

The Irish Not-for-Profit Sector:

Fundraising Performance Report 2018

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Foreword

This is the 8th Irish Not-for-Profit Sector: Fundraising Performance Report prepared by 2into3. It provides a comprehensive overview of a representative sample of not-for-profit organisations and insights into their activities and experiences, especially in relation to fundraising.

Charitable giving remains a significant source of income and has risen for the seventh consecutive year in 2016. Still, Ireland continually falls well short of the U.K. in per capita giving and in giving as a percentage of GDP. This report compares Ireland's giving culture to that of the U.K. and U.S. Ireland's per capita giving was also lower when compared to countries that are similar in GDP and population, Norway and New Zealand.

This report estimates the total amount of fundraised income or philanthropy in Ireland in 2016 and includes the funding model of the sector and of each subsector. The report also takes into account the continuously evolving size of the sector, in light of the Charities Regulator's registered list of charities and the Benefacts database, which provides a strong foundation from which research on the sector can grow.

We aim, with this report, to stimulate debate, discussion, and reflection, and to motivate civic and private stakeholders to support the efforts of the sector in continuing to enhance fundraising performance.

Dennis O'Connor
Director, 2into3

October, 2018

Key Findings

Fundraised income increased by 4.5% in 2016

Ireland's per capita giving is €212, just over half that of the U.K. and nearly 5 times less than in the U.S.

There has been a significant reduction in transparency within the sector

Average cost to raise €1 in 2016 was 31c

The Irish not-for-profit sector's fundraised income totalled €1 billion in 2016

Contents

Introduction	2	Fundraised Income: International Comparisons	16
Regulation of Not-for-Profit Organisations	2	Fundraising Trends	17
Methodology	3	Fundraising Costs	18
SORP Standards	4	Estimated GDP and Per Capita Equivalent	20
Sample Overview	4	Subsectoral Giving Per Capita	21
Income	5	Tax Incentive to Give	22
Funding Models	7	Conclusion	23
State Income	11	Appendix	23
Staff	12	References	24
Fundraised Income	13	About the Author	24
Fundraising Mix	15	Complete Sample of Organisations	25

Irish society is both shaped by and mirrored in the not-for-profit sector; its values, ideals and issues of greatest precedence are reflected in volunteers' many hours of dedication and millions of euro donated to Ireland's almost 20,000 not-for-profit organisations.

Individuals and families engage with the sector on a daily basis. Whether promoting social justice and equality, encouraging participation in Sport, entertaining and contributing beauty to our surroundings, or providing essential Health and Social Services to the public, the not-for-profit sector shapes Irish life, forming a fundamental aspect of society.

In spite of this, a lack of systematic research continues to threaten the Irish not-for-profit sector's ability to perform at capacity. The scarcity of information reported by the sector hinders its ability to rebuild public trust, stifling progress. Policymakers arrive at decisions informed by estimates, while CEOs and fundraising managers are unable to benefit from knowledge sharing and best practice of similar organisations. Despite ongoing discussions surrounding increased accountability and transparency, there remains a great need for an evidence-based approach to substantiate strategical developments.

This report aims to bridge the knowledge gap by providing insight into the not-for-profit sector's composition and overall status in 2016, particularly in terms of philanthropic activities, performance and cost. We aim to provide objective information, to stimulate debate and discussion within and among organisations, and to encourage deeper analysis of the sector, which serves such a vital function in Irish society.

There have been notable advancements in the regulation of the sector. The Charities Regulator was established in 2014 as Ireland's statutory response to the Charities Act 2009. The Regulator's key function is to ensure the accountability of charities to their donors, beneficiaries and the public by maintaining a public register of charitable organisations operating in Ireland and ensuring their compliance with the Charities Acts. At the end of 2016, 9,061 charities were listed on the Register of Charities, a 13% increase from 2015. 2016 saw a substantial number of concerns raised about charities by the public, staff and volunteers (Charities Regulator, 2016), which suggests a growing awareness of the Regulator's function and a greater expectation by the public and members of organisations in a more transparent and accountable sector.

The Charities Regulator issued *Guidelines for Charitable Organisations Fundraising from the Public* in 2017. In the same year, a consultative panel was established on the governance of charitable organisations in accordance with section 36 of the Charities Act 2009. The function of this panel was to make recommendations on a regulatory standard of governance of Irish charities (Charities Regulator, 2018). **The Charities Regulator will establish mandatory reporting closely resembling Financial Standard 102 to further increase accountability and transparency** (Benefacts, 2017).

At present, organisations with charitable status are expected to adhere to the *Guidelines for Charitable Organisations Fundraising from the Public* and the *Governance Code for the Community and Voluntary Sector*. Only 541 organisations are compliant with the Governance Code and 1,458 are on the journey to adoption. While charities are overly burdened by reporting and compliance from multiple funders, best practice recommends adopting the 'triple lock' standards of transparent reporting, good fundraising and governance.

Knowledge on the size of the sector is now more in-depth as a result of the Charities Regulator list of registered charities and the Benefacts database. The sample selected for this report is based on the adjusted classification and size of the sector as per Benefacts. This report is therefore not directly comparable to previous reports in this series.

In this study, a process of **stratified random sampling** is used to better depict the not-for-profit landscape in Ireland. This involves splitting the population of organisations into subsectors and taking a separate random sample from each of the subsector rather than a single random sample from the entire population. When extrapolated, the relative size of each subsector is the same in both the sample and the population. Stratified sampling offers several advantages over simple random sampling, specifically it:

- Provides greater precision than a simple random sample of the same size
- Guards against an "unrepresentative" sample
- Provides sufficient sample sizes to support separate analyses of each subsector
- Ensures better coverage of the population than simple random sampling

A database provided by Benefacts was used when randomly selecting the total population by subsector, determining how many organisations from each category should be included in the sample. Once the population was split into its component strata, listed organisations were systematically selected for inclusion in the sample. Organisations selected were then checked for available financial information and obtained from the Benefacts database and Vision-net.

A sample of 10% of organisations was used for subsectors with a sufficient number of available accounts. In the remaining sectors, a sample of 5% or 3% was used. The total sample size then equates to **1,249 organisations or 6.3% of the total not-for-profit sector**. The sample used in this report, when extrapolated, mirrors the proportional representation of not-for-profit sector.

Extracting key data on fundraised income and cost is still very challenging. Annual accounts were not compiled with the intention of inclusion in this report's analysis, and in many cases very limited information on fundraising is provided. While organisations are increasingly including fundraised income as a line item in accounts under 'donations', many organisations present income in a more aggregate format or combine sources of funding (e.g. 'income from Events and Corporate Donations') or subsume fundraised income under another heading.

To provide more detailed information on fundraising mix and cost, a second smaller sample of 24 organisations is included. These organisations responded to a survey and are anonymous. Unless explicitly stated otherwise, the figures presented in the report are from the main sample.

SORP Standards

Filing of abridged accounts increased to nearly 40%, while SORP compliance saw little growth.

Despite continued efforts towards a more transparent sector, **38% of organisations filed abridged accounts in 2016**, up from 27% in 2015 (Benefacts, 2018:14). Of these organisations, Benefacts reports that 51% of the Recreation & Sport sector filed abridged accounts, 43% of Arts, Culture and Media and 42% of Development & Housing. As per accounts filed in 2016, International, Health, and the Arts, Culture and Media sectors led in SORP compliance, though **only 8% of all organisations reported to SORP standards.**

Figure 1: SORP Compliance by Subsector, 2016

Subsector	Total	% Using SORP
Arts, Culture & Media	928	7%
Recreation & Sport	3,192	0.2%
Education & Research	5,175	1%
Health	838	10%
Social Services	2,004	6%
Development, Housing	3,018	3%
Environment	762	2%
Advocacy, Law & Politics	393	6%
Philanthropy & Voluntarism	834	5%
International	376	18%
Religion	1,342	4%
Professional & Vocational	948	3%
Total	19,810	8%

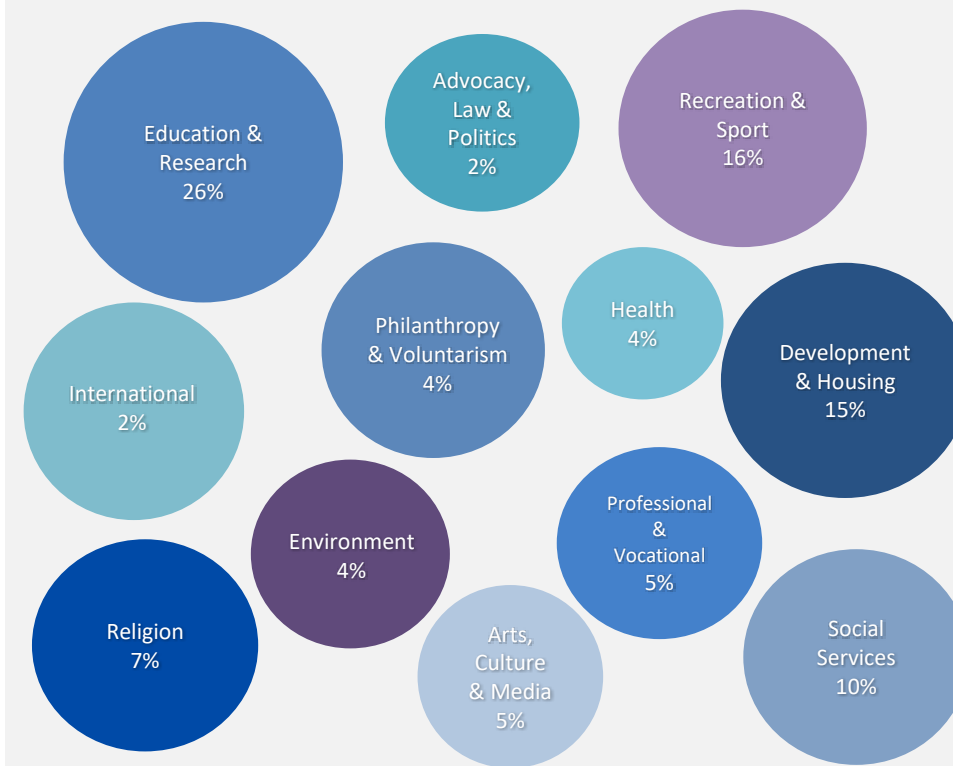
Sample Overview

The not-for-profit sector comprises 12 subsectors, as identified by Benefacts. The sample used in this report mirrors the proportional representation of the sector by applying the **stratified random sampling** technique in the selection of organisations and extrapolating to reflect the relative size of each subsector.

As outlined below, **Education continues to dominate the sector, accounting for over a quarter of all organisations in Ireland**, followed by Recreation & Sport (16%) and Development & Housing (15%). The remaining subsectors are made up of a small number of organisations.

Figure 2: Sample Overview, 2016

Sample Size:1249



Income

Education & Research dominates in both size and income. Health is small in size but significant in income.

Education & Research dominates the sector, accounting for 26% of the total population and 32% of total income. Health represents a small proportion of organisations present within the sector, accounting for 4% of the entire population. However, **Health organisations make up 10% of the sector's income.**

Recreation & Sport represents 16% of the population but only 10% of total income. **Education & Research, Health and Recreation & Sport all present variances between income and size.** Advocacy, Law & Politics and International in particular have the closest relationship between income and size.

Figure 3: Income by Subsector, 2016

Sample Size:1249

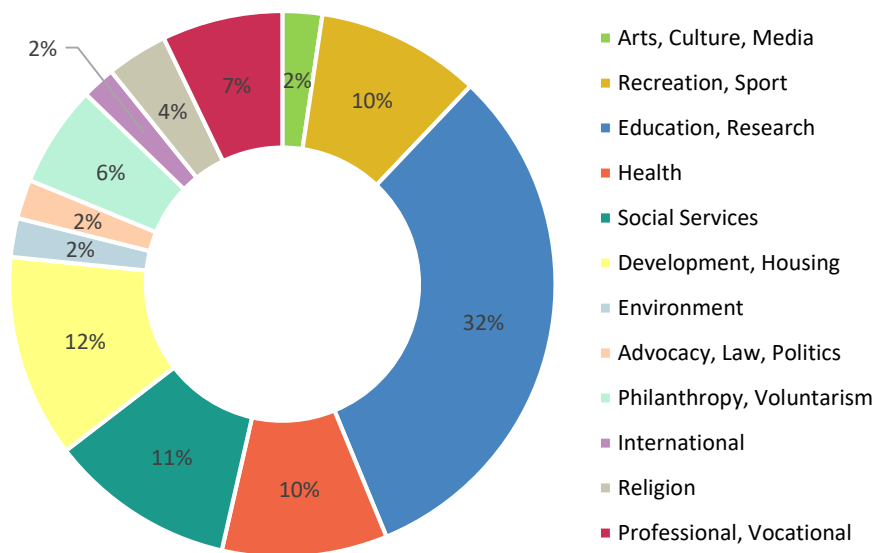
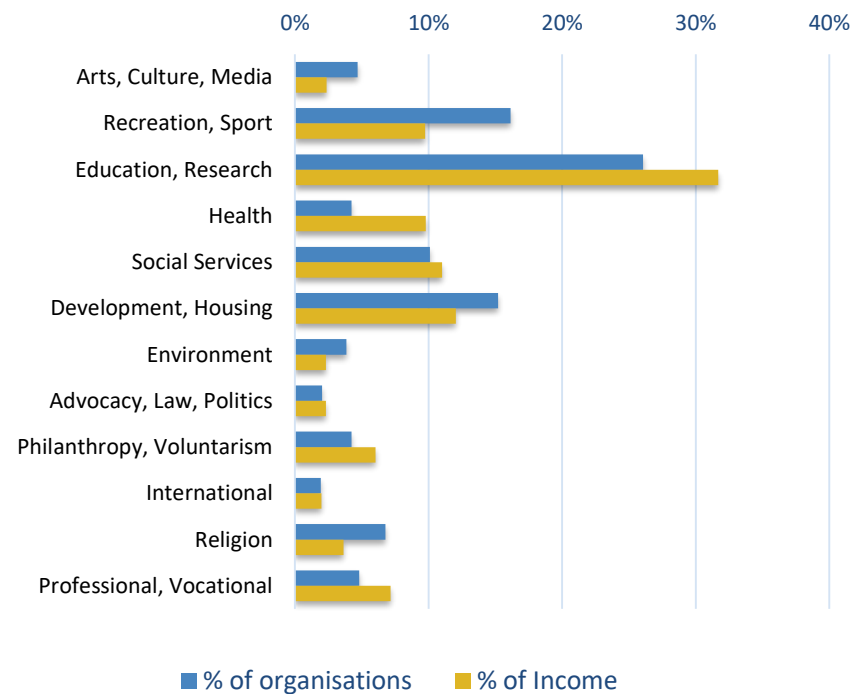


Figure 4: Subsectors by Size and Income, 2016

Sample Size:1249



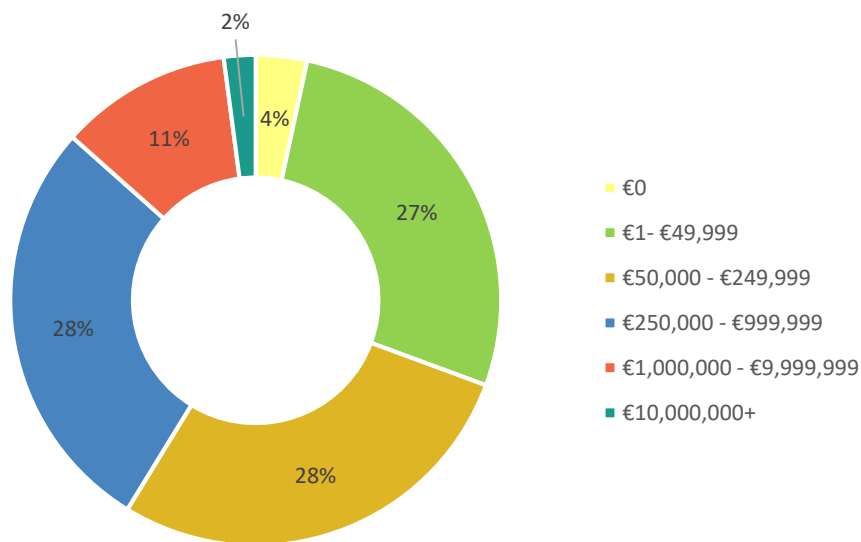
Income

Over half of organisations have income less than €250,000.

59% of organisations had an income below €250,000 with over 30% reporting income below €50,000. This finding is consistent with that of Indecon, noting that in 2016 over half of charities reported income below €250,000 (2018:13). As seen in Figure 5, only 13% of organisations had income of €1,000,000 or more, and 2% reported an income of €10,000,000 or more.

Figure 5: Income Distribution, 2016

Sample Size: 1249



The average income for organisations in 2016 was €1,204,562, though just **12% of organisations reported income above the average figure. The median, however, was far lower, at €162,673**, indicating that a number of large organisations inflated the average income level. There is a clear disparity between the lowest and highest income brackets within the not-for-profit sector, with a number of particularly small and very large organisations featuring in this sample. This corresponds with the finding that about 80% of income was accounted for by the top 3% of organisations (Indecon, 2018:13).

Summary Statistics: Income, 2016

Sample Size: 1249

Average
€1,204,562

12% Above Average

Median
€162,673

88% Below Average

The total income of the not-for-profit sector is not yet known. Benefacts cite that the total income figure of the sector of which data is available totals €12.1 billion in 2016, an increase from €10.9 billion in 2015. According to Indecon, though, the total income of registered charities totals €14.5 billion (Indecon, 2018: 9).

Funding Model

Fundraising accounted for 6% of the sector's funding model.

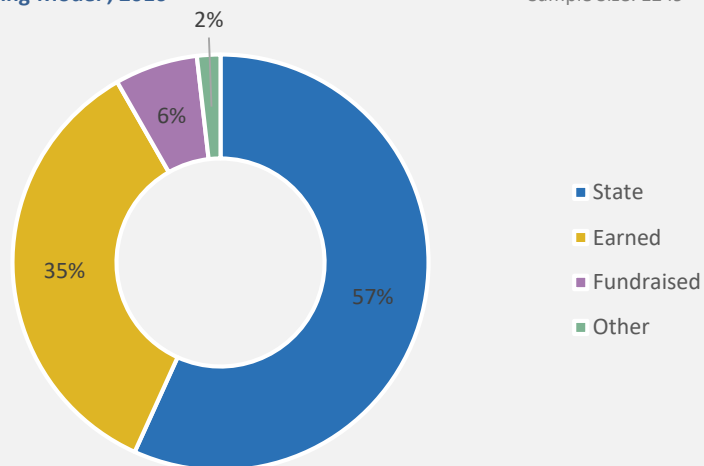
Income in the not-for-profit sector is categorised into three sources: state, earned and fundraised income. This funding model, however, is subject to great variation when broken down by subsector as well as by organisation size. The funding model for the sector is presented in Figure 6. State funding formed the majority source of income at 57%, while fundraised income accounted for 6%. Earned income, composed of activities such as ticket sales, rent and investment income, generated 35% of total income.

