

# The Irish Not-for-Profit Sector:

## *Fundraising Performance Report 2016*

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This is the 6<sup>th</sup> annual Fundraising Performance Report prepared by 2into3 for the Irish not-for-profit sector. 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 2014 and takes into account the now established size of the sector in light of the Charities Regulatory Authority's registered list of charities and the Benefacts database, which has adapted the John Hopkins Classification in consultation with national stakeholders. 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 come together and address this gap in order 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 increase fundraising performance.

Dennis O' Connor,  
Director, 2into3

November, 2016

**Despite the Charity Scandals in 2014, Fundraised Income Increased by 7%, Rising for the 5<sup>th</sup> Consecutive Year**

**The Irish Not-for-Profit Sector's Fundraised Income Totalled €845 Million in 2014**

**Average Cost to Raise €1 in 2014 was 30c**

**Staff Numbers Increased by 7%**

**State Funding as a % of Total Income in 2014 was 43%, an Increase of 4%**

**Ireland's Per Capita Giving is €183; Half that of U.K. Giving Levels and 4 Times Less than the U.S.<sup>1</sup>**

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

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 our 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 2014; 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 Acts. In 2015, an additional €500,000 was allocated to the Authority, bringing the total budget to €1.4m. This represents an increase of over 50% on the initial budget provided for its establishment phase. This increase in funding occurred in response to the need for increased powers and resources, with the implementation of Part 4 of the Charities Act now underway which gives investigatory and enforcement powers to the Charities Regulator, as well as a staffing increase from 23 to 36 in 2016<sup>2</sup>.

In 2016 there is a more accurate picture of the Irish not-for-profit sector through the Register of Charities, with only organisations on this register authorised to conduct charitable fundraising. Further information on not-for-profit organisations is also made available through Benefacts<sup>3</sup>.

**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. Nonetheless, according to The Wheel's statement on Charitable Status in Ireland, all charities in Ireland are now legally required to register with the CRA prior to applying to the Revenue Commissioners (The Wheel, 2016)<sup>4</sup>. Furthermore, sport is currently excluded from the remit of the 2009 Charities Act and is therefore not a charitable object.

2. Tobin, Eoin, 2015, 'Charities Regulatory Authority - An Update'. Ronan Daly Jermyn.

3. Deloitte, 2015, 'Irish GAAP 2015: Irish GAAP in Your Pocket – a Guide to FRS 102'.

4. The Wheel, 2016, 'Charitable Status in Ireland'.

In light of the Charities Regulatory Authority's list of registered charities and the Benefacts database, Ireland now has a more in-depth knowledge of the size of the not-for-profit sector. The recently established size for the sector and adjusted classification of not-for-profits by Benefacts informed the identification of the sample. The subsequent findings outlined should then be seen in isolation from previous reports in this series.

A 5% sample of the entire population was used, totalling 901 organisations. The simplest way to obtain a representative sample is through random sampling whereby an appropriate number of organisations are randomly chosen from the population. However, in this study, a more appropriate process called **stratified random sampling** is used. This involves splitting the population of organisations into the subsectors in which they operate and taking 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
- Sufficient sample points can be obtained to support separate analysis of different subsectors
- Ensures better coverage of the population than simple random sampling

The sampling frame for this study is shown in Appendix A. The total population by subsector was informed by Benefacts and was used to determine 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. 615 organisations selected had insufficient financial information and were replaced with other similar sized organisations. Further details on these replacements are outlined in Appendix B.

Due to difficulty in accessing the accounts of organisations that are unincorporated or have not yet registered with the CRA, the extent of representation regarding income levels is unclear. Coupled with the small sample size, findings should be viewed with caution.

Unfortunately, even when accounts are obtained, extracting key data about fundraised income and costs of not-for-profits is still very challenging. Naturally, annual accounts were not compiled with the intention of inclusion in our analysis, and in many cases very limited information on fundraising is provided. Some organisations present their income in a more disaggregated format but combine sources of funding (e.g. income from events and corporate sponsorship), or subsume fundraised income under another heading. 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 small sample of 24 organisations is included. The organisations responded to a survey and are anonymous. Unless explicitly stated otherwise, the figures presented in the report are for the main sample.

## SORP Standards

While there is a move to reporting fundraised income more clearly in annual accounts, it was found through an analysis of nearly 8,000 organisations that 91% of these did not use SORP standards in 2014 (Benefacts, 2016)s. Those that did adopt SORP were subsectors with high reporting standards, notably International and Health organisations. The table below illustrates a breakdown of SORP reporters by subsector in 2014, conducted by Benefacts (2016).

### Summary Statistics: SORP Standards Organisations Following Best Practice Voluntary Financial Reporting Standards

# 9%

(Benefacts, 2016)

Figure 1: SORP Compliance by Subsector

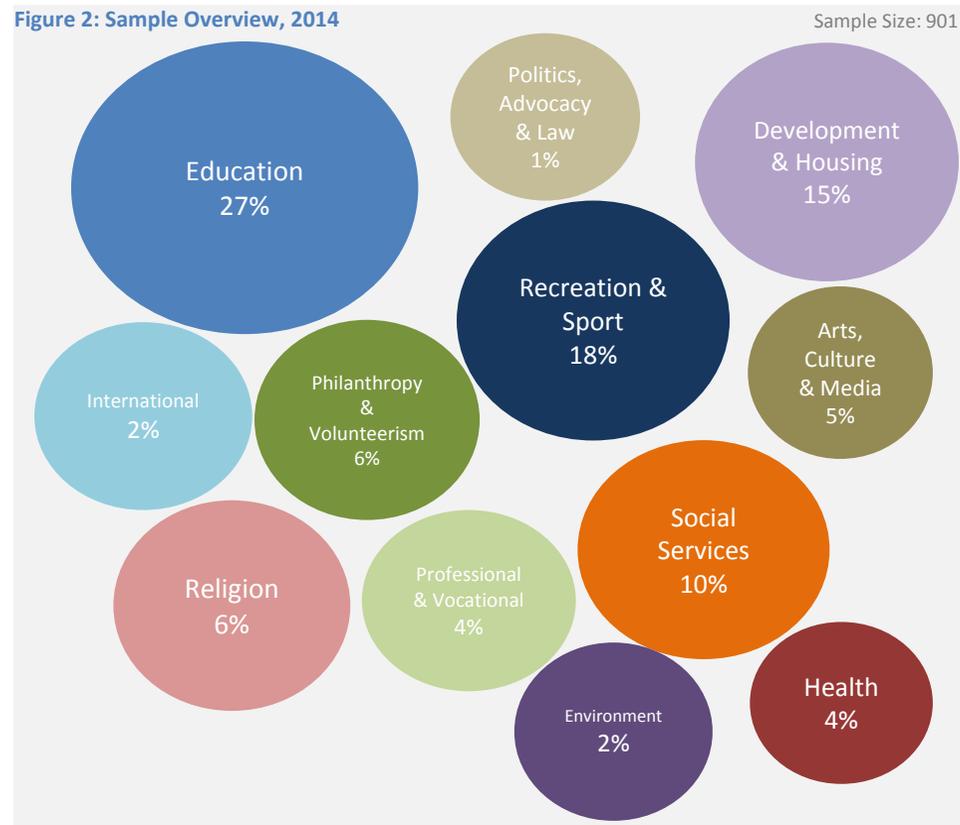
Subsector	Number of Charities using SORP	% of Subsector	% of all SORP Reporting Charities
International	46	40%	17%
Health	51	14%	19%
Philanthropy, Voluntarism	9	13%	3%
Professional, Vocational	8	12%	3%
Arts, Culture, Media	32	12%	12%
Education, Research	27	10%	10%
Religion	15	9%	5%
Advocacy, Law, Politics	8	7%	3%
Social Services	46	6%	17%
Environment	4	5%	1%
Development, Housing	28	4%	10%
Recreation, Sports	-	0%	0%

