

The Irish Not-for-Profit Sector:

Fundraising Performance Report 2017

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Foreword

This is the 7th Irish Not-for-Profit Sector: Fundraising Performance Report prepared by 2into3. It provides a detailed overview of a representative sample of organisations and insights into their activities and experiences, especially in relation to fundraising.

This report estimates the total amount of fundraised income or philanthropy in Ireland in 2015 and takes into account the continuously evolving size of the sector in light of the Charities Regulatory Authority's registered list of charities and the Benefacts database. This year, the report also includes the funding model of the not-for-profit sector and of each subsector.

While Benefacts provides a strong starting point for information on the sector, it is still an under researched area. There is still a lack of quantitative information available on the Irish not-for-profit sector. This report highlights the critical importance of making improvements to the quality of data in the sector. There is a need for the sector to address this gap and to develop a knowledge base on which to benchmark and make decisions.

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

Dennis O' Connor Director, 2into3

September, 2017



Key Findings

Fundraised Income Increased by 6% in 2015, Driven by a Steep Rise in Donations to Religious Organisations.

The Irish Not-for-Profit Sector's Fundraised Income
Totalled €823 Million in 2015

Average Cost to Raise €1 in 2015 was 29c

Staff Numbers Increased by 4%

State Funding as a % of Total Income in 2015 was 47.5%, an Increase of 4%

Ireland's Per Capita Giving is €176; €200 Less than of U.K. Giving Levels and nearly 5 Times Less than the U.S.₁

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1. Key Findings are based on a small sample size and should be viewed with caution.



Introduction

Regulation of Not-for-Profit Organisations



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, the arts, 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 the national psyche.

Despite this, systematic research into the organisations that make up the Irish not-for-profit 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 status in 2015; 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 on this important sector.

There have been a number of advancements in the not-for-profit sector regarding the increase of regulatory measures and transparency. In 2014, the Charities Regulatory Authority was established with a key function to establish and maintain a public register of charitable organisations operating in Ireland and ensure their compliance with the Charities Act. In 2017, a further €1.7m was provided for additional staffing and other costs to enable the Authority strengthen its vital oversight roles and responsibilities under the Charities Act. This increase in funding occurred after the implementation of Part 4 of the Charities Act in 2016 which gave investigatory and enforcement powers to the Charities Regulator.

There is a more accurate picture of the Irish not-for-profit sector through the Register of Charities, which included 8,003 organisations at the end of 2016. Only organisations on this register are authorised to conduct charitable fundraising. Further information on not-for-profit organisations is also made available through Benefacts.

Organisations that qualify for charitable status are expected to comply with the Statement of Principles for Fundraising and specific Codes of Good Practice for Fundraising. Currently however, only a small number of organisations engage with these voluntary measures. Ambiguity still exists, as the Revenue Commissioners do not require an organisation to be incorporated before granting charitable tax exemption. The Wheel highlighted all charities in Ireland are legally required to register with the CRA and to have a charity registration number since October 2014 (The Wheel, 2016). Furthermore, sport is currently excluded from the remit of the 2009 Charities Act and is therefore not a charitable object.



Methodology

Transforming Not-for-Profits

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

Where possible a sample of 10% of organisations in each subsector was used. Due to lack of available accounts in Education, Research, as well as Recreation, Sports and Philanthropy, Voluntarism, the sample size of these subsectors was lowered to 3%. The total sample size then equates to 1,237 organisations or 6.5% of the total not-for-profit sector. In this study, a process called stratified random sampling is used to better depict the not-for-profit landscape in Ireland. This involves splitting the population of organisations into the subsectors in which they operate and taking a separate random sample from each of the subgroups rather than just a single random sample from the entire group. This process 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, 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

Benefacts was used as a guide 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.

Due to difficulty in accessing accounts that provide detailed financial information, the extent of representation regarding income level is unclear. Coupled with the small sample size, findings should be viewed with caution.

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. Some organisations present income in a more disaggregated format but combine sources of funding (e.g. income from events and corporate donations), or subsume fundraised income under another heading. Improvements in reporting have been found, however, with a large proportion of organisations categorising fundraised income as 'donations'. While this level of information cannot be disaggregated further, it does indicate an improvement on previous reporting structures and transparency.

To provide more detailed information on fundraising mix and cost, a second smaller sample of 25 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

Despite advancements regarding regulation and transparency in the not-for-profit sector, 27% of organisations filed abridged accounts in 2015 (Benefacts, 2017:19).

As per accounts filed in 2015, International, Health, and the Arts sectors are leaders in the adoption of SORP (Benefacts, 2017:9). However in the sector overall, under 10% report using SORP (Quinn, 2017:8).

Summary Statistics: SORP Standards

Organisations Using SORP

>10%

Quinn, 2017:8

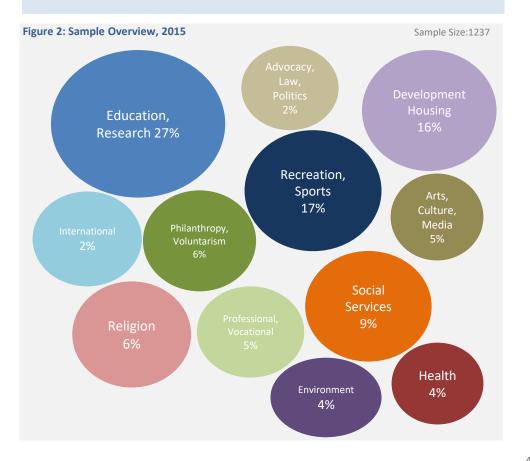
Figure 1: SORP Compliance by Subsector (Quinn, 2017)

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	Number in subsector	SORP reporters as % of subsector
Arts, Culture, Media	913	6.35%
Recreation, Sports	3181	0.09%
Education, Research	5155	0.97%
Health	707	9.62%
Social Services	1913	5.49%
Development, Housing	3063	2.22%
Environment	739	1.22%
Advocacy, Law, Politics	370	6.22%
Philanthropy, Voluntarism	800	4.88%
International	346	19.65%
Religion	1302	3.00%
Professional, Vocational	959	1.25%

Sample Overview

The not-for-profit sector is comprised of 12 subsectors, as identified by Benefacts. The sample used in this report mirrors the proportional representation of the subsectors by applying the **stratified random sampling** technique when selecting organisations.

As outlined below, **Education, Research dominates the not-for-profit sector, accounting for over a quarter of all organisations in Ireland,** followed by Recreation, Sports (17%) and Development, Housing (16%). The remaining subsectors are made up of a small number of organisations.





Not-for-Profits



The Education, Research subsector dominated the notfor-profit sector both in size and income.

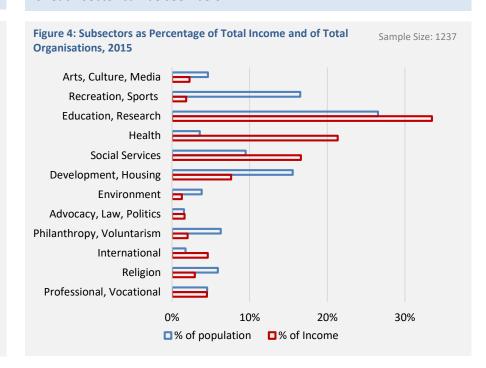
Education, Research followed by Recreation, Sports dominated the not-for-profit sector, accounting for 27% and 16% respectively of the total population. Health represented a small portion of organisations present within the sector, accounting for 4% of the entire population. However, this representation of Health organisations changes significantly when the size of the sector is analysed by income as opposed to number of organisations.

Figure 3: Participating Organisations by Subsector, 2015 Sample Size: 1237 Arts, Culture, Media Recreation, Sports Education, Research 16% Health Social Services Development, Housing Environment 16% Advocacy, Law, Politics 27% Philanthropy, Voluntarism International Religion

Professional, Vocational

When analysed by income size, Education, Research still dominated the landscape accounting for 33.5% of total income. The Health subsector as well as Recreation, Sports presented the most dramatic disparity between income and number of organisations. While accounting for only 4% of organisations in the not-for-profit sector, Health yielded 21.3% of total income. Comparatively, Recreation, Sports amounted to only 1.8% of total income, despite representing 16% of the not-for-profit sector. Only 2 subsectors present a similar share of total income when compared to the number of organisations.

Health and Education, Research account for more than half (54.8%) of total income. The uneven distribution of income compared to the size of each sector can be seen below.



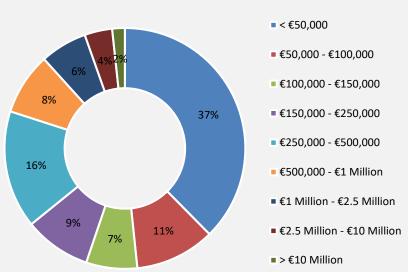




Nearly half of organisations in the not-for-profit sector had income less than €100,000.

48% of organisations had income below €100,000 in 2015. The bottom-heavy nature of the not-for-profit sector is also found in the U.K. where 83% of organisations had income of £100,000 or less (NVCO, 2017:14). Comparatively, 12% of Irish not-for-profit organisations reported income of €1 million or above, whereas in the U.K. organisations of this size represented 3% of the sector. During this period, the U.K not-for-profit sector experienced an increase in the number of very large charities with an income above £100m (NVCO, 2017:14).





The heterogeneous nature of the sector becomes clear in the Summary Statistics below. Although the average income in 2015 was €990,900, only 11.7% of organisations reported income above the average figure. The median was just €110,783, indicating that a number of large organisations inflated the average income level. There is a clear disparity of income 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.

Summary Statistics: Income, 2015

Sample Size: 1237

Average €990,900

Sample Size: 1237

11.7% Above Average

Median €110,783

88.3% Below Average

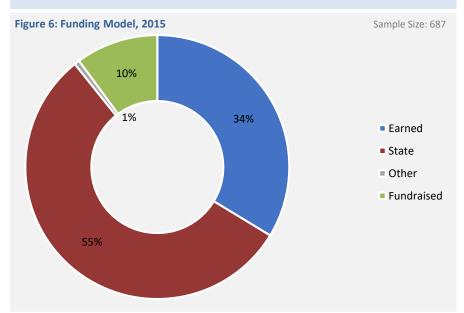
Benefacts cite that the current total income figure of the not-for-profit sector from which data is available totalled €10.9 billion in 2015. The lack of financial information across subsectors and the high number of abridged accounts hinders the ability to definitively identify the size of the sector at this time and its contribution to GNP. It is 2into3's estimate that when the complete data is available and compiled for all subsectors, the total size will be in the region of previous estimations by the authors (see 2into3, 2015).



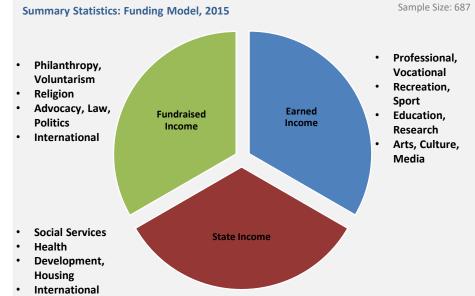


Fundraising accounted for 10% of the not-for-profit sector's funding model.

The not-for-profit sector's funding model consists of three sources; state, earned and fundraised income. The funding model of organisations however varies significantly by subsector as well as organisation size. Figure 6 illustrates the funding model for the not-for-profit sector. State funding accounted for the largest proportion of income (55%) while fundraising accounted for 10%. Earned income includes box office and ticket sales, for example, and generated 34% of total income.



There is considerable variation between subsectors. Social Services and Health organisations deliver a wide variety of services for government, receiving nearly 77% and 72% of their funding from this source, respectively. Professional, Vocational and Recreation, Sports reported earned income as a significant part of their funding model at 77% and 73% respectively. Philanthropy, Voluntarism organisations which include foundations also received very little income from government (10%), but receive 76% of their income from fundraising. Religious organisations had a similar funding model with 73% of income sourced from fundraising. The funding models for each subsector can be found overleaf. Organisations were grouped below based on the particular funding source that is most prominent in their funding Model.

