When we set out, ten years ago, to establish what was happening with fundraising in Ireland we were able to assess the trend from year to year but we did not have enough representative data to measure overall giving levels. The prevailing view, at that time, was that giving was very strong in Ireland and that we compared favourably with other countries.

At the time, the sector had not been accurately mapped so a representative sample could not be established in order to estimate national giving levels. With arrival of INKex and its successor, Benefacts and establishment of the Charity Regulator it became possible to close this gap. In 2014, we were able to report that while giving in Ireland in 2012 was circa €852 million, we lagged, in per capita and GDP terms, internationally.

This gap in performance was doubted at first as other measures, notably from the Charities Aid Foundation (CAF) reports, showed Ireland as very generous. Today's report measures what donations are received by all not-for-profits in Ireland, for both charities and non-charities such as sporting organisations, and continues to show us lagging in per capita and GDP terms when compared to the U.K.

We know that while the CAF report measures frequency of giving among the general public it does not include legacies, major gifts, trusts and foundations and corporate donations. The CAF report does provide evidence that the Irish public are generous with both their time and their money. However, the Giving Ireland report provides evidence that our overall level of giving, while growing, is still significantly below our potential and that closing that gap would greatly increase the resources available for Irish not-for-profits. In collaboration with Philanthropy Ireland and the sector, we would like to address this gap.

In the face of current uncertainties, resilience will be the hallmark that carries many organisations in the not for profit sector forward. This report provides good grounds for optimism that the sector will weather this crisis. While it will not be without difficulty, there are indicators here that our not-for-profits continue to develop good practices which will sustain operations. Undoubtedly, funding will be critical.

The report highlights growth in fundraised income in 2018, a welcome development. While there is more to be achieved to provide for full analysis of the make-up of fundraised income, the insights presented contribute to understanding the giving landscape in Ireland. Good giving needs to be nourished, supported and championed. A dynamic giving culture signals a belief in civil society, recognising it as a vital contributor to the fabric of our communities and democracy. Importantly, it provides a solid base for the growth and development of philanthropy.

We are predominantly reactionary givers in Ireland, with short term timeframes. While all forms of giving are valid, resources of money and time being fundamental for the delivery of services, strategic, planned, multi-annual giving can add value and increase impact. Faced with our current reality, we must strive to realise the potential of philanthropy.

This report is welcomed, as it provides a platform to spark conversations about the nature of giving in all its forms. Consideration of the findings can contribute to the debate on how we can further develop our giving practices to increase potential benefit for society. And reflections against previous reports provides for a continuum of insights.

Well done to the authors and the team in 2into3 for leading on this. We look forward to contributing to the development of further Giving Ireland Reports. And importantly, we look forward to furthering the conversation on philanthropy and giving for the benefit of society.
INTRODUCTION

2020 marks the first year of Giving Ireland but the 10th year of this report, formerly known as The Irish Not-for-Profit Sector: Annual Fundraising Performance Report. This report aims to narrow the gap in knowledge on the sector by providing an analysis of its composition, funding and benchmarked performance. It is our hope that Giving Ireland will be used as a platform to encourage debate, collaboration and action that will elevate the sector.

Though faced by substantial challenges, the Irish not-for-profit sector has demonstrated its ability to ‘seriously (embrace) good governance, financial reporting, transparency, impact reporting and professional management. This commitment to best practice in all aspects of corporate governance is a direct driver of funding and investment into the sector’ (AIB 2017, p.ii).

2018 was a year of notable growth for Irish not-for-profits. This report delves into the funding of the sector, looking at State, Earned, Investment and Fundraised income and exploring the implications of these trends. With the world grinding to a halt in early 2020 in response to Covid-19, 2018 data may seem less relevant, as no one could have predicted what the present might look like. We are presented with an opportunity instead to pause and take stock of where the sector excelled over the last ten years and what made such growth possible.

As we move into a world made uncertain by Covid-19, optimism within the sector is vital. We must acknowledge and continue to seek solutions to obstacles to transparency and activating strategic, transformational giving in Ireland. By understanding where we were headed in 2018, it is our hope to equip the sector with tools to help them get back on track.

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KEY FINDINGS

€1.24bn Fundraised Income

Fundraising +11%

Ireland gave €255 per capita

GIVING IRELAND

It cost €0.29 to raise €1

Giving = 0.38% GDP
Facing the Challenges Posed By COVID-19 Contributed by BDO

As with most sectors of the economy the not-for-profit sector is among the many sectors struggling to deal with the impact of the COVID-19 pandemic.

While the true effects of the COVID-19 crisis may not be known for some time, it is clear that the crisis has already taken a large toll on the sector, resulting in declining income, concerns about organisations’ ability to continue to deliver existing services, having to cancel events and campaigns and general concerns regarding longer-term viability and sustainability.

Research undertaken by The BDO Institute for Non-profit Excellence and presented in the form of the Non-profit Standards Benchmark Survey 2020 identifies the top challenges faced by the sector in the US. The research is based on a sample of 200 not-for-profit organisations across a variety of sectors, including health and human services, higher education, public charities and private and community foundations.

While the findings of the research are based on the experiences of the not-for-profit sector in the US, we believe that key findings of the research will resonate with Irish not-for-profit organisations and the recommendations contained in the report may help the sector as it aims to navigate out of these unchartered waters.

Illustrated in the following chart, are the top challenges as identified by the not-for-profit sector in the US. Unsurprisingly, variability in revenue and funding has been identified as the top challenge, closely followed by issues relating to staff retention, recruitment, the ability to invest in technology and maintaining donor engagement.

<table>
<thead>
<tr>
<th>Top Challenges – Not-for-Profit Organisations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Variability in revenue &amp; funding</td>
</tr>
<tr>
<td>Staff retention &amp; recruitment</td>
</tr>
<tr>
<td>Investing in technology</td>
</tr>
<tr>
<td>Maintaining donor engagement</td>
</tr>
<tr>
<td>Regulations &amp; legislation</td>
</tr>
<tr>
<td>Rising overhead costs</td>
</tr>
<tr>
<td>Potential economic slowdown</td>
</tr>
<tr>
<td>Attracting quality leadership and board members</td>
</tr>
<tr>
<td>Securing capital for infrastructure improvements</td>
</tr>
<tr>
<td>Indirect cost coverage</td>
</tr>
<tr>
<td>Adequate liquidity</td>
</tr>
<tr>
<td>Inability to meet demand</td>
</tr>
</tbody>
</table>

*BDO research shows Not-for-Profit organisations with diverse funding models and an ability to adapt quickly are the most resilient*
Facing the Challenges Posed By COVID-19  Contributed by BDO

As the sector grapples with these issues, we recommend that consideration is given to four key areas:

- **Invest in technology** - Some of the success charities and not-for-profits have had in mitigating against the impact of COVID-19 has been put down to the arrangements and structures that pre-existed to support telecommuting and remote working options. Notwithstanding this, 46% of respondents indicated that technology limitations did restrict their ability to respond to COVID-19. It is no surprise therefore that 64% of all responding organisations are planning to invest in new technology in order to improve their overall efficiency and so that they will be better equipped to manage current challenges and those that may emerge in the future.

- **Consider mergers/strategic partnerships** as a means of helping to manage financial pressures, improve efficiency and sustain your mission beyond the current crisis.

If mergers and strategic partnerships are not for you, examine alternative options that may allow you to increase efficiency and impact:

- **Program Realignment** - assess which of your programs are toughest or most challenging to deliver. Are there other organisations which may be better placed to deliver them?