## Sample Overview

Organisations in the sector have been divided into 12 subsectors by Benefacts. **Organisations included in the sample were identified using stratified random sampling.** This means that the proportion of organisations in each subsector is the same for both the sample and the entire population.

**Education is the largest subsector**, comprising of over a quarter of not-for-profits in Ireland, and therefore the largest in our sample. Recreation & Sports followed by Development & Housing are also very significant, at 18% and 15% respectively. The remaining subsectors are made up of a small number of organisations.

Figure 2: Sample Overview, 2014

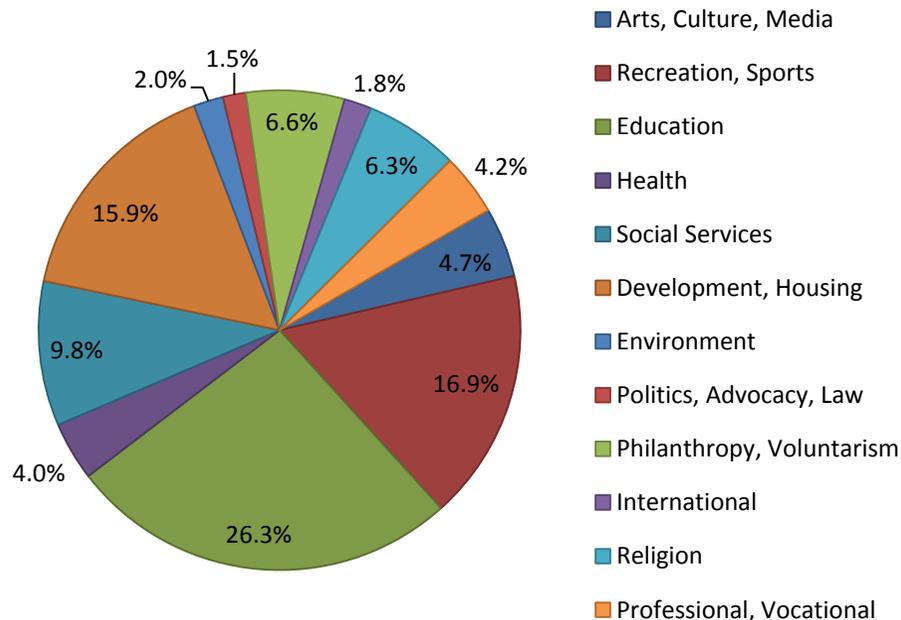


**Education is the largest subsector. However, Health has the largest income accounting for 28% of total income.**

As depicted in the graph below, **Education dominates the composition of the not-for-profit sector**, accounting for more than 26% of the total size of the sector followed by Recreation, Sports yielding almost 17%. Meanwhile, Health denotes a small number of organisations accounting for 4% of the entire sector. **This pattern changes significantly when the subsector size is determined by income rather than the number of organisations.**

Figure 3: Participating Organisations by Subsector, 2014

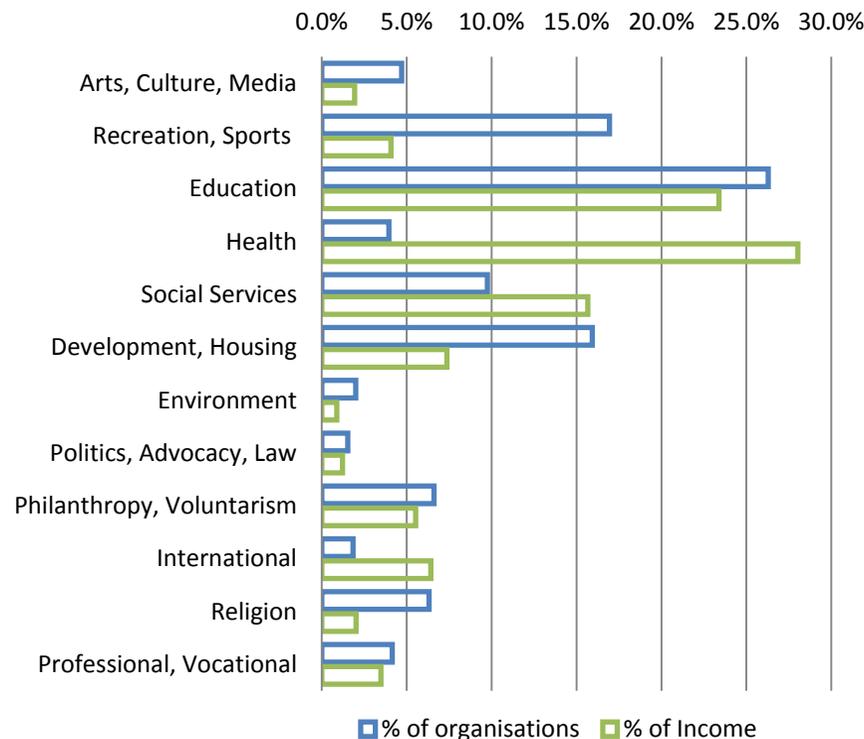
Sample Size: 901



When analysed by income size, the Education subsector remains large, accounting for 23% of total income. **It is the Health subsector however that is the largest, yielding 28% of total income despite its relatively small size.** By contrast, the Recreation, Sports subsector appears very large in terms of number of organisations, but accounts for only 4% of total income. This pattern is clearly shown in the graph below, illustrating the proportion of total income and total organisations by subsector. In fact, **Health and Education account for just over half of all income in the sector.**

