

Company Number: 302282

**Rotha T/A The Wheel
(company limited by guarantee)**

**Directors' Report and Financial Statements
for the year ended 31 December 2018**

Rotha

CONTENTS

	Page
Directors and Other Information	3 – 4
Chairperson’s Report	5 – 6
Directors' Report	7 – 23
Independent Auditor's Report	24 – 26
Statement of Financial Activities	27
Statement of Financial Position	28
Statement of Cash Flows	29
Notes to the Financial Statements	30 – 42
<p>The following pages do not form part of the statutory financial statements:</p>	
Supplementary Information	44
2018 Impact report	45 – 56
Detailed Income and Expenditure analysis	57 – 58

Rotha
DIRECTORS AND OTHER INFORMATION

Directors	Paul O'Sullivan (Chairperson) Vincent Keenan (Vice-Chairperson) John Evoy Peter McBride Inez Bailey Jonathan Buttner Brendan O'Brien Maria Heneghan (appointed 24 May 2018) Karen Smyth (appointed 24 May 2018) Aine Brady (appointed 24 May 2018) Mark Brennock (appointed 13 December 2018) Mary Doyle (appointed 13 December 2018) Barbara Gilroy (resigned 30 January 2018) Mary Cunningham (resigned 24 May 2018) Austin O'Sullivan (resigned 24 May 2018) Sheena Horgan (resigned 12 November 2018) Patrick Carey (resigned 12 November 2018)
Company Secretary	Brendan O'Brien
Company Number	302282
Registered Business Name	The Wheel
Registered Business Number	442985
Registered Office	The Wheel 48 Fleet Street Dublin 2 D02 T883
Auditors	Crowe Ireland Chartered Accountants and Statutory Audit Firm Marine House Clanwilliam Place Dublin 2 D02 FY24

Rotha
DIRECTORS AND OTHER INFORMATION

Bankers

Ulster Bank
33 College Green
Dublin 2

Bank of Ireland
Montrose
Stillorgan Road
Donnybrook
Dublin 4

Legal Advisors

Dechert LLP
3 George's Dock
International Financial Services Centre
Dublin 1

Registered Charity Number

20040963

Charity Tax Number

13288

Chief Executive Officer

Deirdre Garvey

Rotha CHAIRPERSON'S REPORT

for the year ended 31 December 2018

It gives me great pleasure to report on The Wheel's activities for the year ending 31 December 2018. This report has been prepared in line with the Statement of Recommended Practice for Charities (the Charity SORP).

As Ireland's national association of charities, community and voluntary organisations and social enterprises, The Wheel is a representative voice for both its members and the wider community and voluntary sector.

I am very happy to report that at 31 December 2018, The Wheel had 1,429 members, an increase of 120 members, or 8.5%, during the year. This makes us, by far, the largest representative body in the community, voluntary and charity sector.

As a representative body, The Wheel is validated by both the size and diversity of its membership. I am pleased to note that amongst our full members at 31 December 2018, 279 organisations had an annual income of over €1m, meanwhile 436 had an income of less than €75,000 (see membership breakdown on page 12).

2018 was the second year of our four-year strategy *Stronger Charities, Stronger Communities (2017-2020)*, and in the past year, we have made great strides towards advancing our mission and realising our vision.

Our vision is of a thriving community and voluntary sector at the heart of a fair and just society.

Our mission is to strengthen the community and voluntary sector's capacity and capability to play its part in achieving a fair and just society in Ireland by:

- representing the shared interests of community and voluntary organisations,
- supporting these organisations to do their work, and
- promoting the importance of active citizenship.

We advanced our strategic objectives significantly during 2018. Highlights include:

1. Growing The Wheel's membership to over 1,400 for the first time in the organisation's history. Our work amplifies the voice of the sector, and we can only achieve our strategic objectives through a strong and engaged membership; credible and authoritative representation; and knowledgeable, professional service delivery.
2. Collaborating with a wide range of partners to influence policy and deliver programmes and services. Key amongst these were our wide range of national and EU-funded programmes, and our various engagements with the Charities Regulator.
3. A series of productive engagements with the Department of Rural and Community Development as the officials in this new department (created in 2017) continued to formulate their approach to the sector, which includes new strategies on community development, volunteering and social enterprise.

The Wheel's Board of Directors is very mindful of its governance responsibilities and its obligation to ensure the organisation's financial future. I am pleased to report that in 2018, we grew our income by over €160,000 to €1.692m, an increase of almost 11% on 2017 and we reported a surplus of just over €27,000. Together with 2017, this represents the addition of €63,000 to our unrestricted reserves and well over half way to achieving our overall objective to add €100,000 to reserves by 31 December 2020.

Rotha
CHAIRPERSON'S REPORT

for the year ended 31 December 2018

The organisation's finances and activities are described in detail elsewhere in this report.

I would like to express my gratitude to all fellow Board members both past and present for their commitment, co-operation and support during the year, and to our non-board members of our various sub-groups for their time, interest and expertise. I would especially like to thank Mary Cunningham, who was my predecessor as Chairperson, for her dedication and to The Wheel over many years.

I would also like to thank all of our members, funders, supporters, and those we collaborate with, for their support, encouragement and commitment during 2018.

Finally, The Wheel will be celebrating its 20th anniversary in 2019. Over the past twenty years, The Wheel has worked to develop, support, and give a voice to Ireland's charities, community and voluntary organisations and social enterprises, helping them to respond to massive societal changes and challenges. I invite you to join, The Wheel as a member or supporter, as we progress towards fulfilling our vision of a thriving community and voluntary sector at the heart of a fair and just society



Paul O'Sullivan
Chairperson

Rotha
DIRECTORS' REPORT
for the year ended 31 December 2018

The directors of The Wheel present their report and the audited financial statements for the year ended 31 December 2018. These financial statements are prepared under FRS102.

Since the adaption of the Charities Act (2009) in October 2014, and the adoption of the Statement of Recommended Practice (SORP) for charity accounts, the words “directors” and “charity trustees” can be used interchangeably to refer to the body of people who are responsible for the governance of the organisation. For the purposes of this report, and the incorporated accounts, The Wheel has chosen to use the term “directors” to describe those appointed to the Board to lead the organisation’s governance structures.

1. Summary of The Wheel’s Objectives and Activities

The Wheel’s charitable purpose, as set out in its constitution, is to be a representative and support body, which strengthens the capacity and capability of community, voluntary and charitable organisations across Ireland to effect positive social change. We champion the community, voluntary and charity sector ¹ by being its representative voice, and we provide practical advice and training to help organisations optimise their impact.

Figure 1: The Wheel's membership includes a broad spectrum of organisations



In common with all charities, The Wheel’s focus is on public benefit, and the Board of Directors is committed to this focus.

Our mission, strategic plan, objectives, programmes and goals describe what we want to achieve, and our values describe how we want to go about our work. As part of the development of our current strategic plan, *Stronger Charities, Stronger Communities (2017 – 2020)*, the board made a commitment to lead The Wheel – on behalf of its members - according to the beliefs and values set out below.

¹ The community, voluntary and charity sector includes charities, community groups, voluntary organisations, clubs, associations, social enterprises, NGOs and other public-benefit, nonprofit-established entities.

Rotha
DIRECTORS' REPORT
 for the year ended 31 December 2018

Our strategy has adopted six over-arching strategic objectives in four themes as follows:

Theme	Strategic Objectives
Representing	1. Identify, communicate and achieve public opinion and public policy change to build trust and support a thriving community, voluntary and charity sector.
Supporting	2. Foster excellent leadership within the sector
	3. Drive the continuous improvement of organisational practice within the sector.
Active Citizenship	4. Demonstrate the important benefits and value of participation in community and civic life and in public decision-making
Membership Organisation	5. Build a strong, diverse, engaged and connected membership
	6. Ensure that The Wheel has the right structure, capacity and human, technical and financial resources to deliver on these strategic objectives

Beliefs and Values

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

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

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

- We value our membership for their work in creating a fair and just Ireland;
- We value transparency, accountability and high standards of practice and governance within our membership and the sector because they increase the impact of our work;
- We value the diversity of the community and voluntary sector and believe it is a strength;
- We value the community and voluntary approach because it puts people and communities first and is driven by the pursuit of the common good;
- We value regulation that enhances public trust and is sensitive to the needs of the community, voluntary and charity sector;
- We value collaborative working as a way of increasing the value and impact of our work and strengthening our sector;

Rotha

DIRECTORS' REPORT

for the year ended 31 December 2018

- We value citizens' active participation in society so they can influence the decisions that affect them;
- We value people's freedom to organise, to be heard and to be respected;
- We value the interdependence of people's lives and the sense of solidarity that comes from people acting together;
- We value a society where there is harmony and balance with nature.

Activities

Our key ongoing activities include:

- Public Policy and Advocacy Programme: we represent the sector's interests to build public support and to secure the optimum legislative, policy and regulatory environment for community and voluntary action.
- Networking Programme: we facilitate the building of, and support for networks of people across the sector with common interests, and create opportunities for networking across traditional boundaries.
- Training and Development Programme: we make a wide range of affordable unaccredited and accredited training available to organisations and individuals in the sector and promote the highest standards in the paid and unpaid work that is done within the organisations in the sector.
- Information Services Programme: we provide an enormous range of information and advice tailored to the practical needs of people working in charities, community and voluntary organisations and social enterprises.

2. Achievements and Performance

In 2018, we made great strides in advancing our current strategic plan, *Stronger Charities, Stronger Communities, 2017-2020*.

