



Fundraising Performance: The Fourth Annual Report on Fundraising in Ireland

2014

Amy Power
Sinead Kelleher
Dennis O'Connor

*2into3,
Benson Street,
77 Sir John Rogerson's Quay,
Dublin 2.
+353 1 640 1823
www.2into3.com*



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Foreword

This is the fourth Annual Fundraising Report prepared by 2into3 for the Irish not-for-profit sector. It provides a detailed overview of a representative sample of organisations and provides insights into their activities and experiences, especially in relation to fundraising.

For the first time we are able to estimate both the size of the not-for-profit sector and the total amount of fundraising income or philanthropy in Ireland. The sector is important economically yet under researched. Charitable giving is a significant source of income, and rose for the third year in succession in 2012 yet lags, on a per capita basis and as a proportion of GDP, the U.K. The report raises a number of questions:

- Why is charitable giving higher in the U.K?
- Can the gap be bridged?
- What do organisations, both individually and collectively, need to do to improve their own and the sector's performance?
- How can other stakeholders help?

These questions highlight the critical importance of making improvements to the quality of data in the sector and we look forward to the impact of the new Charities Regulatory Authority on the availability of information on all not-for-profits.

We hope that this report will encourage debate, discussion and reflection and will encourage civic and private stakeholders to support the efforts of the sector in continuing to increase fundraising performance.

Dennis O' Connor,

Director, 2into3

September, 2014



Executive Summary

Despite its importance in terms of GDP, employment and provision of services and facilities, there is a significant dearth of quantitative information available on the Irish not-for-profit sector. Lack of data hinders effectiveness and efficiency by making it difficult for organisations to benchmark themselves against the rest of the sector, to identify best practice or to develop appropriate fundraising targets.

This report is based on the annual accounts of a representative sample of Irish not-for-profit organisations and is an attempt to provide a quantitative insight into the current status of the sector, especially in relation to fundraising performance and costs. The aim of the report is to provide objective information, to stimulate debate and discussion among and within organisations and to promote more open and detailed reporting of fundraising data.

Key findings from the report are presented below:

| Key Findings | |
|---|---------------|
| Estimated total income of the not-for-profit sector in 2012 | €10.4 billion |
| Estimated size of the fundraising market in 2012 | €852 million |
| % change in fundraised income between 2011 and 2012 | +7% |
| Estimated rate of charitable giving per capita | €185 |
| Average cost to raise €1 in 2012 | 31.4 cents* |
| State funding as a % of total income in 2012 | 58% |
| Change in state funding between 2011 and 2012 | -2% |
| Salaries as a % of total expenditure in 2012 | 48% |
| Estimated contribution of the sector in GNP in 2012 | 2.5% - 8% |

* Estimates based on a small, non-random sample and should be viewed with caution. See Section 4.4



1 Introduction

The not-for-profit sector plays a defining role in society. From universities and hospitals, to youth groups and sports clubs, individuals engage with not-for-profit organisations on a daily basis. Local needs are met by housing and social service charities, while international development organisations, advocacy groups and religious bodies strive for justice. Meanwhile, art, sports and other special interest groups entertain, educate and create. Whilst the not-for-profit sector shapes life in Ireland it also reflects Irish society, revealing the priorities, passions and values of our national psyche.

Despite this, systematic research into the ten thousand organisations that make up the Irish third sector is scant and we know relatively little about the day-to-day realities faced by the not-for-profit sector. The dearth of information about the activities, income, expenditure and challenges faced by the not-for-profit sector stifles progress, ideas and advancements. Policy makers make decisions based on estimates, and CEOs and fundraising managers are unable to benefit from knowledge sharing and best practice of similar organisations. The ongoing dialogue about the importance of growing and supporting the not-for-profit sector runs the risk of sounding hollow if not supported by a strong empirical foundation. This report aims to bridge the knowledge gap somewhat by providing an insight into the composition of the sector and its current status, especially in terms of fundraising activities, performance and cost. Our key aims are to provide objective information, to stimulate debate and discussion within and among organisations and to encourage further analysis of this important sector.



1.1 Regulation of Not-for-Profit Organisations

There are a number of challenges associated with obtaining an accurate picture of the Irish not-for-profit sector. Firstly, even determining the population of not-for-profit organisations is quite difficult. In Ireland, charitable status does not exist as a legal concept and there is no record of Irish not-for-profits. This ambiguity will be addressed by the now established Charities Regulatory Authority (CRA) and through the Register of Charities. Once compiled, only organisations on this register can conduct charitable fundraising. Moreover, these charitable organisations will be expected to comply with a Statement of Principles for Fundraising and specific Codes of Good Practice for Fundraising, once developed. Currently however, there is a lack of clarity about the boundaries and composition of the sector. Organisations can register with the Companies Registration Office, but are not obliged to do so; the Revenue Commissioners do not require an organisation to be incorporated before granting charitable tax exemption. Organisations that are granted charitable tax exemption are allocated a CHY number, however, having a charity number does not equate to being a registered charity.

In 2009, the Charities Act was enacted to address the lack of regulation in the sector. The individual provisions of the Act will be implemented in stages and include:

- The creation of a register of all charities operating in the State, including charities from outside the State who wish to operate in Ireland. The Charity Register will be made available to the public online.
- A definition of charitable purposes for the first time in primary legislation.
- The establishment of a Charities Regulatory Authority designed to ensure compliance and encourage the better administration of charities.
- Charities will be required to submit an Annual Activity Report to the new Authority
- Statutory accounting and audit (or independent examination) obligations imposed on all charities which are not incorporated under the Companies Acts. The Companies Acts continue to apply to charities incorporated under those Acts.



2 Data used in this Analysis

A complete list of the 7,090 not-for-profit organisations registered with the Companies Registration Office was supplied to 2into3 by INKEx in 2012. As each of these organisations is incorporated, they are obliged to submit their annual accounts to the Companies Registration Office. These accounts can be accessed by the public¹. This list comprises 3,636 entities with a charity number and 3,454 without. INKEx classified each organisation into one of the 12 subsectoral groups devised by the Johns Hopkins Comparative Nonprofit Sector Project, a classification system now adopted by the UN. This categorisation was analysed in detail by 2into3 and it was felt that it would be more appropriate to reclassify for a number of organisations initially classified as Philanthropic Intermediaries. A total of 251 organisations were reclassified. A further list 3,810 organisations was supplied by the Revenue Commissioners; a large number of which were found to be incorporated since its drafting in 2009 and indicates a trend that more not-for-profits are becoming incorporated over time.

Data is very difficult to obtain on unincorporated not-for-profits. Until the provisions within the Charities Act 2009 are implemented, they are under no regulatory obligation to make financial statements publically available, and, for reasons of confidentiality, Revenue will only publish information on their registered name, charity number and registered address. However, a large number of organisations are incorporated and their accounts available. As seen in Table 1, a stratified random sample of not-for-profit organisations was constructed. The sample reflects the sectoral makeup of the not-for-profit sector as given by the INKEx report. However, due to difficulty in accessing the accounts of unincorporated organisations we believe that there is an overrepresentation of larger unincorporated bodies indicating that any computed figures will be upper bound.

Three samples of organisations were used in this study. The main sample used is 8% of all not-for-profits in Ireland, while the second is a 26% sample of all organisations with total

¹ These accounts were accessed via VisionNet's database. <http://www.vision-net.ie/>



incoming resources exceeding €1 million. The third is a small sample of organisations with a total income exceeding €1 million that responded to an anonymous survey.

A representative sample of 100 large organisations was invited to participate in this survey, for which 27 responded. Unless explicitly stated otherwise, the figures presented in the report are for the main sample. Stratified random sampling was used to ensure that the samples can be extrapolated and are representative of their respective populations. This technique is explained in detail in Appendix A.

Table 1: Descriptions of Samples used in Analysis

| Description of Data | Population Size | Sample Size | Sample as % of Population |
|--|------------------------|--------------------|--------------------------------------|
| All Organisations | 10,900 | 872 | 8.0% |
| Organisations with Total Incoming Resources > €1million | 662 | 175 | 26.5% |
| Survey Sample of Organisations with Total Incoming Resources > €1million | 662 | 27 | 27% of the 100 organisations invited |

2.1 Data Collection Challenges

Unfortunately, even once accounts are obtained; extracting key data about fundraising costs and income of not-for-profits is still very challenging. Naturally, annual accounts were not compiled with the intention of inclusion in our analysis, and in many cases very limited information on fundraising is provided. As INKEx, 2012, note, the Accounting Standards Board standard permits income to be reported as a single line. However, such an aggregated format does not permit analysis of income sources. Some organisations present their income in a more disaggregated format but combine sources of funding (e.g. income from events and corporate sponsorship), or subsume fundraised income under another heading.



Only a very small proportion of organisations utilise the Statement of Recommended Practice for Charities (SORP) standards when preparing their accounts; INKEx (2012) estimate 3% and The Wheel (2012) find a higher figure of 10.1%. These standards require a high level of detail regarding sources of income and are mandatory for charities in the U.K but optional in the Republic of Ireland.

2.2 Average vs. Median

The Irish not-for-profit sector is highly skewed, comprising a large number of small organisations and a very small number of extremely large bodies. This skewed distribution has an impact on the validity of certain summary statistics; in particular the use of average figures can be quite misleading. Instead, a more appropriate metric to use is the median.

Average: To find the average, all observations are added up, and divided by the number of observations. However, this means that if a few numbers are particularly high or low ('outliers') they will have a disproportionate effect on the calculated average, pulling it up or down.

Median: The median is simply the value separating the upper half of a set of numbers from the lower half. The median is calculated by arranging all of the observations from lowest to highest value and selecting the middle value. As such, it is not affected by especially high or low outliers.

Where appropriate, both the median and average figures are reported. The proportion of observations that lie above and below the average will also be noted. These figures will give some indication of the severity of the skewedness – in an even distribution, 50% of the observations should lie above the average, and 50% below.

This skewedness is particularly evident in relation to income and staff numbers, as can be seen in Sections 3.3 and 3.7.

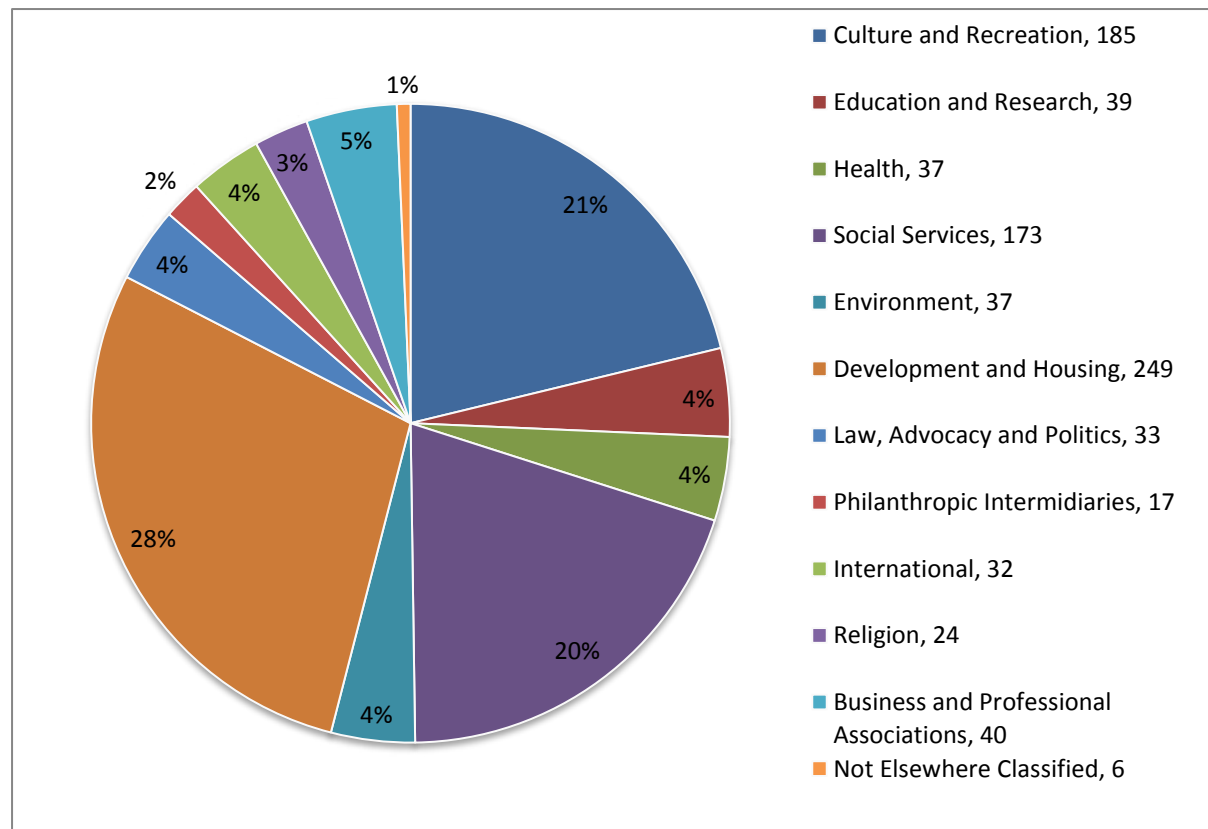


3 Overview of Sample

3.1 Division into Subsectors

Organisations were divided into one of 12 subsectors by INKEx. Where we deemed it appropriate, organisations within the Philanthropic Intermediary category were reclassified. Organisations included in the sample were identified using the process of stratified random sampling. This means that the proportion of organisations in each subsector is the same for both the sample and the entire population of firms. Figure 1 below shows the proportion of organisations by subsector. Development and Housing is the largest subsector, comprising of over a quarter of not-for-profits in Ireland, and therefore in our sample. The Culture and Recreation and Social Services subsectors are also very significant, with each accounting for one in five organisations. The remaining subsectors are made up of a relatively small number of organisations.

Figure 1: Participating Organisations by Subsector – Main Sample

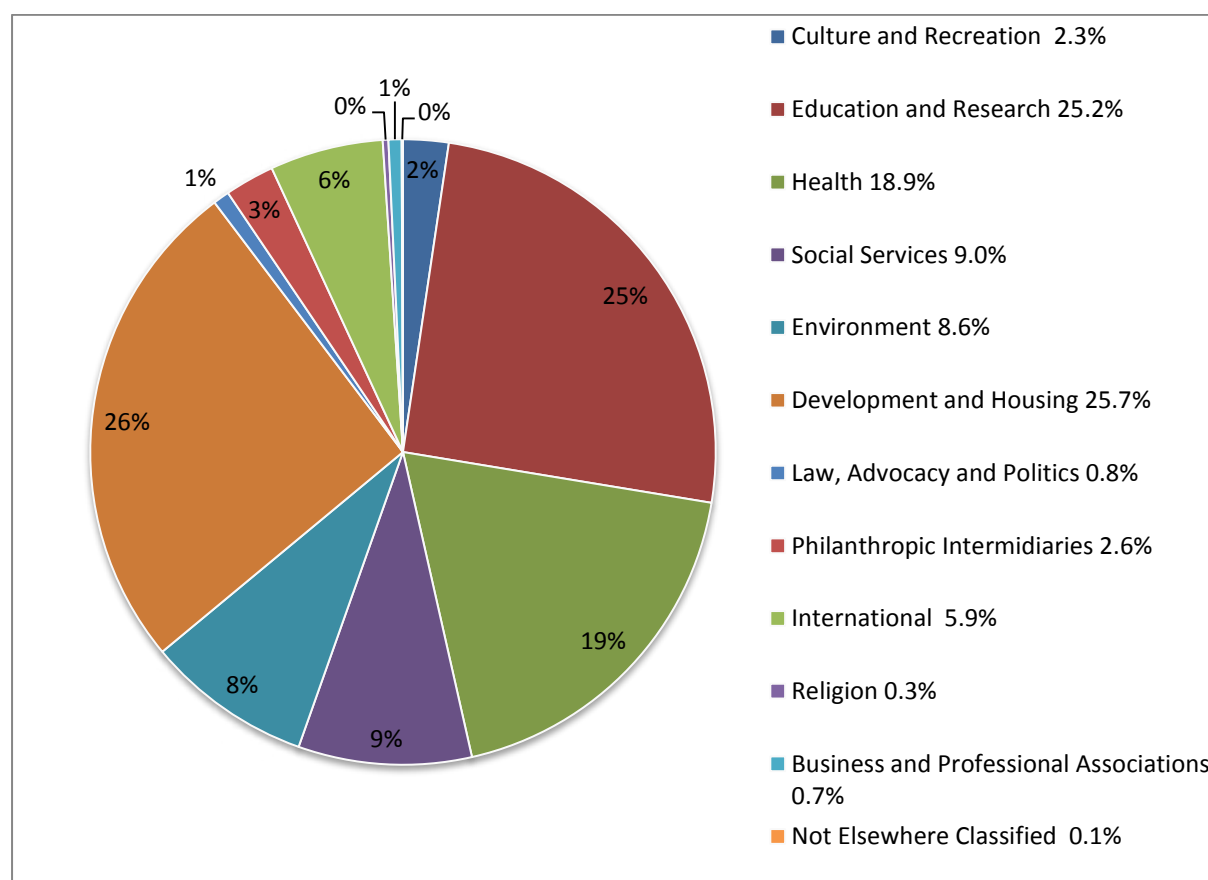


Sample Size: 872



This pattern changes significantly when subsector size is determined by income rather than number of organisations. While the Development and Housing subsector stays the largest, accounting for more than one in every four euro of total income, the Education and Research subsector is very significant, accounting for 25% of the total, with Health organisations yielding just under 20%.