- Are there opportunities for your charity to maintain its autonomy but to share centralised resources to achieve economies of scale with like-minded organisations or organisations that share a common mission?

- **Joint ventures** – is it possible to undertake some activity with another not for profit or charity in order to share capital, expertise or resources.
Facing the Challenges Posed By COVID-19  Contributed by BDO

**Key Characteristics of Robust Not-For-Profits**

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>58%</td>
<td>Hold over 6 MONTHS OF NET ASSETS without restrictions</td>
</tr>
<tr>
<td>74%</td>
<td>Spend between 80-100% of expenditures on PROGRAM-RELATED ACTIVITIES</td>
</tr>
<tr>
<td>70%</td>
<td>Are investing in NEW TECHNOLOGY this year</td>
</tr>
<tr>
<td>24%</td>
<td>Ranked investing in TECHNOLOGY AS THEIR #1 PRIORITY in 2020</td>
</tr>
<tr>
<td>15%</td>
<td>State INDIVIDUAL CONTRIBUTIONS make up a bigger average portion of their funding mix</td>
</tr>
<tr>
<td>28%</td>
<td>State FEES FOR SERVICE make up a smaller average portion of their funding mix</td>
</tr>
<tr>
<td>32%</td>
<td>Allocate more investments to CASH &amp; CASH EQUIVALENTS</td>
</tr>
<tr>
<td>66%</td>
<td>Have a standardised policy on cost categorisations, a thorough UNDERSTANDING OF THEIR OVERALL INDIRECT COST RATE, and communicate it to donors</td>
</tr>
</tbody>
</table>

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**Improve Liquidity** – liquidity in a crisis is imperative. Organisations need to be able to counteract the impact of unforeseen events and unbudgeted costs. The cash reserves in many not-for-profits will be limited as a result of the current pandemic. In the short-term, you should consider what immediate options may be available to improve liquidity:

- Reduce variable costs
- Curtail or defer non-essential purchases
- Negotiate longer payment terms with suppliers
- Negotiate a repayment break with your lender
- Explore alternative (cheaper) forms of finance

**Review your funding mix** – While there is no ideal funding mix for not-for-profits, it is important that you maintain a variety of funding sources in order to respond to any potential disruptions. In the current climate, some traditional funding sources may be less secure. For example, organisations that traditionally rely on income from campaigns and fundraising events may be particularly challenged.

It is not an overstatement to say that the not-for-profit sector is likely to be challenged in the coming months and, potentially, years. Organisations that are unable to adapt to the current environment and prepare adequately for future challenges will struggle to fulfil their mission, while those that can stay resilient in the face of uncertainty will be able to forge ahead into our collective “new normal.”
The Irish the not-for-profit sector was estimated at 33,000 organisations in 2020 (Benefacts 2020). Though this figure was thought to be around 29,000 in 2018, the Benefacts database has since grown to include many existing organisations that did not previously make their data available. We believe this 2020 figure to be more reflective of the sector’s true size. These organisations are classified under 12 subsectors by Benefacts.

The sector’s composition experienced some notable changes: where in previous years Education & Research led in size, comprising about a quarter of the sector’s makeup, Local Development & Housing accounted for 21% in 2018, followed by Recreation & Sport at 17% and Education & Research at 15%. This shift can, in part, be attributed to Benefacts capturing additional religious organisations whose data had not been previously made available as well as locally registered entities. Religion’s proportional representation within the sector doubled in 2018 (Benefacts 2020).

METHODOLOGY

The selected sample is based on the annual adjusted size of the sector as per the Benefacts database\(^1\). The findings of this report are therefore not directly comparable to previous reports in this series.

This report applies stratified random sampling in the selection of organisations informing the findings. When extrapolated, the relative size of each subsector in the sample reflects that of the population. The total sample size equates to 1,660 organisations, or 5.1% of the total sector. The sample used in this report, when extrapolated, mirrors the proportional representation of the not-for-profit sector.

Annual accounts often provide limited information on fundraising. Therefore, a second smaller sample of 20 organisations is included. These organisations anonymously self-reported their fundraised income and costs by method. Any findings using this sample have been clearly indicated as such.

More information can be found on the Giving Ireland website.

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\(^1\) In 2020, the Benefacts database continued to close the gap in data by including existing organisations that had not previously made their accounts publicly available. We believe that the size of the sector in 2020, 32,841 organisations, therefore, provides the best basis for estimates on the sector’s size in 2018 and have adjusted our sample and carried out extrapolations accordingly while using 2018 accounts.
46% of organisations filed abridged accounts in 2018, down slightly from 48% in 2017. In 2020\(^2\), just 4% of organisations reported to SORP standards (Benefacts 2020). This is broken down by subsector in Appendix B.

Recreation & Sport led in abridgement and had the lowest SORP Compliance. Health filed the fewest abridged accounts at 30%, while International organisations led in SORP Compliance at 19%.

In 2018, the Charities Regulator introduced the Charities Governance Code, which sets out the minimum requirements for compliance. These standards are expected to be fully adopted by the end of 2021. While the Code calls on charities to produce full financial accounts and make annual reports available to the public, this is an additional standard and not a core requirement. It then falls to the Companies Registration Office to bring about more transparent reporting standards. Nonetheless, the standards set out by the Charities Regulator are long-awaited and a welcome step for the sector.

The European Economic and Social Committee called on Member States to ‘establish an enabling environment for philanthropy...which encourage philanthropic and citizen action, private giving to public benefit causes and the creation of philanthropic organisations [while promoting] transparency in philanthropic action’ This came with the recommendation that Member States ‘create space for philanthropy and engage with philanthropic actors with appropriate legislative or non-legislative initiatives’ (EESC 2019).

In this vein, Ireland awaits policy that will elevate its giving infrastructure, as ‘tax changes enacted since 2013 have not been effective in stimulating or increasing the level of charitable and philanthropic giving in Ireland,’ while the narrow eligibility to claim tax relief ‘puts Ireland at odds with many other countries with developed charitable sectors’ (BDO, The Irish Not-for-Profit Sector: Fundraising Performance Report, 2019, p.22).

\(^2\) SORP Compliance has been derived on available accounts in 2020 rather than 2018, as they are derived from the Benefacts database which is updated to reflect the present year. The figures for SORP Compliance by subsector based on available accounts in 2020 can be found in Appendix B.
STAFF

Employment in the sector grew 4%, while over half of organisations employed 5 staff or less

FIGURE 3: DISTRIBUTION OF ORGANISATIONS BY STAFF NUMBER

Sample size: 1278

- 23%: 1-5
- 30%: 6-10
- 14%: 11-20
- 13%: 21-50
- 13%: 51-100
- 4%: 100+

FIGURE 4: CHANGE IN STAFF NUMBERS, 2017-2018

Sample size: 970

In 2018, 53% of organisations reported fewer than 5 staff, while just 7% employed more than 50 people. The average number of staff was 21, though 80% of organisations reported staff levels below that number and the mean was just 5. This reflects a sector characterized by small organisations who rely on volunteer efforts to carry out their day-to-day functions, even as larger organisations become increasingly professionalised.
Local Development & Housing led in both size and income

GIVINGIRELAND

FIGURE 6: TOTAL INCOME BY SUBSECTOR

Sample size: 1660

- Arts, Culture, Media
- Recreation, Sport
- Education, Research
- Health
- Social Services
- Local Development, Housing
- Environment
- Advocacy, Law, Politics
- Philanthropy, Voluntarism
- International
- Religion
- Professional, Vocational

FIGURE 7: SUBSECTOR BY SIZE AND TOTAL INCOME

Sample size: 1660

Giving Ireland estimates the sector’s total income to have been at least €16.4 billion in 2018
A small percentage of very large organisations dominated a largely bottom-heavy sector, while 57% had an income under €250,000.

