

multi-annual funding

youth work

housing

mental health services

costs

energy poverty

sustainability

cost of living

# COMMUNITY at the heart of our DEMOCRACY

Pre - Budget Submission 2027

gender equality

rural development

fossil fuels

inclusion

living wage

community infrastructure

the  
wheel

Stronger Charities.  
Stronger Communities.

homelessness

June 2026

addiction treatment

increase core funding

\* The words on the front and back covers of this document reflect the priorities identified by The Wheel's members during an exercise at our Member Town Hall on 14 April 2026.

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# Section 1

**Community at the Heart  
of Our Democracy:**

The Wheel's Pre-Budget  
Submission 2027

## **FOREWORD**

You don't have to go far to see the community and voluntary sector in action. Walk down the main street in any village or town on a Saturday morning and the chances are you'll spot local volunteers picking up litter, making their local area cleaner and more welcoming. Watch as a minibus passes by, picking up people who use wheelchairs so they can make their appointments on time. Turn a corner and you'll see someone fundraising for one of our acclaimed international aid organisations that enable people in developing countries to live fuller lives.

There are hundreds of thousands of people working in the community and voluntary sector-as staff, as volunteers, as trustees-and they provide essential services that benefit millions of people every year. Their work spans a wide range of activity, and the organisations they work for individually and collectively have an astounding impact on Ireland and the wider world.

Our sector is serious about social inclusion, reducing poverty, providing better public services, putting a roof over people's heads, helping young people find their voice, standing up for human rights, and much, much more. When a crisis hits, we step up to the plate - like we did during Covid, and when Ukraine was invaded, and when storms hit this country. And we work hard to create a more inclusive, integrated country.

We can't do it on our own. We work in partnership with the State. Just over half of the funding that supports the essential public services we provide comes from the State, the rest is fundraised. But these services are under pressure. Many organisations report that the funding gap - between what it costs for them to provide the services, and the funding they receive - is widening. This leads to essential staff leaving the sector to work elsewhere, and to farcical cost-saving exercises that diminish services. Most organisations can't plan for the medium to long term. They exist on a year-to-year basis, with multiannual funding the exception rather than the rule.

This can't go on. We have to find better ways of doing things, and new arrangements that are more sustainable so that people get the services they deserve.

This pre-Budget submission sets out some changes that could transform how essential public services and supports are provided by the sector, in partnership with the State, allowing these organisations to play their part in helping our communities to thrive.

We're not an optional extra. We're an essential part of our society and our economy. We will work to create a better future and respond effectively and compassionately to emerging challenges. We're up for it. Are you?

**Dónall Geoghegan, Director of Policy and Advocacy, The Wheel**

# EXECUTIVE SUMMARY

## About the sector

The community and voluntary, charity, and social enterprise sector stands as a vital pillar of Irish society, making a **profound contribution** to our economy and our communities.<sup>1</sup> Its scale is substantial:

- Almost 35,000 organisations
- Approximately 76,500 dedicated volunteer trustees;
- a workforce of more than 280,000 people employed in charities alone

Charities and community organisations involve **1.12m volunteers**.<sup>2</sup> If each volunteer gave just two hours a week, their **economic value**<sup>3</sup> would range from **€1.2bn to €2.6bn**.<sup>4</sup>

According to the most recent analysis by the **Charities Regulator**,<sup>5</sup> the sector manages €25 billion in annual income, generating nearly half of this through fundraising, thereby significantly subsidising the cost of essential public services.

## Members' priorities

More than 2,700 charities, community and voluntary organisations and social enterprises are members of The Wheel. Each organisation has an in-depth knowledge of the community they serve and expertise in their respective areas of work. Many members of The Wheel will make their own submissions to Government. We strongly feel that Government should recognise these important voices as part of the Budget process. We have based this submission on a series of consultation events with our members on their priorities for Budget 2027, as well as our annual policy survey.<sup>6</sup>

The overarching focus of this submission is on the measures that will support the sector to enable our communities to thrive on a sustainable basis.

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1 Charities Regulator, **Annual Report**, 2024

2 Charities Regulator, **Charities Engagement Monitor**, 2022

3 Charities Regulator, **Annual Report**, 2024

4 Central Statistics Office (CSO), **Structure of Earnings Survey**, 2022

5 Charities Regulator, **Report on the Social and Economic Impact of Registered Charities in Ireland**, 2023

6 The Wheel, **Policy Surveys**

## Budget 2027

We know from public statements by Government ministers that Budget 2027 will seek to address the cost-of-living pressures sparked by the spike in fossil fuel prices in the wake of the US-Israeli attack on Iran.

**One key question will be the balance between increased short-term Government spending to cushion the impact of the rise in oil prices, on the one hand, and increased Government investment in reducing our exposure to price shocks associated with fossil fuels, on the other.** In the *Programme for Government* Fianna Fáil and Fine Gael committed to “decisive action to radically reduce our dependence on expensive imported fossil fuels”.<sup>7</sup> Moreover, Ireland has just agreed to cohost the next international conference in the Santa Marta Process to develop an international roadmap for a just transition away from fossil fuels. **But as yet Ireland has no national roadmap to phase out fossil fuels.**

Given the hardship that the recent oil price rise is causing, Budget 2027 is an opportunity to put one essential building block for that plan in place: investment in the services (public transport, renewable electricity and warmer homes) that will free our communities from over-reliance on fossil fuels.

**Another key issue will be whether the spending to cushion the short-term impact of rising oil prices will take the form of universal payments or whether it will be more targeted.** The Government has stated its intention to prioritise targeted measures this time, compared to the three years of universal energy credits in the wake of Russian invasion of Ukraine. Those **universal credits cost over €3 billion and yet 50 per cent of recipients subsequently said they did not need them to help pay their bills.**<sup>8</sup> However when they were withdrawn in Budget 2026, **without adequate targeted measures replacing them, it was the most vulnerable groups**, such as the those waiting for the promised cost-of-disability payment, who were hardest hit.

The biggest test then will be whether the price-relief measures in the Budget are regressive or progressive, and whether they are adequate to protect those most at risk of poverty from increased hardship this coming winter. **Will they respond to those in greatest need or to those with the loudest voices?** The blanket 30c reduction in excise duty on motor fuels introduced this Spring was regressive. The ESRI also pointed out that 50% of the benefit went to the richest 40% of households. And the sectoral packages for hauliers and agricultural contractors followed very disruptive fuel protests while **the needs of vulnerable sectors such as carers and have yet to addressed.**

Increasing uncertainty in the underlying budgetary picture is also likely to be a point of discussion in the pre-Budget debate. Government spending is on track to increase by 9% this year rather than the 6% limit they announced. **But the projected budget surplus has risen in the latest Government forecast to €9 billion, up from €5 billion projected on Budget Day last year,**<sup>9</sup> largely down to ongoing windfall corporation taxes, the future of which is very uncertain. This is all the more reason to invest now in the resilience of the social infrastructure that serves our communities up and down the country.

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7 ***Programme for Government 2025: Securing Ireland’s Future***

8 Economic and Social Research Institute, ***Energy Poverty and Affordability in Ireland***, 2026

9 Central Bank, ***Quarterly Bulletin 1***, March 2026

# BUDGET 2027 PRIORITY RECOMMENDATIONS

The community and voluntary sector has long provided the ‘hidden infrastructure’ that supports the social and economic life of the country. Currently, there is a crisis of sustainability for many essential services and supports. Almost a third of respondents to our **2026 member survey** were unsure if they would have sufficient funding to provide their existing supports or services next year.<sup>10</sup> To ensure the sustainability of these vital services and supports and to reflect the significant rising costs they face, we urgently need

- An increase in allocations to all government departments, sufficient to provide sustainable and equitable funding for community and voluntary sector organisations delivering public services contracted by the state, including funding lines for pension auto-enrolment for organisations funded to provide services on behalf of the State
- A dedicated support scheme to ensure that the sector’s ability to provide key services and advocacy is not undermined by rising energy costs
- 5% increase for the Department of Rural and Community Development and the Gaeltacht to €674m to effectively deliver the Five-Year Strategy for the sector
- Multiannual funding arrangements rolled out across all government departments to ensure organisations can plan effectively, retain staff, sustain quality services and achieve important objectives and outcomes
- An extension of the pay equity agreements for the community and voluntary sector for the community and voluntary sector to all relevant departments not currently included in the Workplace Relations Commission (WRC) process<sup>11</sup>

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10 The Wheel, **Member Surveys**

11 Department of Children, Disability and Equality, **Press Release**, March 2025

# 1. INVEST IN THRIVING COMMUNITIES

<b>Sustainable funding</b>	Provide funding on a full-cost-recovery basis to ensure the sustainability of services delivered by the community and voluntary sector.
	Move towards multiannual funding approaches across departments, modelled on existing, well-established arrangements.
	Increase allocations to all government departments, sufficient to provide sustainable and equitable funding for community and voluntary sector organisations delivering public services contracted by the state, including 5% increase for the Department of Rural and Community Development and the Gaeltacht to €674m.
<b>Energy Costs</b>	Provide a dedicated support scheme to ensure that the sector’s ability to provide key social services is not undermined by rising energy costs.
	Remove financial and other barriers to increased community ownership of renewables; implement the joint recommendations from charities and renewable energy companies to invest in the capacity of the state and environmental organisations to drive a nature-positive energy transition.
<b>Pay equity</b>	Ensure similar funding allocations to all government departments and agencies not currently part of the Workplace Relations Commission (WRC) process to ensure equity and sustainable funding for all contracted service delivered to the state by community and voluntary organisations.
	To achieve this, apply an additional allocation to each department based on the findings of the KOSI survey for pay awards agreed through the Workplace Relation Commission (WRC) to cover rising non-pay costs such as increased inflation-based costs such as insurance, pension auto-enrolment, governance costs, and other essential expenditure not covered by the two WRC agreements.
<b>Rising insurance costs</b>	Fully resource and implement the <i>Action Plan for Insurance Reform 2025-2029</i> ; fully resource the Office to Promote Competition in the Insurance Market without delay to support increased underwriting capacity, stronger competition, and improved availability of liability cover.
<b>Funding good governance</b>	Include the cost of compliance into all new State funding contracts, reviewing and streamlining compliance and regulatory requirements to ensure that regulation in all its forms helps, and does not over-burden, sector organisations.
	Develop a dedicated fund of €1 million to support the recruitment and retention of charity trustees.
	Establish a dedicated €2 million fund to incentivise and cover the cost of voluntary mergers and collaborative work in the sector.

<b>Encourage giving</b>	Increase the VAT Compensation Scheme to €15 million in the interests of tax equity and the promotion of independent fundraising.
	Cost a direct tax incentive for Major Gifts at a minimum level no lower than €5,000 and capped at €5 million; properly resource the <i>National Philanthropy Strategy</i> .
<b>Workforce development</b>	Allocate dedicated annual funding of €10 million to support training and skills across the sector; extend the proposed pilot training incentivisation and cost-recovery scheme for SMEs to nonprofit employers; fund a new nationwide programme of workplace literacy; resource the Nonprofit Administration Apprenticeship and the consortia apprenticeship model.
	Provide an additional €2 million for the development of a codesigned, accessible database on the sector that meets the needs of organisations, researchers, policymakers, and funders.
<b>Supporting social enterprise</b>	Ringfence supports from LEOs for social enterprises, and provide access to the full range of business supports that are available to commercial enterprises.
	Resource the Council recommendation on developing social economy framework conditions (2023) and the Commission’s <i>Social Economy Action Plan</i> ; and develop an annual Social Enterprise Empowerment and Development allocation (SEED).
<b>Key strategies</b>	Properly resource and implement across Government the <i>Five-Year Strategy for the Community and Voluntary Sector</i> , as well as the EU Strategy for Civil Society.
<b>Promoting the work of the sector</b>	Ongoing resourcing for the We Act campaign through the Department of Rural and Community Development to promote the positive work undertaken across the sector.