Figure 2: Relative Size of Subsectors by Income – Main Sample



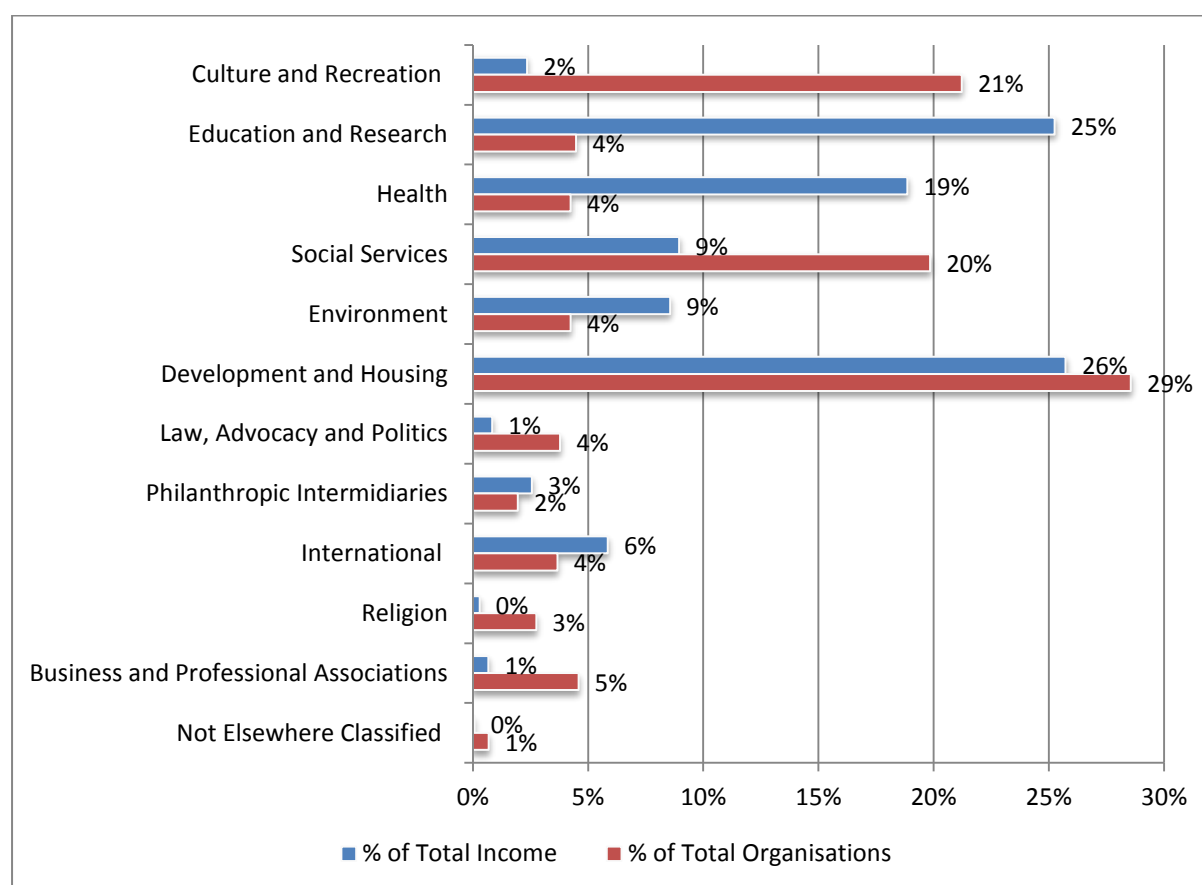
Sample Size: 860

When comparing the size of subsector by number of organisations and income, some Education and Research organisations appear as very large, because, although they only account for 4% of the organisations in the sample, they receive one quarter of total income. By contrast, although one in every five organisations is in the Culture and Recreation space, between them they only account for 2% of income. This pattern is more clearly shown in Figure 3 which illustrates the proportion of total income and total organisations accounted



for by each subsector. It is very clear that the average income of organisations varies across subsector and, apart from the Development and Housing subsector, does not correspond with the size of the sector. This is particularly the case for the Culture and Recreation sector and the Education and Research sector.

Figure 3: Subsectors as Percentage of Total Income and of Total Organisations – Main Sample



Sample Size for % of Total Income: 860

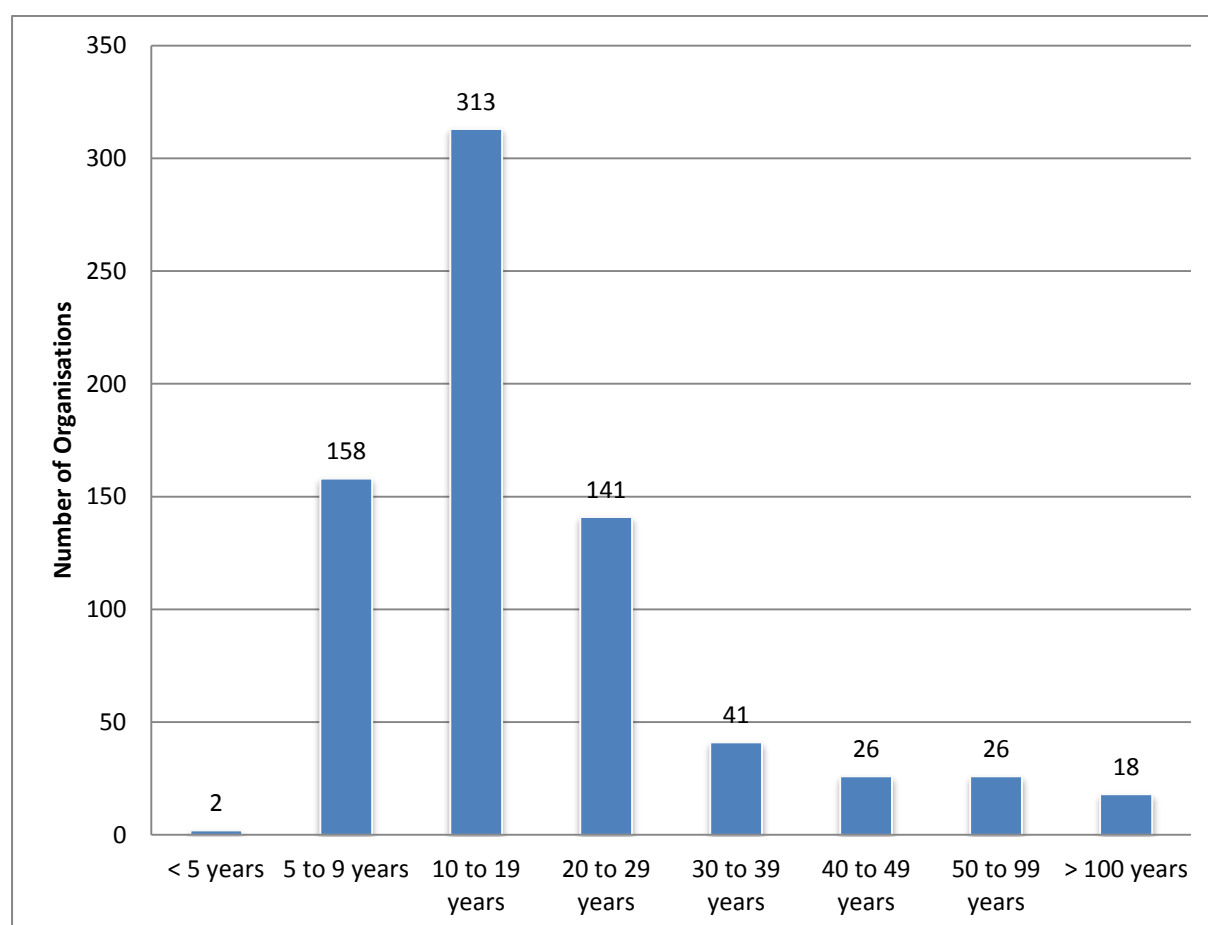
Sample Size for % of Total Organisations: 872



3.2 Age of Organisations

The average age of organisations in our main sample is 21.9 years. However, there is a significant diversity in the age of not-for-profits with the oldest organisation founded in 1696 and the youngest just four years ago.

Figure 4: Age Distribution of Sample

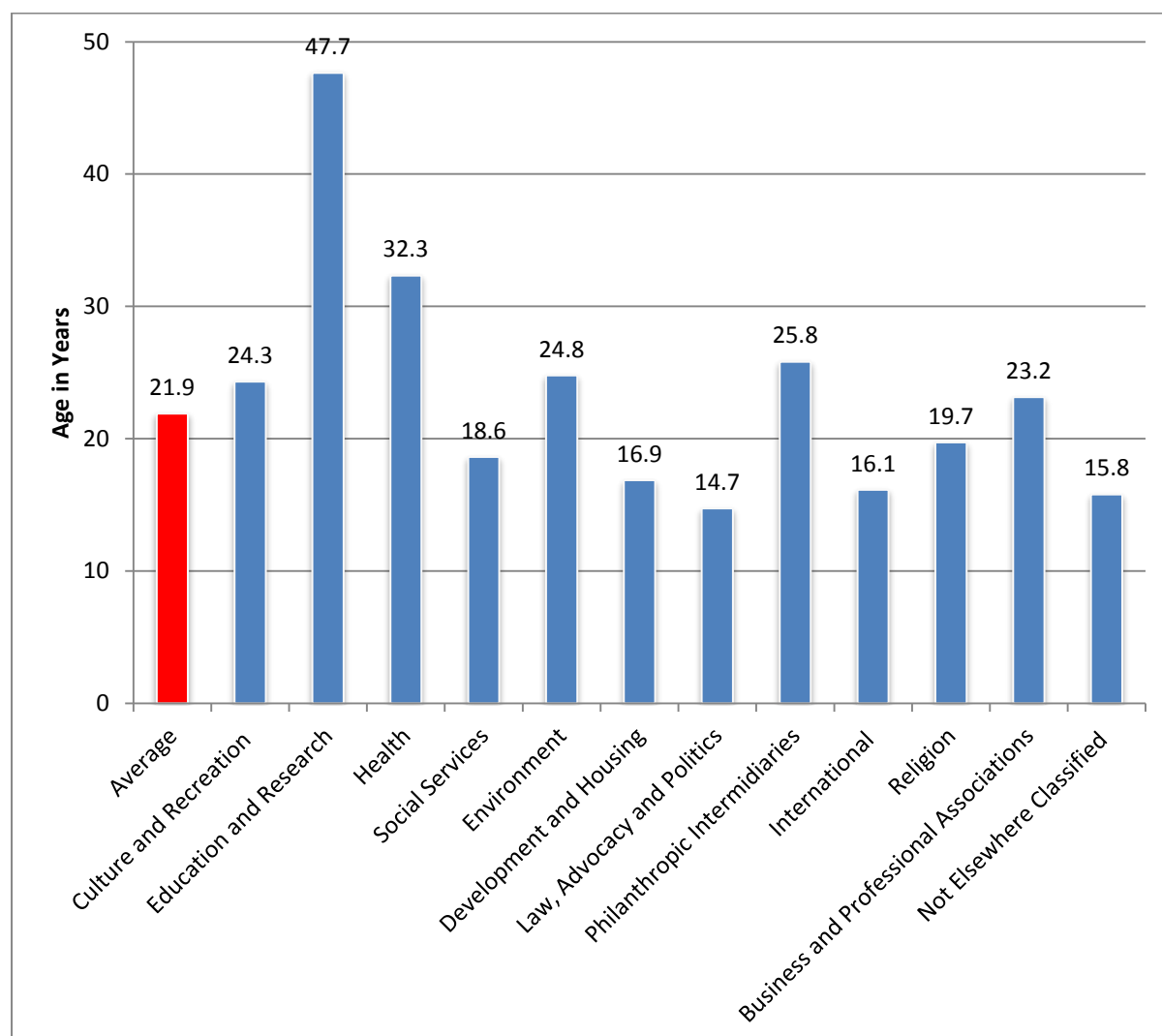


Sample Size: 725

As illustrated in Figure 5 below, the Law, Advocacy and Politics subsector is on average the youngest, while Education and Research organisations are the oldest. Of the 35 organisations in the Education and Research subsample, five were founded over 100 years ago. Larger organisations tend to be older; the average age of the organisations with total incoming resources exceeding €1 million is 30 years.



Figure 5: Average Age by Subsector



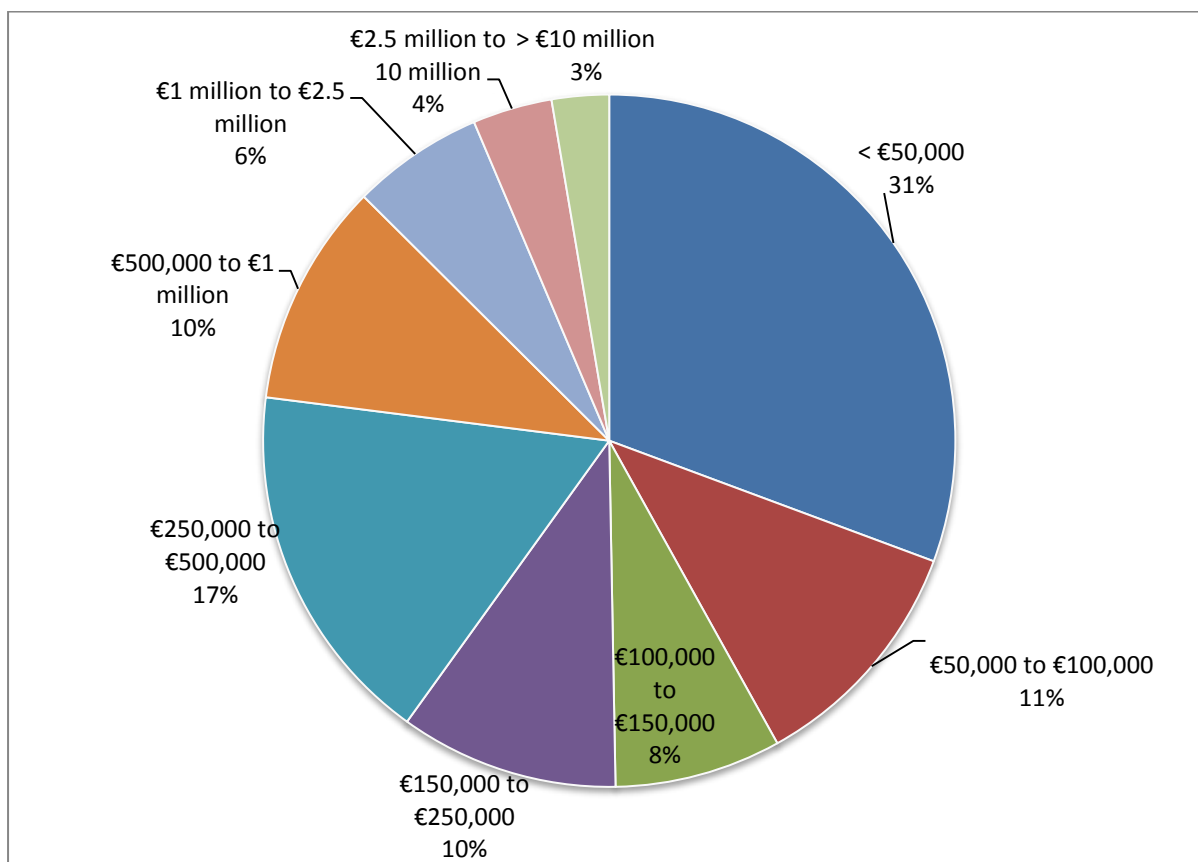
Sample Size: 725

3.3 Income of Organisations

The majority of organisations in the not-for-profit sector are extremely small, with over 40% of our sample having an income of less than €100,000 in 2012. As seen in Figure 6, only 13% of the total sample had an income exceeding €1 million.



Figure 6: Income Distribution of Main Sample

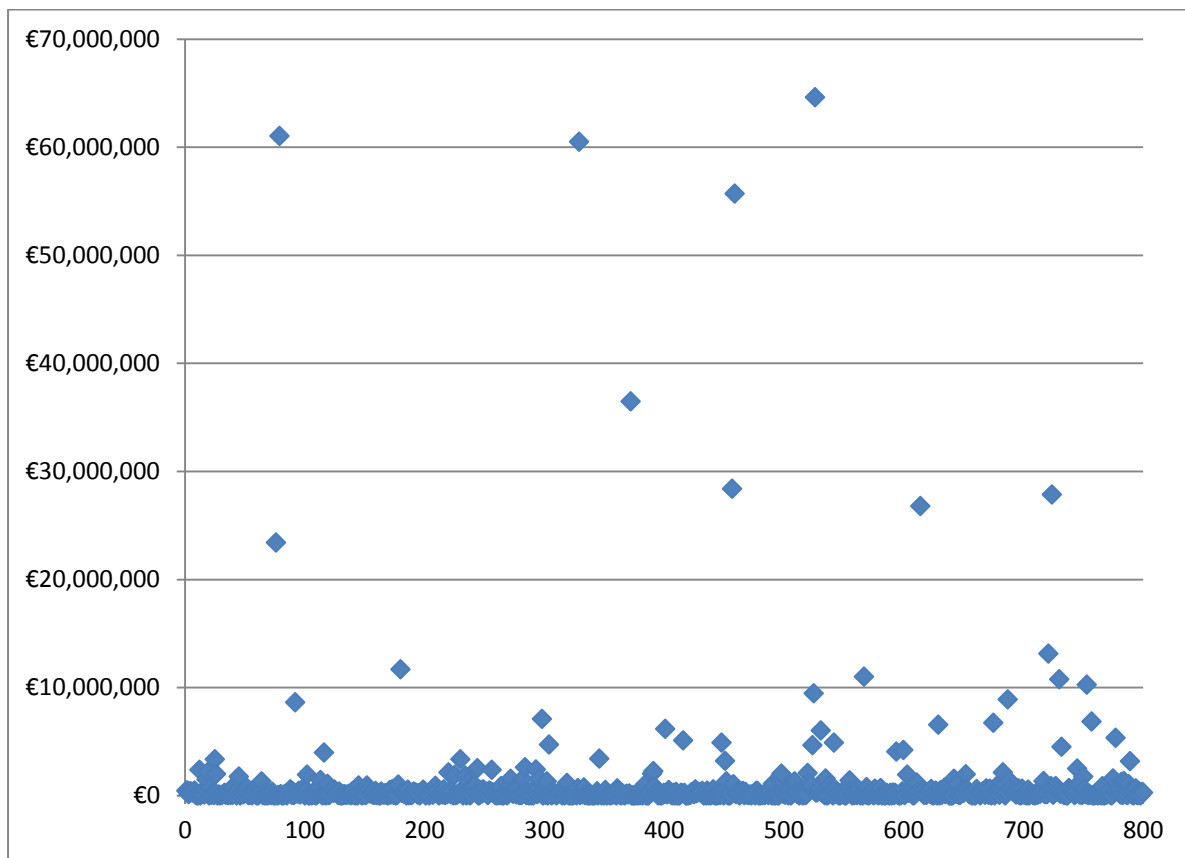


Sample Size: 860

Figure 7 shows the income of each organisation when ordered alphabetically. The bottom of the graph is the most densely populated due to the high number of small organisations, while the number large scale organisations feature intermittently. There is clear disparity of income between the lowest and highest income brackets within the not-for-profit sector, with a number of particularly small and extremely large organisations featuring in our sample.



Figure 7: Scatterplot of Income



Sample Size: 860

The skewedness is also clear in the Summary Statistics in Table 2. For the main sample, although the average income is over €2,698,593, the median is just €153,364 showing that there are a few large organisations inflating the average figure. Only 6% of organisations have income above the average figure. This pattern is also evident for the sample of organisations with total incoming resources exceeding €1 million; only 13% have an income above the average figure.



Table 2: Summary Statistics – Income, 2012

| | Main Sample | Sample of Organisations with Total Incoming Resources Exceeding €1 million |
|-----------------|-------------|---|
| Average | €2,698,593 | €8,266,395 |
| Median | €153,364 | €1,814,078 |
| % Above Average | 6% | 13% |
| % Below Average | 94% | 87% |
| Sample Size | 860 | 175 |

3.4 Estimated Contribution to GNP

The organisations in our main sample had a combined income of €2.32 billion in 2012. As these organisations are an approximately representative sample, this number can be extrapolated to the entire sector. However, to reduce the possibility of overestimation, the top 1% of organisations was removed. With these outliers excluded, it is suggested that the Irish not-for-profit sector had an income of €10.4 billion in 2012. This figure is higher bound as our random sample still includes a number of extremely large organisations. Irish GNP was €131 billion in 2012 (CSO, 2013), suggesting that the not-for-profit sector contributed 8% to the Irish economy. When only including organisations which were incorporated in 2009, the contribution reduced substantially to 2.5%. With this, the not-for-profit sector's contribution to GNP can be estimated between 2.5% and 8%.

