

Message from the Board to Members of the Society

Enclosed is a copy of a draft Strategic Plan for the Society which was prepared by a Committee of the Board. It was approved as a basis for consultation with members at the February meeting of the Board and responds to a resolution passed at the 2018 AGM.

The draft Strategic Plan seeks to identify the principal challenges facing the Society in the years ahead and to identify a broad strategic direction and a number of specific measures to respond to those challenges and secure the future of the Society and its collections. Members are asked to carefully consider the draft and provide feedback to the Board, either at the AGM, directly to any member of the Board or by post or email to <mailto:info@irrs.ie>. When the Board has fully considered the feedback received, it will revise and give final approval to the Plan.

The draft Strategic Plan raises a number of important issues for the Society which members are invited to consider and respond to.

One of the key questions which the draft Plan raises for us all is the future role of the Society. Is it a private body established for the benefit of its members and solely to service their interests or do we have a wider public mandate as custodians of a significant part of Ireland's railway heritage? Should our collections be open to the public insofar as is feasible for a voluntary body to do so? Is the Society the right vehicle in the longer term to secure the preservation of our collections?

The proposals in the draft Plan will require significant resources to implement – both money and people. How can we finance the necessary work to preserve our collections? Should we seek external financial support and, if we do, will that necessarily involve greater public access? Should we register as a charity to avail of the taxation benefits?

How can we encourage additional people to become active in the work of the Society, be they new or existing members? As you read through the draft Plan, we would ask you to consider if there is anything you can do to help in a practical way or if you know anybody with useful skills who might be prepared to help. Annex 1 to the draft Plan provides some preliminary guidance as to the type of skills necessary to secure its implementation.

Because the answers to these questions are crucial to the future direction of the Society, we have not at this point sought to develop a more detailed implementation and business plan which would align resources and priorities. It is only when we are sure about our future strategic direction that we can undertake this more detailed planning which focuses on execution.

Draft

RAIL 2034

Strategic Plan of the Irish Railway Record Society

Executive Summary

This Strategic Plan responds to a resolution adopted at the 2018 Annual General Meeting. It considers three distinct timeframes:

- It sets out a longer term vision for the Society up to the 2034 bicentenary of the Irish railways and beyond.
- It describes a medium term strategy to sustain and develop the Society over the next five years – 2019 to 2024.
- It outlines a more specific short term work programme for 2019 and 2020 to begin implementation of the medium term strategy.

If the analysis and proposals in this Strategic Plan are broadly acceptable to our members and are approved by the Board, it will then be necessary to prepare a business plan which will flesh out the implementation arrangements and supporting financial requirements.

This Plan describes the principal strengths and weaknesses of the Society and identifies the main opportunities and threats facing it in the years ahead.

The Society's strengths include important collections of books, archives, photographs and artefacts relating to the railway in Ireland, a stable membership, a respected Journal and a strong and well supported annual programme of events. It also has a strong relationship with railway companies and a stable income. Its weaknesses include the fact that the condition of its collections is likely to deteriorate over time, that they are not fully catalogued or adequately digitised and that access to them is limited. Only a small proportion of members are active in the governance and management of the Society and the age profile is quite high.

The opportunities for the Society include the scope to appeal to people with wider interests beyond railways, a stronger online presence, digitisation of its collections and the potential to access a wider range of practical and financial supports for its work. The threats include the fact that potential members, especially younger people, have access to a wide range of leisure activities with which the Society may find it difficult to compete, that other heritage bodies have a better, especially online, offering and that there is significant competition in the market for railway outings.

The Society's fundamental objectives are set out in its Memorandum of Association and against this background the following Vision is proposed for the period to 2034 and beyond:

The Irish Railway Record Society will work to protect, preserve and promulgate Ireland's railway heritage and to inform and educate its members and the general public about the history of the railways and current railway practice and developments.

The Plan describes a five year strategy to progress the implementation of the longer term goals set out in the Vision. The following are among the principal actions proposed:

- Undertake measures to preserve and protect and to improve access to the Society's collections, including a phased and prioritised digitisation programme and improved indexing and cataloguing.
- Continue the extensive programme of events and outings broadly along existing lines and to improve access to them.
- Continue to publish the Journal three times per annum and publish an e-Journal and Bulletin as resources permit and seek publishing opportunities outside the Society.
- Undertake measures to stabilise and increase the membership of the Society, to encourage active participation and to improve the age profile.
- Increase active participation in the Society's work.
- Establish an updated website, put in place effective arrangements for the ongoing management of the Society's digital presence and improve online access.
- Prepare a business plan for the Society's development programme which costs the actions proposed and identifies sources of funding additional to our existing revenue base.
- Consider registering the Society as a charity to avail of taxation benefits.
- Undertake necessary structural work on the Heuston premises.
- Maintain and renew facilities and equipment on a timely and prioritised basis.
- Ensure that the Society is fully compliant with all relevant statutory and regulatory requirements and that it implements good governance practice.
- Review whether there would be value in establishing a foundation to assume responsibility for the long term protection of the Society's collections (see Annex 2).
- Establish effective sub-Board structures to manage the implementation of the Strategic Plan.
- Consider the introduction of branch representatives on the Board.
- Ensure long term sustainable relationships with the railway companies and other bodies involved in the development of railway infrastructure and the provision of railway services.

The Plan then outlines a specific work programme for 2019 and 2020 to begin implementation of the five year strategy. Overarching priority will have to be given to the structural strengthening work on the Society's premises at Heuston and this will in turn impact on the implementation of the rest of this short term programme.

The Plan identifies the principal risks to its implementation. These include that the Plan itself and the implementation programme are over-optimistic and/or unrealistic, that the people and finances available to implement it are insufficient, that some internal or external event adversely affects implementation or that there are regulatory, compliance or legal proceedings against the Society which divert resources from implementation.

Annex 1 contains a very preliminary assessment of the type of skills, expertise and practical experience which would be of value to the Society in carrying out its existing work and implementing the Strategic Plan.

Introduction

The Irish railway network will celebrate its 200th anniversary in 2034. Much of the history of the network can be found in the Society's archive, library, photographic and artefacts collections. The purpose of this Strategic Plan is to set out a clear long term vision for the future of the Society as we approach the two hundredth anniversary of the railway in Ireland and to identify a medium term action programme to sustain and develop the work of the Society as a custodian of our railway heritage.

Context

The 2018 Annual General Meeting of the Society adopted a resolution calling on the Board to prepare an action plan for the Society, to address at least the following:

- i) the development of an updated website, to include, inter alia,
 - a) a member area giving access to both member-only downloadable material and member-only read-only material; and
 - b) provision for online membership applications;
- ii) development of a coherent digitalisation programme, in order to safeguard the Society's collections, and to provide material for member access on the updated website;

and requested it to report back to the membership not later than the 2019 AGM.

At the AGM, the Board announced that it had established a Committee to prepare a Strategic Plan for the Society. This Plan represents the outcome of that work.

