for Wheel membership programme, along with other membership drives, setting three-year targets for membership numbers.
- Ensure that member targets and income targets can be met.
- Ensure effective membership administration & communication processes are successfully embedded in the new CRM system