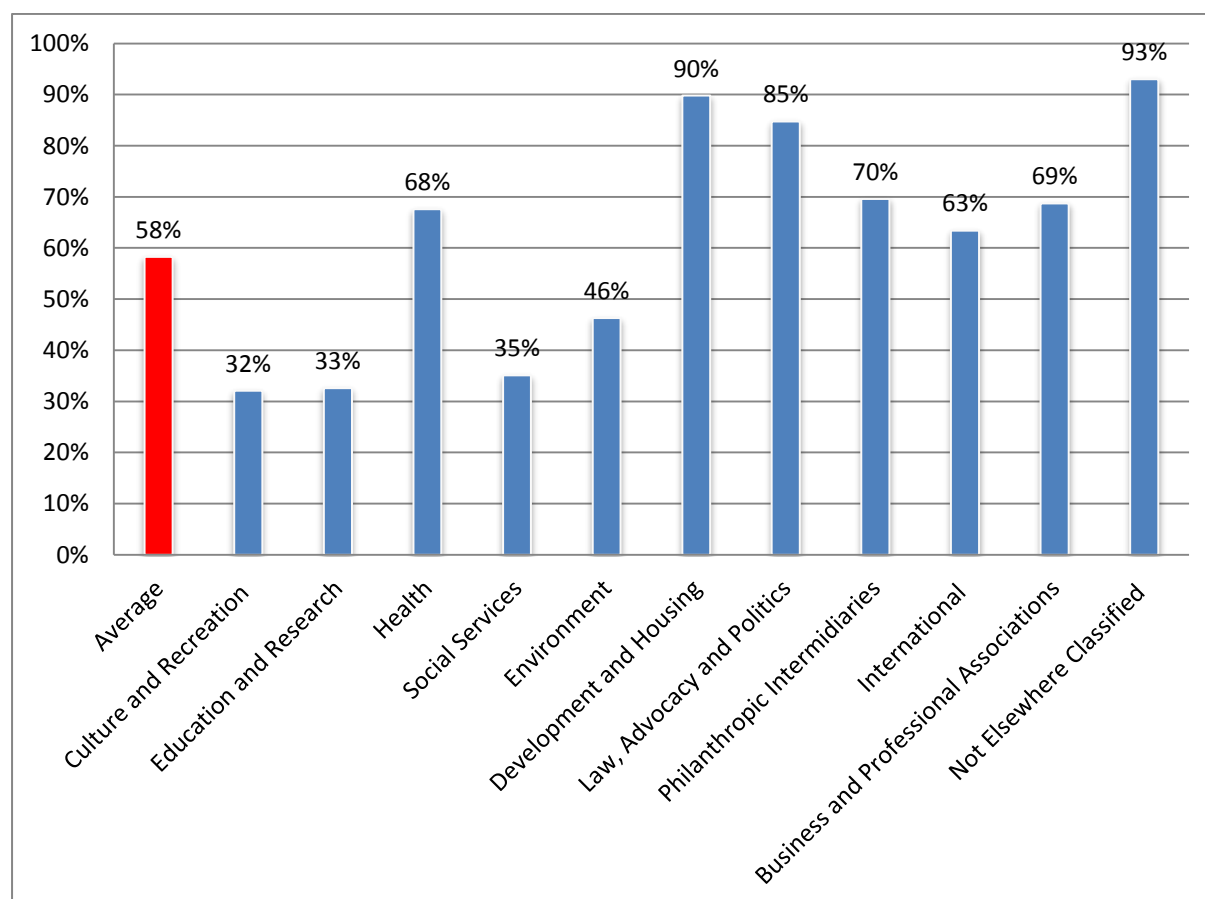
The authors note that the upper and lower bound figures provided are quite vast but remain within the region of previous research; The Wheel (2012), estimated that the not-for-profit sector accounted for 3.3% of national income, and the 1999 Johns Hopkins estimated figures of 8.2% of GDP and 9.3% of GNP in 1995.



3.5 State Income

Irish not-for-profit organisations have a very high reliance on state income, as seen in figure 8 below. While there are many organisations in the not-for-profit sector that do not receive state income, for those that do, an average contribution of nearly 60% of total income was identified. Development and Housing and Law, Advocacy and Politics organisations are the most reliant on the state, while Culture and Recreation and Education and Research subsectors are those most likely to source funding elsewhere. No information on state funding was provided by any group in the Religious subsector. However, this does not necessarily mean that they receive no income from the State or EU; it may mean that they simply did not indicate this explicitly in their accounts.

Figure 8: State Income as a Proportion of Total Income by Subsector



Sample Size: 312



Similar results emerged for organisations with total incoming resources exceeding €1 million, with an average of 51.3% of total income coming from the state or EU².

These findings are similar to those of the Wheel (2012), which found state grants/contracts (local, national and EU) accounting for 53% of income. The Hidden Landscape Study (2006) indicated a slightly higher figure, finding that about 60% of not-for-profit receipts came from public sources in 2003. The U.K Almanac also found that for just over one in ten organisations (11%), statutory bodies are the majority provider of their income (National Council for Voluntary Organisations, 2014).

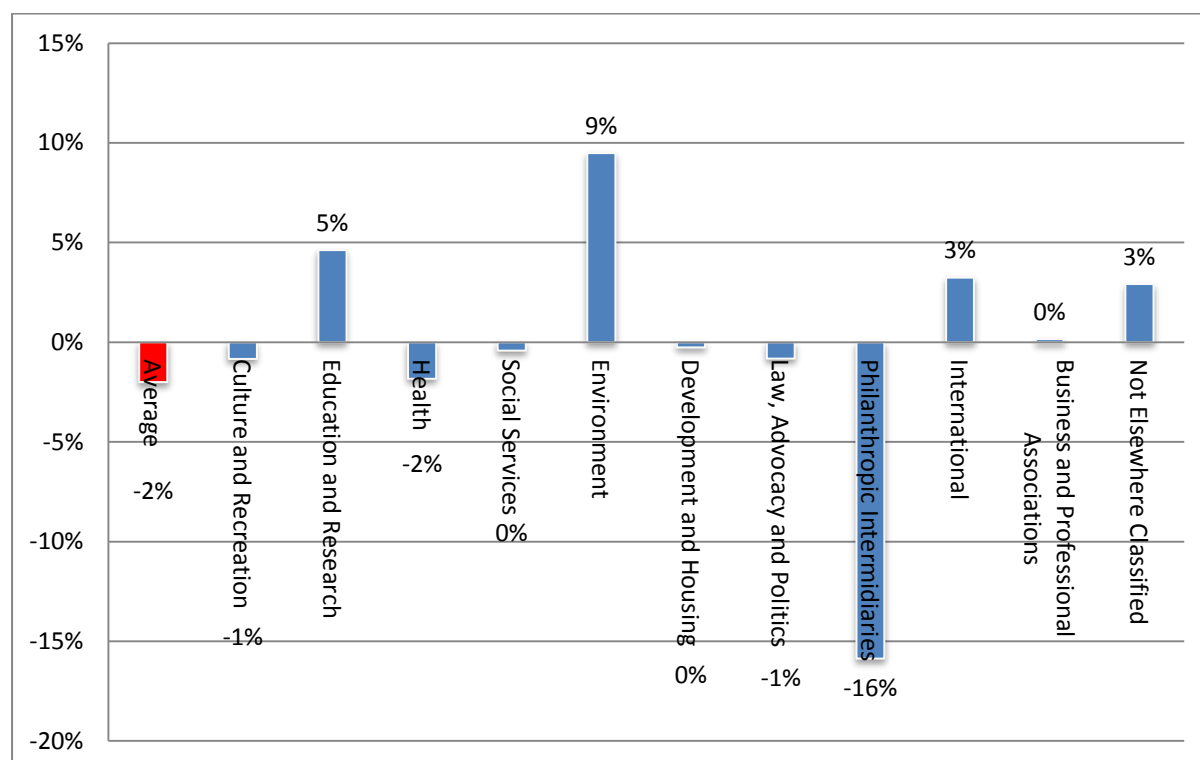
3.6 Change in State Income (2011 to 2012)

On average, state funding to the 204 organisations for which we have 2011 and 2012 figures reduced by 2%. When looking at specific sectors, major changes can be identified. State income to Philanthropic Intermediaries fell by 16%, while Environmental organisations received a 9% increase. The Education and Research sector as well as the International sector also saw an increase in receipts from these sources.

² This database contained state funding information on one organisation from the Religious subsector which received all of their funding from the State or EU.



Figure 9: Change in State Income by Subsector (2011 to 2012)



Sample Size: 204

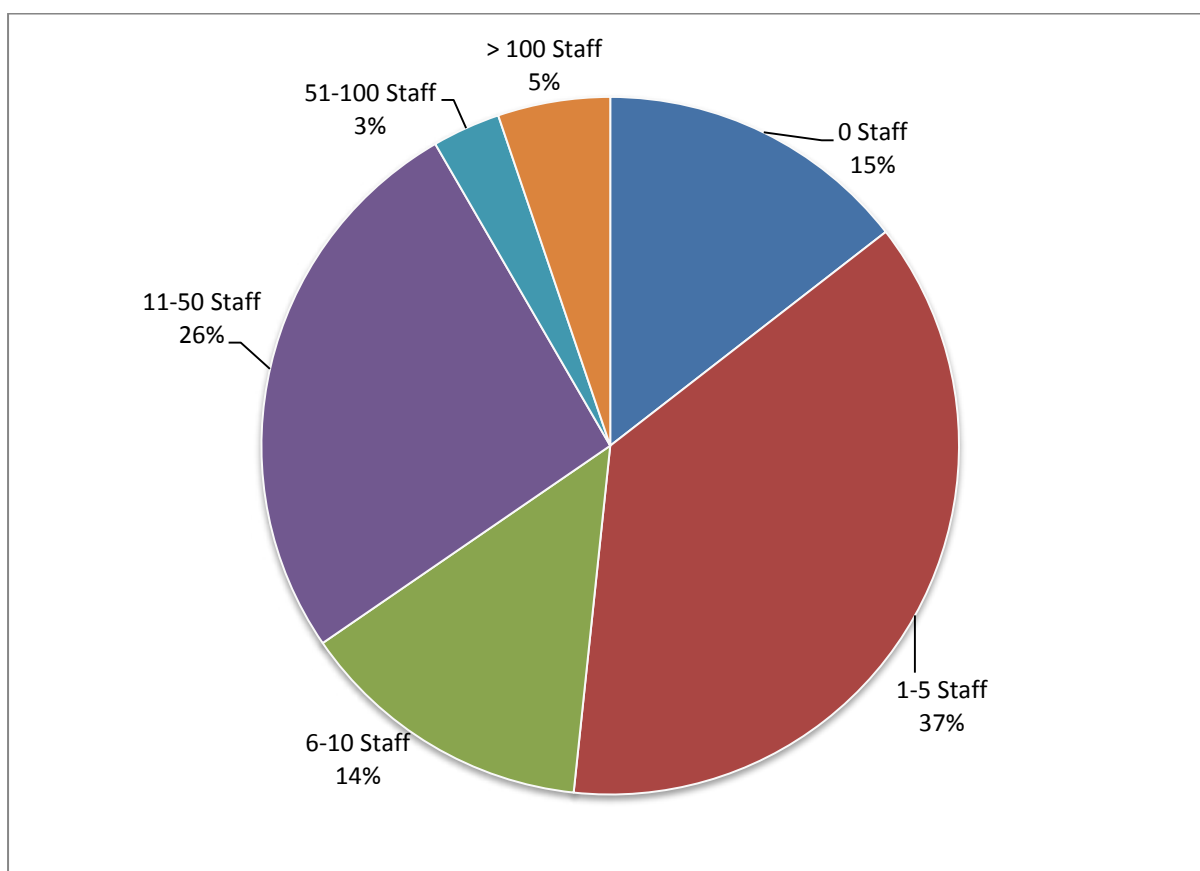
In tracking government spending in the Community and Voluntary Sector between 2008 and 2012, Harvey (2012) identified a similar reduction in state income of 2.2% between 2011 and 2012. According to Harvey, the impact of such cuts includes staff and service reductions.

3.7 Staff

Similar to previous versions of this study, most organisations included in this sample have very few paid staff members or none at all, with just over half employing five or fewer people. Only 8% of not-for-profits have more than 50 staff.



Figure 10: Distribution of Organisations by Staff Numbers

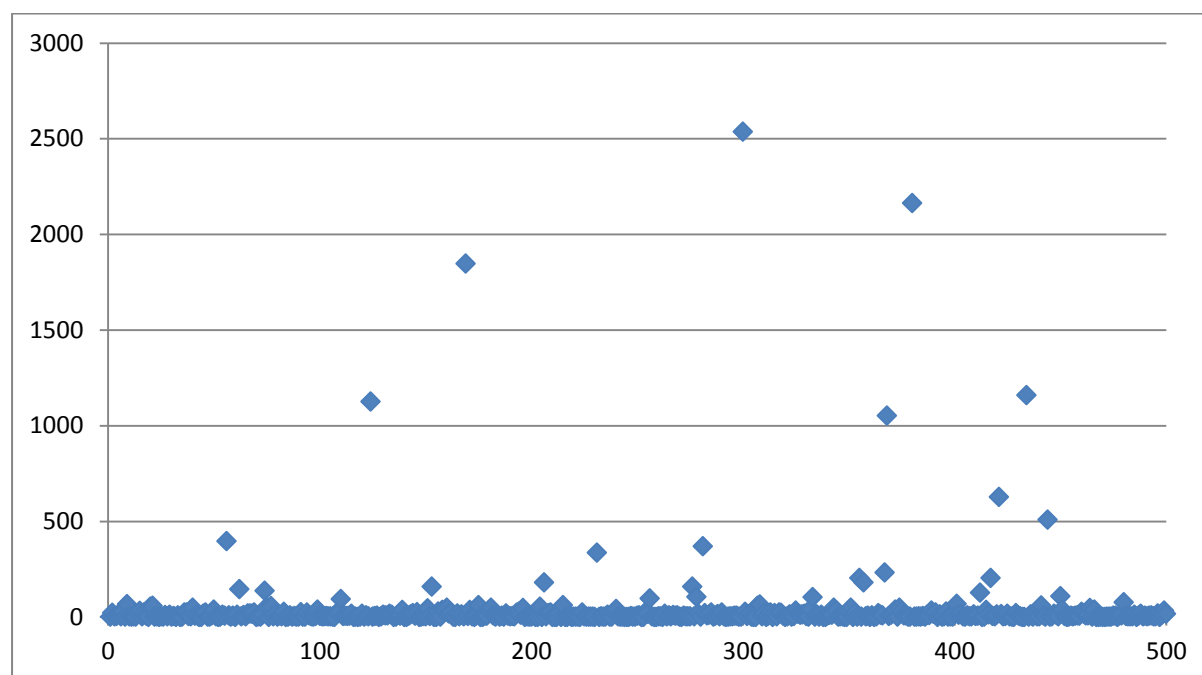


Sample Size: 538

The skewedness of the sector can again be seen in Figure 11. Similar to the income of the sector, the majority of organisations rest at the bottom of the graph. There are some clear outliers however, with the greatest staffed organisation consisting of 2,536 employees.



Figure 11: Scatterplot of Staff Numbers



Sample Size: 538

On average, organisations have about 38 staff members, a number over seven times that of the median of 5. Only about 11% of organisations have staff levels above the average. As would be expected, larger organisations have more staff, but they also show the same skewed pattern, with an average figure of 72 and a median of just 31.

Table 3: Summary Statistics – Staff

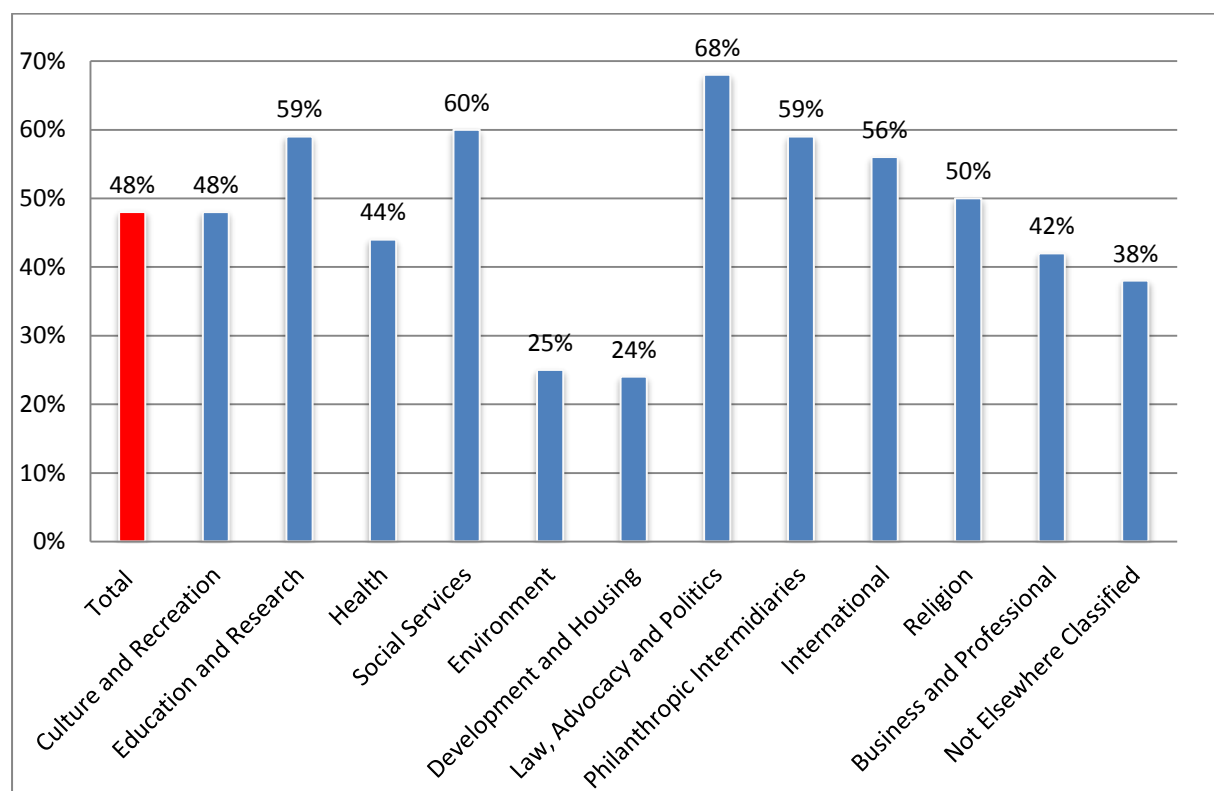
| | Main Sample | Sample of Organisations with Income Exceeding €1 million |
|------------------------|--------------------|---|
| Average | 38 | 72 |
| Median | 5 | 31 |
| % Above Average | 11.3% | 16.6% |
| % Below Average | 88.7% | 83.4% |
| Sample Size | 538 | 145 |



3.8 Salaries

Staff costs are a major component of spending for not-for-profit organisations at an average of 48% of total expenditure, similar to the findings in the 2013 version of this report (2into3, 2013). This cost varies across subsector, with nearly 70 cent out of every euro spent on salaries in Law, Advocacy and Politics organisations. Environment and Development and Housing organisations have very low salary expenditure ratio, at 25% and 24% respectively. Both sectors include very large organisations therefore these findings may be due to economies of scale.

