the wheel

Stronger Charities.
Stronger Communities.

2026

'YOUR VOICE': THE WHEEL'S ADVOCACY SURVEY 2026

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Community Development and Pobal via
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An Roinn Forbartha
Tuaithe agus Pobail
Department of Rural and
Community Development

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Contents

Introduction

'Your Voice' 2026 is the sixth survey of The Wheel's members undertaken since 2019 that focuses on policy and advocacy issues. The primary aim of this survey is to provide a voice to our members, to identify the key challenges they face and to understand their priorities for the coming year. This means we can more effectively advocate for the needs of our large and diverse membership.

The community and voluntary, charity, and social enterprise sector stands makes a significant contribution to the social fabric of Irish society, as well as to the country's economic stability. These organisations contribute an estimated €32 billion annually to our economy, generating nearly half of this through fundraising, thereby significantly subsidising the cost of essential public services. Registered charities employ 286,823 people full time, equating to 1 in 10 people working in Ireland.

The Wheel has members in every county in Ireland, working across vital areas such as health and social care, environmental advocacy and protection, equality, housing, children's and older people's care, education, disability and gender-based violence, to name just a few. The State has long depended on the sector as the 'hidden infrastructure' of the nation, providing essential services, advocating for those furthest from power and highlighting the most important issues facing our society.

Our annual policy survey provides insight into the work that is being carried out by our diverse members as well as the significant challenges they face. By undertaking this survey each year, we can identify trends and assess whether the environment in which our members operate is improving.

Some key findings from this year's survey include:

- Just under a third of respondents were unsure if they would have sufficient funding to provide their existing supports or services in 2026/2027. While this reflects an improvement on last year, when almost half of respondents answered negatively, it still means that a significant number of organisations (N=76) are at a crisis point.
- Only a quarter of respondents (N=111) receive multiannual funding, around the same as last year's figure. This 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. Respondents cited the absence of multiannual funding as one of the most important issues this year.
- Three quarters of respondents (N=126) said that their reporting/compliance burden has increased in the last 12 months. A third (N=43) said they did not have sufficient capacity/funding to fulfil these requirements. 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.

Methodology

The target population for this survey comprises the membership base of The Wheel, which stands at circa 2600 organisations at the time of drafting this report. A sample of 238 organisations participated in the survey. This sample was self-selected, with organisations themselves choosing to complete the survey. The survey was carried out in February and March 2026.

It is important to note the limitations of this survey. The data collected represents only those organisations that have chosen to join The Wheel and may not fully encapsulate the broader sector. Additionally, the self-selection of the survey participants could introduce bias, as it is possible that those who responded are not representative of the entire membership base in terms of size, scope, or issues faced. Most comparisons drawn are to The Wheel's previous member surveys, which contain similar core questions.

The aim of this survey is to gather pertinent insights into the challenges and needs of our members, supporting our ongoing advocacy and support efforts within the community and voluntary sector.

1. Ireland's community and voluntary sector

a. Who's included in this report

- 238 responses
- Around 9% of 2600 total members

b. Charitable purpose

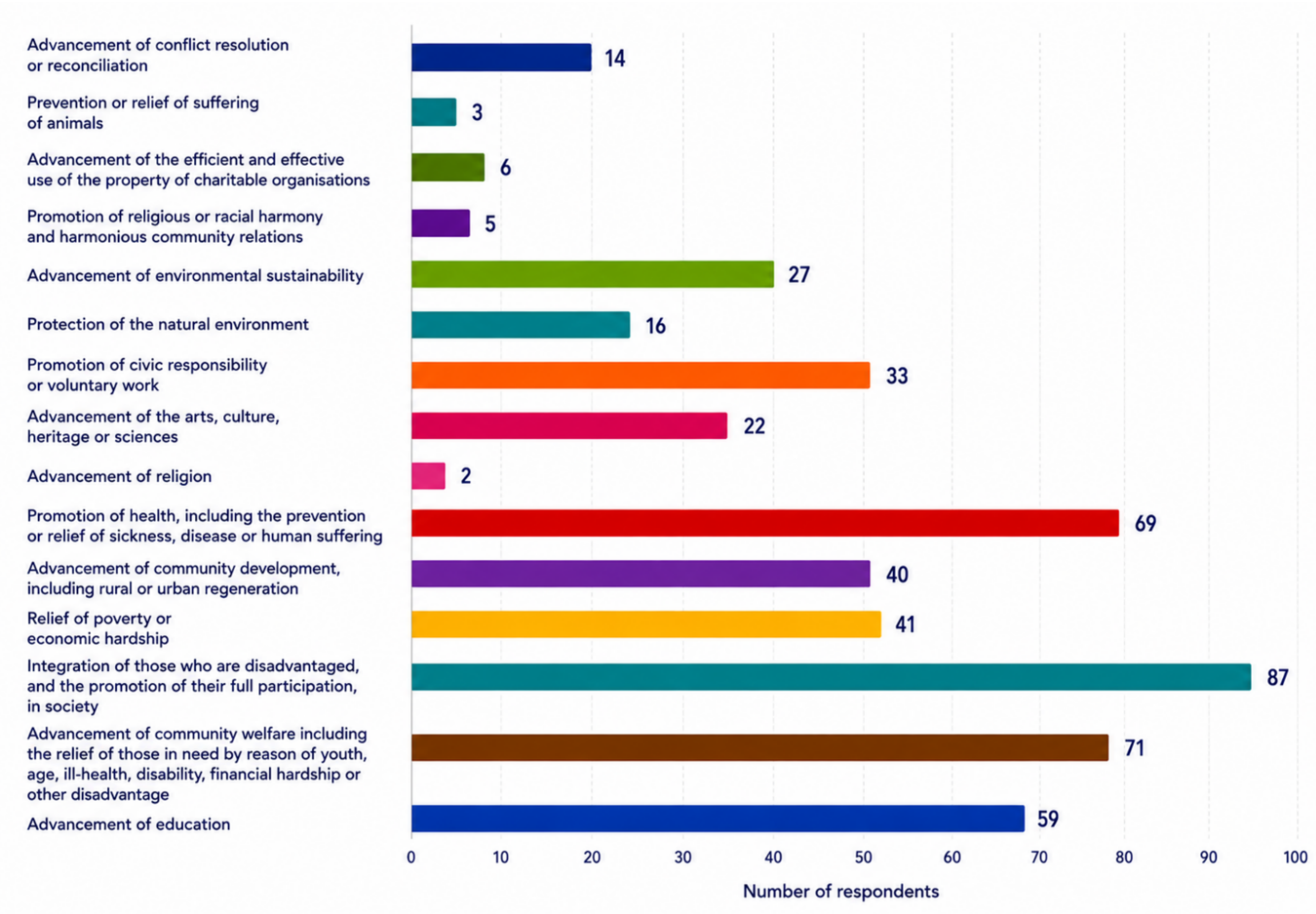

Figure 1. Which of the following areas is the primary focus of your organisation's work? Tick as many as apply. (Based on the Charities Regulator 'charitable purpose' categories.

- There is a broad spread of charitable purpose among respondents to the survey (N=164). When compared with the Charities Regulator data, some sectors have higher representation, as in previous years, such as health and integration, and some lower, such as religion and education. This year we gave respondents the option to select more than one charitable purpose, to align with the Charities Regulator approach.
- While some difference in representation to the Regulator is expected, there are clearly areas of sectors for which The Wheel could provide better representation, or better survey response rates. There is a correlation between those areas of the sector that are represented through member networks and response to the survey.

c. Location

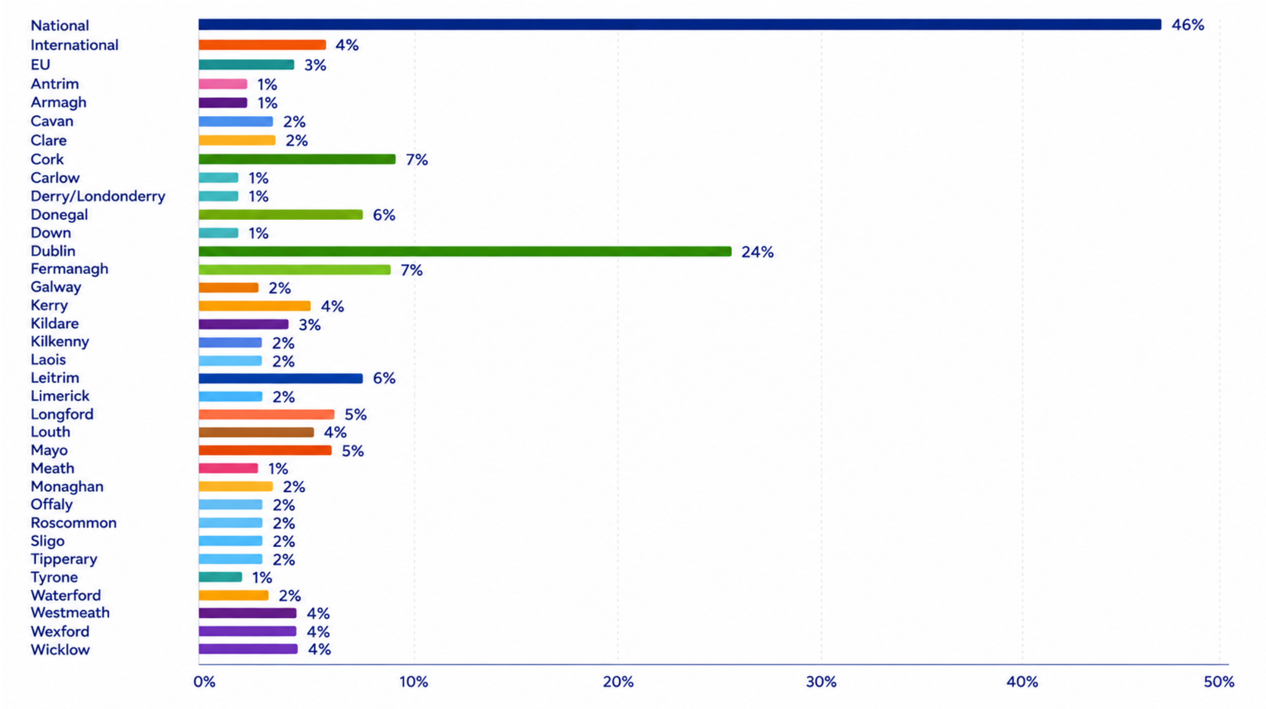

Figure 2. In which county does your organisation' s work primarily take place? (can choose multiple)