## 1.1 SUSTAINABLE FUNDING FOR SUSTAINABLE SERVICES

Provide funding on a full-cost-recovery basis to ensure the sustainability of services delivered by the community and voluntary sector.
Move towards multiannual funding approaches across departments, modelled on existing, well-established arrangements.
Increase allocations to all government departments, sufficient to provide sustainable and equitable funding for community and voluntary sector organisations delivering public services contracted by the state.

The community and voluntary sector in Ireland provides core everyday infrastructure in areas such as health, social care, housing, childcare, youth supports, disability, older people’s care, and community energy schemes, to name just a few. Its rapid response, deep community connections, and unwavering commitment provide essential services, foster resilience, and embody the very best of Irish society in times of adversity.

The Irish State has long depended on the agility of the community and voluntary sector to respond to crises and fill gaps in public services, yet long-term investment seldom matches this reliance. Recognising and supporting this vital sector through adequate resourcing is crucial for ensuring Ireland’s continued capacity to respond effectively and compassionately to the immense challenges we face today.

Issues around sustainability and adequate funding have risen to the top of our advocacy agenda in recent years, reflecting our members’ concerns and priorities. Almost a third of respondents to our 2026 member survey were unsure if they would have sufficient funding to provide their existing supports or services in 2026/2027.

The Save Our Services Coalition is a group of service providing umbrella groups who have come together, convened by The Wheel, for the first time, to address sustainability and pay issues across Section 39, 56, 40 and 10. In March 2026 we **briefed** the Joint Oireachtas Committee for Budgetary Oversight, highlighting the urgent need for the State to fully fund the services it commissions.<sup>12</sup>

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“Across our national coalition, organisations are struggling to meet rising mental health needs while operating on short term funding that affects service continuity and workforce stability. Community services are absorbing the impact of poverty, housing insecurity and loneliness, yet are expected to do more each year with less certainty. To sustain impact, we need multiannual funding that reflects real costs and which supports a thriving community sector, essential to Ireland’s mental health and social wellbeing.”

**Helen Brown, CEO, Mental Health Reform**

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## Multiannual funding

We have long advocated for the introduction of multiannual funding as the default approach for community and voluntary organisations to facilitate longer-term planning, better staff recruitment and retention rates and improved outcomes for service users.

According to our 2026 survey of members, only a quarter receive multiannual statutory funding. This is around the same number as last year and demonstrates that there has been very little change in the nature and length of statutory funding contracts for organisations providing services on behalf of the State.

However, from additional research carried out this year, **we know that multiannual arrangements exist for some service providers with some departments and agencies, but the approach is inconsistent.** Arrangements of three to five years are in place for different funding streams. These include the Scheme to Support National Organisations (SSNO) from the Department of Rural and Community Development and the Gaeltacht/Pobal, Ireland’s Civil Society Partnership for a Better World and the Civil Society Fund from the Department of Foreign Affairs/Irish Aid, Victims of Crime from the Department of Justice, Home Affairs and Migration, and specific projects within the Department of Climate, Energy and the Environment as well as the Department of Culture, Communications and Sports/the Arts Council.

However, most organisations providing essential services in areas such as health, social care, homelessness, disability and youth services still do not receive funding on a multiannual basis, making it extremely difficult to plan for long-term meaningful outcomes for vulnerable service users. In our survey, respondents cited multiannual funding as a top three priority for Budget 2027.

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“We need sustainable measures through medium-term investments and that specifically relates to multi-annual funding and the full cost of service delivery. In the longer term, we need to plan for the future needs of our communities. We are aware that we have an ageing population, that people have increased support needs and that there are additional complexities in our communities, so we need to enable long-term planning to ensure we can respond to those needs.”

**SOS coalition at the Budget Oversight Committee, 28 April 2026**

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Hygiene Hub is a community driven charity working to address hygiene poverty by providing essential hygiene items through a network of over 160 community partners nationwide. Since 2020, we have distributed over €725,000 worth of products, supporting approximately 30,000 people each quarter. Our model is built on collaboration, embedding our services within existing local organisations to ensure an efficient, responsive and community-led approach.

We were fortunate enough to receive multiannual funding from the Department of Rural and Community Development and the Gaeltacht last year, which will support the opening of new hubs and strengthen our ability to deliver long term impact within communities. Long term funding gives organisations like Hygiene Hub greater stability, allows us to plan ahead, respond more effectively to increasing demand, and provide more consistent support to our beneficiaries.

**Sorcha Killian, Co-founder, Hygiene Hub**

## 1.2 ENERGY COSTS

Provide a dedicated support scheme to ensure that the sector's ability to provide key social services is not undermined by rising energy costs.

Remove financial and other barriers to increased community ownership of renewables; implement the joint recommendations from charities and renewable energy companies to invest in the capacity of the state and environmental organisations to drive a nature-positive energy transition.

In recent weeks, government has acknowledged that the high cost of energy and fuel is having a significant impact on essential parts of the economy, such as farming and business. Simultaneously, our reliance on fossil fuels is causing an increasing number of national-level climate emergencies such as floods and storms.

The community and voluntary sector has been vital in responding to these crises, while continuing to provide services to those who are struggling most with rising energy costs. Saint Vincent de Paul (SVP) recently **reported** record numbers of people seeking energy assistance from them in 2025, with requests exceeding 260,000 for the first time.<sup>13</sup> Since that time, energy prices have continued to rise. It is essential that these organisations should be supported to keep the doors open in the face of rising energy crisis and an increased demand on services.

**Government should provide a dedicated support scheme to ensure that the sector’s ability to provide key social services is not undermined by rising energy costs.**

Such a scheme could be modelled on any energy-cost subsidy scheme applying to other sectors or to the support scheme for the sector during Covid 19.<sup>14</sup> The areas most at risk from energy costs pressures include care services for older people, childcare, disability and other vulnerable residential, day care and support services settings.

It is also essential that Government implement the delayed **Energy Affordability Action Plan**,<sup>15</sup> **Social Climate Plan**<sup>16</sup> and **Climate Action Plan**,<sup>17</sup> which provide practical pathways away from fossil fuel reliance and towards energy security into the future. In their detailed recommendations on tackling the issues of energy affordability, pollution and security, Friends of the Earth propose **five priorities**<sup>18</sup> for Government, emphasising that, **“Above all else, we must reject the false dichotomy between social protection and long-term decarbonisation”**.

Supporting community and voluntary organisations to help the most vulnerable in society is an integral part of a truly just transition. “A rights-based and climate-justice approach requires that the transition away from fossil fuels improves living standards, reduces inequality, and ensures that lower-income and marginalised households are the first to benefit.”<sup>19</sup>

Community organisations are also leading on the circular economy and local renewable projects, leading to greater community resilience. As well as national-level progress on renewables, it is vital that Government support communities to secure grid access for local renewable initiatives.

The Government should also implement the joint recommendations of charities and renewable energy companies to invest in the capacity of the state and environmental organisations to drive a nature-positive energy transition.<sup>20</sup>

### 1.3 PAY EQUITY

Ensure similar funding allocations to all government departments and agencies not currently part of the WRC process to ensure equity and sustainable funding for all contracted service delivered to the state by community and voluntary organisations.

To achieve this, apply an additional allocation to each department based on the findings of the KOSI survey for pay awards agreed through the Workplace Relation Commission (WRC) to cover rising non-pay costs such as increased inflation-based costs such as insurance, pension auto-enrolment, governance costs, and other essential expenditure not covered by the two WRC agreements.

13 SVP, **press release on service demand**, March 2026

14 The Wheel, **The Impact of the Covid 19 Crisis**, member Survey 2020

15 Department of Climate, Energy and the Environment, **Energy Affordability Action Plan**, 2026

16 Department of Climate, Energy and the Environment, **Social Climate Plan consultation**, 2026

17 Government of Ireland, **Climate Action Plan**, 2025

18 Friends of the Earth, **From Crisis to Security: Ireland’s Path to Fair Bills and Clean Energy**, 2026

19 *Ibid.*

20 **Joint pre-budget statement by the renewables industry and environmental NGOs**, 2023

### WRC pay agreements

Disparity in pay and conditions for organisations delivering public services on behalf of the State has been a significant issue for many of our members in recent years and has received notable public attention. Many charities suffered a sharp decline in public funding after the financial crisis in 2008, as part of cuts affecting pay and staffing for all public services. While the 2017 Public Service Pay and Pensions Act and the Public Service Agreement Building Momentum deal reversed cuts for public-sector employees, sector pay was never restored.

In June 2023, The Wheel published **a report calling for immediate State funding to address the two-tier system of pay** for organisations delivering public services on behalf of the State.<sup>21</sup> The report examined staffing, demand for services, and funding among hundreds of Section 39, 10, 56, and 40 organisations that receive contracts from the State to deliver essential public services countrywide in diverse areas like health, disability, family support, children, care of older people, homelessness and addiction. It found that staff were not legally entitled to the same pay as public sector employees delivering often- identical services, meaning that in some cases pay increases of up to 15% are required to tackle negative disparity compared to staff doing similar work in state agencies.

Beginning in 2024, The Wheel brought together several organisations impacted by this issue spanning the sector to launch a campaign. **A series of Workplace Relations Commission negotiations followed and resulted in pay agreements for a range of organisations providing services on behalf of the State.** This was a significant step following many years of campaigning on the issue.

In March 2025, the State agreed on a 9.25% pay increase for up to 40,000 workers across health, social care, homelessness, and domestic and gender-based violence organisations. This was based on the 2024-2026 public sector pay agreement and includes an automatic link to match all future public pay agreements.

While these agreements are an important positive step towards sustainable funding for the community and voluntary sector organisations providing vital services, the process has proved complex and protracted for many, with a lack of clarity on how payments should be applied.

**Additionally, the agreements do not extend to all organisations that provide contracted services on behalf of the state.** The WRC process should be extended to organisations funded under the Department of Rural and Community Development and the Gaeltacht, Department of Education and Department of Justice funding streams. They should be managed and awarded in a clear and timely way.

### Non-pay costs and pension auto-enrolment

As the pay agreements have been rolled out, it has become clear that, despite this very important progress, many non-pay-related issues are still having a significant impact on the sector. These include the rising energy costs that are affecting most of society, as well as pension auto-enrolment, insurance premiums that continue to rise, the cost of living, high rent and inflation. As a result, organisations are struggling to cover the rising costs of providing services.