Figure 12: Salaries as a Proportion of Total Expenditure by Subsector



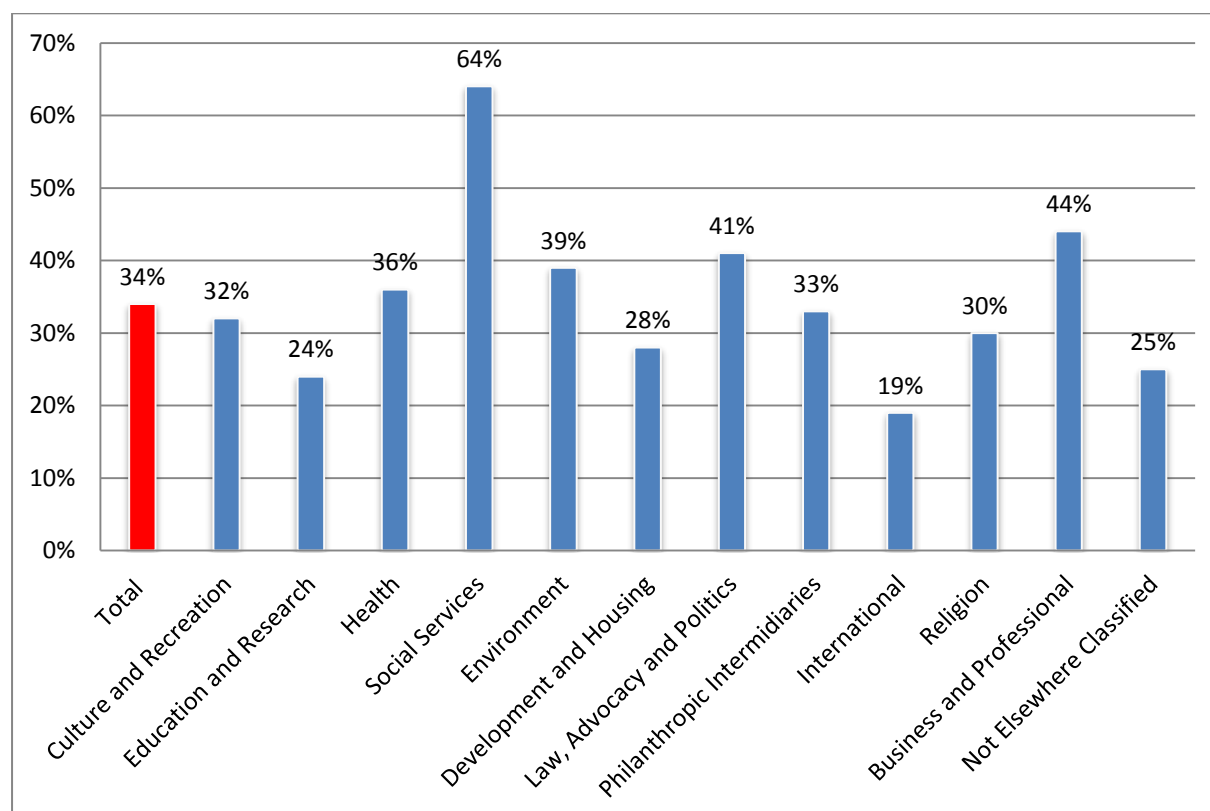
Sample Size: 509

Larger organisations appear to benefit from economies of scale in relation to employment costs, with salaries accounting for 34% of total expenditure. The pattern changes when



compared to the main data however, with the lowest ratio for International organisations (19%) and the highest in Social Services (64%).

Figure 13: Salaries as a Proportion of Total Expenditure (Total Incoming Resources >€1 million)



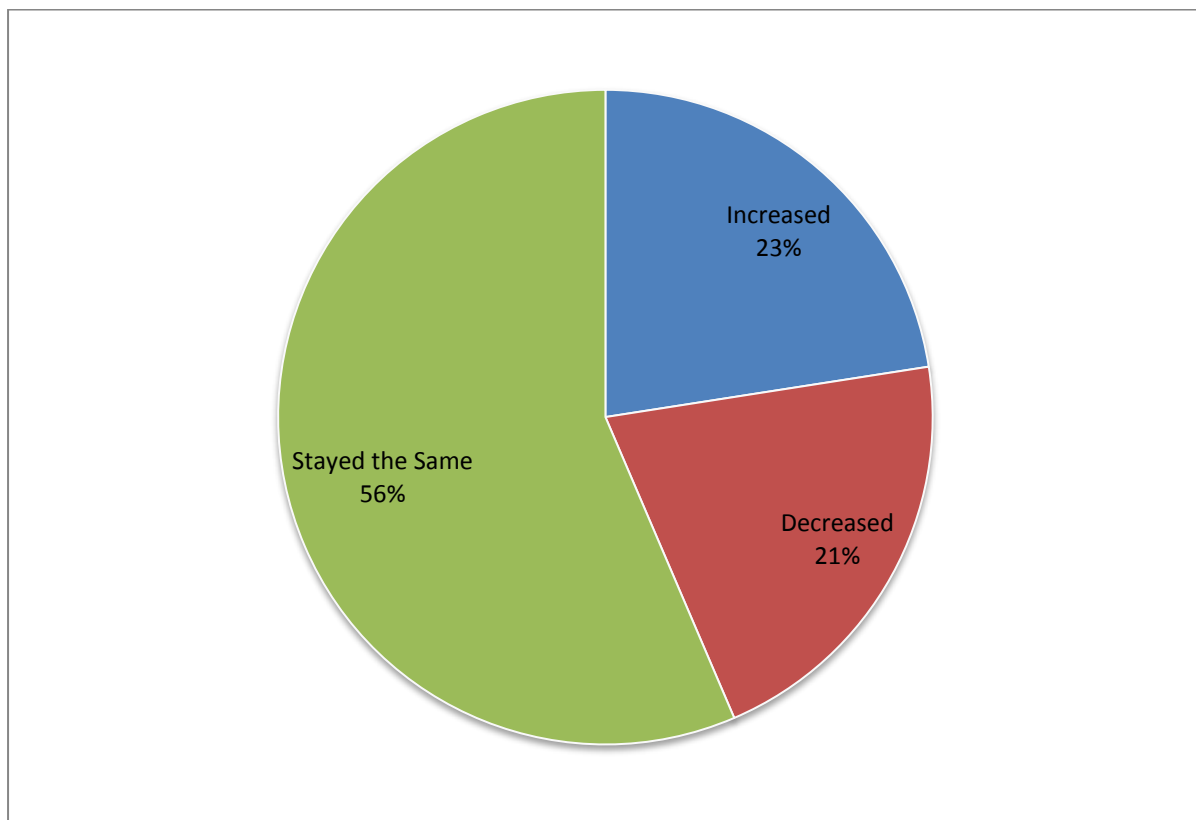
Sample Size: 154

3.9 Change in Staff Numbers (2011 to 2012)

The majority of organisations' staff numbers stayed the same between 2011 and 2012, as seen in Figure 14. A similar number of organisations' staff numbers either increased or decreased during this time; 111 organisations reported a reduction in staff while 119 reported growth in staff numbers.



Figure 14: Organisation Staff Numbers (2011 and 2012)

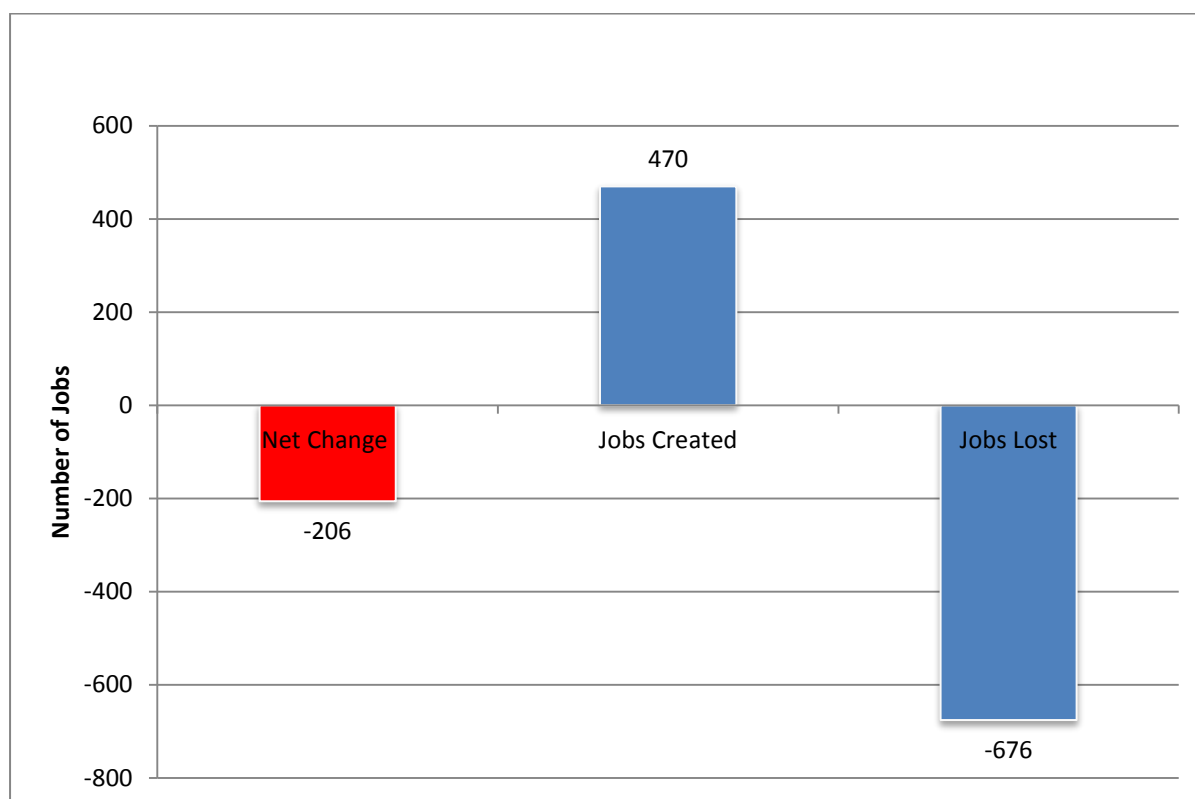


Sample Size: 528

Comparatively however, more positions were lost per organisation when compared to those that were created. Figure 15 illustrates that between 2011 and 2012, a net of 206 jobs were lost in our sample; 676 lost and 470 created. This is about a -1.1% change in employment.



Figure 15: Change in Staff numbers (2011 and 2012)



Sample Size: 528

4 Fundraising

4.1 Fundraised Income

Internationally, Ireland is viewed as having a highly generous population. The World Giving Index by the Charities Aid Foundation has consistently ranked Ireland in the Top 5 most charitable nations, scoring 1st in 2011 and 5th in 2012. In 2011, nearly four in every five Irish people gave to charity (79%). Although, this rate of giving has reduced to 70%; Ireland was the most generous nation in Europe in 2012. While the number of Irish people giving money to charity has reduced, the country's relationship with charity is consistent; from 2008-2012 the proportion of the population giving to charity has been 70% or over. This section of the report analyses fundraised income received by our sample of not-for-profits.

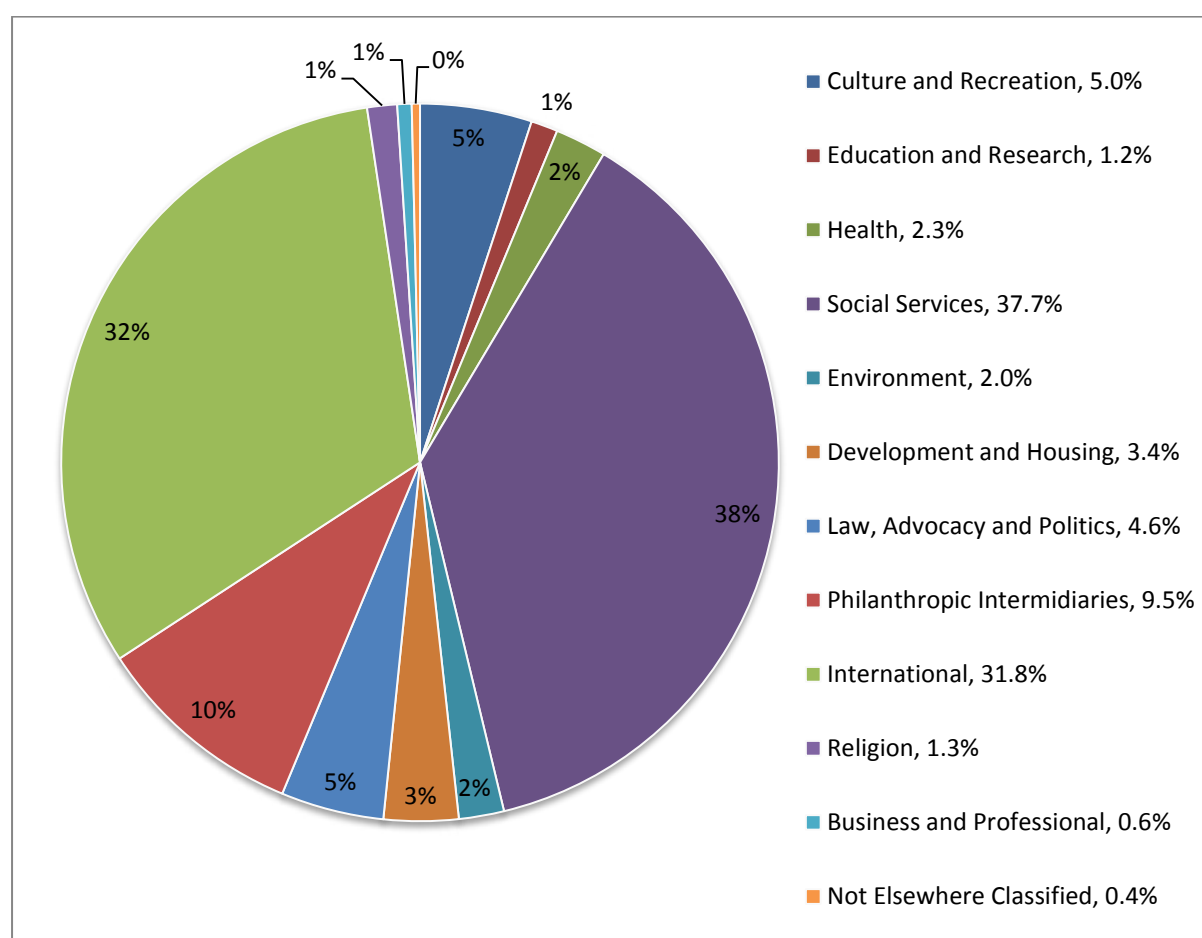
As indicated in Section 2, many sets of accounts are aggregated so that fundraised income is subsumed under the 'total income' figure. Only a small number of organisations in our



sample gave any more detailed information than this, and it is on this small group that the analysis is carried out. As such, the results are no longer necessarily representative of the experiences of the entire sector.

Figure 16 shows the breakdown of fundraised income across the different subsectors. Social Services and International subsectors were especially prolific fundraisers in 2012; combined, they account for seven out of every ten euro raised.

Figure 16: Fundraised Income by Subsector



Sample Size: 376



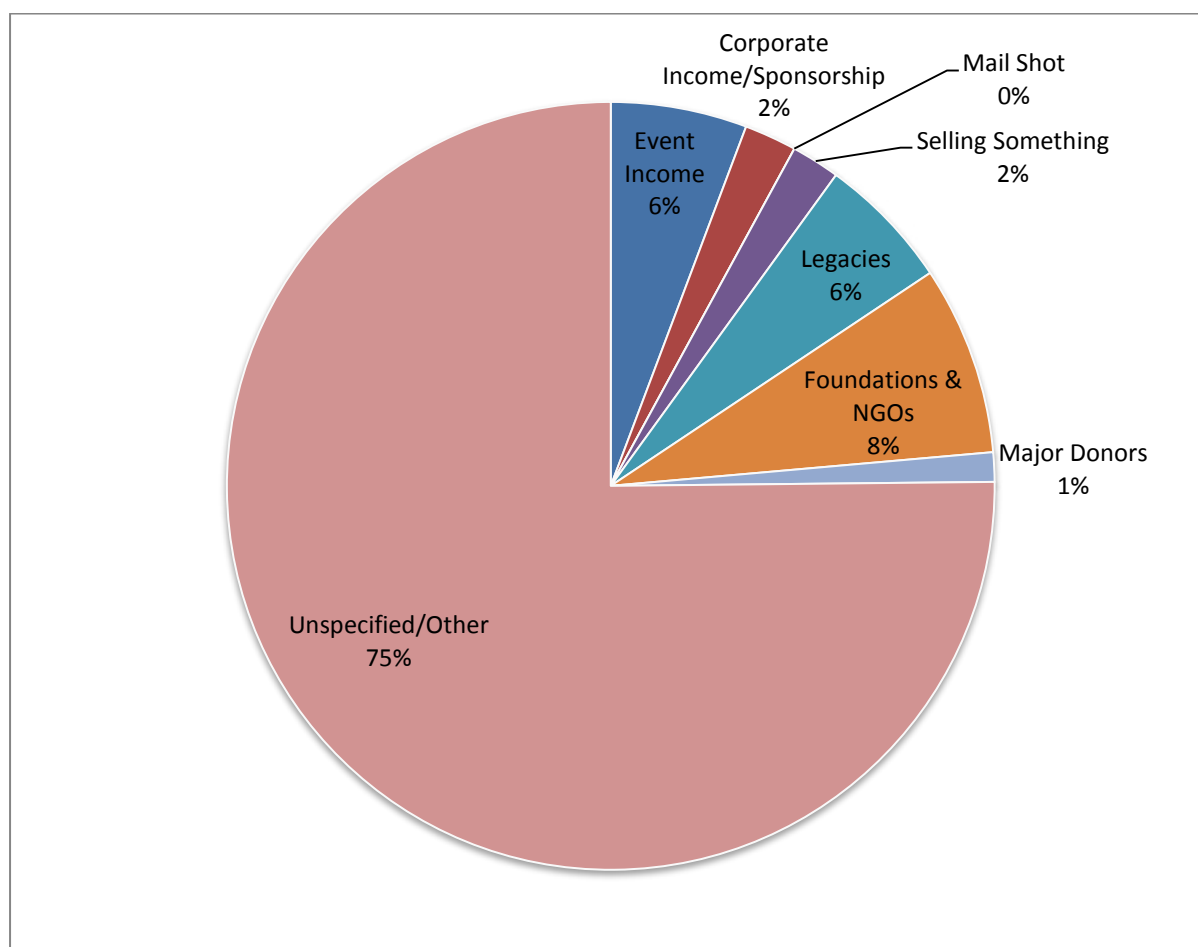
4.2 Fundraising Composition

A wide range of techniques are used to raise funds in the not-for-profit sector. These include direct mail, running events, soliciting large gift donations, and selling items. Implementation of each of these requires a different skillset, time commitment and cost. Each organisation must identify what range of fundraising techniques best meets their funding needs and capacity, measured in terms of overall income. The composition of the fundraising mix is also dependent on the subsector and the specific cause of the organisation.

As can be seen in Figure 17, three quarters of donations are unspecified in our sample's annual accounts. Thus, while this form of fundraised income is included in our analysis, further detail as to the type of donation or method used is unknown. However, contributions from foundations are also significant, accounting for 8% of fundraised income. In addition, event income and legacies feature strongly, generating 6% of this form of income respectively. Donations received from legacies appear to be increasing compared to previous versions of this study, while selling and corporate income continue to account for a very small proportion of total receipts.