Figure 4: Subsectors as Percentage of Total Income and of Total Organisations, 2014

Sample Size: 901



# Income

**The majority of organisations in the not-for-profit sector have income less than €100,000.**

The majority of organisations in the not-for-profit sector are extremely small; **just over half of the sample had income of less than €100,000 in 2014**. As seen below, only 11% of the sample had income exceeding €1 million.

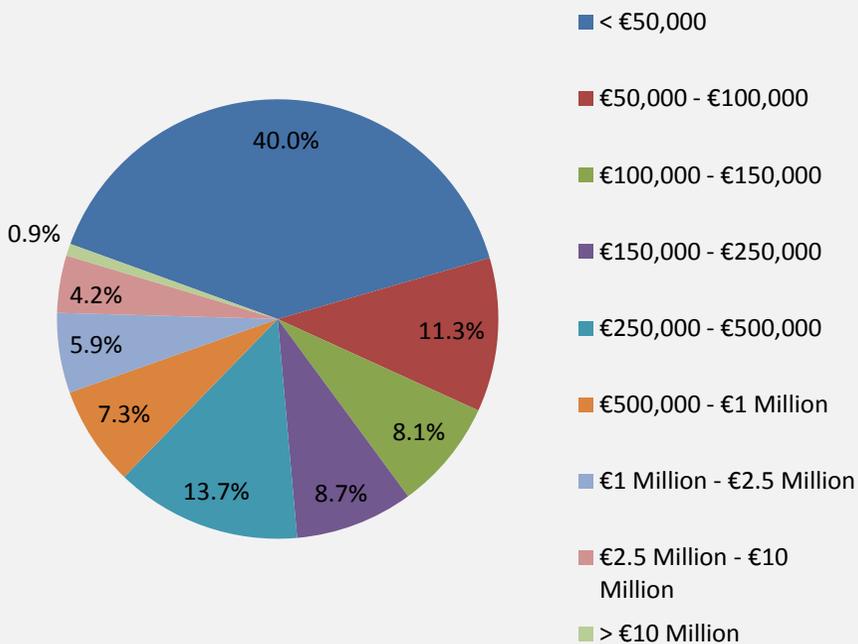
The heterogeneous nature of the sector becomes clear in the Summary Statistics below. Although the average income is €664,970 the median is just €92,189 showing that a few large organisations are inflating the average figure. Only 14% of organisations have income above the average figure. **There is 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, 2014

Sample Size: 901

Figure 5: Income Distribution, 2014

Sample Size: 901



**Average**  
**€664,970**

**14.2% Above Average**

**Median**  
**€92,189**

**85.8% Below Average**

Benefacts provides information on a significant number of not-for-profit organisations. The current total income figure of these organisations at the time of writing is €7.22bn in 2014. The lack of financial information across subsectors hampers the ability to definitively identify the size of the not-for-profit 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)<sup>6</sup>.

6. Power, A., Walshe, K., O'Connor, D., 2015, 'Fundraising Performance: The Fifth Annual Report on Fundraising in Ireland'.

**State income accounts for 43% of total income, an increase of 4% compared to 2013.**

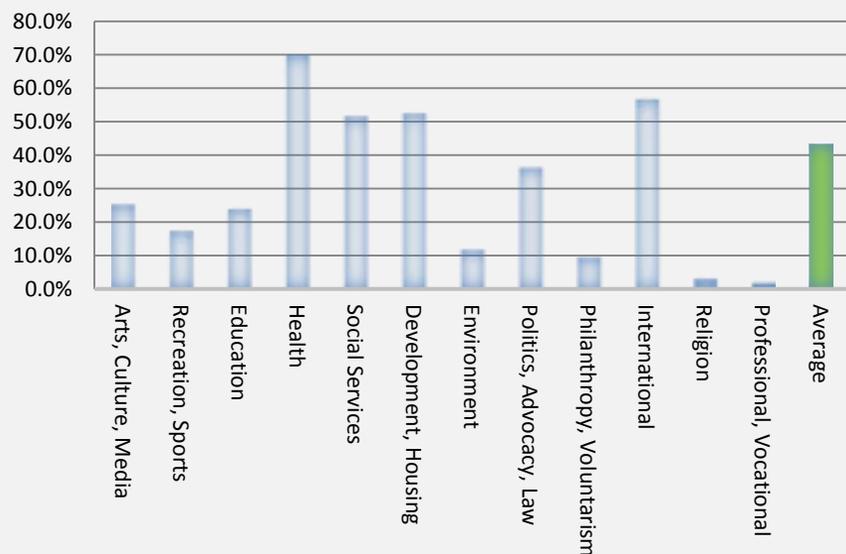
**Irish not-for-profit organisations have a high reliance on state income.**

While there are many organisations that do not receive state income, for this sample **an average contribution of 43% of total income was identified**. The Health and International subsectors are the most reliant on the state, while Professional, Vocational and Religion are most likely to source funding elsewhere. This finding is lower compared to that of the Wheel (2014), which found that in 2011-2012, state income accounts for 53% of income<sup>7</sup>. In the U.K., statutory bodies provide 34% of total income to the sector, an increase compared to previous years (NCVO, 2016)<sup>8</sup>.

On average, **state funding as a proportion of total income increased by 4% when compared to 2013**. Specific sectors show a different pattern however; as state income as a proportion of total income fell by 24% for Religion and Professional, Vocational subsectors, respectively. The Arts, Culture, Media sector reports a near 30% increase and Philanthropy, Voluntarism a 16% increase.