**Last year we campaigned for Government to resource a data-collection process in order to fully understand the extent of non-pay costs across the sector.** This survey is currently underway and has garnered a high response rate. It is essential that the findings of the survey (carried out by KOSI) lead to provision of funding that covers the full cost of providing services. These should be applied across government departments and agencies, such as education, health, social care, and rural affairs, to avoid complexity for organisations with multiple funding streams and Service Level Agreements.

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21 The Wheel, Tasc, *The Future of Public Service Delivery by the Community and Voluntary Sector*, 2023

“Our sector has a long history of working in partnership with the State, but partnership only works well when funding reflects the real cost of service delivery and, right now, that is not the case.

A clear example of this is the recently implemented pension auto-enrolment scheme, which we all fully support. However, we have not been provided with any additional funding to cover the cost of that scheme. Our organisations cannot increase income to absorb these new costs, nor do we want to reduce services to pay the costs of pension auto-enrolment. That leaves organisations with very few options.

Already, we see organisations delaying recruitment, reducing staff hours and scaling back services. That means that for people in our communities, there are longer waiting times.”

**Elaine Teague, CEO of DFI**



Community Therapy Ireland is an independent national organisation representing 29 community-based therapy providers, delivering accessible counselling and psychotherapy services across Ireland. Through its national programme, services are embedded locally, ensuring early intervention and support for children, young people, families, and adults where and when they need it.

Working in partnership with Tusla, the HSE, Cuan and Pobal, Community Therapy Ireland members have delivered over 728,000 therapy sessions to more than 73,000 individuals in the past decade, including 76,376 sessions in 2025 alone. This demonstrates both the scale of delivery and rising demand for community-based mental health supports.

Community Therapy Ireland’s work is fully aligned with national policy frameworks including Young Ireland, Sharing the Vision, Sláintecare, Zero Tolerance, Mental Health Act 2026, and the Programme for Government: Securing Ireland’s Future.

Service users highlight the life-changing impact: “Excellent counselling... very helpful.” “Please keep this service open.” “Saved my life and gave me reason to go on.” Despite this, services operate with an average 60% core funding shortfall, limiting capacity and increasing waiting lists.

Budget 2027 must act by maintaining Tusla funding for Community Therapy Ireland, investing €240,000 core funding per member to ensure parity, and providing multiannual, full-cost recovery funding. Investing in Community Therapy Ireland is a cost-effective, preventative solution, aligned with national policy, that strengthens communities and ensures timely access to vital mental health supports.

**Community Therapy Ireland**

## 1.4 HIGH COST OF INSURANCE

Fully resource and implement the **Action Plan for Insurance Reform 2025-2029**; fully resource the Office to Promote Competition in the Insurance Market without delay to support increased underwriting capacity, stronger competition and improved availability of liability cover.<sup>22</sup>

The high cost of insurance in Ireland continues to have a negative impact across the community and voluntary sector. Despite a number of positive reforms in recent years, it is a source of ongoing concern that many policyholders are not seeing the benefit of reforms, with premiums remaining high or continuing to rise. A recent **Central Bank Report** showed that **savings generated by recent reforms not being adequately passed on by insurers**.<sup>23</sup> Further reform is needed to reduce liability premiums to affordable levels, sustain those reductions, and provide assistance for organisations with limited or no access to affordable cover.

The Wheel is a member of the **Alliance for Insurance Reform**, and we recommend that Government take stronger action to ensure that insurers pass on savings generated by recent reforms.

This includes addressing areas of market failure for sectors that cannot get cover, or cannot get affordable cover, ensuring adequate competition and a fair market for policyholders, increasing the volume of cases resolved through the Injuries Resolution Board, tackling unnecessary litigation and excessive legal costs, taking all appropriate measures to increase underwriting capacity in the liability market, and encouraging competition and improving the availability of cover.

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“At a time when community, voluntary and business organisations are facing rapidly rising costs, it is deeply frustrating that savings from recent insurance reforms are still not being adequately passed on to policyholders. Premiums remain stubbornly high, while insurers benefit from a more stable claims environment.

Government must ensure more claims are resolved through the Injuries Resolution Board, tackle excessive legal costs, increase competition, and promptly implement the *Action Plan for Insurance Reform*. The goal of reform was not simply to improve insurer profitability, but to deliver fair, affordable and sustainable insurance across the country.”

**Brian Hanley, CEO, Alliance for Insurance Reform**

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22 Department of Finance, *Action Plan for Insurance Reform*, 2025

23 Central Bank, *Employers' Liability, Public Liability and Commercial Property Insurance Report 5*, National Claims Information Database, 2025

## 1.5 FUNDING GOOD GOVERNANCE

Include the cost of compliance into all new State funding contracts, reviewing and streamlining compliance and regulatory requirements to ensure that regulation in all its forms helps, and does not over-burden, sector organisations.

Develop a dedicated fund of €1 million to support the recruitment and retention of charity trustees.

Establish a dedicated €2 million fund to incentivise and cover the cost of voluntary mergers and collaborative work in the sector.

### Proportionate regulation and streamlined compliance

People working in the community and voluntary sector understand the importance of transparency in their work; many worked for years to encourage the establishment of Ireland’s Charities Regulator. The Wheel and many of our members continue to work closely with the Regulator. **The sector, as a whole, welcomes regulation**, and community and voluntary organisations work tirelessly to attain the highest standards of governance.

However, **some processes have become excessively bureaucratic, repetitive, and detailed**. While staffing and resources for regulatory bodies continues to expand, sector organisations require increased resourcing and training to keep pace.

In our most recent members’ survey, three quarters of respondents said that their reporting/compliance burden has increased in the last 12 months. Three quarters of respondents are required to report the same compliance data to more than one statutory source. This is a similar figure to previous years of the survey, demonstrating that there has been little improvement in streamlining or avoiding repetition within reporting. A third said they did not have sufficient capacity/funding to fulfil funding-compliance and regulation-related processes.

The interplay of ever-increasing, separate regulatory and reporting requirements should be streamlined and simplified, with a cross-departmental approach. **The State should fairly resource the effective regulation of the community and voluntary sector** for both regulators and those who are regulated.

Furthermore, the sector is diverse and not only provides services but also ensures, through advocacy in the human rights field, that regulation is enabling progress for groups who are particularly at risk and often marginalised. Many of our members who are registered charities are deeply engaged in advocacy activities for the communities they support. It is essential that regulation also supports these activities.

### Collaboration and mergers

Budget 2027 should provide access to an initial €2 million fund to enable charities interested in pursuing improved collaboration, shared services and mergers. The overall aim is to create opportunities to effectively pool and combine resources to increase effectiveness of impact in delivering services and supports.

## 1.6 ENCOURAGE GIVING

Cost a direct tax incentive for Major Gifts at a minimum level no lower than €5,000 and capped at €5 million; properly resource the *National Philanthropy Strategy*.

Increase the VAT Compensation Scheme to €15 million in the interests of tax equity and the promotion of independent fundraising.

### Support philanthropy

We welcome the rollout of Ireland’s ***National Philanthropy Policy 2024-2028*** and planned establishment of an Academic Centre for Research for Philanthropy and the Third Sector. The Wheel sits on the steering group for the *Policy* and, if properly resourced, it should provide a robust framework that encourages charitable giving and investment in social causes.<sup>24</sup>

By providing tax incentives, regulatory clarity, and fostering a culture of philanthropy, Government can help unlock private wealth for public good. These policies would strengthen partnerships between the public, private, and non-profit sectors, enabling more impactful and sustainable funding for social initiatives, innovation, and community development. This strategic support is crucial for scaling philanthropic efforts and addressing Ireland’s most pressing social challenges.

### VAT Compensation Scheme

Government introduced the VAT Compensation Scheme in 2018 to address an anomaly in EU law that uniquely prevents charities reclaiming VAT on essential expenditure. Capped at €10 million since Budget 2024, the annual fund rebates only approximately one quarter of total charity VAT expenditure. For several years we have advocated for a graduated increase in the fund to eventually provide a full rebate of the estimated €40 million VAT paid annually by charities, in the interests of tax equity and to promote independent fundraising. We recommend that the Fund should be increased to €15 million.

## 1.7 WORKFORCE DEVELOPMENT FOR A 21ST-CENTURY SOCIAL ECONOMY

Allocate dedicated annual funding of €10 million to support training and skills across the sector, including specific digital and AI measures; extend the proposed pilot training incentivisation and cost-recovery scheme for SMEs to nonprofit employers; fund a new nationwide programme of workplace literacy; resource the Nonprofit Administration Apprenticeship and the consortia apprenticeship model.

Provide an additional €2 million for the development of a codesigned, accessible database on the sector that meets the needs of organisations, researchers, policymakers, and funders.

The skills of the community and voluntary sector workforce are the solid foundation on which the social infrastructure of community life in Ireland rests and are central to the delivery of a significant proportion of public services. However, this vital national asset is threatened due to a prolonged lack of sufficient investment.

In The Wheel's recent Skills and Training Survey, almost 90% of organisations identified a risk of negative impact on their work if the current level of workforce training stays the same over the next four years. This echoes a previous report by Indecon that found **investment in training within the nonprofit workforce in Ireland is low when compared to other sectors in the Irish workforce** and to nonprofit sectors in other countries, notwithstanding a return of nearly €3 in productivity gains for every €1 spent in upskilling supports. Indeed, in the same recent study referred to above, the most significant benefit of sufficient investment in workforce training identified by organisations was "lower operating costs".<sup>25</sup>

In the last two budgets, the Government has recognised the significant benefit of investing in reskilling and upskilling in the sector, with a welcome increase in National Training Fund (NTF) allocation for the sector, under the Skills Package, of €800,000.

However, an annual fund is necessary to rectify the deficit of prolonged under-investment and to unlock the potential in this labour force. Without dedicated sources of funding or capital investment in digital infrastructure, organisations are struggling to keep up and are in danger of being completely left behind by the AI revolution. Budget 2027 should ensure that the NTF surplus is unlocked for the benefit of Ireland's workforce, including community and voluntary sector employers.

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"Adult and community education transforms lives and strengthens communities—but adult learners and educators need more support. Budget 2027 presents a critical opportunity to support a caring society and to focus on addressing poverty and social exclusion. Further investment in adult and community education can achieve greater social cohesion and economic resilience through adult learning.

The model of care in the community education sector addresses social challenges through approaches that are place-based and values-led. Community education provides a space where underserved and under-resourced communities and more vulnerable or marginalised groups of people (including older people, disabled people, migrants and refugees, and Travellers, among others) are supported through a holistic approach to learning."

**Dearbháil Lawless, CEO, AONTAS**

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We know that the average lifelong learning rates in Ireland lag far behind the best-in-class examples in Europe. According to the 2025 **Action Plan on Competitiveness and Productivity** this is a threat to Ireland's economic resilience.<sup>26</sup> Improving lifelong learning rates will require incentivising employers to support workforce development. Organisations in the community and voluntary sector struggle with similar issues as SMEs regarding covering the full cost of training, including backfilling staff, travel and subsistence etc. The proposed pilot incentivisation and cost recovery scheme for SMEs should also include provision for nonprofit employers.

Many community and voluntary organisations are funded by the State to provide services, but funding agreements do not ordinarily provide for staff training and development. Indeed, in our recent survey, 45% of organisations indicated that they had no dedicated staff training budget in place.