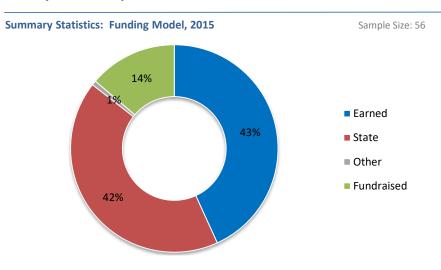




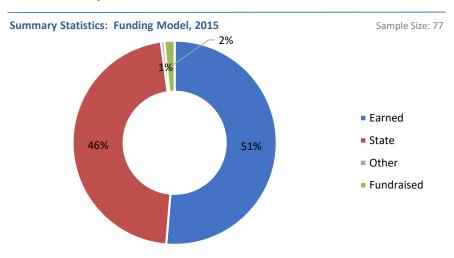
Funding Model by Subsector

Into 3

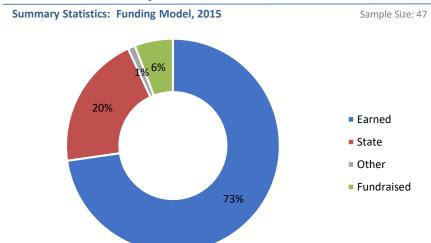
Arts, Culture, Media



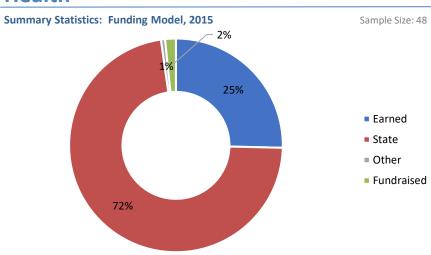
Education, Research



Recreation, Sports



Health





Social Services

Summary Statistics: Funding Model, 2015

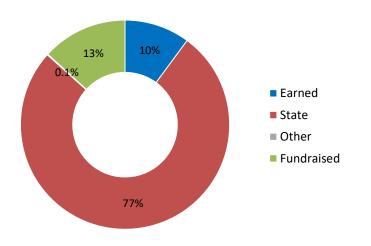
Sample Size: 116

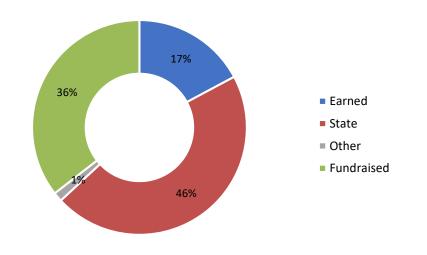
Environment

Summary Statistics: Funding Model, 2015

Sample Size: 37







Development, Housing

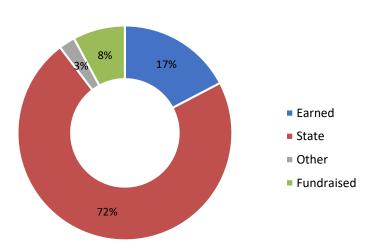
Summary Statistics: Funding Model, 2015

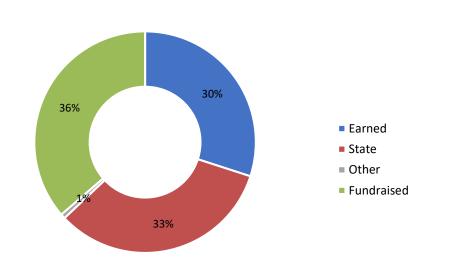
Sample Size: 142

Advocacy, Law, Politics

Summary Statistics: Funding Model, 2015

Sample Size: 20







Philanthropy, Voluntarism

Summary Statistics: Funding Model, 2015

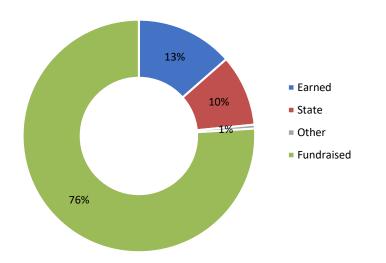
Sample Size: 19

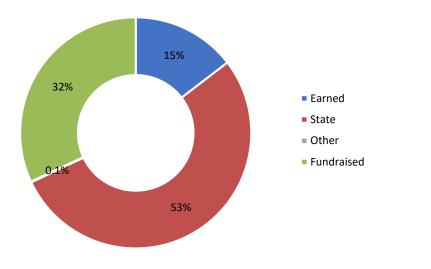
International

Summary Statistics: Funding Model, 2015

Sample Size: 25



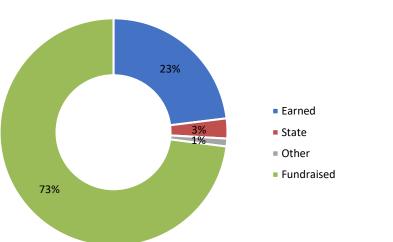




Religion

Summary Statistics: Funding Model, 2015

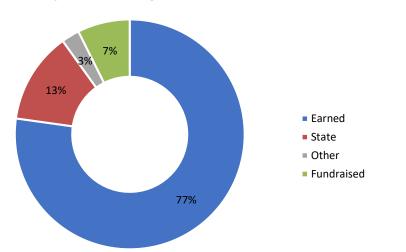
Sample Size: 59



Professional, Vocational

Summary Statistics: Funding Model, 2015

Sample Size: 40

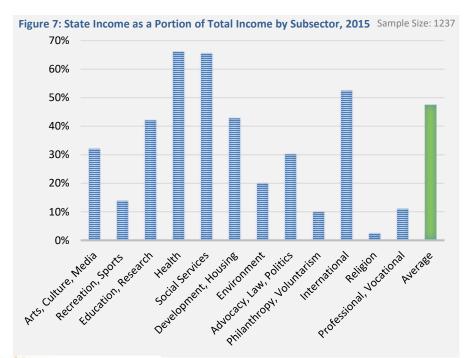






State Income accounted for 47.5% of total income, an increase of 4% compared to 2014.

In 2015, State Income accounted for 47.5% of total income, which indicates a high reliance on not-for-profit organisation to deliver necessary services to its citizens. Indeed, it was found that Health and Social Services received proportionally more state income than other subsectors. Comparatively, Religion and Philanthropy, Voluntarism received the smallest contribution. In the U.K., statutory bodies accounted for 33% of total income (NCVO, 2017:32).



In 2015 state income increased by 4% when compared to 2014. Strong subsectoral differences were found however with Religion recording the highest increase in state income as a proportion of total income (60%). This increase is attributable to one outlier, once removed the increase is 5%. Recreation, Sports' state income reduced by 20% and was experienced across this subsector.

State support is recovering, however the funding landscape will change 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, DPER is considering how best to align and integrate a commissioning approach with existing expenditure policy (DPER, 2017). Such measures may impact on the proportion of state funding received by the sector and for specific subsectors.

Figure 8: Change in State Funding by Subsector, 2014 - 2015

Sample Size: 1215

Subsector	% Change
Arts, Culture, Media	3%
Recreation, Sports	-20%
Education, Research	0.2%
Health	8%
Social Services	5%
Development, Housing	8%
Environment	13%
Advocacy, Law, Politics	0.5%
Philanthropy, Voluntarism	7%
International	2%
Religion	60%
Professional, Vocational	-9%
Average	4%

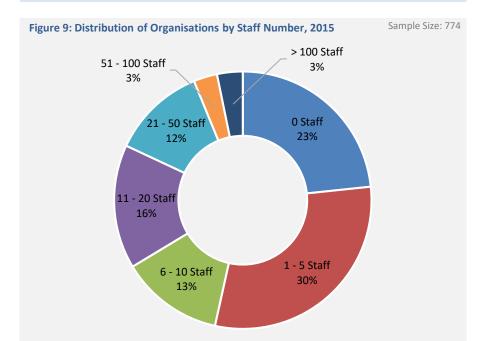




Not-for-profit staffing levels increased, yet the majority of organisations employed 5 staff or less.

53% of organisations in the not-for-profit sector employed 5 or less staff in **2015**, as outlined in the graph below. Organisations with more than 50 members of staff totalled 6%.

Disparity in the sector was also found with regards to staffing levels. On average, **organisations employed 19 staff members, almost four times the median of 5**. 81% of organisations had staff levels below the identified average.



Average
19 Staff
Median
5 Staff

Below Average 81.3%

As seen in Figure 10, the majority of organisations maintained the same staff numbers between 2014 and 2015. However, 30% of organisations added to their teams, resulting in a 4% increase overall.





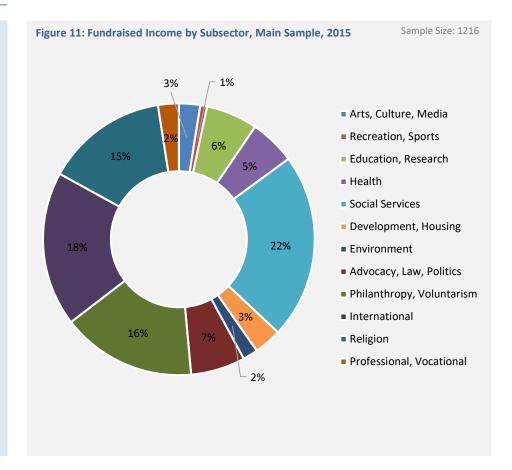


Social Service organisations received 22c of every €1 raised in Ireland, in 2015.

Both nationally and internationally, Ireland is viewed as having a generous population, consistently ranking highly in the World Giving Index. In 2015 Ireland moved down the rankings to 9th most generous nation (Charities Aid Foundation, 2016:11). The percentage of Irish people who donated to charity dropped to 66% in 2015 compared to 74% in 2014 (Charities Aid Foundation, 2016:20). Ireland however maintained its reputation by ranking within the top 10 in 2015.

As indicated in the methodology, many sets of accounts are abridged or income is presented in aggregate. The result is that fundraised income and its sources are underreported. Only a small number of organisations in our sample gave additional information. It is on this small group that this analysis is carried out.

As illustrated in Figure 11, Social Services received 22c of every €1 raised in 2015, while International organisations received 18c of every €1. Philanthropy, Voluntarism as well as Religion also received a significant proportion of total fundraised income of 16% and 15% respectively. The remaining subsectors received a similar share of fundraised income. While Recreation, Sports organisations only contribute 1% of total fundraised income, this subsector's potential may not be fully reached as sport is currently excluded from the remit of the 2009 Charities Act.



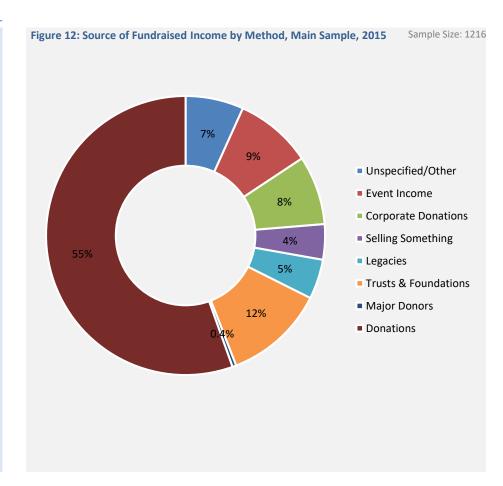




Income from Trusts and Foundations was significant, accounting for 12% of total fundraised income.

A wide range of techniques are used to raise funds in the not-for-profit sector. These include Direct Mail, Local and Community fundraising including events, soliciting Major Gifts, Regular and Committed Giving, Corporate Donations and Selling Items. Implementation of each method requires a different skillset, time commitment and investment. 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. This report identifies the fundraising mix of the not-for-profit sector, as reported in annual accounts. Efforts were made to disaggregate information where possible to allow for the richest data possible, fundraised income and income by method continues to be underreported in annual accounts.