State funding appears to be recovering, however the landscape is set to change with the implementation of the Public Service Reform Plan (2014-2016) from which there will be a ‘transition away from the traditional system of block grants and move instead to a new approach based on releasing funds in return for delivering specified outcomes’ (Department of Public Expenditure and Reform, 2014: 15)<sup>9</sup>. Such measures may impact on the proportion of state funding received by the sector and for specific subsectors.

**Figure 6: State Income as a Portion of Total Income by Subsector, 2014** Sample Size: 901



**Figure 7: Change in State Funding by Subsector, 2013 - 2014** Sample Size: 880

Subsector	% Change
Arts, Culture, Media	29.0%
Recreation, Sports	8.4%
Education	-2.7%
Health	2.9%
Social Services	6.3%
Development, Housing	1.3%
Environment	8.9%
Politics, Advocacy, Law	2.5%
Philanthropy, Voluntarism	15.8%
International	21.1%
Religion	-24.8%
Professional, Vocational	-24.7%
Average	4.3%

7. The Wheel, 2014, ‘A Portrait of Ireland’s Non-Profit Sector’.

8. National Council for Voluntary Organisations, 2016, ‘The U.K. Civil Society Almanac’.

9. Department of Public Expenditure and Reform, 2014, ‘Public Service Reform Plan (2014-2016)’.

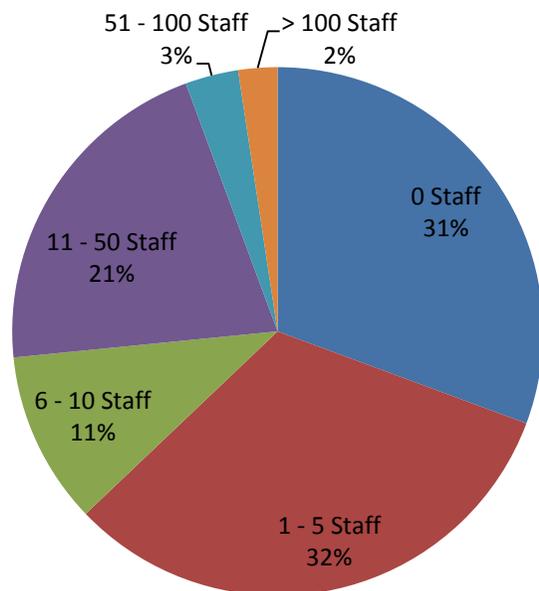
**The not-for-profit sector consists of limited yet increasing staffing levels.**

Most organisations included in this sample have very few paid staff members or none at all, with 63% employing five or less. Only 5% of not-for-profits in this sample have more than 50 staff members.

Diversity in the sector was also found. On average, organisations have 22 staff members, a number just over seven times that of the median of 3. Only 14% of organisations have staff levels above the average.

**Figure 8: Distribution of Organisations by Staff Number, 2014**

Sample Size: 587



**Summary Statistics: Staff Numbers, 2014**

Sample Size: 567

**Average  
22 Staff  
Median  
3 Staff**

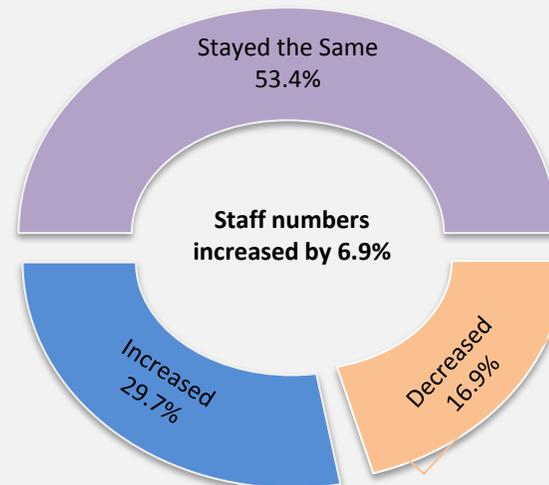
**Above Average 13.6%**

**Below Average 85.9%**

As seen in Figure 9, the majority of organisations' staff numbers stayed the same between 2013 and 2014. However 30% of organisations added to their teams, resulting in a 7% increase in staff numbers overall.

**Figure 9: Change in Staff Numbers, 2013 – 2014**

Sample Size: 421



## **International organisations receive 25c of every €1 raised in Ireland.**

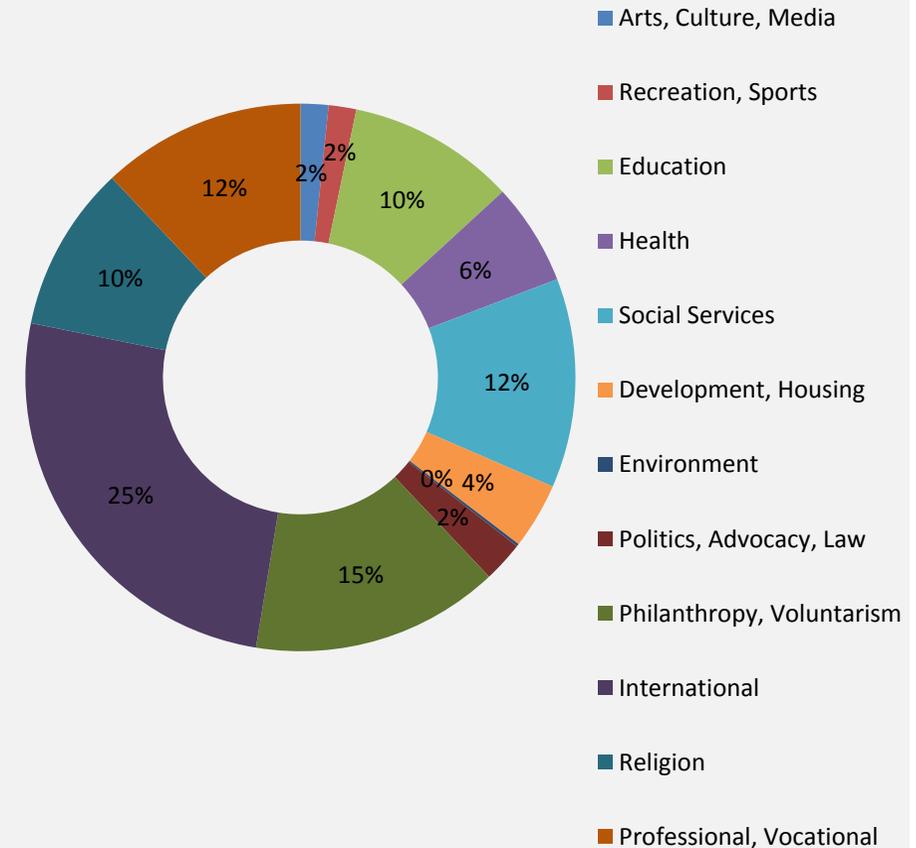
Internationally, Ireland is viewed as having a highly generous population. The World Giving Index has consistently ranked Ireland in the Top 5 most charitable nations. In 2013 and 2014, Ireland was ranked the most generous nation in Europe (Charities Aid Foundation, 2013 and 2014)<sup>10</sup>. The country's relationship with charity has been found to be consistent; from 2008-2014 the proportion of the population giving to charity has been 70% or over, with the frequency of donating still registering 74% in 2014, the same percentage found in 2013.