- In this year's survey, there were respondents (N=164) whose work primarily took place in 15 different counties, with a significant number (N=76) stating that they operate nationally. This year, we allowed organisations to choose multiple options and added a national and EU option.
- The prevalence of organisations working nationally demonstrates the need for The Wheel to work on issues that impact those working across multiple regions, especially issues such as streamlining compliance requirements.
- We know that The Wheel represents organisations working in all counties, and we hope to improve participation in this survey in underrepresented counties. As in previous years, respondents to our survey were disproportionately working in Dublin when compared with the Regulator's data. Only 5 respondents to this question stated that their work primarily takes place in EU. This is relevant to The Wheel's advocacy around Ireland's Presidency of the European Council this year.

d. Income

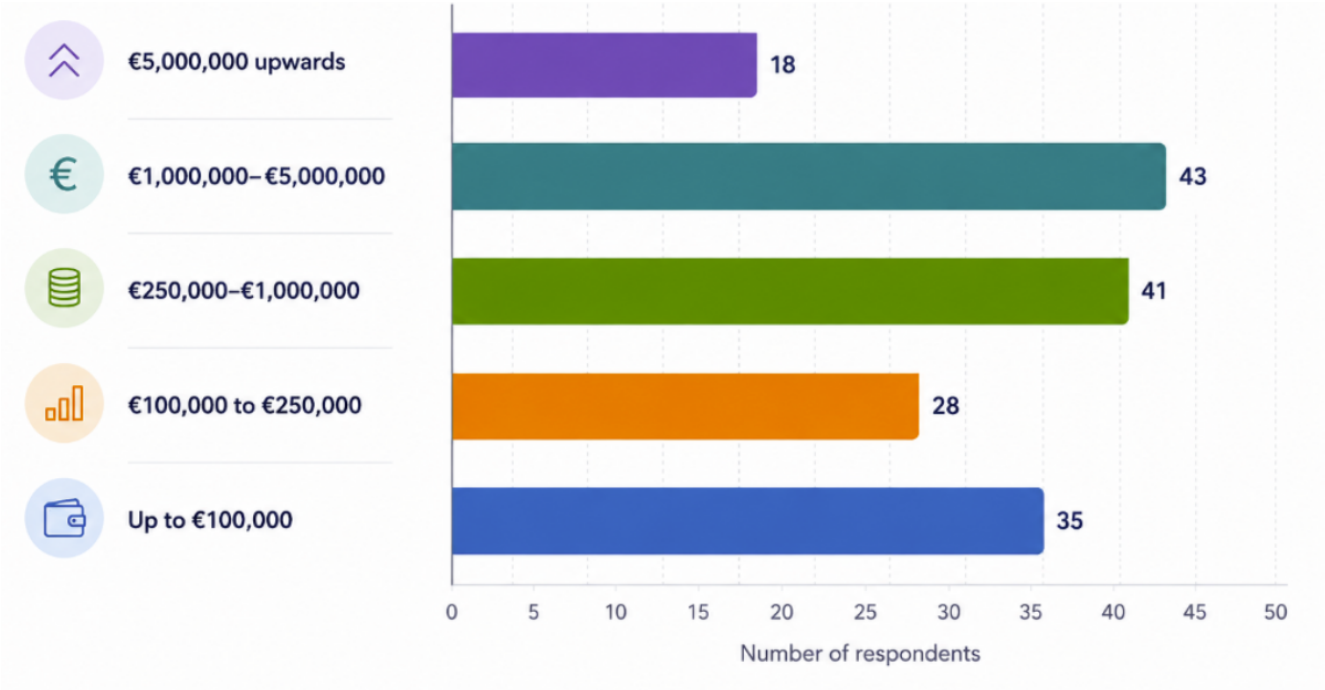

Figure 3. What is your organisation's (approximate) total annual income for the last calendar year or set of accounts?

- There was a spread of income levels from respondents to this year's survey (N=164). However, similar to last year, compared with Charities Regulator data, respondents to The Wheel survey reflects the input of a smaller proportion of small organisations and a larger proportion of larger organisations. This may reflect the capacity of smaller organisations to respond to an optional survey.

2. Funding

e. Funding sources

	Less than 5%	5–10%	10–25%	25–50%	50–75%	75–100%	Not relevant/ applicable
State funding (national)	3	8	10	12	33	57	15
EU funding	16	8	8	3	1	0	53
Donations	48	18	7	6	5	16	15
Earned income	27	16	13	9	9	5	26
Philanthropic grants	23	26	13	5	2	1	30
Membership subscriptions	19	8	5	2	2	2	55

Figure 4. What (approximate) percentage of your overall income is represented by the funding sources below? Please choose a percentage range from the drop-down menu for each funding source and aim to have the total

- There was a spread of income levels from respondents to this year's survey (N=164). However, similar to last year, compared with Charities Regulator data, respondents to The Wheel survey reflect the input of a smaller proportion of small organisations and a larger proportion of larger organisations. This may reflect the capacity of smaller organisations to respond to an optional survey.

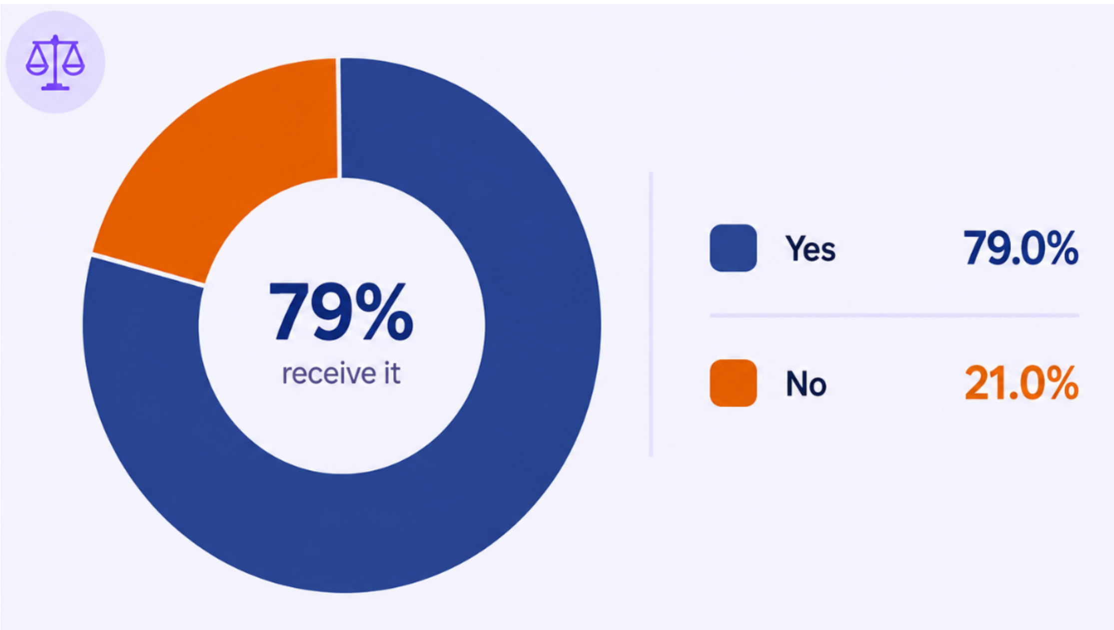

Figure 5. Do you receive statutory funding?