For organisations for which data is available, 55% of fundraised income was reported as 'donations'. Further detail as to the type of donation or method used is unknown. Moreover, 7% of fundraised income was unspecified. For fundraising methods that have been specified in the annual accounts, contributions from Trusts and Foundations were significant as this method accounted for 12% of total fundraised income in 2015. Similarly, income from Foundations accounted for 15% of total fundraised income in the U.K. in 2015 (Pharoah, 2016:4).





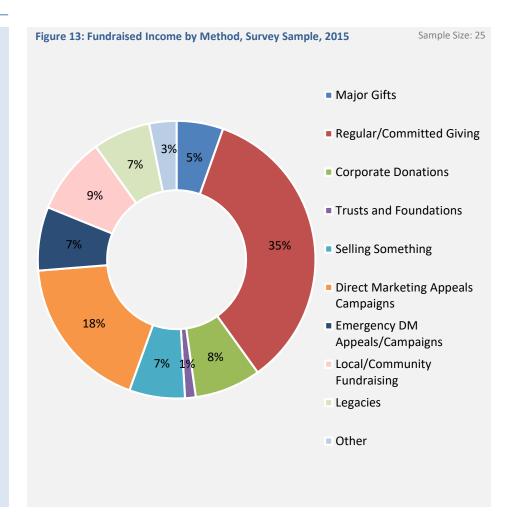


The majority of fundraised income was raised through relationship fundraising methods.

In order to provide a more detailed analysis of the fundraising mix, a survey of 25 organisations was conducted. Figure 13 then illustrates a more detailed picture of the fundraising mix of the sector compared to details reported in annual accounts.

The majority of fundraised income for the survey sample was derived from relationships, in particular, Regular/Committed Giving (35%) and Direct Marketing Appeals (18%). Divergence from more traditional fundraising methods is clear as Local/Community Fundraising accounted for 9% of total receipts, while Selling Something represented 7%. Relationship fundraising methods totalled 56% of receipts. Income deriving from Emergency DM Appeals was attributable to the occurrence of humanitarian and natural disasters.

The 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. The knowledge gap between Ireland and the U.K. surrounding the not-for-profit sector has narrowed as a result of Benefacts. However there are still gaps in sectoral knowledge on the Irish fundraising landscape. This was recently 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 and insights on fundraising performance.





Fundraised Income: International Comparisons

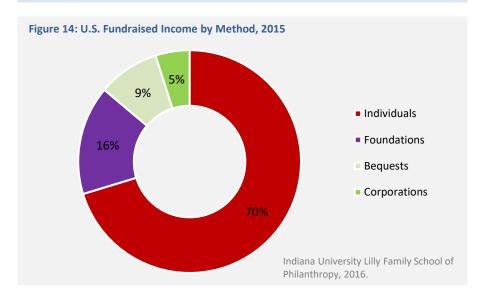


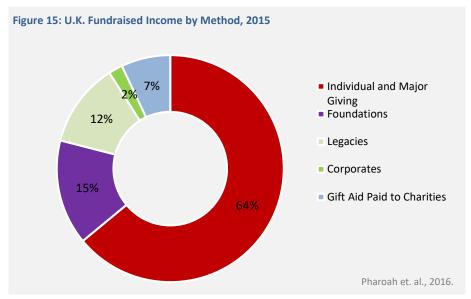
Ireland received a slightly larger proportion of income from individuals compared to the U.S. and U.K.

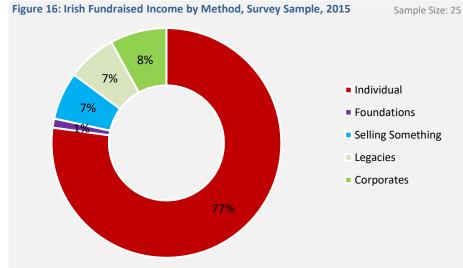
Individual donations dominated the U.S. fundraising mix. According to the recent Giving U.S.A. report, individual donations made up 70% of U.S. contributions in 2015.

Individual donations were also found to dominate the U.K. fundraising mix, totalling £20.6 billion in 2015 (NCVO, 2017).

When compared to Figure 16, similarities between the Irish fundraising mix and that of the U.S. and U.K. emerge. With 77% of fundraised income in Ireland received from individuals, it is found that Ireland received a slightly higher proportion of this form of income when compared to the U.K. and the U.S..











Fundraised income increased by 6% in 2015, driven by a steep rise in donations to Religious organisations.

In 2015, fundraised income increased by 6% on average. While percentage comparisons depicted a more dramatic shift in fundraised income, the monetary increase was €5.6 million. As outlined in the summary statistics table, the experience of the sector differs significantly by organisation and by subsector. The majority of organisations in this sample (50.7%) experienced a decrease in fundraised income. However, the steep increase by certain subsectors, in particular Religion, determined an overall increase. Only 4 subsectors experienced an increase while International remained flat despite the number of humanitarian and natural appeals in 2015.

As seen in Figure 17, Religion had the largest average monetary increase of €119,580; meanwhile, the largest average monetary decrease was experienced by Environment. The subsector that underwent the least change was International, where the average monetary decrease was €26.

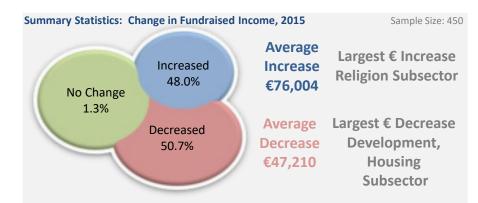


Figure 17: Change in Fundraised Income by Subsector, 2014-2015 Sample Size: 450

Monetary Change in Fundraised Income				
Subsector	% change	Total income change	Average Change	
Arts, Culture, Media	-6.8%	-€183,460	-€5,242	
Recreation, Sports	-9.4%	-€83,439	-€2,980	
Education, Research	-1.2%	-€74,907	-€1,665	
Health	-5.2%	-€292,662	-€7,910	
Social Services	1.6%	€340,313	€4,150	
Development, Housing	-15.7%	-€605,284	-€7,473	
Environment	-19.3%	-€421,295	-€16,204	
Advocacy, Law, Politics	-4.9%	-€331,329	-€22,089	
Philanthropy, Voluntarism	5.3%	€793,776	€56,698	
International	0.0%	-€562	-€26	
Religion	73.9%	€6,098,555	€119,580	
Professional, Vocational	20.4%	€413,141	€29,510	

While a large number of organisations experienced a decrease in fundraised income, an overall increase in fundraised income was found. This is despite the scandals and lack of trust reported during this period. In a recent analysis on a small number of charities, Boss (2015) found that organisations with good governance and transparency were in a better position to respond to the scandals that faced the sector in 2014-2015 and subsequently experienced minimal consequences. These organisations focused on improving governance, strengthening donor trust and moved away from attracting new donors towards retention approaches.



Fundraising Costs



The costs associated with fundraised income remain significantly underreported, proving difficult to provide an appropriate breakdown of fundraising costs using the main cohort of organisations. Reporting administrative, overhead and fundraising costs is necessary, however organisations may be cautious in doing so, especially following the series of scandals in recent years, coupled with unrealistic expectations about the cost of running charities (Amarach, 2016). The introduction of mandatory SORP reporting in 2018 will improve transparency and indeed evidence on the cost of fundraising for the sector. Such a move will also address the public's interest in hearing more from charities about how donations are used (Amarach, 2017).

Zero fundraising costs are an illusion and a proper level of investment in overheads and staff is required to ensure ongoing organisational efficiency, effectiveness and sustainability, and to attract and retain staff. While low costs are always preferable, especially with regards to fundraising and administration, the relationship between efficiency and cost ratios is in no way linear. In this regard, the findings displayed in this report should not be perceived or interpreted as equating low fundraising costs with organisational effectiveness or organisational quality.

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

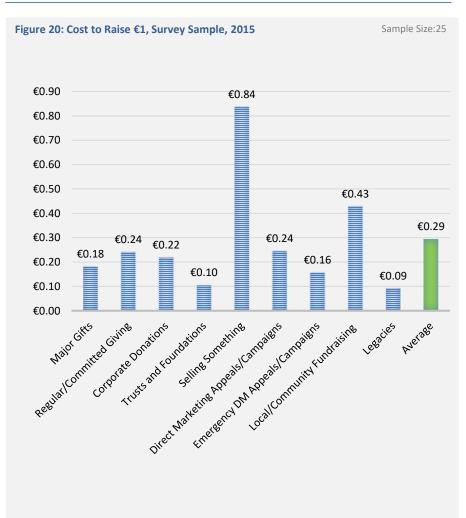
The number of organisations providing detailed information on costs relative to their fundraising techniques is very low, but it is still a fair representation of the experiences of the sector. In 2015, 25 organisations provided detailed information regarding their cost to raise €1, enabling 2into3 to provide the sector with an estimation of the fundraising costs associated with each method. Nonetheless, the fundraising cost is, at best, an estimate based on a small, non-random sample and should be viewed with caution.



Fundraising Costs

Into 3

In 2015, it cost 29c to raise €1. Selling Something was costly, while Legacies were the most cost effective.



The cost of Fundraising varies across different techniques, and in 2015 the average cost to raise €1 was 29c. Selling Something was the most costly method requiring 84c to raise €1. Legacies and Trusts and Foundations were found to be the most cost effective methods, followed by Emergency Direct Marketing Appeals.

The low cost of Emergency Direct Marketing Appeals was the result of philanthropic responses to humanitarian and natural disasters in 2015.

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.

29c invested = €1 raised in Ireland

18p invested = £1 raised in U.K. (NCVO, 2012)

20c invested = \$1 raised in U.S. (Greenfield, 1999)



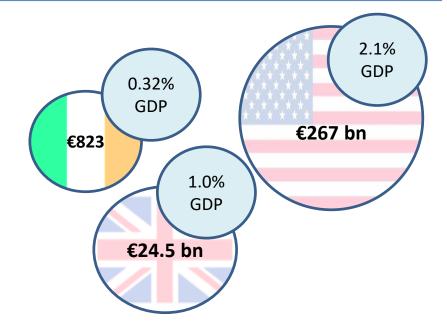
Estimated GDP and Per Capita Equivalent

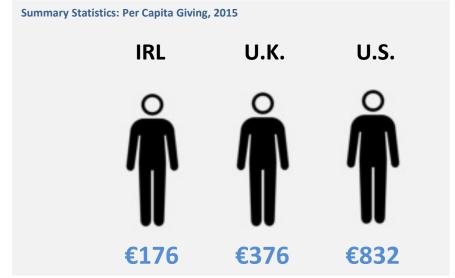


Ireland's fundraised income reached €823 million in 2015, but giving per capita is €200 less than U.K. levels.

Fundraised income in Ireland in 2015 totalled €98.7 million. The cohort of organisations that make up the sample of this report is representative of the not-for-profit sector in 2015, and can, therefore, be extrapolated to depict the overall sectoral experience. In our effort to ensure the best possible representation of the sector, the top 1% of this cohort was removed from the extrapolation. Figures presented in this part of the report should be viewed with caution due to the underreporting and lack of information particularly surrounding this form of income. With these caveats in place, it is estimated that the Irish not-for-profit sector's fundraised income totalled €823 million in 2015. Fundraised income contributed 0.3% to Irish GDP in 2015, a very low percentage especially when compared to the 2.1% U.S. contribution.

This report estimates that Ireland's rate of giving per capita was €176 in 2015, €200 lower than in the U.K. at €376. According to the Indiana University Lilly Family School of Philanthropy (2016), 2015 was America's most generous year ever, reaching a per capita giving level of €832. While Ireland is generous by frequency of giving, the quantum of gift still lags behind its international counterparts.







Adjusted GDP and Per Capita Equivalent



Fundraised Income increased by 6%, while per capita giving remained flat.