As indicated in the methodology, many sets of accounts are aggregated so that fundraised income at worst is subsumed under 'total income' and at best is under 'Donations'. 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 such, the results are no longer necessarily representative of the experiences of the entire sector.

A breakdown of fundraised income across the different subsectors is illustrated in Figure 10. **The International subsector was found to be an especially prolific fundraiser in 2014 accounting for 25c of every €1 raised**, followed by Philanthropy and Voluntarism at 15%. Professional, Vocational organisations amount to 12% of the total; however, this is mainly the result of membership fee income. While Recreation, Sports organisations only contribute 2% 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.

Figure 10: Fundraised Income by Subsector, Main Sample, 2014

Sample Size: 880



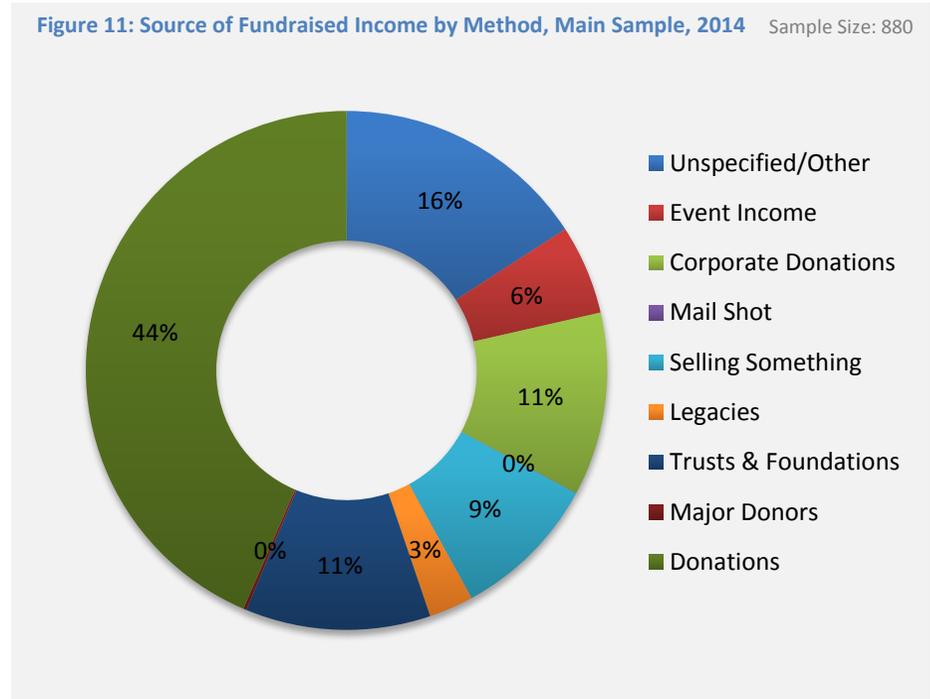
10. Charities Aid Foundation, 2013, 'World Giving Index 2013 – A Global View of Giving Trends'. And, Charities Aid Foundation, 2014, 'World Giving Index 2014 – A Global View of Giving Trends'.

**Corporate and Trust & Foundation income is large, with each representing 11% of total fundraised income.**

A wide range of techniques are used to raise funds in the not-for-profit sector. These include Direct Mail, running Events, soliciting Major Gifts, Donations, and Selling Items. Implementation of each of these requires a different skillset, time commitment and cost. Each organisation must identify what range of fundraising techniques best meets their funding needs and capacity, measured in terms of overall income. The composition of the fundraising mix is also dependent on the subsector and the specific cause of the organisation.

**Nearly 45% of funds raised fall under the category of ‘Donations’,** as identified from the sample’s annual accounts. Thus, while this form of fundraised income is included in the analysis, further detail as to the type of donation or method used is unknown. Moreover, Unspecified fundraised income accounts for 16% of the total. For fundraising methods that have been specified in the annual accounts, contributions from **Trusts and Foundations and Corporate Donations are significant accounting for 11% of total fundraised income respectively.** Similarly, income from Foundations accounts for 13% of total fundraised income in the U.K. however Corporate Donations only total 4% of income (Pharoah, 2015)<sup>11</sup>.

One organisation experienced a significantly large corporate donation in 2014, indicating the value of an active fundraising Board and the cultivation of corporate and individual relationships. With this organisation removed as an outlier, the proportion of Corporate Donations as a percentage of total fundraised income reduces to 8%.