This Strategic Plan considers three distinct timeframes:

- It sets out a longer term vision for the Society up to the 2034 bicentenary of the Irish railways and beyond.
- It describes a medium term strategy to sustain and develop the Society over the next five years – 2019 to 2024.
- It outlines a more specific short term work programme to begin implementation of the medium term strategy.

If the analysis and proposals in this Strategic Plan are broadly acceptable to our members and are approved by the Board, it will then be necessary to prepare a business plan which will flesh out the implementation arrangements and supporting financial requirements.

It is proposed that the Strategic Plan will be reviewed and updated every five years and that an annual work programme will be adopted each year.

Background Analysis

The following paragraphs summarise the background analysis which guided the development of this Strategic Plan. It uses a SWOT analysis which looks at:

- The Strengths and Weaknesses internal to the Society;
- The Opportunities and Threats in the Society's external environment.

Strengths

- The Society has important archive, library, photographic and artefacts collections which provide a unique insight into the history of Irish railways.
- The Society has a stable membership base of over one thousand members, primarily located in Ireland and the United Kingdom.
- The members of the Society possess a deep knowledge and expertise relating to railways generally and to the history and development of the Irish railway network in particular.
- There is a substantial annual programme of events which are generally well supported.
- The Society has active branches in Munster and London.
- The Society publishes a prestigious Journal which contains high quality content and is printed to a high standard, especially in respect of photographic reproduction.
- The Society maintains strong relationships with the railway companies in Ireland.
- The Society occupies its own premises under licence from CIE.
- The Society has a stable income, primarily derived from membership subscriptions, and reasonable reserves for an organisation of its size.
- The Society is a company limited by guarantee which provides it with a coherent governance framework and which limits the liability of its members.

Weaknesses

- The condition of the Society's collections is likely to deteriorate over time.
- The Society's collections are not fully catalogued.
- Only a limited amount of the Society's collections has been digitised.
- Access to the Society's collections is limited.
- The age profile of the Society's membership is quite high and is not improving.
- The number of members taking part in the governance and the management of the activities of the Society is low and their average age profile is also quite high.

- There are an inadequate number of active members available to maintain and develop the quality of the Society's publications, both print and digital, and to extend digital coverage of the Society's publications.
- The number of bodies involved in the delivery of railway infrastructure and the provision of railway services has increased in recent years and the Society needs to strengthen relationships with them.
- The Society's premises are not subject to a long term lease and we could be asked to vacate them at short notice.
- The Society's premises require significant structural work and there is an ongoing need to invest in the maintenance and renewal of fixtures, fittings and equipment.
- There is no coherent structure in place to manage the Society's premises.
- The Society's current revenues are not sufficient to support a long term development programme and its reserves could be depleted by a single significant adverse event.
- The Society is not a registered charity and cannot therefore avail of the related taxation benefits.
- The Society has a limited online presence which cannot be augmented in the absence of additional technical and personnel resources.
- The Board has only carried out limited succession planning.
- There is no resilience plan in place to provide an effective framework to address significant adverse or unanticipated events so as to ensure that the Society can continue to operate and provide services to members during a period of disruption or dislocation.

Opportunities

- There is scope to appeal to people with a wider range of interests including genealogy, industrial archaeology, economic and social history, local history etc.
- A stronger online presence would provide the potential to reach a much larger and more diverse target audience.
- Further digitisation of the Society's collections would ensure the preservation of the information even if the original documents or material were damaged or destroyed and would also facilitate much improved access by the wider public.
- There is the potential to access financial and practical support from a range of public bodies, other heritage organisations, private enterprise and individuals (including through donations and bequests).

Threats

- Potential members, especially younger people, have access to a wide range of leisure activities, including in the digital space, and it may prove difficult for the Society to compete with them.
- Other heritage bodies have a better offering, particularly online.
- There is significant competition in the market for railway outings.
- Regulatory and compliance requirements are likely to become increasingly onerous.

Longer Term Vision

The Society's fundamental objectives are set out in its Memorandum of Association and are summarised as follows:

- To bring together people interested in all aspects of Irish railways and tramways, past and present.
- To hold meetings, dealing primarily with Irish rail transport, at which papers are read, films, slides, digital images or exhibits are shown or discussions are held.
- To arrange visits to railway installations or other places of interest to members, in Ireland or overseas.
- To arrange outings in Ireland or overseas, either on our own or jointly with others.
- To collect and preserve any records, pictures, photographs, books, films, videos, data or other objects relating to Irish and/or overseas railways and tramways.
- To provide library and archival facilities for material relating to Irish railways and tramways.
- To produce a publication at least once a year that will record matters of interest in connection with Irish and/or overseas railways, tramways and other forms of public transport.

Against the background of these objectives, the following is our Vision for the Society to 2034 and beyond:

The Irish Railway Record Society will work to protect, preserve and promulgate Ireland's railway heritage and to inform and educate its members and the general public about the history of the railways and current railway practice and developments.

To contribute to the progressive achievement of this Vision, the Society will as resources permit:

- Protect and preserve its existing archival, library, photographic and artefacts collections, expand them on a targeted basis and implement a digitisation programme which prioritises important and vulnerable materials.
- Improve access by members and the general public to the collections through selective digitisation, improved cataloguing and an enhanced online presence.
- Continue its extensive programme of events and outings.
- Continue to publish its Journal three times a year and extend its online publishing activities.

- Seek to widen and deepen its membership base and encourage increased active participation by members in the Society's governance and activities.
- Seek to increase its total income and widen its revenue base.
- Ensure that it is governed in accordance with the applicable law and good governance practice relevant to voluntary bodies.
- Strengthen its relationships with railway companies on the island of Ireland and with heritage organisations and other relevant bodies.

The Strategy

This Chapter describes a five year strategy which is designed to progress the implementation of the longer term goals set out in the Vision. Each section combines a background narrative and a series of proposed strategic actions.

The Collections

The Society's collections comprise:

- A library collection containing over 16,000 books, journals, magazines and timetables;
- An archival collection comprising CIE's non-statutory railway archives and other railway archival material including minute books, technical drawings, maps, personnel records, working timetables and weekly operating circulars covering over 125 years;
- An extensive collection of photographic negatives, transparencies and prints;
- A range of physical artefacts.

They are housed at the Society's Heuston Station premises. The collections are in a reasonable state of preservation and are stored in reasonable conditions. However they are largely paper-based and therefore subject to long term deterioration. It will require significant resources of both people and funding to maintain the collections in a satisfactory condition in the medium to longer term.

There is a need to extend and improve the indexing and cataloguing of our collections. We have up-to-date library, periodical and timetable catalogues and significant archival indexes. Work is ongoing to catalogue our photographic collection. Despite this excellent work, we do not have a comprehensive cataloguing and indexing system which is compliant with best practice and which is accessible online.

There has been significant digitisation of our collection of drawings resulting in the production of over 50 "books" of drawings and a substantial additional amount of material held on hard disk. A proportion of the photographic collection is held in digital form and restoration work has been carried out on selected images. A very small and largely random selection of archival material has been digitised. Some magazines and journals are also retained in digital editions but most of the library collection is in paper form.