Foundational skills gap in the wider workforce are also concerning, with **one in five employed people having an unmet numeracy need and one in six an unmet literacy need**.<sup>27</sup> These figures indicate a need for a **renewed investment in Budget 2027 in workforce literacy provision**. Budget 2027 should fund a new nationwide programme of workplace literacy with flexible and blended options, at L1 - 3 on the NFQ, available to employers and their staff through local providers.

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25 The Wheel and Indecon, *Investment Appraisal of Upskilling of Employees in the Non-Profit Sector*, 2020

26 Department of Enterprise, Trade and Employment, *Action Plan on Competitiveness and Productivity*, 2025

27 **OECD Survey of Adult Skills**, 2023

## Apprenticeship

To reach and sustain the ambitious targets for the next **Action Plan on Apprenticeship**, Government needs increased incentives for employers, especially smaller and medium sized organisations. The Wheel is leading a consortium of community and voluntary sector employers which is seeking to establish a Nonprofit Administration Apprenticeship. This is the first cross-sectoral apprenticeship and will provide apprentices with an alternative pathway to a third level qualification and sector employers with an opportunity to develop highly skilled and resourceful employees.

Employers within the consortia apprenticeship model must be supported on the same basis as those within the craft apprenticeship system, this will require increasing the incentives available to cover ‘off-the-job’ training.

**Targeted financial supports should be introduced to support diversification of the apprentice population;** comprehensive wraparound supports for apprentices should be provided on the same basis as wider FET provision. Schemes such as the Traveller Apprenticeship Incentivisation Programme should be put on a sustainable long-term footing.

## 1.8 SUPPORTING SOCIAL ENTERPRISE

Ringfence supports from LEOs for social enterprises, and provide access to the full range of business supports that are available to commercial enterprises

Resource the Council recommendation on developing social economy framework conditions (2023) and the Commission’s *Social Economy Action Plan*; and develop an annual Social Enterprise Empowerment and Development allocation (SEED).

Social enterprises in Ireland **employ 84,382 people, with a further 74,825 volunteers.**<sup>28</sup> Defined by the **Trading for Impact: the National Social Enterprise Policy for Ireland 2024-2027** as a “business that, rather than maximising profit for its owners or shareholders, is an enterprise whose primary objective is to achieve ‘profit for purpose’ and a social, economic or environmental impact”,<sup>29</sup> social enterprises are an important part of the economy and society. Social enterprises

- Fill gaps in markets, which, due to a demand deficiency and a low population base, are unattractive to singularly commercially orientated businesses.
- Promote social inclusion and the integration of disadvantaged groups into the labour market.
- Community-led local development drives change to a climate-neutral economy.
- Play a key role in the development of the circular economy, promoting reuse, repair, and recycling.

Irish social enterprises trade in goods or services in order to deliver positive social or environmental objectives. All profits or surpluses are reinvested in pursuit of those aims and they are governed in a participatory, responsible and transparent manner, with meaningful involvement of beneficiaries, employees or members, customers, and other affected stakeholders. Their constitutions / articles of association also protect and lock in its primary purpose and assets over the long term.

National Government policy recognises that social enterprises are an important part of local economies in rural and regional areas, but further action and funding are needed to put them into practice.

28 Department of Rural and Community Development and the Gaeltacht, **Social Enterprises in Ireland: A Baseline Data Collection Exercise**, 2023

29 Department of Rural and Community Development and the Gaeltacht, **Trading for Impact: the National Social Enterprise Policy for Ireland 2024-2027**

The clear commitments, in the *Social Enterprise Policy 2024–2027 and the 2024-2030 Local Enterprise Office (LEO) Policy Statement*,<sup>30</sup> confirming that social enterprises are eligible for LEO assistance, have yet to be implemented consistently. To develop the social enterprise model and to support emerging as well as existing organisations, **‘ring-fenced’ supports from LEOs must be made available.**

At EU level the adoption of the **Council recommendation on developing social economy framework conditions (2023)**<sup>31</sup> and the Commission’s **Social Economy Action Plan (2021)**<sup>32</sup> are historic recognition of the social economy as a pillar of the EU model. Ireland’s support for both is positive, but **specific financial resources must be provided at national level** in order to meet with the objectives and recommendations set out.

We look forward to the Government using its influence, especially during the EU Presidency, to ensure that the social economy receives a high priority in the EU.

Finally, Government committed to consider an **annual Social Enterprise Empowerment and Development allocation (SEED)** to unlock the potential of the social enterprise sector for sustainable job creation, affordable childcare provision and community service but this is yet to be established. Budget 2027 should provide supports for social enterprises interested in providing services in these areas of vital public infrastructure.

We welcome funding from the **Dormant Accounts Fund Action Plan: Growing Social Enterprise**,<sup>33</sup> announced in July 2024. It is noteworthy that there are currently more than 170 Government supports for start-ups and small businesses delivered on behalf of Government by Local Enterprise Offices (LEOs) and Enterprise Ireland. **Social enterprises should be able to access, irrespective of legal form, the same full range of business supports as other enterprises.** The EU Commission Recommendation on SME’s (2003/361/EC) specifically includes “associations regularly engaged in an economic activity” in its definition of an SME. The Recommendation also states, “An enterprise is considered to be any entity engaged in an economic activity, irrespective of its legal form”. The exclusion of Companies Limited by Guarantee (CLGs) from the support by LEOs is clearly unfair and is counter to that Commission Recommendation.



Organisations such as Empowering Abilities CLG address a major challenge within the disabled community: disempowered mindsets caused by isolation, stigma, low expectations, and lack of inclusion. Many individuals feel restricted from reaching their potential due to reduced confidence and self-belief. Through inclusive events, coaching, workshops, and community connection, organisations like Empowering Abilities help individuals build confidence, communication skills, visibility, and empowerment. By creating safe spaces where every voice matters and showcasing disabled leadership and lived experience, they encourage people to move beyond limitation-based thinking and recognise that disability does not define potential.

**Empowering Abilities CLG**

30 Department of Enterprise, Tourism and Employment, **2024-2030 Local Enterprise Office (LEO) Policy Statement**

31 Council of Europe, **Council recommendation on developing social economy framework conditions**, 2023

32 European Commission, **Social Economy Action Plan**, 2021

33 Pobal, **Dormant Accounts Fund Action Plan: Growing Social Enterprise**, 2024

## 1.9 KEY STRATEGIES AND LEGISLATION

Properly resource and implement across Government the Five-Year Strategy for the Community and Voluntary Sector, as well as the EU Strategy for Civil Society.

### Sustainable, Inclusive and Empowered Communities:

For many years, charities, community and voluntary organisations, and social enterprises urged Government to produce a comprehensive development strategy for the sector that is underpinned by a sustainable funding model.

In 2019, we strongly welcomed the Department for Rural and Community Development's (DRCD) suite of three strategies for the sector: ***Sustainable, Inclusive and Empowered Communities: A five-year strategy to support the community and voluntary sector in Ireland 2019-2024***, and strategies focused on volunteering and on social enterprise.

While these strategies represent significant progress towards a cohesive approach to working in partnership with the community and voluntary sector, there has been a lack of adequate resourcing to achieve their stated aims. They also require more meaningful cross-governmental support and implementation.

The new *Five-Year Strategy* represents an opportunity for meaningful integration of the DRCDG strategies across the rest of Government. It is essential that it is properly resourced and implemented across Government.

### EU Strategy for Civil Society

Strategies at European level can also have an impact on our members. In 2025, the European Economic and Social Committee (EESC) adopted a landmark opinion calling for a comprehensive EU strategy to support, protect and empower civil society. The ***EU Strategy for Civil Society*** was published in 2025 and provides a blueprint for a more structured, inclusive, and resilient civil dialogue framework across the EU. We made a **submission** on the draft Strategy, raising a number of issues relevant to the Irish context.

The Strategy was broadly welcomed by civil society organisations across Europe and viewed as recognition of the vital role played by civil society in the face of increasing threats and shrinking space for dialogue.

## 1.10 PROMOTING THE WORK OF THE SECTOR

Ongoing resourcing for the We Act campaign through the Department of Rural and Community Development and the Gaeltacht to promote the positive work undertaken across the sector.

In recent years, Government has recognised the importance of promoting the positive work undertaken across the sector. We propose ongoing annual resourcing for the successful We Act campaign. This should include sufficient funding to aid in raising awareness and capacity-building for organisations to demonstrate their value to society and development of a grants programme for sector organisations to undertake communications projects that help connect the public with their services.

This work is particularly important in the context of growing anti-NGO sentiment and ties in with commitments made by Government to protect and promote civil society through the Presidency.

## 2. AN EU PRESIDENCY FOR ALL

Protect and expand civil society funding in the new MFF, including CERV under AgoraEU, Creative Europe, ESF+, LEADER, Erasmus+, and LIFE.

Properly resource cross-Government implementation of the Democracy Shield to protect civic space

Ireland’s Presidency of the European Council provides a unique opportunity for Ireland to communicate the democratic values of the European project to its citizens as well as promoting Irish examples of these values across Europe. **Government has included ‘values’ as one of its core priorities for the Presidency and this should be underpinned by meaningful action and resourcing.** It is vital that Ireland assert the democratic values that are being eroded across several member States and globally. This includes human rights protections, the rule of law, free and fair elections, as well as protection of civic space for dialogue and defence of civil society. Furthermore, Ireland’s actions during the Presidency should reflect the needs and priorities of citizens and demonstrate the relevance of EU policy in people’s lives.

Last year we held a **townhall event**<sup>34</sup> to hear from our members about their priorities for the Presidency, and we also made a detailed **submission**, highlighting issues such as shrinking civil space, the need for a social Europe, renewal of the just transition agenda and ending rapid deregulation around climate protections.<sup>35</sup>

### 2.1 PROTECTING CIVIC SPACE AND THE FREEDOM TO ADVOCATE

We strongly welcome the development of the **European Democracy Shield and the EU Strategy for Civil Society**.<sup>36</sup> It is also important that Budget 2027 supports civil society protections at national level, while Ireland promotes these values across the EU.

The **role of the community and voluntary sector** in holding governments to account for decisions and in ensuring that Government hears the voices of those they represent is essential in a functioning democracy. The Irish constitution and the European Convention on Human Rights both guarantee the rights of community and voluntary organisations to robustly critique government policy. The State also has an **obligation under the Council of Europe** to facilitate an environment that allows this.<sup>37</sup>

The Venice Commission of the Council of Europe and their **guidelines on Freedom of Association** further clarifies this right: “Governmental and quasi-governmental mechanisms at all levels should ensure the effective participation of NGOs without discrimination in dialogue and consultation on public policy objectives and decisions.”<sup>38</sup> It is important that Ireland steps up to promote and protect civil society in the context of shrinking civil society space and threats at European and global level.