There is considerable variation in funding between subsectors. Social Services and Health organisations deliver a wide variety of services for the state, receiving 80% and 74% of their funding from this source, respectively. For Professional & Vocational and Recreation & Sport, earned income made up 80% and 68% of their funding models. Philanthropy & Voluntarism organisations, which include foundations, received only 7% of their income from the state, but saw fundraising comprise 87% of their funding model. Religious organisations were similar, sourcing 80% of their income from fundraising and just 5% from the state.

The funding models for each subsector can be found on pages 8-10. Below, subsectors are grouped based on their dominant source of funding.

Figure 6: Funding Model , 2016

Sample Size: 1249

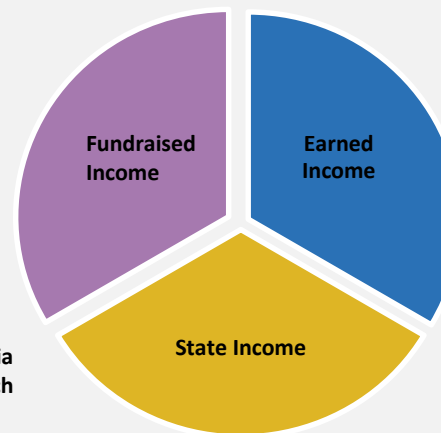


Summary Statistics

Sample Size: 1249

- Environment
- Philanthropy & Voluntarism
- Religion

- Arts, Culture & Media
- Education & Research
- Social Services
- Health
- Development, Housing
- Advocacy, Law & Politics
- International

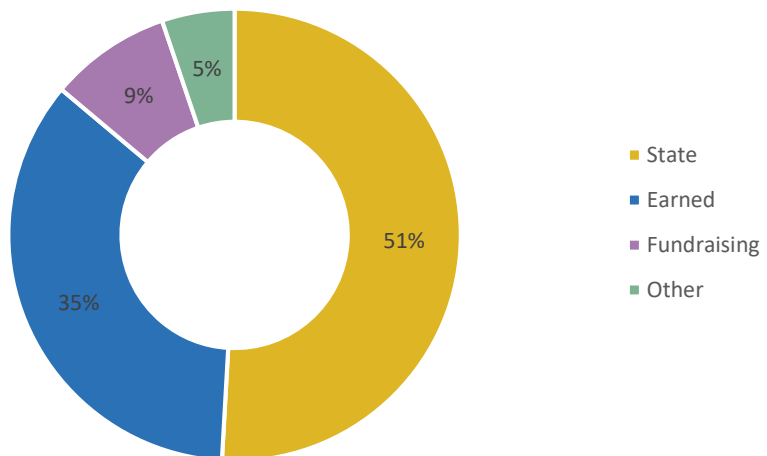


Funding Model by Subsector

Arts, Culture & Media

Summary Statistics: Funding Model, 2016

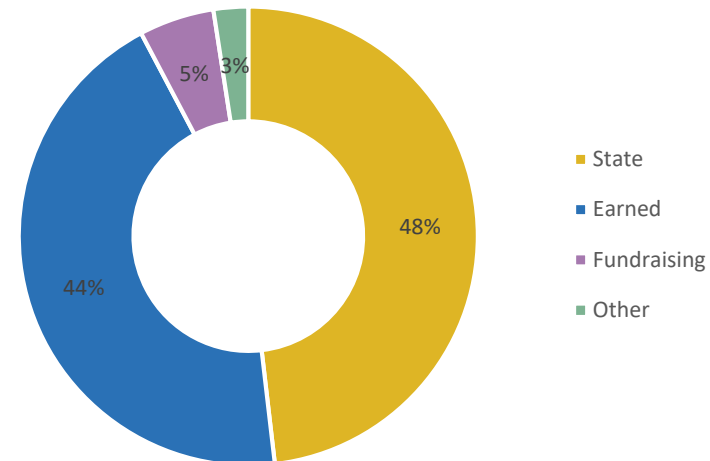
Sample Size: 93



Education & Research

Summary Statistics: Funding Model, 2016

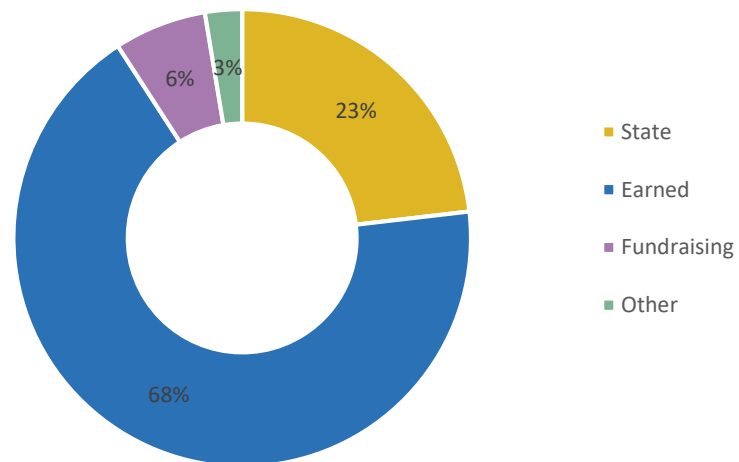
Sample Size: 155



Recreation & Sport

Summary Statistics: Funding Model, 2016

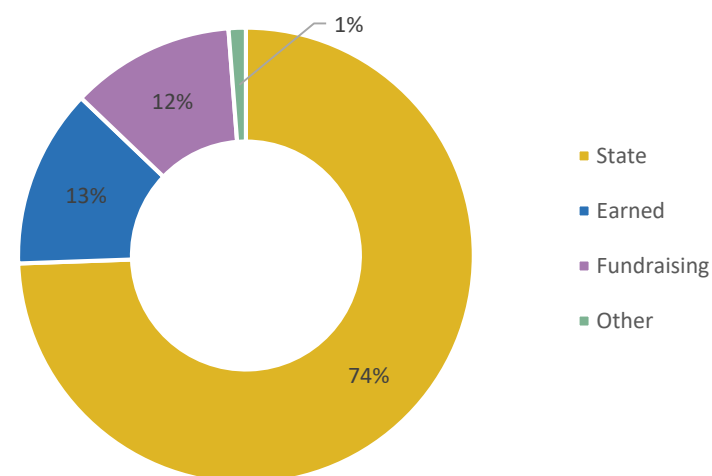
Sample Size: 96



Health

Summary Statistics: Funding Model, 2016

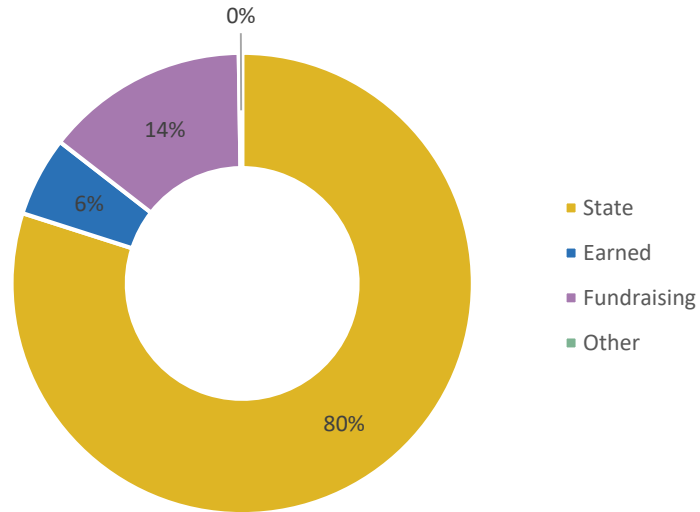
Sample Size: 84



Social Services

Summary Statistics: Funding Model, 2016

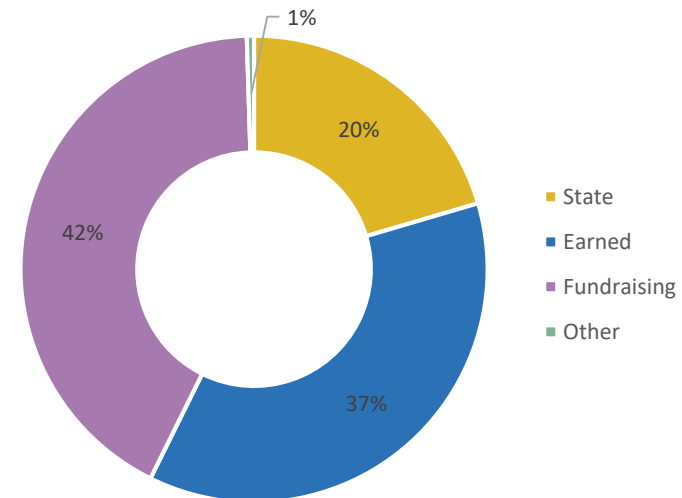
Sample Size: 200



Environment

Summary Statistics: Funding Model, 2016

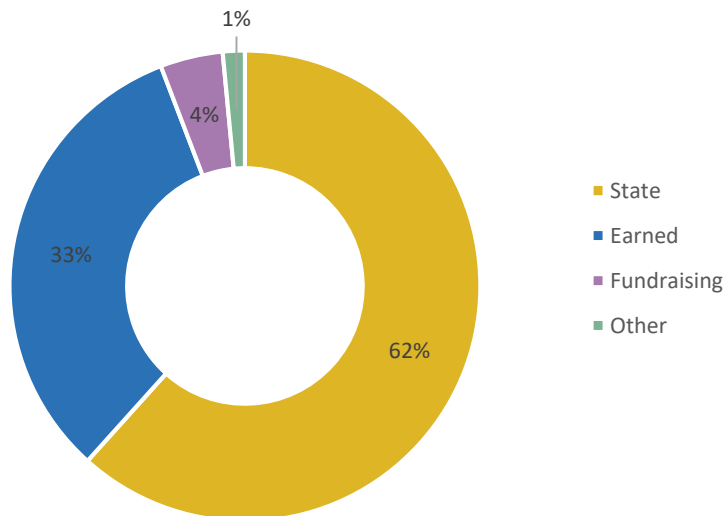
Sample Size: 38



Development, Housing

Summary Statistics: Funding Model, 2016

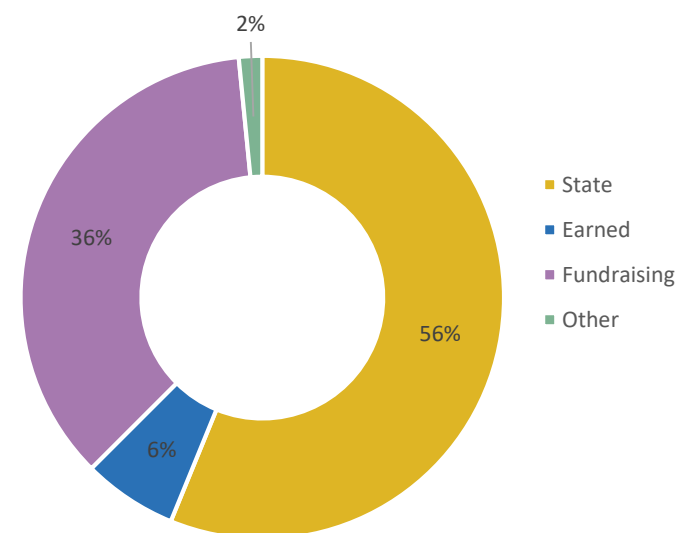
Sample Size: 301



Advocacy, Law & Politics

Summary Statistics: Funding Model, 2016

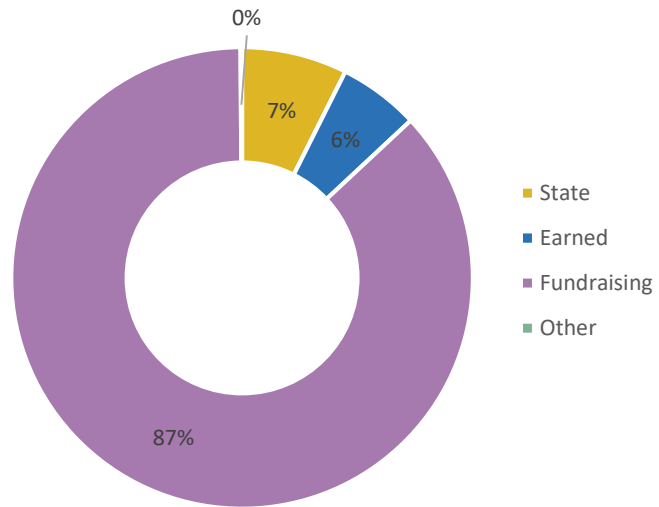
Sample Size: 40



Philanthropy & Voluntarism

Summary Statistics: Funding Model, 2016

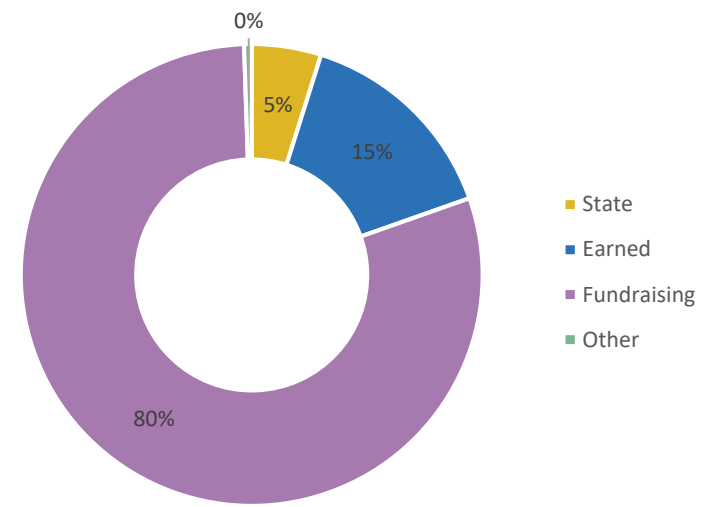
Sample Size: 42



Religion

Summary Statistics: Funding Model, 2016

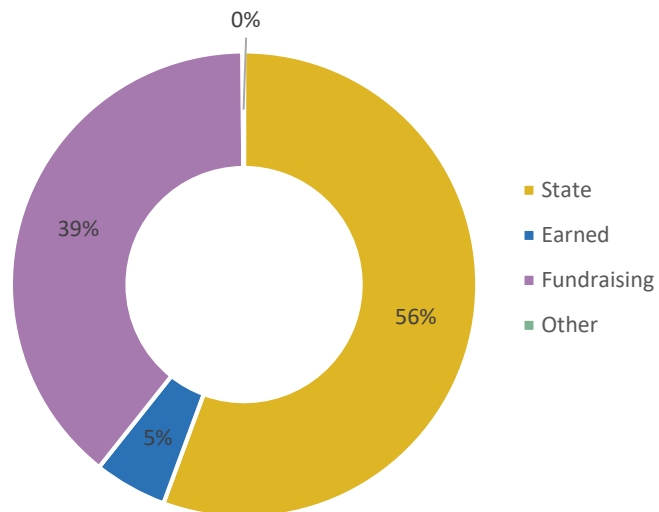
Sample Size: 67



International

Summary Statistics: Funding Model, 2016

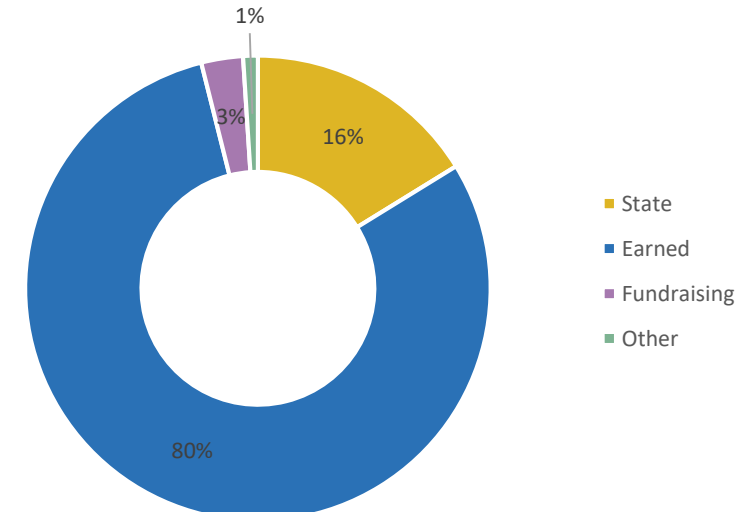
Sample Size: 38



Professional & Vocational

Summary Statistics: Funding Model, 2016

Sample Size: 95

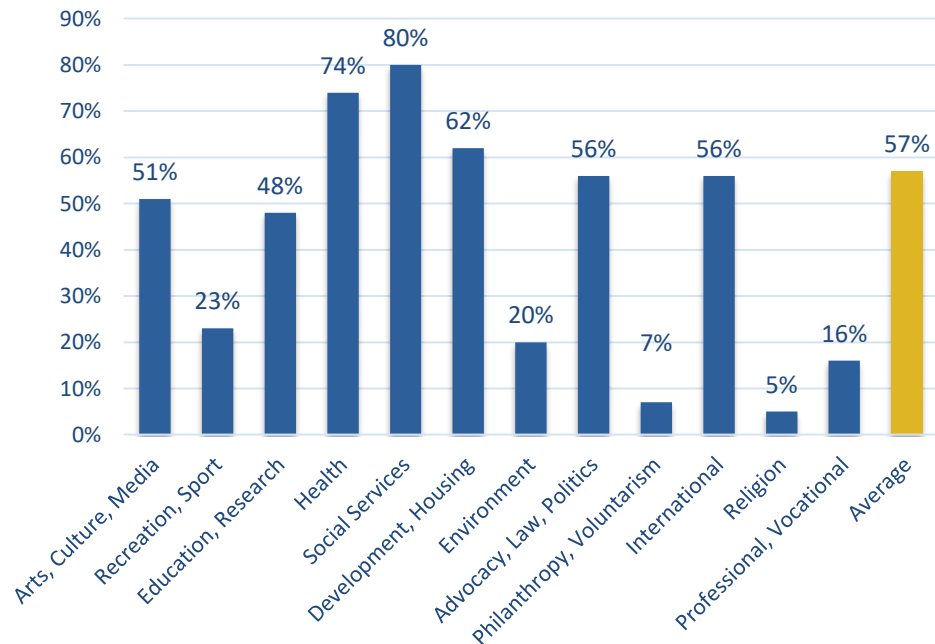


State Income

State Income accounted for 57% of total income, an increase of 5%, when compared to 2015.