- The sector is hugely diverse, and individual organisations have many different approaches to funding their work. Funding models vary significantly across the sector, according to our data, showing a similar spread to previous years of this survey.
- More than three-quarters of respondents (N=154) receive statutory funding, a slightly higher percentage than in last year's survey.

f. Funders

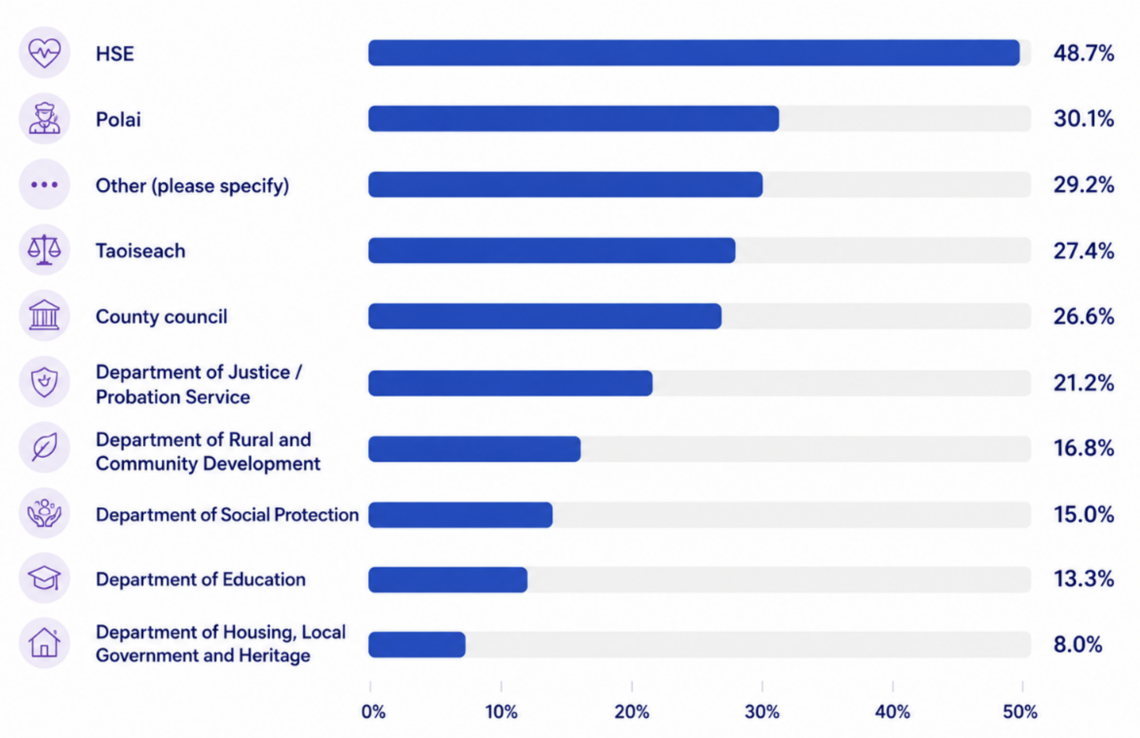

Figure 6. Who are your State funders? (tick all that apply)

- Respondents to the survey received funding from a broad range of government departments and agencies, with a similar spread to last year. The HSE remains a significant funder of The Wheel's members (N=55), as does Tusla (N=31) and Pobal (N=34). Again, there is a correlation between those organisations who are represented through active member networks and survey response rates.
- Respondents were also funded by a range of local councils, the Arts Council, the National Transport Authority, funding bodies in Northern Ireland and EU funding streams.
- When asked to select their *main* funder, the HSE, Tusla and Pobal remained the most significant funders for respondents to the survey.

g. Funding adequacy

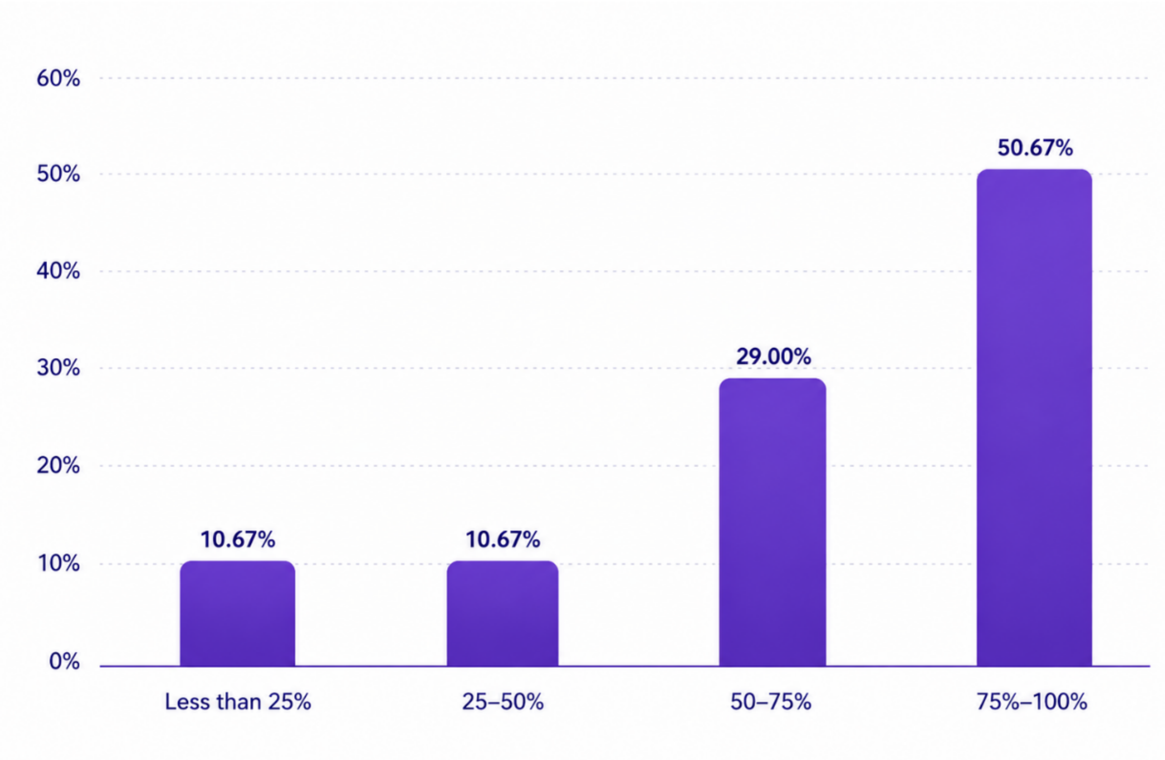

Figure 7. What percentage of the costs for the specific services/supports you are funded to provide, are met by your state funding?

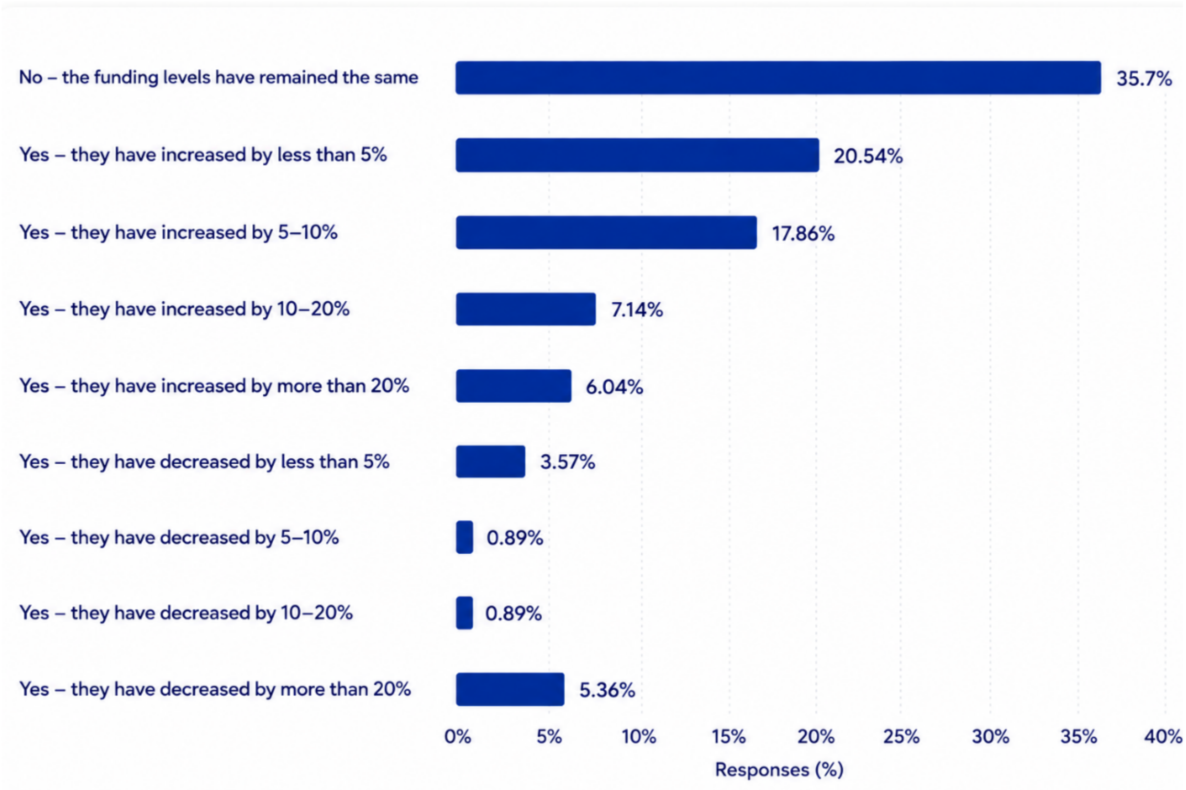

Figure 8. Have your state funding levels changed in the last year? If so, by how much?