Items will continue to be added to the collections. Archival materials will continue to become available from railway companies. Collectors will continue to donate items to the collections. The library will continue to grow as magazines, journals and new books are published. Occasional selective purchases will be made as suitable items come onto the

market. As the collections grow, storage space will increasingly be at a premium and it may be necessary to prioritise accessions or source additional storage facilities offsite.

A substantial proportion of the collections has been given or donated to the Society and it is not always clear whether the Society is the owner or just the custodian of the particular items. There is therefore a requirement to put in place improved procedures for the acceptance of items into our collections which will clarify the basis on which they are acquired and clearly establish the Society's right (or otherwise) to assert ownership, copyright or disposal rights over them.

The following strategic actions are proposed:

Strategic Action 1: Take the necessary measures to ensure that the storage conditions for the collections are generally fit for purpose. This includes regular cleaning and tidying of the storage areas and the collections themselves, ensuring appropriate climate control, undertaking selective conservation work, carrying out appropriate maintenance of the premises, implementing appropriate security and access control measures and providing appropriate and safe space for inspection and research.

Strategic Action 2: Maintain an index and catalogue recording the contents of the collections. The first priority will be to ensure that there is a contents index which describes the broad content of all the main components of the collections in sufficient detail to facilitate an initial sift by persons carrying out research. The next priority will be to develop a more detailed catalogue of all the individual items in the collections insofar as this does not already exist. This is a long term and very resource-intensive activity and it will therefore be necessary to decide on priorities for cataloguing having regard to the resources and expertise available. The content index and catalogue will be compiled in an appropriate electronic format and will be accessible online.

Strategic Action 3: Undertake a phased digitisation programme designed to protect the information contained in the collections and facilitate online access where appropriate. It will be necessary to carry out a preliminary assessment to decide which elements of the collections should be prioritised for digitisation, having regard to their importance, whether they are unique to the Society's collections or otherwise very rare, their condition and ease of conservation and the available resources (including external support). The scanning work necessary for digitisation can result in damage to the item being scanned, particularly in the case of books or other bound items. Books are objects of beauty in themselves and many of our books, timetables and circulars preserve the work of craftsmen of a former era. Therefore in selecting items for digitisation we will have to strike an appropriate balance between preserving the information in digital form and conserving the existing medium.

Strategic Action 4: Adopt and implement an acquisitions policy and more robust accessions procedures: The purpose of this policy will be to set down a acquisitions policy

which accords with the Society's Vision and objectives, takes account of the personnel and financial resources available to the Society to conserve, manage and improve access to both the existing and expanded collections and gives clear guidance to the library and archives teams as to the Society's acquisitions priorities. The policy may also involve the transfer or disposal of limited materials. More robust accessions procedures are required for items given or donated to the Society to ensure that there is clarity as to our rights in relation to those items.

Strategic Action 5: Carry out an assessment of future storage requirements. This will include an evaluation of the likely scale of future acquisitions by the Society in the light of the acquisitions policy. Actions to be taken could possibly include only acquiring digital copies of magazines and journals, replacing existing physical copies with digital back editions where possible and cost effective to do so, the introduction of restrictions on accessions consistent with the accessions policy, disposal or offsite storage of duplicate or less important items and the transfer of some items to other archives or libraries. When this assessment is complete it may be necessary to acquire limited offsite storage facilities.

Strategic Action 6: Adopt and implement a policy on access to the collections which is fit for purpose. This policy will have two principal objectives: to ensure that members have high quality and priority access to the Society's collections for study and research purposes and to improve access for the general public. This will include widespread digital access to the indexes and catalogues and to the digitised collections themselves, subject to appropriate safeguards. The policy will also address the protection of the Society's copyright and commercial rights and the question of charging (or not) for access.

Events and Outings

Strategic Action 7: Continue the extensive programme of events and outings broadly along existing lines. The existing Heuston programme comprises about 14 indoor events, four outings, an annual dinner, a Christmas get-together and two open days. Each year, the Munster and London branches have between them a total of about a dozen indoor events and occasional social events and outings. These events are generally well supported. It is proposed to continue with a similar programme in the medium term subject to regular review of the levels of interest, the number of competing events and the most appropriate subject matter. It is also proposed (subject to periodic review) to continue the new arrangements for Library Night on Tuesdays, except during January and August.

Strategic Action 8: Improve access to the Society's programme of events and outings: This action will include consideration of how the Society can better promote its events and outings as a way of encouraging increased participation and growing membership. Consideration will also be given to digitally recording presentations during the Society's indoor programme at our Heuston premises and subsequently making them available to view online. This would have a number of benefits. It would facilitate access by our wider

membership and the general public and would preserve a permanent record. In some cases it may also be appropriate to arrange for a live webcast of a particular presentation or paper. Consideration will also be given to encouraging individual speakers to prepare a paper for the Journal or e-Journal as a way of ensuring a permanent formal record of the presentation.

Publications

The Society publishes the Journal three times a year and also produces an occasional e-Journal and members' Bulletin, as resources permit. The Journal is of high quality, is well regarded by members and is produced in a cost efficient way. The e-Journal is a recent innovation but its continued publication is dependent on the people being available to do the editorial and production work. The members' Bulletin has been recently re-introduced in response to requests from members to keep them more regularly informed of developments in the Society and the railway sector. At present there is a sufficient pipeline of material available for publication in both the Journal and the e-Journal. However the key challenge is having sufficient people with the right skills to undertake the editorial and technical work required.

The Journal is a specialist publication which is primarily targeted at the Society's own members. There may be value in seeking to reach out to a wider audience and potential members by encouraging members to write articles for other journals, magazines or website as a way of incidentally publicising the Society's activities.

Strategic Action 9: Continue to publish the Journal three times per annum and publish e-Journal and Bulletin as resources permit. As part of this action, work will also be undertaken to strengthen the editorial and production team and particularly to source new people with the requisite skills.

Strategic Action 10: Encourage members to contribute articles to external journals, magazines and websites as a way of widening knowledge of the Society and potentially growing membership. This need not be confined to publications aimed primarily at railway enthusiasts. Some significant Journal papers or series may also be capable of generating shorter articles aimed at a more general audience. Every time a piece of work is undertaken for a presentation, paper or Journal article it is useful to consider whether it is possible to make further use of the information to generate additional resources to promote interest in the subject matter and the Society itself, thereby deriving maximum benefit from, and exposure for, the original research.

Membership

In the year 2017/18, the Society had a total membership of 991. Of these, 346 were from Great Britain, 247 were from Dublin, 329 from elsewhere in Ireland and 36 from overseas. For the purposes of comparison, in the year 2008/09 the Society had 1,116 members, of

which 388 were British, 285 from Dublin, 381 from the rest of Ireland and 36 from overseas. Over that period, total membership declined by 125 or just over 11%. The biggest fall was in the rest of Ireland category which saw a reduction of 52 or almost 14%. While the overall reduction has been modest, averaging less than 1% per annum, its continuation in the medium term would be a cause for concern. A declining membership translates directly into reduced revenue and a smaller membership base from which to draw people to run the Society and its activities. Anecdotal evidence suggests that the Society has a relatively high age profile and, if the membership base is not replenished by new, younger members, the decline in membership could accelerate with potentially significant consequences for the Society's longer term viability.