The average income for organisations in 2018 was €1,164,214 with 13% of organisations reporting an income above the average figure. The median was far lower, at €176,630, indicating that several large organisations inflated the average income, a trend seen consistently in past years (2int03 2014-2019) and reflective of the disparity between the smallest and largest organisation in the sector.

Where the largest income brackets saw growth, organisations reporting under €50,000, which formed a third of the sector, saw income fall by an average of one third in 2018.
In 2018, State funding accounted for just over half of the sector’s total income, while fundraised income accounted for 8%. Earned income, composed of activities such as service fees and rental income, generated 38% of total income, a significantly higher proportion than in other years⁴. This is discussed further alongside a breakdown of earned income by subsector on page 14. While investment and sponsorship income did not form a significant portion of income for the overall sector, they are more prominent sources in certain subsectors’ individual funding models. Sponsorship appeared in Arts, Culture & Media’s, Recreation & Sport’s and Professional & Vocational’s funding models, while Investment featured in that of Philanthropy & Voluntarism, Religion and Professional & Vocational.

Funding varies greatly by subsector. Environmental organisations, including animal welfare charities, philanthropic, grant-making organisations and religious bodies rely primarily on charitable giving, while Recreation & Sport and Professional & Vocational organisations fund their operations through earned income. The remaining subsectors receive most of their funding from the State.

Where the Arts are funded largely by Arts Council grants, International organisations by Irish Aid and Health by the HSE, more than 260 Government departments and agencies formed the sector’s largest individual source of income. Despite this, some 80% of State funding is directed at less than 120 medium and large nonprofits (Benefacts 2020).

The funding models for each subsector can be found on pages 10-12.

A high proportion of earned income reflects the sector’s adoption of a social enterprise model

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⁴ This comparison is made bearing in mind that Giving Ireland 2020 applies a unique sample and is therefore not directly comparable to previous reports.
SUBSECTOR FUNDING MODELS

ARTS, CULTURE, MEDIA

State: 53%
Earned: 37%
Fundraised: 9%
Other: 1%
Investment: 1%
Sponsorship: 4%

Sample size: 95

EDUCATION, RESEARCH

State: 45%
Earned: 42%
Fundraised: 12%
Other: 1%
Investment: 1%
Sponsorship: 1%

Sample size: 152

RECREATION, SPORT

State: 30%
Earned: 48%
Fundraised: 17%
Other: 1%
Investment: 1%
Sponsorship: 1%

Sample size: 168

HEALTH

State: 67%
Earned: 25%
Fundraised: 7%
Other: 1%
Investment: 1%
Sponsorship: 1%

Sample size: 111
SUBSECTOR FUNDING MODELS

SOCIAL SERVICES
- State: 77%
- Earned: 12%
- Fundraised: 9%
- Other: 4%
- Investment: 2%
- Sponsorship: 2%

Sample size: 346

LOCAL DEVELOPMENT, HOUSING
- State: 73%
- Earned: 21%
- Fundraised: 4%
- Other: 2%
- Investment: 9%
- Sponsorship: 1%

Sample size: 348

ENVIRONMENT
- State: 61%
- Earned: 17%
- Fundraised: 16%
- Other: 6%
- Investment: 4%
- Sponsorship: 2%

Sample size: 83

ADVOCACY, LAW, POLITICS
- State: 69%
- Earned: 26%
- Fundraised: 4%
- Other: 4%
- Investment: 2%
- Sponsorship: 1%

Sample size: 41
SUBSECTOR FUNDING MODELS

PHILANTHROPY, VOLUNTARISM
Sample size: 35

INTERNATIONAL
Sample size: 42

RELIGION
Sample size: 135

PROFESSIONAL, VOCATIONAL
Sample size: 104

- State
- Earned
- Fundraised
- Other
- Investment
- Sponsorship
Such a level of State funding, which Benefacts estimated to be at least €5.9 billion in 2019, has both contributed to the professionalisation of the sector and posed unique compliance challenges to organisations for whom the State is their primary source of income.

Figure 12 shows year-on-year changes in State funding by subsector. Several organisations were excluded from this analysis in order to prevent skew. This was due to a lack of reporting for the year 2017. Notable changes included Recreation & Sport, whose 21% increase in state funding can be attributed to the Sports Capital Grant funding scheme. The 19% increase for Local Development & Housing likely reflects the growing homelessness crisis in Dublin leading to an uptake in social housing initiatives, while the 26% increase in funding for Environment echoes the growing urgency placed on addressing climate change.

The State continues to rely on the sector to provide vital services to the public. This is particularly so for Social Services, Health and Local Development & Housing, where Service Level Agreements, commissions and rent subsidies dominate their respective funding models.
Earned income formed 38% of the sector’s total funding model

FIGURE 13: EARNED INCOME AS A PERCENT OF TOTAL INCOME 2018

Sample size: 1660

Social enterprise is embraced by many as a solution that offers independence and self-sustainability to rural and voluntary community organisations, creates jobs, and funds innovation. The 2019 Social Enterprise Summit highlighted the need for further collaboration in this area and resulted in several recommendations aimed at strengthening the social enterprise sector in Ireland. These included gaining clarity around the definition of social enterprise, which will better position organisations with this model to be supported by legislation, supporting business skills to enable increased trade income and supporting young people to consider social enterprise as a career of choice (Thomson, Kilmurray 2019).

Most notable in Figure 13 is the growth in Philanthropy & Voluntarism’s earned income, attributable to two organisations, one of which was a Health Foundation experiencing a jump in fee income. These organisations did not affect overall year-on-year growth.

FIGURE 13: CHANGE IN EARNED INCOME BY SUBSECTOR, 2017-2018

Sample size: 1414

<table>
<thead>
<tr>
<th>Subsector</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arts, Culture, Media</td>
<td>22%</td>
</tr>
<tr>
<td>Recreation, Sport</td>
<td>29%</td>
</tr>
<tr>
<td>Education, Research</td>
<td>16%</td>
</tr>
<tr>
<td>Health</td>
<td>4%</td>
</tr>
<tr>
<td>Social Services</td>
<td>0%</td>
</tr>
<tr>
<td>Local Development, Housing</td>
<td>0%</td>
</tr>
<tr>
<td>Environment</td>
<td>-17%</td>
</tr>
<tr>
<td>Advocacy, Law, Politics</td>
<td>-4%</td>
</tr>
<tr>
<td>Philanthropy, Voluntarism</td>
<td>84%</td>
</tr>
<tr>
<td>International</td>
<td>18%</td>
</tr>
<tr>
<td>Religion</td>
<td>14%</td>
</tr>
<tr>
<td>Professional, Vocational</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Average</strong></td>
<td><strong>8%</strong></td>
</tr>
</tbody>
</table>

Earned income accounted for almost 40% of the sector’s funding in 2018. This is indicative of a shift in Ireland’s not-for-profit sector as the social enterprise model gathers momentum.
INVESTMENT INCOME

Local Development & Housing reported investment income with the most frequency

While the sector has begun to embrace funding model diversification through social investment, annual reports lack the level of detail to provide a realistic estimate of total investment income in 2018. Instead, this report has measured the distribution of investment income by subsector and by income bracket.