- Statutory funding is often provided for delivering specific services and support. However, around half of survey respondents (N=75) stated that less than three quarters of the funding needed to provide their services were met by this statutory funding. This is an increase on last year, which was around a third.
- Just under half of respondents (N=40) stated that their funding levels have not increased this year. Just over half of respondents (N=60) did see some increase in their funding in the last year, but the majority of these received less than 10%. This is a similar spread to last year's survey.
- 12 organisations experienced a decrease in funding this year.
- A significant majority of respondents (N=97) stated that they have not or will not receive additional funding to cover the cost of compulsory pension auto-enrolment this year.
- Only 12 organisations who responded have received or will receive additional funding for auto-enrolment.

h. Multi-Annual Funding

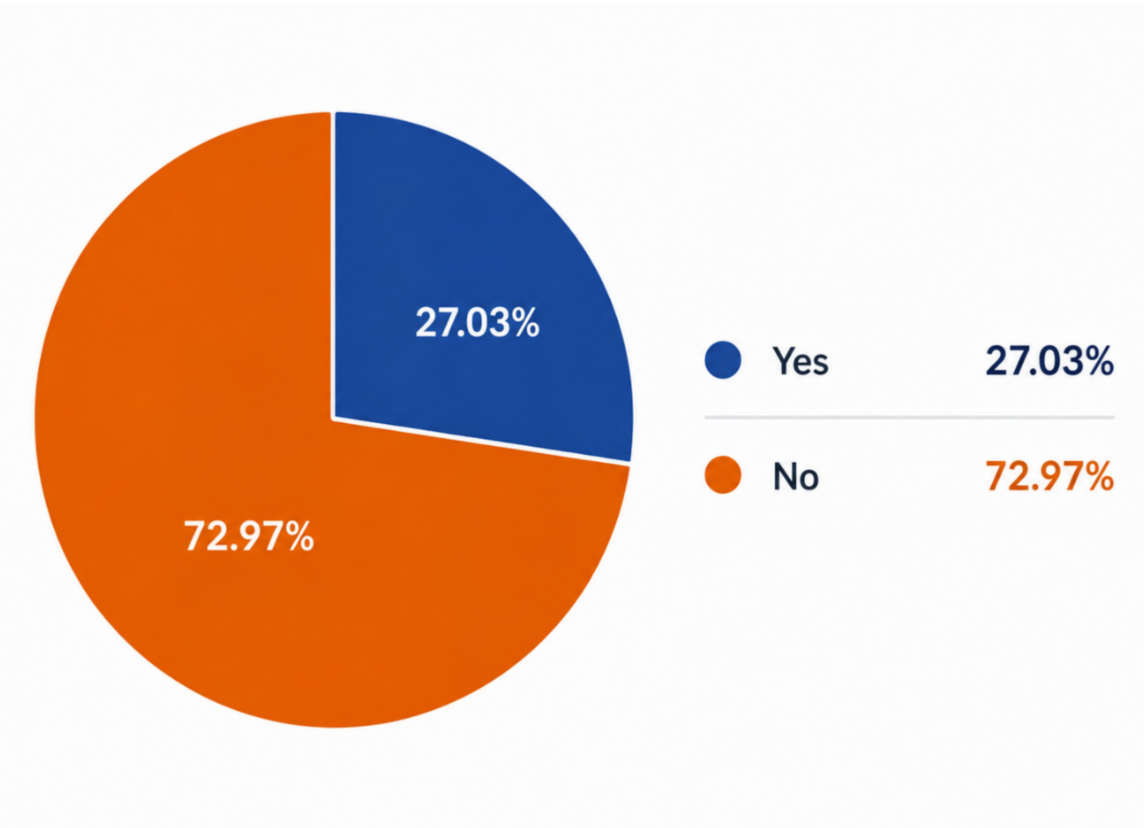

Figure 9. Is your State funding multiannual?

- Only a quarter of respondents to the survey (N=30) received funding on a multiannual basis while three quarters (N=81) did not.
- 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.
- Of those that receive multiannual funding, two thirds (N=18) have funding contracts lasting three years. A small number had contracts of two, four, five and more than five years.

i. Service-Level Agreements

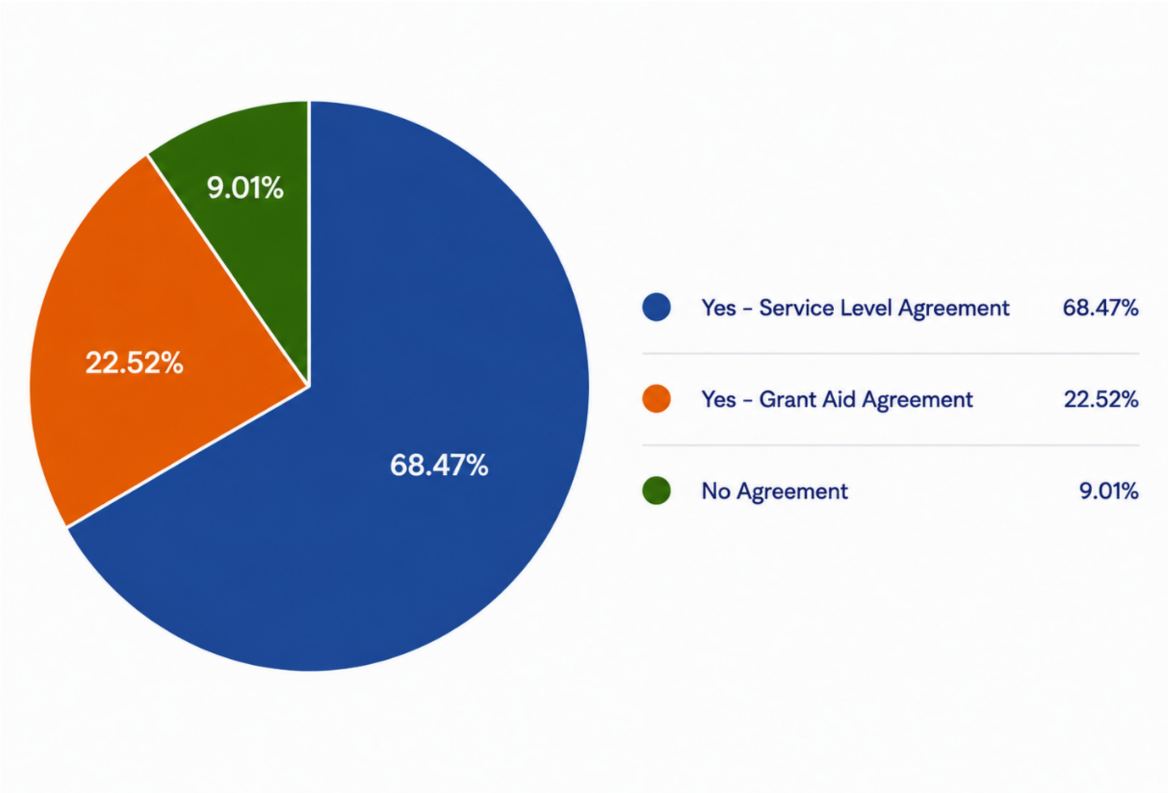

Figure 10. Are you funded under a formal Service Level Agreement/Arrangement with a state body? (tick all that apply)

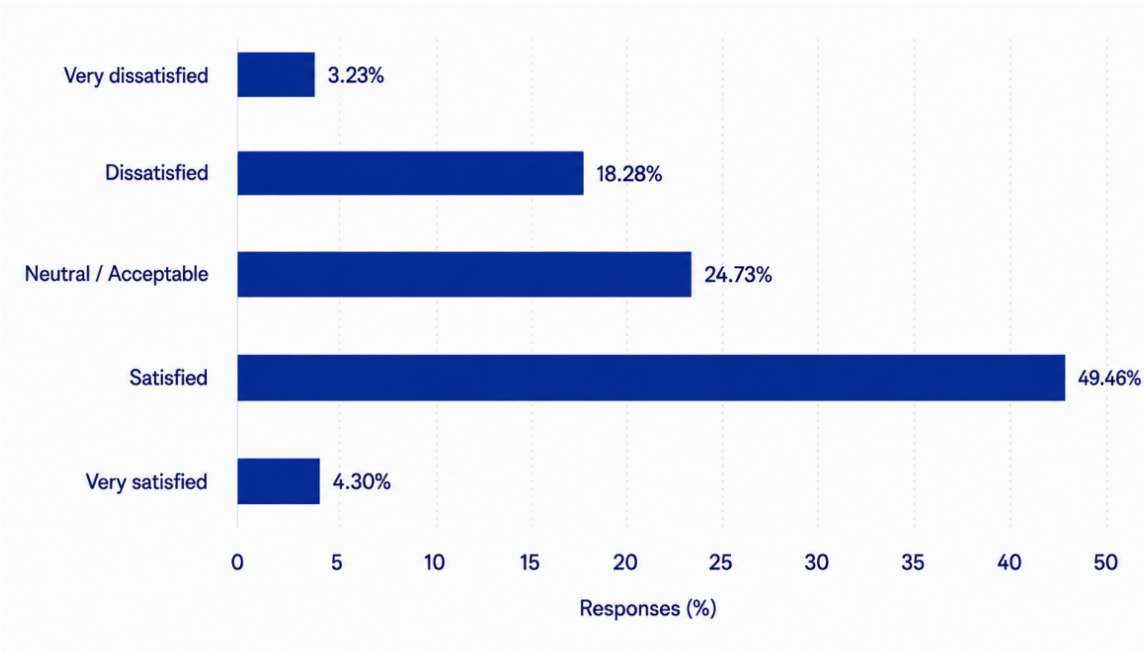

Figure 11. What has your experience of agreeing Service Level Agreements/Arrangements with your main state funder?