A **recent report** by the European Digital Media Observatory Ireland (EDMO) shows the impact of disinformation on community and voluntary organisations. More than a quarter of respondents to the survey stated that they receive direct targeting and harassment as a result of disinformation about their work. More than three quarters said it was impacting their objectives.<sup>39</sup>

34 The Wheel, **Townhall Report**, 2026

35 The Wheel, **Submission on Ireland’s Presidency of the EU Council**, 2025

36 European Commission, **European Democracy Shield and the EU Strategy for Civil Society**

37 Council of Europe, **Recommendation CM/Rec(2007)14 of the Committee of Ministers to member states on the legal status of non-governmental organisations in Europe**

38 The Venice Commission of the Council of Europe, **guidelines on Freedom of Association**

39 European Digital Media Observatory Ireland (EDMO), **Disinformation Impacts on Community and Voluntary Organisations**, 2026

“As Ireland prepares for its future role in shaping the European agenda, protecting and expanding civic space should remain a clear priority. Civil society organisations are essential partners in democratic life, providing services, creating community, representing people in policy development, and holding institutions accountable. At a time when civic freedoms are facing growing challenges across Europe, Ireland can demonstrate leadership by championing a bold implementation of the EU Strategy for Civil Society by promoting the creation of a protection mechanism for human rights defenders under attack in the EU and a meaningful budget for the AgoraEU programme in the next European Multiannual budget.”

**Giada Negri, Deputy Secretary General and Director of Advocacy and Programme Management,  
European Civic Forum**

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## 2.2 NEGOTIATING A MULTIANNUAL FINANCIAL FRAMEWORK (MFF) THAT SUPPORTS COMMUNITIES

Protect and expand civil society funding in the new MFF, including CERV under AgoraEU, Creative Europe, ESF+, LEADER, Erasmus+, and LIFE.

The Irish Presidency will come at a critical time in the negotiations on the new MFF (2028-2034). It presents an opportunity to put people and the planet at its heart. While competitiveness and defence are necessary priorities, this cannot come at the expense of core EU values, including freedom, equality, democracy, and human rights.

At The Wheel, we facilitate a number of **European programmes** for the community and voluntary sector, including **Access Europe**, as well as representing the sector through European networks and policy groups in the areas of social economy and civil society.<sup>40</sup> Our work in this area has highlighted the importance of protecting the sector’s role in Europe and maximising its ability to access and draw down EU funding for Ireland. Access to public funding is crucial to maintaining the independence of organisations, and ensuring they can contribute effectively to policy.

Our sector is at the forefront of defending these values in communities across Europe, delivering the supports and services that make for fairer, more inclusive, and more sustainable societies. As negotiations on the MFF progress, **it is vital that these values are not sacrificed in favour of defence and economic competitiveness.**

The next MFF is already signalling a move towards consolidating several programmes into larger funding pots. This includes CERV and Creative Europe (both transitioning to the new AgoraEU fund), ESF+ (moving to 27 National and Regional Partnership Plans), and LIFE (moving to the new European Competitiveness Fund).

While some streamlining of EU funding is welcome, this **consolidation raises serious concerns**. These programmes are central to our sector, funding vital work in equality, rights, culture, the arts, social services, and environmental and climate action. It is essential that their budgets are scaled in line with inflation and growing need, and that **funding for these areas is explicitly protected and ring-fenced** within whatever new structures emerge.

Erasmus + and LEADER are also vital funding streams for civil society and social enterprise. **Failure to protect the Leader programme at EU level will have a significant knock-on effect for rural Ireland**. As **highlighted** by the Irish Independent recently, “in Ireland alone, since 2014, Leader supported 6,858 projects nationally, with investment of over €286 million, particularly targeting areas where access to mainstream public services and private investment is limited.”<sup>41</sup>

It is important to note that last year’s the cancellation by DG-GROW (Directorate General for Internal Market, Industry, Entrepreneurship) of funding through the programme for the Competitiveness of Enterprises and Small and Medium-sized Enterprises (COSME)<sup>85</sup> has had a direct negative impact on many social enterprises and community organisations in Ireland. It is vital that Government funding is made available to support affected organisations.

Government must ensure meaningful dialogue with civil society on these developments and actively advocate for our concerns at a European level. Our elected representatives have a responsibility to protect funding that supports vital work across Ireland and enables our sector to collaborate and innovate with counterparts internationally. Our sector is a key to Ireland’s reputation for excellence and leadership in EU programmes, and it is essential that we protect this in the next MFF.

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“It is important that funding for civil society remains a priority during the MFF negotiations and that the CERV+ programme includes an ambitious budget, while also recognising the legitimate role of civil society to conduct advocacy and contribute to policymaking.”

**Lorna Hayes, Deputy CEO and Head of Policy and Research, European Movement Ireland**

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41 **Irish Independent**, 8 May 2026

## 3. IMPROVED SOCIAL DIALOGUE

Include community and voluntary organisations in the further development of social dialogue

Resource cross-governmental implementation of the *Values and Principles for collaboration and partnership working* as the blueprint for dialogue going forward.

### 3.1 INCLUSION IN SOCIAL DIALOGUE

In a recent speech at the Fórsa Biennial Conference, the Taoiseach signalled Government’s openness to go further with the current model of social dialogue. He said he believes there is scope to agree deeper shared understandings about the way forward. We warmly welcome his analysis.

We believe that the involvement of civil society in structured social dialogue with Government is inherently healthy and constructive, and particularly so in these uncertain and tumultuous times. The community and voluntary sector has much to contribute—as a provider of essential public services, as a voice for many people on the fringes of Irish society, and as an innovative problem-solver. In recent years it has galvanised its wide network at national and local levels to respond quickly and effectively to several crises, as it did during Covid, storm Éowyn and the invasion of Ukraine.

**It is critical that this sector is involved at the heart of a revitalised social dialogue so we can work constructively and collectively to find and implement solutions to the difficult issues and challenges that Ireland faces.**

We look forward to contributing to the deepening and widening of social dialogue and would welcome the opportunity to discuss this further.

### 3.2 VALUES AND PRINCIPLES FOR COLLABORATION AND PARTNERSHIP WORKING

In 2022, the Department of Rural and Community Development and the Gaeltacht launched the ***Values and Principles for collaboration and partnership working with the Community and Voluntary Sector***, which copper-fastened the relationship and partnership between Government and the sector, highlighting its centrality in addressing the crises of recent times. Developed by the sector, in partnership with Government, the aim is to support values such as social justice and active participation along with principles like respect, collaboration, and value for money. The *Values and Principles* provide a blueprint for cross-Government and cross-sectoral working, as emphasised in the Programme for Government.

Central and local government, as well as state bodies, all use the *Values and Principles* as a basis for their interactions with the community and voluntary sector in pursuit of the best outcomes for all communities. They provide a basis for respectful, inclusive engagement to reach our common goals.

It is important that Government fully commit to social and community dialogue in line with the *Values and Principles* and, in turn, support and resource its rollout across Government.

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“Civil society continues to play a crucial and underappreciated role in Irish society that needs to be backed in the budget. It has a key role in a democratic society in offering a channel of expression and means of instigating change and progress but also community and social cohesion.”

**Joe O’Brien, Executive Director, ICCL**

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# **Section 2: Our Members' Work in Focus**

**Community and voluntary organisations in Ireland carry out incredible work and hold expertise in areas that are far-reaching in scope.**

This second section draws attention to some of the major societal and economic issues that our members work to address and links to their detailed recommendations for Budget 2027.

## 4. PROVIDING HIGH QUALITY, ACCESSIBLE PUBLIC SERVICES FOR ALL

Community and voluntary organisations continue to play an intrinsic role in the provision of public services and infrastructure in Ireland. They work at the coalface across the lifecycle as well as the length and breadth of the country. These organisations include Approved Housing Bodies, homeless services, community childcare, disability supports, domestic, sexual and gender-based violence refuges, drug and alcohol taskforces, youth centres, mental health services, supports for older people and many more.

### 4.1 HOUSING AND HOMELESSNESS

*Delivering Homes, Building Communities: An Action Plan on Housing Supply and Targeting Homelessness 2025-2030* begins with an acknowledgement that “homelessness is the single most pressing social issue that we face”. It also states that the housing crisis “demands a clear and robust framework through which key decisions flow from the state, one that coordinates across Government”.<sup>42</sup> Despite these strong commitments, the housing and homelessness crises in Ireland continues to negatively affect people’s lives and in turn, has become a driver of increased demand for community and voluntary services. Safe, appropriate housing is essential for any person to thrive.

In March 2026, 17,517 people **accessed emergency homeless accommodation**, of which 5571 were children, figures that have risen consistently and significantly since 2024.<sup>43</sup> The **most recent published figures** from local authority social housing waiting lists show 59,941 households waiting, an increase of more than 1000 on the previous year.<sup>44</sup> Youth homelessness also continues to rise, preventing many young people from getting a fair start in life.

Government should be fully resourcing organisations in the sector to support the thousands of people currently impacted by the housing crisis. To achieve this, a collaborative approach is vital and must include those in the community and voluntary sector who provide essential services and supports. **Full implementation of the key actions in the Homelessness Prevention Framework is essential.**<sup>45</sup> Simon Communities of Ireland provide **practical recommendations.**<sup>46</sup> These include measures to strengthen community-based mental health, addiction and dual diagnosis supports, reform of the HAP scheme and increasing rates to reflect market rent, supporting the repair and maintenance of Approved Housing Body properties, providing clearer national guidance on the interpretation of homelessness legislation, improving data collection and reporting, and strengthening targeted pathways for young people and care leavers.

The community and voluntary sector plays a key role in supporting the most vulnerable people across the country as the housing crisis has worsened and need has increased. Approved Housing Bodies (AHBs) support a growing number of **low-income households** through provision of social housing, tenancy protection and sustainment supports.

42 Department of Housing, Local Government and Heritage, *Delivering Homes, Building Communities: An Action Plan on Housing Supply and Targeting Homelessness 2025-2030*

43 Department of Housing, Local Government and Heritage, *Monthly Homelessness Report*, March 2026

44 The Housing Agency, *Summary of Social Housing Assessments*, 2024

45 Department of Housing, Local Government and Heritage, *Homelessness Prevention Framework*

46 Simon Communities of Ireland, *Submission: Homeless Prevention Framework*

Many also serve specific **marginalised groups** who are particularly at risk. This includes disabled people, Travellers, older people, people seeking international protection and those escaping domestic, sexual and gender-based violence. Those in need of specific accommodations and culturally appropriate housing have long been let down by Government, with continued failures to fulfil both national and international human rights commitments such as the Istanbul convention on safe housing options, the *National Housing Strategy for Disabled People* and the drawdown of local authority funds for Traveller housing.

Recommendations for supporting AHBs to deliver are available from the **Irish Council for Social Housing**.<sup>47</sup>

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“Simon Communities of Ireland isn’t doing a full pre-budget submission this year. We are taking part in the dialogue, meetings and fora made available to NGOs but won’t be developing a costed pre-Budget submission. It is so difficult to find accurate, transparent, and honest data about costings that we have instead put more effort (and hope) into our submission on the Homelessness Prevention Framework.

Consultation with the sector is important but it must be meaningful engagement-how are our input, solutions and ideas taken on board. Ending homelessness is not about the balance between the not-for-profit sector and the for-profit sector, it is about basic human rights.”