In 2016, state income accounted for 57% of total income, which indicates a high reliance on not-for-profit organisations to deliver necessary services. This is evident with **Social Services and Health which continually receive proportionally more state income than other subsectors**, while Religion, followed by Philanthropy & Voluntarism received the smallest state contributions.

Figure 7: State Income as a Portion of Total Income by Subsector, 2016 Sample Size: 1249



In 2016, state income saw a year-on-year increase of 5%. Greater changes are found, however, when looking at subsectoral trends. **Religion recorded an increase of 99% in state income as a proportion of total income.** This increase is attributable to one outlier, and once removed, state income decreases by 6% for this subsector. Recreation & Sport saw an increase of 8% in funding, while Social Services' state funding rose by 12%. Arts, Culture & Media's state funding increased by 11%, largely due to Arts Council grants.

State support is recovering; however the funding landscape is changing with the implementation of the *Public Service Reform Plan (2014-2016)* towards a 'new approach based on releasing funds in return for delivering specified outcomes' (DPER, 2014:15). After public consultation on commissioning in 2016, the Department of Public Expenditure and Reform has drafted a definition of commissioning and guiding principles on its approach. The Department is now working towards aligning and integrating this approach with existing expenditure policy (DPER, 2017).

Figure 8: Change in State Funding by Subsector, 2015 - 2016 Sample Size: 1083

Subsector	% Change
Arts, Culture & Media	11%
Recreation & Sport	8%
Education & Research	0%
Health	5%
Social Services	12%
Development, Housing	3%
Environment	6%
Advocacy, Law & Politics	5%
Philanthropy & Voluntarism	18%
International	-6%
Religion	99%
Professional & Vocational	9%
Average	5%

Staff

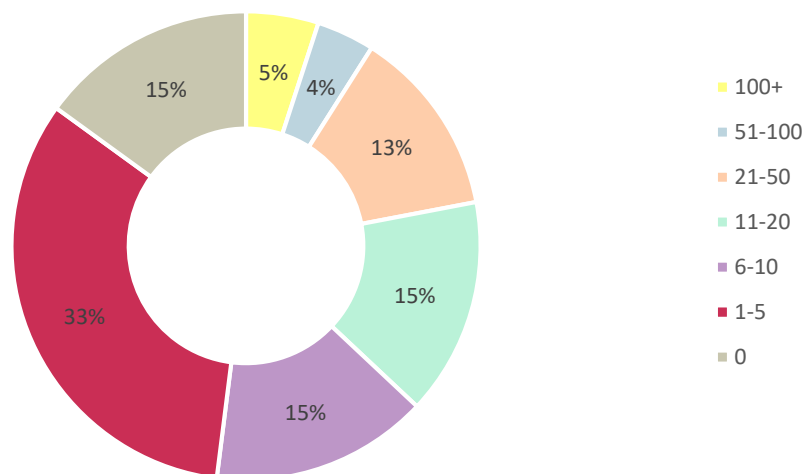
Staffing levels increased by 3%, yet nearly half of organisations employ 5 staff or less.

48% of organisations employed 5 or less staff in 2016, as outlined in the chart below. Organisations with more than 50 members of staff totalled 9%. Of organisations in the sample, 5% had more than 100 staff.

Disparity in the sector was also found with regards to staffing levels. On average, **organisations employed 26 staff members, over four times the median of 6**. 84% of organisations had staff levels below the identified average.

Figure 9: Distribution of Organisations by Staff Number, 2016

Sample Size: 830



Summary Statistics: Staff Numbers, 2016

Sample Size: 830

**Average
26 Staff**

Above Average 16%

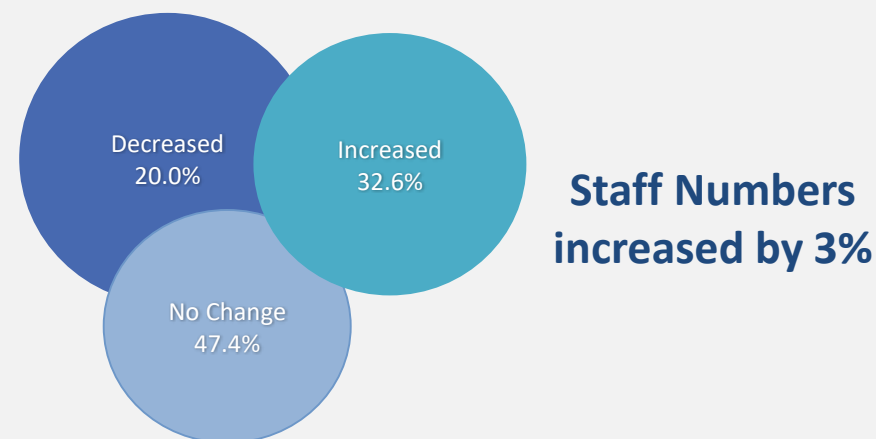
**Median
6 Staff**

Below Average 84%

As seen in Figure 10, nearly half of organisations maintained the same staff numbers between 2015 and 2016. A third of organisations added to their teams, resulting in a 3% increase overall.

Figure 10: Change in Staff Numbers, 2015 – 2016

Sample Size: 656



Fundraised Income

Religious organisations received 19c of every €1 raised in Ireland, in 2016.

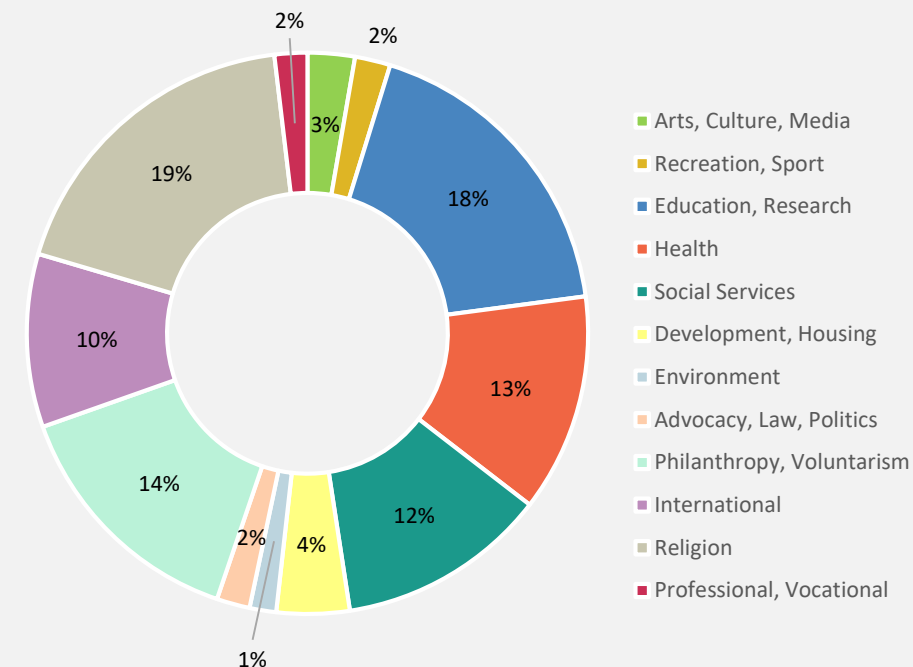
Both nationally and internationally, Ireland is viewed as having a highly generous population, consistently ranking highly in the World Giving Index. **Ireland moved up one ranking to the 8th most generous nation, but for the first time, dropped out of the top 10 countries for donating money.** The percentage of Irish people who donated to charity in the past month dropped from 66% in 2015 to 60% in 2016 (Charities Aid Foundation, 2017: 20).

As stated in the methodology, many sets of accounts are abridged or income is provided in aggregate. The result is that fundraised income and its sources are underreported. Only a small number of organisations in our sample provided additional information. It is on this small group that this analysis is carried out. As such, the results are no longer necessarily representative of the experiences of the entire sector.

As illustrated in Figure 11, **Religion received 19c of every €1 raised in 2016, while Education organisations received 18c of every €1.** Environment organisations only contributed 1% of total fundraised income, while Professional & Vocational, Recreation & Sport and Advocacy, Law & Politics each received 2%.

Figure 11: Fundraised Income by Subsector, Main Sample, 2016

Sample Size: 535



Fundraised income by method is underreported.

The not-for-profit sector relies on a variety of fundraising methods, including Direct Mail, Local and Community Fundraising including Events, soliciting Major Gifts, Regular and Committed Giving, Corporate Donations and Selling Something. As equally varied are the skills, time commitment and investment required to implement each method. Each organisation must identify the range of fundraising techniques that are best aligned to their funding targets and resources, measured in terms of overall income. The fundraising mix is influenced both by subsector and an organisation's purpose.

For the 535 organisations with available data, a total of 835 observations on fundraised income by method were found. The most cited method was 'donations', accounting for just over 30% of all observations. Many organisations included an income line on 'fundraising' but provided no additional detail. Others provided detail on methods used but combined income from more than one source, for example, Corporate Donations and Events. This results in an inability to disaggregate income by method. This unspecified fundraised income accounted for 24% of reporting. There was a high level of observations for Trusts and Foundation income, at 13%. Organisations typically named the Trust or Foundation or were more explicit when reporting on this form of income. Similar was found with Corporate Donations, at 10%.

While annual accounts provide detail on fundraised income totals, there is a lack of available information to identify the fundraising mix of the sector using this approach, due to inconsistencies and underreporting.

Figure 12: Reporting of Fundraised Income by Method, Main Sample, 2016 Sample Size: 535

Fundraising Method	Number of Observations	% of Reporting
Unspecified/Other	203	24.3%
DM Appeals/Campaigns	19	2.3%
Event Income	80	9.6%
Corporate Income	87	10.4%
Mail Shot	0	0.0%
Selling Something	45	5.4%
Legacies	25	3.0%
Trusts/Foundation	110	13.2%
Major Donors	2	0.2%
Donations	262	31.4%
Endowments	2	0.2%
Total	835	100%

Relationship fundraising forms the majority of fundraised income.

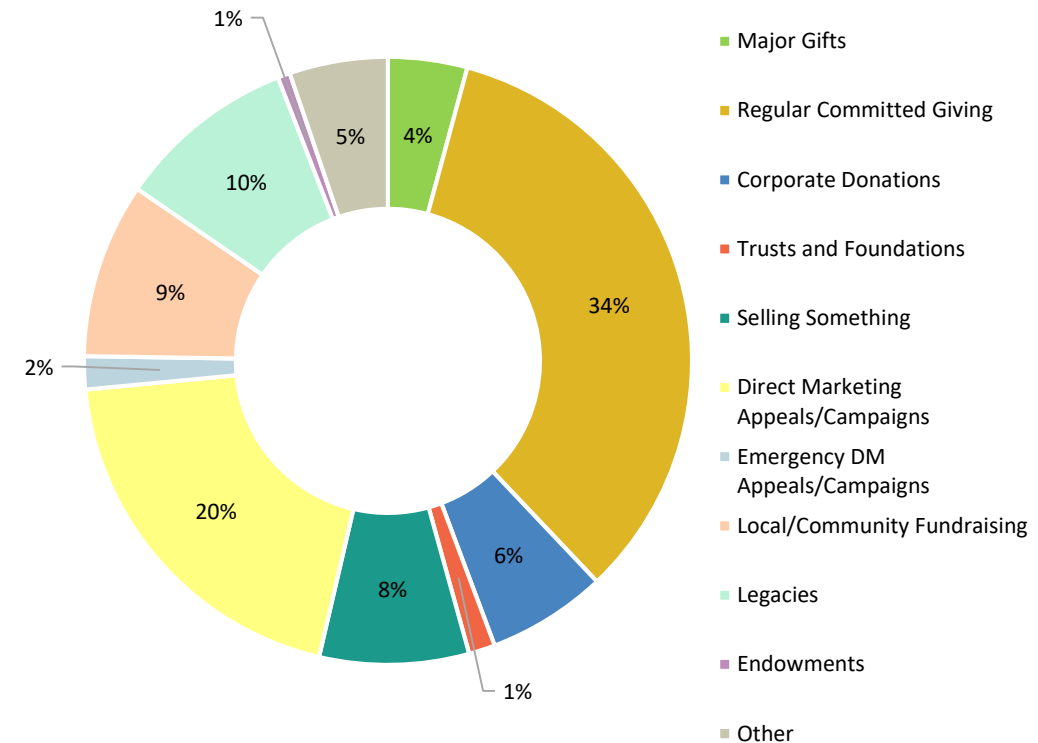
In order to provide a more detailed analysis of the fundraising mix, a survey of 24 organisations was conducted. Figure 13 then illustrates a more detailed picture of the fundraising mix of the sector compared to what can be reported from annual accounts.

Regular Giving (34%) and Direct Marketing Appeals (20%) dominate the fundraising mix. Divergence from more traditional fundraising methods is clear as Local/Community Fundraising accounted for 9% of total receipts, while Selling Something represented 8%. **Relationship fundraising methods total 55% of receipts.**

The level of diversity in the sector in relation to size and use of fundraising methods can result in one organisation skewing the overall findings. A systematic approach to gathering evidence on the fundraising landscape is required to inform and benchmark effectiveness. Presently, the knowledge gap between Ireland and the U.K. surrounding the voluntary sector has narrowed as a result of Benefacts. However, there remain gaps in sectoral knowledge on the Irish fundraising landscape. This was acknowledged in the Critical Fundraising Report (Murphy, 2017) in which task group members advocated for more evidence-informed fundraising decision making, including participation in benchmarking to share information regarding and insights on fundraising performance.

Figure 13: Fundraised Income by Method, Survey Sample, 2016

Sample Size: 24



Fundraised Income: International Comparisons

Ireland received a similar proportion of income from individuals to that of the U.S.

Individual Donations dominate the U.S. fundraising mix. According to the recent Giving U.S.A. report, individual donations made up 72% of U.S. contributions in 2016.

Individual donations also heavily represent the U.K. fundraising mix, totalling £10.9 billion in 2016, with legacies totalling £3.1 billion (National Council for Voluntary Organisations, 2018).

When compared to Figure 15, similarities between the Irish fundraising mix and that of the U.S. and U.K. emerge. However with 15% of fundraised income the U.S. and U.K received through Foundations and only 1% being attributed to this method in Ireland, it is clear that giving cultures vary notably.

Figure 14: U.S. Fundraised Income by Method, 2016, Giving USA

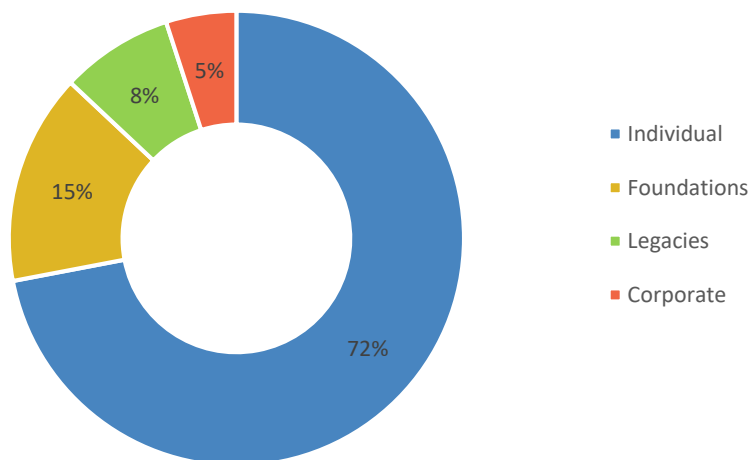


Figure 15: U.K. Fundraised Income by Method 2016, CAF

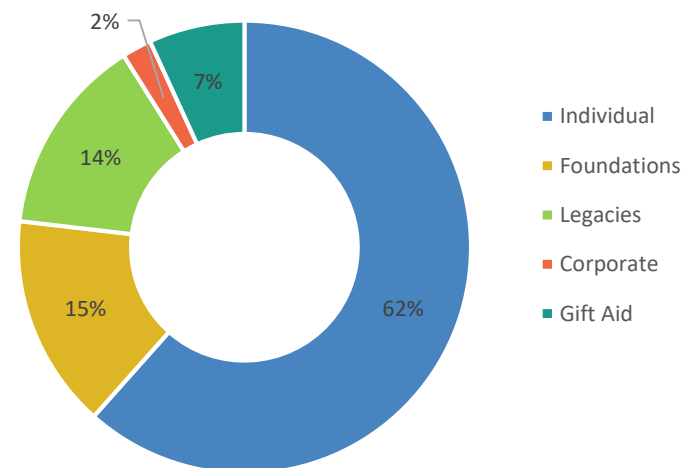
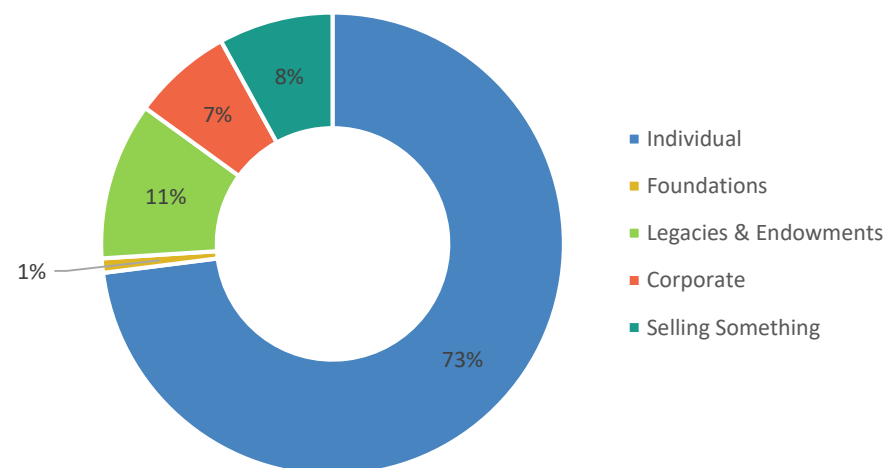


Figure 16: Irish Fundraised Income by Method, Survey Sample, 2016

Sample Size: 24



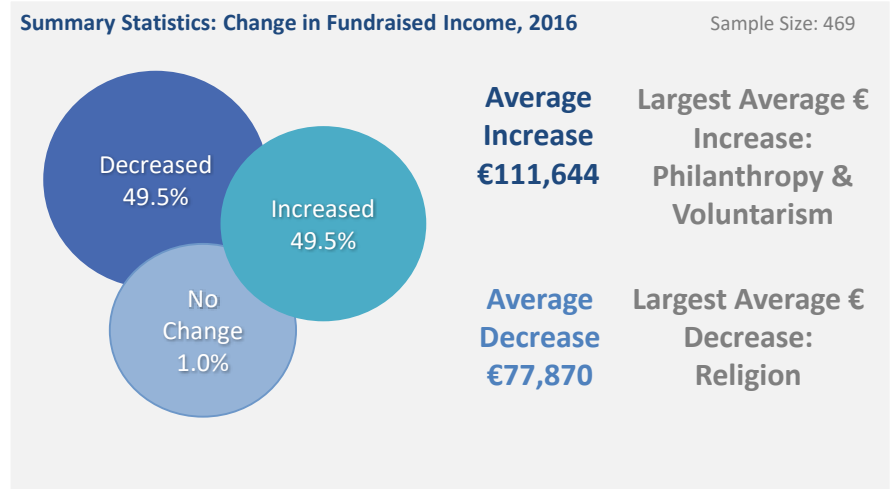
Fundraised income increased by 4.5% in 2016.