Figure 17: Sources of Reported Fundraised Income, Main Sample



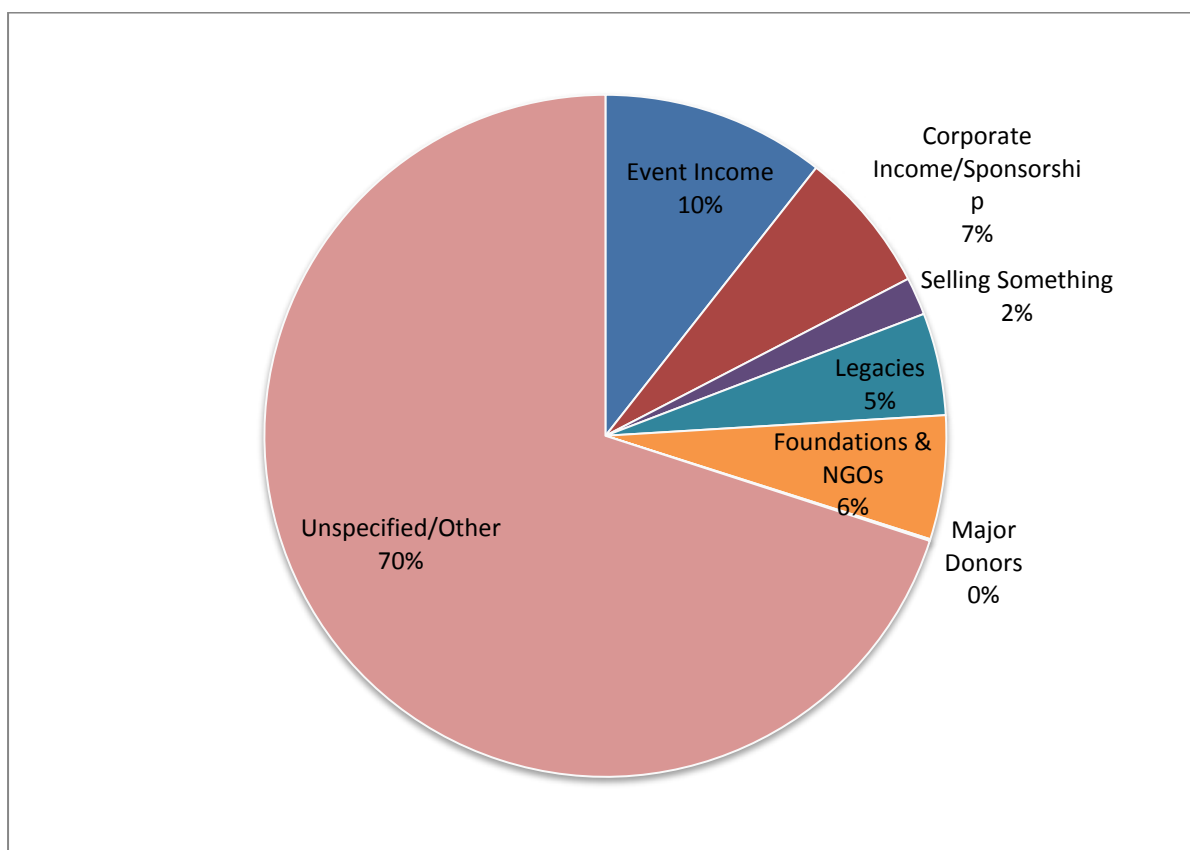
Sample Size: 648

For those organisations with income exceeding €1 million, a similar amount of donations are received from unspecified sources. Events raise a higher proportion of income for larger organisations accounting for one out of every ten euro raised. Corporate sponsorship is higher in larger organisations when compared to the main sample. Higher levels of event and corporate donations for larger organisations may be a result of scale, with both these methods involving lengthy preparation and cultivation time. Similar to the main data, income from legacies has increased substantially compared to previous versions of this study. The reported income from legacies, however, is received by less than ten organisations. The average legacy then totals over €500,000. Similarly, legacies account for £2 billion (7.2%) of total fundraised income in the U.K but just over 6.7% of organisations



receive this form of donation, amounting to an average of £207,000 per organisation in 2011 (National Council for Voluntary Organisations, 2014).

Figure 18: Sources of Reported Fundraised Income (Large Organisations)

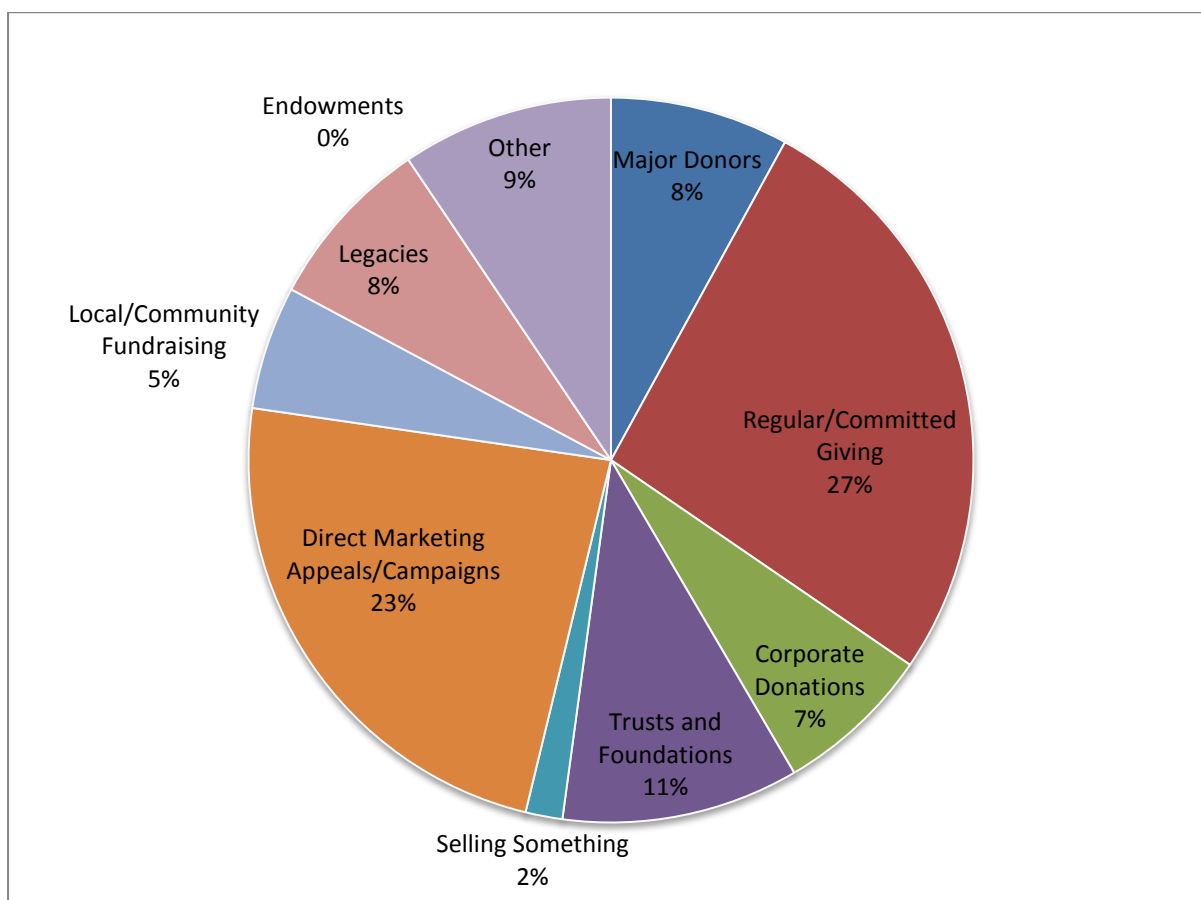


Sample Size: 190

27 large scale organisations responded to our survey and provided data on their fundraising mix. From these responses, a total of 93 observations were made. Figure 19 shows, on average, the distribution of fundraised income by technique between 2011 and 2012. Similar to the findings above, the majority of fundraising income is derived from relationships, in particular, regular giving (27%) and direct marketing appeals (23%).



Figure 19: Sources of Reported Fundraised Income by Technique (Survey Responses)

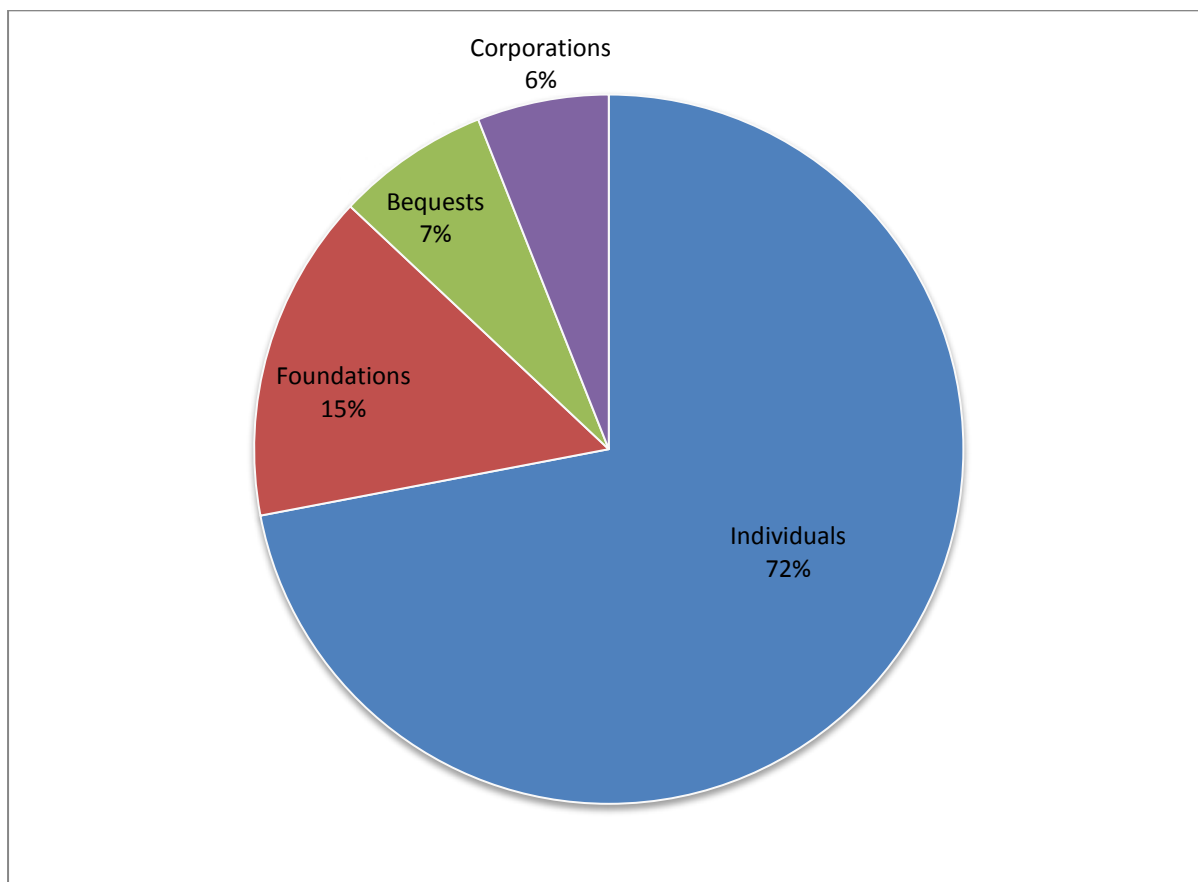


Sample Size: 93

Similarly, individual donations dominate both the U.S and U.K fundraising mix. According to Giving USA (2013), individual donations made up 72% of US contributions in 2012, an increase of \$8.67 billion compared to 2011. In 2011, Individuals donated £6.9 billion to charitable organisations in the U.K. In both the U.K (2011) and U.S (2012) Corporate Philanthropy yields fewest receipts (6% respectively); an increase for the U.S compared to previous years.



Figure 20: U.S Fundraised Income by Technique, 2012



Source: Giving USA (2013)

4.3 Estimated GDP and Per Capita Equivalent

The total fundraised income of our representative sample totalled €150 million in 2012. As these organisations are an approximately representative sample, this number can be extrapolated to the entire sector. It is estimated that the Irish not-for-profit sector had a fundraised income of €852 million in 2012. Similar to the estimated contribution to GNP, this figure discounts the top 1% of organisations. Due to the skewedness of this form of income as well as a lack of consistent reporting, this figure is an estimate and should be viewed with caution. Irish GDP was €160 billion in 2012 (CSO, 2013), suggesting that fundraised income is equal to 0.53% of this amount. The not-for-profit contribution to GDP is very small when compared to the U.S contribution of 2.2% in 2012 (Giving USA, 2013). The



authors note however that the US not-for-profit and charitable giving landscape is much larger compared to Ireland.

It is estimated that, in 2012, Ireland's rate of giving per capita was €185. Again, this is lower than the U.K and the U.S, at €289 and €781 respectfully and indicates that although Irish people give frequently, the scale of giving is lower than our international counterparts. As Table 4 illustrates, the U.K's charitable giving is over €100 more per capita compared to Ireland, while the US gives over four times more.

Table 4: Summary Statistics – Estimated GDP and per Capita Equivalent, 2012

| | Ireland | U.K | U.S |
|--------------------------------|---------|----------|-------------|
| Total Fundraised Income | €852 m | £14.8 bn | \$316.23 bn |
| As a % of GDP | 0.53% | 0.74% | 2.2% |
| Per Capita | €185 | €289 | €781 |

4.4 Fundraising Costs

It is essential that not-for-profit organisations fundraise in an efficient, professional manner in order to maximise the benefit to the cause, the impact of an individual donation and to ensure a positive public image. Many organisations are nervous about disclosing administrative, overhead and fundraising costs to the public, especially following the series of scandals to hit the charity sector in recent years. A lack of public trust is apparent in the Amárach Irish Charities Research (2014) survey, with 62% of over 1,000 individuals having changed their perception of Irish charities in light of controversies surrounding the use of public and fundraised income.

However, appropriate investment in overheads and staff are required to ensure on-going organisational efficiency, effectiveness and sustainability, and to attract and retain staff. Moreover, transparency surrounding the costs of fundraising is necessary to re-build public confidence and trust. Zero fundraising costs are an illusion. Thus, although low fundraising and low administration costs are clearly desirable in a not-for-profit organisation, the relationship between efficiency and cost ratios is in no way clear or linear. As such, this



paper should not be perceived or interpreted as equating low fundraising costs with organisational effectiveness or organisational quality. Rather, it aims to reflect the current reality of the not-for-profit sector in Ireland, providing Boards, CEOs and Fundraising Executives with information which they can use to identify their own standing among their peers whilst remaining mindful of the wide range of factors which impact upon an organisation's administration costs and fundraising performance.

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

1. In general, and especially for this study, the figures are grounded in poor quality data. As noted earlier, many accounts are highly aggregated, making it difficult for information on fundraising costs or income to be extracted.
2. Many activities undertaken by not-for-profits may have fundraising outcomes, but not be explicitly fundraising activities. For example, advertisements run to educate the public about a particular disease, or campaigning to have a particular law changed, may also have the effect of raising awareness about the organisation and their work.
3. Large annual fluctuations are a common feature of fundraising activities. This can be due to large one-off donations or an investment in a new fundraising technique which can be expensive initially but then pay off over subsequent years. As such, figures which capture the fundraising cost at one point in time may not be representative of an organisation's actual position.
4. Fundraising costs are correlated with a range of organisational characteristics. For instance, larger fundraising departments have a number of advantages over smaller ones. In particular, they can often afford to employ full-time, professional fundraisers. In smaller bodies, the fundraising duties are often distributed between all other staff.
5. There is also a relationship between an organisation's age and their fundraising costs. Newer organisations are often driven by highly dedicated, passionate volunteers, leading to low fundraising costs. However, newly established bodies don't have the networks, reputation, working relationships, clients, proven ability to



survive and place in the public's consciousness which all assist older organisations in obtaining funds. Younger organisations may therefore have to spend more money in order to build donor bases and establish organisational routines and staff strengths. In addition, certain sources of funding, especially legacies and bequests, generally require a long cultivation period and so are less often available to younger groups. Existing research suggests that fundraising costs start off very low, increase as an organisation formalises and fall again when it has undergone a significant learning curve.

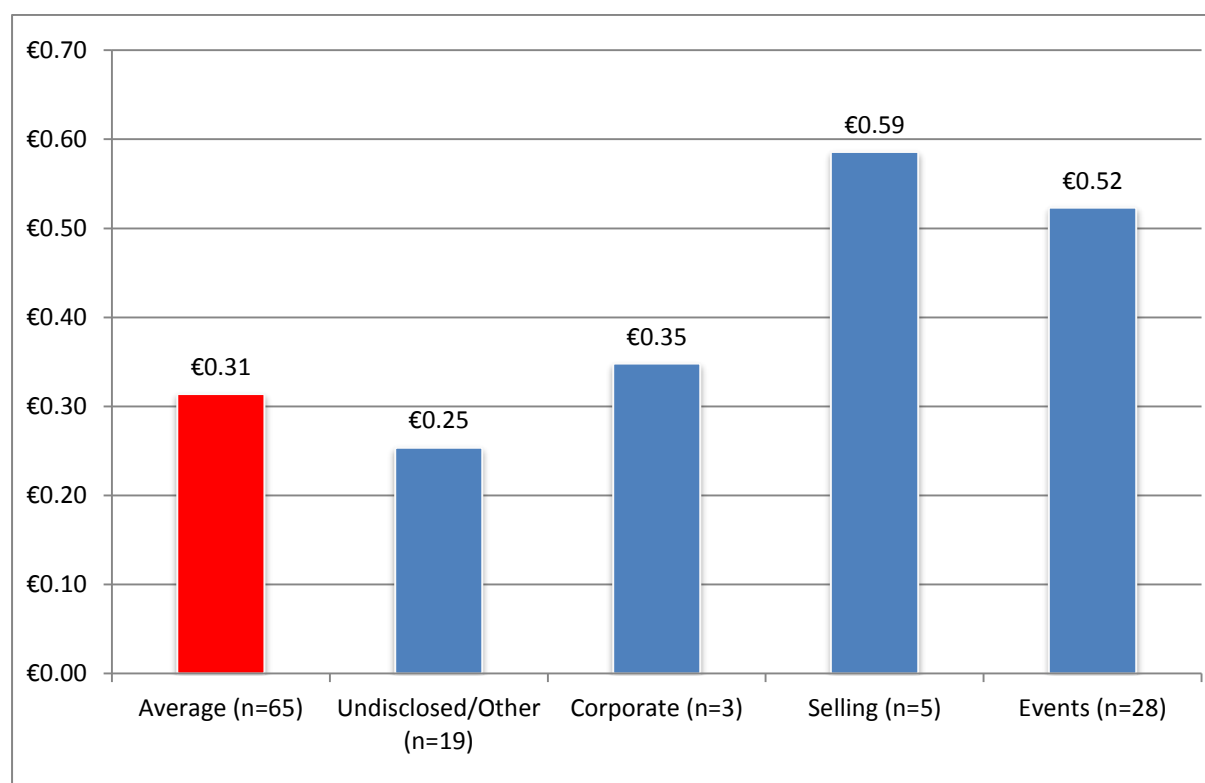
6. Fundraising efficiency tends to vary quite significantly across different subsectors. Certain causes are, by their nature, easier to engage with potential donors, while some more marginal causes, or those with a stigma attached, may find it more difficult to fundraise. This reflects nothing more than the base level of public interest in the cause and is generally outside an individual organisation's control.