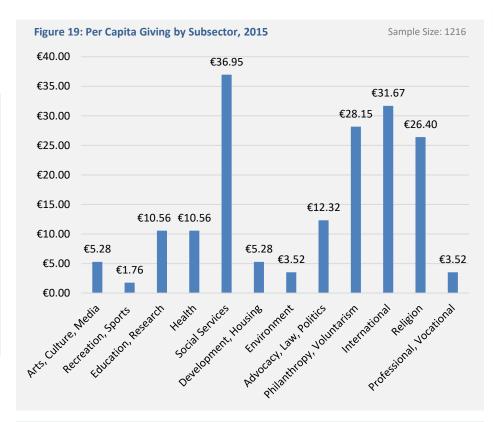
Estimates for GDP are adjusted to better reflect patterns occurring in economic activity. In this way, experts ensure that seasonal patterns are accounted for, as more information becomes available. As the sample in this report differs from last year's report, it is necessary to adjust the estimates of GDP and per capita giving to accurately compare the same organisations. It is the authors' estimate that fundraised income contributed 0.4% to GDP in 2014 and 0.3% in 2015.

When extrapolated to depict overall sectoral experience, fundraised income increased in 2015 yielding €823 million compared to €811 million raised in 2014. Per capita giving remained flat at €176, increasingly only by 24c. This is due to an increase in population, which ultimately lowered the level of per capita giving.

Summary Statistics: Estimated GDP and Per Capita Giving, 2015

Sample Size: 1216

Adjusted Per Capita	2014	2015
Total Fundraised Income	€811m	€823m
As a % of GDP	0.42%	0.32%
Per Capita	€175.75	€175.99



Subsectoral differences can also be identified when it comes to per capita giving levels, as Figure 19 illustrates. Social Services and International received the highest per capita contribution at €36.95 and €31.67 respectively. Recreation, Sport received the lowest per capita contribution at €1.76. This sector however engages a significant volunteer base of some 500,000 (Federation of Irish Sport, 2015).



Tax Incentive to Give



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

For the third year in a row, this report has found that giving levels are at least half that of the U.K. Figure 20 is adapted from a previous version of this report and provides explanations as to this variance.

There are a number of factors which could explain the difference in per capita giving levels in the U.K. and Ireland. Ireland has the least amount of charitable Trusts and Foundations in Europe whereas the U.K. has some 8,800 (Association of Charitable Foundations, 2007). Notwithstanding the number of Trusts and Foundations in the U.K, this form of giving accounted for €57 of per capita giving in 2015. There is also a degree of intergenerational wealth in the U.K not yet present in Ireland which may impact on the gap in giving.

The giving culture in the U.K. is more developed and therefore there is more planned giving compared to Ireland. 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). The level of incentive in Ireland is at odds with not only the U.K. but practically all developed economies.

The culture of giving is further cultivated in the U.K. through a Gift Aid scheme where the tax incentive is spilt between the donor and the charity whereas in Ireland only the charity receives the benefit of the incentive.

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.

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
- Significantly less Trusts and Foundations in Ireland than in the U.K.
- 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.
- Less than 10% of Irish charities used SORP but in the U.K., SORP is mandatory
- For Ireland and the U.K., there is a need to improve public opinion

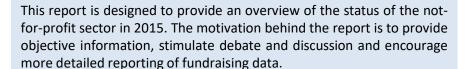


Appendices

Appendix A: Stratification of all Organisations, 2015







This report found that fundraised income increased in 2015 for the sixth consecutive year, rising by 6% compared to 2014. In the context of the charity scandals in 2014-2015, which influenced wider public perception of charities, it appears that fundraised income was not as negatively impacted as initially expected.

It is important to note however that 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 2015. Whilst empirical research is essential to identify best practice and to benchmark performance, Trustees, CEOs, donors and civil society should remain cognisant of the heterogeneity even within each subsector. Thus, although the results 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 funding model, must be to the forefront of any decision making.

The key results arising from this report are that the Irish not-for-profit sector had a 6% increase in fundraised income between 2014 and 2015. The total income generated from philanthropic sources amounted to €823m in 2015, with the average cost to raise €1 estimated at 29c. Ireland's giving per capita was €176 in 2015, €200 less than that of the U.K., indicating that while the sector shows continuous growth, Ireland has continued scope to increase its charitable giving by learning from the U.K.

Sector	Organisations	% of Population	Sample
Arts, Culture, Media	875	5%	87
			-
Recreation, Sports	3,123	17%	94
Education, Research	5,018	27%	150
Health	676	4%	68
Social Services	1,795	9%	180
Development, Housing	2,940	16%	293
Environment	720	4%	72
Advocacy, Law, Politics	287	2%	28
Philanthropy, Voluntarism	1,184	6%	36
International	327	2%	32
Religion	1,115	6%	112
Professional, Vocational	856	5%	85
Total	18,916	100%	1237



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The Community Foundation for Ireland is a philanthropic organisation which seeks just and progressive social change. It provides a long-term source of independent funding for the community and voluntary sector, mostly in Ireland. The Foundation empowers people who want to make a difference through a model of philanthropy that is based on trust, effectiveness and impact by helping donors to cause sustainable change. The Foundation currently manages over 60 donor advised funds. The Foundation awards grants from its own funds in addition to the grants it administers on behalf of others. 2016 was a record-breaking year. The Foundation made grants of almost €6million and reached the milestone of €30million in cumulative grants since establishment in 2000. The Foundation has built an endowment fund of over €40 million. See www.foundation.ie for more information.



	Arts, Culture, Media (continued)		Development, Housing (continued)
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Development, Housing (continued)

Development, Housing (continued)			
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Clonmel Community Network Company Limited By Guarantee	Fethard And District Day Care Centre Company Limited By Guarantee	Killargue Community Development Association Company Limited By Guarantee	Muintir Bhaire Community Council Company Limited By Guarantee
Clonmore Community Centre Company Limited By Guarantee	Fethard And Killusty Muintir Council Company Limited By Guarantee	Killarney Community Employment Scheme Company Limited By Guarantee	Mullinavat Voluntary Housing Association Company Limited By Guarantee
Cloone Community Centre Company Limited By Guarantee	Fethard Business And Tourism Company Limited By Guarantee	Killasser Community Centre Company Limited By Guarantee	Multy Community Centre Company Limited By Guarantee
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Comhairle Muintir An Chaiseal Cuideachta Faoi Theorainn Ráthaíochta	Galway City Partnership Company Limited By Guarantee	Kilrush Youth Centre Services Company Limited By Guarantee	Neart Hamhnais Cuideachta Faoi Theorainn Ráthaíochta
Comharchumann Forbartha Arann Sceim Tithiocht Soisialta Cuideachta Faoi Theorainn Ráthaíochta	Galway Civic Trust - Duchas Na Gaillimhe	Kinnegad Combined Community Employment Scheme Company Limited By Guarantee	Nenagh Voluntary Housing Association
Community Services - Sandymount, Irishtown And Ringsend Company Limited By Guarantee	Galway Supported Employment Consortium Company Limited By Guarantee	Kinvara Community Council Company Limited By Guarantee	Networking Dublin 15 Company Limited By Guarantee
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Coolfree Community Association Company Limited By Guarantee	Glenbrien Village Renewal Company Company Limited By Guarantee	Limited By Guarantee	No Name Club
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Dara Residential Services	Habinteg Housing Association (Ireland) Company Limited By Guarantee	Magnet Community Group Company Limited By Guarantee	Orsigny Company Limited By Guarantee
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Dolmen Rainbows Company Limited By Guarantee	Inch Community Centre Company Limited By Guarantee	Mayfield Youth Training Workshop Company Limited By Guarantee	Priory House Apartments Company Limited By Guarantee
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Donegal Town Community Chamber Company Limited By Guarantee	Ionad Na Ndaoine An Tshlanaitheora Cuideachta Faoi Theorainn Ráthaíochta	Maynooth Business Association Company Limited By Guarantee	Quarryvale Community Resource Centre Company Limited By Guarantee
Dromcollogher Community Enterprises Company Limited By Guarantee	Ionad Pobail Cholmcille Cuideachta Faoi Theorainn Ráthaíochta	Mcauley Community Centre Company Limited By Guarantee	Ramelton Community Employment Project Company Limited By Guarantee
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Drumdigus Community Centre Company Limited By Guarantee	Irish Planning Institute Institiuid Pleanala Na H-Eireann	Meenreagh Social Centre And Hostel Company Limited By Guarantee	Rathowen Community Development Company Limited By Guarantee
Dublin Civic Trust	Irishtown Housing Association Company Limited By Guarantee	Midleton Community Based Cctv Company Limited By Guarantee	RCCN (Housing) Company Limited By Guarantee
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Development, Housing (continued)		Education, Research (continued)	
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neelin Mcsharry (Rathgar) Company Limited By Guarantee	Tullaghan Development Association Company Limited By Guarantee	College Catering Services (Kevin Street) Company Limited By Guarantee	Learning Hub Limerick Company Limited By Guarantee
elbourne Park Residents Association Company Limited By Guarantee	Tullyarvan Mill Project	College Support And Services Company Limited By Guarantee	Leukaemia Trust/Cancer Care West Company Limited By Guarantee
eridan Memorial Community Centre Company Limited By Guarantee	Union Hall Development Co. Company Limited By Guarantee	Community To Community Partners In Learning Company Limited By Guarantee	Limerick Community Education Network Company Limited By Guarantee
Eile Housing Association Company Limited By Guarantee	Upperchurch Drombane Community Services Company Limited By Guarantee	Core College Company Limited By Guarantee	Liscombe Company Limited By Guarantee
go Social Service Council Company Limited By Guarantee	Waterford Civic Trust	Crannóg Na Leanaí Kindergarten Company Limited By Guarantee	Lucan Educate Together School
inua Housing Association Company Limited By Guarantee	Western Islamic Cultural Centre Company Limited By Guarantee	Der Deutsche Schulverein Company Limited By Guarantee	Manor Retail Company Limited By Guarantee
ua Nua C.E. Scheme Company Limited By Guarantee	White River Development Company Limited By Guarantee	Des Places Educational Association Company Limited By Guarantee	Mountbellew Agriculture College Company Limited By Guarantee
murfit Kappa Foundation	Women'S Community Projects (Mullingar) Association Company Limited By Guarantee	Donegal Carers Association Company Limited By Guarantee	Naiscoil Dhomhnach Og Cuideachta Faoi Theorainn Ráthaíochta
ophie Barat Residence Company Limited By Guarantee	Tullaghan Development Association Company Limited By Guarantee	Drogheda Schools' Community Programme Company Limited By Guarantee	National Breast Cancer Research Institute Company Limited By Guarantee
outh East Galway Integrated Rural Development Company Limited By Guarantee	Tullyarvan Mill Project	Dromahair Community Playschool Company Limited By Guarantee	National Digital Research Centre
outh Kerry Tourism Company Limited By Guarantee	Union Hall Development Co. Company Limited By Guarantee	Dublin Institute For Advanced Studies	National Organic Training Network Company Limited By Guarantee
outh Tipperary Supported Employment Project Company Limited By Guarantee	Upperchurch Drombane Community Services Company Limited By Guarantee	Dublin Institute Of Technology Students Union Company Limited By Guarantee	National Traveller Money Advice And Budgeting Service (Mabs) Company Limited B Guarantee
outh West Inner City Local Employment Centre Company Limited By Guarantee	Waterford Civic Trust	Dublin South East Community Training Centre Company Limited By Guarantee	National University Of Ireland, Maynooth
outhill & District Housing Association Company Limited By Guarantee	Western Islamic Cultural Centre Company Limited By Guarantee	Dun Laoghaire Institute Of Art, Design And Technology	Neartu Pobal
. Aidans (Gorey) Housing Company Limited By Guarantee	White River Development Company Limited By Guarantee	Dundalk Grammar School Company Limited By Guarantee	Newcastle Community Preschool Company Limited By Guarantee
. Canice'S Community Action Company Limited By Guarantee	Women'S Community Projects (Mullingar) Association Company Limited By Guarantee	Educate Together/Ag Foghlaim Le Cheile	Newpark Music Centre Company Limited By Guarantee
t. Canice'S Parish Homes Company Limited By Guarantee		Education Resource Trust Company Limited By Guarantee	North Clondalkin Integrated Family/ School Project Company Limited By Guarantee
. Ita'S Voluntary Housing Association And Day-Care Centre Company Limited By uarantee		Emly Playschool Company Limited By Guarantee	Notre Dame Schools Trust Company Limited By Guarantee
John'S Parish Hall (Lecarrow) Company Limited By Guarantee	Education, Research	Enniscorthy Enterprise And Technology Centre Company Limited By Guarantee	Paisti Beaga Company Limited By Guarantee
. Mary'S Community Employment Project Company Limited By Guarantee	After Schools Education And Support Programme Company Limited By Guarantee	Fiuntas Centres Company Limited By Guarantee	Pals Pre School Company Limited By Guarantee
. Michael'S House Housing Association	Ahead Aheas - Association Of Higher Education Career Services Company Limited By	G.A.N.T. (Gathering Of All Nations Together)	Pobal Gael Bhaile Munna Cuideachta Faoi Theorainn Ráthaíochta
. Munchin'S Community Centre Company Limited By Guarantee	Guarantee	Galway Board Of Science & Technology Company Limited By Guarantee	Pos Children'S Education Fund
itton Dinghy Club Community Employment Project Company Limited By Guarantee	Aileach Centres Company Limited By Guarantee	Galway-Mayo Institute Of Technology	Presentation Brothers Schools Trust
dco Company Limited By Guarantee	Alliance Francaise De Kilkenny Company Limited By Guarantee	Gorey Educational Trust Company Limited By Guarantee	Radius Training Company Limited By Guarantee
ellaght Rehabilitation Project Company Limited By Guarantee	Amethyst Resource For Human Development Company Limited By Guarantee	Grasta Christian School,	Rapid Prompting Method Ireland Company Limited By Guarantee
allow Community Centre Company Limited By Guarantee	Ballycommon Tele Work And Training Centre Company Limited By Guarantee	Heanet	Rathdown School Trust
nughmaconnell Development Company Company Limited By Guarantee	Ballyhall Kindergarten Company Limited By Guarantee	I.R.D. Foilmore Kells Company Company Limited By Guarantee	Ronanstown Women'S Community Development Project Company Limited By Guar
each Oscail Resource Project Company Limited By Guarantee	Baptec Company Limited By Guarantee Beaumont Parish Community Pre-School Playgroup Company Limited By	Ibec Global Graduates Iga Research Company Limited By Guarantee	Sandford Park Holding Company Limited By Guarantee Saor-Ollscoil Na Heireann
•	Guarantee		
Igray Company Limited By Guarantee	Bid DI Company Limited By Guarantee	Institiuid Bitheolaiochta Na H-Eireann (The Institute Of Biology Of Ireland)	Sbcp Company Limited By Guarantee
ne Ballyfermot/Chapelizod Partnership Company Company Limited By Guarantee	Blanchardstown Hospital Society Company Limited By Guarantee	Institute For Numerical Computation And Analysis	School Completion Programme Dun Dealgan Company Limited By Guarantee
ne Catholic Housing Aid Society	Blarney Community Playschool Company Limited By Guarantee	Institute Of Technology- Tralee	Scoil Cheoil Frankie Kennedy Company Limited By Guarantee
ne Dublin Commissioner For Startups Office	Boston College Ireland Company Limited By Guarantee	Institute Of Technology, Sligo	Secretariat Of Secondary Schools
e Gaggin Community Centre Company Limited By Guarantee	Brandon Community Play Group Company Limited By Guarantee	Institute Of Technology, Tallaght	Skills 2 Share Skill Training Systems, Limited' Company Limited By Guarantee
ne Irish Association Of Pension Funds	Bunninadden Village Montessori Company Limited By Guarantee	Irish Academy Of Bio Medical Sciences	SIm Training Company Limited By Guarantee
ne Mid Sutton Community Building Group Company Limited By Guarantee	Cúram Leanaí Cnoc Theas Cuideachta Faoi Theorainn Ráthaíochta	Irish Ancestry Research Centre Company Limited By Guarantee	Smartbay Ireland
ne Offaly Housing Association For People With An Intellectual Disability Company Limited or Guarantee	Cúram Leanaí Na Ceathrún Rua Cuideachta Faoi Theorainn Ráthaíochta	Irish Clinical Oncology Research Group Company Limited By Guarantee	Soar Foundation Company Limited By Guarantee
e Rosetta Foundation Company Limited By Guarantee	Castletownbere Community Playgroup And Day Nursery Company Limited By Guarantee	Irish Historic Flight Foundation Company Limited By Guarantee	South East Community Training & Education Centre Company Limited By Guarantee
e SeAmus Ennis Arts Centre Company Company Limited By Guarantee	Centre For Colorectal Disease Company Limited By Guarantee	'Irish Management Institute' (Foras Bainistiochta Na H-Eireann)	St Patrick'S College Foundation
e Templeport Resource Centre Development Company Limited By Guarantee	Channel Pwem Company Limited By Guarantee	Irish Nephrology Society	St. John'S Pre-School Company Limited By Guarantee
nomastown Community Centre Company Limited By Guarantee	Cherry Orchard Community Training Centre Company Limited By Guarantee	Irish Undergraduate Awards Company Limited By Guarantee	The Ark Children'S Cultural Centre Company Limited By Guarantee
mephase Company Limited By Guarantee	Childvision Company Limited By Guarantee	Irish Vipassana Trust	The B.R.Y.T.E. Programme Company Limited By Guarantee
node Developments Company Limited By Guarantee	Clans Of Ireland Company Limited By Guarantee	Iveragh Information Technology Training Company Limited By Guarantee	The Economic And Social Research Trust
r Na Nog, Ballydesmond Company Limited By Guarantee	Clare Family Learning Project Company Limited By Guarantee	Japanese School Of Ireland Company Limited By Guarantee	The Fitzwilton Trust Company Limited By Guarantee
	Clonmel Youth Training (Enterprises) Company Limited By Guarantee		The Full Employment Trust Company Limited By Guarantee
am Hall Company Company Limited By Guarantee	, , , , , , , , , , , , , , , , , , ,	Keelogue Institute Company Limited By Guarantee	The Get Ahead Club Company Limited By Guarantee
macork Community Employment Company Limited By Guarantee		Kilfinane Playschool Company Limited By Guarantee	The Grace Nolan Foundation Company Limited By Guarantee