In 2016, fundraised income experienced an average increase of 4.5%. As outlined in the summary statistics table, organisational and subsectoral differences vary greatly. **An even split was found between organisations experiencing an increase or decrease in fundraised income. The average monetary increase, however, outweighs the average decrease, resulting in an overall upward trend.**

Figure 17 shows that Philanthropy & Voluntarism had the largest average increase of €120,200 per organisation, while the largest average decrease was experienced by Religion. A sector that experienced minimal change was Social Services, which decreased by only €1,859 per organisation on average.

Figure 17: Change in Fundraised Income by Subsector, 2015 - 2016 Sample Size: 469

Monetary Change in Fundraised Income		
Subsector	% Change	Average Change
Arts, Culture & Media	29.8%	€7,481
Recreation & Sport	- 28.2%	- €11,165
Education & Research	7.5%	€4,626
Health	8.4%	€53,732
Social Services	- 1.1%	- €1,859
Development, Housing	94.3%	€8,073
Environment	26.4%	€32,891
Advocacy, Law & Politics	16.9%	€33,612
Philanthropy & Voluntarism	13.7%	€120,200
International	- 2.8%	- €25,226
Religion	- 15.6%	- €81,734
Professional & Vocational	- 22.7%	- €3,441



Despite challenges in public perception of charities faced by the sector, an increase in fundraised income was observed in 2016. Amárach found that 15% of survey respondents had ‘no trust at all’ in Irish charities, an increase of 5% compared to 2015. Those having trust in charities fell from 9% to 5%, indicating that despite attempts at increased transparency in the sector, ‘public trust has not recovered from recent scandals’ (2017:25). Boss (2015) found however that organisations with good governance and transparency are in a better position to respond to scandals and subsequently experienced minimal consequences. These organisations focused on improving governance, strengthening donor trust and donor retention approaches.

Expenses related to fundraising are continually and significantly underreported, making it difficult to construct a detailed breakdown of fundraising costs using the main cohort of organisations. The sector recognises that increased transparency is essential to regaining public trust, but despite being outwardly accepting of the need for regulation, organisations remain hesitant in reporting on administrative, overhead, and fundraising costs. This is in part due to the unrealistic expectations surrounding the staff and running costs of a charity by State funders and the general public (Amárach, 2017).

As 2018 draws to a close, the sector still awaits the introduction of a mandatory financial reporting standard by the Charities Regulator. The adoption of charities SORP is ‘fundamental to restoring trust in charities’ (Benefacts, 2017) and would increase the sector’s accountability and transparency by making available information on how donations are spent, as well as the costs of fundraising.

Zero fundraising costs are an illusion that threatens the efficacy of the sector. While low costs regarding fundraising and management are preferable, organisational efficiency, effectiveness and sustainability cannot be attained without a sufficient level of investment in overheads and staff. Moreover, organisations struggle to recruit and retain capable staff as a result of external pressure placed on them by a general public that believes charities should hire the best professionals but reject the notion of competitive wages for this professionalism (Amárach, 2017: 17). Low fundraising and staff costs are not related to efficiency; indeed, the opposite can be said, that insufficient funding allocations for administration and overheads hinder the ability of organisations to build capacity.

More practical limitations of the summary ‘cost to raise a euro’ measure include:

- Poor quality data is available from annual accounts
- Organisational fundraising outcomes are not explicitly fundraising activities i.e. media based raising awareness
- Large annual fluctuations of fundraised income and investment results in figures that may not be representative of an organisation’s actual position
- Fundraising costs are correlated with a range of organisational characteristics including size, cause, capacity and age

In 2016, 24 organisations gave detailed information on their cost to raise €1, allowing 2into3 to estimate the costs associated with the various fundraising methods.

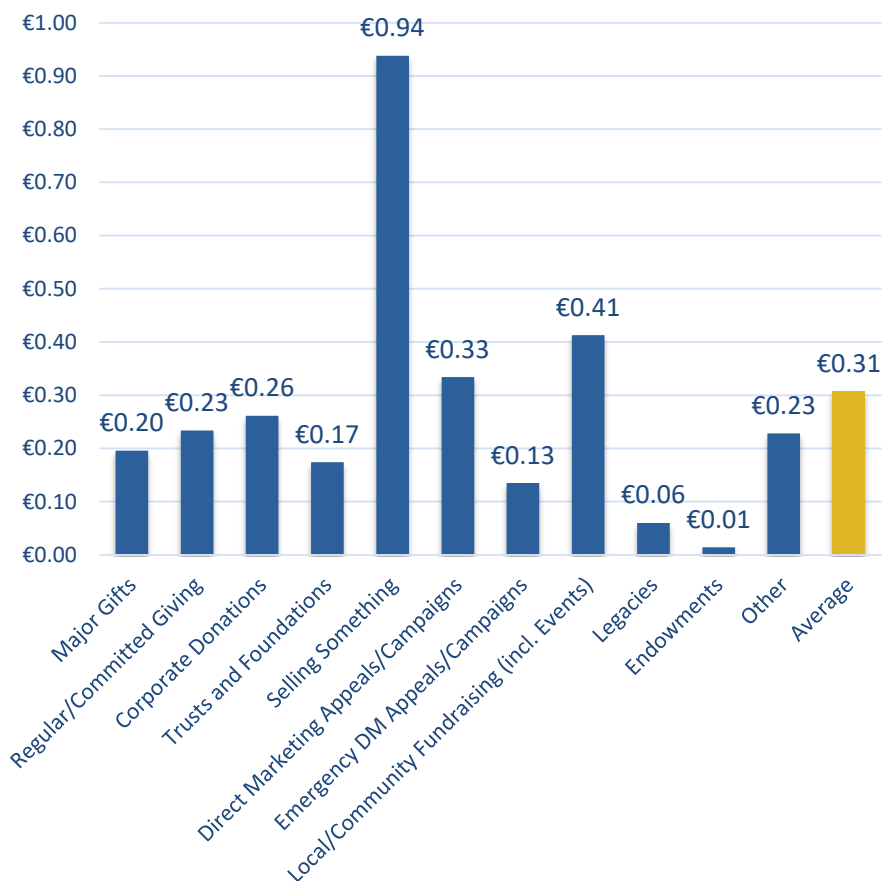
While the portion of organisations providing detailed information on fundraising costs is low, it still allows 2into3 to provide a reasonable depiction of the sector’s experiences. Even so, this cost is an estimate based on a small, non-random sample and should therefore be viewed with caution.

Fundraising Costs

In 2016, it cost 31c to raise €1, with Legacies generating significant return on investment.

Figure 18: Cost to Raise €1, Survey Sample, 2016

Sample Size:24



The cost of Fundraising varies across different techniques, and in 2016 the average cost to raise €1 was 31c. Selling Something was the most costly method requiring 94c to raise €1. Endowments and Legacies were found to be the most cost effective methods, followed by Emergency Direct Marketing Appeals.

As previously outlined, the fundraising landscape in Ireland differs to that of the U.K. These differences are even more apparent when compared to the U.S. Therefore, while international costs of fundraising are illustrated below, the fundraising landscape and therefore the related costs are not directly comparable with Ireland.

31c invested = €1 raised in Ireland

24p invested = £1 raised in U.K. (NCVO, 2015)

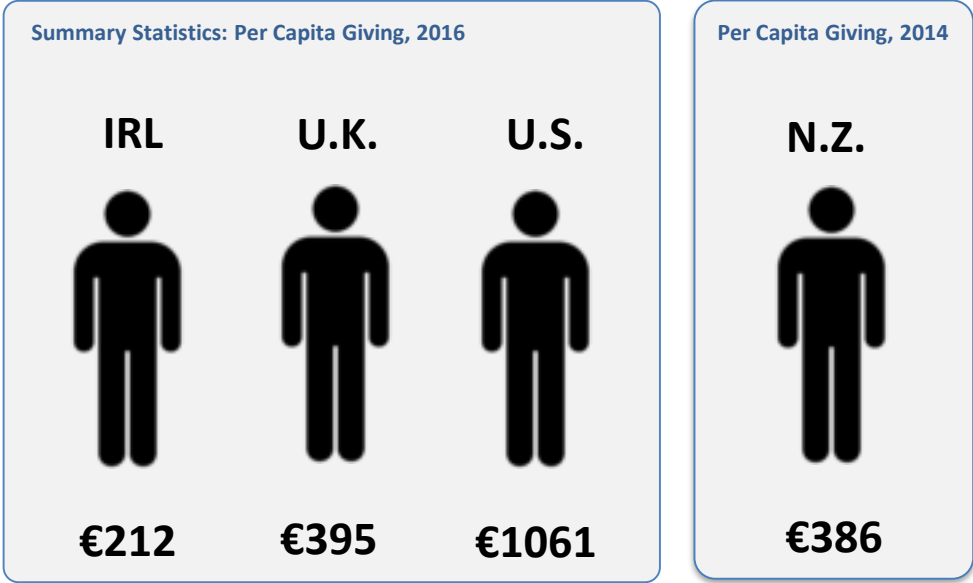
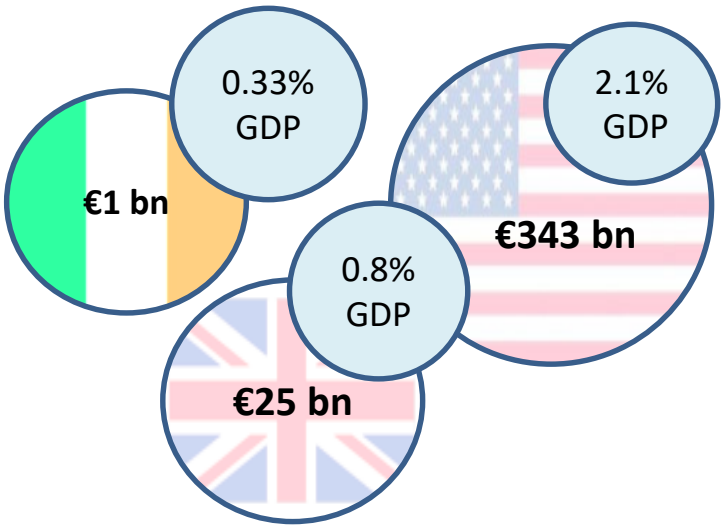
23c invested = \$1 raised in U.S. (Giving USA, 2017)

Ireland continues to lag behind the U.K. and U.S. in per capita giving and when compared to a similar counterpart, New Zealand.

The extrapolated sample of this report is representative of the not-for-profit sector in 2016, and can, therefore, depict the overall sectoral experience. In our effort to ensure the best representation of the sector, the top 2% of this cohort was removed from the extrapolation. Figures presented in this part of the report should be viewed with some caution due to underreporting and a lack of information particularly surrounding this form of income. With these caveats in place, it is estimated that in 2016, fundraised income for the Irish not-for-profit sector totalled €1 billion. Indecon (2018) identified fundraised income for registered charities as €965m.

This report estimates that Ireland’s fundraised income formed 0.33% of Irish GDP in 2016, with a **per capita rate of giving of €212, €183 lower than that of the U.K.** Comparisons between giving in New Zealand and in Ireland can be made due to the similarity in population and GDP. New Zealand’s most recent data shows per capita giving at €386, with an estimated total of €1.74 billion in philanthropic giving in 2014. New Zealand has a highly developed culture of strategic giving, with voluntary and statutory trusts and foundations accounting for 42% of total giving (Philanthropy New Zealand, 2014:ii).

The publication of The European Research Network on Philanthropy’s (ERNOP) longitudinal study covering 20 European countries points to shortcomings in Ireland’s reporting on giving, noting a very low-bound estimate and overall low availability of data (ERNOP, 2018). Compared to one of Ireland’s closer European counterparts in population and GDP, Norway, per capita giving is lower, with Norwegians giving an average of €180. Even so, giving in Norway is more strategic, with giving through trusts and foundations accounting for 41% of philanthropy (Sivesind, 2018).



Subsectoral Giving Per Capita

Per capita, Ireland gives most to Religious and Educational organisations.

Per capita, Ireland gave €212 in 2016. Subsectoral differences have been identified when it comes to per capita giving levels, as Figure 19 illustrates. Religion and Education received the highest per capita contribution at €42.53 and €40.29 respectively. Environment received the lowest per capita contribution at €2.24. It is worth noting that per capita giving remains highest for Religion despite a 16% reduction in fundraised income for this subsector.

When extrapolated to depict overall sectoral experience, fundraised income increased in 2016 yielding €1 billion compared to €969 million raised in 2015. **Per capita giving increased by €6, to €212.** However, giving as a percent of GDP fell from 0.37% to 0.33% year on year. This is attributable to the growth and recovery of the Irish economy.

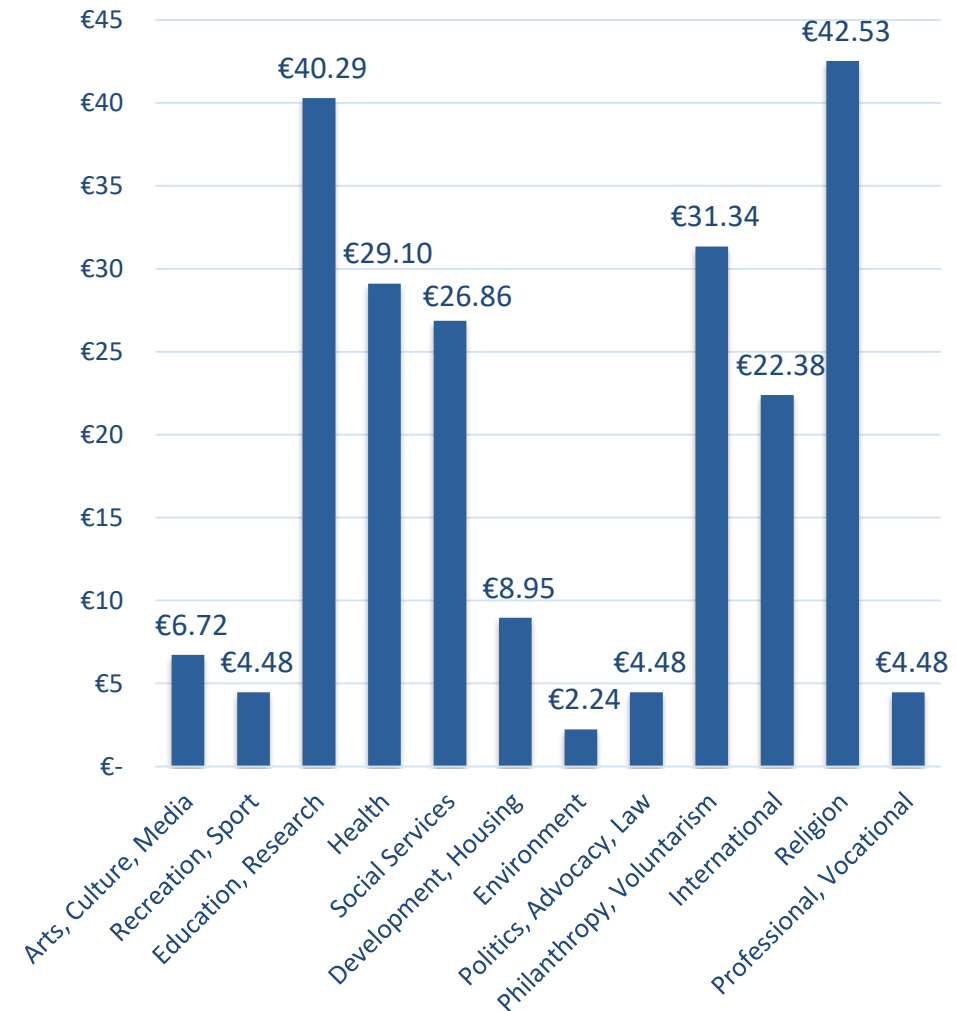
Summary Statistics: Estimated GDP and Per Capita Giving, 2016

Sample Size: 469

Adjusted Per Capita	2015	2016
Total Fundraised Income	€969m	€1.012bn
As a % of GDP	0.37%	0.33%
Per Capita	€206	€212

Figure 19: Per Capita Giving by Subsector, 2016

Sample Size: 535



Tax Incentive to Give

Ireland's tax incentive to give is at odds with practically all developed economies.

It has been consistently found that while Ireland is generous by frequency of giving, monetary giving levels are half that of the U.K. Figure 20 is adapted from a previous version of this report by 2into3, and provides explanations as to this variance (Power et al., 2015: 22).

There are a number of factors which could explain the difference in per capita giving levels in the U.K. and Ireland. **Ireland has just 40 charitable Trusts and Foundations, the least amount in Europe** (Association of Charitable Foundations, 2007), whereas the U.K. has some 8,800. The giving culture in the U.K. is more developed and there are greater levels of transparency and trust, due in part to a longer period of regulation. **The significant difference between the U.K. and Irish tax code in relation to philanthropic giving is one of the factors affecting Irish giving levels.**

The level of incentive in Ireland is at odds with not only the U.K. but practically all developed economies. Most countries offer incentives at 100% of the value of income tax; the donor and/or the charity can then claim or be exempt from 100% of the tax that has been paid or would be paid on the amount donated (Charities Aid Foundation, 2016). For example, while in the U.K. the incentive on a £5,000 donation is 100% of the highest rate of tax, in Ireland for a gift of the same level the incentive is 78% of tax paid at the higher rate.