Very few organisations provide both cost and income data in relation to their different fundraising techniques; in order to increase the number of observations the main sample and the sample with total incoming resources exceeding €1 million are merged in this section. However, it should be emphasised that despite a sample size of 1,047, only 65 observations were available. These observations are across only 56 organisations. Thus, this fundraising cost, and subsequent figures are, at best, estimates based on a small, non-random, sample and should be viewed with caution. With these caveats in place, this study found that it costs an estimated 31.4 cent to raise one euro of fundraised income in Ireland. For 27 large scale organisations, economies of scale were identified and an estimated cost of 23 cent established.

The costs of raising money varies across fundraising technique, as can be seen below, with selling items being especially costly followed by events; a finding consistently reported in previous versions of this report. Of the techniques for which we have data, it appears that corporate fundraising is the most cost effective. However, as there is not sufficient information on major gifts we cannot make a comparison of them.



Figure 21: Fundraising Cost by Technique, 2012

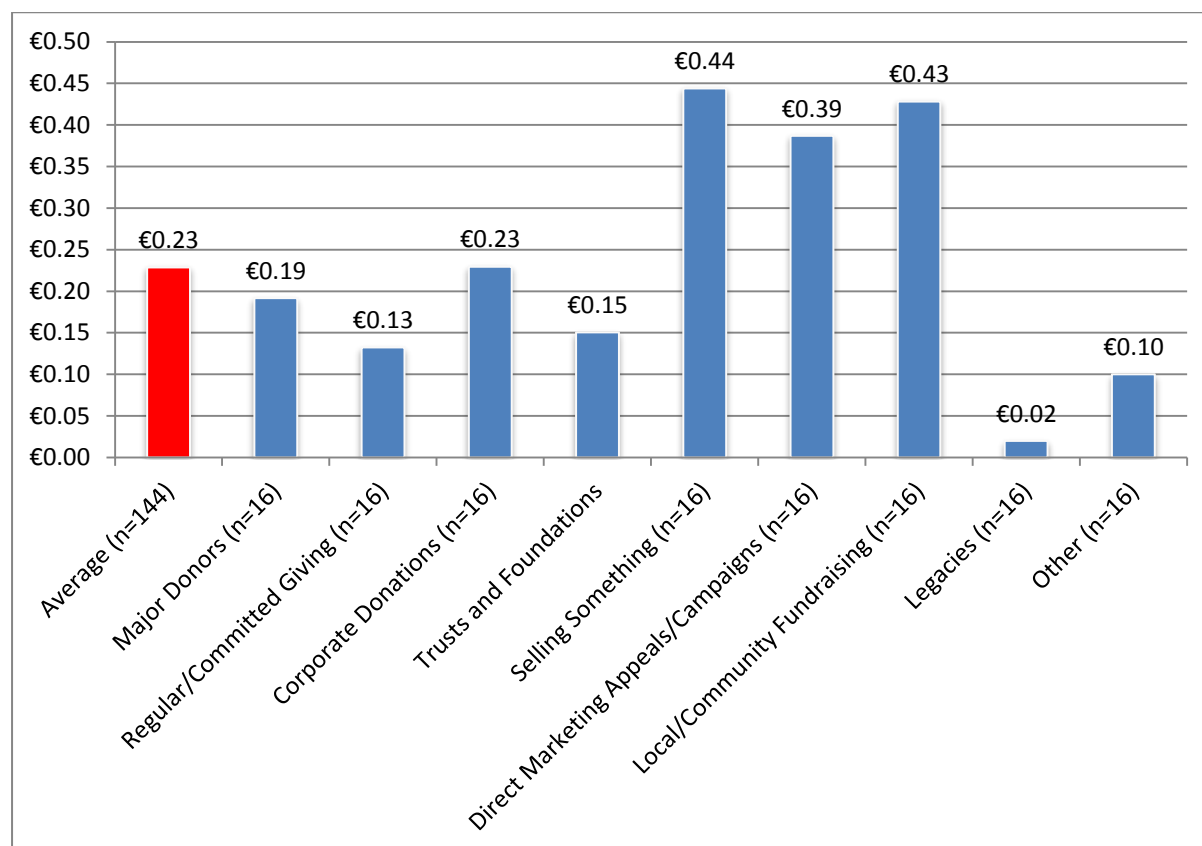


Sample Size: 65

For the 27 large organisations that responded to our survey, the cost of fundraised income is lower than that of the main sample. This is expected as large organisations can benefit from economies of scale. As illustrated in Figure 22, legacies and regular and committed giving appear to be the most cost effective forms of fundraising. The rate of return on investment may explain the prominence of regular giving income within larger organisations. Similar to the main sample, selling something is the costliest method. Although underrepresented in the fundraising mix, legacies are reported as being extremely cost effective. While direct marketing represents 23% of total fundraised income for larger organisations, the cost of this method is nearly double that of the given average.



Figure 22: Fundraising Cost by Technique, 2012 (Survey Responses)



Sample Size: 144

4.5 Fundraising Trends

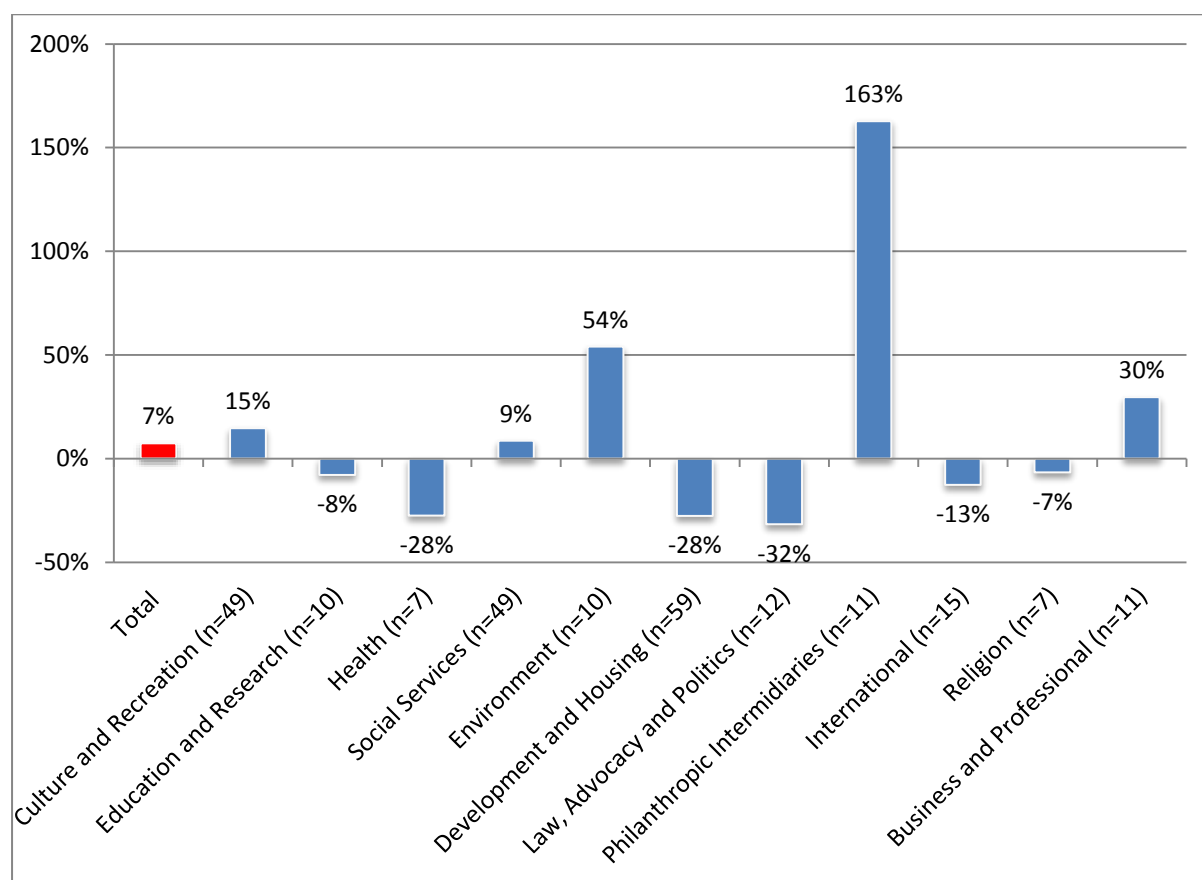
The challenging climate in which the not-for-profit sector now operates is characterised by an increased demand for services without a corresponding increase in income. Instead, the sector's key sources of funding, the state and the public, have faced decreased resources and financial uncertainty.

On average, we find a 7.4% increase in fundraised income between 2011 and 2012. Although an overall increase has been identified, it is important to note that all subsectors and organisations have widely differing experiences and one summary figure does not represent the entire sector. Indeed, while fundraised income has increased overall, the majority of organisations (55%) experienced a decrease in fundraised income while a small number of organisations received substantial gifts. The Law, Advocacy and Politics subsector



experienced the most significant reduction. Fundraised income for the Health sector and Development sector has reduced by 28% respectively. While the reduction in fundraised income for Health sector is €200,000 between nine organisations, the Development sector experienced a drop of €1.7 million, or nearly €30,000 per organisation represented in the sample. The biggest jump in receipts is the Philanthropic Intermediary Sector.

Figure 23: Percentage Change in Fundraising Income (2011 and 2012)



Sample Size: 240

Previous reports from this series (2011, 2012, 2013) also report an increase in fundraised income, indicating an ongoing recovery in the sector. Comparatively, charitable giving in the U.S also grew for its third consecutive year in 2012. According to Giving USA (2013), fundraised income increased by 3.5% in real terms, amounting to a total contribution of \$316.23 billion. Interestingly, differing experiences of the is growth is also apparent based on organisational size, with the Blackbaud Charitable Giving Report reporting that smaller



organisations with income of less than \$1 million experienced a 7.3% growth, while receipts for organisations with an income between \$1 million and \$10 million had an increase of 2.7% (MacLaughlin, 2013). Larger organisations experienced the least growth of just 0.3%. Different experiences were also found between sectors. Giving USA (2013) established the largest growth in Arts, Culture and Humanities (7.8%), indicating that donors are returning to pre-recession giving priorities. A 7% growth was reported in the Education sector, while donations to international causes grew by 2.5%. The author notes that growth in the latter sector has slowed compared to previous years, possibly due to a decline in high-profile international disasters compared to recent years and increased giving to national emergencies, for example hurricane Sandy which devastated New York City in 2012.

5 Conclusion

This Report is designed to provide those working in, or with interest in, the not-for-profit sector, with an objective overview of its current status. The motivation behind the report is to provide objective information, stimulate debate and discussion and encourage more detailed reporting of fundraising data.

The analysis in the report, based on the annual accounts of a representative sample of 872 not-for-profit organisations, reveals an important sector contributing between 2.5% and 8% to Irish GNP. We find an on-going recovery in fundraised income and a slight reduction in state income. However, these results and all those in the report, whether at a sector or subsector level hide the true level of diversity amongst the experience of not-for-profit organisations in 2012. Whilst empirical research into the third sector is essential to inform the funding targets, to identify best practice and to benchmark the performance of individual entities, CEOs, donors and civil society should remain cognisant of the heterogeneity even within each subsector. Thus, although the results in this report may assist in guiding discussion, the fact that each not-for-profit is so specific and distinct in history, structure, function, staffing levels, sector interest and sources of income, must be to the forefront of any review.



The key results arising from this report are that the Irish not-for-profit sector had a 7% increase in fundraised income between 2011 and 2012, signifying ongoing recovery in the sector. The total income generated from philanthropic sources amounted to €852m in 2012, with the average cost to raise €1 reducing to 31 cent. Irelands giving per capita was €185 in 2012, nearly two thirds that of the U.K, indicating that while the sector shows continuous growth, Ireland has scope to increase its charitable giving.



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7 Appendix A – Statistical Method

A complete list of the 7,090 not-for-profit organisations registered with the Companies Registration Office was supplied to 2into3 by INKEx in December 2012. Each organisation was categorised into one of 12 subsectors. Where appropriate, a number of organisations from the Philanthropic Intermediaries subsector were re-categorised. Both incorporated and unincorporated not-for-profit organisations were included for sampling. While this gives a more accurate reflection of the sector, unincorporated organisations are less represented due to difficulty in publically accessing accounts. Three samples were identified; an 8% sample of the entire database, a 26% sample of those organisations with total incoming resources exceeding €1 million and, a sample of 27 larger organisations that responded to a detail survey.

The simplest way to obtain a representative sample is through simple random sampling whereby an appropriate number of organisations are randomly chosen from the population. However, in this study, a more appropriate process called stratified random sampling is used. This involves splitting the population of organisations into the subsectors in which they operate and taking separate random sample from each of the subgroups rather than just taking a single random sample from the entire group. This processes means that 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.

- A stratified sample can provide greater precision than a simple random sample of the same size.
- A stratified sample can guard against an "unrepresentative" sample (e.g., only large organisations).
- Sufficient sample points can be obtained to support separate analysis of different subsectors.
- It ensures better coverage of the population than simple random sampling.



The two sampling frames for this study are shown in Figures 4 and 5. The total population is split into the 12 categories and the proportion of each category in the total population is computed. This figure is used to determine how many from each category should be included in the total sample. For example, 358 not-for-profits in the total population are in the Law, Advocacy and Politics subsector. This is 3.8% of the total $((358/10903)*100 \approx 3.8\%)$. Once the population was split into its component strata, organisations were randomly chosen for inclusion in the sample.

Table 4: Stratification of all Organisations

| | Total | % Total | Sample |
|---|--------------|----------------|---------------|
| Culture and Recreation | 1762 | 21.2% | 185 |
| Education and Research | 792 | 4.5% | 39 |
| Health | 414 | 4.2% | 37 |
| Social Services | 2082 | 19.8% | 173 |
| Environment | 405 | 4.2% | 37 |
| Development and Housing | 2498 | 28.5% | 249 |
| Law, Advocacy and Politics | 358 | 3.8% | 33 |
| Philanthropic Intermediaries and Voluntarism Promotion | 954 | 2% | 17 |
| International | 384 | 3.7% | 32 |
| Religion | 801 | 2.8% | 24 |
| Business and Professional Associations, Unions | 397 | 4.6% | 40 |
| Not Elsewhere Classified | 56 | 0.7% | 6 |
| Total | 10903 | 100% | 872 |

Table 5: Stratification of Organisations with Total Incoming Resources > €1,000,000

| | Total | % Total | Sample |
|---|--------------|----------------|---------------|
| Culture and Recreation | 81 | 21.2% | 37 |
| Education and Research | 67 | 4.5% | 8 |
| Health | 77 | 4.2% | 7 |
| Social Services | 142 | 19.8% | 35 |
| Environment | 15 | 4.2% | 7 |
| Development and Housing | 147 | 28.5% | 50 |
| Law, Advocacy and Politics | 36 | 3.8% | 7 |
| Philanthropic Intermediaries and Voluntarism Promotion | 16 | 2% | 4 |
| International | 39 | 3.7% | 6 |
| Religion | 11 | 2.8% | 5 |
| Business and Professional Associations, Unions | 27 | 4.6% | 8 |
| Not Elsewhere Classified | 4 | 0.7% | 1 |
| Total | 662 | 100% | 175 |



8 Appendix B – Complete Sample of Organisations – Main Database

| |
|---|
| CULTURE AND RECREATION |
| ACCESS CINEMA LIMITED |
| ALTERNATIVE ENTERTAINMENTS LIMITED |
| AN TEACH SPRAOI |
| AN TSEAN BHEAIRIC BEANNCHOR IORRAIS TEORANTA |
| ARDAG CHILDCARE (WAS CLUB ARDAGH) |
| ARTS AND DISABILITY IRELAND LIMITED |
| BABORO GALWAY INTERNATIONAL CHILDREN'S FESTIVAL LIMITED |
| BALCARRICK GOLF CLUB LIMITED |
| BALLINASLOE CLAY PIGEON SHOOTING GROUNDS LIMITED |
| BALLINASLOE SHOW LIMITED |
| BALLYMACAD COUNTRY SPORTS LIMITED |
| BANDON AND DISTRICT PIPE BAND LIMITED |
| BEEHIVE THEATRE COMPANY LIMITED |
| BLACKROCK BOWLING AND TENNIS CLUB LIMITED |
| BLANCHARDSTOWN AMALGAMATED SPORTS CLUB LIMITED |
| BLUEBELL UNITED A.F.C. LIMITED |
| BURREN COLLEGE OF ART LIMITED |
| CARRICK WHEELERS C.C. LIMITED |
| CAVAN REGIONAL HEALTH, SPORT AND LEISURE COMPANY LIMITED |
| CÉIM ANIAR TEORANTA |
| CHARLESTOWN BELLAGHY AND DISTRICT RECREATIONAL CENTRE LIMITED |
| CHERRY ORCHARD EQUINE CENTRE LIMITED |
| CHILDREN'S BOOKS IRELAND LIMITED |
| CHRYSLIS DANCE LIMITED |
| CIOTÓG LIMITED |
| CLARE LOCAL SPORTS PARTNERSHIP COMPANY LIMITED |
| CLE TEORANTA |
| CLIFDEN COMMUNITY ARTS WEEK LIMITED |
| CLONAKILTY A.F.C. LIMITED |
| CLONDALKIN RUGBY FOOTBALL CLUB LIMITED |
| CLOONE AGRICULTURAL SHOW LIMITED |
| COMPLEX PRODUCTIONS LIMITED |
| CORK AND DISTRICT PIKE ANGLERS LIMITED |
| CORK INTERNATIONAL CHORAL FESTIVAL LIMITED |
| CORK LOCAL SPORTS PARTNERSHIP LIMITED |
| CORK PRINTMAKERS LIMITED |
| CORTINA OWNERS CLUB OF IRELAND LIMITED |
| COUNTY SLIGO HERITAGE AND GENEALOGY SOCIETY |
| COURTMACSHERRY ROWING CLUB LIMITED |
| CUMANN LEABHARLANN NA H-EIREANN. (THE LIBRARY ASSOCIATION OF IRELAND) |
| DANCE THEATRE OF IRELAND LIMITED |
| DINGLE INTERNATIONAL FILM FESTIVAL LIMITED |
| DONAGHASH LEISURE CENTRE LIMITED |
| DONORE HARRIERS LIMITED |
| DRAMA LEAGUE OF IRELAND LIMITED |
| DROMCOLLOGHER COMMUNITY ENTERPRISES LIMITED |
| DRUID PERFORMING ARTS LIMITED |
| DUBLIN MOTORCYCLE TOURING CLUB LIMITED |
| DUBLIN PARKS TENNIS LEAGUE LIMITED |
| DUNDALK SHOW SOCIETY LIMITED |
| DUNDRUM ARTS AND CULTURAL FESTIVAL LIMITED |
| DUNGARVAN AGRICULTURAL SHOW LIMITED |
| DURROW VINTAGE CLUB LIMITED |
| FEASTA LIMITED |
| FEILTE DHUIBH LINNE TEORANTA |
| FEIS CEOIL ASSOCIATION |
| FESTIVAL ARTS CAMPAIGN LIMITED |
| FIGHTING WORDS LIMITED |
| FISHAMBLE THEATRE COMPANY LIMITED |