Figure 14 shows that 21% of investment income received in 2018 was by Local Development & Housing organisations, in keeping with the guidelines stipulating that ‘Local authorities and social housing associations that own or rent properties...should support the preparation of BIF (Building Investment Fund) reports and strong sinking funds (Surveyor’s Journal, 2018).

42% of organisations reporting investment income recorded less than €100. This reflects AIB’s findings that 78% of respondents to their 2017 study categorized themselves as low risk investors, while investment performance ambitions were seen to be conservative despite an average return of 3.5% for respondents (AIB 2017). Despite this, ‘64% of respondents expect[ed] to see their organisation [expand] the scope of their services and activities’ rather than to reduce or maintain their current service levels (AIB 2017, p.2). In turn, we see a sector in 2018 looking toward more strategic income streams.

The low-risk behaviours observed in 2017 and 2018 are especially relevant in light of Covid-19, as Trustees are now forced to look at their reserves and seek to preserve their real value, with negative interest rates resulting in trustees moving up the risk curve to generate the same return.

70% of organisations reported less than €1,000 in investment income
FUNDRAISED INCOME

The total fundraised income for the not-for-profit sector in 2018 is estimated at €1.24 billion

FIGURE 17: FUNDRAISED INCOME BY SUBSECTOR, 2018

Sample size: 484

- Arts, Culture, Media
- Recreation, Sport
- Education, Research
- Health
- Social Services
- Local Development, Housing
- Environment
- Advocacy, Law, Politics
- Philanthropy, Voluntarism
- International
- Religion
- Professional, Vocational

Giving Ireland estimates that the Irish not-for-profit sector received at least €1.24 billion in fundraised income in 2018. This figure is likely far higher, as the significant underreporting of fundraised income and filing of abridged accounts continues throughout the sector.

Education & Research received 23 cents of every Euro raised in 2018, a consistent finding in previous years. Religion followed, bringing in 19 cents per Euro. At the opposite end of the spectrum, the Professional & Vocational and Advocacy, Law & Politics sectors received just 1 cent of every one Euro fundraised in Ireland. These trends are reflected on page 21, which explores per capita giving in Ireland by subsector.

Ireland is viewed as both one of the wealthiest and most generous nations in the world. In 2020, Ireland was ranked, using World Bank data on Gross National Income (GNI) per capita, as the 9th wealthiest country in the world and 4th in Europe (Stebbins and Suneson 2020). Meanwhile, a special edition report by CAF, covering the last 10 years and using aggregate data from 2009-2018, ranked Ireland as the 5th most generous nation overall and highest-ever scoring European country. This was ahead of the UK, which ranked 7th. New Zealand, similar in size and population, ranked 3rd.

These results reflected the number of respondents who reported having volunteered, helped a stranger or given money to charity in the last 30 days. When ranked by charitable giving alone, Ireland was 7th most generous, with 69% of respondents reporting having given to charity in the last 30 days, while the UK ranked 2nd (CAF 2019).

Where CAF measures individual giving behaviour by frequency, Giving Ireland examines data reported by not-for-profit organisations in order to capture giving by quantum while including forms of more institutional giving.

Education & Research received 23c of every Euro raised in 2018
FUNDRAISED INCOME

Most reports of fundraised income were in aggregate form

Organisations rely on various methods of fundraising to deliver on their equally varying missions. Each method requires unique skillsets, time commitments and investment. Likewise, each organisation must identify the methods best suited to their aims and resources available. Due to a lack of detail in the sample’s annual reports, the frequency of observations of each method was measured rather than quantum, so as not to risk significant over- or underrepresentation, while data on fundraised income by method as a proportion of overall fundraising was derived from the Irish Giving Index’s sample of 20 organisations (page 19).

While one third of the 1,660 organisations in this year’s sample reported fundraised income, 779 reports of fundraised income by method were recorded. This is indicative of the tendency for organisations to report fundraised income in aggregate or not specify further than ‘fundraised income’. Most frequently cited was ‘Donations’, accounting for 34% of all observations and encompassing various methods, such as Major Gifts, Legacies and Regular/Committed Giving. A quarter of observations fell under ‘Unspecified Fundraising’, which included general reports of ‘fundraising’ as well as other combined methods, such as ‘Events and Campaigns’.

Though some 20% of observations were of grants from Trust & Foundation, this method is believed to be explicitly reported more than others due to funder compliance requirements for grantees. More data is required to determine whether this figure is overstated or simply more consistently reported where other methods are underreported.

Despite a strong fundraising performance in 2018, continuing challenges were posed to the sector by funder-specific compliance requirements, a lack of common reporting standards and shared definitions relating to giving. With nearly half of organisations filing abridged accounts, obstacles to producing high-quality data for the sector were compounded.

FIGURE 18: REPORTING OF FUNDRAISED INCOME BY METHOD, 2018

<table>
<thead>
<tr>
<th>Fundraising Method</th>
<th>Number of Observations</th>
<th>% of Reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unspecified Fundraising</td>
<td>195</td>
<td>25.0%</td>
</tr>
<tr>
<td>DM Appeals/Campaigns</td>
<td>12</td>
<td>1.5%</td>
</tr>
<tr>
<td>Event Income</td>
<td>63</td>
<td>8.1%</td>
</tr>
<tr>
<td>Corporate Giving</td>
<td>36</td>
<td>4.6%</td>
</tr>
<tr>
<td>Selling Something</td>
<td>22</td>
<td>2.8%</td>
</tr>
<tr>
<td>Legacies</td>
<td>25</td>
<td>3.2%</td>
</tr>
<tr>
<td>Trusts/Foundations</td>
<td>161</td>
<td>20.7%</td>
</tr>
<tr>
<td>Major Donors</td>
<td>2</td>
<td>0.3%</td>
</tr>
<tr>
<td>Donations</td>
<td>262</td>
<td>33.6%</td>
</tr>
<tr>
<td>Endowments</td>
<td>1</td>
<td>0.1%</td>
</tr>
<tr>
<td>Total</td>
<td>779</td>
<td>100%</td>
</tr>
</tbody>
</table>

Trust & Foundation income is overrepresented compared to other individual fundraising methods
FUNDRAISED INCOME

A smaller, nonrepresentative sample of organisations self-reporting fundraised income by method in 2018 was used to gain a more detailed picture of the fundraising mix. Of these organisations, Regular/Committed Giving formed 32% of the fundraising mix, followed by Direct Marketing Appeals/Campaigns at 23%. However, CAF, which surveys individual giving behaviours, found that just 6% of respondents reported having donated to charity via Regular/Committed giving (CAF, 2020), despite forming over a third of the mix in Figure 19. While buying raffle or lottery tickets, buying goods and attending events ranked as popular methods of giving (48%, and 38%, 34% respectively), Selling Something and Local/Community Fundraising accounted for just 7% and 12% of the overall fundraising mix from an organisational perspective.

While community-based sources of fundraising, like charity shops and events, suit certain organisations and subsectors, sustain cash flow and help build donor networks, other, ‘relationship-based’ methods enable larger-scale giving. Trusts & Foundations, Corporate Giving, Legacies, Major Gifts and Regular/Committed Giving, all of which are relationship-based, accounted for 57% of total fundraised income.