Strategic Action 11: Undertake measures to stabilise and increase the membership of the Society, to encourage active participation and to improve the age profile. This should include active and targeted recruitment campaigns which aim to identify new markets beyond the traditional railway enthusiast. These markets might include areas of interest such as economic and social history, local history, industrial archaeology, library and archival studies and digital media. We should consider trying to attract people who might have an interest in some aspects of our work while not necessarily being strong railway enthusiasts. We should also target the enthusiast market outside Ireland. This work will be supported by other actions proposed in this Plan which are designed to make the Society more attractive, such as an improved online presence, easier digital access to our collections and publication of articles by Society members in a wider range of journals, magazines and websites.

Active Participation

The Society is almost entirely dependent on the active participation of its members to undertake its governance, maintain its collections and organise its events. We are currently very dependent on a relatively small number of people to carry out this essential work. That pool also has a relatively high average age profile. It is important that the pool of active members is both replenished and expanded over time if the Society is to survive and flourish.

Strategic Action 12: In tandem with Strategic Action 11, (i) seek to identify new people who will take an active part in the Society's work and (ii) prepare a succession plan to provide for a phased renewal of the leadership of the Society. As referenced earlier, we should not confine our search to people who are primarily railway enthusiasts. For example, we should consider whether it is possible to attract people with digital media interests who might contribute to improving our online presence and digitising our collections. An improved digital presence and online access to Society resources would enable members throughout Ireland, in the UK and overseas to make a more active contribution to the work of the Society. It is no longer essential to be physically present to undertake many of the tasks necessary to support the Society's development. The Board has already begun work on

succession planning, initially focusing on ensuring that each officer has documented his work and transferred copies of his records to a central repository so that somebody else could take over his work at short notice, if required. The next stage will be to identify people who can shadow and assist the officers and other activists in the Society.

Strategic Action 13: Undertake a skills audit to identify the skills required by the Society to implement this Strategic Plan and source those skills within its existing and expanded membership. Annex 1 to this Plan contains a preliminary assessment of the types of skills and experience that would be of use to the Society in implementing this Plan. It will provide a starting point for a more detailed skills audit and a basis for asking our members to consider whether they can make a more active contribution to the work of the Society.

Online Access

The 2018 AGM mandated the Board to develop an updated website including a members' area giving access to both member-only downloadable material and member-only read-only material and a facility for online membership applications. Work is underway on the implementation of this mandate and as a first step the Society's website has been updated.

An effective digital presence is a critical requirement for the Society, both to provide services to its members and reach out to potential new members and the wider public. To be effective, we need a website which is modern, user friendly and which provides the following services:

- Comprehensive and up to date information about the Society and its activities;
- Information on the Society's archive, library and photographic collections, including an online facility to search its catalogues and indices;
- Information on the history and development of railways in Ireland;
- An online membership application and renewal service;
- A facility to book events online;
- A facility to make financial donations to support the work of the Society or specific projects;
- A members-only section which enables members to access exclusive content.

There is an increasing trend to put content online. The Society will have to consider the extent to which it wishes to put the content of its collections and Journal online and make them accessible to the general public. As we digitise our archives we can progressively make them available. All of our Journals are in digital form and can be made available online. There is a balance to be struck between what should be accessible online as an exclusive benefit of membership and what should be available to the general public as a way of promoting interest in our railway heritage and attracting new members. Improved online access will be particularly beneficial to members outside Dublin.

We also have the opportunity to widen access to our indoor events programme both by live webcasting and digitally recording events and subsequently making them available online.

The website is not the only potential medium of online communication. The Society operates Twitter, Facebook and Flickr accounts which provide scope to further promote the activities of the Society and increase interest in railway heritage.

Our digital strategy will only be successful if our online presence is kept up to date and relevant to both members and the wider audience. It is also important to have effective monitoring in place to respond to online communications, pick up on emerging issues and deal effectively with any inappropriate use.

Strategic Action 14: Establish an updated website and put in place effective arrangements for the ongoing management of the Society's digital presence. This will involve the speedy development of a new website which provides the range of services described earlier, on a phased basis if necessary. It will also involve putting in place effective arrangements for the ongoing management of all our digital platforms (website, Twitter, Facebook and Flickr).

Strategic Action 15: Develop and implement a policy on online access to the Society's collections, Journal and indoor events. This will involve deciding what should progressively be put online, who should have access to it and on what terms. The initial objective will be to establish a modest online presence for the Society and then to expand it on a step-by-step basis as resources permit and the digitisation programme proceeds. There are already sufficient digital materials available to make a start once a policy on access has been decided.

Strategic Action 16: Upgrade the Society's internal IT system. The existing IT system will be replaced so as to ensure that we have adequate IT support for the Society's administrative and indexing/cataloguing work and to facilitate improved online access for members and visitors at our Heuston premises.

Sustainable Finances

In recent years the Society's total annual income has ranged from around €64,000 to €95,000, most of the variation being accounted for by the revenue from railtours. The bedrock of our income is membership subscriptions which have ranged from a low of under €41,000 in 2009/10 to a high of over €47,000 in 2014/15 and 2015/16. Expenditure has ranged from around €62,000 to €91,000, the variance again being primarily accounted for by railtours expenditure. The Society usually generates a small annual surplus (averaging just over €5,000), the most recent exception being the 2016/17 financial year where there was a deficit of almost €9,000 because of exceptional expenditure occurring during the year. At the end of the 2017/18 financial year, the Society's reserves stood at just over €134,000 - about twice that year's income and expenditure.

If membership continues to fall, it will impact directly on the most significant part of our revenue base. We could seek to compensate for this by increasing subscriptions but there would come a point where this might lead to "customer resistance" and consequent declining revenues.

Many of the proposals in this Plan will require significant expenditure which cannot be funded from the current revenue base on its own. These include work to maintain and conserve our collections, digitisation and offsite storage.

We are also likely to face significant once-off expenditures in the medium term relating to repair and renewal, the replacement and upgrading of equipment and improved safety and security. There is always the risk of a catastrophic event which could have major financial consequences for the Society. We are adequately insured to cover the principal risks but we are not covered for all possible eventualities. The most significant examples would be a decision by CIE to withdraw our licence to occupy the Heuston Station premises or a requirement to temporarily vacate the premises to enable significant works to be undertaken, as is envisaged for the planned structural works mentioned in the next section.

Some of our developmental activities could be funded on a once-off basis by a modest reduction in our reserves. However it would not be prudent to significantly deplete our reserves because we need to retain the capacity to fund ongoing repair, renewal and replacement expenditure and to cope with unexpected events.