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| FOLLOW YOUR DREAM LIMITED |
| FORE MOTORCYCLE RACING CLUB LIMITED |
| FRESHFORD TOWN SOCCER CLUB LIMITED |
| GAILLIMH LE GAELIGE TEORANTA |
| GALWAY FLYING CLUB, LIMITED |
| GALWAY INTERNATIONAL OYSTER FESTIVAL LIMITED |
| GALWAY YOUTH ORCHESTRAS & ENSEMBLES LIMITED |
| GLASSON COMMUNITY HERITAGE CENTRE LIMITED |
| GLÓR NA NGAEL TEORANTA |
| GORT GAELIC ATHLETIC ASSOCIATION (HURLING CLUB) LIMITED |
| GRAIGNAMANAGH DEVELOPMENT COMPANY LIMITED |
| GREAT SOUTHERN TRAIL LIMITED |
| GREENCASTLE SPORT AND LEISURE COMPANY LIMITED |
| HISTORIC IRISH TOURIST HOUSES AND GARDENS ASSOCIATION LIMITED |
| I.A.B.A. LIMITED |
| IMPROVISED MUSIC COMPANY LIMITED |
| INDEPENDENT BROADCASTERS OF IRELAND LIMITED |
| INDOOR STREET LIMITED |
| INISHOWEN CARNIVAL GROUP LIMITED |
| INNISHANNON STEAM & VINTAGE RALLY LIMITED |
| INSTITUTE OF UNITED CULTURES LIMITED |
| IONAD CULTUR AGUS DEARADH AN FHAIRCHE TEORANTA |
| IONAD CULTURA AISEANNA ACLA TEORANTA |
| IRISH ASSOCIATION OF SNOWSPORTS INSTRUCTORS LIMITED |
| IRISH GEORGIAN FOUNDATION |
| IRISH JAGUAR AND DAIMLER CLUB LIMITED |
| IRISH KARTING CLUB LIMITED |
| JAMES JOYCE CULTURAL CENTRE |
| JOBSTOWN ALL WEATHER FACILITY LIMITED |
| KEADUE ROVERS LIMITED |
| KELLS WATERWORKS 1897 RESTORATION GROUP LIMITED |
| KILCULLEN TOWN HALL AND HERITAGE COMPANY LIMITED |
| KILKENNY ART GALLERY SOCIETY LIMITED |
| KILKENNY RECREATION & SPORTS PARTNERSHIP LIMITED |
| KILKENNY TRAILS LIMITED |
| KILLARY FJORD ADVENTURE CAPITAL OF IRELAND LIMITED |
| KILMURRY SPORT AND SOCIAL CENTRE LIMITED |
| KILNAMANAGH FAMILY RECREATION CENTRE LIMITED |
| LEINSTER CLASSIC MOTOR CYCLE CLUB (IRELAND) LIMITED |
| LEINSTER MOTOR CLUB, LIMITED |
| LISDOONVARNA FAILTE LIMITED |
| LOUTH CONTEMPORARY MUSIC LIMITED |
| MACNAS LIMITED |
| MERMAID COUNTY WICKLOW ARTS CENTRE LIMITED |
| MHAI LIMITED |
| MIDLAND AUTOSPORTS LIMITED |
| MONAGHAN HARVEST BLUES FESTIVAL LIMITED |
| MULRANNY TIERNIAUR COMMUNITY SPORTS GROUND LIMITED |
| MUSIC PUBLISHERS ASSOCIATION OF IRELAND LIMITED |
| MUSICAL KNIGHTS LIMITED |
| NAAS SPORTS GROUP MANAGEMENT LIMITED |
| NATIONAL GALLERY OF IRELAND |
| NATIONAL PRINT MUSEUM LIMITED |
| NEWCESTOWN PITCH & PUTT CLUB LIMITED |
| OFFALY WESTMEATH CRAFT & DESIGN LIMITED |
| OIDHREACHT AN CHLÁIR TEORANTA |
| ORCHESTRA OF ST. CECILIA LIMITED |
| OUR LADY'S BOY'S CLUB LIMITED |
| PARK RANGERS AFC LIMITED |
| PERIODICAL PUBLISHERS ASSOCIATION OF IRELAND LIMITED |
| POETRY IRELAND LIMITED |
| PORTARLINGTON RUGBY FOOTBALL CLUB LIMITED |
| PORTMARNOCK A.F.C. LIMITED |
| PORTMARNOCK ARCH CLUB LIMITED |



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| PREMIER FLYING LIMITED |
| PUCK FAIR LIMITED |
| RATOATH TENNIS CLUB LIMITED |
| RINCE AGUS DAMHSA TEORANTA |
| RITH TEORANTA |
| ROTHA TEORANTA |
| ROYAL IRISH ACADEMY OF MUSIC |
| SAILFLEET LIMITED |
| SCHULL HARBOUR SAILING CLUB LIMITED |
| SCREEN DIRECTORS' GUILD OF IRELAND LIMITED |
| SCREEN PRODUCERS IRELAND LIMITED |
| SENSATIONAL KIDS LIMITED |
| SHANNON SWIMMING AND LEISURE CENTRE LIMITED |
| SHOP LOCAL COMMUNITY ENTERPRISE (ATHY) LIMITED |
| SIAMSA TIRE TEORANTA |
| SLIGO YACHT CLUB LIMITED |
| SOLAS BHRIDE CENTRE AND HERMITAGES LIMITED |
| SOUTH DUBLIN ARTS CENTRE COMPANY |
| SOUTH DUBLIN FOOTBALL LEAGUE LIMITED |
| SPORTING PROUD LIMITED |
| SPORTS DEVELOPMENT PROJECT LIMITED |
| ST MARY'S PRO-CATHEDRAL GIRLS' CHOIR LIMITED |
| ST. MARY'S (CRUMLIN) RESTORATION PROJECT LIMITED |
| STROKESTOWN POETRY & TOURISM COMPANY LIMITED |
| SULIS HOLISTIC AND DESIGN CENTRE LIMITED |
| SYMPHONY CLUB OF WATERFORD |
| TARMAC RALLY ORGANISERS ASSOCIATION LIMITED |
| TARMAC RALLY ORGANISERS ASSOCIATION LIMITED |
| THE ALFRED BEIT FOUNDATION |
| THE ARTS SPECIALISTS SUPPORT AGENCY LIMITED |
| THE BANNOW RATHANGAN SHOW SOCIETY COMPANY LIMITED |
| THE FIRKIN CRANE LIMITED |
| THE FRIENDS OF BILL W CLUB DONEGAL LIMITED |
| THE GET AHEAD CLUB LIMITED |
| THE HAWK'S WELL THEATRE LIMITED |
| THE HOLIDAY HOME PROJECT LIMITED |
| THE HUNT MUSEUM LIMITED |
| THE INLAND WATERWAYS ASSOCIATION OF IRELAND CUMANN UISCEBHEALAOGH INTIRE NA |
| THE IRISH YOUTH ORCHESTRA LIMITED |
| THE JIM CONNELL SOCIETY LIMITED |
| THE LIMERICK JUNCTION RACECOURSE COMPANY LIMITED |
| THE MIDLAND VINTAGE & CLASSIC CAR CLUB LIMITED |
| THE OLYMPIC COUNCIL OF IRELAND LIMITED |
| THE PAVILION THEATRE MANAGEMENT COMPANY LIMITED |
| THE WELLIE RACE COMPANY LIMITED |
| THE YEATS SOCIETY (SLIGO) INCORPORATED |
| THEATRE FORUM LIMITED |
| TIPPERARY EXCEL HERITAGECO. LIMITED |
| TIPPERARY SCHOOLBOYS SOUTHERN AND DISTRICT LEAGUE LIMITED |
| TRAIL OFF ROAD CLUB LIMITED |
| TULLAMORE PHOENIX FESTIVAL LIMITED |
| TULLOW AGRICULTURAL SHOW SOCIETY COMPANY LIMITED |
| VERITAS COMMUNICATIONS |
| VISUAL ARTS CENTRE LIMITED |
| VOICE OF IRISH CONCERN FOR THE ENVIRONMENT LIMITED |
| WATERFORD ASSOCIATION OF SPORTS CLUBS LIMITED |
| WATERFORD GOLF CLUB LIMITED |
| WESTERN ISLAMIC CULTURAL CENTRE LIMITED |
| WESTERN VETERAN AND VINTAGE MOTOR CLUB LIMITED |
| WESTMEATH SPORTS PARTNERSHIP |
| WEXFORD ARTS CENTRE LIMITED |
| WEXFORD FOOTBALL LEAGUE LIMITED |
| YOUGHAL ATHLETIC CLUB LIMITED |



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| EDUCATION AND RESEARCH |
| ANGEL GUARDIAN COMMUNITY PRESCHOOL LIMITED |
| BALLYMUN INITIATIVE FOR THIRD LEVEL EDUCATION LIMITED |
| BOYNE RESEARCH INSTITUTE |
| CAMPUS ACCOMMODATION (UCC) LIMITED |
| CARLINE LEARNING CENTRE |
| COLLEGE CATERING SERVICES (KEVIN STREET) LIMITED |
| CORK INSTITUTE OF TECHNOLOGY |
| COSMOS EDUCATION LIMITED |
| DROGHEDA GRAMMAR SCHOOL LIMITED |
| DUBLIN CITY UNIVERSITY |
| DUBLIN INSTITUTE OF TECHNOLOGY |
| HUGH GORE INSTITUTE LIMITED |
| INSTITUTE OF TECHNOLOGY TALLAGHT. |
| IRISH CENTRE FOR ARTHRITIC RESEARCH AND EDUCATION LIMITED |
| IRISH CLINICAL ONCOLOGY RESEARCH GROUP LIMITED |
| LETTERKENNY INSTITUTE OF TECHNOLOGY. |
| LIMERICK INSTITUTE OF TECHNOLOGY. |
| MARY IMMACULATE COLLEGE FOUNDATION |
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| MEITHEAL DEVELOPMENT LIMITED |
| MILLSTREET AND DISTRICT HOUSING ASSOCIATION LIMITED |
| MILLTOWN COMMUNITY COUNCIL LIMITED |
| MOBILE IT LIMITED |
| MONASEED COMMUNITY GROUP LIMITED |
| MONASTEREVIN PARISH C. E. P. LIMITED |
| MONIVEA COMMUNITY COUNCIL LIMITED |
| MOYLLOUGH PARISH SERVICES LIMITED |



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| MUCKALEE COMMUNITY PROJECT LIMITED |
| NATIONAL ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS IRELAND LIMITED |
| NAVAN ENTERPRISE CENTRE COMPANY LIMITED |
| NEILSTOWN PARISH SOCIAL ACTION GROUP LIMITED |
| NEWBRIDGE COMMUNITY TRAINING WORKSHOPS LIMITED |
| NORTH EAST DUBLIN COMMUNITY SERVICES INITIATIVE LIMITED |
| NORTH TIPPERARY LEADER PARTNERSHIP |
| NORTH WALL COMMUNITY DEVELOPMENT PROJECT |
| NUTGROVE COMMUNITY ENTERPRISE CENTRE LIMITED |
| OFFALY DOMESTIC VIOLENCE SUPPORT SERVICE LIMITED |
| OFFALY MONEY ADVICE AND BUDGETING SERVICE LIMITED |
| OUTHOUSE LIMITED |
| OWENASS HOUSING ASSOCIATION FOR THE INTELLECTUALLY DISABLED LIMITED |
| PACT |
| R.I.P.P.L.E. (SKIBBEREEN) LIMITED |
| RAMELTON TOWN HALL DEVELOPMENT COMPANY LIMITED |
| RATHANGAN HOUSING ASSOCIATION CO. LIMITED |
| RATHDOWNEY COMMUNITY EMPLOYMENT GROUP LIMITED |
| RATHMICHAEL RESIDENTS' ASSOCIATION LIMITED |
| RCCN (HOUSING) LIMITED |
| REPRODUCTIVE CHOICES LIMITED |
| RESPOND! |
| RHODE PARISH ENTERPRISE ASSOCIATION LIMITED |
| RIALTO DEVELOPMENT ASSOCIATION LIMITED |
| RING COMMONS SC/NAUL DISTRICT LIMITED |
| SAINT JOHN OF GOD COMMUNITY SERVICES LIMITED |
| SCHULL COMMUNITY CARE ASSOCIATION LIMITED |
| SHANTALLA COMMUNITY DEVELOPMENT COMPANY LIMITED |
| SHEL-BAR LIMITED |
| SNEEM, CASTLECOVE, CAHERDANIEL I.R.D. LIMITED |
| SOUTH EAST CHAMBERS LIMITED |
| SOUTH KILDARE CITIZENS INFORMATION SERVICE LIMITED |
| SOUTH TIPPERARY MONEY ADVICE & BUDGETING SERVICE LIMITED |
| SOUTH TIPPERARY TOURISM COMPANY LIMITED |
| SPRINGLAWN CHILDCARE COMMUNITY GROUP LIMITED |
| ST. AENGUS COMMUNITY ACTION GROUP LIMITED |
| ST. CANICE'S COMMUNITY ACTION LIMITED |
| ST. JOHN'S COMMUNITY DEVELOPMENT ASSOCIATION LIMITED |
| ST. OLIVERS COMMUNITY CENTRE LIMITED |
| SUPPORT AFTER CRIME SERVICES |
| TAGHMON INTEGRATED LOCAL DEVELOPMENT TEAM LIMITED |
| THE AGEING WELL NETWORK LIMITED |
| THE CATHOLIC HOUSING AID SOCIETY |
| THE CORK CITY ENTERPRISE BOARD LIMITED |
| THE COUNTY KILDARE LOCAL EMPLOYMENT SERVICE NETWORK LIMITED |
| THE EUROPEAN COMPUTER DRIVING LICENCE FOUNDATION LIMITED |
| THE FATHER PATRICK PEYTON C.S.C. VOLUNTARY HOUSING COMPANY LIMITED |
| THE FULL EMPLOYMENT TRUST LIMITED |
| THE KINGDOM VOLUNTARY RURAL HOUSING ASSOCIATION LIMITED |
| THE MEN'S DEVELOPMENT NETWORK LIMITED |
| THE RONALD MCDONALD HOUSE CHARITY LIMITED |
| THE WATERFORD DOVE HOUSING ASSOCIATION LIMITED |
| THE WICKLOW SUPPORTED EMPLOYMENT NETWORK LIMITED |
| THINK BODYWHYS LIMITED |
| THURLES LIONS TRUST HOUSING ASSOCIATION LIMITED |
| TIR BOGHAINÉ TEORANTA |
| TRALEE COMMUNITY DEVELOPMENT PROJECT LIMITED |
| TULLACMONGAN RESOURCE CENTRE LIMITED |
| TULLAMORE HOUSING ASSOCIATION LIMITED |
| UCD NOVA LIMITED |
| UNICEF IRELAND |
| UNION HALL DEVELOPMENT CO. LIMITED |
| VERGEMOUNT HOUSING FELLOWSHIP |
| WATERFORD RAPE CRISIS CENTRE LIMITED |



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| WEST OFFALY ENTERPRISE FUND LIMITED |
| WEST WATERFORD MONEY MATTERS LIMITED |
| WESTMEATH COMMUNITY DEVELOPMENTS LIMITED |
| WESTPORT MULTI-AGENCY ENTERPRISE LIMITED |
| WEXFORD CENTRE PROJECT LIMITED |
| WEXFORD LOCAL DEVELOPMENT |
| WEXFORD MONEY ADVICE & BUDGETING SERVICE LIMITED |
| WHITEHALL AND DAINGEAN ROAD RESIDENTS ASSOCIATION LIMITED |
| WORK START WEST CORK LIMITED |
| PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION |
| AG OB AIR LE CHÉILE (FUNDRAISING FOR NEPAL) LIMITED |
| ALICE'S WONDERLAND FOUNDATION LIMITED |
| BREADLINE AFRICA (IRELAND) LIMITED |
| FESTINA LENTE FOUNDATION |
| FID-FIGHTING INFECTIOUS DISEASES - THE GAMBIA |
| FRIENDS OF COACTION LIMITED |
| FRIENDS OF PEAMOUNT LIMITED |
| GLOBAL EMERGENCY CARE SKILLS LIMITED |
| IRELAND REACHING OUT |
| LOUTH VOLUNTEER CENTRE LIMITED |
| MOUNT CARMEL COMMUNITY TRUST LIMITED |
| PETER BRADLEY FOUNDATION LIMITED |
| ROTHE HOUSE TRUST LIMITED |
| SLIGO VOLUNTEER BUREAU LIMITED |
| THE BARRETSTOWN GANG CAMP FUND LIMITED |
| THE CANDLE COMMUNITY TRUST |
| THE CHESHIRE FOUNDATION IN IRELAND |
| THE INTERNATIONAL ADOPTION ASSOCIATION |
| THE LILLY FOUNDATION LIMITED |
| THE STANLEY TRUST LIMITED |
| THIRD AGE FOUNDATION LIMITED |
| TROCAIRE |
| WEST OF IRELAND ALZHEIMER FOUNDATION |
| INTERNATIONAL |
| ALEXIAN BROTHERS OF THE PROVINCE OF THE SACRED HEART |
| BURREN CHERNOBYL PROJECT LIMITED |
| CHRIST HEALING EVANGELICAL CHURCH |
| CIORANI LIMITED |
| CRADLE LIMITED |
| FOCOLARE |
| GOAL |
| HEALTH ACTION OVERSEAS |
| HELPING ORPHANS WORLDWIDE (HOW) LIMITED |
| HOSPICE AFRICA IRELAND LIMITED |
| INDRENI LIMITED |
| INSTRUMENTS OF PEACE, LIMITED |
| IRELAND CHINA ASSOCIATION LIMITED |
| MIDLANDS ISLAMIC CULTURAL CENTRE LIMITED |
| MISSIONVALE IRELAND LIMITED |
| OUR LADY QUEEN OF PEACE HOUSE OF PRAYER (ACHILL) LIMITED |
| PLAYING FOR LIFE LIMITED |
| REBUILD FOR BOSNIA LIMITED |
| ROMANIAN BREAD BASKET APPEAL LIMITED |
| SKILLSHARE INTERNATIONAL (IRELAND) |
| ST. JOSEPH & THE HELPERS CHARITY LIMITED |
| THE ALAN KERINS AFRICAN PROJECT LIMITED |
| THE HAVEN COMMUNITY FOUNDATION |
| THE HOLY SPIRIT ASSOCIATION FOR THE UNIFICATION OF WORLD CHRISTIANITY LIMITED |
| THE HOPE FOUNDATION LIMITED |
| THE LIBERTY CHELLO FOUNDATION |
| THE NATIONAL SPIRITUAL ASSEMBLY OF THE BAHÁ'IS OF IRELAND |
| THE REDEEMED EVANGELICAL MISSION (TREM) LIMITED |
| THE VOLUNTEER MISSIONARY MOVEMENT |