Trust & Foundation giving formed just 1% of fundraised income in Figure 19, while Benefacts found philanthropic gifts (here referring to income from philanthropic institutions) to be a ‘marginal and declining source of revenue for most Irish nonprofits’ (2020). However, as Irish giving accelerates, infrastructure must be developed to sustain the growth. In reality, the amount of Trust & Foundation income is certainly significantly higher than 1%, a figure driven down by larger respondents who rely less on this method than their smaller counterparts. More data and common definitions surrounding Trust & Foundation giving are needed to arrive at an accurate estimate.

At 7% of the mix, Corporate Giving has evolved and expanded in recent years, with private and voluntary organisations both exploring new means of engagement. Business in the Community Ireland reported that in 2018, 60 companies in Ireland contributed ‘more than €13.5m... in cash donations; €11.7m...through in-kind donations and over

FIGURE 19: REPORTING OF FUNDRAISED INCOME BY METHOD, 2018

Two thirds of fundraised income was derived from relationship-based methods

Irish Giving Index, Sample size: 20

€5.5m was raised through employee fundraising’ while over 260,000 hours were volunteered (2019). A lack of data prevents Giving Ireland from measuring in-kind giving, as it is not commonly disaggregated from annually reported fundraised income. A better picture of in-kind giving in Ireland would add significant richness and dimension to our understanding of Giving in Ireland.
Fundraised income increased 11% in 2018

In 2018, giving increased 11%, indicating an acceleration in growth as Ireland’s culture of philanthropy develops and fundraising becomes an increasingly expert field.

Figure 20 shows that the higher the organisation’s fundraised income bracket, the more growth they experienced. This both highlights the concentration of funding within the top 3% of the sector and an increasing level of professionalism. However, the need to provide collaborative solutions to support the sector’s smallest organisations, which form the most basic fabric of Irish giving, remains.

Figure 21 shows that while Religion saw the greatest average monetary change in fundraised income, while Local Development & Housing saw the greatest proportional increase, reflecting an increase of homelessness-related fundraising activity and the increasing transparency of the Religious sector. Advocacy, Law & Politics saw the largest decrease both monetarily and proportionally. Several outliers were excluded to avoid skew.

<table>
<thead>
<tr>
<th>Income Level</th>
<th>Total Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;€250,000</td>
<td>-€4,963</td>
<td>-0.03%</td>
</tr>
<tr>
<td>€250,000 - €1,000,000</td>
<td>€540,206</td>
<td>2%</td>
</tr>
<tr>
<td>€1,000,000 - €5,000,000</td>
<td>€2,230,165</td>
<td>4%</td>
</tr>
<tr>
<td>&gt;€5,000,000</td>
<td>€7,824,023</td>
<td>8%</td>
</tr>
</tbody>
</table>

FIGURE 20: CHANGE IN FUNDRAISED INCOME BY FUNDRAISED INCOME LEVEL
Sample size: 433

FIGURE 21: MONETARY CHANGE IN FUNDRAISED INCOME BY SUBSECTOR
Sample size: 433

<table>
<thead>
<tr>
<th>Subsector</th>
<th>% Change</th>
<th>Average Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arts, Culture, Media</td>
<td>8.3%</td>
<td>€8,027</td>
</tr>
<tr>
<td>Recreation, Sport</td>
<td>30.7%</td>
<td>€51,990</td>
</tr>
<tr>
<td>Education, Research</td>
<td>25.9%</td>
<td>€120,949</td>
</tr>
<tr>
<td>Health</td>
<td>-0.5%</td>
<td>-€3,495</td>
</tr>
<tr>
<td>Social Services</td>
<td>3.3%</td>
<td>€4,732</td>
</tr>
<tr>
<td>Local Development, Housing</td>
<td>55.9%</td>
<td>€23,383</td>
</tr>
<tr>
<td>Environment</td>
<td>11.3%</td>
<td>€195,648</td>
</tr>
<tr>
<td>Advocacy, Law, Politics</td>
<td>-48.3%</td>
<td>-€19,551</td>
</tr>
<tr>
<td>Philanthropy, Voluntarism</td>
<td>-18.0%</td>
<td>-€11,007</td>
</tr>
<tr>
<td>International</td>
<td>15.8%</td>
<td>€158,546</td>
</tr>
<tr>
<td>Religion</td>
<td>54.3%</td>
<td>€247,130</td>
</tr>
<tr>
<td>Professional, Vocational</td>
<td>4.0%</td>
<td>€2,410</td>
</tr>
</tbody>
</table>

FIGURE 22: CHANGE IN FUNDRAISED INCOME, 2017-2018

Average Increase
€145,850

Average Decrease
€82,913
GoFundMe named Ireland the most generous nation based on donations per capita on the platform (2019). Indeed, Ireland’s per capita giving has increased steadily since 2016. With per capita giving up €22 year-on-year and giving as a percentage of GDP up nearly 1%, growth can be attributed to both the adoption of best practice by more of the sector and economic prosperity.

The most popular causes were Education & Research at €58.63 per capita, followed by Religion at €49.50. Social Services ranked third, followed by Health, while Professional & Vocational organisations, such as chambers of commerce and trade unions, received just €1.81 per capita, followed by Advocacy, Law & Politics at €2.03. These per capita figures reflect the breakdown by subsector of one fundraised Euro on page 8. Figure 24’s findings differ somewhat from that of CAF’s, which rank Homelessness, Children, Hospitals/Hospices, Disability and Animal Welfare as the top 5 causes respondents reported giving to (2020).

This reflects the Education sector’s capacity to bring in extremely large gifts, while Religious giving overlaps with Health and Social Services (as well as Education) due to a Catholic tradition of charity in Ireland.
COST OF FUNDRAISING

It cost 29c to raise €1 in 2018

In 2018 the average cost to raise €1 was 29c. Selling Something was the costliest method, requiring 90c to raise €1, highlighting the importance of a varied fundraising mix to get the best return on investment. Conversely, Legacies cost just 4c, followed by Trusts & Foundations at 9c to raise €1.

Despite sizable economic growth and positive sectoral performance, just 54% of the global public reported that they trusted NGOs in 2018 (Edelman 2019). This level remained stagnant from 53% in 2017 (Edelman 2018). In Ireland, just 50% of the public explicitly trusted charities (ACCA 2019). A lack of public education on and the media’s negative portrayal of not-for-profit spending proliferates the belief that no overheads equates to an organisation’s trustworthiness. A change in narrative is needed: as the sector becomes increasingly professionalised, effective, high-quality fundraising is essential to building capacity and enabling organisations to continue to provide vital services to the public.

The average cost to raise €1 in Ireland reported by respondents rose 4c from 2017, which suggests higher investment in various methods as the sector anticipated continued growth as the economy flourished.

29c invested = €1 raised in Ireland
22p invested = £1 raised in U.K. (NCVO, 2020)
25c invested = $1 raised in U.S. (Giving USA, 2018)

4 The Giving USA report does not give an overall figure on the cost to raise a dollar but estimates this to be $0.25 to raise $1 for the Health sector.
5 This cost is an estimate based on a small, non-random sample and should therefore be viewed with caution.
In 2018, Ireland relied most on Individual giving, while Trust & Foundation income formed just 1% of its fundraised income (a figure likely significantly understated). Despite this, DAFNE estimates that the number of public benefit foundations was 169, with a pool of assets of some €400 million. Currently, however, ‘there is no one legal form for foundations in Ireland, and the form that any foundation can take is not prescribed in law’ (DAFNE). A lack of institutional frameworks surrounding foundational giving in Ireland makes it difficult to ascertain the true size of the Trust & Foundation landscape in Ireland or to gain an accurate picture of strategic giving infrastructure in Ireland.