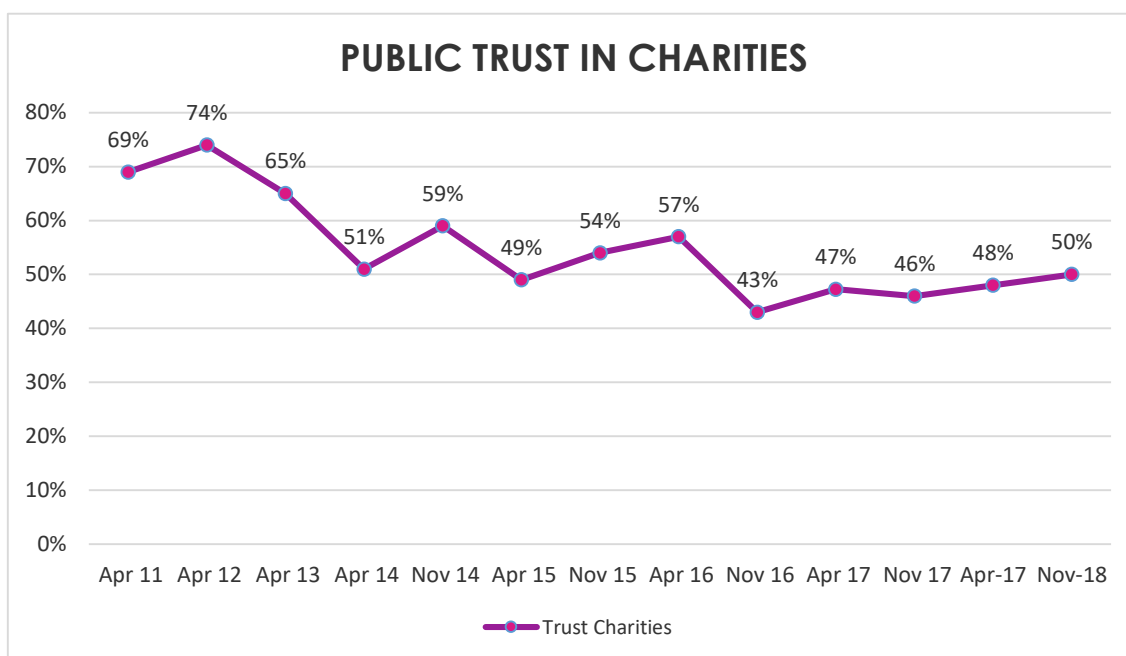
The context of our work in 2018

The following developments framed the context of our work:

- The VAT Compensation Scheme for Charities was commenced. This is a very welcome development, which demonstrates the government's support for the community, voluntary and charity sector.
- The Charities Regulator published a significant report on the social and economic impact of charities. The publication, *Social and Economic Impact Report (2018, Charities Regulator & Indecon)* highlights the huge diversity in organisations that are registered as charities in Ireland. It contributed significantly to our understanding of the sector.
- A new governance code was introduced by the Charities Regulator. This is a welcome development, which brings more clarity to the standards of governance expected of charities.
- A Sláintecare office was established and it has commenced setting out a framework for an ambitious attempt at reforming Ireland's health and social-care services (and the role that community-based voluntary organisations play in those services).

Rotha
DIRECTORS' REPORT
 for the year ended 31 December 2018

- The Independent Review Group on the Role of Voluntary Providers in Publicly Funded Health and Personal Social Services conducted its work in 2018. The review group will publish its report in early 2019, and we hope it will provide a solid basis for a new, more inclusive, relationship between the State and voluntary organisations that provide health and social services.
- In 2018, public trust and confidence in charities increased somewhat. However, public trust and confidence in charities - and indeed in most public institutions - remains at an historic low. Therefore, demonstrating highest governance standards remains an imperative for all charities.



“To what extent do you trust charities?” Ranked “up to a point” to “a great deal” (Source ICEM 2011-2018)

- The HSE conducted a review of the funding of the fifty largest HSE-supported Section 39 voluntary organisations, and proposed a settlement to address outstanding pay-related matters for the employees of these organisations.
- Processes to develop new strategies on local and community development, social enterprise and volunteering were well advanced in the Department of Rural and Community Development (DRCD). This a very welcome development that will help to deliver on the commitment in the current programme for government to develop a strategy to support the community and voluntary sector.
- Tusla and the HSE have intensified the commission of health and personal social services.
- The provisions in the Electoral Acts that restrict civil society advocacy are increasingly being enforced, and some community and voluntary organisations were ordered to return funds to donors and cease advocacy work supported by these funds.
- Brexit, of course, has created an uncertainty over the long-term future of European funding programmes such as the PEACE and Interreg. Many charities rely on these programmes to fund their cross-border and international work.

Rotha
DIRECTORS' REPORT
for the year ended 31 December 2018

Key Achievements for 2018

In 2018, we changed the practice, thinking and knowledge of a wide spectrum of stakeholders. Our key achievements for the year include:

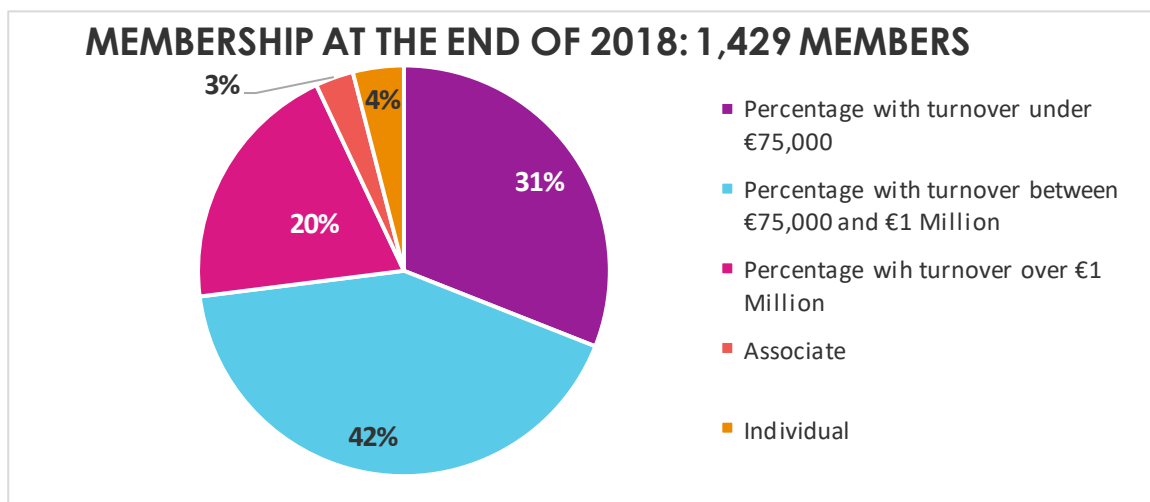
- As key members of the Charities Regulator's consultative panel on governance, we worked to ensure that the Regulator's new governance code is principles-based, rather than rules-based;
- We successfully encouraged the Charities Regulator to conduct research into a "Charity Passport" system to streamline the information demands made on charities, and to reduce duplicate reporting;
- In 2018, we made two submissions to, and met with, the Independent Review Group (IRG) on the Role of Voluntary Providers in Health and Social Services. The IRG is due to publish its report early in 2019.
- We worked to ensure that the commitment we secured in the current programme for government to "produce a strategy to support the community and voluntary sector" is honoured, by influencing the Department of Rural and Community Development's draft strategy for social enterprise, draft implementation plan for local and community development and its draft strategy for volunteering (all three strategies will be published in 2019);
- We hosted a series of encounters between our members and the leaders of the main political parties, including Brendan Howlin, Mary Lou McDonald and Micheál Martin.
- We worked as members of Tusla's Commissioning Advisory Group to ensure that Tusla's new Service Agreements were aligned with The Wheel's members' requirements (and, by extension, the requirements of the wider community and voluntary sector);
- We collaborated with Medtronic, a leading manufacturer of medical devices, to develop a new framework to guide commissioning practice towards maximizing the societal value in health services. The framework identifies the contributions community and voluntary organisations make to community life, beyond the specific service they are funded for. The purpose is to ensure that commissioners appreciate, and seek to support and fund, the "added-value" of community-based services.
- We prepared and trained members to participate in collective advocacy around the local and European elections in 2019;
- Through a comprehensive programme of training and support, we helped our members to prepare for the introduction of the General Data Protection Regulation (GDPR);
- We launched our greatly enhanced and expanded website www.wheel.ie. The new website is a valuable source of information and support for our members, the wider community and voluntary sector, other civil society bodies and the public.
- We ran a very successful Charity Impact Awards programme. One hundred and four organisations entered the awards, and we counted 19,000 votes for the shortlisted entries.

Other achievements are outlined in the membership and programmes sections below.

Rotha
DIRECTORS' REPORT
 for the year ended 31 December 2018

Membership in 2018

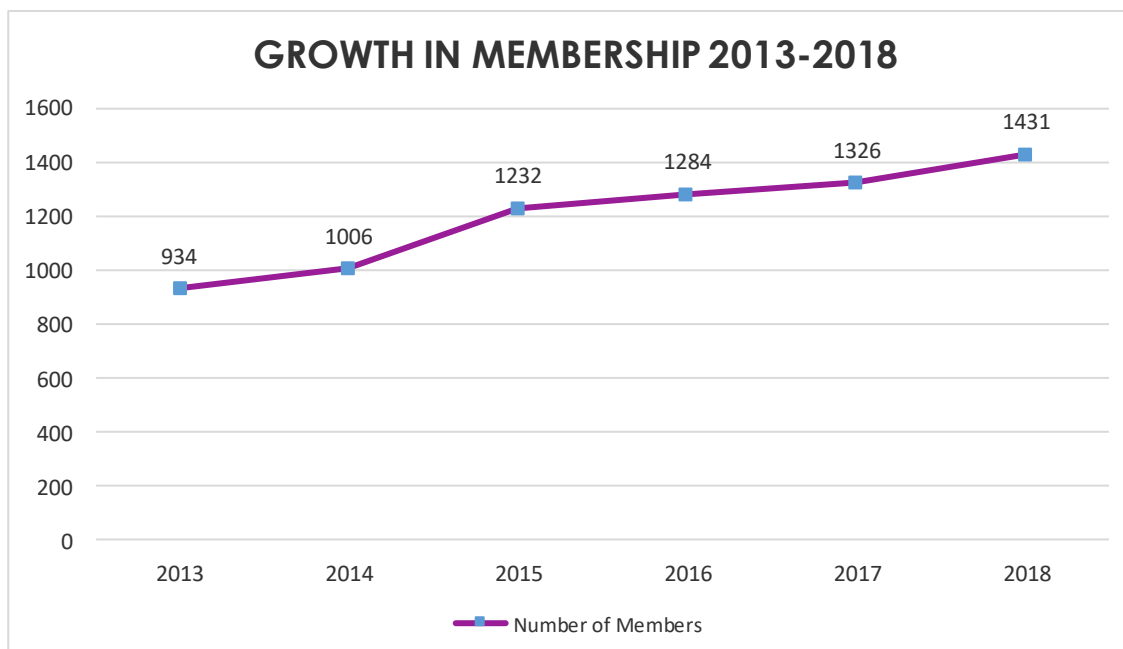
It was also significant to note that our total number of members increased to over 1,400 by 31 December 2018 and our membership income, which allows us to provide as wide a range of supports as possible, grew from just under €220,000 in 2017 to just over €247,000 in 2018.



