



Stronger Charities.
Stronger Communities.

THE WHEEL'S SUBMISSION TO PUBLIC CONSULTATION ON THIRD NATIONAL IMPLEMENTATION PLAN ON THE SDGS

January 2026

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About the Community and Voluntary Sector

The community, voluntary, charity, and social enterprise sector is involved in every community in Ireland, providing health and social supports, services, and advocacy on behalf of people with disabilities, older people, young people, children, people experiencing poverty and disadvantage, and people at every stage of their lives. The sector prides itself on being responsive to the needs of the people and communities served, and is flexible and innovative in its work.

The breadth of the community and voluntary sector in Ireland is far reaching. They are at the forefront of the work to address the climate crisis, to advocate for human rights and to support thriving sustainable communities throughout Ireland. The sector is integral to meeting the most important societal challenges and providing essential public services. For example, nearly 70% of all disability services are provided by voluntary organisations funded under Section 38 or Section 39 of the Health Act 2004.

In addition to its societal contribution, the sector makes a major contribution to the economy. It comprises approximately 35,000 organisations, involves almost 76,500 volunteer trustees, directly employs 281,250 people in charities alone (1 in every 8 employed people), and manages income of €25 billion per year. These organisations raise almost half of this income themselves, majorly subsidising the cost of public services in Ireland.

About The Wheel

The Wheel is Ireland's national association of charities, community groups and social enterprises.

Our membership includes thousands of nonprofit organisations of all types and sizes, including most of Ireland's leading charities.

As a representative voice, we provide leadership to the charity and community sector and we advocate on behalf of our growing community of members.

As a supportive resource, we offer advice, training and other opportunities to people working or volunteering in the charity and community sector.

The Wheel is a member of Coalition 2030, a coalition of more than 70 civil society organisations dedicated to ensuring Ireland upholds its commitment to achieving the UN Sustainable Development Goals.

Progress made and remaining challenges in the implementation of the current NIP

The Wheel welcomes the progress made across all five strategic objectives in the second National Implementation Plan (NIP). However, with less than five years left to fully implement Ireland's commitment to achieving Agenda 2030 for Sustainable Development, Ireland's Third National Implementation Plan for the Sustainable Development Goals needs to **demonstrate an urgency and commitment to the transformative change that is required for the SDGs to be fully achieved**. The language used in the third NIP needs to move away from language that lacks urgency e.g. [current] action 14: *Assess potential to introduce the requirement to examine the impacts of proposals on the SDGs in all Memoranda to Government*; or action 16: *Consider the potential to integrate the SDGs into the budgetary process*, to tangible, measurable actions and progress indicators.

We welcome that the NIP restates the commitment in the Programme for Government (PfG) to fully integrate the SDGs into national policies and initiatives, ensuring that each goal is actively pursued across all levels of government and leading to full implementation of the SDGs by 2030. The current NIP recognises the 'need for integrated, mutually supportive policies across the economic, social and environmental dimensions of sustainable development.' (p22). In that regard, we acknowledge the value of the SDG Policy Map 2022, which maps all SDG targets against national policies, including the Sustainable, Inclusive and Empowered Communities Strategy for the Community & Voluntary sector.

The whole-of-Government approach to implementation of the SDGs is critical for their full achievement. We appreciate the leadership to date from the Minister for Environment, Climate and Communications on implementation of the SDGs. However, we believe that in order for all Government departments to take full ownership of their responsibilities for implementing policies relevant to the SDGs, **the SDG Unit should be moved to the Department of the Taoiseach and its resources increased**. To effectively coordinate Ireland's national efforts on the SDGs, the SDG Unit should be positioned within the Department of the Taoiseach. This move would raise its profile and enable cross-departmental collaboration. The Unit should also be better resourced, with a Principal Officer dedicated to the SDGs.