11. Pharoah, C. et al., 2015, ‘Giving Trends: Top 300 Foundations 2015 Report’. Association of Charitable Foundations.

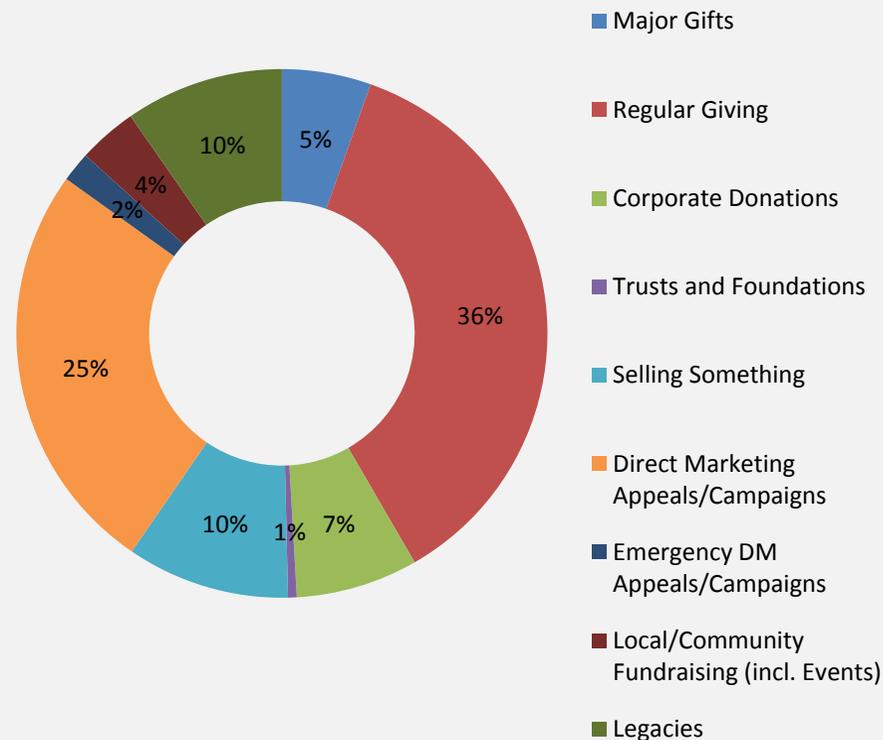
### *The majority of fundraised income is raised through relationship fundraising methods.*

Of the 24 organisations for which detailed data is provided, the distribution of fundraised income by technique in 2014 is available<sup>12</sup>. **Similar to the wider scale fundraising mix for the entire sample, the majority of fundraised income is derived from relationships**, in particular, Regular Giving (36%) and Direct Marketing Appeals (25%). Divergence from more traditional fundraising methods is clear as Local/Community Fundraising accounts only for 4% of total receipts, however Selling Something accounts for 10%. **Relationship fundraising methods represent 59% of total receipts.** The Wheel (2014)<sup>13</sup> reported similar findings for 2011-2012, stating an interest in the not-for-profit sector in moving away from event-type fundraising towards the use of standing orders/direct debits and online giving.

Figure 12 illustrates a more detailed picture of the fundraising mix of the sector compared to the analysis of annual accounts. The level of diversity in the sector in relation to size and fundraising methods however results in the potential of one organisation skewing the overall findings. A systematic approach to gathering evidence on the fundraising landscape is then required which can be used to inform and benchmark effectiveness. Presently, the knowledge gap between Ireland and the U.K. surrounding the not-for-profit sector is closing with the launch of Benefacts. However there are still gaps in sectoral knowledge of the Irish fundraising landscape when compared to international counterparts.

Figure 12: Fundraised Income by Method, Survey Sample, 2014

Sample Size: 24



12. Due to the small sample size, one observation has been removed as an outlier. Findings are based on a small, non-random sample of 24 organisations and should be viewed with caution.

13. The Wheel, 2014, 'A Portrait of Ireland's Non-Profit Sector'.

# Fundraised Income: International Comparisons

## *Ireland receives a similar proportion of fundraised Income from individuals to that of the U.S. and U.K.*

**Individual donations dominate the U.S. fundraising mix.** According to the recent Giving U.S.A. report, individual donations made up 72% of U.S. contributions in 2013 <sup>14</sup>.

**Individual donations were also found to dominate the U.K. fundraising mix,** totalling £10.6 billion in 2014 (National Council for Voluntary Organisations, 2015)<sup>15</sup>.

When compared to Figure 15 which groups all individual fundraising methods, similarities between the Irish fundraising mix and that of the U.S. and U.K. emerge; with **72% of fundraised income in Ireland received from individuals.**

Figure 13: U.S. Fundraised Income by Method, 2014

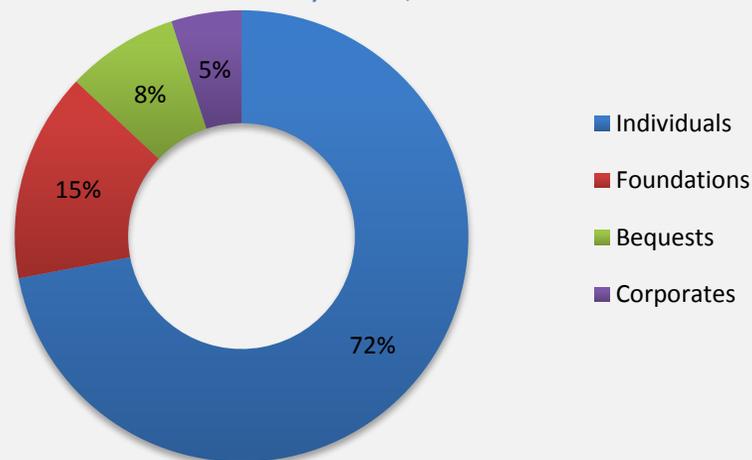


Figure 14: U.K. Fundraised Income by Method, 2014

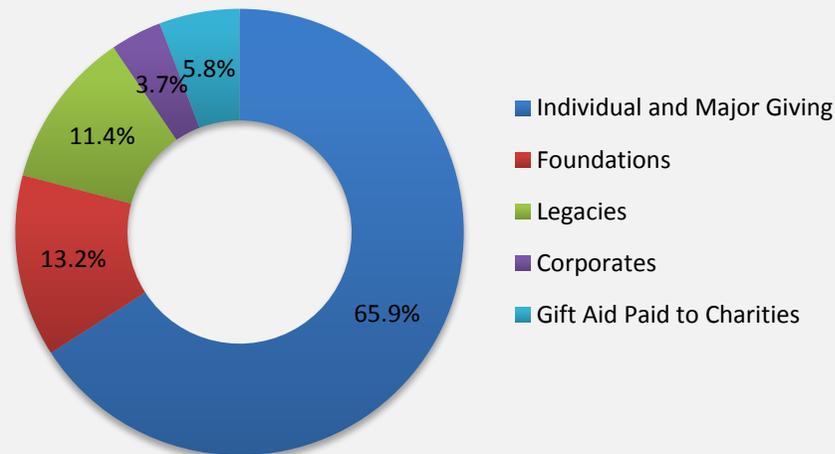
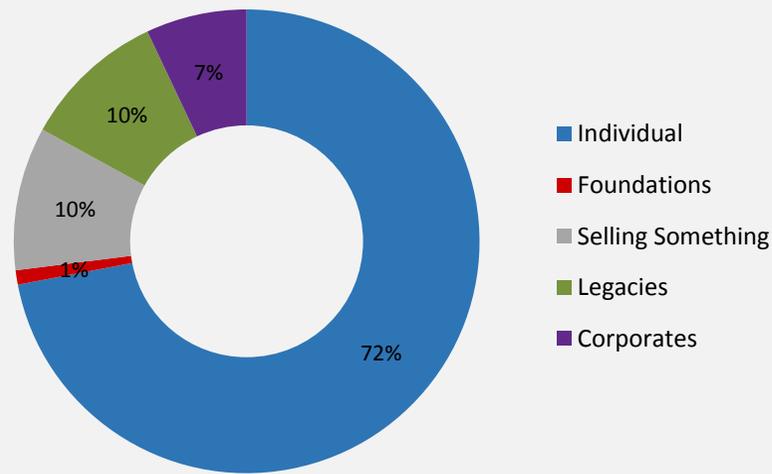