The Board would like to thank all of our members for their ongoing encouragement and support of the work of The Wheel.

In order to support the work of smaller, volunteer-led organisations, the Board made a decision in 2018 to introduce free membership for organisations with an annual income of less than €25,000 to take effect from 1 January 2019.

We are conscious that aside from income that we can reasonably expect through membership income and events, as well as from contracts, we enter each year with a need to source new income if we are to deliver our entire strategy.



Rotha DIRECTORS' REPORT

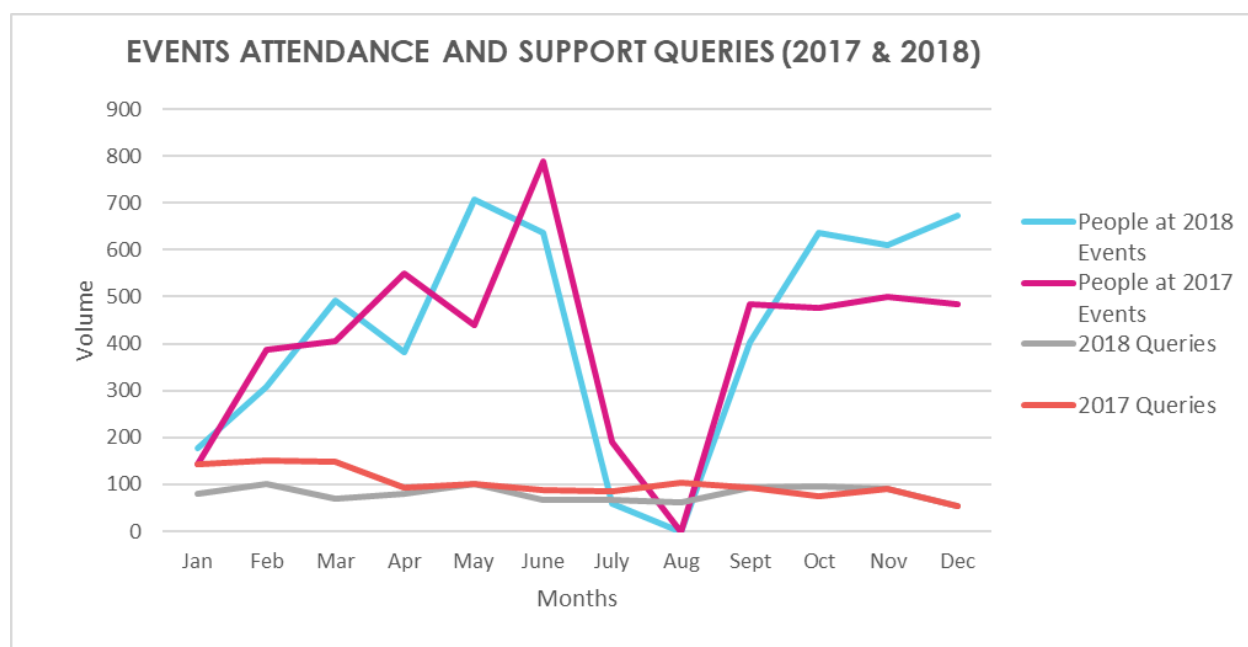
for the year ended 31 December 2018

During 2018, our income of €1.692m fell short of our budgeted income of €1.756m (-3.7%) but we were able to make strategic decisions on project timings and save on direct project costs that ultimately resulted in a surplus for 2018 of just over €27,000, compared to a budgeted surplus of €13,000. We believe that in doing so we managed to deliver the vast majority of projects and programmes and did not compromise on quality or service.

A summary of our 'Impact Report' for 2018 is included in the Supplementary Information. It is part of The Wheel's accountability to our members, funders and the public. It is our ambition to have a fully embedded impact measuring and reporting process built into the organisation's culture and way-of-working by the end of our current strategy.

Special Programmes in 2018

- **Sector Skills programme:** co-funded by the National Training Fund under the Department of Education and Skills, its purpose is to build the skills of people working in community and voluntary sector organisations. Under this programme a wide range of subsidised training and professional development opportunities are provided which enable employer organisations in the sector to identify the needs and build the skills of their staff. In 2018, this programme co-funded 179 training events in which 5,084 people participated.



- **National Rural Network (NRN) programme:** we deliver this project as part of a consortium with Irish Rural Link (lead organisation), NUI Galway and Phillip Farrelly & Co. under contract from the Department of Agriculture, Food and the Marine. The purpose of the NRN is to connect the beneficiaries of the Rural Development Programme (RDP) in Ireland, leveraging their knowledge and learning under the RDP to add value for all. The Wheel's work in this consortium is to provide communications (website, newsletter, and outreach) and project management support to the project team, led by Irish Rural Link. At the end of 2018 the results of our collective work for this programme were:



- Membership of the NRN grew from 2,214 to 2,656 in 2018, an increase of 20%.
- A total of 905 people attended 16 seminars and training events run by the NRN.
- We produced 83 publications, including eight monthly e-bulletins, four quarterly newsletters, a LEADER newsletter, two EU LIFE newsletters, ten blogs, 27 posters profiling EIP-AGRI operational groups, six infographics on themes related to the Rural Development Programme and on the impact of the NRN.
- We collected and disseminated 61 good practice case studies.
- Our followers on Facebook grew from 1,653 to 2,479, an increase of 50% over the year.

For more information visit www.nationalruralnetwork.ie.

- **Europe for Citizens' programme:** we provide the National Contact Point for this programme, helping Irish civil society organisations to secure funding under the scheme. This is delivered with funding from the Department of Foreign Affairs and Trade, and the Education, Audio-visual and Culture Agency (EACEA). In 2018 the following achievements were secured:
 - Three Irish projects were awarded funding as the lead coordinators totalling €216,720. A further seven Irish organisations were awarded funding as partners in proposals led by other EU countries. 15 applications from Ireland were submitted with a 33% success rate – high compared to the 15% EU average.
 - Presentations were made by Wheel staff at 18 events nationwide reaching 529 people directly.

For more information visit www.europeforcitizens.ie.

Additionally, in 2018 we were awarded the following contracts:

- **Spark Change** is a collaborative project of The Wheel and Trinity College Dublin. The initiative is funded by the Environmental Protection Agency (EPA). The goals of the project are to help improve the economic, social and environmental sustainability of communities across Ireland, and gather information on how community and voluntary activity is contributing to Ireland's commitments to achieve the UN's Sustainable Development Goals by 2030. The project was launched in June 2018 and it will conclude in the third quarter of 2019. The Wheel has retained the services of a research fellow who is gathering and analysing evidence for community-based initiatives and how they contribute to the attainment of the SDGs. The public engagement element of the programme has two components:

Rotha DIRECTORS' REPORT

for the year ended 31 December 2018

- the Spark Change Challenge, which aims to support projects that make communities more environmentally, economically and/or socially sustainable, and
- a collection of success stories (e.g. case studies of best practice, submitted by voluntary groups and individuals).

By the end of 2018, sixty-four organisations had signed up for the Spark Change Challenge and we had gathered 34 success stories.

The project will conclude in 2019 with the publication of the research findings and the announcement of the winner of the Spark Change Challenge at a special awards ceremony. Visit www.sparkchange.ie for more information.

- **Living Better, Using Less: a Sustainable Communities Toolkit:** Funded by the Environmental Protection Agency, and delivered from October 2017 to April 2018, the toolkit was road-tested at local events with community groups before it was launched in March 2018 at the Rediscovery Centre in Ballymun. The online toolkit, and accompanying training materials, benefits members of The Wheel and the wider community, voluntary and charity sector by providing them with the tools to help communities become more sustainable, and to link their work to the UN Sustainable Development Goals (SDGs). In 2018, The Wheel actively promoted the online toolkit at training and events and to communities participating in the Spark Change challenge. You can access the toolkit on www.sustainabletoolkit.ie.
- **Consultation – Bridging the Gap:** Funded by Carlow Public Participation Network, this project bridged the gap between current practice and best practice in community consultation and engagement in Co. Carlow. We developed a practical guide for bodies undertaking public consultations in Co. Carlow, to help them engage in a meaningful way with local communities, and to provide local communities with the tools to engage effectively in consultation processes. The project was delivered between November 2017 and February 2019. This initiative addressed our strategic objective to “promote, support and develop new ways for people and the community groups they form to be actively involved in shaping the public-decision-making that affects them”.
- **Other European Projects:** In 2018, we also undertook a number of other EU funded projects, including, the European Schools Ambassador Programme, Communicating Europe Project and the Shaping Europe’s Future Project. All of these projects were successfully concluded in 2018.