Education, Research (continued)	Environment (continued)		Health (continued)
The Heartbeat Trust Company Limited By Guarantee	Cumann Sláinte Comhshaoil Na Héireann (The Environmental Health Association Of Ireland)	The Munster Canine Association	National Centre For Youth Mental Health Company Limited By Guarantee
The Institute Of Public Administration	Dogs In Distress Company Limited By Guarantee	The Wexford Society For The Prevention Of Cruelty To Animals Company Limited By Guarantee	Ncbi (National Council For The Blind) Group
he Irish Academy Of Engineering	Dublin Society For Prevention Of Cruelty To Animals (Inc.)	Tower Hill Group Water Scheme Company Limited By Guarantee	North Cork Cardiac Support Group Company Limited By Guarantee
he Irish Association Of Family Planning Doctors Company Limited By Guarantee	Elv Compliance Ireland Company Limited By Guarantee	Voice Of Irish Concern For The Environment Company Limited By Guarantee	North Tipperary Hospice Movement Company Limited By Guarantee
he Irish Equine Foundation Company Limited By Guarantee	Environmental (Ecological) Ngos Core Funding Company Limited By Guarantee	West Cork Animal Welfare Group Company Limited By Guarantee	Offaly Hospice Foundation Company Limited By Guarantee
he Irish Gestalt Centre Company Limited By Guarantee	Friends Of The Earth Ireland Company Limited By Guarantee		One In Four (Ireland) Company Limited By Guarantee
he Irish Society For Autism	Galway Cat Rescue	Health	Parkinsons Association Of Ireland
he James O'Keeffe Memorial Foundation Company Limited By Guarantee	Giy Ireland Company Limited By Guarantee	Advanced Recovery Mayo Company Limited By Guarantee	Psmg Company Company Limited By Guarantee
he Kildare Steiner Waldorf School Company Limited By Guarantee	Glenties Tidy Towns Committee Company Limited By Guarantee	Amen Support Services Company Limited By Guarantee	Purple House Cancer Support Company Limited By Guarantee
he Nagle Centre Company Limited By Guarantee	Graigue Group Water Scheme Company Limited By Guarantee	Arthritis Ireland	Rade Company Limited By Guarantee
he North Dublin National School Project	Hungry Horse Outside Company Limited By Guarantee	Aspen Counselling Services (Mullingar) Company Limited By Guarantee	Rape Crisis And Sexual Abuse Counselling Centre Sligo, Leitrim And West Cavan Company Limited By Guarantee
he Qfa Board Company Limited By Guarantee	I.P.S. Irish Pony Society Co. Company Limited By Guarantee	Ballyfermot Star Company Limited By Guarantee	Recovery Haven Kerry
he Ranelagh Multi-Denominational School Association	lasis Company Limited By Guarantee	Ballymun Alcohol Community Outreach Company Limited By Guarantee	Roscommon Mental Health Housing Association Company Limited By Guarantee
he School Of Psychotherapy At Svuh Company Limited By Guarantee	Innovation For Ireland'S Energy Efficiency (I2E2) Company Limited By Guarantee	Bloomfield Care Centre Company Limited By Guarantee	Saoirse Addiction Treatment Center Company Limited By Guarantee
he Shanty Educational Project Company Limited By Guarantee	Irish Farm Film Producers Group Company Limited By Guarantee	Bon Secours Health System Company Limited By Guarantee	Saol Project Company Limited By Guarantee
he Social And Health Education Project Company Limited By Guarantee	Irish Forestry Certification Initiative Company Limited By Guarantee	C.A.S.A. Break Houses	Snug Counselling And Information Service Company Limited By Guarantee
he Victoria House Foundation	Kilcredan Group Water Scheme Company Limited By Guarantee	Ceim Eile Company Limited By Guarantee	South Infirmary - Victoria University Hospital
ogra Fiontar & Cultur Uladh Cuideachta Faoi Theorainn Ráthaíochta	Kildare And West Wicklow Society For The Prevention Of Cruelty To Animals Company Limited By Guarantee	Cheeverstown Home Company Limited By Guarantee	Southwest Counselling Centre Company Limited By Guarantee
CD Nova Designated Activity Company	Leitrim Animal Welfare Centre Company Limited By Guarantee	Cheeverstown House Company Limited By Guarantee	St. Aengus Community Action Group Company Limited By Guarantee
niversity Of Limerick	Leitrim Environmental Services Company Limited By Guarantee	Chrysalis Community Drug Project Company Limited By Guarantee	St. Francis Nursing Home (Mount Oliver) Company Limited By Guarantee
aterford College Recreation Partnership Company Limited By Guarantee	Lismore Heritage Company Limited By Guarantee	Clondalkin Addiction Support Programme Company Limited By Guarantee	Tabor Lodge Addiction And Housing Services Company Limited By Guarantee
/exford Monument Trust Company Limited By Guarantee	Lough Melvin Eco Park Company Limited By Guarantee	Cork Blood Bike South Company Limited By Guarantee	The Anne Fitzgerald-Know Hope Foundation Company Limited By Guarantee
/icklow Montessori School Company Limited By Guarantee	Louth S.P.C.A Company Limited By Guarantee	Cork Rape Crisis Centre Company Limited By Guarantee	The Anne Sullivan Centre Company Limited By Guarantee
/illiam Winder Rainbow Foundation Company Limited By Guarantee /it Campus Development Company Limited By Guarantee	Midwest Cavan Community Employment Company Limited By Guarantee Molaga Tidy Towns Association Company Limited By Guarantee	Diabetes Care West Company Limited By Guarantee Dignity 4 Patients Company Limited By Guarantee	The Catholic Institute For Deaf People The Friends Of St. Brigid'S Hospice And Home Care Services
/it Sports & Social Club Company Limited By Guarantee	Mountlucas Group Water Scheme Company Limited By Guarantee	Donegal Hospice Company Limited By Guarantee	The Health Management Institute Of Ireland
oung Women's Christian Association Trust Corporation For Ireland Limited	Narraghmore Group Water Scheme Company Limited By Guarantee	Dublin Aids Alliance Company Limited By Guarantee	The Lourdes Day Care Centre Company Limited By Guarantee
women's christian Association Trust corporation for inclain christian	Newbridge Group Water Scheme Company Company Limited By Guarantee	Dun Laoghaire Rathdown Outreach Project Company Limited By Guarantee	The Meath Foundation
nvironment	Newcastle Water Scheme Company Limited By Guarantee	Europa Donna Ireland Company Limited By Guarantee	The Out And About Association (Cork) Company Limited By Guarantee
ghancon Group Water Scheme Company Limited By Guarantee	North East Pylon Pressure Campaign Company Limited By Guarantee	Fight For Sight Company Limited By Guarantee	The Threshold Training Network Company Limited By Guarantee
n Taisce - The National Trust For Ireland	North Western Waters Advisory Council	Forum Renewable Energy Charity Company Limited By Guarantee	Tuam And District Mental Health Association Company Limited By Guarantee
allingate Group Water Scheme Company Limited By Guarantee	Patrickswell Group Water Scheme Company Limited By Guarantee	G.R.A.S.P. Foundation Company Limited By Guarantee	Tuam Cancer Care Company Limited By Guarantee
allyliffin/Clonmany Community Development Association Company Limited By uarantee	Perrigo Foundation	Galway Rape Crisis Centre Company Limited By Guarantee	
allymote Tidy Towns And Tourism Company Limited By Guarantee	Perssepark Group Water Scheme Company Limited By Guarantee	Gort Cancer Support Group Company Limited By Guarantee	International
at Conservation Ireland	Recolight (Ireland) Company Limited By Guarantee	Inchicore Community Drug Team Company Limited By Guarantee	Child Focus Uganda
iorefining Centre Of Excellence Company Limited By Guarantee	Rosscarbery Tidy Towns Association Company Limited By Guarantee	Irish A.N.T.S. Company Limited By Guarantee	Christian Aid Ireland
lackwater Group Water Scheme Company Limited By Guarantee	Salmon Watch Ireland Company Limited By Guarantee	Irish Community Rapid Response Company Limited By Guarantee	Christina Noble Children'S Foundation (Ireland) Company Limited By Guarantee
oher Leamonaghan Group Water Scheme Company Limited By Guarantee	Slaney River Foundation Company Limited By Guarantee	Irish National Association For Cystic Fibrosis	Comhlámh - Development Workers And Volunteers In Global Solidarity Compan Limited By Guarantee
rigit'S Garden Company Limited By Guarantee	Slaney River Trust Company Limited By Guarantee	Kerry Counselling Centre Company Limited By Guarantee	Disaster Relief By Irish Pakistanis Company Limited By Guarantee
urrenbeo Trust	The Cat And Dog Protection Association Of Ireland	Laois Hospice Foundation Company Limited By Guarantee	Exceed Ireland; Equip, Enable, Empower
adamstown Group Water Scheme Company Limited By Guarantee	The Combined Canine Club Company Limited By Guarantee	Lifeflight Air Ambulance Company Limited By Guarantee	Friends Of Albania Company Limited By Guarantee
ampaign For Responsible Rodenticide Use Ireland Company Limited By Guarantee	The Curlew Trust Company Limited By Guarantee	Lir House Company Limited By Guarantee	Friends Of The Children Of Chernobyl Company Limited By Guarantee
ara Rescue Dogs Company Limited By Guarantee	The Earth Project Company Limited By Guarantee The Irish Environmental Conservation Organisation For Youth -Unesco Clubs-	Lisdoonvarna Community Health Facility Company Limited By Guarantee	G.I.V.E. Foundation
londalkin Community Recycling Initiative Company Limited By Guarantee	Li Company Limited By Guarantee	Look Good Feel Better Ireland	Global Schoolroom Company Limited By Guarantee
communities For Sustainable Environment Company Limited By Guarantee	The Irish Seal Sanctuary Company Limited By Guarantee	Marymount University Hospital & Hospice Mater Misericordiae And The Children'S University Hospitals Company Limited By	Haiti Orphanage Project Espwa Company Limited By Guarantee
ommunity Reuse Network Company Limited By Guarantee	The Irish Uplands Forum Company Limited By Guarantee	Guarantee	Ima Bilateral Company Limited By Guarantee
ornagower Association Water Scheme Company Limited By Guarantee	The Louvain Development Trust	Midland Orthopaedics Research & Education Trust Company Limited By Guarantee	