The U.K. also operates a Gift Aid scheme where this incentive is split between the donor and the charity whereas in Ireland only the charity receives the benefit of the incentive.

Ireland is also unusual in being one of the few developed economies which caps the incentive. Most countries, including the U.K., set no annual limit for the value of donation by a taxpayer on which the tax paid is reclaimable.

For Legacy donations, the U.K. offers a specific incentive where 10% or more of an estate is donated there is a 4% reduction on the tax paid on the entire estate. In Ireland no such incentive exists.

Ireland also uses a floor, set at €250, before any incentive applies whereas the U.K. has no minimum level. In fact, no developed economy, apart from Ireland, sets a minimum donation amount (Charities Aid Foundation, 2016).

Figure 20: Tax Incentive to Give, Ireland vs U.K.

Incentive to Give

- No personal benefit is available on individual donations in Ireland.
- Tax schemes benefit charities and U.K. donors.
- The value of a Corporate donation is deducted at the corporation rate of tax in Ireland.
- Corporate donations are deducted from total profits before tax in the U.K.

Giving Culture

- Ireland is generous by frequency but U.K. gives more.
- Ireland has just 40 trusts and foundations, the lowest number in Europe and a fraction of the number in the U.K. (Johnson, 2018)
- Legacy giving is standardised in U.K. compared to Ireland.
- U.K. Lottery Funding is a significant source of income compared to Ireland.

Transparency and Trust

- Regulation was established in 2014 in Ireland, 7 years after the U.K.
- 8% of Irish charities used SORP but in the U.K., SORP is mandatory.
- For Ireland and the U.K., there is a need to regain public trust.

Conclusion

This report is designed to provide an overview of the status of the Irish not-for-profit sector in 2016 and responds to an identified need for objective information on fundraising in Ireland. It is intended to stimulate debate to encourage more detailed and transparent reporting of fundraising data.

Although empirical research is essential to identify best practice and to benchmark performance, trustees, CEOs, donors and civil society should bear in mind the diversity between organisations, which is not encompassed in this report. The report found that fundraised income rose 4.5% from 2015, increasing for the seventh consecutive year. The total income generated from philanthropic sources amounted to €1 billion in 2016, with the average cost to raise €1 estimated at 31c. Ireland's giving per capita was €212 in 2016, €183 less than that of the U.K., indicating that even as the sector continues to grow, a substantial margin exists between Ireland and its counterparts, with scope to develop its giving culture by looking to the U.K., New Zealand, and other societies with standardised institutional philanthropy.

While the sector seeks to regain the trust of the general public following the charity scandals of 2014-2015, impact-based language alone will not improve the public's perception of the Irish sector, which has become increasingly negative in recent years. In order for the sector to attain sustainable growth, a mandatory, standardized system of SORP compliance must be implemented.

This report finds the actual behaviours of the sector to go against the rhetoric of increasing transparency and accountability. Given the recovery of the economy, a greater acceleration in giving rates would be expected, particularly when comparing Ireland internationally. Bearing this in mind, it is difficult to escape the conclusion that transparency is actually diminishing, and that the exemplary actions of a select few are simply not enough to bring about the desired and deserved level of advancement of the sector as a whole.

Appendix

Appendix A: Stratification of all Organisations, 2016

Subsector	Organisations	% of Population
Arts, Culture & Media	928	4.7%
Recreation & Sport	3,192	16.1%
Education & Research	5,175	26.1%
Health	838	4.2%
Social Services	2,004	10.1%
Development, Housing	3,018	15.2%
Environment	762	3.8%
Advocacy, Law & Politics	393	2.0%
Philanthropy & Voluntarism	834	4.2%
International	376	1.9%
Religion	1,342	6.8%
Professional & Vocational	948	4.8%
Total	19,810	100%

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2into3 transforms not-for-profits through consulting, recruitment and research. Our team builds capacity through fundraising strategy development, organisational strategy development, talent acquisition, change management and evidence-informed decision-making.

See <http://www.2into3.com> for more information.



The Community Foundation for Ireland is one of the largest philanthropic organisations and grant-makers in the country. The Foundation seeks to impact real and lasting social change and supports a multitude of causes, funding hundreds of projects across Ireland and empowering those who want to make a difference by helping donors to bring about sustainable change. Established in 2000, the Foundation has since provided over €40 million, and has built an endowment fund of over €45 million. In 2017, the Foundation provided over €6.5 million in grants, their largest amount yet. The Community Foundation awards grants from its own funds, as well as administering funds on behalf of others, and manages over 70 donor-advised funds. With a working relationship with 4,000 not-for-profit organisations across Ireland, the Foundation advocates for and enables strategic giving that will transform outcomes for donors and beneficiaries. See <http://www.foundation.ie> for more information.

Complete Sample of Organisations

Advocacy, Law & Politics	Arts, Culture & Media (Continued)	Development, Housing
Alcohol Awareness Foundation Ireland	Backwater Artists	Abaile Autism Support Company Limited by Guarantee
Ballymun Community Law Centre Company Limited By Guarantee	Ballina Arts Centre Company Limited by Guarantee	Abbeyview Housing Association Company Limited by Guarantee
Co-Operation Ireland	Ballina Heritage & Costume Company Limited by Guarantee	Abha Bhan Voluntary Housing Association Company Limited by Guarantee
Cork Money Advice And Budgeting Service	Barker Arts Centre Company Limited by Guarantee	Aclare Development Council Company Limited by Guarantee
County Leitrim Citizens Information Service Company Limited By Guarantee	Books4babies Ireland Company Limited by Guarantee	Aherlow Kilross Community Council Company Limited by Guarantee
County Wexford Citizens Information Service	Briery Gap Cultural Centre Company Limited by Guarantee	Apex Housing Association (Ireland) Company Limited by Guarantee
Craobh na hEireann den Chomhdhail Cheilteach	Business to Arts Company Limited by Guarantee	Aras Pobail, Mionloch Cuideachta Faoi Theorainn Rátháiochta
Down Syndrome Ireland	C.A.F.E. Company Limited by Guarantee	Ardagh Community Council Company Limited by Guarantee
Dublin North City Money Advice And Budgeting Service Company Limited By Guarantee	C.J. Kickham Band Company Limited by Guarantee	Ardfield Rathbarry Playground Development Group Company Limited by Guarantee
Dublin North West Citizens Information Service	Carlingford Heritage Company Limited by Guarantee	Ashbourne Care
Edmund Rice International	Cashel Heritage and Development Trust Company Limited by Guarantee	Ashford Development Association Company Limited by Guarantee
Feasta Company Limited By Guarantee	Coisceim Dance Theatre	Athleague Amenity Company Company Limited by Guarantee
Fingal Citizens Information Service	Complex Productions Company Limited by Guarantee	Athlone Community Services Council Company Limited by Guarantee
Fingal Money Advice & Budgeting Service	Cork City Ballet Company Limited by Guarantee	Athlone Youth Enterprise Workshop Company Limited by Guarantee
Institiuid Ceimice na h-Eireann (The Institute Of Chemistry Of Ireland)	Cork Community Art Link Company Limited by Guarantee	Athy Community Council Company Limited by Guarantee
Irish Advocacy Network Company Limited By Guarantee	Cork International Choral Festival Company Limited by Guarantee	Athy Heritage Company Company Limited by Guarantee
Irish Debt Securities Association	County Sligo Youth Theatre Company Limited by Guarantee	Awbeg Funcheon Recreation Scheme Company Limited by Guarantee
Irish Development Education Association (Idea) Company Limited By Guarantee	Cruinniú na mBad Cuideachta Faoi Theorainn Rátháiochta	Bailieborough Development Association Company Limited by Guarantee
Irish Smart Ageing Exchange Company Limited By Guarantee	Cumann Naisiunta na gCor	Baldoye Forum Company Limited by Guarantee
Le Chéile Mentoring Project Company Limited By Guarantee	Dalkey Irish Heritage Town Company Company Limited by Guarantee	Ballina Community Sport Centre Company Limited by Guarantee
Limerick City And County Citizens Information Service Company Limited By Guarantee	Down To Earth Community Arts Company Limited by Guarantee	Ballinahinch Community Development Company Limited by Guarantee
National LGBT Federation Company Limited By Guarantee	Druid Performing Arts Company Limited by Guarantee	Ballycotton Development Company Company Limited by Guarantee
North Tipperary Money Advice & Budgeting Service	Dublin Folk Dance Group Company Limited by Guarantee	Ballyduff Muintir Na Tíre Community Services Company Limited by Guarantee
Open Knowledge Ireland	Dublin Theatre Festival Company Limited by Guarantee	Ballyfermot Community Civic Centre Social Economy Company Limited by Guarantee
P.A.C.E. (Prisoners Aid Through Community Effort) Company Limited By Guarantee	Dublin Youth Theatre Company Limited by Guarantee	Ballymahon Community Employment Project Company Limited by Guarantee
Polish Educational Society In Ireland	Duiske Concerts Company Limited by Guarantee	Ballymote Family Resource Centre Company Limited by Guarantee
Release Prison Partnership Company Limited By Guarantee	Dundrum Arts and Cultural Festival Company Limited by Guarantee	Ballymun Job Centre Co-Operative Society Limited
Responsible Retailing Of Alcohol In Ireland Company Limited By Guarantee	Economic and Social Studies	Ballyogan Community Development Management Committee Company Limited by Guarantee
Schizophrenia Association of Ireland	Éigse Carlow Arts Festival Company Limited by Guarantee	Ballyphehane Community Association Company Limited by Guarantee
Sligo Citizens Information Service Company Limited by Guarantee	Fadó Productions Company Limited by Guarantee	Ballysaggart Community Development Company Company Limited by Guarantee
South Kildare Citizens Information Service Company Limited by Guarantee	Fishamble Theatre Company Company Limited by Guarantee	Banner Housing Association Company Limited by Guarantee
South West Money and Budgeting Service Company Limited by Guarantee	Friends of Joyce Tower Society Company Limited by Guarantee	Barraduff Community Field Organisation Company Limited by Guarantee
St. Francis Xavier Pioneer Club	Galway Arts Centre Company Limited by Guarantee	Basispoint Company Limited by Guarantee
The Consumers Association of Ireland	Galway University Hospitals Arts Trust Company Limited by Guarantee	Bawn Area Community Groups Company Limited by Guarantee
The European Movement – Ireland	Gaze Film Festival Company Limited by Guarantee	Bawn Latton Company Limited by Guarantee
The Food Science and Technology Trust of Ireland	Historic Irish Tourist Houses and Gardens Association Company Limited by Guarantee	Belcarra Community Co-Operative Society Limited
The Irish Society for The Prevention of Cruelty to Children	Idir Láimha Cuideachta Faoi Theorainn Rátháiochta	Belmont Park Housing Association Company Limited by Guarantee
The Order of The Way Company Limited by Guarantee	Imram Féile Litríochta Gaelige	Belturbet Community Development Association Company Limited by Guarantee
Victim Support at Court	Ionad Cultúr Agus Dearadh An Fhairche Cuideachta Faoi Theorainn Rátháiochta	Bessborough Centre Company Limited by Guarantee
Waterford Citizens Information Service	Irish Chamber Orchestra	Blackwater Employment Scheme Company Limited by Guarantee
Arts, Culture & Media	Irish Historic Houses Association Company Limited by Guarantee	Blessington & District Forum Trails Company Limited by Guarantee
Abbey Mill Wheel Restoration Trust Company Limited by Guarantee	Irish Photography Foundation Company Limited by Guarantee	Bonniconlon Community Centre Company Limited by Guarantee
Abbey Theatre Amharclann Na Mainistreach	James Joyce Cultural Centre	Bray Community Alliance C.E.P. Company Limited by Guarantee
Access Cinema	John Mc Kenna Traditional Societe Company Limited by Guarantee	Bray Tourism Company Limited by Guarantee
Artspace Studios Company Limited by Guarantee	Kaliwat Iliganon Association Ireland Company Limited by Guarantee	Brickens Community Centre Company Limited by Guarantee
	Kapisanan Para Sa Siyensiya Ng Sining, Kultura At Heritage Ng Pilipinas (Ireland)	
	Kilkenny Community Communications Society Limited	
	Kilmallock Performing Centre Company Limited by Guarantee	
	Kiltartan Gregory Cultural Society Company Limited by Guarantee	
	Lechéile Arts and Music Festival Company Limited by Guarantee	
	Limerick Printmakers Studio and Gallery Company Limited by Guarantee	
	Lullymore Heritage and Discovery Park Company Limited by Guarantee	
	Masamba Samba School Social Economy Programme Company Limited by Guarantee	
	Mayo Academy for Performing Arts Company Limited by Guarantee	
	Michael Coleman Heritage Centre Company Limited by Guarantee	
	Moate Museum and Historical Society Company Limited by Guarantee	
	Monreagh Ulster-Scots Education & Heritage Association Company Limited by Guarantee	
	Mullingar Integrated Arts Centre Company Limited by Guarantee	
	Music Instrument Fund of Ireland Company Limited by Guarantee	
	Nenagh Choral Society Company Limited by Guarantee	
	Rush Dramatic Society Company Company Limited by Guarantee	
	Sirius Arts Centre Company Limited by Guarantee	
	Sligo Music Fest Company Limited by Guarantee	
	South West Donegal Community Radio Company Limited by Guarantee	
	St. John's Church, Killowen, Preservation Group Designated Activity Company	
	St. Patrick's Band (Galway) Company Limited by Guarantee	
	Summer Music on The Shannon Company Limited by Guarantee	
	Taibhdhearc na Gaillimhe Amharclann Naisiunta na Gaeilge Cuideachta Faoi Theorainn Rátháiochta	
	The Bantry 1796 French Armada Trust Company Limited by Guarantee	
	The Douglas Hyde Gallery	
	The European Centre for Architecture Art Design and Urban Studies Company Limited by Guarantee	
	The Festival of Curiosity Company Limited by Guarantee	
	The Firkin Crane Company Limited by Guarantee	
	The Hunt Museum	
	The Ireland Institute for Historical and Cultural Studies (Institiuid na hEireann Um Staideir Staire agus Chult)	
	The Kilgobinet, Colligan And Kilbrien Field and Stage Entertainment Company Company Limited by Guarantee	
	The Linenhall Arts Centre Company Limited by Guarantee	
	The Mart Gallery Company Limited by Guarantee	
	The National 1798 Historical Centre Company Limited by Guarantee	
	The National Association for Youth Drama	
	The National Opera House	
	The Sculptor's Society of Ireland Company Limited by Guarantee	
	The Transport Museum Society of Ireland Company Limited by Guarantee	
	The Yeats Thoor Ballylee Development Company Limited by Guarantee	
	Tipperary Excel Heritage Co. Company Limited by Guarantee	
	Tonnta Company Limited by Guarantee	
	Viking Triangle Trust Company Limited by Guarantee	
	Waterford Arts Festival Company Limited by Guarantee	
	Wexford Heritage Trust	

Complete Sample of Organisations

Development, Housing (Continued)