For the first time since 2014, data on the New Zealand’s giving trends was made available. New Zealand’s data is included in this report due to its proximity in size and population to Ireland, as well as its orbital relationship with Australia, which could be said to reflect that of Ireland and the UK. However, the NZ Support Report classifies and includes income from state-owned ‘energy trusts’, lottery and gaming associations under philanthropic income. These figures were subtracted from New Zealand’s total figures in the interest of consistency. Even so, Gift Aid formed nearly a third of NZ’s giving, evidence of a far more effective tax treatment of charitable donations. NZ reported €473m worth of ‘private donations rebate claimed’. A tax benefit for donors in Ireland does not currently exist.

Corporate Giving formed 20% of NZ’s mix. This is due to the inclusion of giving through Corporate Social Responsibility Programmes, without which, Corporate Giving would form 6% of the mix.

Ireland’s giving culture is underdeveloped when compared internationally
INTERNATIONAL COMPARISONS

The gap between Ireland and the UK in per capita giving widened in 2018

In 2018, Ireland’s per capita giving increased by €22, reaching €255. This can be attributed to factors including positive economic conditions, the sector experiencing accelerating growth, and Benefacts’ database becoming increasingly comprehensive. Despite this, the gap in per capita giving between Ireland and the UK widened from €125 to €143.

According to the Civil Society Almanac, giving in the UK increased by 5%, while total income and spending decelerated between 2017 and 2018, increasing by 2% (NCVO 2020). While the UK saw the growth of its sector stagnate, the gap between the UK and Ireland in per capita giving remained, with the UK fundraising an average €153 more per capita.

Where New Zealand included income from state-owned trusts and foundations, these figures were excluded in the interest of consistency. When left as is, New Zealand’s figure for total fundraised income in 2018 was €2.24b, with per capita giving at €463, forming 1.3% of the nation’s GDP. Even with this caveat in place, New Zealand’s giving infrastructure is significantly more developed, with considerable Gift Aid and charitable Trust & Foundation income contributing to a higher level of philanthropy.

Caution must be taken when comparing Ireland to other countries in terms of giving, particularly when considering institutional philanthropy. Where, Trusts & Foundations in the UK, New Zealand and many European countries include state-operated entities, this report defines philanthropy and therefore charitable Trust & Foundation income as being non-state. No common, legal definitions currently exist surrounding philanthropy or Trusts & Foundations in Ireland or in much of the EU. Clarity is needed regarding what constitutes Trust or Foundation status, or, for that matter, philanthropy.
CONCLUSION

In 2018, the Irish not-for-profit sector experienced another year of accelerating growth, both in terms of funding and activity. In spite of challenges facing the sector, from ongoing compliance burdens to a tax regime failing to activate large-scale giving, strong optimism for the future prevailed. Organisations sought collaborative solutions, innovated in their fields, and took measures to increase their transparency, all while delivering high-quality services and programmes to the public.

As we enter 2021, the future seems daunting, with COVID-19 leaving little unscathed. This report acknowledges the hard work and innovation with which the sector has responded to crisis conditions. Across Ireland, organisations of all kinds have worked to present solutions rather than problems.

Giving Ireland aims to present a picture of the sector and how it is funded each year. Although a report on 2018 no longer gives us a clear idea of where the sector is going, it is our hope that this data can be used as a jumping off point as we seek a return to normalcy, whenever that may be. By understanding where Irish non-for-profits were going, we can continue to move forward, knowing what was working.

There remains a need for clarity surrounding definitions, in the realms of both social enterprise and charitable Trusts & Foundations, in Ireland. Common ground surrounding terminology must be achieved in order to enable better dialogue and more accurate benchmarking against other giving cultures.

The sector must continue to work toward its common goals and call for streamlined compliance requirements to ease the burden on the small organisations forming the sector’s fabric, a cause the Wheel has championed. More must be done to address gaps in infrastructural support for the sector, including the tax treatment of charitable giving, which threaten to stymie Ireland’s adoption of more strategic, sustainable giving.

ABOUT GIVING IRELAND

The Giving Ireland Report provides an analysis of how the Irish not-for-profit sector is funded, in response to an ongoing need for objective information on fundraising in Ireland. The Report is intended to stimulate debate to encourage more detailed and transparent reporting of fundraising data. Giving Ireland seeks to be a platform for collaboration, insight, collective action and change for voluntary and community organisations in Ireland.

2into3 works with mission-driven organisations to build capacity, so that they can have a transformative impact on society in Ireland and the world. We work with organisations across the sector to develop organisational and fundraising strategies and to recruit talent.

Philanthropy Ireland (PI) is the representative body for the philanthropic sector in Ireland. We promote the development of Philanthropy and good giving practice in Ireland. In collaboration and partnership with a cross-section of organisations we aim to maximise the impact of giving, making real and lasting change for the benefit of our society.
## APPENDICES

### APPENDIX A: STRATIFICATION OF ALL ORGANISATIONS, 2018

<table>
<thead>
<tr>
<th>Subsector</th>
<th>Organisations</th>
<th>% of Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arts, Culture, Media</td>
<td>1,896</td>
<td>5.8%</td>
</tr>
<tr>
<td>Recreation, Sport</td>
<td>5,616</td>
<td>17.1%</td>
</tr>
<tr>
<td>Education, Research</td>
<td>5,068</td>
<td>15.4%</td>
</tr>
<tr>
<td>Health</td>
<td>1,114</td>
<td>3.4%</td>
</tr>
<tr>
<td>Social Services</td>
<td>3,462</td>
<td>10.5%</td>
</tr>
<tr>
<td>Local Development, Housing</td>
<td>6,953</td>
<td>21.2%</td>
</tr>
<tr>
<td>Environment</td>
<td>1,661</td>
<td>5.1%</td>
</tr>
<tr>
<td>Advocacy, Law, Politics</td>
<td>407</td>
<td>1.2%</td>
</tr>
<tr>
<td>Philanthropy, Voluntarism</td>
<td>701</td>
<td>2.1%</td>
</tr>
<tr>
<td>International</td>
<td>424</td>
<td>1.3%</td>
</tr>
<tr>
<td>Religion</td>
<td>4,500</td>
<td>13.7%</td>
</tr>
<tr>
<td>Professional, Vocational</td>
<td>1,039</td>
<td>3.2%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>32,841</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

### APPENDIX B: CHARITY SORP COMPLIANCE BY SUBSECTOR, 2020

<table>
<thead>
<tr>
<th>Subsector</th>
<th>Available Accounts 2020</th>
<th>SORP Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arts, Culture, Media</td>
<td>1,087</td>
<td>7%</td>
</tr>
<tr>
<td>Recreation, Sport</td>
<td>3,632</td>
<td>0.1%</td>
</tr>
<tr>
<td>Education, Research</td>
<td>4,921</td>
<td>1%</td>
</tr>
<tr>
<td>Health</td>
<td>849</td>
<td>13%</td>
</tr>
<tr>
<td>Social Services</td>
<td>2,101</td>
<td>9%</td>
</tr>
<tr>
<td>Local Development, Housing</td>
<td>3,259</td>
<td>3%</td>
</tr>
<tr>
<td>Environment</td>
<td>907</td>
<td>1%</td>
</tr>
<tr>
<td>Advocacy, Law, Politics</td>
<td>345</td>
<td>11%</td>
</tr>
<tr>
<td>Philanthropy, Voluntarism</td>
<td>660</td>
<td>7%</td>
</tr>
<tr>
<td>International</td>
<td>361</td>
<td>19%</td>
</tr>
<tr>
<td>Religion</td>
<td>1,327</td>
<td>4%</td>
</tr>
<tr>
<td>Professional, Vocational</td>
<td>894</td>
<td>2%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20,343</strong></td>
<td><strong>4%</strong></td>
</tr>
</tbody>
</table>
REFERENCES

2into3 (2020). Action you can take to manage the impact of Covid-19 on Fundraised Income: Ireland facing a 15% decline in 2020 costing sector €179m.