Volunteering Ireland

International (continued)	Professional, Vocational		Recreation, Sports (continued)
Ireland - Canada Business Association	American Chamber Of Commerce Ireland	Sheep Database Company Limited By Guarantee	Dunboyne Sports Trust Company Limited By Guarantee
Ireland China Association Company Limited By Guarantee	Animal & Plant Health Association Company Limited By Guarantee	Sociological Association Of Ireland Company Limited By Guarantee	Fethard Community Sports Field Company Limited By Guarantee
K.I.D.S. Knowledge, Independence & Development Of Skills Company Limited By	Arklow Chamber Of Commerce	Surface Mount And Related Technologies Ireland Company Limited By Guarantee	Gleann An Phreacan Cuideachta Faoi Theorainn Ráthaíochta
Guarantee			
Lessons For Life Foundation (Ireland)	Association Of Consulting Forensic Engineers Company Limited By Guarantee	The Association Of Consulting Engineers Ireland	Gleneely Colts F.C. Sports And Leisure Club Company Limited By Guarantee
Médecins Sans Frontières	Association Of Independent Radio Producers Of Ireland Company Limited By Guarantee	The Dental Technicians Association Ireland	Gort & District Show Company Company Limited By Guarantee
Misean Cara	Association Of Licensed Telecommunications Operators Company Limited By Guarantee	The Institute Of Advertising Practitioners In Ireland Company Limited By Guarantee	Howth Yacht Club Company Limited By Guarantee
Oranmiyan Foundation (Ireland Chapter) Company Limited By Guarantee	Ballybofey And Stranorlar Chamber Of Commerce Company Limited By Guarantee	The Institute Of Creative Advertising And Design Company Limited By Guarantee	Irish Amateur Rowing Union Company Limited By Guarantee
Outreach Moldova	Business In The Community	The Institute Of Legal Costs Accountants Company Limited By Guarantee	Irish Cheer Sport Association Company Limited By Guarantee
Oxfam Republic Of Ireland	Cle Cuideachta Faoi Theorainn Ráthaíochta	The Irish Association For Economic Geology Company Limited By Guarantee	Irish Clay Target Shooting Association
Power4Good Ireland Company Limited By Guarantee	Cmt Community Services Company Limited By Guarantee	The Irish College Of General Practitioners Company Limited By Guarantee	Irish Gliding And Soaring Association Company Limited By Guarantee
Rokpa Aid (Ireland) Company Limited By Guarantee	Commercial Lawyers Group Company Limited By Guarantee	The Irish Concrete Society	Irish Judo Association (Comhairle Judo Na Heireann)
Seirbhis Deonach Idirnaisiunta Cuideachta Faoi Theorainn Ráthaíochta	Crafts Council Of Ireland Company Limited By Guarantee	The Irish Dermatology Nurses Association Company Limited By Guarantee	Irish Olympic Handball Association Company Limited By Guarantee
Serve In Solidarity Ireland	Cu Managers Association Company Limited By Guarantee	The Irish Institute Of Pensions Management	Irish Sub-Aqua Club Company Limited By Guarantee
	Cumann Leabharlann Na H-Eireann. (The Library Association Of Ireland) Company Limited	The Irish Institute Of Trauma And Orthopaedic Surgery Company Limited By	
Shabra Charity Foundation Company Limited By Guarantee	By Guarantee	Guarantee	Irish Vintage Society Company Limited By Guarantee
Sightsavers Ireland	Digital Advertising Bureau Of Ireland Company Limited By Guarantee	The Irish Jockeys Association Company Limited By Guarantee	Irish Waterski & Wakeboard Federation Company Limited By Guarantee
Suas Educational Development	Enniscorthy Chamber Of Commerce And Industry	The Irish Nurses Council Company Limited By Guarantee	Ivvmcc Company Limited By Guarantee
The Haven Community Foundation	European Business Ethics Network Ireland	The Irish Production And Inventory Control Society Company Limited By Guarantee	Kevins Gaa Club Company Limited By Guarantee
Volunteers In Irish Veterinary Assistance Company Limited By Guarantee	Federation Of Irish Fishermen Company Limited By Guarantee	The Irish Psycho - Analytical Association Company Limited By Guarantee	Kilkenny Recreation & Sports Partnership Company Limited By Guarantee
Wezesha Company Limited By Guarantee	Garden And Landscape Designers Association Company Limited By Guarantee	The National Irish Safety Organisation Company Limited By Guarantee	Kilmallock United Afc Company Limited By Guarantee
World Charitable Foundation Of Ireland Company Limited By Guarantee	German-Irish Chamber Of Industry And Commerce	The Pharmaceutical Managers' Institute Of Ireland	Knocknagoshel Sports And Recreational Association Company Limited By Guarantee
	I.E.B.G. Company Limited By Guarantee	The Psychological Society Of Ireland	Leixlip Salmon Festival Company Limited By Guarantee
Philanthropy, Voluntarism	I.V.U. Trustee Company Company Limited By Guarantee	The Society Of Actuaries In Ireland	Listowel Coursing Company Company Limited By Guarantee
Act (Care Of The Terminally III) Company Limited By Guarantee	Ibec Company Limited By Guarantee	Thurles & District Chamber Of Commerce Company Limited By Guarantee	Lough Swilly Watersports And Tourism Centre Company Limited By Guarantee
Ballynagran Zero Carbon Company Limited By Guarantee	Ifsc Promote, Network And Engage Company Limited By Guarantee	Ttnh Company Limited By Guarantee	Lough Swilly Yacht Club Company Limited By Guarantee
Breakthrough Cancer Research	Institute Of Incorporated Public Accountants	Tubbercurry Chamber Of Commerce And Community Association Company Limited By Guarantee	Mulranny Golf Club Company Limited By Guarantee
Camino Society Ireland Company Limited By Guarantee	International Council For Offshore Aquaculture Development	Vintners' Federation Of Ireland Company Limited By Guarantee	Mulranny Tiernaur Community Sports Ground Company Limited By Guarantee
Cit Foundation Company Limited By Guarantee	International Fiscal Association Ireland	West Cork Development Partnership Company Limited By Guarantee	Nenagh Show Grounds Public Limited Company
Clba Consulting Company Limited By Guarantee	Irish Association For Emergency Medicine	Workhouse Design Studios Company Limited By Guarantee	Newcestown Pitch & Putt Club Company Limited By Guarantee
Clondalkin Community Property Development Company Company Limited By Guarantee	Irish Association Of Dermatologists	, , ,	North Mayo Show Company Limited By Guarantee
Drumstrand Community Partnership Company Company Limited By Guarantee	Irish Association Of Speech And Language Therapists Company Limited By Guarantee	Recreation, Sports	Oxfield Sport Centre Company Limited By Guarantee
Dunmanway Promotions Association Company Limited By Guarantee	Irish Auditing And Accounting Supervisory Authority	Abbeyfeale Horse & Pony Company Limited By Guarantee	Phoenix Gymnastics Company Limited By Guarantee
Friends Of Prosper Foundation Company Limited By Guarantee	Irish Book-Keepers Association Company Limited By Guarantee	Atlantic Youth Trust Company Limited By Guarantee	Portumna Town Fc Company Limited By Guarantee
Friends Of The National Gallery Of Ireland	Irish Country Houses And Restaurants Association Designated Activity Company	Badminton Union Of Ireland Company Limited By Guarantee	Prosperous United Company Limited By Guarantee
Jack And Jill Foundation Company Limited By Guarantee	Irish Fishermen'S Organisation Company Limited By Guarantee	Bailieborough Swimming & Leisure Centre Company Limited By Guarantee	Public Service Telecom Sports Management Club Company Limited By Guarantee
Kerry Innovation Centre Company Limited By Guarantee	Irish Hereford Prime Company Limited By Guarantee	Ballina Athletic Club Company Limited By Guarantee	Real Transilvania Footbal Club Company Limited By Guarantee
Kilimanjaro Achievers Company Limited By Guarantee	Irish Hotels Federation Benevolent Fund Company Limited By Guarantee	Ballinrobe Agricultural Show Company Limited By Guarantee	Renvyle Sports And Social Company Company Limited By Guarantee
	· · · · ·	, , , ,	Ringsend Registered Fishermen And Private Boat Owners Association Company
Kingbinder Company Company Limited By Guarantee	Irish Internet Association Company Limited By Guarantee	Ballisodare Fishing Club Company Limited By Guarantee	Limited By Guarantee
Laois Vintage Company Limited By Guarantee	Irish Organic Farmers And Growers Association Company Limited By Guarantee	Baltimore Maritime Centre Company Limited By Guarantee	Riverstown Football Club Company Limited By Guarantee
Letterkenny Hospital Association Company Limited By Guarantee	Irish Petroleum Industry Association Company Limited By Guarantee	Bandon Brinny Group Company Limited By Guarantee	Roscommon Sports Partnership Company Limited By Guarantee
Mylegacy Company Limited By Guarantee	Irish Recorded Music Association Company Limited By Guarantee	Blackpool Area Group Company Limited By Guarantee	Sailfleet Company Limited By Guarantee
National Library Of Ireland Trust	Irish Senior Citizens National Parliament Company Limited By Guarantee	Bonniconlon Show Company Limited By Guarantee	Schools Tennis Ireland Company Limited By Guarantee
Saint Gerards Past Pupils Union Company Limited By Guarantee	Irish Shows Association Company Limited By Guarantee	Borrisokane Town Park Company Limited By Guarantee	Sheriff Youth Club Company Limited By Guarantee
So Europe Eurasia Foundation	Irish Timber Frame Manufacturers Association Company Limited By Guarantee	Breffni Vintage Club Company Limited By Guarantee	Sligo Aeronautical Club Company Limited By Guarantee
South Dublin Voluntary Groups Company Limited By Guarantee	Irish Visual Artists ' Rights Organisation Company Limited By Guarantee	Burren Sub Aqua Club Company Limited By Guarantee	Snowsports Association Of Ireland
St Aidans Millands Trust Gorey Company Limited By Guarantee	Kells And District Chamber Of Commerce Company Limited By Guarantee	Castleisland Racing Festival Company Limited By Guarantee	South West Ireland Golf Company Limited By Guarantee
St. Vincent'S Foundation	Local Authority Medical Specialists Company Limited By Guarantee	Charlestown Bellaghy And District Recreational Centre Company Limited By Guarantee	Sports Across Ireland Company Limited By Guarantee
Tagoat Steam Rally Company Limited By Guarantee	M.R.D. (Marketing) Company Limited By Guarantee	Claremorris Splc Company Limited By Guarantee	Sports Development Project Company Limited By Guarantee
The Arkle Memorial Statue Fund Company Limited By Guarantee	Mindfulness Ireland Company Limited By Guarantee	Clay Sports Ireland Leisure Company Limited By Guarantee	Street League Company Limited By Guarantee
The Bantry Charity Shop Company Limited By Guarantee	Ndcc Company Limited By Guarantee	Clonmany Shamrocks Sports & Athletics Company Limited By Guarantee	Suirside Workmen'S Boatclub Company Limited By Guarantee
The Care Trust Designated Activity Company	Phone Paid Services Association Company Limited By Guarantee	Clonmel Celtic Football Club Company Limited By Guarantee	Swinford Amenities Development Company Limited By Guarantee
The Charitable Friends Of Cross Company Limited By Guarantee	Practitioner Health Matters Programme Company Limited By Guarantee	County Sligo Races Company Limited By Guarantee	Tallaght Town A.F.C. Company Limited By Guarantee
The County Wicklow Volunteer Centre Company Limited By Guarantee	Professional Contractor Services Organisation Company Limited By Guarantee	Crinkle Sports & Recreation Centre Company Limited By Guarantee	Target Shooting Ireland Company Limited By Guarantee
The Irish Social Finance Centre Company Limited By Guarantee	Professional Insurance Brokers Association Company Limited By Guarantee	Cumann Sacair Na Gaillimhe Cuideachta Faoi Theorainn Ráthaíochta	Tennis Ireland Company Limited By Guarantee
The Mater Foundation	Rebase Company Limited By Guarantee	Drogheda City Fc Company Limited By Guarantee	The Dublin Postal Sports Club Company Limited By Guarantee
The St. John Of God Development Company Company Limited By Guarantee	Rotha Cuideachta Faoi Theorainn Ráthaíochta	Drumkeerin Handball Sports & Leisure Company Limited By Guarantee	The Edmondstown Golf Club Company Limited By Guarantee
The Tony Ryan Trust	Rural Food Company Training Network Company Limited By Guarantee	Drumlin Sports Company Limited By Guarantee	The Iverk Show Company Limited By Guarantee
The Volunteer Missionary Movement	Screen Producers Ireland	Duagh Sports & Leisure Complex Company Limited By Guarantee	The Leinster Hockey Association Company Limited By Guarantee
Voluntooring Iroland			