Strategic Action 17: Prepare a business plan for the Society's development programme which costs the actions proposed and identifies sources of funding additional to our existing revenue base. This will include consideration of a range of possible funding options, including encouraging bequests or voluntary donations from members or friends of the Society, development of a philanthropy programme, crowdfunding, sponsorship and grant assistance.

Strategic Action 18: Consider registering the Society as a charity. This would bring taxation benefits, particularly if we embarked on a significant fundraising campaign. However it would also bring additional compliance requirements and extra scrutiny from the Charities Regulator and the Revenue Commissioners.

Maintenance and Renewal of Premises and Equipment

At the request of the Society's Board, Irish Rail engineers recently carried out a structural assessment of our premises at Heuston. While a final report on the assessment is awaited, preliminary indications are that there is a need for structural strengthening of the floors of the building. This will have to be carried out in the immediate future and will require the temporary closure of some or all of the premises and the offsite storage of elements of the collections. Because of the potential safety implications, this work will have to be given an overarching priority. This will in turn have a short term impact on the implementation of other aspects of the development programme set out in this Plan.

There are also ongoing maintenance and renewal requirements which will have to be addressed on a timely basis. The Heuston building is old and will continue to need significant routine maintenance and renewal work, additional to the structural work mentioned above.

There will also be a need to renew, replace and upgrade facilities and equipment on an ongoing basis, including for example the electrical, alarm and CCTV systems, our audiovisual equipment and the IT system.

Strategic Action 19: Ensure that necessary structural work is undertaken on Heuston premises. This will be based on the recommendations of the structural survey and will need to be undertaken in the short term.

Strategic Action 20: Undertake maintenance and renewal of facilities and equipment on a timely basis. The purpose of this work will be to ensure that the Society's facilities, equipment and systems are adequate to serve the Society's ongoing needs. Because of the financial implications, it will be necessary to develop a prioritised multi-annual investment programme which balances the identified maintenance and renewal requirements with the available financial resources.

Good Governance

The Society is a company limited by guarantee and that imposes a substantial number of legal obligations with which we must comply. We are also subject to a range of other statutory compliance obligations including taxation, data protection and health and safety. The members of the Society and the wider public have a right to expect that it will be well governed and apply high ethical and financial standards. The voluntary sector has come under increasing scrutiny in recent years and there is little societal tolerance of poor governance and bad management practices. Increased compliance requirements and expectations are placing an ever greater burden on volunteers but the reality is that they are unavoidable.

The Society carried out a comprehensive review of its constitution and approved significant changes at its 2017 AGM to bring it into compliance with the Companies Act 2014. The Society has a robust data protection policy which is compliant with GDPR and is currently reviewing other policies. A risk register and a compliance checklist have been developed and are regularly reviewed by the Board. A comprehensive review of the Society's insurance policies was undertaken in 2018.

A decision to register as a charity would involve additional compliance requirements but there would also be benefits in terms of good governance.

A major compliance breach could threaten the very existence of the Society. It could result in criminal and/or civil legal proceedings, substantial financial loss and significant reputational damage.

Strategic Action 21: Ensure that the Society is fully compliant with all relevant statutory and regulatory requirements and that it implements good governance practice. This includes full compliance with the requirements of the Companies Act and the Society's own

constitution, adopting, implementing and regularly reviewing policies relating to data protection and health and safety, maintaining and regularly reviewing a risk register and compliance checklist and ensuring that our insurances are adequate and kept up to date.

Strategic Action 22: Review whether there would be value in establishing a foundation to assume responsibility for the long term protection of the Society's collections. The Strategic Plan Committee considered this issue in some detail but concluded that establishing a foundation would not on its own be sufficient to ensure the long term protection of the collections and would also require the resolution of complex legal issues relating to access to and ownership of the collections. The long term future of the collections can only be secured if we can source sufficient funding and suitably experienced people to undertake the necessary work. As we develop more detailed plans to implement the various elements of this Strategic Plan, it may become apparent that there is a role for a trust. It is therefore proposed to keep this option open for future review. A background note to the Committee's deliberations is attached as Annex 2 to this Plan.

Effective Management Structures

The Society is managed by a ten member Board. The Board is required to appoint from among its own members a Chairman, Honorary Treasurer and such other officers as it deems necessary.

There is provision in our Constitution for the appointment of committees, task forces or panels to undertake specific functions as decided upon by the Board. These committees etc. can be comprised of Board members alone or of Board members and other persons (including non-members of the Society). The Strategic Plan Committee is the only committee to have been established to date under these provisions.

If we are to successfully implement the wide range of proposals in this Plan and encourage more active engagement by our members, it will be necessary to ensure that our management structures are appropriate, effective and sufficiently robust. There is certainly scope for the development of sub-Board structures to ensure the implementation of specific elements of the overall Strategic Plan. However it is also important that we do not increase bureaucracy and over-complicate the management structure. It is therefore proposed to adopt a flexible and responsive approach which will see our management structures adapt to the needs of the development programme. Sub-Board structures will be put in place where they are considered by the Board to be necessary and add value. Any committee or task force established will accord with the following broad principles:

- It will include at least one Board member to ensure an effective line of communication with the Board. Other than that, the composition will be determined by the reason for its establishment and may include persons who are not members of the Society.

- It will have a clear, concise and very specific written mandate including a statement of expected outputs and outcomes.
- Its mandate will be time-limited and it will cease to exist once its mandate is completed.
- It will have an efficient and effective reporting relationship with the Board.

It may also be useful to provide for the appointment of officers who are not drawn from the membership of the Board. This would help strengthen the management of the Society's activities and potentially provide a pool of possible future Board members.

The Society has two branches – Munster and London. Neither of these branches is formally represented on the Board, though the Board does from time to time have members drawn from those branches who can act as an informal channel of communication. It may be useful to consider whether there would be value in having formal branch representation on the Board, elected by the relevant branch. If this were considered appropriate, it would require an amendment to the Society's Constitution and a consequential reduction in the number of Board members elected by the AGM.

Strategic Action 23: Establish effective sub-Board structures. This issue will be kept under ongoing review by the Board as part of the ongoing implementation of this Plan. Sub-board structures will be put in place and non-Board officers will be appointed where required to implement specific elements of the Plan. They will be given a specific time-bound mandate.

Strategic Action 24: Consider the introduction of branch representatives on the Board: The Board will seek the views of the branches and the general membership on this possible change.

Strengthened Relationships

The success to date of the Society has been influenced to a significant degree by longstanding excellent relationships with the railway companies and by the network of contacts built up by members of the Society with these companies. CIE has given us a licence to occupy the Heuston Station premises as our headquarters. We receive significant practical support from the railway companies. They provide important material for our archives. They facilitate our railtours. Senior managers participate in our events, particularly as speakers on our indoor programme, and contribute articles to the Journal.