Broadford Community Enterprise Centre Company Limited by Guarantee	Drumlane Community Partnership Company Limited by Guarantee	Hillview Community Resource Centre Company Limited by Guarantee	Listowel Family Resource Centre Company Limited by Guarantee
Cabra Community Policing Forum Project Management Company Limited by Guarantee	Dublin Business Innovation Centre	Hospital Family Resource Centre Company Limited by Guarantee	Littleton Development Association Company Limited by Guarantee
Campus Innovation Centre Carlow Company Limited by Guarantee	Dublin Business School Fund Designated Activity Company	I.R.D. Kiltimagh Company Limited by Guarantee	Lixabhey Community Group Company Limited by Guarantee
Carndonagh Community & Rural Development Company Company Limited by Guarantee	Dublin Civic Trust	I.R.D. Waterville Company Limited by Guarantee	Longford Town Suburbs Project Company Limited by Guarantee
Carrick - On - Suir Community Business Centre Company Limited by Guarantee	Dublin Enterprise & Technology Centre Company Limited by Guarantee	Imaal Hall Company Company Limited by Guarantee	Loughrea Parish Council Company Limited by Guarantee
Cashelard Community Development Association Company Limited by Guarantee	Duleek Development Association Company Limited by Guarantee	Inniskeen West Louth Development Company Limited by Guarantee	Louth Leader Partnership
Cavan County Enterprise Fund	Dún Laoghaire-Rathdown Leisure Services Company Limited by Guarantee	Integrated Development Southill Company Limited by Guarantee	Masonic Havens Company Limited by Guarantee
Cavan Public Participation Network Company Limited by Guarantee	Dundalk Voluntary Housing Association Company Limited by Guarantee	K.C.Y.M.S. Management Company Limited by Guarantee	Mayfield/Old Youghal Road Project Company Limited by Guarantee
Changex International	Dunmore East Tourism And Commerce Group Company Limited by Guarantee	Keel Community Council Company Limited by Guarantee	Meath Tourism Company Limited by Guarantee
Charleville View Residents Association Company Limited by Guarantee	East Clare Community Co-Operative Society Limited	Kells Region Economic Enterprise Designated Activity Company	Merchant's Quay Project Ce Scheme Company Limited by Guarantee
Cill Urnai Housing Association Co. Company Limited by Guarantee	Edmund Rice International Heritage Centre Company Limited by Guarantee	Kenagh Community Employment Project Company Limited by Guarantee	Merrion Square Network Company Limited by Guarantee
Clannway (Meath) Voluntary Housing Association Company Limited by Guarantee	Eglish & Rath Community Centre Company Limited by Guarantee	Kenmare Social Services (Housing) Company Limited by Guarantee	Midleton Community Forum Company Limited by Guarantee
Clare Island Community Centre Company Limited by Guarantee	Employ Ability Company Limited by Guarantee	Kilbarrack And District Community Association	Milford & Kerrykeel Employment Project Company Limited by Guarantee
Clarecare Company Limited by Guarantee	Employment Response Northwest Company Limited by Guarantee	Kilbeggan Community Group Company Limited by Guarantee	Moate Community Development Association Company Limited by Guarantee
Clonard Area Development Association	Enniscorthy Community Services Council Company Limited by Guarantee	Kilcullen Community Action Company Limited by Guarantee	Monasterevin Community Centre Company Limited by Guarantee
Clonliffe And Croke Park Community Hall Company Limited by Guarantee	Enterprise Castlereagh Company Limited by Guarantee	Kilgarvan Community Development Company Limited by Guarantee	Mount Oliver And District C.E. Company Limited by Guarantee
Cloonacool Community Park Company Limited by Guarantee	Eva International Biennial Of Visual Art Company Limited by Guarantee	Kilkenny Carers Support Services Company Limited by Guarantee	Moyross Residents Forum Company Limited by Guarantee
Cloughjordan Development Group Company Limited by Guarantee	Extern Ireland	Kilkenny Civic Trust	Muintir Mhaigh Eo International County Enterprise Fund Company Company Limited by Guarantee
Cluid Housing Association	Farranree Community Employment Project Company Limited by Guarantee	Kilkenny Community Enterprise Centre Company Limited by Guarantee	Muintir Na Tire
Cobh Tourism Company Limited by Guarantee	Farranree Sheltered Housing Association Company Limited by Guarantee	Kilkenny Voluntary Bodies Company Limited by Guarantee	N.C.U. Company Limited by Guarantee
Comhar na Noileán Cuideachta Faoi Theorainn Rátháiochta	Ferbane Business And Technology Park Company Limited by Guarantee	Killavullen Area Community Employment Scheme Company Limited by Guarantee	Nano Nagle Housing Association Company Limited by Guarantee
Comhlucht Forbartha na nDéise Cuideachta Faoi Theorainn Rátháiochta	Festival Arts Campaign Company Limited by Guarantee	Killeshandra Community Council Company Limited by Guarantee	Nascadh C.D.P. Company Limited by Guarantee
Community Action Network	Festival Savour Food Kilkenny Company Limited by Guarantee	Killinarden Family Resource Centre Company Limited by Guarantee	Nenagh Voluntary Housing Association
County Cavan Job Initiative Forum Company Limited by Guarantee	Fethard And Killusty Muintir Council Company Limited by Guarantee	Kilmaley Meitheal Co. Company Limited by Guarantee	Newcastle Civic & Social Amenity Centre Company Limited by Guarantee
County Meath Ireland Collection Company Limited by Guarantee	FHIST Voluntary Housing Association Company Limited by Guarantee	Kilmallock Pre-School Company Limited by Guarantee	Newcastle-Lyons Development Trust Company Limited by Guarantee
County Roscommon Women's Network Company Company Limited by Guarantee	Finisklin Housing Association Company Limited by Guarantee	Kilmead Community Development Company Limited by Guarantee	North Dublin Development Coalition Company Limited by Guarantee
Cross Kilbaha Community Housing Company Limited by Guarantee	Focus Housing Association Company Limited by Guarantee	Kilmore Quay Community Development Association Company Limited by Guarantee	North Meath Communities Development Association Company Limited by Guarantee
Cuan An Chláir Cuideachta Faoi Theorainn Rátháiochta	Galway City Business Association	Kiltullagh-Esker Community Association Company Limited by Guarantee	North Offally Development Fund Company Limited by Guarantee
Cuan Bhride Voluntary Housing Association Company Limited by Guarantee	Galway City Innovation District Company Limited by Guarantee	Kilworth Community Housing Association Company Limited by Guarantee	Northside Security Services Company Limited by Guarantee
Culdaff Community Association Company Limited by Guarantee	Garryowen Community Committee Company Limited by Guarantee	Kinlough Community Development Company Company Limited by Guarantee	O.A.S.I.S. Housing Association Company Limited by Guarantee
Cunamh Iveragh Company Limited by Guarantee	Genio Company Limited by Guarantee	Knockainey Historical And Conservation Society Company Limited by Guarantee	O'Connell Court Company Limited by Guarantee
Dalkey Community Council Company Limited by Guarantee	Gheel Community Employment Company Limited by Guarantee	Laois Tourism Co. Company Limited by Guarantee	Oval And Round Company Limited by Guarantee
Dara Voluntary Housing Association Company Limited by Guarantee	Glenhest Community Council Society Limited	Larionad Acmhainní Nadurtha Cuideachta Faoi Theorainn Rátháiochta	Patrickswell Community Council Company Limited by Guarantee
Darndale- Belcamp Village Centre Company Limited by Guarantee	Glinsk Community Development Society Limited	Le Cheile Westside Company Company Limited by Guarantee	Pobail Le Chéile C.D.P. Company Limited by Guarantee
Darrara Muintir Na Tire Community Council Company Limited by Guarantee	Glounthaune Community Association	Leitrim Network Company Limited by Guarantee	Portlaoise Community & Family Resource Centre Company Limited by Guarantee
DCM Sheltered Housing Designated Activity Company	Gort & District Community Development Group Company Limited by Guarantee	Liberties Training Centre (LTC) Company Limited by Guarantee	Prosperous Area C.E. Project Co Company Limited by Guarantee
Denn Developments Company Limited by Guarantee	Granard Area Action Group Company Limited by Guarantee	Lighthouse Fellowship	Quadrana Company Limited by Guarantee
Derrybrien Development Society Limited	Grange Woodbine Residents Association Company Limited by Guarantee	Limerick Enterprise Network	Quality Matters Company Limited by Guarantee
Disabled People Of Longford Housing Association Company Limited by Guarantee	Greenhills Community Council Company Limited by Guarantee	Limerick G.A.A. Jobs Creation Centre Company Limited by Guarantee	Quarryvale Community Resource Centre Company Limited by Guarantee
Dominic's Community Centre Company Limited by Guarantee	Greenore Greencastle Community Association Company Company Limited by Guarantee	Limerick Social Service Council Company Limited by Guarantee	Quay Co-Operative (Cork) Limited
Donabate And Swords District C.E. Company Limited by Guarantee	Hacketstown Social Employment Scheme Company Limited by Guarantee	Lismore Community Development Company Limited by Guarantee	Rathangan Housing Association Company Limited by Guarantee
Donoughmore & Fedamore Community Association Company Limited by Guarantee	Haggardstown And Blackrock Community Centre Company Limited by Guarantee	Lismore Mochuda Development Company Company Limited by Guarantee	Rathkeale Community Workspace Company Limited by Guarantee
Doon Community Housing Company Limited by Guarantee	Harmony House Community Centre Company Limited by Guarantee	Lisnamult Residents Association Company Limited by Guarantee	Rathkeale Sheltered Housing Association Company Limited by Guarantee
DPP Community Project Company Limited by Guarantee	Help 1 Community Employment Project Company Limited by Guarantee	Lissycasey Community Company Limited by Guarantee	Reilig Realt Na Mara Cuideachta Faoi Theorainn Rátháiochta
Drum Heritage Company Limited by Guarantee	Hillside View Voluntary Housing Association Company Limited by Guarantee	Listowel Area C.E. Project Company Limited by Guarantee	Respect Company Limited by Guarantee

Complete Sample of Organisations

Development, Housing (Continued)

Rhode Parish Playground Project Company Limited by Guarantee	The Catholic Housing Aid Society
Ringsend And Irishtown Community Centre Company Limited by Guarantee	The Clontarf Community Employment Project Company Limited by Guarantee
Riverstick Community Association Company Limited by Guarantee	The Father Patrick Peyton C.S.C. Voluntary Housing Company Company Limited by Guarantee
Rivervalley Combined Clubs Company Limited by Guarantee	The Monte Argentario Trust Company Limited by Guarantee
Round Tower Housing Association Company Limited by Guarantee	The Roscara Housing Association Company Limited by Guarantee
Rush Community Council Company Limited by Guarantee	The Séamus Ennis Arts Centre Company Company Limited by Guarantee
S.C.C.U.I. Enterprises Company Limited by Guarantee	The Social Action Group Rathmore Company Limited by Guarantee
Saint John Of God Housing Association Company Limited by Guarantee	The Upper Glanmire Community Association Company Limited by Guarantee
Sceim Phobal Mhiobhui Company Company Limited by Guarantee	Thomastown Voluntary Housing Association Company Limited by Guarantee
Sean O'Casey Community Centre East Wall Company Limited by Guarantee	Thomond Housing Association Company Limited by Guarantee
Sean Scoil Company Limited by Guarantee	Tinahely Community Employment Company Limited by Guarantee
Seameitheal Company Limited by Guarantee	Tipperary Community Council Company Limited by Guarantee
Shannon Social Economy Maintenance Services Company Limited by Guarantee	Tir na Mona Cuideachta Faoi Theorainn Ráthaloichta
Sheridan Memorial Community Centre Company Limited by Guarantee	Tithe Cois Trá (Lacken Housing Association) Company Limited by Guarantee
Shrute Community Sport Fields Company Limited by Guarantee	Tomacork Community Employment Company Limited by Guarantee
Simon Women's Aid Project Company Limited by Guarantee	Tralee Women's Forum & Company Company Limited by Guarantee
Slieve Bloom Rural Development Society Ltd	Tullahought Community Development Company Limited by Guarantee
Sligo Bid Company Limited by Guarantee	Tulsk Action Group Company Limited by Guarantee
Sligo Northside Community Partnership Company Limited by Guarantee	Turasoireacht Acla Cuideachta Faoi Theorainn Ráthaloichta
South East Galway Housing Association Company Limited by Guarantee	Tymon Bawn Community Association Company Limited by Guarantee
Southill Family Resource Centre Company Limited by Guarantee	Una Bhan Tourism Co-Operative Society Limited
Southside Women's Action Network Company Limited by Guarantee	Upperchurch/Drombane Rural Development Company Limited by Guarantee
Spraog agus Spórt Family Centre Company Limited by Guarantee	Walkinstown Housing Association Company Limited by Guarantee
St. Anthony's Community Employment Project Company Limited by Guarantee	Waterford Leader Partnership Company Limited by Guarantee
St. Canice's Community Action Company Limited by Guarantee	West Cork Carers Support Group Company Limited by Guarantee
St. Catherine's Community Services Centre Company Limited by Guarantee	West Wicklow Community Employment Company Limited by Guarantee
St. Francis Housing Association Company Limited by Guarantee	Western Housing Association Company Limited by Guarantee
St. Joseph's Community Employment Development Programme (C.E.D.P.) Company Limited by Guarantee	Wexford Retail Promotion Company Limited by Guarantee
St. Mary's Community Employment Project Company Limited by Guarantee	Wicklow Community Services Company Limited by Guarantee
St. Patrick's Dwellings For The Elderly Company Limited by Guarantee	Windgap Voluntary Housing Association Company Limited by Guarantee
St. Patricks Parish (Kilkenny) Voluntary Housing Association Company Limited by Guarantee	Work Start West Cork Company Limited by Guarantee
St. Peter's Parish Ce Project Company Limited by Guarantee	Education & Research
Suck Valley Development Co-Operative Society Limited	Access It Company Limited by Guarantee
Suncroft Community Development Company Limited by Guarantee	Ag Eisteacht
Sustainability Matters Company Limited by Guarantee	Ahead
Sutton Dinghy Club Community Employment Project Company Limited by Guarantee	An Cheim Computer Services Limited
Swinford Area C E Company Limited by Guarantee	Angel Guardian Community Preschool Company Limited by Guarantee
Tallaght Rehabilitation Project Company Limited by Guarantee	Autism Alliance
Tallaght West Childhood Development Initiative Company Limited by Guarantee	Ballycommon Tele Work And Training Centre Company Limited by Guarantee
Taughmaconnell Development Company Company Limited by Guarantee	Benefacts
Teach Oscail Resource Project Company Limited by Guarantee	Bid DI Company Limited by Guarantee
Teach Tearmainn Housing Association Company Company Limited by Guarantee	Bobbie Bastow Genetics Foundation
Templemichael Parish Resources Company Limited by Guarantee	Brandon Community Play Group Company Limited by Guarantee
The Blanchardstown Area Partnership Company Limited by Guarantee	Buncrana Pre-School Playgroup Company Limited by Guarantee
The Burren Lowlands Company Limited by Guarantee	Cairde Gael-Linn Cuideachta Faoi Theorainn Ráthaloichta

Education & Research (Continued)

Camara Ireland	Ghala Designated Activity Company
Campus Property Designated Activity Company	Glenealy I.T. Centre Company Limited by Guarantee
Cancer Research Of The Oesophagus And Stomach At St. James's Hospital, (C.R.O.S.S.) Company Limited by Guarantee	GMIT Catering Company Company Limited by Guarantee
Cavan Youth & Environmental Project Company Limited by Guarantee	Gorey Educational Trust Company Limited by Guarantee
Centre For Effective Services	Gréasan Gnó Chill Droichid Agus An Cheantair Máguaird/Celbridge & District Business Network
Centre For Environmental Living And Training (C.E.L.T.) Company Limited by Guarantee	Griffith Barracks Multi-Denominational School Company Limited by Guarantee
Champlain College Dublin	Horan Airport Trust Company Limited By Guarantee
Cherry Orchard Community Training Centre Company Limited by Guarantee	I.R.D. Foilmore Kells Company Company Limited By Guarantee
Citywise Education	IBEC Global Graduates
Clare Music Academy Company Limited by Guarantee	IGA Research Company Limited By Guarantee
Cleas Cuideachta Faoi Theorainn Ráthaloichta	Infectious Diseases Society Of Ireland (IDSi) Company Limited By Guarantee
Cms Learning Centre Company Limited by Guarantee	Inishowen Community (And Recreational) Carndonagh Community School Sport Development Project Company Company Limited By Guarantee
Coiste Naíonra An Teaghlaigh Naofa Cuideachta Faoi Theorainn Ráthaloichta	Institiuid Bitheolaíochta Na H-Eireann (The Institute Of Biology Of Ireland)
Coiste Naíonra Ceatharlach Cuideachta Faoi Theorainn Ráthaloichta	Institute For Feminism And Religion Company Limited By Guarantee
Comhlacht Gaeloidéas Chualann	Institute Of Technology, Sligo
Common Purpose (Ireland)	Ionad Forbartha Gno Cuideachta Faoi Theorainn Ráthaloichta
Connemara West Education Company Limited by Guarantee	Irish Ancestry Research Centre Limited
Cork Institute Of Technology Student Services Company Limited by Guarantee	Irish Council For Social Housing
Crannóg na Leanaí Kindergarten Company Limited by Guarantee	Irish Heart Foundation (Foras Croi Na H-Eireann)
Cúram Leanaí Cnoc Theas Cuideachta Faoi Theorainn Ráthaloichta	Irish Hospitality Institute
Cúram Leanaí na Ceathrún Rua Cuideachta Faoi Theorainn Ráthaloichta	Irish Institute Of Hellenic Studies At Athens Company Limited By Guarantee
DCU Commercial Designated Activity Company	Irish Mathematical Trust
Development Perspectives Company Limited by Guarantee	Irish Veterans Historical Research Centre Company Limited By Guarantee
Douglas Community Pre-School & Playgroup Company Limited by Guarantee	Irish Work Study Institute Company Limited By Guarantee
Dublin 8 Community Education Centre Company Limited by Guarantee	Iveragh Information Technology Training Company Limited By Guarantee
Dublin City University Student Finance Committee Company Limited by Guarantee	Japanese School Of Ireland Company Limited By Guarantee
Dublin South East Community Training Centre Company Limited by Guarantee	Keelogue Institute Company Limited By Guarantee
Duchenne Warriors Company Limited by Guarantee	Killfinane Playschool Company Limited By Guarantee
ECDL Foundation	Kilkenny School Project
Ecole Franco-Irlandaise Company Limited by Guarantee	Leap & Glandore Community Playschool Company Limited By Guarantee
Edmund Rice Schools Trust Company Limited by Guarantee	Leukaemia Trust/Cancer Care West Company Limited By Guarantee
Educate Together/Ag Foghlaim Le Cheile	Limerick Community Education Network Company Limited By Guarantee
Education Resource Trust Company Limited by Guarantee	Little Angels Association Letterkenny
Emly Playschool Company Limited by Guarantee	Loreto Education Trust
Enactus Ireland	Manor Retail Company Limited By Guarantee
Enniscorthy Enterprise And Technology Centre Company Limited by Guarantee	Moatview Nursery & Early Education Centre Company Limited By Guarantee
Epilepsy Research Ireland Company Limited by Guarantee	Music Outreach Company Limited By Guarantee
European Society Of Regenerative Medicine Company Limited by Guarantee	National Adult Literacy Agency
Famed Company Limited by Guarantee	National Traveller Money Advice And Budgeting Service (MABS) Company Limited By Guarantee
Fast Track Into Information Technology Company Limited by Guarantee	NCI Trust Company Limited By Guarantee
Fiuntas Centres Company Limited by Guarantee	Nearthu Pobal
Foundation For Fiscal Studies Company Limited by Guarantee	Nevin Economic Research Institute
Galbally Community Playschool Company Limited by Guarantee	Newpark Music Centre Company Limited By Guarantee
Galway-Mayo Institute Of Technology	North Clondalkin Integrated Family/ School Project Company Limited By Guarantee
Gateway Project Company Limited by Guarantee	NUIM Facilities One Company Limited By Guarantee

Complete Sample of Organisations

Education & Research (Continued)

Ogra Dun Dealgan Community Training Company Limited by Guarantee

Pavee Point Trust Company Limited by Guarantee

Plassey Campus Centre Company Limited by Guarantee

Plassey Trust Company Limited by Guarantee

Plato Ireland Network Company Limited by Guarantee

Robeen Community Playschool Company Limited by Guarantee

Royal Victoria Eye And Ear Hospital Research Foundation

Saint John Of God Research Foundation Company Limited by Guarantee

Saor-Oillscoil na hEireann

SBCP Company Limited by Guarantee

Seville Lodge Trust

Skills Acist Company Limited by Guarantee

Society For The Study Of Sexually Transmitted Diseases In Ireland Company Limited by Guarantee

Solas After-School Project Company Limited by Guarantee

Southill After Schools Club Company Limited by Guarantee

St. Andrew's College, Dublin, Company Limited by Guarantee

St. Gerard's School

St. John's Pre-School Company Limited by Guarantee

Stepping Stones Educating Children With Autism Company Limited by Guarantee

Sunflowers Montessori Community Pre-School Company Limited by Guarantee

Sunny Meadow Play School Company Limited by Guarantee

Tabor House And Community Initiative Company Limited by Guarantee

The Dalkey School Project

The Drama Academy Development Company Company Limited by Guarantee

The Edmund Burke Institute

The Get Ahead Club Company Limited by Guarantee

The Headfort School Designated Activity Company

The Heartbeat Trust Company Limited by Guarantee

The Institute Of Food Science And Technology Of Ireland

The Institute Of International And European Affairs

The Irish Academy Of Engineering

The Irish Education & Training Foundation (IETF)