Figure 15: Irish Fundraised Income by Method, Survey Sample, 2014

Sample Size: 24



## Estimated GDP and Per Capita Equivalent

**Ireland's per capita giving is €183; more than half that of U.K. giving levels and 4 times less than the U.S.**

The fundraised income of our sample totalled €57 million in 2014. As these organisations are an approximately representative sample, this number can be extrapolated to the entire sector. In order to reduce the possibility of overestimation the top 1% of organisations were removed from extrapolation<sup>16</sup>. Due to the diversity of this form of income as well as a lack of consistent reporting, any figure presented on market size is an estimate and should be viewed with caution. With these caveats in place, **it is estimated that the Irish not-for-profit sector's fundraised income totalled €845 million in 2014**<sup>17</sup>. Irish GDP was €189 billion in 2014, suggesting that fundraised income is equal to 0.45% of this amount<sup>18</sup>. The not-for-profit contribution to GDP is very small when compared to the U.S. contribution of 2.1% in 2014 (Indiana University Lilly Family School of Philanthropy, 2015)<sup>19</sup>. The authors note however that the U.S. not-for-profit and charitable giving landscape is much larger compared to Ireland<sup>20</sup>.

It is estimated that **Ireland's rate of giving per capita was €183 in 2014**. This is lower than the U.K. and the U.S., at €368 and €792 respectively and indicates that although Irish people give frequently, the scale of giving is lower than our international counterparts. **The U.K.'s charitable giving is just over double per capita compared to Ireland, while the U.S. gives over 4 times more.**

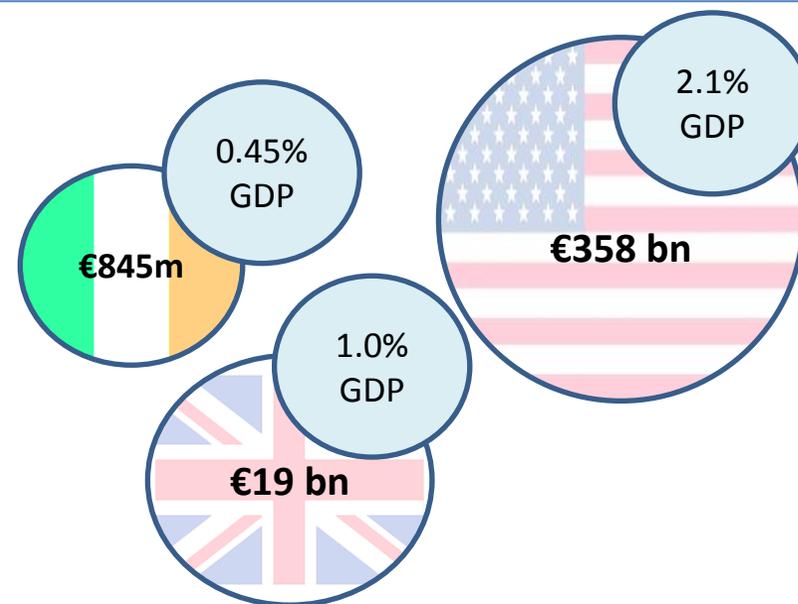
16. The 99% of organisations below this threshold were multiplied by  $\approx 20.0001$  to estimate total fundraised income. Organisations above this threshold were then added to the total figure. As such, these large organisations appear only once.

17. Due to variances in the sample and methodology, this figure cannot be compared to previous reports in this series.

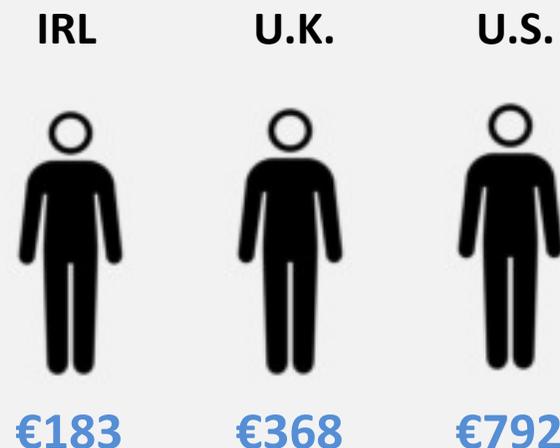
18. CSO, 2016, 'Government Finance Statistics – Annual'.

19. Indiana University Lilly Family School of Philanthropy, 2015, 'Giving USA'.

20. Pharoah et. al., 2015, 'Giving Trends Top 300 Foundation Grant-Makers'. Association of Charitable Foundations.



Summary Statistics: Per Capita Giving, 2014



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

It has been consistently found that while Ireland is generous by frequency of giving, monetary giving levels are half that of the U.K. Figure 15 is adapted from a previous version of this report and provides explanations as to this variance<sup>21</sup>.

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** (Association of Charitable Foundations, 2007) whereas the U.K. has some 8,800<sup>22</sup>. The giving culture in the U.K. is more developed and there are greater levels of transparency and trust, due in part to a longer period of regulation. **The significant difference between the U.K. and Irish tax code in relation to philanthropic giving is one of the factors affecting Irish giving levels.**

**The level of incentive in Ireland is at odds with not only the U.K. but practically all developed economies.** Most countries offer incentives at 100% of the value of income tax; the donor and/or the charity can then claim or be exempt from 100% of the tax that has been paid or would be paid on the amount donated (Charities Aid Foundation, 2016)<sup>23</sup>. For example, while in the U.K. the incentive on a £5,000 donation is 100% of the highest rate of tax, in Ireland for a gift of the same level the incentive is 78% of tax paid at the higher rate.