Sources of Funding

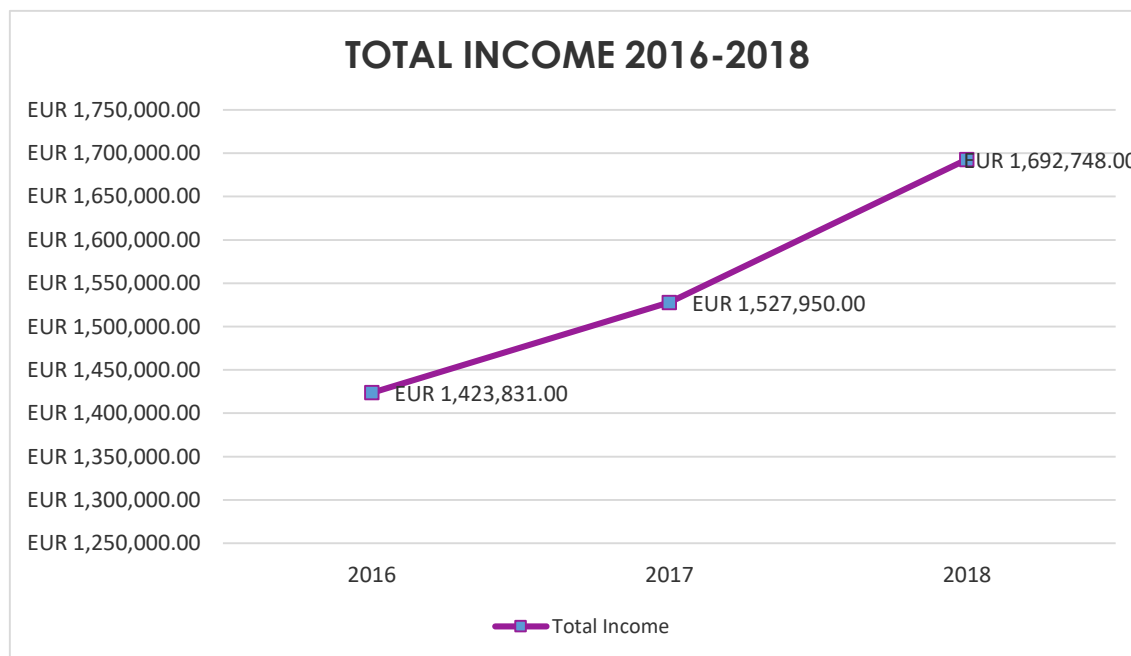
We wish to acknowledge all sources of funding that are essential in order to carry out our work and a detailed note on all funding is set out in Note 4 to these financial statements.

Rotha
DIRECTORS' REPORT
for the year ended 31 December 2018

3. Financial Review

Results

In 2018, Rotha (trading as The Wheel) had an income of €1,692,753 and spent €1,665,276 on services for its members, and supporting their needs and those of the sector. This income represented an increase of just under 11% when compared to 2017 whereas expenditure was higher by just over 11% compared to 2017.



The major elements of expenditure in 2018 were on staffing costs related to: member-services, training information provision, research and advocacy; and secondly, on the implementation of the National Training Fund co-funded Sector Skills programme of specific training and supports.

The full results for the year are set out on page 27 in the Statement of Financial Activities.

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 in the Notes to the Financial Statements.

Financial performance and income diversification

In 2018 both statutory and income from other public sources (EU) performed strongly as did earned income from membership, training delivery and other projects.

The main differences between income for 2018 of €1.692m and income in 2017 of €1.527m is the Spark Change project, an eighteen-month programme funded by the Environmental Protection Agency (EPA) which contributed just over €148,000 in 2018. There were also general increases in income across a number of earned income lines while the project that generated the Carnegie (UK) Trust income of €84,000 in 2017 ceased on 31 December 2017.

Rotha DIRECTORS' REPORT

for the year ended 31 December 2018

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



Principal Funding Sources

A detailed breakdown of all sources of funding, with comparative figures for 2017 is provided on page 57 an additional source of supplementary information to this report and our annual accounts.

Reserves Policy and Level

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

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

This takes into account:

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

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. The level of reserves is kept under constant review through ongoing financial reporting and production of annual audited accounts. As of the most recent review in 2018, the board of directors determined that based on the above analysis, the total sum of reserves that the organisation should carry on an ongoing basis should be in the range €300,000 - €350,000 and that achieving this from where the reserves level were at the end of 2016, should be a key target for the strategy *Stronger Charities Stronger Communities*.

Rotha

DIRECTORS' REPORT

for the year ended 31 December 2018

At 31 December 2018 the reserves were €245,598. The board has set a desired level of reserves to increase by €100,000 by the end of this strategy by 31 December 2020. The addition of €64,205 to the reserves in the first two years of the strategy is ahead of achieving this target.

Pension

All employees are entitled to join the Company defined contribution pension scheme which is with New Ireland. General Investment Trust Limited are the independent trustees of the Plan and the Directors are satisfied that the trusteeship arrangements for the scheme meet all legal requirements and recommendations. An annual review meeting took place in August 2018 with the independent adviser to the Plan and it was confirmed that all administrative requirements and operations were being satisfactorily discharged.

Going Concern

The directors wish to note that, as it is one of the considerations that the auditors are required to assess each year, the Directors have no concerns about the ability of The Wheel to continue to carry out operations in the foreseeable future.

Auditors

BCK Audit, Accounting and Tax Limited, resigned as auditors during the year and the directors appointed Crowe Ireland to fill the vacancy. In accordance with section 383(2) of the Companies Act 2014, Crowe Ireland are eligible to continue in office.

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 and effective compliance with the requirements of the sections through the engagement of personnel with appropriate expertise and by providing adequate resources to the financial function. The directors are satisfied that such resources have been put in place by The Wheel. The accounting records of the company are kept at the registered office and principle place of business at 48 Fleet Street, Dublin 2.

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.

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.

National Training Fund affirmation

The directors of the Board of Rotha t/a The Wheel affirm that expenditure incurred in 2018 is in compliance with the statutory requirements of the Fund as provided for in section 7 of the National Training Fund Act, 2000.

4. Structure, Governance and Management

Directors' Responsibilities Statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

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

The directors confirm they have complied with the above requirements when preparing the financial statements.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Legal Status

Rotha is a company limited by guarantee, not having a share capital, incorporated on 25 February 1999 and governed by the Companies Act 2014. The company is licensed to dispense with the suffix "CTR" further to the passing of a special resolution at AGM 2017 and is now Rotha, trading as The Wheel.

The constitution of the company is available for inspection on the company's website at www.wheel.ie and on the Companies Registration Office website (www.cro.ie).

Rotha

DIRECTORS' REPORT

for the year ended 31 December 2018

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). We renewed our compliance in 2018 and this is updated on the Governance Code website - www.governancecode.ie where we are listed as a fully compliant organisation.

In November 2018, the Charities Regulator published its Code of Governance and organisations will have to be fully compliant by 31 December 2020. This new code is principles-based and is similar to Governance Code for Community, Voluntary and Charitable Organisations. The Wheel will ensure it is in compliance with this new code during 2019.

Risk review and internal controls:

The Wheel conducts an annual Risk Review process that is assessed in detail by the 'Finance and Audit subgroup' with senior management and ultimately reviewed and signed off by the board of directors. This process involves identification of the major risks that The Wheel is exposed to, an assessment of their impact and likelihood of happening and a risk mitigation action(s) for each. A full Risk Review was conducted by the Finance and Audit subgroup in September 2018 and approved by the board of directors.

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.

General Governance Information

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

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

During 2018 Patrick Carey and Sheena Horgan stepped down as co-opted Board members. In December 2018 Mary Doyle and Mark Brennock were appointed as new co-opted Board members. All four co-opted places are now filled.

All co-opted board members must also become members of the company before they take up their board position.

Board subgroups

The Wheel currently has five standing board subgroups: Finance & Audit; Policy; Staff & Employment; Governance and Remuneration. The 'Remuneration Subgroup' is comprised of the Chair and Vice Chair of the Board plus the Chairs of the Finance & Audit and Staff & Employment subgroups respectively. During 2018 there was an ad hoc Membership sub-group set up to consider specific enhanced services – this sub-group reported to the Board in September 2018 and was deemed to have carried out its function at that point.

Rotha
DIRECTORS' REPORT
for the year ended 31 December 2018

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

Board Meeting and Subgroup Attendance

The table below lists all Directors of The Wheel and non-board subgroup members who served throughout the year. Their record of attendance at board meetings and board subgroup meetings is outlined below.

Name	Board Member	Board Meeting Attendance	Finance & Audit Subgroup Attendance	Policy Subgroup Attendance	Staff & Employment Subgroup Attendance	Governance Subgroup Attendance
Inez Bailey	Yes	5 of 5	4 of 4	1 of 1		
Aine Brady	Yes	3 of 3				
Jonathan Buttner *	Yes	4 of 5	3 of 4			
Pat Carey	Yes	2 of 3				
Mary Cunningham	Yes	2 of 2		2 of 3		1 of 4
John Evoy	Yes	5 of 5				
Maria Heneghan	Yes	3 of 3				
Sheena Horgan *	Yes	4 of 4				2 of 4
Vincent Keenan	Yes	5 of 5		2 of 3	3 of 3	4 of 4
Peter McBride	Yes	5 of 5			2 of 3	
Brendan O'Brien *	Yes	4 of 5	4 of 4			3 of 4
Austin O'Sullivan	Yes	2 of 2		2 of 2		
Paul O'Sullivan	Yes	5 of 5		3 of 3		4 of 4
Karen Smyth	Yes	2 of 3				
Bernie Bryan	No		0 of 4			
Carol Conway	No					3 of 4
Dermot McCarthy	No			2 of 3		
Enda Doherty	No				1 of 3	
JM Singh	No			1 of 3		
Martin Crawl	No		3 of 4			
Maureen Kavanagh	No					2 of 4
Nat O'Connor	No			1 of 1		
Nina Arwitz	No			2 of 3		
Oonagh Buckley	No				2 of 2	
Pat Carey *	No			1 of 3		
Sharon Kennedy	No			0 of 2		
Suzanne Keating	No			2 of 2		

*Co-opted Board Member

Rotha

DIRECTORS' REPORT

for the year ended 31 December 2018

At the AGM on 24 May 2018, Mary Cunningham resigned as a director and as Chairperson and at the subsequent board meeting in June 2018, Paul O'Sullivan was elected as Chairperson. Also in June 2018, Vincent Keenan was elected Vice Chairperson.