However the relationships need to be strengthened. This is because many people with whom we had key relationships have retired or moved to other jobs and we have not sufficiently succeeded in building equivalent relationships with their successors. The institutional architecture has changed. The railway companies themselves have been restructured and new bodies such as Transport Infrastructure Ireland, the National Transport Authority and the Commission for Railway Regulation have been established. There have also been significant institutional and personnel changes in public transport in

Northern Ireland. There is significant participation by private enterprise in the railway sector including the operation of LUAS and the provision of technical services.

We have a good working relationship with the RPSI and have contacts with heritage railway operators and museums across the country. There are many bodies outside of the railway sector with which we could have more mutually beneficial relationships. These include public bodies like the Heritage Council, the National Archives, the National Museum and the National Library in Ireland and the Ulster Folk and Transport Museum in Northern Ireland. There are many other organisations with which contact could be valuable. These include a wide range of bodies interested in heritage such as the Industrial Heritage Association of Ireland, the Irish Society for Archives and the Irish Architectural Archive. Many local authorities have heritage officers and maintain archives, as do other public bodies such as the Valuation Office. There are professional bodies such as the Institute of Archaeologists in Ireland. Engineers Ireland hosts an occasional lecture series on railway topics and also has a Heritage Society and archive. There may be value in establishing contact with third level institutions who offer courses which are relevant to our work such as library and information studies and archives and records management. There are many local history and heritage societies throughout the country.

Strategic Action 25: Ensure long term sustainable relationships with the railway companies and other bodies involved in the development of railway infrastructure and the provision of railway services. This will require the officers and other members of the Society actively to reach out to people in the railway companies and re-engage their interest. We will also have to establish relationships with some of the newer organisations. We will invite at least two speakers from the railway sector to participate in our annual indoor programme. We will seek opportunities to inform the railway companies of the resources in our archival collections and to establish more structured arrangements governing the transfer of railway material to our collections.

Strategic Action 26: Establish contact on a targeted basis with organisations relevant to the work of the Society. Establishing contact with all the bodies with a potential interest in our work would be a vast undertaking beyond our ability as a voluntary body. What is proposed is a targeted approach which seeks to identify those contacts that might be most mutually beneficial and approaching a small number of bodies each year. There might also be value in seeking a member of the Society to act as an Outreach Officer.

Short Term Implementation Programme

This Chapter outlines a specific work programme for 2019 and 2020 to begin implementation of the five year strategy. Overarching priority will have to be given to the structural strengthening work on the Society's premises at Heuston and this will in turn impact on the implementation of the rest of this short term programme.

The Collections

- Undertake regular cleaning and tidying of the storage areas and ensure appropriate climate control.
- Undertake selective conservation work on a prioritised basis as resources permit.
- Ensure that the Society's premises are adequately maintained, safe and secure.
- Prepare and implement a policy on access to the Society's Heuston premises;
- Identify the gaps in the existing contents index and catalogue of the collections and develop a plan to address those gaps on a phased basis, beginning with the broader contents index.
- carry out a preliminary assessment to decide on which elements of the collections should be prioritised for digitisation and commence the digitization process.

Events and Outings

- Continue the extensive programme of events and outings broadly along existing lines, comprising a Heuston programme of about 14 indoor events, four outings, an annual dinner, a Christmas get-together and two open days and Munster and London programmes together totalling some 12 events.
- Continue the new arrangements for Library Night on Tuesdays, except during January and August.
- Improve the promotion of our events and outings as a way of encouraging increased participation and growing membership.
- Encourage selected speakers to prepare a paper for the Journal or e-Journal as a way of ensuring a permanent formal record of the presentation.

Publications

- Publish three issues of the Journal and publish the e-Journal and Bulletin as resources permit.
- Consider and adopt measures to strengthen the editorial and production team and particularly to source new people with the requisite skills.
- Identify opportunities to publish articles in a wider range of journals, magazines and websites as a way of promoting the Society and seeking new members.

Membership

- Undertake a targeted recruitment campaign which aims to identify new markets for membership beyond the traditional railway enthusiast and overseas.

Active Participation

- Identify new people who will take an active part in the Society's work.
- Prepare a detailed skills audit and ask members to consider whether they can make a more active contribution to the work of the Society.
- Prepare a succession plan to document each officer's work, transfer copies of his records to a central repository, identify people who can shadow and assist the officers and other activists in the Society and provide for a phased renewal of the leadership of the Society.

Online Access

- Establish an updated website.
- Put in place the technical facilities to digitally record the Society's indoor programme at Heuston and arrange for members to access recordings of these events online. Adopt a policy on possible live webcasting of selected events and on possible wider public access to live and/or recorded webcasts.
- Put in place effective arrangements for the ongoing management of the Society's digital presence.
- Develop a policy on online access to the Society's collections, Journal and indoor events.
- Upgrade the Society's internal IT system.

Sustainable Finances

- Prepare a business plan for the Society's development programme which costs the actions proposed and identifies potential sources of funding additional to our existing revenue base.
- Make a decision on whether to register the Society as a charity.

Good Governance

- Ensure that the Society is fully compliant with the requirements of the Companies Act and its own constitution.
- Review the Society's health and safety policy.
- Update the Society's risk register and compliance checklist.
- Ensure that the Society's insurances are adequate and kept up to date.

Maintenance and Renewal of Premises and Equipment

- Undertake structural strengthening work on Heuston premises.
- Develop and implement a plan to manage the Society's activities while the structural strengthening work is underway, including the removal, temporary storage and return of a proportion of the collections, essential access to those collections during temporary storage (possibly including limited online access to digitised materials), redecoration and other works following completion of the structural work and arrange to continue the Society's events programme during the works.
- Develop a prioritised multi-annual maintenance and renewal programme and commence implementation.

Effective Management Structures

- Decide on the sub-Board structures and non-Board officer appointments required to commence implementation of Strategic Plan
- Consult with branches and the general membership on the possible introduction of branch representatives on the Board

Strengthened Relationships

- Begin re-establishing long term sustainable relationships with the railway companies.
- Invite at least two speakers from the railway sector to participate in our annual indoor programme.
- Seek opportunities to inform the railway companies of the resources in our archival collections.
- Establish more structured arrangements governing the transfer of railway material to our collections.
- Identify other organisations relevant to the work of the Society and begin to identify those contacts which might be most mutually beneficial.
- Consider appointing an Outreach Officer.

Risk Assessment

The extensive Strategic Plan and implementation programme outlined in the earlier Chapters present a range of challenges to the Society. The purpose of this Chapter is to identify the principal risks to successful implementation, which are the following:

- The Strategic Plan and programme prove to be over-optimistic and/or unrealistic.
- Loss of personnel who are key to successful implementation.
- Failure to recruit sufficient additional volunteers with the right skills to implement the Plan and programme.
- Inadequate financial resources for implementation.
- Ineffective management structure for implementation.
- Internal event (such as fire, fraud, theft, safety or security breach) adversely affects implementation.
- External event (such as loss of premises, significant structural work to premises, flooding or subsidence) adversely affects implementation.
- Regulatory or compliance failure or legal proceedings against the Society which have to be addressed, diverting resources from implementation.