Complete Sample of Organisations			
Recreation, Sports (continued)	Religion (continued)		Social Services (continued)
The Parnell G.A.A. Club Company Limited By Guarantee	Lcf Letterkenny Christian Fellowship	Watch Tower Bible And Tract Society Of Ireland	Cromane Community Pre-School Group Company Limited By Guarantee
The Tipperary Association Dublin Company Limited By Guarantee	Le Chéile Schools Trust Company Limited By Guarantee	Wolc Company Limited By Guarantee	Cultural Romanian Organisation In Ireland Company Limited By Guarantee
The Tipperary Light Car And Motorcycle Club Company Limited By Guarantee	Living Church Of God Company Limited By Guarantee	World Evangelism Bible Church Company Limited By Guarantee	Daisy Days Childcare Company Limited By Guarantee
Tisrara Community Sports Park Trials Drivers' Club Company Limited By Guarantee	Mallow Bible Fellowship Church Company Limited By Guarantee Midlands Islamic Cultural Centre Company Limited By Guarantee	World Outreach Christian Centre Wycliffe Bible Translators Company Limited By Guarantee	Danesfort Childcare Facility Company Limited By Guarantee Disability Equality Specialist Support Agency Company Limited By Guarantee
Tullow Agricultural Show Society Company Company Limited By Guarantee	Misericord Scp Company Limited By Guarantee	Youth 2000	Disability Equality Specialist Support Agency Company Limited By Guarantee Disabled People Of Longford Company Limited By Guarantee
Westcove Pontoon Company Limited By Guarantee	Mission Of God Company Limited By Guarantee	10utii 2000	Donegal Domestic Violence Services Company Limited By Guarantee
Western Veteran And Vintage Motor Club Company Limited By Guarantee	Missionary Sisters Of St Columban (International)	Social Services	Down Syndrome Limerick Services Company Limited By Guarantee
Wexford Sub-Aqua Club Company Limited By Guarantee	Missionary Sisters Of St Columban (Ireland) Company Limited By Guarantee	Adapt Kerry Company Limited By Guarantee	Dromtacker Creche Company Limited By Guarantee
Youghal United Soccer Club Company Limited By Guarantee	Monaghan Group Of Parishes Company Limited By Guarantee	Age Action Ireland Company Limited By Guarantee	Drumkeen Community Childcare Group Company Limited By Guarantee
The Parnell G.A.A. Club Company Limited By Guarantee	Mount Melleray Abbey Trust	Alone	Dublin 12 Domestic Violence Service Company Limited By Guarantee
The Tipperary Association Dublin Company Limited By Guarantee	Mountain View Community Church Company Limited By Guarantee	An Oige (Irish Youth Hostel Association)	Dundalk Simon Community
The Tipperary Light Car And Motorcycle Club Company Limited By Guarantee	Nano Nagle Trust Company Limited By Guarantee	Anchor Childcare Centre Company Limited By Guarantee	Dunlavin Community Playgroup
Tisrara Community Sports Park	Neilstown Parish Social Action Group Company Limited By Guarantee	Attic Youth Cáfe Company Limited By Guarantee	Early Starters Company Limited By Guarantee
Trials Drivers' Club Company Limited By Guarantee	Operation Mobilisation Ireland	Autism Assistance Dogs Ireland Company Limited By Guarantee	Easi Access Transport Company Limited By Guarantee
	Our Lady'S School Of Evangelisation Company Limited By Guarantee	B.C. Kiddies Korner Company Limited By Guarantee	Elderly Security Company Limited By Guarantee
Religion	Pobal Gras Cuideachta Faoi Theorainn Ráthaíochta	Baile Beag Community Childcare Company Limited By Guarantee	Family Solidarity Company Limited By Guarantee
Abundant Grace	Quantum Universal Company Limited By Guarantee	Ballinderreen Playgroup Company Limited By Guarantee	Festina Lente Foundation
Agapé Ministries Ireland Ahmadiyya Muslim Association (Ireland)	Rccg - The Seat Of Mercy Company Limited By Guarantee Rccg - Rethesda Porch Dublin Company Limited By Guarantee	Ballinlough Youth Café Company Limited By Guarantee Ballyfermot Travellers Action Project Company Limited By Guarantee	Finglas Childcare Company Limited By Guarantee
Arrow Leadership Program	Rccg, Bethesda Porch, Dublin Company Limited By Guarantee Redeemed Christian Church Of God - Chapel Of Mercy Company Limited By Guarantee	Ballyfermot Travellers Action Project Company Limited By Guarantee Ballyporeen Childcare Committee Company Limited By Guarantee	Foxford Childcare Group Company Limited By Guarantee Friends Of Coaction Company Limited By Guarantee
Assemblee Evangelique Source Du Salut Pour Les Ames "Aessa Church" Company	Redeemed Christian Church Of God King'S Tabernacle Parish Company Limited By		
Limited By Guarantee	Guarantee	Barnardos - Republic Of Ireland Company Limited By Guarantee	Gaisce - Gradam An Uachtarain - The President'S Award
Callan Friary Trust Company Limited By Guarantee	Redeemed Christian Church Of God New Covenant Parish Company Limited By Guarantee	Basement Project Company Company Limited By Guarantee	Glinsk Community Child Care Company Limited By Guarantee
Cappoquin Community Development Company Company Limited By Guarantee	Redeemed Christian Church Of God, Maranatha Chapel Company Limited By Guarantee	Belong To Youth Services	Grange Community Childcare Company Limited By Guarantee
Celtic Druid Temple Company Limited By Guarantee	Religious Of The Sacred Heart Of Mary (Ireland)	Belvedere Youth Club Company Limited By Guarantee	Hedge Funds Care Ireland Company Limited By Guarantee
Charismatic Renewal Services	Saoirse Church Dublin	Bláthanna Beaga Cuideachta Faoi Theorainn Ráthaíochta	Hollyhill Knocknaheeny Cork Family Centre
Christ Jesus Centre Church Company Limited By Guarantee	Sisters Of St. Joseph Of Chambery Limited	Blakestown And Mountview Neighbourhood Youth Project Company Limited By Guarantee	Hugh'S House Company Limited By Guarantee
Christ The King Day Centre Company Limited By Guarantee	Southern Baptist Corporation Company Limited By Guarantee	Blanchardstown Community Training Centre Company Limited By Guarantee	Integration And Social Inclusion Centre Of Ireland Company Limited By Guarantee
Christian Action For Evangelisation For The Nations-Ministries (A.C.E.N Ministries) Church Company Limited By Guarantee	St. Brendan'S Trust Company Limited By Guarantee	Bonnybrook Day Nursery Centre Company Limited By Guarantee	Ionad Cuimhneacháin Na Imirceach Cuideachta Faoi Theorainn Ráthaíochta
Christian Leadership In Education Office Company Limited By Guarantee	St. Eugene'S Diocesan Trust	Bray Travellers' Community Development Group Company Limited By Guarantee	Ireland'S Age Friendly Cities & Counties Programme Company Limited By Guarantee
Christian Unions Ireland	St. Jarlath'S Diocesan Trust	Brooklodge Community Playschool Company Limited By Guarantee	Irish Autism Action
Church Of Scientology Mission Of Dublin Company Limited By Guarantee	St. Joseph'S Boyle Pastoral Council Company Limited By Guarantee	Bru Youth Services Company Limited By Guarantee	Irish Family Planning Association Company Limited By Guarantee
Ciorani Company Limited By Guarantee	St. Peter Claver (African Missions) Association	Bunclody Day Care Services Company Limited By Guarantee	Irish Guide Dogs For The Blind
Compassion Ireland Christian Child Development	Suaimhneas Chaoimhin	Bunratty Community Childcare Centre Company Limited By Guarantee	Iscoil Company Limited By Guarantee
Congregation Of The Blessed Sacrament Irish Trust Company Limited By Guarantee	Teresian Association Ireland	Button'S Community Playgroup Company Limited By Guarantee	Jack & Jill Community Playgroup Company Limited By Guarantee
Cork Islamic Cultural Centre Company Limited By Guarantee	The Compassion Mission Centre Ireland Company Limited By Guarantee	Caherciveen Social Services Company Limited By Guarantee	Kerry Travellers Health & Community Development Project Company
Couples For Christ-Ireland Company Limited By Guarantee	The Convent Of Mercy, (Moate), Trust	Cairde Abalta Company Limited By Guarantee	Kilkenny Centre For Independent Living Company Limited By Guarantee
Direction For Our Times Ireland Company Limited By Guarantee	The Father Patrick Peyton C.S.C. Memorial Company Company Limited By Guarantee	Carline Learning Centre	Kilkenny Womens Refuge Company Limited By Guarantee
Drom And Inch Parish Trust Company Limited By Guarantee	The Irish Association Of The Church Of Jesus Christ Of Latter-Day Saints Company Limited By Guarantee	Cashel And District Social Services Company Limited By Guarantee	Kilmore West Community Play Group Company Limited By Guarantee
Dublin Buddhist Centre (Triratna)	The Kylemore Trust	Cashel Day Care Centre For The Elderly Company Limited By Guarantee	Kings Island Community Créche Company Limited By Guarantee
E. S. Gibson Trustees Company Limited By Guarantee	The Mac Leinin Trust Company Limited By Guarantee	Cheeverstown	Lahinch Search And Rescue Company Limited By Guarantee
Evangelical Alliance Ireland Company Limited By Guarantee	The Missionary Society Of St. Paul Of Nigeria (Ireland) Company Limited By Guarantee	Childcare Community Business Company Limited By Guarantee	Laois County Childcare Committee Company Limited By Guarantee
Focolare Trust	The Priestly Fraternity Of Saint Peter Company Limited By Guarantee	Clanwilliam Institute Personal Relationship And Family Consultancy	Laragh Childcare Services Company Limited By Guarantee
Friends Of Collon Church Company Limited By Guarantee	The R.C.C.G Hosanna House Cavan Company Limited By Guarantee The Redeemed Christian Church Of God (City Of David)	Clare Haven Services Company Limited By Guarantee	Letterkenny Youth And Family Service Company Limited By Guarantee Lifestart National Office Company Limited By Guarantee
Friends Of Lough Derg Company Limited By Guarantee Friends Trusts (Eire) Company Limited By Guarantee	The Redeemed Christian Church Of God (City Of David) The Redeemed Christian Church Of God (The New Overcomer'S Parish) Mullingar Company	Clarecastle Community Playgroup Company Limited By Guarantee Cleariestown Community Playgroup Company Limited By Guarantee	Lifestart National Office Company Limited By Guarantee Lifestart Services Company Limited By Guarantee
Fsc International Pastoral Trust Company Limited By Guarantee	Limited By Guarantee The Redeemed Christian Church Of God Faith Hall Company Limited By Guarantee	Clonbullogue Community Pre-School Company Limited By Guarantee	Link (Galway) Company Limited By Guarantee
	The Redeemed Christian Church Of God House Of Prayer For All People Parish Cobh	Elimited by durantee	
Furbo Baptist Church Company Limited By Guarantee	Company Limited By Guarantee	Clonea Rathgormack Community Playgroup Company Limited By Guarantee	Linx Project Company Limited By Guarantee
God Assembly Of Faith Internationa Company Limited By Guarantee	The Redeemed Christian Church Of God Jesus Centre Dublin	Cloyne Diocesan Youth Services Company Limited By Guarantee	Little Angels Playgroup Company Limited By Guarantee
Grace Family International Church Company Limited By Guarantee	The Redeemed Christian Church Of God Mercy Of God Tabernacle Parish Killorglin	Club Ardagh Company Limited By Guarantee	Little Buddies Community Playgroup Company Limited By Guarantee
Holding The Word Of Life Church Company Limited By Guarantee Humanist Association Of Ireland Company Limited By Guarantee	The Redeemed Christian Church Of God Oasis Arena Company Limited By Guarantee The Redeemed Christian Church Of God Open Heavens Company Limited By Guarantee	Coaction West Cork Company Limited By Guarantee Cobh Youth Services Company Limited By Guarantee	Manorcunningham Community Child Care Centre Company Limited By Guarantee Marfan Syndrome Support Group Irl Company Limited By Guarantee
Incorporated Church Of Ireland Cork Young Men's Association	The Sacred Cherubim And Seraphim Church-Prince Of Peace Parish Company Limited By	Cockhill Community Pre-School & Childcare Centre Company Limited By Guarantee	Mary Aikenhead Meals On Wheels Company Limited By Guarantee
·	Guarantee		, , , ,
Irish Association For Spina Bifida And Hydrocephalus Company Limited By Guarantee	The Saint Bonaventure Trust Company Limited By Guarantee	Convoy Community Playgroup Company Limited By Guarantee	Matthew Shee Charity Company Limited By Guarantee
Irish Office For Padre Pio	The Society Of African Missions Trustees Company Limited By Guarantee	Cope Foundation	Middle Parish Meal Services Company Limited By Guarantee
Islamic Community & Education Centre Company Limited By Guarantee	The Sons Of Divine Providence Transfiguration Parish Of Colostial Church Of Christ Company Limited By Guarantee	Cope Galway Company Limited By Guarantee	Midleton My Place Company Limited By Guarantee Mol An Oige Community Childcare Company Limited By Guarantee
Joy Christian Chapel International Company Limited By Guarantee	Transfiguration Parish Of Celestial Church Of Christ Company Limited By Guarantee	Corcaghan Community Pre-School Service Company Limited By Guarantee	Monaghan Branch Of Parents And Friends Of Persons With An Intellectual Disability
Kagyu Buddhism Ireland Kingdom Covenant Ministry Of Christ Apostolic Church Company	USPG Ireland Voice Of Truth Assembly Company Limited By Guarantee	Cork Old Folks Friendly Association Company Limited By Guarantee Corrandulla Community Resource Centre Company Limited By Guarantee	Company Limited By Guarantee Monaghan County Childcare Committee Company Limited By Guarantee
Kingdom Gospel Centre Company Limited By Guarantee	Wat Thai Ireland Company Limited By Guarantee	County Donegal Parents And Friends Of People With Intellectual Disability Company	Moyross Development Company Limited By Guarantee
Kingsway International Christian Centre Company Limited By Guarantee		Craanford/Monaseed Community Childcare Company Limited By Guarantee	Naíonra Bun Cranncha Teoranta