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| TRAIDLINKS |
| WAR ON WANT (IRELAND) LIMITED |
| WEXFORD FRIENDS OF CHERNOBYL LIMITED |
| WORLD CENTERS OF COMPASSION FOR CHILDREN |
| YOUNG WOMEN'S CHRISTIAN ASSOCIATION TRUST CORPORATION FOR IRELAND |
| RELIGION |
| ABBEY WREATHS LIMITED |
| ABUNDANT GRACE LIMITED |
| ASSEMBLY OF GOD'S CHURCH (IRELAND) LIMITED |
| ASWEC LIMITED |
| BETEL OF IRELAND LIMITED |
| CAMPUS INNOVATION CENTRE CARLOW LIMITED. |
| CATHOLIC GRANDPARENTS ASSOCIATION |
| DUBLIN BUDDHIST CENTRE (F.W.B.O.) LIMITED |
| EMMANUEL HOUSE OF PROVIDENCE TRUST |
| IRELAND FRANCE CHAMBER OF COMMERCE LIMITED |
| IRISH ASSOCIATION OF SPEECH AND LANGUAGE THERAPISTS LIMITED |
| JESUS IS LORD CHURCH LIMITED |
| LA GRACE CHRISTIAN ASSEMBLY LIMITED |
| LOURDES CONNECT LIMITED |
| MOUNTAIN OF FIRE AND MIRACLES MINISTRIES IRELAND LIMITED |
| PLATO BUSINESS TRAINING MID WEST LIMITED |
| POBAL GRAS TEORANTA |
| ROMANIAN ORTHODOX CHURCH IN IRELAND LIMITED |
| SOUTHSIDE VINEYARD CHRISTIAN FELLOWSHIP LIMITED |
| THE FAMILY OF NAZARETH NON-PROFIT COMPANY FOR THE NEOCATECHUMENAL WAY IN IRELAND |
| THE OUT AND ABOUT ASSOCIATION (CORK) LIMITED |
| THE REDEEMED CHRISTIAN CHURCH OF GOD SANCTUARY FOR ALL NATIONS PARISH LIMITED |
| WICKLOW CHAMBER GAOL LIMITED |
| WYCLIFFE BIBLE TRANSLATORS LIMITED |
| BUSINESS AND PROFESSIONAL ASSOCIATIONS |
| SOUTH WEST BUSINESS AND TECHNOLOGY CENTRE |
| ENNISCORTHY TIDY TOWNS ASSOCIATION LIMITED |
| THE INSTITUTE OF BANKERS IN IRELAND |
| MARKETING CENTRE FOR SMALL BUSINESS |
| LONGFORD CHAMBER OF COMMERCE AND INDUSTRY |
| IRISH HOSPITALITY INSTITUTE |
| THE DUBLIN INTERNATIONAL INSURANCE & MANAGEMENT ASSOCIATION LIMITED |
| KINGSCOURT BUSINESS AND INDUSTRY ASSOCIATION LIMITED |
| THE IRISH SELF STORAGE ASSOCIATION LIMITED |
| DUNMORE EAST TOURISM AND COMMERCE GROUP LIMITED |
| THE MBA ASSOCIATION OF IRELAND (MBAAI) LIMITED |
| THE EUROPEAN ASSOCIATION OF CARDIOTHORACIC ANAESTHESIOLOGISTS LIMITED |
| FUNDRAISING PROFESSIONALS NETWORK IRELAND LIMITED |
| BUILDING LIMES FORUM IRELAND LIMITED |
| NEWBRIDGE & DISTRICT CHAMBER OF COMMERCE LIMITED |
| IRISH ASSOCIATION OF HOLISTIC PSYCHOTHERAPY LIMITED |
| SECURITY MANUFACTURERS & DISTRIBUTORS ASSOCIATION LIMITED |
| FEDERATION OF AGROCHEMICAL RETAIL MERCHANTS LIMITED |
| IRISH ASSOCIATION FOR COUNSELLING AND PSYCHOTHERAPY LIMITED |
| KILLARNEY CHAMBER OF COMMERCE |
| OAK HOUSE LIMITED |
| IRISH INTERNATIONAL FREIGHT ASSOCIATION |
| IRISH INSTITUTE OF PSYCHOANALYTIC PSYCHOTHERAPY LIMITED |
| NORTH EASTERN ENTERPRISE CENTRE'S ASSOCIATION LIMITED |
| IRISH ASSOCIATION OF NUTRITIONAL THERAPY LIMITED |
| THE NOT FOR PROFIT BUSINESS ASSOCIATION LIMITED |
| THE ASSOCIATION OF ADVERTISERS IN IRELAND, LIMITED |
| COUNTY CARLOW CHAMBER OF COMMERCE, INDUSTRY & TOURISM LIMITED |
| IRELAND POLAND BUSINESS ASSOCIATION LIMITED |
| INTERNATIONAL FISCAL ASSOCIATION IRELAND |
| BELGIUM LUXEMBOURG CHAMBER OF COMMERCE IN IRELAND LIMITED |
| THE MARKETING SOCIETY LIMITED. |



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| NOT ELSEWHERE CLASSIFIED |
| ALLIANCE FRANCAISE DE LIMERICK LIMITED |
| CALAROGA LIMITED |
| ONE RESOLVE LIMITED |
| PIPCO RSG LIMITED |
| THE GARDA HOLIDAY AND TRAVEL CLUB LIMITED |
| TONNTA LIMITED |



9 Appendix C – Complete Sample of Organisations – Database of Large Organisations

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| CULTURE AND RECREATION |
| ABBEY THEATRE AMHARCLANN NA MAINISTREACH |
| AN CUMANN PEILE BOITEIMEAC, TEORANTA. (THE BOHEMIAN FOOTBALL CLUB LIMITED) |
| BALDOYLE FORUM LIMITED |
| C.E.A. LIMITED |
| CASTLE GOLF CLUB LIMITED |
| CIVIC THEATRE COMPANY LIMITED |
| CRAFTS COUNCIL OF IRELAND LIMITED |
| CUMANN PEILE NA H-EIREANN "FOOTBALL ASSOCIATION OF IRELAND" |
| DIFF FESTIVAL LIMITED |
| DUBLIN THEATRE FESTIVAL LIMITED |
| ELM PARK GOLF AND SPORTS CLUB LIMITED |
| EVERYMAN PALACE LIMITED |
| FEILTE DHUIBH LINNE TEORANTA |
| GALWAY ARTS FESTIVAL LIMITED |
| HOWTH YACHT CLUB LIMITED |
| IRISH AMATEUR ROWING UNION LIMITED |
| IRISH CHAMBER ORCHESTRA |
| IRISH CYCLING FEDERATION |
| IRISH FAMILY HISTORY FOUNDATION LIMITED |
| LETTERKENNY THEATRE MANAGEMENT COMPANY LIMITED |
| MERMAID COUNTY WICKLOW ARTS CENTRE LIMITED |
| NATIONAL GALLERY OF IRELAND |
| PAIRC AN CHROAIGH TEORANTA |
| PORTLAOISE LEISURE CENTRE LIMITED |
| PROJECT ARTS CENTRE |
| ROTHA TEORANTA |
| SCOUTING IRELAND |
| SIAMSA TIRE TEORANTA |
| SPECIAL OLYMPICS IRELAND LIMITED |
| THE ALFRED BEIT FOUNDATION |
| THE CHILDREN'S CULTURAL CENTRE LIMITED |
| THE DONABATE GOLF CLUB LIMITED |
| THE HAWK'S WELL THEATRE LIMITED |
| THE OLYMPIC COUNCIL OF IRELAND LIMITED |
| THE PAVILION THEATRE MANAGEMENT COMPANY LIMITED |
| VANTASTIC LIMITED |
| VERITAS COMMUNICATIONS |
| EDUCATION AND RESEARCH |
| CABAS DUBLIN SCHOOL LIMITED |
| CAMPUS RESIDENCES LIMITED |
| CORK UNIVERSITY FOUNDATION |
| DRUMLIN HOUSE, VOCATIONAL TRAINING CENTRE FOR THE HANDICAPPED LIMITED |
| FAST TRACK INTO INFORMATION TECHNOLOGY LIMITED |
| NATIONAL COLLEGE OF IRELAND |
| THE AMERICAN COLLEGE, DUBLIN LIMITED |
| THE CENTRAL APPLICATIONS OFFICE (UNIVERSITIES AND OTHER HIGHER EDUCATION INSTITUTIONS) |
| HEALTH |
| BLANCHARDSTOWN & INNER CITY HOME CARE ASSOCIATION LIMITED |
| PRIMACARE HEALTH PROFESSIONALS LIMITED |
| ST. FRANCIS NURSING HOME (MOUNT OLIVER) LIMITED |
| THE ANNE SULLIVAN CENTRE LIMITED |
| THE FRIENDS OF ST.PATRICK'S /MARYMOUNT HOSPICE |
| THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED |
| VALENTIA COMMUNITY HEALTH AND WELFARE ASSOCIATION LIMITED |
| SOCIAL SERVICES |
| ADAPT (LIMERICK) |
| AGE AND OPPORTUNITY |
| ANA LIFFEY DRUG PROJECT |
| BALLYMUN ARTS AND COMMUNITY RESOURCE CENTRE LIMITED |
| BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION |



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| CARRIGLEA CAIRDE SERVICES |
| CHEEVERSTOWN HOUSE LIMITED |
| CLARE YOUTH SERVICE |
| CLONDALKIN DRUG TASK FORCE PROJECT MANAGEMENT LIMITED |
| DARA RESIDENTIAL SERVICES LIMITED |
| DEBRA IRELAND |
| DELTA CENTRE LIMITED |
| DONEGAL YOUTH SERVICES LIMITED |
| DROGHEDA WOMEN'S & CHILDREN'S REFUGE CENTRE LIMITED |
| DRUMCONDRA HOME HELP AND CARE SERVICES LIMITED |
| FAMED LIMITED |
| FINGLAS CHILDCARE LIMITED |
| FINGLAS HOME HELP / CARE ORGANISATION LIMITED |
| GALWAY PEOPLES RESOURCE CENTRE COMPANY LIMITED |
| HOME CARE - NORTH EAST BAY LIMITED |
| IRISH GUIDE DOGS FOR THE BLIND |
| KILKENNY CARERS SUPPORT SERVICES LIMITED |
| KNOCKANRAWLEY RESOURCE CENTRE LIMITED |
| LIBERTIES AND RIALTO HOME HELP SERVICE LIMITED |
| LONGFORD WOMEN'S LINK LIMITED |
| MARRIAGE AND RELATIONSHIP COUNSELLING SERVICES |
| MATT TALBOT ADOLESCENT SERVICES LIMITED |
| MIDLANDS REGIONAL YOUTH SERVICE LIMITED |
| ST MICHAEL'S HOUSE |
| THE ARKLOW HOME HELP SERVICE LIMITED |
| THE RETIREMENT PLANNING COUNCIL OF IRELAND LIMITED |
| TRAVELLER FAMILIES' CARE LIMITED |
| WEST CLARE EARLY YEARS CARE AND EDUCATION SERVICES LIMITED |
| WOMENS AID LIMITED |
| WOMEN'S COMMUNITY PROJECTS (MULLINGAR) ASSOCIATION LIMITED |
| ENVIRONMENT |
| BALFARM LIMITED |
| DUBLIN SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS (INC.) |
| FOTA WILDLIFE PARK LIMITED |
| HORSE SPORT IRELAND |
| LIBERTIES RECYCLING TRAINING AND DEVELOPMENT LIMITED |
| TEAGASC |
| THE NATIONAL DAIRY COUNCIL |
| DEVELOPMENT AND HOUSING |
| ABILITY WEST |
| ATHY COMMUNITY COUNCIL LIMITED |
| AVONDHU/BLACKWATER PARTNERSHIP LIMITED |
| BALLYPHEHANE COMMUNITY ASSOCIATION LIMITED |
| BREFFNI INTEGRATED LIMITED |
| CANAL COMMUNITIES TRAINING PROGRAMME TURAS LIMITED |
| CARMICHAEL CENTRE FOR VOLUNTARY GROUPS |
| CHARLEVILLE (CHAPEL STREET) COMMUNITY HALL LIMITED |
| CILL DARA AR AGHAIDH TEORANTA |
| CLUID HOUSING ASSOCIATION. |
| CO. WICKLOW COMMUNITY PARTNERSHIP |
| CO-OPERATION IRELAND |
| CUNAMH ENERGY ACTION LIMITED |
| DAUGHTERS OF CHARITY COMMUNITY SERVICES |
| DUN LAOGHAIRE COMMUNITY TRAINING CENTRE LIMITED |
| EUROPEAN PROGRAMMES LIMITED |
| FESTINA LENTE ENTERPRISES LIMITED |
| FIUNTAS CENTRES LIMITED |
| FOCUS IRELAND LIMITED |
| FORUM CONNEMARA LIMITED |
| GALWAY CITY PARTNERSHIP LIMITED |
| HAVEN HOUSING (MALLOW) LIMITED |
| INISHOWEN DEVELOPMENT PARTNERSHIP |
| JUNIOR ACHIEVEMENT / YOUNG ENTERPRISE IRELAND LIMITED |
| LIMERICK CITY COMMUNITY DEVELOPMENT PROJECT LIMITED |



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| LITTLE BRAY FAMILY RESOURCE AND DEVELOPMENT CENTRE LIMITED |
| LOUTH LEADER PARTNERSHIP |
| MABS NATIONAL DEVELOPMENT LIMITED |
| MEATH COMMUNITY RURAL AND SOCIAL DEVELOPMENT PARTNERSHIP LIMITED |
| NAZARETH HOUSE MANAGEMENT LIMITED |
| NORTHSIDE PARTNERSHIP LIMITED |
| OFFALY INTEGRATED LOCAL DEVELOPMENT COMPANY LIMITED |
| ORDER OF MALTA REGIONAL SERVICES DROGHEDA LIMITED |
| POBAL |
| RESPOND! |
| SAINT JOHN OF GOD COMMUNITY SERVICES LIMITED |
| SKILLNETS LIMITED |
| ST. CANICE'S COMMUNITY ACTION LIMITED |
| ST. MARY'S A.I.D. (AREA INTEGRATED DEVELOPMENT) LIMITED |
| TALLAGHT WEST CHILDHOOD DEVELOPMENT INITIATIVE LIMITED |
| THE BLANCHARDSTOWN AREA PARTNERSHIP LIMITED |
| THE DUBLIN CITY ENTERPRISE BOARD LIMITED |
| THE EUROPEAN COMPUTER DRIVING LICENCE FOUNDATION LIMITED |
| THE HOUSING ASSOCIATION FOR INTEGRATED LIVING LIMITED |
| THE KERRY COUNTY ENTERPRISE BOARD LIMITED |
| THE SOUTH CORK ENTERPRISE BOARD LIMITED |
| THE WEXFORD COUNTY ENTERPRISE BOARD LIMITED |
| TOURISM IRELAND LIMITED |
| WEST CORK DEVELOPMENT PARTNERSHIP LIMITED |
| WEXFORD LOCAL DEVELOPMENT |
| LAW, ADVOCACY AND POLITICS |
| ALLIANCE FRANCAISE LIMITED |
| AOIBHNEAS LIMITED |
| ARTHRITIS IRELAND |
| IRISH CANCER SOCIETY |
| KARE SOCIAL SERVICES AND DUBLIN CITY (NORTH BAY) CITIZENS INFORMATION SERVICE |
| THE DUBLIN RAPE CRISIS CENTRE LIMITED |
| TRUST FOR CIVIL LIBERTIES, HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS LIMITED |
| PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION |
| NOTRE DAME SCHOOLS TRUST LIMITED |
| THE AGRICULTURAL TRUST |
| THE IRISH HOSPICE FOUNDATION |
| THE JOHN SCOTTUS EDUCATION TRUST LIMITED |
| INTERNATIONAL |
| HABITAT FOR HUMANITY (IRELAND) |
| IMMIGRANT COUNCIL OF IRELAND LIMITED |
| IRISH FAIR TRADE NETWORK LIMITED |
| MELLON TOWNSHIP LIMITED |
| OXFAM REPUBLIC OF IRELAND |
| THE EXPERIMENT IN INTERNATIONAL LIVING |
| RELIGION |
| AID TO THE CHURCH IN NEED (IRELAND) |
| ALEXIAN BROTHERS OF THE PROVINCE OF THE SACRED HEART |
| CHURCH MISSION SOCIETY IRELAND |
| FATIMA GROUPS UNITED LIMITED |
| THE IRISH ASSEMBLIES OF GOD LIMITED |
| BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS |
| GALWAY CHAMBER OF COMMERCE AND INDUSTRY |
| GS1 (GLOBAL STANDARDS 1(IRELAND)) LIMITED |
| IRISH PHARMACEUTICAL HEALTHCARE ASSOCIATION LIMITED |
| IRISH TAKEOVER PANEL |
| IRISH UNIVERSITIES ASSOCIATION |
| MARKETING INSTITUTE OF IRELAND LIMITED |
| THE INSTITUTE OF ACCOUNTING TECHNICIANS IN IRELAND LIMITED |
| THE SOCIETY OF ACTUARIES IN IRELAND |
| NOT ELSEWHERE CLASSIFIED |
| NATIONAL HOUSEBUILDING GUARANTEE COMPANY LIMITED |



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Ecclesiastical is Ireland's leading specialist insurance company serving the education, faith, heritage and charity sectors, providing insurance and services for those who care about their communities and the environment in which they live and work. Ecclesiastical is a company that donates a significant proportion of its profits to charity.



Focus Ireland works with people who are experiencing homelessness or are at risk of losing their homes across Ireland. The organisation offers individuals and families, advice, support, education and housing to help people to have and keep a home. In 2013, Focus Ireland helped over 10,000 people. Focus Ireland believes that everyone has a right to a place they can call home and they campaign to address the causes of homelessness in Ireland.



St. Patrick's Mental Health Foundation is an independent charity that supports St. Patrick's Mental Health Services, the largest independent provider of mental health services in Ireland. The Foundation supports a vision of a society where all citizens are given the opportunity to live mentally healthy lives.

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About 2into3 and the Authors



2into3 are Ireland's specialist advisors and capacity builders for the not-for-profit sector. Since 2006 2into3 have assisted a wide range of not-for-profits by developing fundraising strategies and recruiting fundraisers. www.2into3.com



Amy Power

Amy Power is a Consultant with 2into3, working with partners to develop fundraising strategies with a particular emphasis on scale impact.

Prior to joining 2into3, Amy worked extensively with the not-for-profit sector as well as a number of government departments in the incorporation of an 'evidence-informed approach' into policy and practice.



Sinéad Kelleher

Sinéad is an associate of 2into3, with a particular responsibility for quantitative analysis and data based research assignments. Prior to joining 2into3, she worked for a number of years as a consultant for both public and private sector organisations and had a particular focus on projects related to the arts and community development. She has a Degree and Masters in Economics from Trinity College Dublin and is currently undertaking a PhD in Economics in UCD.



Dennis O'Connor

Dennis O'Connor is a director of 2into3. Dennis advises clients on strategy, philanthropy & fundraising, operating in a range of sectors.. He also writes, lectures and talks on the challenges and opportunities facing not-for-profits. Dennis has co-authored a number of papers including "Fundraising in a Cold Climate" (2008), "The First Annual Report on Fundraising in Ireland" (2010) "Collaboration for Greater Impact" (2009) and "The Role of Philanthropy in Funding Irish Universities" (2013). Dennis is also project managing the RAISE Pilot on behalf of the Arts Council and work with a number of Sporting National Governing Bodies supported by the Sports Council.