At the AGM in May 2018, Austin O'Sullivan also resigned from the Board and three new directors, Aine Brady, Karen Smyth, Maria Heneghan, were appointed to the Board having been elected by membership.

While Board and subgroup members acknowledge the importance of meeting attendance, due to various personal circumstances, some subgroup members were unable to attend meetings in 2018. In the Finance & Audit and Policy subgroups have added new members since 31 December 2018.

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 complies with its governance requirements.

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

Organisational structure and how decisions are made:

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

The following decisions are reserved for the board to make and approve:

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

Rotha

DIRECTORS' REPORT

for the year ended 31 December 2018

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 the CEO to the staff team. This includes; implementation of the strategic plan; leading and managing The Wheel's staff, recruiting new staff below director level (once within budget), programmes, projects, finances, pricing and all other administrative aspects so that The Wheel's ongoing mission, vision, and strategies are fulfilled through behaviour that matches our stated values and is in alignment with our beliefs.

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.

Important events since the year-end

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

Plans for Future Periods

The Board reviews progress against our strategy on an ongoing basis and a specific year-end review was carried out in November 2018. We believe that our strategy and the associated planned actions are still valid and relevant and we will continue to review performance against strategic objectives as we set our plans and targets for 2019.

We were delighted to learn of increased funding from the National Training Fund for 2019. This fund, through the Department of Education and Skills, has supported skills development training provided by The Wheel since 2005. Increased funding from €375,000 in 2018 to €600,000 in 2019 will contribute enormously to our ability to deliver more and enhanced training to the sector.

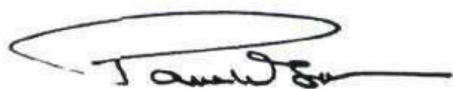
In 2019 we plan to continue with our core activities of public policy and capacity-building in the community, voluntary, charity and social enterprise sector through the provision of information, training and other resources to our members.

We will also continue to look for funding opportunities that will deliver on our six strategic objectives. Key deliverables in 2019 will be:

- Proactive representation of the sector to policy makers, the media and internationally.
- Showcase, through the Charity Impact Awards, the impact of the work done in the sector to make the world a better place

We will continue to review plans for future periods.

By order of the board at its meeting held on **30 April 2019**.



Paul O'Sullivan
Director



Brendan O'Brien
Director

INDEPENDENT AUDITOR'S REPORT
to the Members of Rotha
for the year ended 31 December 2018

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Rotha T/a The Wheel (the 'Company') for the year ended 31 December 2018, which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2018 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

BASIS FOR OPINION

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

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

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which ISA (Ireland) 570 requires us to report to you where:

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

INDEPENDENT AUDITOR'S REPORT
to the Members of Rotha
for the year ended 31 December 2018

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINION ON THE OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2014

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

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Rotha

for the year ended 31 December 2018

RESPECTIVE RESPONSIBILITIES AND RESTRICTIONS ON USE

RESPONSIBILITIES OF DIRECTORS FOR THE FINANCIAL STATEMENTS

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

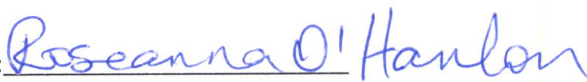
AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA 700 \(Ireland\)](https://www.iaasa.ie/Publications/ISA_700_(Ireland)). This description forms part of our Auditors' Report.

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

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 Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by: 
Roseanna O'Hanlon

for and on behalf of:



Chartered Accountants and Statutory Audit Firm
Marine House
Clanwilliam Place
Dublin 2
D02 FY24

Date: 

Rotha
STATEMENT OF FINANCIAL ACTIVITIES
(including the income and expenditure account)
for the year ended 31 December 2018

	Notes	Restricted Funds 2018 €	Unrestricted Funds 2018 €	Total 2018 €	Total 2017 €
Income and Endowments from:					
Donations and legacies	4	-	16,500	16,500	16,000
Charitable Activities	4	1,041,970	237,361	1,279,331	1,135,461
Other trading activities	4	-	396,922	396,922	376,489
Total Income	4	1,041,970	650,783	1,692,753	1,527,950
Expenditure on:					
Charitable Activities		1,059,918	431,234	1,491,152	1,236,834
Raising Funds		-	174,124	174,124	254,388
Total Expenditure	5	1,059,918	605,358	1,665,276	1,491,222
Net (Expenditure)/Income	6	(17,948)	45,425	27,477	36,728
Transfers between funds	14	7,310	(7,310)	-	-
Net movement in funds		(10,638)	38,115	27,477	36,728
Reconciliation of funds					
Total funds brought forward	14	10,638	207,843	218,481	181,753
Total funds carried forward	14	-	245,958	245,958	218,481

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

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

The notes on pages 30 to 42 form part of these financial statements.

Rotha
STATEMENT OF FINANCIAL POSITION

as at 31 December 2018

	Notes	2018 €	2017 €
Non-Current Assets			
Intangible assets	9	29,999	17,723
Property, Plant and Equipment	10	3,673	4,475
		<u>33,672</u>	<u>22,198</u>
Current Assets			
Receivables	11	133,072	175,186
Cash and cash equivalents	12	480,729	518,186
		<u>613,801</u>	<u>693,372</u>
Payables: Amounts falling due within one year	13	(401,515)	(497,089)
		<u>212,286</u>	<u>196,283</u>
Net Current Assets		212,286	196,283
Total Assets less Current Liabilities		245,958	218,481
Funds of the Organisation			
Unrestricted Funds	14	245,958	207,843
Restricted Funds	14	-	10,638
		<u>245,958</u>	<u>218,481</u>
Funds of the Organisation	14	245,958	218,481

The notes on pages 30 to 42 form part of the financial statements.

The financial statements were approved by the Board of Directors and authorised for issue on **30 April 2019**.

They were signed on its behalf by:



Paul O'Sullivan
Director



Brendan O'Brien
Director

Rotha
STATEMENT OF CASH FLOWS
for the year ended 31 December 2018

	Notes	2018 €	2017 €
Cash flows from operating activities			
Surplus for the year		27,477	36,728
Adjustments for:			
Amortisation of intangible assets		19,430	8,861
Depreciation of property, plant and equipment		2,621	2,259
Movement in inventories		-	2,649
Movement in receivables		42,114	(84,651)
Movement in payables		(95,574)	186,351
		<u>(3,932)</u>	<u>152,197</u>
Cash flows from investing activities			
Payments to acquire intangible assets		(31,706)	(26,584)
Payments to acquire property, plant and equipment		(1,819)	(2,543)
		<u>(33,525)</u>	<u>(29,127)</u>
Net (decrease)/increase in cash and cash equivalents		(37,457)	123,070
Cash and cash equivalents at beginning of financial year		518,186	395,116
		<u>518,186</u>	<u>395,116</u>
Cash and cash equivalents at end of financial year	12	480,729	518,186
		<u><u>480,729</u></u>	<u><u>518,186</u></u>

for the year ended 31 December 2018

1. GENERAL INFORMATION

Rotha is a company limited by guarantee incorporated in the Republic of Ireland. The company operates under the name The Wheel.

2. ACCOUNTING POLICIES

Basis of preparation

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

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

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 is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income includes donations, gifts, bequests, income from grant funding and membership income. Membership income is accounted for and deferred on a time basis. Grant 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 includes income received for events and meetings held during the year.

Resources Expended

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

Costs of 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 Board of the charity's assets and are primarily associated with constitutional and statutory requirements of managing the organisation.

for the year ended 31 December 2018

Fund Accounting

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

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

Property, plant and equipment and depreciation

Property, plant and equipment are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of property, plant and equipment.

Depreciation is recognised so as to write off the cost or valuation of property, plant and equipment over their useful lives on the following basis;

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

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

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 3 years.

Inventories

The organisation previously held publications in inventories. The organisation do not recognise a value for publications held at the year-end. Although these might have a resale value in the future, this is considered negligible and the Board consider it prudent not to recognise the value in the financial statements.

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.

Pensions

Defined Contribution Pension Plan

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

Taxation

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

Foreign currencies

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

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Establishing lives for depreciation purposes of property, plant and equipment

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.

Establishing lives for amortisation purposes of intangible assets

Intangible assets consisting of website development costs are amortised depending primarily on the estimated useful economic life of the asset and estimate of residual value. The directors regularly review the asset's useful economic life and change it as necessary to reflect current thinking on remaining life in light of prospective economic utilisation of the asset. Changes in the asset's useful life can have a significant impact on amortisation charges for the period. Detail of useful economic life is included in the accounting policies.