Social Services (continued)

Naionra Pobail Seanchill Teo

Naionra Tigh Na Si Naionra Pobail

National Insulation Products Company Limited By Guarantee

National Parents Council- Primary

National Youth Federation Company Limited By Guarantee

Ncbi Charitable Foundation

North Kerry Day Care Centre Company Limited By Guarantee Oaktime Trust

Páistí Eois Cuideachta Faoi Theorainn Ráthaíochta

Parslickstown Childcare Facility Company Limited By Guarantee

Patrickswell Community Playschool Company Limited By Guarantee

Pavee Point Traveller & Roma Centre Company Limited By Guarantee

Pavee Point Travellers Centre Company Limited By Guarantee

Pullough Community Pre School Company Limited By Guarantee

Raheen Community Playgroup Company Limited By Guarantee

Rainbows Pre-School Playgroup Company Limited By Guarantee
Raphoe Community Playgroup Company Company Limited By Guarantee

naprioc community riaygroup company company Emitted by Guaran

Rathduff Community Playschool Company Limited By Guarantee

Redeemer Creche And Playgroup Company Limited By Guarantee

Roscommon Safe Link Company Limited By Guarantee

Rosewood Grove Project Company Company Limited By Guarantee

Saimer Community Childcare Group Company Limited By Guarantee

Salesian Youth Enterprises Company Limited By Guarantee

Seirbihisi Curam Chill Chomain Cuideachta Faoi Theorainn Ráthaíochta

Shercock Child Resource Centre Company Limited By Guarantee

Simon Communities Of Ireland

Southill Pre-School (Limerick) Company Limited By Guarantee

Sr. Clemens Community Playschool Company Limited By Guarantee

St. Asicus Social Services Centre Company Limited By Guarantee

St. Declan'S School Company Limited By Guarantee

St. Joseph'S Foundation

St. Matthew'S Family Centre Company Limited By Guarantee

St. Michael'S House Properties

St.Monica'S Youth Resource Centre Company Limited By Guarantee

Stad Le Cheile Company Limited By Guarantee

Strokestown Community Playschool Company Limited By Guarantee

Summerhill Community Childcare Company Limited By Guarantee

Swords Day Centre For Senior Citizens Company Limited By Guarantee

T.T Childcare Company Limited By Guarantee

Tallaght Childcare Company Company Limited By Guarantee

Taugheen Playgroup Company Limited By Guarantee

Teach Na Nog Company Limited By Guarantee

The Bandon Geriatric And Community Council

The Carlow County Childcare Committee Company Limited By Guarantee

The First Step Trust Company Limited By Guarantee

The Geraldine Hall Company Company Limited By Guarantee

The Grove After School Care (Management Company) Company Limited By Guarantee

The Kilkenny County Childcare Committee Company Limited By Guarantee

The Mahon Community Pre-School And Child Development Centre Company Limited By Guarantee

The Moorehaven Centre Company Limited By Guarantee

Tipperary Regional Youth Service Company Limited By Guarantee

Togher Family Centre Company Limited By Guarantee

Tots 2 Teens (Tooreen) Company Limited By Guarantee

Travellers Support Group Blanchardstown Company Limited By Guarantee Walkinstown Association For People With An Intellectual Disability Company

Westmeath Centre For Independent Living Company Limited By Guarantee

Limited By Guarantee

Waterford Marine Sar Service Company Limited By Guarantee

Waterford Youth Industries Company Limited By Guarantee

Welcome Immigrant Centre Company Limited By Guarantee

Westside Creche And Pre-School Company Limited By Guarantee

Wh Five Loaves Company Limited By Guarantee

Whitechurch & Waterloo Community Association Company Limited By Guarantee

Williamstown Community Childcare Centre Company Limited By Guarantee

Youngballymun Company Limited By Guarantee

Youth Advocate Programmes Ireland Company Limited By Guarantee