The Irish Haemostasis Research Foundation Company Limited by Guarantee

The Irish Society Of Hearing Aid Audiologists

The Irish Stone Foundation

The Lifesaving Foundation Company Limited by Guarantee

The Nagle Centre Company Limited by Guarantee

The Natural Healing Institute Of Ireland

The Newman Education Trust Company Limited by Guarantee

The Olive Foundation

The Postgraduate Applications Centre Company Limited by Guarantee

The Priory Institute

The Punchestown Kidney Research Fund Company Limited By Guarantee

The St. Nicholas' Montessori Society Of Ireland Company Limited by Guarantee

The Stanley Trust Company Limited by Guarantee

Trinity Adult Resource Group For Education And Training Company Limited by Guarantee

Turas Training Company Limited by Guarantee

Union For Improved Services Communication And Education Company Limited by Guarantee

Western Vascular Institute Company Limited by Guarantee

Wexford Monument Trust Company Limited by Guarantee

William Winder Rainbow Foundation Company Limited by Guarantee

Youth Development Project Company Limited by Guarantee

Environment

Aghancon Group Water Scheme Company Limited by Guarantee

Animal Health Ireland Initiative

Aughawillan Co-Operative Group Water Scheme Limited

Ballykilleen Group Water Scheme Co-Operative Society Limited

Baltinglass Tidy Towns Company Limited by Guarantee

Centre For Climate Change

Community Reuse Network Company Limited by Guarantee

Curry Community Hydro Company Company Limited by Guarantee

Derryvohey Group Water Scheme Society Limited

Dogs Trust Company Limited by Guarantee

Donegal Society For The Prevention Of Cruelty To Animals Company Limited by Guarantee

Farran Group Water Scheme Co-Operative Society Limited

Friends Of The Irish Environment Company Limited by Guarantee

Galway Cat Rescue

Innovation For Ireland's Energy Efficiency (I2e2) Company Limited by Guarantee

Irish Charolais Cattle Society Limited

Irish Seed Savers Association Company Limited by Guarantee

Kerry Sustainable Energy Co-Operative Society Limited

Kilgalligan Group Water Scheme Co-Operative Society Limited

Laois Society For The Prevention Of Cruelty To Animals Company Limited by Guarantee

Lettergesh/Mullaghgloss Group Water Scheme Co-Operative Society Limited

Lismore Heritage Company Limited by Guarantee

Lough Cunnell Group Water Scheme Co-Operative Society Limited

Mid Roscommon Co-Operative Society Limited

New Inn Group Water Scheme Company Limited by Guarantee

North Coast Group Water Scheme Co-Operative Society Limited

Raphoe Tidy Towns Company Limited By Guarantee

Rogerstown/Clincaune Group Water Scheme Co-Operative Society Limited

Slaney River Foundation Company Limited By Guarantee

Sunflower Recycling Company Limited By Guarantee

Templeport Group Water Scheme Co-Operative Society Limited

The Attanagh Group Water Scheme Company Limited by Guarantee

The Cat And Dog Protection Association Of Ireland

The Inland Waterways Association Of Ireland Cumann Uiscebhealaigh Intire Na

The Irish Peatland Conservation Council

The Kerry Cattle Society Limited

Voice Of Irish Concern For The Environment Company Limited by Guarantee

Zero Waste Alliance Ireland

Health

1 Life Preventing Suicide Company Limited by Guarantee

Acrg Company Limited by Guarantee

Alcohol Action Ireland

Angelman Syndrome Ireland Company Limited by Guarantee

Arc Cancer Support Centres

Art And Education Resource Store Ireland Company Limited by Guarantee

Aspen Counselling Services (Mullingar) Company Limited by Guarantee

Ballymun Alcohol Community Outreach Company Limited by Guarantee

Ballymun Horizons Company Limited by Guarantee

Ballymun Local Drugs Task Force Company Limited by Guarantee

Bantry Hospice Project Company Limited by Guarantee

Basc Enterprises Company Limited by Guarantee

Blood Bike West Company Limited by Guarantee

Bone Marrow For Leukaemia Trust

Brainwave-The Irish Epilepsy Association

Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee

Carlow Emergency Doctors-On-Call Company Limited by Guarantee

Carp - Killinarden Company Limited by Guarantee

Cavan Family Resource Centre Company Limited by Guarantee

Ccg Aonad Slainte Do Mhídeinn Cuideachta Faoi Theorainn Ráthaíochta

Ccss Company Limited by Guarantee

Ceart Health Partnership Company Limited by Guarantee

Chrysalis Community Drug Project Company Limited by Guarantee

Coolmine Therapeutic Community

County Carlow Hospice Company Limited by Guarantee

Diabetes Federation Of Ireland

Dun Laoghaire Rathdown Community Addiction Team Company Limited by Guarantee

Fight Against Suicide Company Limited by Guarantee

Forum Renewable Energy Charity Company Limited by Guarantee

Galway Mental Health Association Company Limited by Guarantee

Galway Rape Crisis Centre Company Limited by Guarantee

Hearth And Mind

Inchicore Community Drug Team Company Limited by Guarantee

Irish A.N.T.S. Company Limited by Guarantee

Irish Cancer Society

Irish Sarcoidosis Support Network Company Limited by Guarantee

Irish Skin Foundation (Foras Craiceann Na H-Eireann)

It's Good To Talk Counselling Psychotherapy Support Services Company Limited by Guarantee

Jadd Project Company Limited by Guarantee

Leopardstown Park Hospital

Lisdoonvarna Community Health Facility Company Limited by Guarantee

Living Life Voluntary Counselling Centre Company Limited by Guarantee

Meath Hospice Homecare Movement Company Limited by Guarantee

Health (Continued)

Mental Health Ireland

Merchants Quay Ireland Company Limited by Guarantee

Mercy University Hospital Cork Company Limited by Guarantee

Missing In Ireland Support Service Company Limited by Guarantee

Move4Parkinson's Foundation Company Limited by Guarantee

Multiple Sclerosis North West Therapy Centre Company Limited by Guarantee

Muscular Dystrophy Society Of Ireland Company Limited by Guarantee

National Association For Spina Bifida And Hydrocephalus Ireland Company Limited by Guarantee

North West Hospice Company Limited by Guarantee

Northside Community Health Initiative (Cork) Limited

Northstar Family Support Project Company Limited by Guarantee

Nova Helpline

Our Lady's Children's Hospital, Crumlin

Peter Bradley Foundation Company Limited by Guarantee

Pieta House

PSMG Company Limited by Guarantee

PSP Association Ireland Company Limited by Guarantee

Reclaiming Self Company Limited by Guarantee

Saoirse Addiction Treatment Center Company Limited by Guarantee

Saol Project Company Limited by Guarantee

Sligo Cancer Support Centre Company Company Limited by Guarantee

South Infirmary - Victoria University Hospital

South Westmeath Hospice Foundation Company Limited by Guarantee

St. Fiacc's House Company Limited by Guarantee

Suicide Or Survive

Talk To Tom Company Limited by Guarantee

The Alzheimer Society Of Ireland Home Support Company Limited by Guarantee

The Cappagh National Orthopaedic Hospital Designated Activity Company

The Children's Sunshine Home

The Dystonia Society Of Ireland Company Limited by Guarantee

The General Service Board Of Alcoholics Anonymous Of Ireland

The Irish Hospice Foundation

The Irish Kidney Association Company Limited by Guarantee

The Irish Society Of Orthopaedic Medicine Company Limited by Guarantee

The Laura Brennan Charitable Trust Company Limited by Guarantee

The Men's Health Forum In Ireland Company Limited by Guarantee

The Neurofibromatosis Association Of Ireland Company Limited by Guarantee

The Saoirse Foundation Company Limited by Guarantee

Tlc Doc Co-Operative Society Limited

Wexford Rape And Sexual Abuse Support Services Designated Activity Company

Wicklow Hospice Foundation Company Limited by Guarantee

International

A Partnership With Africa

Afri

Almas (Children Affected by Aids And Poverty Worldwide) Company Limited by Guarantee

Complete Sample of Organisations

International (Continued)	Philanthropy, Voluntarism (Continued)	Professional & Vocational (Continued)	
Amawele Company Limited by Guarantee	Irish Youth Foundation	Community Workers Company Limited by Guarantee	National Recruitment Federation Company Limited by Guarantee
A-Z Children Company Limited by Guarantee	Islamic Relief Ireland	CSNA Company Limited by Guarantee	Neurological Alliance of Ireland Company Limited by Guarantee
Bekind (IRL) Company Limited by Guarantee	JP McManus Charitable Foundation	CU Managers Association Company Limited by Guarantee	NRM Network Company Limited by Guarantee
Camara Education Company Limited by Guarantee	K.E.F.A. Company Limited by Guarantee	Disability Federation of Ireland	Public Relations Consultants Association (Ireland) Company Limited by Guarantee
Children In Crossfire	Kerry Volunteer Centre Company Limited by Guarantee	Doctors For Life Company Limited by Guarantee	Regional Newspapers And Printers Association of Ireland
Christina Noble Children's Foundation (Ireland) Company Limited by Guarantee	Kilcoole Community Thrift Shop Company Limited by Guarantee	Dublin And District Salmon Anglers' Association Company Limited by Guarantee	Rotha
Ethiopiaid	Manuela Riedo Foundation Ireland Company Limited by Guarantee	Dublin Chamber of Commerce (InCorporated)	Royal Institute of The Architects of Ireland
Federation Of Italian Business In Ireland Company Limited by Guarantee	Mary Immaculate College Foundation	Electrical Manufacturers And Distributors Association of Ireland Company Limited by Guarantee	Screen Producers Ireland
G.I.V.E. Foundation	Mater Private Education And Research Foundation	Energy Services Union (of Ireland)	Shannon & District Chamber of Commerce Company Limited by Guarantee
Gorta	Musgrave Charitable Trust Designated Activity Company	Family Carers Ireland	Society of The Irish Motor Industry
Habitat For Humanity (Ireland)	NCBI Retail	France Ireland Chamber of Commerce Company Limited by Guarantee	Sociological Association of Ireland Company Limited by Guarantee
Hospice Jinja Uganda Project Company Limited by Guarantee	Registered Shareholder Services No. 1 Company Limited by Guarantee	Galway Sheep-Breeders Association Company Limited by Guarantee	Solid Fuel Trade Group Company Limited by Guarantee
Ireland China Association Company Limited by Guarantee	Rockhill Bruree Lottery Company Limited by Guarantee	Gaming And Leisure Association of Ireland Company Limited by Guarantee	Strand Trust Company Limited by Guarantee
Irish Rule Of Law International	Saint Augustine University Foundation	Hardware Association Ireland	The Agri Awareness Trust
Isabc Company Limited by Guarantee	Saint John Of God Foundation	Hospitality Trust	The Association For Psychoanalysis And Psychotherapy In Ireland Company Limited by Guarantee
Lessons For Life Foundation (Ireland)	Shabra Charity Foundation Company Limited by Guarantee	Howth, Sutton And Baldoyle Chamber of Commerce Company Limited by Guarantee	The Corporate Governance Association of Ireland
Misean Cara	Social Entrepreneurs Ireland Company Limited by Guarantee	I.A.B.A. Company Limited by Guarantee	The County Galway Solicitors Bar Association Company Limited by Guarantee
Nandri	St. Aidans Millands Trust Gorey Company Limited by Guarantee	I.E.B.G. Company Limited by Guarantee	The Dublin Neurological Institute
Neri Clinics Company Limited by Guarantee	St. Vincent's Foundation	I.V.U. Trustee Company Company Limited by Guarantee	The Institute of Accounting Technicians In Ireland Company Limited by Guarantee
New Age Africa Trust Company Company Limited by Guarantee	Temple Street Foundation	IFSC Promote, Network And Engage Company Limited by Guarantee	The Institute of Certified Public Accountants In Ireland Benevolent Fund Designated Activity Company
Operation Childlife	The Against Malaria Foundation (Ireland) Company Limited by Guarantee	Independent Concrete Manufacturers' Association Company Limited by Guarantee	The Institute of Cognitive Behavioural Therapy Company Limited by Guarantee
Outreach Moldova	The Bewley Foundation Company Limited by Guarantee	Independent Craft Brewers And Distillers of Ireland Company Limited by Guarantee	The Institute of Conservator-Restorers In Ireland
Oxfam Republic Of Ireland	The Charitable Friends Of Cross Company Limited by Guarantee	Independent Nursing Home Ireland Company Limited by Guarantee	The International Society For Quality In Health Care Company Limited by Guarantee
Plan Ireland Charitable Assistance	The Eunice-Upendo Project	Independent Speech-Language Therapists of Ireland Company Limited by Guarantee	The Irish College of General Practitioners Company Limited by Guarantee
Sarah Bird Foundation Company Limited by Guarantee	The Foundation For Investing In Communities	Industry Research & Development Group Company Limited by Guarantee	The Irish Electrical Benevolent Association Company Limited by Guarantee
Tearfund Ireland	The Friends Of St. Brigid's Hospice And Home Care Services	Institute of Geologists of Ireland Company Limited by Guarantee	The Irish Jockeys Association Company Limited by Guarantee
The Experiment In International Living	The Grace O'Malley Foundation	Irish Accommodation Services Institute Company Limited by Guarantee	The Irish Nurses & Midwives Organisation
Traidlinks	The Paddy McGrath Housing Project	Irish Co-Operative Organisation Society Limited	The Irish Venture Capital Association Company Limited by Guarantee
Tunza Company Limited by Guarantee	The Rotunda Foundation	Irish Exporters Association Company Limited by Guarantee	The Life And Business Coaching Association of Ireland
Vincentian Lay Missionaries	The St. Raphael's Parents And Friends Association	Irish Federation of University Teachers	The Medical Accreditation Company of Ireland Company Limited by Guarantee
Voluntary Service Overseas (Ireland) Company Limited by Guarantee	To Children With Love	Irish Hairdressers' Federation	The Not For Profit Association Company Limited by Guarantee
War Child Ireland	Professional & Vocational	Irish Hotels Federation	The Pharmaceutical Managers' Institute of Ireland
Wezesha Company Limited by Guarantee	Association For Criminal Justice Research And Development	Irish Medical Organisation	The Wicklow Trade Union Centre For The Unemployed Company Limited by Guarantee
Philanthropy & Voluntarism	Association of Chief Executives of State Agencies	Irish Organic Farmers And Growers Association Company Limited by Guarantee	The Wood Marketing Federation
Blanchardstown Hospital Society Company Limited by Guarantee	Association of Compliance Officers In Ireland	Irish Postmasters Union	TTNH Company Limited by Guarantee
Cairde Othair Na Gaillimhe Cuideachta Faoi Theorainn Ráthaíochta	Association of Consulting Forensic Engineers Company Limited by Guarantee	Irish Recorded Music Association Company Limited by Guarantee	Version 1 Community Trust Company Limited by Guarantee
CMR Foundation Company Limited by Guarantee	Association of Electrical Contractors (Ireland)	Irish Traditional Italian Chippers Association Company Limited by Guarantee	Wholesale Produce Ireland Company Limited by Guarantee
Cork University Hospital Charity Company Limited by Guarantee	Association of Farm Contractors In Ireland Company Limited by Guarantee	Irish Tyre Industry Association Company Limited by Guarantee	Recreation & Sport
Cork Volunteer Centre Company Limited by Guarantee	Association of Irish Spinologists Company Limited by Guarantee	Irish Vape Vendors Association Company Limited by Guarantee	Annagh Water Sport & Leisure Company Limited by Guarantee
Croí - The West Of Ireland Cardiac And Stroke Foundation Company Limited by Guarantee	Association of Professional Dancers In Ireland Company Limited by Guarantee	ISPE Ireland Affiliate Company Limited by Guarantee	Aodh Ruadh C.L.G. Cuideachta Faoi Theorainn Ráthaíochta
Davy Charitable Foundation Services	Association of Secondary Teachers Ireland	Literary Teachers' 33	Athboy Rugby Club Company Limited by Guarantee
Fountain Trust Company Company Limited by Guarantee	Bride And Blackwater Valley Dairy Company Limited by Guarantee	Local Authority Medical Specialists Company Limited by Guarantee	Ballina Athletic Club Company Limited by Guarantee
Friends Of The National Gallery Of Ireland	Business In The Community	Mandate, The Union of Retail, Bar And Administrative Workers	Ballinacarriga And Lisbealad Development Company Company Limited by Guarantee
Heart Children Ireland	Carrickmacross Chamber of Commerce And Industry Company Limited by Guarantee	Motor Insurers' Bureau of Ireland	Ballinlough Tennis Club
Irish Scouting Fellowship	Central Copy Clearance Ireland Company Limited by Guarantee	Mullingar Chamber of Commerce Company Limited by Guarantee	Ballinrobe Agricultural Show Company Limited by Guarantee