Provision for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

4. INCOMING RESOURCES

		2018	2018	2018	2017
		Restricted	Unrestricted	Total	Total
		€	€	€	€
Donations and legacies					
Corporate Support		-	14,000	14,000	10,000
Charity Impact Awards sponsors		-	2,500	2,500	6,000
Total income from donations and legacies		-	16,500	16,500	16,000
Charitable activities					
Funding					
	Funded By:				
Community and Vountary Pillar Funding	<i>Department of Rural and Community Development</i>	73,476	-	73,476	73,476
Scheme to Support National Organisations (Note 20)	<i>Department of Rural and Community Development</i>	89,923	-	89,923	89,923
Advocacy for Philanthropy	<i>Newman's Own Foundation</i>	20,573	-	20,573	23,304
Dep of Education & Skills	<i>Dep of Education & Skills</i>	375,000	-	375,000	375,000
National Rural Network	<i>Department of Agriculture, Food and the Marine</i>	129,364	-	129,364	129,250
Spark Change	<i>EPA</i>	148,660	-	148,660	-
European Schools Ambassador Programme	<i>EU</i>	29,676	-	29,676	6,892
Europe for Citizens	<i>Co-funded by EU and Dept. of Foreign Affairs and Trade</i>	50,000	-	50,000	50,000
European Parliament	<i>European Parliament</i>	56,363	-	56,363	26,918
Other European Union	<i>EU</i>	23,300	-	23,300	-
Governance Code Secretariat	<i>Governance Code Secretariat</i>	-	5,000	5,000	5,800
Carnegie (UK) Trust	<i>Carnegie (UK) Trust</i>	-	-	-	84,394
Access Europe	<i>Early Years Northern Ireland</i>	-	-	-	50,000
TUSLA contract	<i>TUSLA</i>	-	-	-	35,000
Environmental Protection Agency	<i>EPA</i>	-	-	-	15,000
Training & Events		-	131,859	131,859	126,724
Commissioned income		15,000	49,704	64,704	-
Leadership training		-	20,350	20,350	16,935
Tailored training		-	30,448	30,448	26,845
Charity Impact Awards sponsors		30,635	-	30,635	-
Total income from charitable activities		1,041,970	237,361	1,279,331	1,135,461
Other trading activities					
Annual Conference		-	54,915	54,915	64,300
Corporate Support		-	10,043	10,043	0
Resource Point		-	41,117	41,117	22,808
Funding Point		-	43,436	43,436	37,251
Membership		-	247,411	247,411	221,402
Medtronic Funding	<i>Medtronic</i>	-	-	-	30,728
Total income from other activities		-	396,922	396,922	376,489
Total income		1,041,970	650,783	1,692,753	1,527,950

5. Expenditure

	Charitable Activities		Raising Funds		2018 Total €	2017 Total €
	Restricted €	Unrestricted €	Restricted €	Unrestricted €		
Wages and salaries	588,883	303,774	-	122,658	1,015,315	907,230
Rent and office utilities	31,157	16,072	-	6,490	53,719	56,860
Staff training and development	-	4,808	-	1,941	6,749	4,592
Subscriptions	-	1,218	-	492	1,710	3,317
Charity Impact Awards	26,620	-	-	-	26,620	28,961
Training costs	125,800	-	-	-	125,800	92,607
Annual conference	3,989	19,648	-	7,933	31,570	41,881
Maintenance, equipment and IT	10,739	5,539	-	2,237	18,515	18,723
Stationery	2,846	1,467	-	593	4,906	8,377
Postage, fulfillment and couriers	5,334	2,751	-	1,111	9,196	8,993
Design and printing	10,215	5,269	-	2,128	17,612	22,278
Telephone	3,334	1,720	-	695	5,749	6,871
ICT costs	2,953	1,523	-	615	5,091	5,081
Insurance and bank charges	5,707	2,943	-	1,189	9,839	5,975
Third party suppliers	108,913	12,881	-	5,198	126,992	116,551
Research	13,589	14,520	-	5,863	33,972	41,985
Meetings and events	36,175	8,590	-	3,468	48,233	53,241
Miscellaneous	-	2,160	-	873	3,033	-
Travel and expenses	8,450	12,292	-	4,963	25,705	24,313
Marketing and communications	3,813	5,513	-	2,226	11,552	23,612
Professional fees	4,388	2,263	-	914	7,565	8,654
Depreciation and amortisation	13,231	6,283	-	2,537	22,051	11,120
Europe's Future	32,919	-	-	-	32,919	-
EPA - Spark Change	20,252	-	-	-	20,252	-
Erasmus Project	611	-	-	-	611	-
Total expenditure	1,059,918	431,234	-	174,124	1,665,276	1,491,222

Governance Costs amounting to €7,565 (2017: €8,654) incurred in the year to 31 December 2018 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102.

	2018 €'000	2017 €'000
Legal & professional fees	3,875	4,779
Auditors remuneration	3,690	3,875
	<u>7,565</u>	<u>8,654</u>

Rotha
NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

continued

6. NET INCOME/(EXPENDITURE)	2018	2017
	€	€
Net income/(expenditure) is stated after charging:		
Amortisation of intangible assets	19,430	8,861
Depreciation of property, plant and equipment	2,621	2,259
	<u><u> </u></u>	<u><u> </u></u>

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2018	2017
	No.	No.
Direct & Administration	19	18
	<u><u> </u></u>	<u><u> </u></u>

5 employees earned remuneration (salaries and any benefits in kind) in excess of €60,000 as follows:

	2018	2017
€60,000 - €70,000	3	3
€70,001 - €80,000	1	1
€80,001 - €90,000	-	1
€90,001 - €100,000	1	-
	<u><u> </u></u>	<u><u> </u></u>
	5	5
	<u><u> </u></u>	<u><u> </u></u>

The staff costs comprise:

	2018	2017
	€	€
Wages and salaries	875,083	765,894
Employers PRSI Costs	94,730	82,412
Pension costs	45,502	42,789
	<u><u> </u></u>	<u><u> </u></u>
	1,015,315	891,095
	<u><u> </u></u>	<u><u> </u></u>

The Chief Executive Officer was the highest earning employee and the remuneration package was comprised as follows:

	2018	2017
	€	€
Gross salary	88,768	86,508
Benefit in Kind (income protection plan)	2,308	1,704
	<u><u> </u></u>	<u><u> </u></u>
	91,076	88,212
Employers pension contribution	5,326	5,166
	<u><u> </u></u>	<u><u> </u></u>
	96,402	93,378
	<u><u> </u></u>	<u><u> </u></u>

Rotha
NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

continued

Each year the remuneration sub-group of the board of directors review salaries and make recommendations to the board of directors for approval. The review meeting for 2018 took place in January 2018.

Directors Remuneration

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

Reimbursement of out-of-pocket expenses not covered otherwise was as follows:

	2018	2017
	€	€
John Evoy	371	318
Jonathon Buttner	175	-
Peter McBride (reimbursed to employer)	718	-
	<u>1,264</u>	<u>318</u>

8. KEY MANAGEMENT COMPENSATION

	2018	2017
	€	€
Gross salaries and BIK	365,681	355,490
Employers pension contribution	21,941	20,801
	<u>387,622</u>	<u>891,095</u>

Senior management comprised of the CEO, Director of Public Policy, Director of Programmes, Director of Business Development and Director of Finance.

Rotha
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

continued

9. INTANGIBLE FIXED ASSETS

	Website Costs €
Cost	
At 1 January 2018	26,584
Additions	31,706
	<u>58,290</u>
Amortisation	
At 1 January 2018	8,861
Charge for the year	19,430
	<u>28,291</u>
Carrying Amount	
At 31 December 2018	<u><u>29,999</u></u>
At 31 December 2017	<u><u>17,723</u></u>

10. PROPERTY, PLANT AND EQUIPMENT

	Office equipment €	Computer equipment €	Total €
Cost or Valuation			
At 1 January 2018	2,272	22,127	24,399
Additions	-	1,819	1,819
	<u>2,272</u>	<u>23,946</u>	<u>26,218</u>
At 31 December 2018			
Depreciation			
At 1 January 2018	823	19,101	19,924
Charge for the year	454	2,167	2,621
	<u>1,277</u>	<u>21,268</u>	<u>22,545</u>
At 31 December 2018			
Carrying amount			
At 31 December 2018	<u><u>995</u></u>	<u><u>2,678</u></u>	<u><u>3,673</u></u>
At 31 December 2017	<u><u>1,449</u></u>	<u><u>3,026</u></u>	<u><u>4,475</u></u>

Rotha
NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

11. RECEIVABLES	2018	2017
	€	€
Accrued Income (Note 11.1)	123,990	161,018
Prepayments	9,082	14,168
	<u>133,072</u>	<u>175,186</u>
11.1 Accrued Income	2018	2017
	€	€
National Rural Network	29,915	63,205
European programmes	62,344	26,892
Carnegie (UK) Trust	-	27,700
With-holding tax	5,800	7,000
Resource Point suppliers	15,112	14,448
Events, training and sponsorship	10,819	21,773
	<u>123,990</u>	<u>161,018</u>
12 CASH AND CASH EQUIVALENTS	2018	2017
	€	€
Cash and bank balances	480,729	518,186
	<u>480,729</u>	<u>518,186</u>
13. PAYABLES	2018	2017
Amounts falling due within one year	€	€
Trade payables	12,209	42,617
Payroll taxes	21,178	20,863
Other payables	7,173	8,123
Amounts held on behalf of 3 rd parties (Note 18)	34,539	42,737
Accruals	52,045	95,603
Deferred Income (Note 13.1)	274,371	287,146
	<u>401,515</u>	<u>497,089</u>
13.1 Deferred Income	2018	2017
	€	€
Newman's Own Foundation	-	20,574
Leadership Training	13,700	17,750
Membership income	122,465	133,581
Environmental Protection Agency	-	91,966
Training income	5,600	23,275
Erasmus Plus – Scope project	132,606	-
	<u>274,371</u>	<u>287,146</u>

Rotha
NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

14. STATEMENT OF FUNDS

	Balance at 1 January 2018 €	Income €	Expenditure €	Transfers between funds €	Balance at 31 December 2018 €
Unrestricted funds					
General funds	207,843	650,783	(605,358)	(7,310)	245,958
Restricted funds					
Restricted funds	10,638	1,041,970	(1,059,918)	7,310	-
Total of funds	218,481	1,692,753	(1,665,276)	-	245,958

15. STATUS

The liability of the members is limited.

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

16. CONTINGENT LIABILITIES

The Company had no contingent liabilities at the reporting date.

17. RELATED PARTY TRANSACTIONS

There were no Related Party Transactions in 2018.

Rotha
NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

continued

18. FUNDS HELD ON BEHALF OF 3RD PARTIES	2018	2017
	€	€
Advocacy Initiative	5,400	5,400
Like Charity	20,167	20,167
SEETF	-	6,959
Governance Code Working Group	1,321	2,560
Societal Value Fund	7,651	7,651
	34,539	42,737

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.

Governance Code Working Group:

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

Societal Value Fund:

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

19. CAPITAL COMMITMENTS

	2018	2017
	€	€
Details of capital commitments at the accounting date are as follows:		
Contracted for but not provided in the financial statements	-	26,584

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

20. GRANTS FROM POBAL

During the year we received grants from Pobal. The funding has been received from the "Scheme to Support National Organisations" (SSNO) programme sponsored by the Department of Housing, Planning, Community and Local Government. The current tranche of funding is for the three year period from 2016 – 2019. The funding has been used to support salary costs of the organisation. The total agreed funding for the three year period amounts to €269,768. The relevant amounts for 2018 are set out below.