**Ber Grogan, Executive Director, Simon Communities of Ireland**

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## 4.2 HEALTH

Ireland has a long way to go before reaching the ambitions of **Sláintecare 25+**, to develop “accessible, affordable, high-quality, and focused on achieving the highest possible standards of care for the people of Ireland when they need it, where they need it, and at minimal cost or free at the point of service”.<sup>48</sup>

At the end of April 2026, for example, there were 115, 759 people awaiting inpatient treatment according to the **National Treatment Purchase Fund**, with more than 9000 waiting a year or more. According to the **European Commission’s Country Health Profile** for 2025, “Ireland’s public health system covers less of total health spending than the EU average,” despite recent increases in funding for health, **while “unmet medical needs in Ireland are above the EU average, driven by high fees and constrained access to primary care”**. This demonstrates that there are still major inequalities in the health and social care system in Ireland.<sup>49</sup>

Community and voluntary organisations play a hugely significant role in providing care for those who are most vulnerable. At a community level, they are often first to address local needs, promote preventative care, and advocate for services that are more equitable. At a national level, they contribute to research and innovation in health.

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47 **Irish Council for Social Housing**

48 Department of Health, **Sláintecare 25+**

49 European Commission, **Country Health Profile**, 2025

However, many health and social care organisations are unable to enter contracts in a planned manner (for instance in renting residential or day-service locations) and unable to utilise funding streams that require more than one year to complete development (such as the Capital Assistance Scheme).

Healthcare provision by the community and voluntary sector in Ireland is vast, and many advocacy organisations, service providers and patient advocacy groups develop detailed recommendations for Government. The **Federation of Voluntary Providers**,<sup>50</sup> for example, emphasise the need for sustainability of disability service providers, and addressing unmet need in areas such as residential care, as well as removing barriers to innovation and service expansion.

The Irish Cancer Society urge Government to **acknowledge the cost of a cancer diagnosis** with ringfenced funding, while **Rare Diseases Ireland**<sup>51</sup> seek timely access to genetic services and innovative orphan medicines. These are just a few examples of the needs of service users highlighted by the organisations that serve them.

**We urge Government to listen closely to these service providers and advocacy organisations on the specific needs of the people they serve.** In addition, there remain broad issues that affect many of our members working in health and social care. While we acknowledge the positive progress made under Sláintecare towards improving geographical healthcare inequalities through regionalisation, Budget 2027 should address **long-term underfunding in the health sector** that impacts the most vulnerable. It should **extend multiannual funding commitments to sector organisations** providing health and social care, with a particular focus on addressing healthcare inequalities.

### Mental health services

We welcome the focus in the last two budgets on improving **mental health services** in Ireland. Community and voluntary organisations have long worked at the forefront, providing essential, front line support services at low or no cost, campaigning for ‘parity of esteem’ reform, reducing the stigma associated with mental health issues, and advocating for service users.

Budget 2027 must keep up the momentum, with sustained and targeted funding for the community and voluntary sector, with particular focus on vulnerable groups for whom systemic barriers, discrimination, and underfunded services often compound mental health challenges. This includes Travellers, people experiencing homelessness, disabled people and transgender people. Detailed recommendations for Budget 2027 can be found through the **Mental Health Reform** coalition.<sup>52</sup>

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50 Federation of Voluntary Providers, **Pre-Budget Submission 2027**

51 Rare Diseases Ireland, **Advocacy Priorities**

52 **Mental Health Reform**



First Fortnight is a national mental health arts charity that challenges stigma and prejudice through arts and cultural action. Alongside our annual festival, we provide free, trauma-informed Creative Arts Therapies to children, adolescents and adults experiencing or at risk of homelessness across Ireland.

In 2025, our festival reached more than 8,400 audience members across Ireland, while our year-round Creative Arts Therapy services continued to grow across Dublin, Meath, Kildare, Limerick, and Donegal. Sadly, as a wealthy nation, Ireland continues to see rising homelessness figures, with more than 15,000 adults and over 4,700 children currently experiencing homelessness. As a result, services like First Fortnight are needed now more than ever.

Demand for both our festival and therapy services continues to increase each year, particularly as more communities face barriers to accessing timely and affordable mental health support. Sustainable, multiannual funding is critical to organisations like First Fortnight. Long-term investment allows us to plan ahead, retain highly skilled therapists and artists, strengthen partnerships, and respond to growing need in communities across the country.

Recent funding has enabled us to expand our Creative Arts Therapy services into new regions, supporting children, young people and families who may otherwise struggle to access support. Every week, we work alongside people experiencing trauma, homelessness, isolation and social exclusion. Through creativity, consistency and connection, we see improved confidence, emotional regulation, communication and hope for the future.

Continued investment in community-based arts and mental health services ensures organisations like First Fortnight can continue creating spaces where people feel seen, supported and less alone.

**First Fortnight**

## Community drug and alcohol services

This is another area in which Government has made strong commitments and the successor to the national strategy: *Reducing Harm, Supporting Recovery (2017-2025)* should be published and resourced in a timely way. **The National Drug Treatment Reporting Centre (NDTRS)** data shows a significant increase in demand for community-led drug and alcohol supports since 2021. Many Community Drug and Alcohol Taskforces are struggling to meet need in their local areas. In 2024, 13,295 people were treated for problem drug use, an increase of almost 300 on the previous year, which was the highest figure ever recorded by the NDTRS by 1000 people.<sup>53</sup>

**The National Voluntary Drug and Alcohol Sector** emphasise the need for multiannual funding arrangements and increased funding for core cost recovery, increased salary-associated costs and building maintenance.<sup>54</sup>

## 4.3 CHILDREN AND YOUTH SERVICES

### Early years

Community and voluntary services support children and young people in a range of ways, from community creches, Family Resource Centres, to essential youth projects and centres in disadvantaged areas, as well as literacy and active citizenship initiatives.

Child poverty and homelessness remain urgent societal issues, as highlighted by the most recent **Childhood Poverty Monitor**, published by the **Children's Rights Alliance** network.<sup>55</sup> Despite a welcome focus from Government in recent years within the Child Poverty and Well-being Programme Office in the Department of the Taoiseach, children in Ireland continue to suffer. Government should focus on addressing food poverty and household income, with a continued focus on early intervention, increased overall funding for Tusla and targeted school supports for disadvantaged areas, such as extending school meals to secondary schools. **Early Childhood Ireland** also provide valuable information and indicators on the impact of equity gaps for children in Ireland.<sup>56</sup>

Family Resource Centres are a core part of the early years support infrastructure across Ireland and deeply embedded in communities. **Family Resource Centre National Forum** also provide **detailed recommendations** for Government, including minimum core funding for each FRC of €255,000, a dedicated capital funding stream for FRCs and urgent investment in therapeutic and counselling supports.<sup>57</sup>

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53 **National Drug Treatment Reporting Centre**, 2024

54 **National Voluntary Drug and Alcohol Sector**

55 Childhood Rights Alliance, **Childhood Poverty Monitor**, 2027

56 **Early Childhood Ireland**

57 Family Resource Centre National Forum, **Pre-Budget Submission 2027**

## Youth services

Like many other community and voluntary organisations, youth services are experiencing a significant increase in costs and demand. These are vital services that include sports groups, homework and recreation clubs, community spaces and supports for young people who are struggling. The National Youth Council of Ireland provide **detailed recommendations**, calling for €27.3 million in Budget 2027, and a 15% increase in existing levels of service funding and additional capital investment for safe, suitable youth spaces.<sup>58</sup>

Civic participation is also essential for young people. A **2023 ESRI study** found that young people from more affluent areas have more opportunities to be civically engaged, and thus to have their voices heard.<sup>59</sup> Youth services are a proven way to improve inequality in this area, **ensuring that all young people have a voice**. Important strategies in this area include the **Participation of Children and Young People in Decision-making Action Plan 2024-2028**,<sup>60</sup> the **National Strategy on Youth Work and Related Services 2024-2028**<sup>61</sup> and the *Young Ireland: National Policy Framework for Children and Young People 2023-2028*.<sup>62</sup>

It is vital that these strategies, as well as those that address child poverty, are integrated across the whole of Government and that they are sufficiently resourced and implemented.



Crosscare Finglas Youth Service, “The Den”, provides a vital lifeline for young people and families across the wider Finglas area. Through youth diversion work, early intervention programmes, detached youth work, family support and mainstream youth provision, the service supports young people experiencing increasing levels of complexity in their lives.

In recent years, Finglas Youth Service has seen growing numbers of young people presenting with challenges linked to school avoidance, anxiety, poor mental wellbeing, exposure to substance misuse and family difficulties.

The recent **Youth Work Support Needs Analysis** report for the Greater Finglas Youth Service areas in Dublin 11 highlighted how these issues are deeply interconnected and increasingly affecting younger age groups.<sup>63</sup> Young people consistently described the service as a safe space where they feel heard, respected and free from judgement. One young person described youth workers as “like chatting with a friend, but with boundaries,” while another said, “You get to use your voice here.”

The impact of youth work is clear, young people develop confidence, build positive relationships, improve engagement with education and increase resilience. However, population growth and significant housing developments across Finglas will place increasing pressure on already stretched services. Sustained investment is needed to expand staffing, increase local access points and ensure youth services can continue meeting growing and increasingly complex needs.

58 National Youth Council of Ireland, **Pre-Budget Submission 2027: Securing Foundations**

59 Economic and Social Research Institute, **Civic and Political Engagement Among Young Adults in Ireland**, 2023

60 **Participation of Children and Young People in Decision-making Action Plan 2024-2028**

61 **National Strategy on Youth Work and Related Services 2024-2028**

62 **Young Ireland: National Policy Framework for Children and Young People 2023-2028**

63 Greater Finglas Youth Services, **Youth Work Support Needs Analysis**, 2026

## 5. ADDRESSING POVERTY AND SOCIAL INCLUSION

### 5.1 REDUCING POVERTY

Poverty and deprivation are rising in Ireland, according to the most recent CSO data. The at risk of poverty rate was 12.6% in the **Survey on Income and Living Conditions (SILC) 2025**, published this year, up from 11.7% in 2024 and 10.6% in 2023.<sup>64</sup> According to the 2027 **Minimum Essential Standard of Living (MESL)** report, since 2020 there has been a cumulative increase of 23.5% in minimum living costs, with food and home energy costs comprising a third of the core MESL basket of essential goods and services. **Energy costs have doubled and food prices increased by a fifth in that time.**<sup>65</sup>

Addressing poverty and social exclusion must be a priority for Budget 2027, because it is morally right, but also because it makes economic sense to do so. **Poverty has a cost for the State**, and what is not spent in preventative measures, is eventually spent is health, education and social care outcomes.