We welcome the commitment made in the second NIP to improve the transparency of the National Governance Structures, including the SDG Senior Officials Group (SOG) and the Inter-Departmental Working Group (IDWG), through publication of their terms of reference and publishing of meeting minutes. However, while minutes of the IDWG meetings have been published up to and including 2023, subsequent meeting minutes have not been published. The terms of reference for the SOG and the IDWG have also not been published on Gov.ie to date. We call on Government to **publish the terms of reference for the SOG and the IDWG, as well as the minutes and agendas of all meetings of the groups, as a matter of urgency**.

We welcome Ireland reporting its Voluntary National Review to the UN at the High Level Political Forum in 2023 and their inclusion of chapters written by Civil Society and by young people. However, we call on the Government **to present an annual report on SDG progress to the Dáil and Seanad**. Transparency and accountability are critical to achieving the SDGs. An annual report on Ireland's progress, debated in both the Dáil and Seanad, would ensure consistent scrutiny and allow adjustments to national SDG strategies as needed.

We welcome the clear concise findings of the OECD Policy Coherence Scan of Ireland and ask the Government to implement its recommendations to strengthen policy coherence for sustainable

development. We agree with the recommendation in the OECD Scan that 'Ireland can enhance its efforts by clearly defining mandates for policy coherence among coordinating bodies and securing the necessary resources for effective implementation. Additionally, aligning budget allocations with SDG targets will enable a clearer assessment of financial commitments to achieve the SDGs, paving the way for more impactful and effective sustainability measures.' We call on Government to **link every budget line to a corresponding SDG target**. By aligning budget allocations with SDG targets, Ireland can ensure that financial planning reflects the priorities outlined in the SDGs. This approach would help identify gaps and allow future budgets to be more focused on achieving specific targets.

Do you agree with the NIP's current key objectives? In your view, are there further or alternative objectives that should be included?

We are broadly happy with the key objectives in the second NIP. However, social cohesion should be added as an important objective that has risen in prominence since the development of the last NIP. The [CSO's Survey on Income and Living \(SILC\)](#) data demonstrates increasing inequality in Ireland, exacerbated by the dual housing and cost-of-living crises. Marginalised communities that are served by the community and voluntary sector are the most impacted by this. As well as calling for those organisations that are working on the ground to be properly resourced, the NIP should include the need for relevant training at departmental and local government level, to meaningfully serve all people that make up communities, but particularly marginalised communities whose needs are not currently being met. We recommend including **an explicit commitment in the next National Implementation Plan to tackling misinformation and hate, and to supporting those organisations working on social cohesion and dialogue initiatives within communities**.

Similarly, threats to civil society have become a key issue at global and national level. A recent report by Civil Society Europe noted that "Threats to the freedom of association in 2024 were reported in most Member States" including Ireland, and that civil society and human right defenders are noted as having been subject to "online and media harassment. The report also noted a restriction to freedom of assembly and a lack of genuine public consultation and public engagement. We recommend including **a commitment to protecting civil society organisations as part of a healthy democracy**. This is essential both for achievement of SDGs 16 & 17 and for the overall achievement of the SDGs.

To ensure that decisions made today reflect the commitment to long-term sustainable development, we call on Government to **establish an independent Future Generations Commissioner on a statutory footing**. This Commissioner would act as a guardian for future generations, ensuring that the long-term impacts of policy decisions are considered across government departments. Furthermore, we ask Government to **establish a permanent Oireachtas Committee for the Future**, similar to Finland's Committee for the Future. A dedicated committee would ensure ongoing parliamentary oversight on future-focused policies, ensuring that long-term planning and sustainability are central to Ireland's legislative agenda.

Stakeholder Engagement - what is working well and what needs to be further developed ?