<u>Pobal SSNO</u>	2018	2017
	€	€
Income Received – Current Tranche (2016 – 2019)	89,923	89,923
<u>Expenditure Incurred</u>		
Salary costs	(89,923)	(89,923)
Surplus/Deficit	Nil	Nil

21. PROFESSIONAL SERVICES

During 2018, Dechert LLP made their services available to The Wheel on a pro-bono basis.

22. EVENTS SINCE THE YEAR END

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

Rotha

**SUPPLEMENTARY INFORMATION NOT FORMING PART OF THE
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2018

THE WHEEL

2018 IMPACT REPORT

The Wheel, 48 Fleet Street, Dublin 2

+353 (01) 454 8727

info@wheel.ie

www.wheel.ie

Registered Charity Number: 20040963

Company Number: 302282

Rotha **SUPPLEMENTARY INFORMATION**

for the year ended 31 December 2018

I am delighted to introduce The Wheel's second impact report. It marks an important stage in the journey towards realising our 2017-2020 Strategic Plan *Stronger Charities Stronger Communities* whose six strategic objectives are to:

1. Positively influence public opinion and win policy change to strengthen trust and support for our sector
2. Foster excellent leadership within the sector
3. Drive the continuous improvement of organisational practice within the sector
4. Demonstrate the crucial value of participation in community and civic life and in public decision-making
5. Build a strong, diverse, engaged and connected membership
6. Ensure that The Wheel has the right structure, capacity and human, technical and financial resources to deliver this plan.

Our staff team is incredibly busy year-round, not only at our Dublin offices, but also right across the country at numerous meetings, training sessions and other events. However, we are aware that simply being busy is not enough. We need to know if all of that activity is changing anything for the better. Our vision is for a thriving community and voluntary sector at the heart of a fair and just Ireland. Are we getting there? How can we be sure?

Assessing impact is notoriously difficult, especially for an infrastructure organisation like ours. This doesn't mean we shouldn't try. Yes, data sets may be imperfect. Yes, we may find it easier to source accurate information on outputs rather than on outcomes. Yes, quantifying the proportion of social change that is directly attributable to us is almost impossible. Despite these limitations, we believe it is vital that we try to chart our progress and build on what we learn.

In line with our strategy, we look at our impact through three lenses:

- Contributing to knowledge
- Changing thinking
- Changing practice.

To draw up this report, we gathered various data, which we then analysed and reflected upon. We present the most noteworthy findings here. Because we undertook such a large volume and broad range of work, we do not attempt to detail everything. However, we hope to give you a good flavour of what we did and what the results of these activities were.

I thank The Wheel's board members for their commitment to developing and agreeing our ambitious strategy and our hardworking staff team for implementing it. I am also immensely grateful to our members, partners and supporters for all that they do. If you feel there is anything else we at The Wheel could be doing to maximise our impact, do let me know.

Deirdre Garvey, CEO

The Wheel

WHAT WE DID

Launched new **website** www.wheel.ie

Wrote and sent 971,832 **emails**

Published and disseminated 103 **newsletters**

Dealt with 961 **queries** (hot topics: funding/fundraising including the VAT compensation Scheme; recruitment/retention of skilled staff/ board members; the cost of insurance; the compliance burden including GDPR).

Ran 179 **events** attended by 5,084 people (101 in Dublin, 41 outside Dublin, 37 webinars)

Delivered 42 **bespoke trainings**

Ran the second ever **Charity Impact Awards**

Made 28 entries into the **Register of Lobbying**

Made numerous **policy submissions**

Employed 19 **staff**

Delivered an **income** of €1,692,000 and generated a surplus of over €27,000.

WHAT PEOPLE THOUGHT

“We left a bigger employer organisation a couple of years ago to join The Wheel and we are delighted we did do.”

“I'd like to congratulate you for the work developing this wonderful website, details of which have been shared with all active resident groups in Dún Laoghaire-Rathdown.”

“It was the best/most helpful short training that I have ever attended I think! It has given me a renewed sense of energy and direction - so thank you!”

“Quite honestly one of the best training days I have ever been on. It is a dry and dense subject matter yet he did a wonderful job making it more accessible and understandable. Very impressive!”

“The webinar was very good – and perfectly pitched at busy trustees who have other jobs but can spare an hour! Well done also to the facilitator – her style was easy to listen to and engaging.”

“... thanks again for having me on the trip to Brussels ... My head is still bursting with information. It was such an opportunity and the peer to peer networking with others was welcomed. I really feel I'll be looking at my work in much more of a European context than ever because of the trip. I was certainly inspired! ... there is already talk and networking in the area of social enterprise.”

“... we adopted your suggestions re: the local TD initiative and met with John Curran of FF and Eoin Ó Broin of SF. They put forward in the Dáil our urgent requirement for funds to upgrade one of our buildings costing €150,000. We have been asked to make an application through the capital grants scheme and we are keeping our fingers crossed ... Thank you for the good idea.”

“Thanks a million ... to all the Wheel team ... it was a brilliant collaboration”

“... update you on our organisation's journey in achieving the Governance Code ... a complete overhaul of our organisation including hosting an EGM and creating a full suite of new up to date policies and procedures. This journey has been one of the most important and worthwhile exercise's we have ever undertaken. On behalf of our Board, we wish to thank your voluntary organisation for the checklist and supports that have been so helpful in guiding us on our journey.”

REPRESENTING OUR MEMBERS

Membership of The Wheel is growing and reached a high of 1,430 by the end of 2018.

In terms of **retention**, 86% renewed their membership last year.

We had members in all counties of the Republic of Ireland. We compared the **geographic spread** of our membership to that on the Charities Regulator database. Whilst it correlates in broad terms, we have more members in Dublin (50%), whereas nationally only 30% of non-profits are based in the capital.

Our members come in all shapes and sizes. We compared them to the national picture by **organisational income** using Benefacts data. Again this broadly correlates, although we have a slightly higher proportion of larger organisations (in Ireland, 97% of non-profits have an income of less than €5 million; in comparison, the figure for The Wheel was 93%).

In addition to year-round **consultation** opportunities, all members are invited to take part in an annual membership survey.

Members who responded to our 2018 survey reported finding our sectoral updates, NewsWheel monthly newsletter, website, training workshops, governance supports and best practice guides as the **most useful services** that we provide.

An overwhelming majority of our members were happy with our **overall performance**: 15% said that they were extremely satisfied, 39% very satisfied and 35% satisfied (these figures almost exactly mirror those of last year's membership survey).

CONTRIBUTING TO KNOWLEDGE

*We contribute on a constant basis to the body of **knowledge** for/in/about the community, voluntary and charitable sector in Ireland.*

We increased knowledge about The Wheel and its work:

Our **website** welcomed 296,465 unique visitors (up from 235,601 last year). They viewed 1,035,748 pages (up from 867,482 last year). The average amount of time they spent on the site remained the same, at just over two minutes.

Our **policy blog** received 5,341 unique views.

Our **social media** accounts all gained significant increases in followers during the year. At year-end figures stood at:

- Twitter 11,000+
- Facebook 5,600+
- LinkedIn 2,100+

We increased knowledge about our sector and its needs:

We secured 82 **traditional media** mentions (up from 74 last year), of which 19 were radio and television interviews. 59% of our members confirmed having seen or heard The Wheel in the media over the past year (down from 64% last year). 60% of members who responded to our survey proportion rated our media work either as good (41%) or excellent (19%). The equivalent figures for 2017 were (47%) and (17%).

We briefed party leaders and their teams from all **political parties** on what is needed to achieve a thriving community, voluntary and charitable sector.

We highlighted the extent of community and voluntary activity in Ireland through our second **Charity Impact Awards**. 87% of members who responded to our survey said they were aware of the awards (up from 79% the previous year). The dedicated awards website received 33,848 unique visitors, which was down from 37,894 in 2017, but the page views increased significantly from 91,545 to 151,831. 104 nominations were received (down from 118 last year) and 19,000 public votes were cast (down from 30,000 last year).

We increased knowledge and skills for working effectively in our sector:

For each of the training events that we ran, we asked participants to rate their own **competency** in the subject area beforehand and again afterwards. Those undertaking beginner and intermediate courses were more likely to overstate their perceived initial competency. Those undertaking advanced courses felt their competency had been raised significantly as a result of the courses.

We ran a comprehensive training and development programme on **GDPR** to ensure our members were ready for the new requirements.

We increased members' knowledge of the environment in which they work:

We raised our members' **awareness of social enterprise** policy and created a social enterprise network within The Wheel.

We brought members into **direct contact with political parties** through our Meet the Leader series (Micheal Martin; Brendan Howlin; Mary Lou McDonald)

We continued to demystify the European Union, running various programmes to increase the success rate of Irish applications for **European funding**.

66% of members who responded to our survey said they were **aware of the existence of Public Participation Networks** (up from 61% last year).

47% of members who responded to our survey said they were **aware of the Sustainable Development Goals** (up from 41% last year).

93% of member survey respondents said they were aware that the new **Charities Governance Code** would become mandatory for registered charities by 2020.

CHANGING THINKING

We strive to positively influence the thinking of the people who use/volunteer/work in the sector and also the perceptions of policy-makers, the media and the general public.

We influenced the thinking of the public:

An online survey in April 2018 with a nationally representative sample of over-16s revealed that the general public is torn over whether or not **charities are trustworthy**, with only 48% trusting charities 'a great deal' or 'up to a certain point'. This is up from 47% in 2017 and encouragingly, the figure had increased to 50% when the survey was repeated in November 2018.

We influenced the thinking of our members:

We mobilised our members to be ready to participate in a campaign on sectoral development issues in the upcoming **elections**: local, European and general.

We facilitated our members to participate individually and collectively in creating our submissions on **future funding arrangements** of agencies such as the HSE, Tusla and Pobal.