Cost-of-living measures and one-off payments in recent budgets provided some short-term relief but did not address systemic poverty and inequality or the impact of inflation and rising living costs. **There is broad agreement across anti-poverty organisations that targeted supports to the most vulnerable are necessary.** Social Justice Ireland's **analysis of Budget 2026** makes a series of recommendations on addressing inequality and poverty through existing social welfare payments.<sup>66</sup> The **Advancing Action on Poverty and Social Exclusion** report, produced by Community work Ireland and the European Anti-Poverty Network, summarises the challenges identified by a broad range of community organisations for the Department of Social Protection's Social Inclusion Forum and proposes evidence-based solutions.<sup>67</sup>

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64 **Survey on Income and Living Conditions (SILC) 2025**

65 **MESL Research Institute**

66 Social Justice Ireland, **Budget 2026: Analysis and Critique**

67 Community work Ireland and the European Anti-Poverty Network, **Advancing Action on Poverty and Social Exclusion**, 2026

## Poverty and marginalised groups

Poverty does not affect people equally, and organisations across the community and voluntary sector work to support and advocate for those who are most vulnerable. This includes older people living alone, single parent households, disabled people, carers and people seeking international protection. 25,000 unemployed people were living in poverty last year.<sup>68</sup>

The **Irish Penal Reform Trust** provide valuable data on the interaction between poverty, exclusion and the **prison system**, and the ways in which Government can best support people who have been in prison and their families, particularly children.<sup>69</sup> **Alone**<sup>70</sup> and **Age Action**<sup>71</sup> provide detailed recommendations on targeted payments for **older people**, who are experiencing poverty at increasing levels, according to **2025 SILC data**. **One Family** provide information on the needs of the 220,000 **one-parent families** in Ireland.<sup>72</sup> **Access to justice** is also a crucial part of any functioning democracy and **FLAC** provide recommendations on reform of the civil legal aid system, which needs to be expanded and adequately resourced.<sup>73</sup>

**The National Women’s Council (NWCI)** note that the cost-of-living and housing crises, continue have a greater impact on women, because **women continue to have lower incomes**, less wealth, fewer resources, all while shouldering the greater share of unpaid care responsibilities<sup>74</sup>. Recommendations include costings for improved public services such as universal childcare, women’s health, income adequacy, feminist climate justice and increased support for victims of domestic, sexual and gender-based violence, including an increased number of refuge spaces.

According to the Charities Regulator, around 10% of all registered charities in Ireland have the ‘relief of poverty or economic hardship’ as their stated purpose but many more serve people who are impacted by poverty and deprivation in some way.

In their **briefing** to Joint Committee for Budgetary Oversight in May 2026, SVP recommended an increase in targeted income supports for people most at risk of poverty, extra financial support for households facing unavoidable additional costs, protecting low-income households from rising energy costs by increasing supports such as the Fuel Allowance and Household Benefits Package in line with real living costs, preparing for Winter 2026-2027 by bringing Government, energy providers and community organisations together.<sup>75</sup>

There has been a welcome focus in recent months on the significant additional costs faced by disabled people, with the **Cost of Disability Strategic Network Summit**<sup>76</sup> held in May 2026. Disability organisations including Disability Federation of Ireland (DFI) laid out **detailed recommendations** for Government in their January document, which puts the estimated annual cost of disability at between €10,766 and €15,221,<sup>77</sup> based on an extensive Indecon report carried out in 2021 and adjusted for inflation. We know this is likely to have increased significantly with combined rises in the cost-of-living, fuel and housing. It is essential that consultation results in meaningful change for disabled people living in poverty and a targeted payments as recommended by those organisations working closely with disabled people.

68 Irish National Organisation for the Unemployed, **Pre-Budget Submission 2026: Inclusive Employment; Sustainable Communities**

69 **Irish Penal Reform Trust**

70 **Alone**

71 **Age Action**

72 **One Family**

73 **FLAC**

74 National Women’s Council of Ireland, **Pre-Budget Submission**, 2026

75 SVP, **briefing** to Joint Committee for Budgetary Oversight, May 2026

76 Department of Social Protection, **Cost of Disability Strategic Network Summit**, 2026

77 Indecon, **The Cost of Disability in Ireland**, 2021

“Poverty does not affect everyone equally, and for growing numbers of people in Ireland today, poverty and homelessness are two sides of the same crisis. Without addressing the crushing burden of housing costs, income supports alone cannot do the job they are meant to do.

Behind every statistic is a real person struggling to keep a roof over their head, heat their home, feed their children, or simply get through the day. Older people living alone, lone parents, disabled people and people seeking international protection are bearing the heaviest burden, and they cannot wait any longer.

SVP is urgently calling on Government to tackle the root causes of poverty, address the housing costs that are trapping families in hardship, increase income supports for those most at risk, and strengthen protections against rising energy bills. The need is real, it is urgent, and it is now.”

**Louise Bayliss, Head of Social Justice and policy, Saint Vincent de Paul (SVP)**

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## 5.2 TACKLING LONELINESS

An **EU-wide survey** showed that more than one in five respondents reported feeling lonely most or all of the time, making Ireland the loneliest country in the EU.<sup>78</sup> Loneliness has proven consequences for health, increasing the risk of diseases (such as dementia and cardiovascular disease), mental health conditions (such as depression), and hospitalisation, and reducing lifespans by 26%. In terms of economic consequences, UK evidence showed that loneliness cost employers £2.5 billion and lonely individuals £9,976 annually.<sup>79</sup> It has been linked to higher levels of extremism, anti-democratic beliefs, and anti-feminism, and reduced political participation and trust in others.

Established since 2018, the Loneliness Taskforce—of which The Wheel is a member—has addressed key recommendations in a report to tackle this issue in Ireland and we welcomed this support from Government. Budget 2027 should provide sufficient resources for an action plan, co-designed with sector organisations and delivered through an interdepartmental approach. For detailed recommendations, see the findings of the **Loneliness Taskforce**.<sup>80</sup>

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78 European Commission Joint Research Centre, *EU-Wide Survey on Loneliness*, 2022

79 New Economics Foundation, *The Cost of Loneliness to UK Employers*

80 **Loneliness Taskforce Research Network**

### 5.3 SUPPORTING MARGINALISED COMMUNITIES AND SOCIAL COHESION

Polarised global discourse around issues such as migration, integration, racial identity, and foreign aid have had a tangible impact on Irish politics and policymaking in recent years, and this is only intensifying. While the Programme for Government made positive commitments to highlight the positive impacts of migration and to challenge disinformation, as well as to support community-led initiatives, both political rhetoric and action have moved in the opposite direction.

Community organisations have long been at the forefront of local tensions, working towards improving social cohesion through meaningful dialogue and restorative justice practices. This includes community development organisations, advocacy groups and human rights organisations, such as **Comhlámh**, **Hope and Courage Collective**,<sup>81</sup> **Movement of Asylum Seekers Ireland (MASI)**,<sup>82</sup> **Migrant Rights Centre**,<sup>83</sup> the **Ukraine Civil Society Forum**<sup>84</sup> and **Pavee Point**<sup>85</sup>, to name just a few.

These organisations now face increasing pressure to counter the effects of online disinformation and agitation, while many of their staff members are struggling against personal harassment. **It is essential that they are supported to do this work with proper ringfenced resourcing that reflects a serious commitment to the work of integration, antiracism and social cohesion.** We recommend resourcing in the new *DRCDG Five-Year Strategy* for the training and protection of frontline staff who are increasingly exposed to community tensions and harassment.



When displaced Ukrainians arrived in 2022, Helping Irish Hosts worked with thousands of Irish households to make Ireland’s hosting response work, a scheme that has supported over 60,000 people into more than 30,000 Irish homes, saving the state over €1billion. It showed what’s possible when people are asked, trusted and supported. And it made something clear: accommodation is only the start. Integration depends on connection.

We’re building Co.Here on that learning. An EU-supported pilot in partnership with UCD and Pairity, it creates connection infrastructure for local communities and newcomers—identifying individuals’ goals and linking them directly to people who help them find employment, education, social networks and local supports.

Early results include job placements, mentoring and stronger civic networks. Crucially, they also point to something wider: this same approach directly addresses loneliness and disconnection—issues that are growing across communities, well beyond Ireland.

Our EU funding ends in November 2026 before the model can be tested at scale with Local Authority Integration Teams.

What is needed is an innovation bridge fund, through the DRCDG or Pobal, that allows pilots like Co.Here to be tested at scale when EU funding ends. Without it, the learning, relationships and commitment built through this work are lost.

#### **Helping Irish Hosts & Co.Here**

81 **Hope and Courage Collective**  
82 **Movement of Asylum Seekers Ireland (MASI)**  
83 **Migrant Rights Centre**  
84 **Ukraine Civil Society Forum**  
85 **Pavee Point**

## 5.4 COMMUNITY EDUCATION

Community education providers also play a key role in social cohesion and equality work, addressing the significant **gap in foundational skills, numeracy, literacy and digital literacy** in Ireland. Around 700,000 adults have basic literacy needs in Ireland today, while around 835,000 adults have basic numeracy needs.<sup>86</sup> There are now more adults in Ireland with literacy and numeracy needs than anytime over the past 30 years. 27% of the adult population do not have basic digital skills and Ireland has one of the largest digital divides in Europe.<sup>87</sup>

These worrying statistics underline the importance of a whole-of-society response to persistent foundational skills gaps in Ireland. Without meaningful progress in this area, we risk undermining social cohesion and active citizenship, while also exacerbating social exclusion and educational disadvantages. Communities disproportionately impacted by unmet foundational skills needs include people with disabilities, Travellers and older people.

We welcome the renewed commitment to literacy and foundational skills needs in the new **Creating Futures: Further Education and Training Strategy** launched in May 2026.<sup>88</sup> As we head into the second half of the **10 Year Adult Literacy for Life (ALL) Strategy**,<sup>89</sup> with a continued decline in literacy levels and significant persistent digital divide, we must see renewed and increased investment in the *ALL Strategy in Budget 2027*.

This must also include recognition and **sustainable multi-annual funding for community education providers** that are tackling these issues every day on the ground in communities already farthest from mainstream education settings. Further recommendations are provided by organisations such as **Aontas** and the **National Adult Literacy Agency (NALA)**.

## 5.5 LGBTQI+ RIGHTS

The movement for LGBTQI+ rights in Ireland has always been a grassroots, community-led effort that has made dramatic progress in advancing LGBTQI+ equality over recent decades. The coalition of LGBTQI+ organisations note, in their detailed pre-Budget submission, that “**Ireland is rightly recognised as a country where LGBTQI+ rights have moved meaningfully forward**. These advances have contributed to a more inclusive society and represent important and meaningful progress. They were hard-won, and are something to be proud of.”

Despite this progress, significant challenges remain. These issues cross many areas of Government policy and reflect the need for effective cross-Governmental working, as laid out in the *Programme for Government*. The submission notes that “LGBTQI+ people in Ireland continue to face disproportionate levels of mental health difficulties, harassment, and economic hardship. Rates of severe depression, anxiety, and stress have risen sharply since 2016, young LGBTQI+ people experience self-harm and suicide attempts at multiples of the general youth population, transgender and gender non-conforming people face mounting barriers to healthcare, and almost half of LGBTQI+ people report struggling to make ends meet. **Legislative progress, while welcome, is not on its own enough.**”

Recommendations include ringfenced funding for the *National LGBTQI+ Strategy II*, dedicated, multi-annual funding for the development of an *Action Plan to Combat Hate*, dedicated funding for youth supports, workplace inclusion programmes and increased funding for inclusive healthcare such as gender-affirming care and LGBTQI+ mental health services.<sup>90</sup>

86 **OECD Survey of Adult Skills**, 2024

87 **Digital Decade Country Report**, 2025

88 Solas, **10 Year Adult Literacy for Life (ALL) Strategy**

89 Department of Further and Higher Education, Research, Innovation and Science, **10 Year Adult Literacy for Life (ALL) Strategy**

90 Joint LGBTQI+ pre-Budget Submission 2027

## 6. THRIVING AND SUSTAINABLE COMMUNITIES

### 6.1 COMMUNITY DEVELOPMENT AND VOLUNTEERING

**Community services and community infrastructure** are critical aspects of public service provision, enhancing wellbeing and facilitating inclusion and participation. It is important that Budget 2027 include sufficient resourcing for effective community support and development.