Annex 1: Preliminary Skills Assessment

What follows is a very preliminary assessment of the type of skills, expertise and practical experience which would be of value to the Society in carrying out its existing work and implementing the Strategic Plan. The list is not exhaustive but is indicative of the skillsets needed. In many cases enthusiasm and a willingness to learn is the principal prerequisite. Training may be required in some cases.

Specialist railway knowledge is a decided asset but is not necessary in many areas.

The Collections

- Knowledge or experience of library or archival work
- Sorting, indexing and cataloguing skills
- Computer data input skills
- Practical cleaning and maintenance skills
- Practical building, equipment or facilities maintenance skills
- Photographic expertise including digital conservation and restoration
- Manual handling skills
- Knowledge or experience of warehousing and storage
- Practical experience of the preparation of documents for digitisation and actual digitisation work

Events and Outings

- Practical experience of organising indoor or outdoor events
- Practical organisational skills
- Practical knowledge of the use of projectors, public address and digital recording equipment

Publishing

- Practical experience of preparing materials for publication
- Technical editing skills
- Practical knowledge of design, printing or distribution
- Proofreading skills
- Writing skills
- Digital publishing skills
- Minor railways news and historical correspondent
- eBulletin editor
- Writing of book reviews or co-ordination of the book review programme

Membership and Active Participation

- People skills, especially in the recruitment of members or volunteers
- Practical experience of maintaining a digital membership database

Online Access

- Knowledge of IT hardware and software, including the assessment of IT requirements and capabilities
- Technical IT experience
- Practical experience of digital database management
- Practical experience of managing a website, including a members-only section
- Practical experience of managing a social media site, including the sourcing and uploading of relevant content, proactive promotion of Society activities and the monitoring third party interactions with the site
- Practical experience of sourcing and preparing materials for online publication

Sustainable Finances

- Practical financial management, accounting, internal auditing or bookkeeping experience
- Fundraising experience
- Practical experience of digital accounting or payments systems
- Practical experience of preparing business plans and financing plans
- Practical insurance knowledge

Good Governance

- Practical experience in running a voluntary body
- A background in the public sector or any other area which involves significant regulatory and compliance requirements
- Company secretary, legal or paralegal experience
- Practical experience in compliance activities, including company law compliance, data protection compliance, health and safety compliance, charity regulatory compliance or child protection compliance
- Ability to draft or review governance, regulatory or compliance documents

Maintenance and Renewal of Premises

- Practical experience of the management of premises
- Skills relating to the maintenance and renewal of premises and equipment
- Project management skills

- Assistance with the temporary removal, storage and return of a portion of the Society's collections

Strengthened Relationships

- People skills, especially the ability to establish and maintain good working relationships with people in the railway companies and heritage organisations
- A background in the railway or heritage sector or in the public sector
- Practical networking skills

Annex 2: Establishing a Trust

Introduction

The purpose of this note is to provide a brief explanation of a trust and to tease out some of the issues to be considered by the Strategic Plan Committee when deciding whether to recommend the transfer of the Society's collections to a trust.

What is a Trust?

A trust is a legal instrument which involves three parties:

- The **settlor** who places the ownership of an asset (for example property or money) under the control of another person and thereby ceases to be its owner;
- The **trustee** who becomes the legal owner of the asset and holds it in trust for the exclusive benefit of a beneficiary or for a stated purpose (often a charitable purpose);
- The **beneficiary** who is entitled to benefit from the trust arrangement.

If we established a trust, the "settlor" would be the Society and any other party that joined with us, say for example CIÉ or Irish Rail. The "beneficiary" would depend on the terms of the deed of trust but could include members of the trust itself, railway enthusiasts and/or the general public.

A trust is not a legal entity and cannot own assets or engage in legal activity. Assets are owned by the trustees and legal activity is undertaken in the name of the trustees.

Establishing a trust is a relatively fast, simple and inexpensive compared with setting up a company limited by guarantee. There is relatively little law regulating trusts in Ireland, principally the Trustee Act 1893 and some case law, whereas companies are governed by an extensive body of law and compliance requirements. Companies have to be registered with the Companies Registration Office and make returns to it on a range of matters; there are currently no such obligations in respect of trusts. The requirements of the Charities Act are essentially the same whether a charity is established as a trust or a company limited by guarantee.

How is a Trust Established?

The most common way to establish a trust is by the use of a **deed of trust** which is a legal document executed as a deed. A deed of trust will usually contain provisions covering the following matters:

- The objects of the trust, setting out in clear language the purpose for which the trust is being set up;
- Arrangements for the appointment, removal, replacement, resignation and disqualification of trustees;
- The powers of the trustees;
- Governance of the trust;
- Powers to amend the deed of trust;
- Winding up of the trust.

Many of these provisions would be in a similar form to those in the Society's constitution.

There is useful guidance on the content of deeds of trust in a *Model Constitution for an Unincorporated Body or Association* produced by the Charities Regulator <http://www.charitiesregulatoryauthority.ie> and in *Charitable Trusts: Model Trust Deed* published by the Charity Commission for England and Wales <http://www.gov.uk/government/organisations/charity-commission>. Even if we do not propose to establish a charitable trust, both documents provide very valuable information on the typical content of a deed of trust. As well as providing a model deed of trust, our Charities Regulator has published standard clauses which must be included in all such deeds. These provide that the income and property should only be applied towards the promotion of the objects of the trust and prohibiting the transfer of the income and property to the members of the trust. They also provide for the winding up of the trust and prohibit the transfer of trust property to trust members. These provisions are similar to those in the Society's constitution.

Unlike members of a company, members of a trust are not entitled to limited liability and may be held personally liable for their actions.

Duties of Trustees

The trustees have a number of important duties and responsibilities:

- They hold legal title to any assets transferred to the trust.
- They must implement the provisions of the trust.
- They must know and adhere to the terms of the trust and take personal responsibility for their administration.
- They must manage the trust efficiently.
- They must act honestly and in good faith and avoid conflicts of interest.
- They must act in the interests of the trust rather than their own personal interest.
- They have a duty of care and where they have a special expertise a duty to use that expertise in the administration of the trust.
- They owe a duty of loyalty to the interests of the beneficiary and must administer the trust solely in the interests of the beneficiary.

- They have a duty to keep proper financial and other records and to provide information at the request of the beneficiary.
- They are usually not entitled to remuneration and are precluded from making a profit from the trust. However they are entitled to reasonable and proper out-of-pocket expenses.
- Because the trust is not a legal entity, they act in a legal capacity on its behalf. For example, legal proceedings are taken or defended in the name of the trustees.

It is important to stress that the trustees would be obliged to implement the terms of the trust. They would not be accountable to the Society and where there was a conflict between the interests of the Society and the requirements of the deed of trust, the latter would have to prevail. The deed of trust could include a procedure to enable its amendment and this would ensure that changes could be made where problems emerged, circumstances changed or issues had not been anticipated when drafting the original document.

Unlike directors, trustees do not have the protection of limited liability and can be sued personally for breaches of duty though the deed of trust may provide for an indemnity where they act in good faith.