We asked our members what policy issues were of **greatest concern** to them (sectoral strategy, regulation, reputation, state funding or recognition). There was little variation in their answers, with organisations acknowledging that each was very important.

We also asked them how effective they felt The Wheel had been in pushing various policy agendas. Working to preserve the reputation of charities and having the sector recognised were areas where members feel we have been most **successful**, with statutory funding mechanisms for organisations in the sector to deliver public services being the area where we have shown least success. This is largely in line with the previous year's results.

We influenced the thinking of policy makers:

We ensured that the Programme for Government commitment to 'produce a **strategy to support the community and voluntary sector**' was reflected in actions to be included in the *Social Enterprise Strategy, Implementation Plan for Local and Community Development in Ireland* and *National Volunteering Strategy* (all currently in draft).

We successfully shaped the Department of Rural and Community Development's emerging **Strategy for Social Enterprise** so that it will benefit all not-for-profit organisations.

We raised awareness of the negative impact of the **Electoral Acts** on independent advocacy by charities and we are working to ensure that the proposed new Electoral Commission will review this issue thoroughly when established.

We encouraged the Department of Education and Skills to consider the impact of skills deficits on the work of community and voluntary organisations to make certain that the next **National Training Fund** comprehensively addresses the sector's needs.

Rotha

SUPPLEMENTARY INFORMATION

for the year ended 31 December 2018

We made sure that the **Independent Review Group on the Role of Voluntary Providers in Health and Personal Social Services** was fully aware of the issues to be addressed for the contribution of the voluntary sector to be optimised. Additionally, we made sure that Department of Rural and Community Development was fully appraised of the significance of that group's report for the future of sector/state relationships.

CHANGING PRACTICE

Most significantly, we hope to positively change the actual practice/behaviour of those in the sector and of those who can affect the sector.

We helped to change the practice of our members:

By the end of the year, 590 organisations were fully compliant with the **Governance Code** and 1,485 were on the journey to adoption. Of those that were fully compliant, 244 or 41% were members of The Wheel (the equivalent figures for 2017 were 192 and also 41%)

78% of member survey respondents reported being compliant with the Charities' Regulator's **Guidelines for Charitable Organisations on Fundraising from the Public** (up from 73% last year)

48% of member survey respondents said that their trustees/board members had undergone some sort of **governance training** in the past 12 months (down from 50% last year).

51% of member survey respondents reported having a **dedicated budget for organisational training and development** (up from 39% last year).

51% of member survey respondents reported **publishing annual accounts** on their websites (9% informed us that they did not have a website). This is up slightly from 50% last year. It was also noted that 9% file abridged accounts with the Companies Registration Office, which is an issue that we are aware of and that appears to be increasing due to an inconsistency between requirements of various legislation.

20% of member survey respondents said that they **publicly disclosed information about the remuneration of staff earning over €70,000** (up from 18% last year). It should be noted that the vast majority (73%) said that they do not employ any staff at €70,000.

45% of member survey respondents said they were a **member of a local Public Participation Network** (up from 36% last year).

29% of member survey respondents said that their organisation was **making use of the Sustainable Development Goals** in their work in some shape or form (up from 21% last year).

We helped to change the practice of regulators and funders:

We played a key role on a consultative panel of the Charities Regulator to produce a **more principles-based, rather than rules-based, Charities Governance Code**.

We successfully encouraged the Charities Regulator to conduct research into **streamlining the reporting demands made on charities through a Charity Passport Scheme**.

Working as members of the **Tusla Commissioning** Advisory Group, we made sure that its new Service Agreements were aligned to the requirements of our members and, by extension, the wider sector.

We also persuaded Tusla to look at incorporating into its commissioning practice a draft framework developed by us to **identify and support the 'added value' that community groups deliver**.

MODELLING GOOD PRACTICE OR 'PRACTISING WHAT WE PREACH'

We are **fully compliant with the law and all regulatory requirements** from the Charities Regulator, Companies Registration Office, Data Protection Commissioner, Revenue and Standards in Public Office Commission. We are also in full compliance with the voluntary *Governance Code* and *Guidelines for Charitable Organisations on Fundraising from the Public*. We do an annual internal review to ensure we remain compliant.

We continue to prepare publicly available SORP accounts and are on target to achieve our reserves target of €300,000 – €350,000 by 2020.

Each quarter, we continue to have our **information and communications technology systems and hardware validated externally**.

We ensure our staff receives **professional development** opportunities: 20 staff members attended a total of 564 hours of training in 2018, which is an increase on 2017's figures.

The most positive result from the staff survey was that 82% felt that the team takes **pride** in providing a consistently high service. This is a similar result to last year.

The least positive result was in relation to the extent of consistent **communication with each other** in a respectful manner: 12% felt that they did so very well and 59% fairly well (this is a considerable improvement on the previous year, when the figures were 6% and 44%).

73% of members who responded to our survey believed that The Wheel **models good practice** in the way that it runs its organisation (slightly down from 76% last year).

CONCLUSION

What, therefore, can we conclude about The Wheel and its impact during 2018?

It cannot be denied that we delivered an enormous volume of work, both independently and with partners. In so doing, we provided our members and other players with services, representation and networking opportunities that they would not otherwise have been able to access. All of this helped them in their journeys towards achieving their particular missions.

Our organisation and its work were undoubtedly valued. During the year, we received very encouraging feedback from our members and from others, which persuaded us that we were on the right track. In cases where feedback was less satisfactory, we took these viewpoints on board and incorporated them into our thinking and our plans.

We became increasingly representative of the incredibly diverse sector which we seek to represent. Our membership numbers grew and our retention rate was very high. Over time, we will continue our efforts to become as relevant as we can be to all not-for-profit organisations, including those who are outside Dublin and those whose income is small.

We were a strong voice for charities, community groups, voluntary organisations and social enterprises and we facilitated the engagement of our sector with government, public services, the media, academia and business. We championed and celebrated the unique role our sector, and the people who are part of our sector, play in Irish society.

We achieved year-on-year improvements in the majority of the progress indicators that we set ourselves. This was very motivating for our staff and board members. We are keeping a close eye on those few indicators where progress slowed down or decreased.

And most significantly, we can point to demonstrable achievements under the three headings that we identified: contributing to knowledge; changing thinking; and changing practice.

Without doubt, there is more to do and we will devote the remaining two years of our strategy to delivering on these outstanding goals. We will prioritise outreach, communications and member engagement. We will do so constantly mindful that we, as a not-for-profit organisation ourselves, 'practice what we preach'.

We look forward to working with all of our members and stakeholders.

DATA SOURCES

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<https://www.wheel.ie/sites/default/files/media/file-uploads/2018-09/2017%20Financial%20Statements%20V3%20with%20e-signatures.pdf>

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The Wheel, 2018, *Pre- and Post-event Competency*

The Wheel, 2018, *Membership Survey* ⁴

The Wheel, Salesforce metrics

The Wheel, *Staff Survey* ⁵

The Wheel, Staff Training and Development Record

The Wheel, 2017, *Stronger Charities Stronger Communities*,
https://www.wheel.ie/sites/default/files/WHE_Strategy%20Document_ONLINE.pdf

The Wheel, *Impact Spreadsheet*

The Wheel 2018, *Board Dashboards*

Sandra Velthuis, 2018, *2017 Draft Impact Report* ⁶

² 1,000 members of the public surveyed

³ Compliance data accessed 15 February 2019

⁴ 261 responses were received from this December SurveyMonkey survey (down from 312 in the previous year)

⁵ 17 responses were received from this SurveyMonkey survey undertaken in early 2019 (down from 18 last year)

⁶ For comparison purposes

Rotha
SUPPLEMENTARY INFORMATION
for the year ended 31 December 2018

Rotha t/a The Wheel
Detailed income and expenditure account
For the years ending 31 December 2018 and 2017

	2018	2017
	€	€
Income:		
Community and Voluntary Pillar	73,476	73,476
Scheme to Support National Organisations	89,923	89,923
National Training Fund	375,000	375,000
Europe for Citizens	50,000	50,000
National Rural Network	129,364	129,250
Access Europe	64,704	50,000
Other EU funding	109,339	33,810
Annual conference	54,915	64,300
Training events and contracts	187,659	176,304
Tusla contract	-	35,000
Environmental Protection Agency contract	148,660	15,000
FundingPoint	43,436	37,251
Membership income	247,409	221,402
Sponsorship and other income	24,043	10,000
Newman's Own Funding	20,574	23,304
Carnegie (UK) Trust	-	84,394
ResourcePoint	41,117	22,808
Charity Impact Awards/Better Together	33,134	36,728
Total income	1,692,753	1,527,950
Less total expenditure	(1,665,276)	(1,491,222)
Surplus	27,447	36,728

Rotha
SUPPLEMENTARY INFORMATION

for the year ended 31 December 2018

Rotha t/a The Wheel
Detailed expenditure analysis
For the year ending 31 December 2018 and 2017

	2018 €	2017 €
Salaries including ER pension and ER PRSI	1,015,315	907,230
Rent and facilities	53,719	56,860
Staff training and development	6,749	4,592
Membership and subscriptions	1,710	3,317
Charity Impact Awards	26,620	28,961
Training costs	125,800	92,607
Annual conference	31,570	41,881
Maintenance, equipment and IT	18,515	18,723
Stationery	4,906	8,377
Postage, fulfilment and couriers	9,196	8,993
Design and printing	17,612	22,278
Telephone	5,749	6,871
ICT costs	5,091	5,081
Insurance and bank charges	9,839	5,975
Third party suppliers	126,992	116,551
Research	33,972	41,985
Meetings and events	48,233	53,241
Miscellaneous	3,033	-
Travel and expenses	25,705	24,313
Marketing and communications	11,552	23,612
Professional fees	7,565	8,654
Depreciation	2,621	2,259
Amortisation	19,430	8,861
Europe's Future	32,919	-
EPA - Spark Change	20,252	-
Erasmus Project	611	-
Total expenditure	1,665,276	1,491,222