While we welcomed the increase to the overall budget of the Department of Rural and Community Development and the Gaeltacht in Budget 2026, we recommend further resourcing of this essential department in Budget 2027. This is to ensure adequate resources for communities, who face increased demand for services and supports.

**Community centres, local libraries, arts centres sports associations, local clubs, and volunteering opportunities create shared spaces where people from all backgrounds can come together.** These spaces provide opportunities for social interaction, networking, and mutual support, fostering a sense of belonging and solidarity among community members.

**Children also need safe spaces to play and explore within their communities**, especially in the midst of a housing crisis. **A study by the Economic and Social Research Institute (ESRI)** found that girls were less likely to be engaged in sports than boys were. The same study also found lower levels of engagement among children with disabilities, children from migrant backgrounds, and children from financially strained households.<sup>91</sup> **Budget 2027 should include resourcing for essential community infrastructure.**

These spaces must be incorporated into all urban and rural planning, ensuring that **community infrastructure is an integral part of any new housing developments.** This would align with the *Delivering Homes, Building Communities 2025-2030: An Action Plan on Housing Supply and Targeting Homelessness* commitment to “supporting social inclusion” and Government commitments to move from a decision-led to a planning-led system of development.<sup>92</sup>

It is also pivotal that Government sufficiently resource the **Social Inclusion and Community Activation Programme (SICAP)**, which addresses social exclusion and disadvantage, encouraging involvement in communities, as well as the **Community Services Programme** and local programmes such as **CE, TÚS and the Rural Social Scheme** which do vital work in local communities.

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91 Economic and Social Research Institute, *The Changing World of Nine-Year Olds*, 2022

92 Department of Housing, Local Government and Heritage, *Delivering Homes, Building Communities 2025-2030: An Action Plan on Housing Supply and Targeting Homelessness*



This year, AsIAM opened two Community Support Hubs in Galway and Dublin. These hubs provide neuroaffirmative, community-based supports where Autistic people and families can access one-to-one guidance, information, advocacy, and social connection within their local communities.

The hubs were developed in response to growing demand from Autistic people and families for accessible in-person supports across the life cycle that they can access support locally. They also provide information and advice sessions for Autistic adults and parents/caregivers, as well as support for Autistic people who are awaiting an Autism assessments or in the process of accessing an official diagnosis.

Alongside one-to-one supports, the hubs facilitate peer support and activity groups for Autistic adults, teenagers, children, and families, helping to reduce isolation within the Autistic community and offer spaces where they can form connections, meet Autistic people and families in their local community and feel safe to be themselves.

The findings from our Same Chance Report reflect that more Autistic people and families want to access information, advice and supports close to where they live, but for us to meet demand, this will require sustainable multiannual funding for us to both scale our services and to ensure that Autistic people and families across Ireland can access timely, local, and neuroaffirmative supports without feeling judged or dismissed for who they are.

**AsIAM**



Longford Women’s Link works with grassroots women’s groups. These groups drive participation, leadership, and local democracy when properly supported. Without sustained core funding, these organisations face a continuous struggle to maintain consistent delivery and long-term engagement with women. Gaps in funding often result in interruptions to programmes and support services, despite the significant impact these groups have on community wellbeing.

The Government needs to urgently recognise grassroots women’s organisations as essential partners within national and local programmes. Women themselves must be supported to steer and strengthen democratic processes, helping to shape policy direction and community priorities from the ground up. Sustainable investment in grassroots women-led initiatives is therefore not only a matter of equality, but a necessary step towards stronger communities, more responsive governance, and lasting social change.

Core funding for groups supported by Longford Women’s Link would enable:

- Sustainable community spaces like Ardnacassa Community house, and support development of other community houses in rural counties like Longford and consistent programming
- Retention of skilled facilitators and community educators
- Long-term relationship-building with participants
- Strengthened pathways into accredited education and employment
- Increased capacity for advocacy and policy engagement
- Deeper integration into structures such as PPNs and local partnerships

The sustainability and impact of grassroots women’s groups, supported by Longford Women’s Link, requires core funding for grassroots women’s groups, clear pathways for women’s voices to influence decision-making at local and county level, ongoing support for women to take up formal roles as PPN representatives and community leaders and childcare and transport supports to enable women to participate.

**Kathleen Dowd, Director of Programmes, Longford Women’s Link**

## Volunteering

We also welcome the **development of a new *National Volunteering Strategy***. It is essential that this is progressed, as well as properly resourced and implemented. Ireland has **very high rates of volunteering**, which creates a significant social and economic impact.<sup>93</sup> However, many organisations are struggling to recruit and retain volunteers.

**Research by Volunteer Ireland** showed that more than 44% of volunteers cite their nationality as other than Irish, demonstrating the key role it plays in social inclusion.<sup>94</sup> Budget 2027 should fully support and resource volunteers and organisations with a Volunteer Activation Fund to ensure that a broad range of people can contribute to society through volunteering. **A full list of recommendations** is provided by Volunteer Ireland to ensure that volunteering is meaningful and worthwhile for the participant and the community.<sup>95</sup>

93 Central Statistics Office, **Census of Population Spotlight Series: Volunteering**

94 Volunteer Ireland, **Valuing the Power of Volunteering**, 2024

95 Volunteer Ireland, **Pre-Budget Submission 2027**

## 6.2 SUSTAINABLE COMMUNITIES

### Delivering a real just transition

The Government has made strong commitments in its climate law to deliver actions to achieve a 51% reduction in emissions from 2018 to 2030 and net-zero emissions no later than 2050. The current fuel crisis has demonstrated the urgent need to radically reduce our reliance on imported fossil fuels.

In Budget 2027 it is crucial that Government appreciate that **community engagement and local renewables development** requires sustained, and simplified, investment in community organisations, and in the social enterprises and national charities that support them. **Coalition 2030**<sup>96</sup> and the **Irish Environmental Network**<sup>97</sup> bring together a broad range of environmental organisations working on every aspect of climate issues. They offer a range of recommendations for Government.

The transition to a climate neutral economy by 2050 requires an urgent and radical reshaping of our energy, transport, building, and food systems. However, the opportunities of a just transition are plentiful:

- warmer homes;
- lower fuel bills;
- cleaner air;
- affordable and accessible public transport;
- abundant employment opportunities;
- energy independent and thriving
- communities; and,
- improved health and quality of life.

Delivering a real just transition also includes our commitment to contribute our fair share to **international climate finance** to support the communities around the world who have done least to cause climate change-but who are most vulnerable to its increasing impacts-to transition to a safer future.

Government made commitments to deliver on Ireland's **International Climate Finance Roadmap** to address climate challenges and prioritise funding for adaptation efforts in countries most vulnerable to climate change. It is essential that Government continue to provide the annual €225 million in international climate finance committed to in 2025 through the *Roadmap*.<sup>98</sup> The Government has said it is confident that it reached its own target to provide €225 million in international climate finance a year by 2025, although officially verified figures are not yet available.

**There has been no announcement yet of a new Roadmap to 2030.** This remains the crucial question for Budget 2027. Wheel members who have analysed this question have found that Ireland's fair share of the finance for international climate change mitigation and adaptation efforts is **€500 million**.<sup>99</sup> On top of which Ireland's fair-share contribution to the new Loss and Damage Fund, which Ireland worked so hard to help set up, amounts to **€1.5 billion by 2030**.<sup>100</sup>

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96 **Coalition 2030**

97 **Irish Environmental Network**

98 **International Climate Finance Roadmap**, 2022

99 Dochas, **No Time to Lose**, 2025

100 Trócaire, **What is loss and damage: explainer**, 2023

## Restoring Nature

The **EU's Nature Restoration Law (NRL)** legally binds EU Member States to restore at least 20% of the EU's land and sea areas by 2030 and all ecosystems in need of restoration by 2050.<sup>101</sup>

The Government has recently received the report of the **Independent Advisory Committee on Nature Restoration**, tasked with making recommendations on how to implement the NRL. The Committee, chaired by the academic, broadcaster and science communicator Aoibhinn Ní Shúilleabháin and made up of scientists, farmers, fishers and environmentalists, agreed collective recommendations on how the Government should implement the NRL. It was a textbook multistakeholder deliberative dialogue. The Government is to be commended for initiating this good practice policy process. The real test of course is will the Government now accept and implement the agreed recommendations in a timely fashion.<sup>102</sup>

One of the Committee's conclusions was that while the cost to implement the EU Nature Restoration Regulation in Ireland is estimated to be €450–€700 million per year, all the economic models highlight that the benefits of this investment far outweigh the costs. The Committee's joint recommendations were straightforward, calling on the Government to

- Fund Nature restoration,
- Restore nature on public lands as a priority,
- Reward farmers, fishermen and foresters for nature restoration.

The Government has to submit a draft **Nature Restoration Plan** to the European Commission in September and **October's Budget is a critical opportunity to demonstrate that the plan will be appropriately resourced.**<sup>103</sup>

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101 European Union EUR-Lex, **EU's Nature Restoration Law (NRL)**, 2024

102 Department of Housing, **Independent Advisory Committee on Nature Restoration**

103 **National Biodiversity Action Plan 2023–2030**

## 6.3 INVESTING IN ALL-ISLAND COLLABORATION

The community and voluntary sector occupies a position that is key in promoting peacebuilding, inclusion, and shared prosperity across the island of Ireland. Yet, despite being central to public service delivery and social cohesion, **the sector lacks the structural and financial support needed to work meaningfully across jurisdictions.** The Wheel's Shared Island programme of work has demonstrated the sector's appetite for deeper cooperation.

The **Shared Island Civic Society Fund (SICSF)** has been a welcome development in enabling this, but current levels fall well short of fully supporting the sector's ambition. Budget 2027 present an opportunity to invest in civil society as a driver of reconciliation, innovation, and resilience on the island of Ireland.<sup>104</sup>

Budget 2027 should respond to this by increasing the Shared Island Civic Society Fund to €20 million, recognising the surge in demand for support in hosting conferences, developing joint initiatives, and building lasting relationships between organisations North and South.

Increasing the maximum grant available beyond the current €50,000 threshold is essential to allow organisations to scale partnerships and develop more ambitious projects. Significant foundational work has been done across the sector and it is important that this momentum is not lost.

Currently, there is no clear pathway for organisations that want to build on established partnerships but are not yet ready for the significant step up to the PEACEPLUS programme—a leap that can be particularly challenging for smaller organisations. With the future of PEACEPLUS beyond 2027 uncertain, investing in the Shared Island Civic Society Fund's capacity to support collaboration and innovation is more important than ever.

Budget 2027 should increase the Shared Island Civic Society Fund to €10 million and introduce dedicated multiannual grant lines to support cross-border partnership building.

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104 Department of Foreign Affairs and Trade, **Shared Island Civic Society Fund**





The Wheel is Ireland's national association of charities, community groups, and social enterprises. As a representative voice, we provide leadership to the sector and 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 sector.

See [www.wheel.ie](http://www.wheel.ie)

cost of living

multi-annual funding

housing

sustainability

increase core funding

youth work

energy poverty

homelessness

rural development

addiction treatment

**the  
wheel**

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Stronger Communities.

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