It will be clear from the above that the selection of persons to be trustees would be of vital importance to the success of the arrangement. As their title suggests, the trustees would have to be trusted to do the job. They would have to be prepared to take on the responsibilities imposed on them by the deed of trust and would need the right mix of skills. They would have to be active; they cannot be trustees merely in name.

Matters to Consider

The remaining paragraphs of this note set out a number of matters which might be considered when deciding on the possible form of a trust and whether it is the most appropriate vehicle to protect the Society's collections.

What Assets Would be Transferred to the Trust?

Which of the following do we propose to transfer to the trust:

- The archive collection;
- The photographic archive;
- The artefacts collection;
- The library collection?

From earlier discussions it appears that there is a consensus that the first three should be transferred. However there appears to be less clarity about the library. One option would

be to transfer rare on unique library items to the trust and for the Society to continue to maintain a working library.

What would be the Potential Implications of the Transfer of Assets to the Trust?

In principle, the Society would lose control over the transferred assets. The deed of trust could impose obligations on the trustees relating to the care and management of those assets and in relation to access. However we would have to be careful not to so encumber the trustees as to render the trust unmanageable or essentially null and void.

We could possibly provide in the deed of trust for members of the Society to have privileged access to the transferred assets, especially if the Society was to make an annual payment to the trust to support its work. Alternatively the trust could be a membership body which members of the Society could separately join and the Society's membership fee might be reduced to reflect this option. Whatever option was pursued, the trustees would have to be in a position to regulate access to the transferred assets.

Arrangements would also have to be made for reproduction of the transferred assets in the Society's Journal.

Are there covenants or restrictions attaching to any of the collections donated to the Society which would prevent their transfer to the trust? Have we adequate records to enable us identify any such covenants or restrictions?

In the absence of any provisions to the contrary, the trustees would hold copyright to any transferred assets and the Society could only reproduce them, say on our website, with the permission of the trustees.

What would be the Principal Objects of the Trust?

We need to consider what the main reasons for establishing a trust would be. The following are some possible reasons:

- To protect and preserve the existing collections;
- To collect and preserve records, pictures, photographs, books, films, videos, artefacts, data and other objects or materials relating to Irish railways and tramways;
- To undertake the phased digitisation of the collections;
- To provide library and archival facilities for material relating to Irish railways and tramways and facilitate public access to them;
- To promote and encourage interest in the study of Irish railways and tramways, past and present.

Some issues we might consider include:

- As with the objects of the Society, should the mandate of the trust extend to UK and/or overseas railways?
- Should general public access to the collections be one of our aims, especially if we propose to widen our funding base (see below)?

Where Would the Trust be Located?

Would the trust acquire new premises or is it proposed that it stay in the Society's existing Heuston premises? To minimise cost and dislocation it would seem sensible for the trust to remain in the Heuston premises. However that would require the approval of CIÉ as licensor and we cannot assume that this would automatically be forthcoming. The trust would then become responsible for the management of the Heuston premises because of its primary role as a repository for the collections in its care. The Society would no longer be in control of the premises and would have to enter into an arrangement with the trust to use the premises for meetings and events. Alternatively a provision might be included in the deed of trust enabling the Society to have continued access to the premises for specific purposes.

Would the Trust be a Membership Body?

Some commentators argue that a trust is not a particularly suitable vehicle for a membership-based organisation. However the Chartered Institute of Logistics in Ireland functions perfectly well as a trust with a significant membership. We need to consider whether a trust having responsibility for the collections should be membership-based or simply comprised of a small number of trustees appointed to administer the trust.

How would the Trustees be Appointed?

This depends on the form the trust takes and who establishes it. The trust could be established by the Society alone and in such circumstances the trustees could initially be elected by the members of the Society or appointed by the Board. If the trust were to be a membership entity, then the members could appoint the subsequent trustees.

An alternative model might be the establishment of a trust jointly between the Society and CIÉ/IE, for example. In this case both parties would have a right to appoint trustees or they might be jointly appointed.

In any case it is a matter for the deed of trust to set out precisely how trustees are appointed/elected and to provide for their term of office, replacement, removal, resignation and disqualification.

Whatever arrangements are made, it would be important to ensure that the trustees appointed had the requisite skills and expertise to discharge their obligations under the trust.

How would the Trust be Funded?

A sustainable funding model will be a critical factor in the success or otherwise of the trust concept as a way to ensure the long-term future of our collections.

Any or all of the following sources of funding could be considered:

- Membership fees: either a direct fee for membership of the trust or the pre-emption of part of the Society's membership fee to support the trust;
- A financial contribution from any co-founders of the trust, for example CIÉ/IÉ;
- Philanthropy – contributions from companies, public bodies and individuals to support the work of the trust;
- Grants from public bodies (eg. Heritage Council) for specific projects;
- Crowdfunding;
- Entry or user fees for access to the collections;
- Sale of publications and memorabilia;
- Bequests.

In the absence of a regular and significant flow of funding it would be very difficult for the trustees to fulfil the likely obligations placed on them by the deed of trust. It may therefore be necessary to consider giving the trustees specific powers, possibly including:

- The power to invest;
- The power to dispose of some of the collections to help preserve and protect the remainder;
- The power to borrow;
- The power to apply for grants or other forms of assistance from public bodies.

We should also consider whether there would be a need to establish a trust if the Society could put in place a more sustainable long term funding model on the lines described above.

Should the Trust be a Charity?

The main benefit of charitable status would be an exemption from the payment of all main taxes other than VAT and participation in the charitable tax refund scheme. This scheme enables a charity to reclaim tax on donations in excess of €250 in any year. Such status would increase the trust's total income and ensure that all of the income of the trust could be devoted to the achievement of the objects set out in its deed of trust.

To qualify for charitable tax status, the trust would have to:

- Register as a charity and remain registered;
- Remain tax compliant;
- Comply with the Charities Act 2009;
- Use all its income for its main charitable purpose only;
- Keep proper records and accounts.

The trust would have to register as a charity first with the Charities Regulator and then apply to the Revenue Commissioners for charitable tax status. It would only qualify for the charitable donation refund scheme after holding the charitable tax exemption status for at least two years.

There is ample precedent for heritage bodies qualifying for charitable tax status, including bodies like RPSI and the Irish Architectural Archive.

There are significant registration, compliance and reporting requirements for registered charities but they are currently less onerous than those applying to companies limited by guarantee under company law. They also involve the type of good practice which should anyway be followed by the trust.

Winding up of the Trust

We would have to make provision for the transfer of ownership of the collections in the event of the trust being wound up. We could potentially provide for the transfer back to the Society of the collections, if this were permissible from a legal and taxation perspective. Alternatively we could include a provision similar to that in the Society's constitution whereby the collections would go to any charitable and/or non-profit organisation whose objects are similar to ours and whose governance document prohibits the distribution of its income or assets to its members. The decision as to the precise body would be a matter for the members and/or the trustees, depending on the provisions of the deed of trust.