- Service level Agreements/Arrangements are contracts to provide services and supports on behalf of the State. Two-thirds of respondents (N=74) are funded under a formal Service Level Agreement/Arrangement. This represents a slightly smaller proportion that in last year's survey.
- Of these, around half (N=46) stated that they were satisfied with their experience of agreeing SLAs. 23 respondents found the experience acceptable and 17 organisations were dissatisfied.

j. Workplace Relations Commission pay agreements

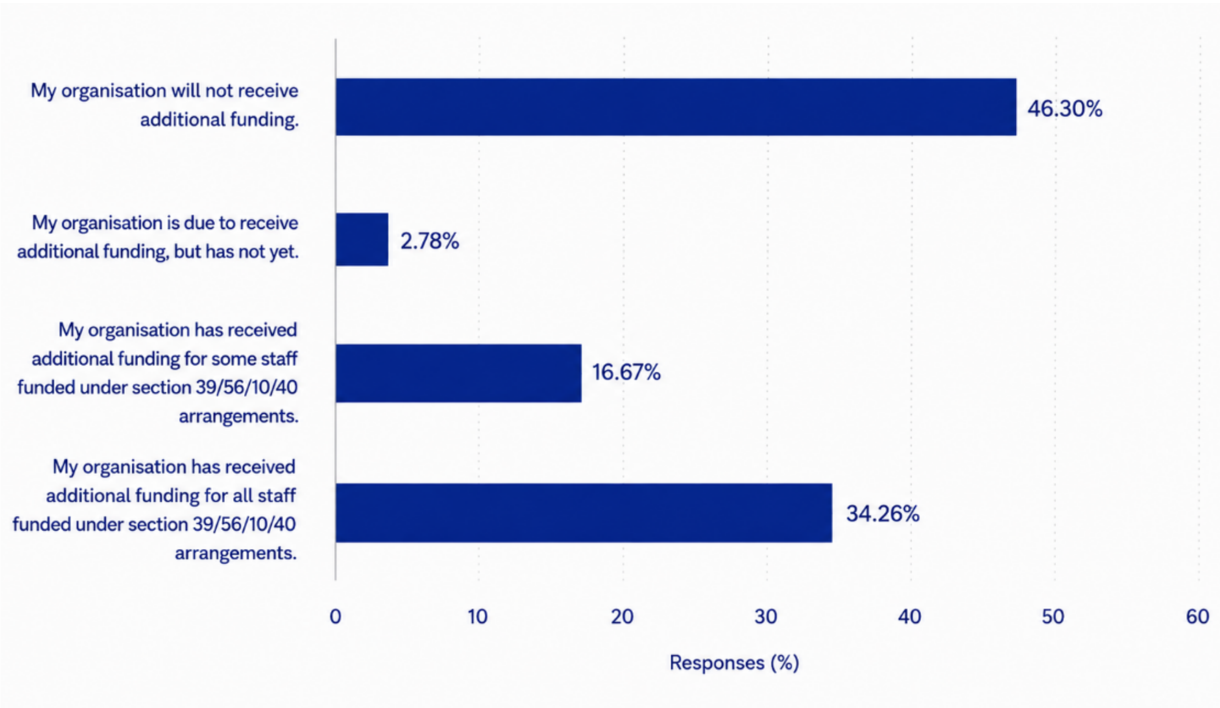

Figure 12. How were you impacted by the recent Workplace Relations Commission (WRC) agreements to increase salaries for Section 39/56/40/10 organisations?

- Around half (N=58) of the survey respondents were impacted by the recent Workplace Relations Commission (WRC) agreements to increase salaries for Section 39/56/40/10 organisations and half (N=50) were not included.
- When asked what challenges are around the issue of pay parity, respondents frequently mentioned
  - non-pay costs such as auto-enrolment, insurance, rent and energy costs being outside of the agreement
  - not all staff members within an organisation being included
  - the increased administrative and data burden being placed on organisations and difficulty in aligning sector roles with public pay scales.

In particular, the issue of non-pay costs rose in importance for respondents to the survey when compared with last year's survey, when concerns about fair and efficient application of the pay increases was primary.

3. The cost of running an organisation

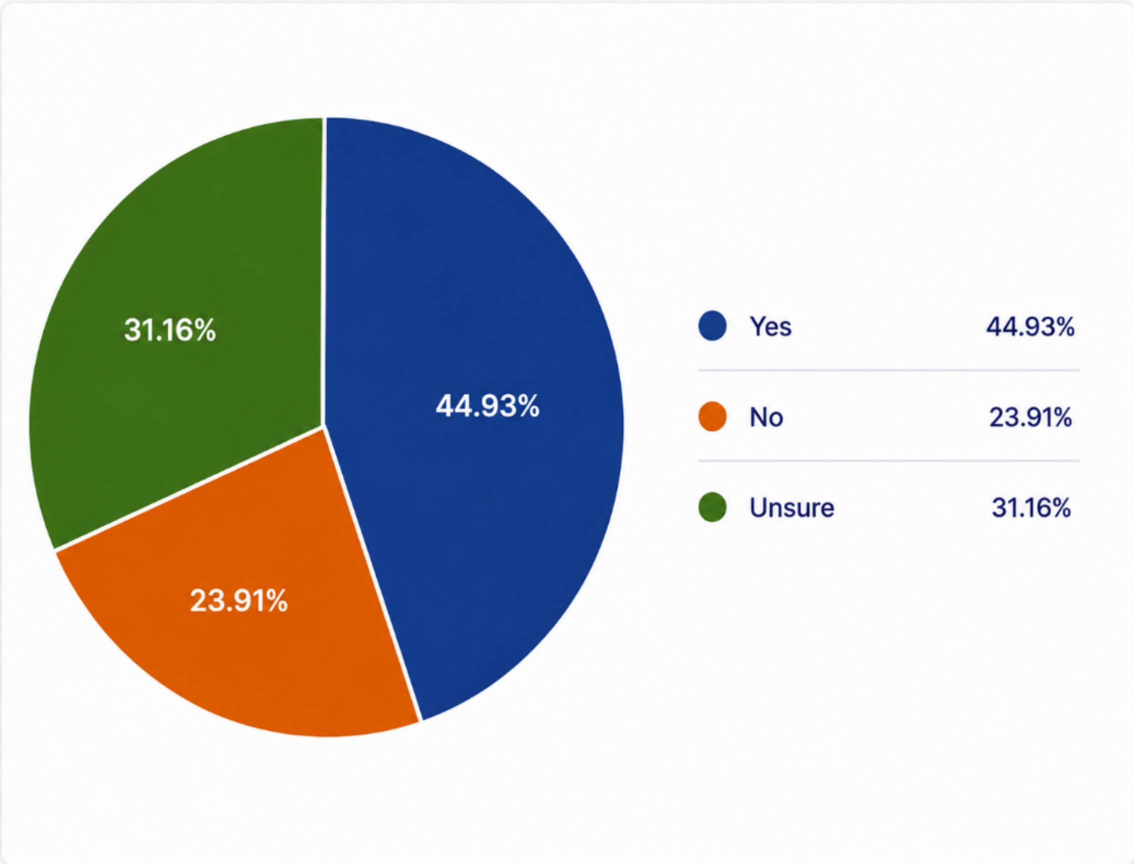

Figure 13. Are you confident that your organisation will have sufficient funding to deliver your existing services or activities in 2026/2027?

- Almost a third (N=76) of respondents were unsure if they would have sufficient funding to provide their existing support or services in 2026/2027.
- This is an improvement on last year, when almost half of respondents answered negatively.
- It still represents a significant number of organisations answering ‘no’ or ‘unsure’ (N=76).
- Of those respondents unsure about funding for their existing services and supports, two thirds (N=25) intended to cover any funding shortfall mainly through fundraising or additional grant applications. Increasing income earned, attempting to cut costs and letting staff go were also mentioned by respondents attempting to address funding shortfall.