We welcome the commitment in the second NIP to identify ways to better engage all stakeholders including the most marginalised communities, through initiatives such as the National Stakeholder Forum. We acknowledge the work of the SDG Unit in organising the national stakeholder forums together with the advisory committee. However, in line with the established *Terms of Reference* of the SDG National Stakeholder Forum — which set the Forum's role as a key mechanism for

stakeholder engagement on national SDG implementation, reporting and sharing examples of progress and challenges under Ireland's National Implementation Plans — we call for the incorporation of a **formal, transparent feedback and accountability process** into the remaining Forum activities up to 2030. To date, while the Fora have facilitated valuable dialogue and input, there has been *no systematic mechanism to show how recommendations arising from Forum discussions have been taken up, responded to or integrated into Government planning or annual reporting* — a gap that undermines both effective implementation and trust in the Forum's mandate to inform national processes. A structured feedback loop should therefore be introduced that publicly tracks all recommendations from each Forum, categorising them by status (implemented, partially implemented, not acted upon, or superseded) and specifying the Government actions taken in response. This would not only strengthen accountability and transparency in SDG implementation — as envisaged by the Forum's engagement role — but also equip the Community & Voluntary sector to better support delivery on SDGs and act as a *critical friend*, identifying barriers, opportunities and priorities for accelerated action to 2030.

Effective delivery of the SDGs on the island of Ireland requires structured and sustained North–South civic cooperation, particularly given the integrated, interdependent and indivisible nature of the Goals and the cross-border realities of many SDG challenges, including climate action, biodiversity and water protection, social inclusion, just transition, health, housing and rural development.

As set out in October 2025 by The Wheel and NICVA in a [draft joint policy paper](#) presented to community & voluntary organisations at a DFA funded Shared Island Innovators Conference: Driving Cross-Border Collaboration, the absence of a formal civic mechanism under Strand 2 of the Good Friday/Belfast Agreement continues to limit the ability of the voluntary and community sector to engage meaningfully in all-island policy development, implementation and accountability, despite clear evidence that policy divergence in one jurisdiction can directly undermine SDG achievement in the other. We therefore recommend that **SDG governance and reporting explicitly recognise and support the proposed Island-of-Ireland Civil Society Liaison as a key enabling structure for North–South SDG cooperation.**

While acknowledging that the establishment of such a Liaison will take time, SDG implementation plans should also provide for interim arrangements that resource and connect existing cross-sectoral civic structures to facilitate North–South dialogue, shared learning and evidence-building. In the medium to long term, the Liaison would offer a structured forum for civic dialogue and joint policy input, strengthening alignment between SDG implementation, the Shared Island initiative and North–South Ministerial Council priorities. Embedding the SDGs within this civic infrastructure would enhance policy coherence, support comparable and disaggregated data across jurisdictions, and ensure that SDG delivery to 2030 is informed by the lived experience and expertise of communities across the island, in line with the participatory and inclusive ethos of the 2030 Agenda, SDG 17 on partnership, and the spirit of the Good Friday Agreement.

What role can partnerships play in furthering the implementation of the SDGs in Ireland?

We welcome the commitment to develop new, and strengthen existing, partnerships with civil society and communities and with key sectors and groups. We acknowledge the recognition in the plan (section 7.2.2) of the essential role that community and voluntary organisations must play in the achievement of the SDGs.

Furthermore, we welcome reference to Sustainable, Inclusive and Empowered Communities as a key policy for driving community engagement. The new five-year strategy for the Community & Voluntary sector is currently being finalised by DRCDG and we call on Government to ensure that the

actions in the third NIP are aligned with the actions in the new five-year strategy to ensure the sector continues to play a critical role in the delivery of the SDGs and is supported to do so. In particular, we call on Government to **provide sustainable, multiannual funding models for community & voluntary organisations that provide for the full cost of the services being delivered**. This funding must not only target priorities identified by the Government but also the needs identified by organisations working on the round to achieve the SDGs.

The quality of engagement and consultation with partners around achievement of the SDGs is also critically important. It should not just be information/tick boxing consultation but **genuine cooperation, like co-design of policies to ensure high level of partnership of our sector, recognising the skills and expertise that exist in the sector**.

Do you have any other comments or feedback on the content of the draft Plan?

Under SDG 8, to 'Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all', in achieving target 8.3 (Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small and medium-sized enterprises, including through access to financial services) it is important to recognise the contribution that social enterprises make to the economy and to ensure that social enterprises have access to the same assistance as other small and medium enterprises under the SME and Entrepreneurship Growth Plan.

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