ABOUT OUR PARTNERS

Funded by

Quilter Cheviot is a highly respected, award-winning investment firm serving Ireland, UK, Jersey and a DIFC Dubai branch with over 240 years of experience in delivering the best outcomes for clients. As research experts in the wealth-management field, Quilter Cheviot understand the integral role that in-depth research plays in moving society forward and the value of an evidence-informed approach to decision-making. Furthermore, the firm is committed to serving local communities, through their Dementia Imitative, GAYE scheme, matched funding, and various sponsorships.

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BDO is the leader in advising and funding ambitious Irish businesses, helping them to grow in domestic and international markets. BDO's global reach and expertise is built on exceptional client service, a collaborative and inclusive culture and a passion to succeed for our clients. With offices across the island of Ireland, BDO take an active interest in their clients' businesses, working closely as business advisers, not just as accountants, auditors or taxation specialists. BDO’s team of chartered accountants offer a range of services including audit, corporate finance, taxation and consulting ensuring they deliver an integrated business advisory solution for their clients.
Advocacy, Law, Politics
Arts, Culture, Media (Continued)

James Joyce Cultural Centre
West Cork Music Company Limited By Guarantee

Crime Victims' Helpline
Aisling Arís (The Aisling Project)
Kilkenny Enchanted Company Limited By Guarantee

Cypersafe Ireland Company Limited by Guarantee
Alzheimer Company Limited by Guarantee
Kilkenny Art Gallery Company Limited By Guarantee

Dublin Cycling Campaign Company Limited by Guarantee
An Gráinéad Theatre Management Company Limited By Guarantee
Kilkenny Arts Week Limited

Dublin South Citizens Information Service
An Táin Bhíne: Tea Company Limited By Guarantee
Kilmallock Performing Centre Company Limited By Guarantee

Edmund Rice International
Anu Productions
Kilcrea Community Trust Company Limited By Guarantee

European Institute University Research Association Company Limited by Guarantee
Áras Éanna Cuideachta Faoi Theorainn Ráthaíochta
Ufford Association Tourism Commerce Heritage Company Limited By Guarantee

Faith Abhake Cuideachta Faidh Theorainn Ráthaíochta
Anghaí Ming Experience Company Company Limited By Guarantee
Maxamamba Samba School Social Economic Programme Company Limited By Guarantee

Feesafe Company Limited By Guarantee
Aislain Civic Trust Company Limited By Guarantee
Aontas National Adult Learning Organisation

Free Legal Advice Centres
Áthry Community Arts Company Limited By Guarantee
National Sculpture Factory Cork Company Limited By Guarantee

Galway City Community Network Company Limited by Guarantee
Ballyhousa Heritage & Environment Company Limited By Guarantee
Ballycommon Tele Work and Training Centre Company Limited By Guarantee

Human Dignity Alliance
Ballyjohhson Folk & Traditional Music Festival Company Limited By Guarantee
North Tipperary Genealogy & Heritage Services Company Limited By Guarantee

I.N.O.U. Company Limited by Guarantee
C.A.F.E. Company Limited By Guarantee
Oral History Network Of Ireland

Irish Commercial Mediation Association Company Limited by Guarantee
Camden Quay Community Arts Centre Company Limited By Guarantee
Parrell Publications Company Limited By Guarantee

Irish Delta Security Association
Camross Heritage Company Limited By Guarantee
Potta Painting Company Limited By Guarantee

Irish Penal Reform Trust
Carlingford Heritage Company Limited By Guarantee
Pipeworks Music Company Limited By Guarantee

Irish Takeover Panel
Cinematic Ireland Company Limited By Guarantee
Rawleigh Arts Company Limited By Guarantee

Lifeworks Education Company Limited by Guarantee
Coisimce Dance Theatre
Signal Arts Centre Company Limited By Guarantee

Merry Law Resource Centre Company Limited by Guarantee
Complex Productions Company Limited By Guarantee
Solar Birdie Centre & Hermitages Company Limited By Guarantee

On the Ball in Kilkeel 5 Family Centre Company Limited by Guarantee
Youth in Action Project

North Dublin Citizens Information Service
Cork Arts Society Company Limited By Guarantee
South West Donegal Community Radio Company Limited By Guarantee

North Dublin Money Advice & Budgeting Service Company Limited by Guarantee
Cork City Ballet Company Limited By Guarantee
Sprout Radio Company Limited By Guarantee

P.A.C.E. (Prisoners Aid Through Community Effort) Company Limited by Guarantee
Cork Historical And Archaeological Society
St. Patricks S Band (Galway) Company Limited By Guarantee

Professionals for Humanity Company Limited by Guarantee
Cork International Film Festival Company Limited By Guarantee
Taffaleh Youth Theatre Company Limited By Guarantee

Rape Crisis Network Ireland Company Limited by Guarantee
Cork Jazz Music Festival Company Limited By Guarantee
The Douglas Hyde Gallery

Release Prison Partnership Company Limited by Guarantee
Cork Orchestral Society Company Limited By Guarantee
The Michael Molloy Society Company Limited By Guarantee

Rhuna
Cruthú West Wicklow Arts Group Company Limited By Guarantee
The Hunt Museum
Clay County Summer Arts Foundation

Schizophrenia Association of Ireland
Custom House Studios Company Limited By Guarantee
The Hunt Museums Trust
Cleíne Cuideachta Faidh Theorainn Ráthaíochta

School Street and Thomas Court Bawn Family Resources Centre Company Limited By Guarantee
Dance Limérik Hub Company Limited By Guarantee
The Kildorey, Colgan and Kilfenan Field and Stage Entertainment Company Limited By Guarantee

Sinn Féin
Donegál Sounds Community Radio Company Limited By Guarantee
The Lir Arts Theatre Company Company Limited By Guarantee

South Cork Mental Health Authority
Dundalk Fringe Festival Company Limited By Guarantee
The Military Heritage Company Limited By Guarantee

Talgat Prison Project Company Limited by Guarantee
Dublin International Piano Competition Company Limited By Guarantee
The Models and Niledl Government Company Limited By Guarantee

The Dublin Naturalists' Field Club
Dundalk Orfeo Ireland Company Limited By Guarantee
The National Ballet Company Limited By Guarantee

The National Association for the Deaf
Dublin Capital Theatres Company Limited By Guarantee
The Tyone Guffin Centre At Aughagowerk

The Press of Ireland Council
Friends Of Joie Tower Society Company Limited By Guarantee
The Under Project Company Limited By Guarantee

Tobaccofree Research Institute
Rundownie Leabhairtluaine Na Heireann The Irish Mausoleum Trust
The Writers' Guild Of Ireland Company Limited By Guarantee

United People (Up)
Galway Radio Ltd Company Limited By Guarantee
The Yeats Foundation
Dublin Academics Medical Centre

Vegetarian Society of Ireland Limited by Guarantee
Graflis Theatre Company Limited By Guarantee
TippRepsy Arts
Dublin City University Student Finance Committee Company Limited By Guarantee