k. Reserves

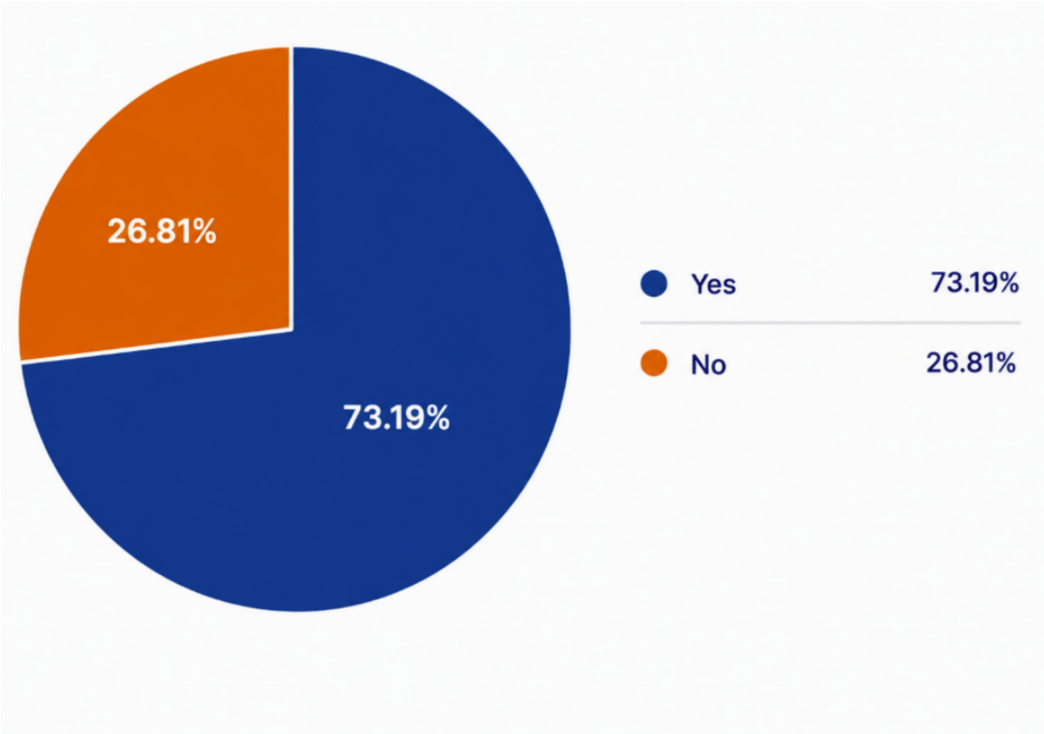

Figure 14. Do you have reserves?

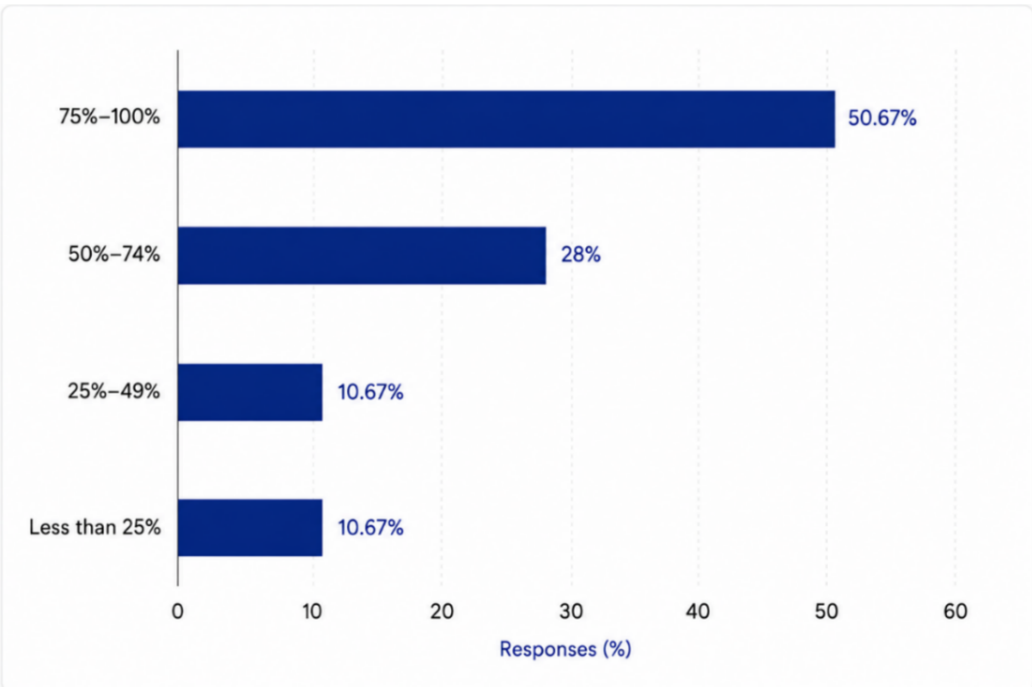

Figure 15. What percentage of income do your reserves represent based on your most recent annual turnover?

- Reserves are a portion of an organisation's budget set aside for unforeseen circumstances. There are often limits of the amount of reserves that an organisation can hold under the Charities Regulator's Guidance for Charity Reserves, putting organisations in a difficult position when planning for unexpected cost increases, demand on services or unforeseen circumstances.
- Three quarters of respondents to the survey currently have reserves.
- For around a third, these reserves represent less than 10% of their annual turnover. For another third, reserves were between 10 and 50% of annual turnover. So as with last year's survey, most organisations hold only a relatively small proportion of annual turnover in reserve.
- More than half of respondents (N=55) expected to use their reserves in the next year, either in full or in part.

I. Recruitment and retention of staff

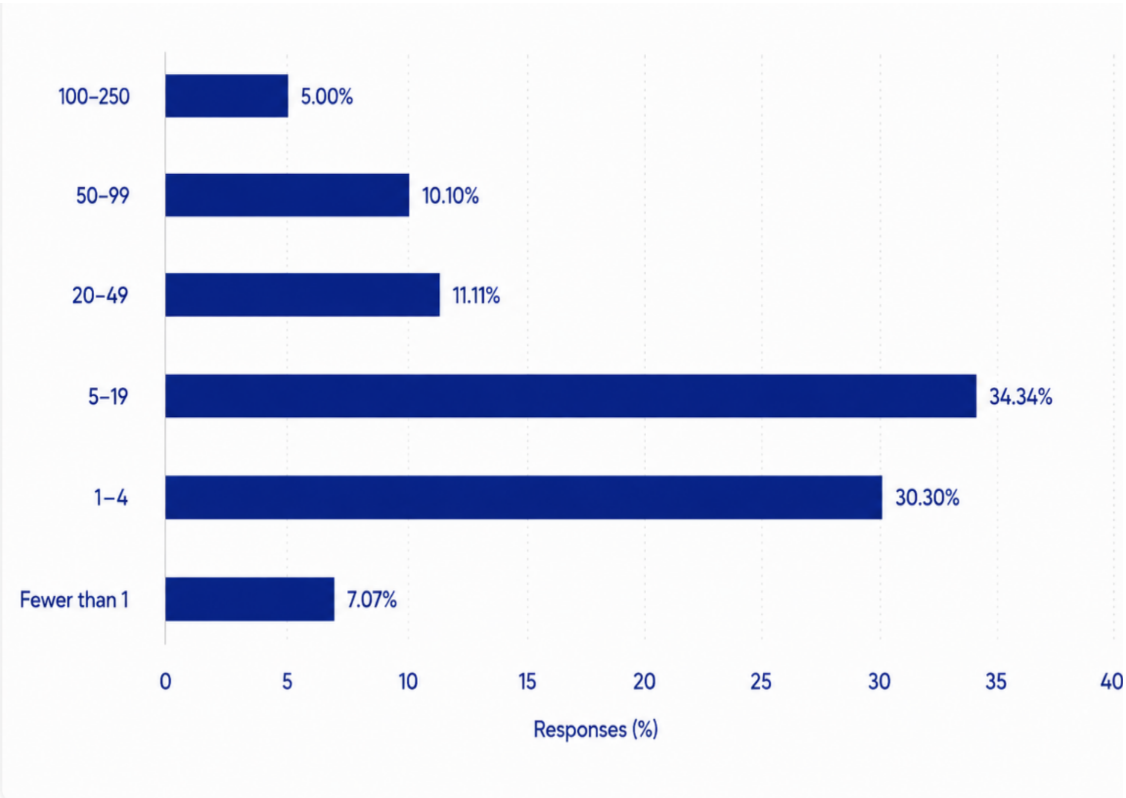

Figure 16. How many full-time equivalent (FTE) employees does your organisation have?