Complete Sample of Organisations

Recreation & Sport (Continued)		Religion	
Ballyheane Community Sport Club Company Limited by Guarantee	Kilcoleman Community Recreation And Development Society Limited	A C P E (Ireland) Company Limited by Guarantee	Tara Buddhist Centre
Beara Recreation Company Company Limited by Guarantee	Leisure & Sport Complex (Ballinagh) Trust Company Limited by Guarantee	Abundant Grace	Teresian Association Ireland
Borrisokane Community Sport Grounds Company Limited by Guarantee	Locaste Company Limited by Guarantee	Agapé Ministries Ireland	The Assemblies of God Ireland Company Limited by Guarantee
Breffni Vintage Club Company Limited by Guarantee	Midleton Food And Drink Festival Company Limited by Guarantee	All Ireland Spiritual Guidance Association Company Limited by Guarantee	The Church of Pentecost - Ireland
Brittas Fly Fishing Club Company Limited by Guarantee	North Mayo Show Company Limited by Guarantee	Christ Beloveth Christian Church of God Company Limited by Guarantee	The Church of The Nazarene (Ireland)
Buncrana Community Leisure Centre Co-Operative Society Limited	North Tipperary And District League Company Limited by Guarantee	Christ The King Parish Company Limited by Guarantee	The Church On Main Street
Castle Golf Club Company Limited by Guarantee	North Tipperary Schoolchildren's Football League Company Limited by Guarantee	Church Mission Society Ireland	The Family of Nazareth Non-Profit Company For The Neocatechumenal Way In Ireland Company Limited by Guarantee
Celbridge Community Centre Company Limited by Guarantee	O'Hanlon Park Amateur Boxing & Fitness Club Company Limited by Guarantee	Ciorani Company Limited by Guarantee	The Father Patrick Peyton C.S.C. Memorial Company Company Limited by Guarantee
Charleville Community Sport Complex Company Limited by Guarantee	Palmerstown United Football Club Company Limited by Guarantee	City of Dublin Young Men's Christian Association Company Limited by Guarantee	The Fulfilled Christian Centre Company Limited by Guarantee
Clonakilty Area Sport Group Company Limited by Guarantee	Rathmullan Enterprise Group Company Limited by Guarantee	Cluain Chiarain Trust	The Redeemed Christian Church of God Central Office (Ireland) Company Limited by Guarantee
Clondalkin Rugby Football Club Company Limited by Guarantee	Ratoath Tennis Club Company Limited by Guarantee	Dublin City Interfaith Forum Company Limited by Guarantee	The Redeemed Christian Church of God Christ Foundation Sanctuary Carlow Company Limited by Guarantee
Clonlara Leisure Athletic And Sport Society Company Company Limited by Guarantee	Roscommon Race Course Company Limited by Guarantee	Dun Laoghaire Evangelical Church Company Limited by Guarantee	The Redeemed Christian Church of God Jesus Centre Dublin
Cork Motor Club Company Limited by Guarantee	Shannonside Regional Recreational Campus Company Limited by Guarantee	Dundalk Community Church	The Redeemed Christian Church of God Oasis Arena Company Limited by Guarantee
Cork Motorcycle Racing And Vintage Club Company Limited by Guarantee	Simonstown Gaels GFC Management Company Company Limited by Guarantee	Fraternity of Mary Immaculate Queen Ministries	The Sacred Cherubim And Seraphim Church-Prince of Peace Parish Company Limited by Guarantee
Corkbeg AFC Company Limited by Guarantee	Sligo Anglers' Association	Galway City Baptist Church	The Sanctuary (Stanhope)
Cormeen Community Development Company Limited by Guarantee	Special Olympics Ireland	God Evangelical And Miracle Mission Company Limited by Guarantee	The Shekinah Programme
County Cavan Motor Club Company Limited by Guarantee	Spirit of Oysterhaven Trust Company Limited by Guarantee	Grace Life Ministries Ireland Company Limited by Guarantee	The Spiritual Life Institute Company Limited by Guarantee
County Longford Schools Soccer Company Limited by Guarantee	St.Brendan's United Football Club Company Limited by Guarantee	Holy Cross Foundation Company Limited by Guarantee	Vedic Hindu Cultural Centre, Ireland Company Limited by Guarantee
CSG Sport Club Company Limited by Guarantee	Stratford L.T.C. Company Limited by Guarantee	Islamic Community & Education Centre Company Limited by Guarantee	Verona Fathers Company Limited by Guarantee
Cumann Lucht Capaillini Conamara	Street League Company Limited by Guarantee	Joseph's Workshops Company Limited by Guarantee	Watch Tower Bible And Tract Society of Ireland
Dancesport Ireland Company Limited by Guarantee	Strokestown United F.C. Company Limited by Guarantee	Kilkenny Christian Centre	WOLC Company Limited by Guarantee
Dressage Ireland Company Limited by Guarantee	The Association of Irish Racecourses Company Limited by Guarantee	Kingdom Covenant Ministry of Christ Apostolic Church Company Limited by Guarantee	World Mission Agency Company Limited by Guarantee
Duagh Sport & Leisure Complex Company Limited by Guarantee	The Donabate Golf Club Company Limited by Guarantee	Kingsway International Christian Centre Company Limited by Guarantee	Social Services
Dublin Roller Derby Company Limited by Guarantee	The George Mernagh Memorial Fund Company Limited by Guarantee	Living Rock Gospel Church International Company Limited by Guarantee	#
Dunboyne Sport Trust Company Limited by Guarantee	The Irish Basketball Association Company Limited by Guarantee	Lolek Company Limited by Guarantee	Abbeyleix Women's Development Group Company Limited by Guarantee
Dundalk & District Moto-Cross Club Company Limited by Guarantee	The Irish Coastal Rowing Federation Company Limited by Guarantee	Mountain of Fire And Miracles Ministries Ireland Region 5 Company Limited by Guarantee	Acorn Childcare Fethard Company Limited by Guarantee
Duneske Leisure Company Limited by Guarantee	The Irish Cricket Union Company Limited by Guarantee	Naas Community Church Company Limited by Guarantee	Adah
Dunmanway Community Sport Hall Company Limited by Guarantee	The Irish Polocrosse Association Company Limited by Guarantee	New Life Pentecostal Church Company Limited by Guarantee	Age And Opportunity
East Cork Promotions Company Limited by Guarantee	The Irish Railway Record Society Company Limited by Guarantee	Operation Mobilisation Ireland	Áiseanna Tacaíochta Cuideachta Faoi Theorainn Ráthaloichta
Galway County Show Company Limited by Guarantee	The Leixlip Amenities Group Company Limited by Guarantee	Ossory Parishes Company Limited by Guarantee	An Breacadh Nua
Galway/Salthill Fáilte Company Limited by Guarantee	The Midland Vintage & Classic Car Club Company Limited by Guarantee	Palpung Buddhism Ireland	Aoibheann's Pink Tie
Geesala Community Council And Development Company Limited by Guarantee	The Olympic Council of Ireland	Praise Tabernacle Ireland Company Limited by Guarantee	Art Mooney Childcare Company Limited by Guarantee
Glandore Harbour Yacht Club Company Limited by Guarantee	The Scout Foundation	Redeemed Christian Church of God (House of His Glory) Company Limited by Guarantee	Association of Ukrainians In Republic of Ireland Company Limited by Guarantee
Gort & District Show Company Company Limited by Guarantee	The Tipperary Association Dublin Company Limited by Guarantee	Redeemed Christian Church of God (RCCG), Abundant Grace Company Limited by Guarantee	Athy Alternative Project Company
Gort Golf Club Trustees (Castlequarter) Company Limited by Guarantee	The Wellie Race Company Company Limited by Guarantee	Redeemed Christian Church of God King's Court Parish Company Limited by Guarantee	Attention Deficit Disorder Mid West Support Committee Company Limited by Guarantee
Gráinne Uaile Sub Aqua Club Company Limited by Guarantee	Tourism Related Equestrian Competitions Ireland Company Limited by Guarantee	Redeemed Christian Church of God Potters House Company Limited by Guarantee	Bad Tarrthala Charna & Na Noilean Cuideachta Faoi Theorainn Ráthaloichta
Gurteen Celtic Football Club Company Limited by Guarantee	Trail Off Road Club Company Limited by Guarantee	Redeemed Christian Church of God, Jesus Glory International Parish Athy.	Baile Beag Community Childcare Company Limited by Guarantee
Howth Yacht Club Company Limited by Guarantee	Tramore Water Centre Group Company Limited by Guarantee	Sacred Heart Schools Network Company Limited by Guarantee	Ballaghaderreen Social Services Company Limited by Guarantee
IMAC Martial Arts Ireland Company Limited by Guarantee	Tullamore & County Offaly Agricultural Show Society Co. Company Limited by Guarantee	Saint John of God Hospitaller Services Group	Ballinamoney Childcare Project Company Limited by Guarantee
Irish Hang Gliding & Paragliding Association Company Limited by Guarantee	Vision Sport Ireland	Saoirse Church Dublin	Ballincollig Senior Citizens Club Company Limited by Guarantee
Irish Horse Trials Society Limited The	West Wood Club Company Limited by Guarantee	Sisters of St. Joseph of Chambery Company Limited by Guarantee	Ballinlough Youth Café Company Limited by Guarantee
Irish Judo Association (Comhairle Judo Na Heireann)	Westmeath & District Motorclub Company Limited by Guarantee	St. Marks Church	Ballyconnell Den Development Company Limited by Guarantee
Irish Motor Racing Club, Company Limited by Guarantee	Wexford Football League Company Limited by Guarantee	St. Mel's Diocesan Trust	Ballygar & Community Preschool & Afterschool Service Company Limited by Guarantee
Irish Olympic Handball Association Company Limited by Guarantee	Wilton United A.F.C. Company Limited by Guarantee	St. Patrick's Missionary Society (Incorporated)	Bantry Care For The Aged Association Company Limited by Guarantee
Irish Steam Preservation Society Company Limited by Guarantee		Suaimhneas Chaoimhin	Barnardos

Complete Sample of Organisations

Social Services (Continued)

Beara West Family Resource Centre Company Limited by Guarantee	Depaul Ireland	Lakers Social And Recreation Club Company Limited by Guarantee	Sligo Family Support Company Limited by Guarantee
Beckettsfield Company Limited by Guarantee	Donegal Carers Association Company Limited by Guarantee	Laols Support Services Against Domestic Abuse Company Limited by Guarantee	South Dublin County Childcare Committee Company Limited by Guarantee
Blakestown And Mountview Youth Initiative Company Limited by Guarantee	Donnycarney & Beaumont Home Help Services Company Limited by Guarantee	Limerick Marine Search & Rescue Service Company Limited by Guarantee	South West Kerry Family Resource Centre Company Limited by Guarantee
Bláthanna Beaga Cuideachta Faoi Theorainn Ráthalochna	Donnycarney Youth Project Company Limited by Guarantee	Little Acorns Kilcoona Community Childcare Company Limited by Guarantee	Sphere 17 Regional Youth Service Company Limited by Guarantee
Bocan Community Creche Company Limited by Guarantee	Down Syndrome Limerick Services Company Limited by Guarantee	Longford Centre For Independent Living Company Limited by Guarantee	Sr. Clemens Community Playschool Company Limited by Guarantee
Bonnybrook Day Nursery Centre Company Limited by Guarantee	Drumkeerin Care of The Elderly Company Limited by Guarantee	Louth Youth Federation Company Limited by Guarantee	St Vincent De Paul Community Employment Scheme
Borris Community Playschool Company Limited by Guarantee	Dublin 12 Domestic Violence Service Company Limited by Guarantee	Macro Senior Citizens Company Limited by Guarantee	St. Gabriel's School And Centre
Bray Travellers' Community Development Group Company Limited by Guarantee	Dublin Youth Orchestras	Malta Charities	St. John Bosco Youth Centre Company Limited by Guarantee
Bray Womens' Refuge Housing Association Company Limited by Guarantee	Dundalk Ce Childcare Project Company Limited by Guarantee	Malta Charities Drogheda Company Limited by Guarantee	St. Monica's Youth Project Company Limited by Guarantee
Bright Star Pre School And Afterschool Company Limited by Guarantee	Dundalk Youth Centre Company Limited by Guarantee	Matthew Shee Charity Company Limited by Guarantee	Stepping Stones Community Pre-School Company Limited by Guarantee
Bru Youth Services Company Limited by Guarantee	Dunmanway Youth Development Company Limited by Guarantee	Mead Day Nursery Company Limited by Guarantee	Summerhill Community Childcare Company Limited by Guarantee
Bruree/Rockhill Community Childcare Company Limited by Guarantee	East Wall / North Port Development Group Company Limited by Guarantee	Mid West Simon Community	Teach na Nog Company Limited by Guarantee
Bunroe Childcare Group Company Limited by Guarantee	Eivers Lane Childcare Company Limited by Guarantee	Migrant Information Centre Company Limited by Guarantee	Temporary Emergency Accommodation Mullingar (T.E.A.M.) Company Limited by Guarantee
Bunratty Search And Rescue Service Company Limited by Guarantee	Errigal Truagh Special Needs Parents And Friends Company Limited by Guarantee	Mobile And District Family Resource Centre Company Limited by Guarantee	The Bedford Row Family Project Company Limited by Guarantee
Cabra For Youth Company Limited by Guarantee	Family Groups Information Centre	Moyross Development Company Limited by Guarantee	The Butterfly Club Company Limited by Guarantee
Cahir Day Care Centre Company Limited by Guarantee	Farney Community Creche Company Limited by Guarantee	Multyfarnham Children's Services Company Limited by Guarantee	The Candle Community Trust
Cairde	Ferrybank Childcare Initiative Company Limited by Guarantee	Naíonra Lios na Nóg Cuideachta Faoi Theorainn Ráthalochna	The Carlow County Childcare Committee Company Limited by Guarantee
Cairde Le Cheille Committee Company Limited by Guarantee	Fionnathan Productions Company Limited by Guarantee	Naíonra Tír na Nóg Cuideachta Faoi Theorainn Ráthalochna	The Cavan County Childcare Committee Company Limited by Guarantee
Cardinal Court Company Limited by Guarantee	First Steps Rowlagh Company Limited by Guarantee	Nasc, The Migrant And Refugee Rights Centre	The Down Syndrome Centre Company Limited by Guarantee
Caring And Sharing Association	Follow Your Dream Company Limited by Guarantee	National Parents & Siblings Alliance Company Limited by Guarantee	The Holy Angels Day Care Centre Company Limited by Guarantee
Carracastle Community Childcare Company Company Limited by Guarantee	Four Mile House Community Playgroup Company Limited by Guarantee	Nenagh Childcare Centre Company Limited by Guarantee	The Irish Soup Kitchen Centres Company Limited by Guarantee
Carthanach Company Limited by Guarantee	Galway Centre For Independent Living Company Limited by Guarantee	Northside Community Childcare Company Limited by Guarantee	The Longford County Childcare Committee Company Limited by Guarantee
Cashel Day Care Centre For The Elderly Company Limited by Guarantee	Galway Childcare Committee	Northside Travellers Support Company Limited by Guarantee	The Lord's Taverners Ireland
Castlebar Social Services Company Limited by Guarantee	Galway City & Rural Community Childcare Project Company Limited by Guarantee	North-West Inner City Family/School Project Company Limited by Guarantee	The Skibbereen Geriatric Society Company Limited by Guarantee
Cherish Company Limited by Guarantee	Good Shepherd Cork	Oaktime Trust	The Trustees of Macroon Family Resource Centre Company Limited by Guarantee
Childcare Community Business Company Limited by Guarantee	Gort Youth Cafe Company Limited by Guarantee	Passage West Community Childcare Company Limited by Guarantee	The Wicklow County Childcare Committee Company Limited by Guarantee
Children In Hospital Ireland	Gortlettragh Community Playgroup Company Limited by Guarantee	Patrickswell Community Playschool Company Limited by Guarantee	Third Age Foundation Company Limited by Guarantee
Clare Haven Services Company Limited by Guarantee	Granard Community Childcare Facility Company Limited by Guarantee	Peter McVerry Trust Company Limited by Guarantee	Tipperary Centre For Independent Living Company Limited by Guarantee
Clona's Foundation Company Limited by Guarantee	Happy Hours Community Playgroup Company Limited by Guarantee	Playland Creche Company Limited by Guarantee	Tru Beginnings Community Playgroup Company Limited by Guarantee
Coaction West Cork Company Limited by Guarantee	Hardwicke Street Creche Company Limited by Guarantee	Positive Age Company Limited by Guarantee	Tulloo Childcare Association Company Limited by Guarantee
Cockhill Community Pre-School & Childcare Centre Company Limited by Guarantee	Hill Street Family Resource Centre Company Limited by Guarantee	Prader Willi Syndrome Association Ireland	W.H.A.D. Project Company Limited by Guarantee
Coiste Aiseanna Na Hoige Cuideachta Faoi Theorainn Ráthalochna	Independent People With Disabilities Company Limited by Guarantee	Pullough Community Pre School Company Limited by Guarantee	Wasp Community Education Programme Company Limited by Guarantee
Connolly Children's Centre Company Limited by Guarantee	Ionad Cúram Paisti An Clochan Liath Cuideachta Faoi Theorainn Ráthalochna	Raphoe Community Playgroup Company Company Limited by Guarantee	Waterford Intellectual Disability Association Company Limited by Guarantee
Cope Foundation	Irish Centre For Arthritic Research And Education Company Limited by Guarantee	Rathduff Community Playschool Company Limited by Guarantee	Welcome Immigrant Centre Company Limited by Guarantee
Cope Galway Company Limited by Guarantee	Irish Dogs For The Disabled Company Limited by Guarantee	Rhode Community Preschool Company Limited by Guarantee	West Cork Women Against Violence Company Limited by Guarantee
Cork Association For Autism	Irish Girl Guides Trust Corporation Company Limited by Guarantee	Roscommon Community Playgroup Company Limited by Guarantee	West Dublin Disability Services Company Limited by Guarantee
		Rosepark Independent Living Company Limited by Guarantee	Westmeath Support Services Against Domestic Abuse Company Limited by Guarantee
Cork Deaf Enterprises Company Limited by Guarantee	Irish Guide Dogs For The Blind	S O S Kilkenny Company Limited by Guarantee	Westside Creche And Pre-School Company Limited by Guarantee
Cottage Autism Network Wexford Company Limited by Guarantee	Kilbarrack Community Childcare Services Company Limited by Guarantee	Saint Ultan's Childcare Project	Wexford Centre Project Company Limited by Guarantee
County Kildare Youth Hub Company Limited by Guarantee	Kilbarrack-Foxfield Nursery Centre Company Limited by Guarantee	Shankill Old Folks Association Company Limited by Guarantee	Women's Aid Company Limited by Guarantee
Crossabeg Community Childcare Centre Company Limited by Guarantee	Kildare County Childcare Committee Company Limited by Guarantee	Share A Dream Company Limited by Guarantee	Youth Crew Company Limited by Guarantee
Crossroads & Killygordon Community Playgroup Company Limited by Guarantee	Kilkenny Centre For Independent Living Company Limited by Guarantee	Shercock Child Resource Centre Company Limited by Guarantee	Youth Horizons Company Limited by Guarantee
Cumann Iarscoile Bheanntraí Cuideachta Faoi Theorainn Ráthalochna	Kilmore West Youth Project Company Limited by Guarantee	Sick And Indigent Roomkeepers' Society (Incorporated)	
Curam San Eoraip Cuideachta Faoi Theorainn Ráthalochna	Kiltegan Community Pre-School- Tinkerbell Company Limited by Guarantee	Sign Language Interpreting Service	
CV Fostering Company Limited by Guarantee	Kinsale Youth Support Services Company Limited by Guarantee	Simon Community (South East) Company Limited by Guarantee	
Deaf Village Ireland Company Limited by Guarantee	Knockmitten Youth And Community Association Company Limited by Guarantee	Sligo Community Childcare Company Company Limited by Guarantee	