Women for Election Company Limited by Guarantee
Gusna Nua Company Limited By Guarantee
Tubbercloy Arts Centre Limited By Guarantee
Dublin Institute of Technology Students Union Company Limited By Guarantee

Women's Aid Federation Ireland
Helium Arts
Tullamore De Weth Heritage Centre Company Limited By Guarantee

Arts, Culture, Media

Abbey Theatre Ambasdaic na hAontoir Israel
Inishowen-Carnival Group Company Limited By Guarantee
United Fall Company Limited By Guarantee

Aldebridge Heritage Company Company Limited by Guarantee
Irish National Youth Ballet Company Limited By Guarantee
Uingh Euro Arts Company Limited By Guarantee

Aer Lingus Charitable Foundation
Irish Opera Transformations Company Company Limited By Guarantee
Waterford Youth Arts Company Limited By Guarantee

Edmund Rice Schools Trust Company Limited by Guarantee

31
Recreation, Sport (Continued):

Tralee Harriers Company Limited By Guarantee
Trave Harris Company Limited By Guarantee
Social Services (Continued):

Brookbridge Community Playgroup Limited Company By Guarantee
Brookbridge Community Playgroup Limited Company By Guarantee
Coolaney Community Playgroup Limited Company By Guarantee

Malahide Cricket Club Trustee Company Limited By Guarantee
Waterford Golf Club Company Limited By Guarantee
Northern Lights Reading Centre Company Limited By Guarantee
Northern Lights Reading Centre Company Limited By Guarantee

Mallowtown Show Society Company Limited By Guarantee
Waterford Sports Partnership Company Limited By Guarantee
Barnesvale Children's Community Centre Limited By Guarantee
Barnesvale Children's Community Centre Limited By Guarantee

Meath Local Sports Partnership Company Limited By Guarantee
Waterford Golf Club Company Limited By Guarantee
Barnesvale Children's Community Centre Limited By Guarantee
Barnesvale Children's Community Centre Limited By Guarantee

Museum Chumhrais Láthair an Dó Chuoichte Na Feile Rithbháin na Raitheachtaí
Westmeath Show Society Limited The.
Butterflies Community Playgroup Limited By Guarantee
Butterflies Community Playgroup Limited By Guarantee

Neenagh AFC (Laois) Company Limited By Guarantee
Wexford United Community Soccer Club Company Limited By Guarantee
Café For Youth Company Limited By Guarantee
Café For Youth Company Limited By Guarantee

North Mayo Show Company Limited By Guarantee
Social Services

Carraroe Day Care Centre Limited By Guarantee
Carraroe Day Care Centre Limited By Guarantee

Oldcastle Agricultural Show Company Limited By Guarantee
A Life Long Foundation

Cahir Day Care Centre Company Limited By Guarantee
Cahir Day Care Centre Company Limited By Guarantee

Oisefield Sport Centre Company Limited By Guarantee

Arty Connections Company Limited By Guarantee
Clare Community Child Care Limited By Guarantee
Clare Community Child Care Limited By Guarantee

Portmanmore Guide And Scout Oon Trust Company Limited By Guarantee
Pottersdown A.G. Company Limited By Guarantee

cqspWER

Public Lifts, Lifts Management Company Limited By Guarantee
Rathmullen Enterprise Group Company Limited By Guarantee
Adah

Cudhla, Celebrating Diversity Company Limited By Guarantee

Ravensdale Sports Company Limited By Guarantee
Age Action Ireland Company Limited By Guarantee
Courtcare Community Resource Centre Limited By Guarantee
Courtcare Community Resource Centre Limited By Guarantee

Creeslough Community Child Care Limited By Guarantee

Scafell Company Limited By Guarantee

Aaspger Syndrome Association Of Ireland Company Limited By Guarantee
Aser Family Support

Cena- Culturally Appropriate Homes Company Limited By Guarantee
Charabanc Housing Association Company Limited By Guarantee
Charabanc Housing Association Company Limited By Guarantee

St. Matthew's Boxing Company Limited By Guarantee
Althy Alternative Project Company

Charlaive Community Child Care Limited By Guarantee

Streetside Agricultural & Industrial Show Company Limited By Guarantee
Althy Travellers Support Group Company Limited By Guarantee

Charlestown Community Child Care Limited By Guarantee

Twilight Town A.F.C. Company Limited By Guarantee

Chariteagh Family Resource Centre Limited By Guarantee

Ahuna's Pink Tie

Christian Blind Mission (Ireland)

Colmcille Faith Resource Centre Limited By Guarantee

Dundalk Counselling Centre Limited By Guarantee

Dundalk Youth Centre Company Limited By Guarantee

Dundrum Community Child Care Limited By Guarantee

Dublin & Wicklow Mountain Rescue Team

Fingal Youth Project Company Limited By Guarantee

Dublin Call And Care Company Limited By Guarantee

Dublin & Parents Alone Resource Centre Company Limited By Guarantee

Dunboyne Community Child Care Limited By Guarantee

Dunboyne Community Child Care Limited By Guarantee

Dundalk Town A.F.C. Company Limited By Guarantee

Clare Haven Services Company Limited By Guarantee

Dundalk Children's Centre Limited By Guarantee

Clare Community Child Care Limited By Guarantee

Dundrum Community Child Care Limited By Guarantee

Drogheda Women's & Children's Refuge Centre Company Limited By Guarantee

Droichead Family Resource Centre Limited By Guarantee

Dublin West Home Help Company Limited By Guarantee

Dunboyne Community Child Care Limited By Guarantee

Drumcondra Home Help And Care Services Company Limited By Guarantee

Dublin Call And Care Company Limited By Guarantee

Dublin & North County Council Limited By Guarantee

Dublin West Home Help Company Limited By Guarantee

Dublin City Council Limited By Guarantee

Dublin City Centre Youth Achievement Programme Limited Company

Dublin West Home Help Company Limited By Guarantee

Dublin West Home Help Company Limited By Guarantee

Dublin Cricket Union Company Limited By Guarantee

Blarney Community Playgroup Limited Company By Guarantee

Blarney Community Playgroup Limited Company By Guarantee

Blackrock Community Playgroup Limited Company Limited By Guarantee

Blackrock Community Playgroup Limited Company Limited By Guarantee

Blackrock Playground Group Company Limited By Guarantee

Blackrock Playground Group Company Limited By Guarantee

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Blasachan Oileach Corcaigh Ceathra Fhaisin, Thír Chonaill
### COMPLETE SAMPLE OF ORGANISATIONS

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<td>Waterford Marine Sar Service Company Limited By Guarantee</td>
<td>West Cork Counselling And Support Services Company Limited By Guarantee</td>
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<td>West Limerick Independent Living Company Limited By Guarantee</td>
<td>Westmeath Support Services Against Domestic Abuse Company Limited By Guarantee</td>
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<td>Westport Community Playgroup Company Limited By Guarantee</td>
<td>Wezesha Company Limited By Guarantee</td>
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<td>Westside Age Inclusion Company Limited By Guarantee</td>
<td>Wicklow Travellers Group Company Limited By Guarantee</td>
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<td>Young Social Innovators</td>
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<td>Wexford Disability Development (C.I.L.) Company Limited By Guarantee</td>
<td>Youth Advocate Programmes Ireland Company Limited By Guarantee</td>
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<tr>
<td>Wexford Community Playgroup Company Limited By Guarantee</td>
<td>Youth Train Wexford Company Limited By Guarantee</td>
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