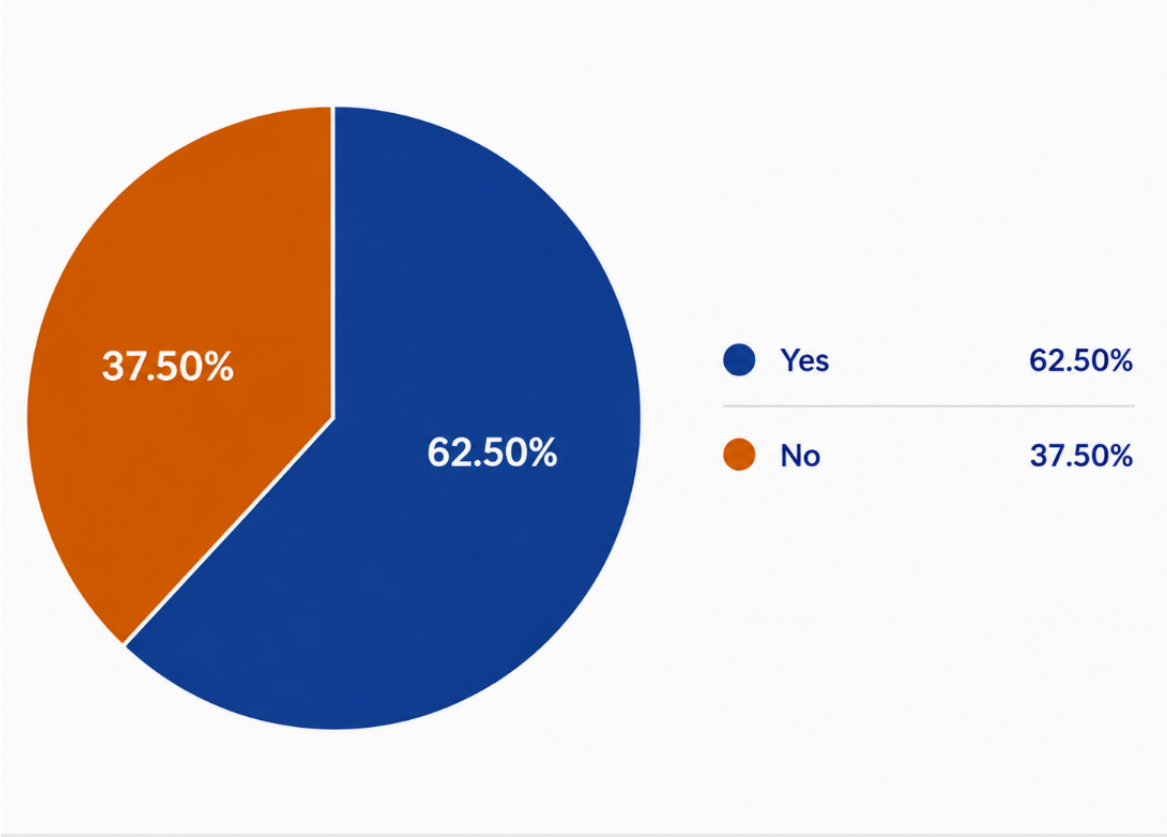

Figure 17. Is your organisation able to recruit and retain staff sufficiently?

- More than three quarters (N=11) of respondents to the survey have paid staff. A small number (N=22) were run entirely by volunteers.
- Of those with paid staff, there was a widespread in terms of size. Around a third (N=30) organisations had between 1 and 4 paid staff, while a third had between 5 and 19 full-time equivalent staff members.
- More than a third of respondents (N=104) stated that they were unable to sufficiently recruit and retain staff and volunteers.
- The main barrier was overwhelmingly (70%) the inability to offer attractive rates of pay. This is a slight increase on last year's survey, despite the WRC pay agreements.
- As half of respondents will not receive additional funding from the WRC process, it is likely that these organisations are still struggling with recruitment and retention issues, as well as the limited scope of the pay agreements meaning that even those who received payments are still experiencing issues with recruitment and retention.

4. Reporting and compliance

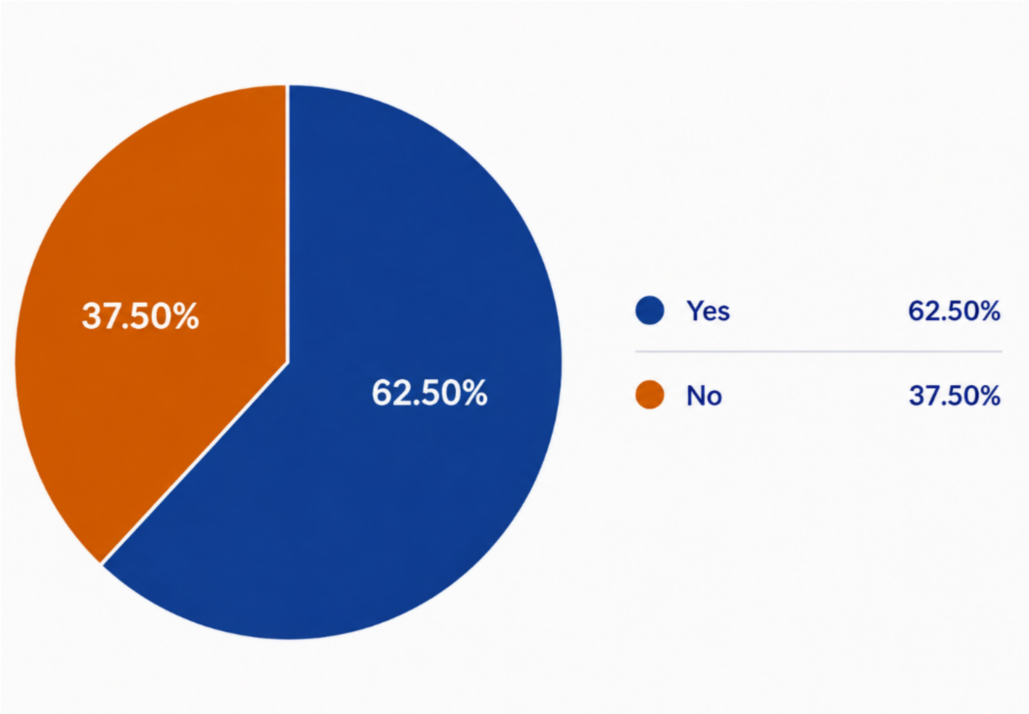

Figure 18. Has your reporting/compliance burden increased in the last 12 months?

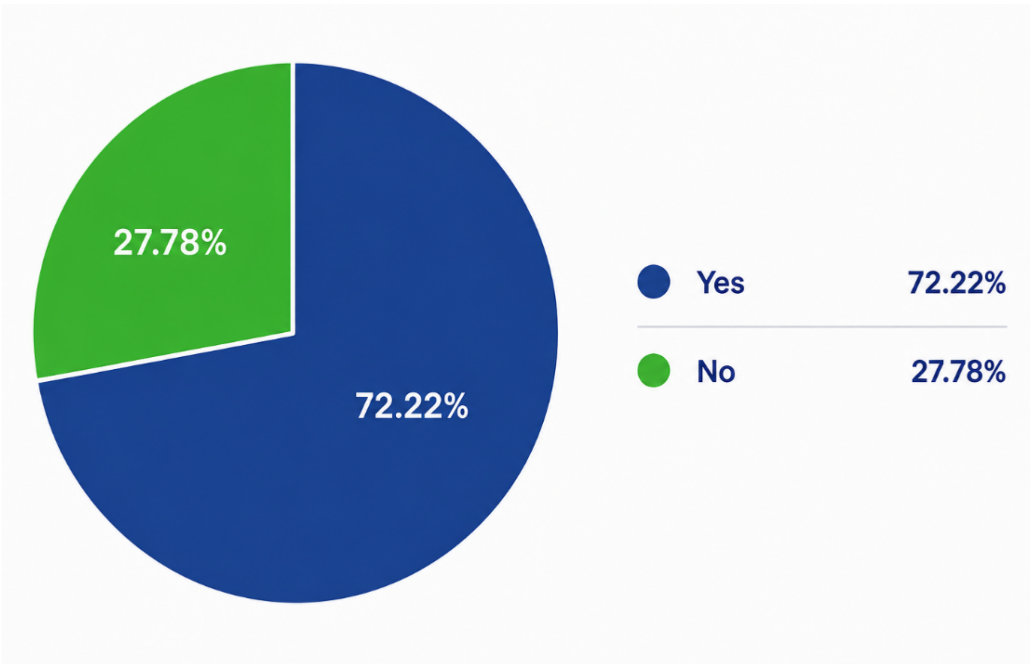

Figure 19. Are you required to report the same compliance data to more than one statutory source?

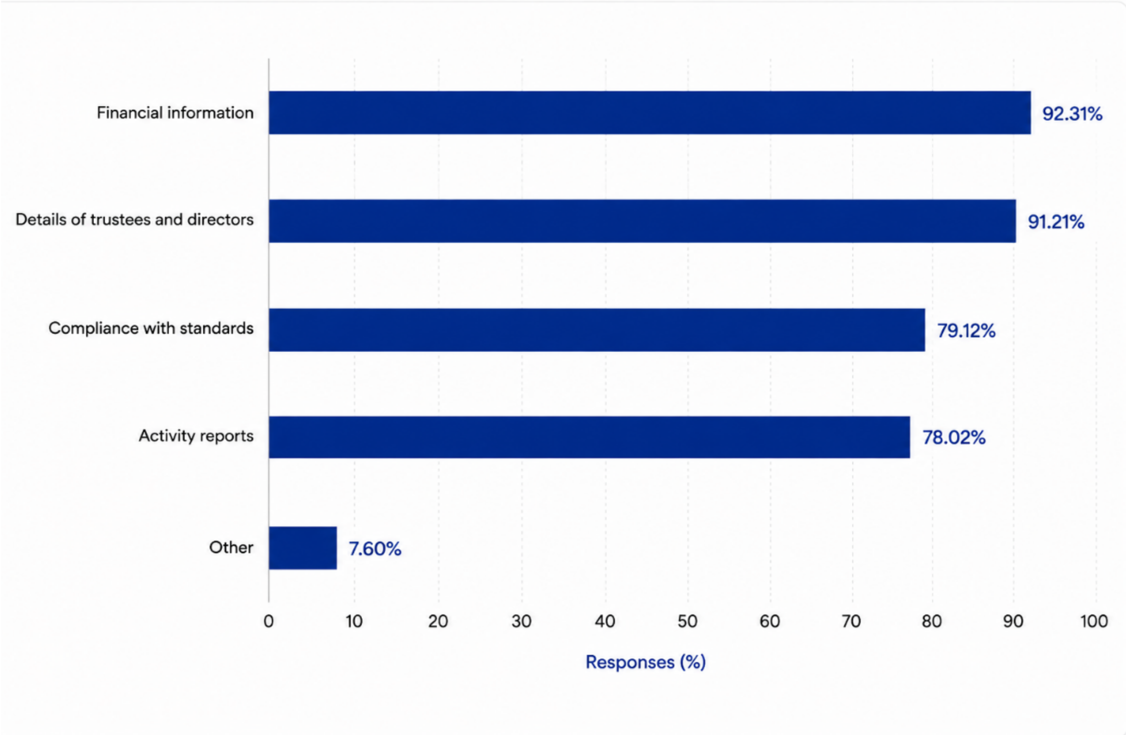

Figure 20. Which of the following kinds of information are you required to report to multiple statutory agencies ?

1) Three quarters of respondents (N=126) said that their reporting/compliance burden has increased in the last 12 months.
2) The types of governance and compliance that organisations are required to comply with includes a very broad range of areas. As in previous years, a high proportion must comply with the Charities Regulator register and the Charities Governance code. The Companies Registration Office compliance and HSE governance codes also featured highly, as in previous years of this survey.
3) A third (N=43) of respondents said they did not have sufficient capacity/funding to fulfil funding-compliance and regulation-related processes. A third (N=42) were unsure.
4) 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.
5) Repeat reporting occurred with financial information (N=84), activity reports (N=71), compliance with standards (N=72), and details of trustees and directors (N=83).

5. Policy priorities

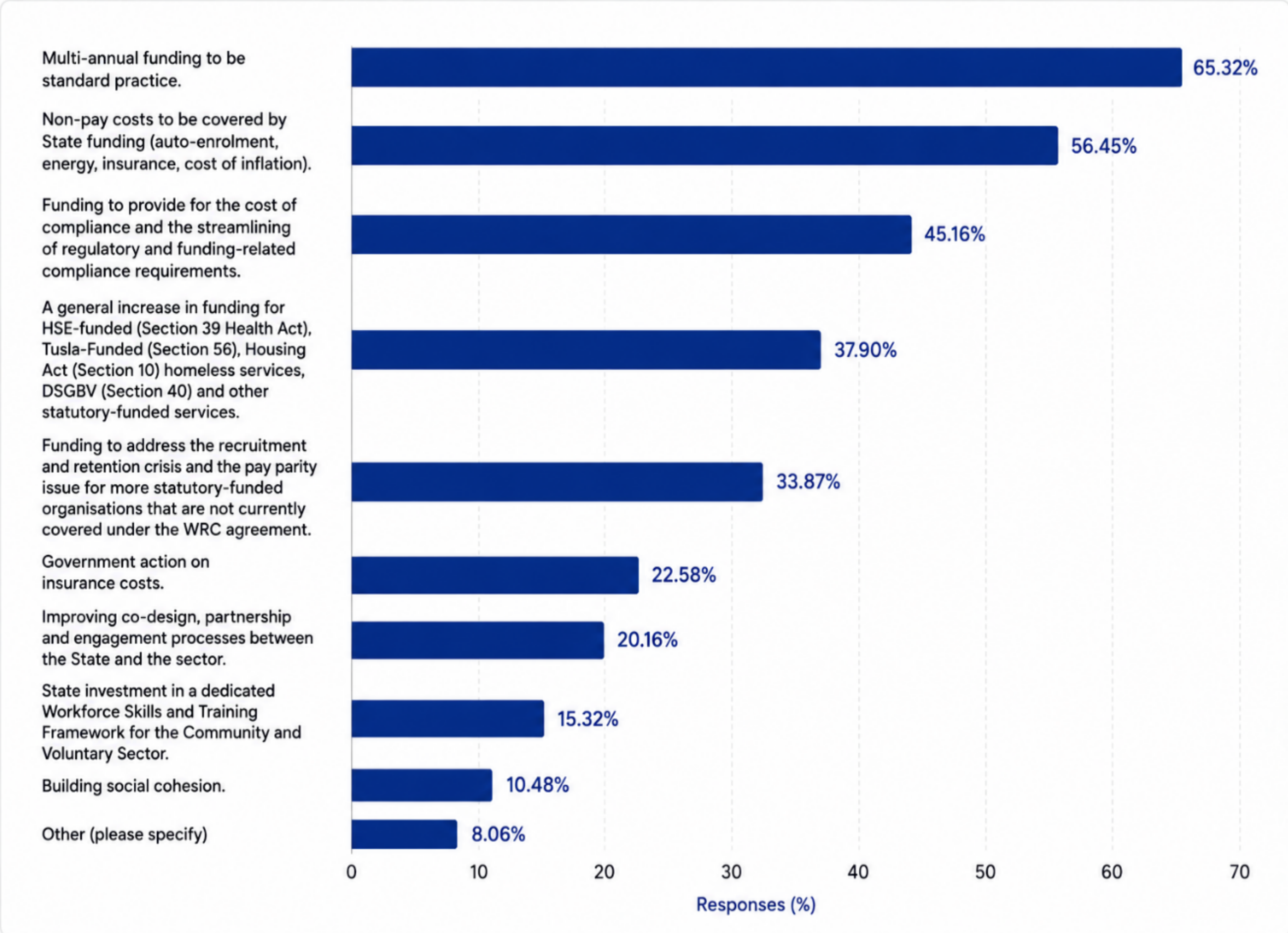

Figure 21. Please select the three most important issues for your organisation from The Wheel's current policy priorities.

- Respondents were asked to choose a top three from several of The Wheel's ongoing policy priorities. The top issues included:
  - multiannual funding
  - state funding to address non-pay costs
  - state funding to cover the cost of compliance, as well as streamlining of requirements

- Respondents were given an open opportunity to provide their own suggestions for areas in which The Wheel can support its members and focus its policy and advocacy work. Suggestions included:
  - Continued information provision and training around complex issues such as governance, pay agreements, funding applications
  - Facilitating collaboration between organisations within the sector, particularly for advocacy purposes
  - Helping smaller organisations raise awareness of their issues and their work
  - Greater focus on areas such as the environment, the arts, and domestic, sexual and gender-based violence
  - Assistance with issues around auditing and insurance
  - Training on advocacy and lobbying for member organisations provide communication channels with

departments and agencies

- Advocating streamlined reporting and improved coordination between departments
- Advocating for civil society generally and advocacy/policy roles within organisations funded by the State
- Protecting community development and community sector processes in the face of privatisation and other pressures
- Increased funding for the sector to address cost of living and additional cost of services

6. List of questions

1. I have read the above privacy statement and consent to moving forward with this survey conducted by The Wheel
2. Name of organisation and contact email
3. Which of the following areas is the primary focus of your organisation's work? Tick as many as apply. (Based on the Charities Regulator 'charitable purpose' categories).
4. What is your organisation's (approximate) total annual income for the last calendar year or set of accounts?
5. In which county does your organisation's work primarily take place? (can choose multiple)
6. What (approximate) percentage of your overall income is represented by the funding sources below? Please choose a percentage range from the drop-down menu for each funding source and aim to have the total add up to as close to 100% as practical.
7. Do you receive state funding?
8. What percentage of the costs for the specific services/supports you are funded to provide, are met by your state funding?
9. Who are your state funders? (tick all that apply)
10. Please name your largest state funder
11. Have your state funding levels changed in the last year? If so, by how much?
12. Did you or will you receive additional funding to cover the cost of pension auto-enrolment?
13. Is your state funding multi-annual?
14. How long does your multi-annual funding contract last?
15. Are you funded under a formal Service Level Agreement/Arrangement with a state body? (tick all that apply)
16. What has been your experience of agreeing Service Level Agreements/Arrangements with your main state funder?
17. How were you impacted by the recent Workplace Relations Commission (WRC) agreements to increase salaries for Section 39/56/40/10 organisations?
18. What challenges remain for your organisation around the issue of pay parity for Section 39/56/10/40 organisations?
19. Are you confident that your organisation will have sufficient funding to deliver your existing services or activities in 2026/2027?
20. How do you expect to cover any funding shortfall?
21. Has the overall cost of running your organisation increased in the last 12 months (including both staffing and overhead costs such as energy, rent, insurance and other costs of doing business)?
22. Which running costs have increased the most?
23. Did you have to reduce your services and activities due to funding shortfall/rising costs in 2025?
24. If you are in receipt of (statutory or non-statutory) grant income, has this been increased to cover increased costs (e.g. energy, rent, cost of doing business)?
25. Do you have reserves?
26. What percentage of income do your reserves represent based on your most recent annual turnover?
27. Did you, or do you anticipate that you will, use your reserves in 2026?
28. Does your organisation have paid staff?
29. How many full-time equivalent (FTE) employees does your organisation have?
30. Is your organisation able to recruit and retain staff sufficiently?
31. What do you see as the main barrier to staff recruitment and retention?
32. Which, if any, of the following are you required to comply with? Tick all that apply.
33. Has your reporting/compliance burden increased in the last 12 months?
34. Do you have sufficient capacity/funding to fulfil funding-compliance and regulation-related processes undertaken in your organisation?
35. Are you required to report the same compliance data to more than one statutory source?
36. Which of the following kinds of information are you required to report to multiple statutory agencies?
37. Please select the three most important issues for your organisation from The Wheel's current policy priorities.
38. If there are areas in which The Wheel's advocacy team can provide support for your advocacy work in 2026, please let us know.

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.

Find out more at www.wheel.ie Contact us at info@wheel.ie

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