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

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

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

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

Figure 16: Tax Incentive to Give, Ireland vs U.K.

Incentive to Give	
•	No personal benefit is available on individual donations in Ireland
•	Tax schemes benefit charities and U.K. donors
•	The value of a corporate donation is deducted at the corporation rate of tax in Ireland
•	Corporate donations are deducted from total profits before tax in the U.K.
Giving Culture	
•	Ireland is generous by frequency but U.K. gives more
•	Ireland significantly less trusts and foundations than 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.
•	9% 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

21. Figure 15 is adapted from previous version of this report, see Power, A, Walshe, K, O'Connor, D, 2015 'Fundraising Performance: The Fifth Annual Report on Fundraising in Ireland'.

22. Association of Charitable Foundations, 2007, 'Grantmaking by U.K. Trusts and Foundations'.

23. Charities Aid Foundation, 2016, 'Foundation States: An International Comparison of the Tax Treatment of Donations'.

It is essential that not-for-profit organisations fundraise in an efficient, professional manner in order to maximise the benefit to the cause, the impact of an individual donation and to ensure a positive public image. Many organisations are nervous about disclosing administrative, overhead and fundraising costs to the public, especially following the series of scandals that hit the charity sector in recent years. A lack of public trust was apparent in 2014; 56% individuals did not trust charities during this period. Moreover, the controversies surrounding the use of public and fundraised income changed 63% of individual's perceptions of charities (Amáarach Research, 2014)<sup>24</sup>.

However, **appropriate investment in overheads and staff is required to ensure ongoing organisational efficiency, effectiveness and sustainability, and to attract and retain staff.** Moreover, transparency surrounding the costs of fundraising is necessary to rebuild public confidence and trust. Zero fundraising costs are an illusion. Thus, although low fundraising and administration costs are clearly desirable, the relationship between efficiency and cost ratios is in no way linear. As such, findings 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

**Very few organisations provide both cost and income data in relation to their different fundraising techniques.** As a result aggregate data for 24 organisations that supplied detailed fundraised income and costing figures for 2014 are included. While this sample is not representative, due to the poor quality information in accounts for this purpose, it is currently the most accurate depiction of the cost of fundraising available. Thus, the fundraising cost is, at best, an estimate based on a small, non-random, sample and should be viewed with caution.

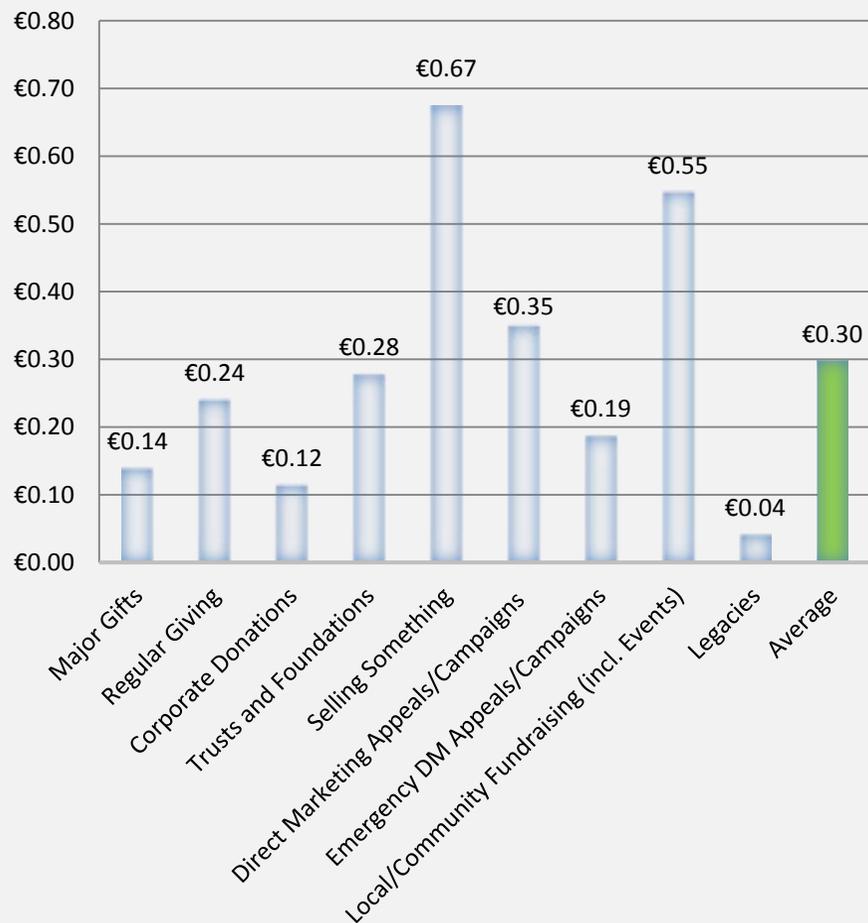
The need to build on this data is emphasised to reflect the current reality of the not-for-profit sector in Ireland and to provide Boards, CEOs and Fundraising Executives with information, which they can use to identify their own organisation's standing among their peers.

## Fundraising Costs

**On average, it costs 30c to raise €1. Selling Something is costly while Legacies and Corporates are cost effective.**

Figure 17: Fundraising Cost by Technique, Survey Sample, 2014

Sample Size: 24



The cost of raising money varies across fundraising techniques, however the average cost of fundraising is 30c per €1 raised<sup>25</sup>. Selling Something was reported as especially costly followed by Local/Community Fundraising. Of the techniques for which we have data, it appears that **Legacies and Corporate Donations are the most cost effective**, followed by Major Gifts<sup>26</sup>.

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.

**30c invested = €1 raised in Ireland**

**18p invested = £1 raised in U.K.** (NCVO, 2012)<sup>27</sup>

**20c invested = \$1 raised in U.S.** (Greenfield, 1999)<sup>28</sup>

25. Due to the small sample size, two observations have been removed as outliers.

26. Findings are based on a small, non-random sample of 24 organisations and should be viewed with caution.

27. National Council for Voluntary Organisations, 2012, 'Civil Society Almanac'.

28. Greenfield, J., 1999, 'Fund-Raising: Evaluating and Managing the Fund Development Process'.

# Fundraising Trends

**Fundraised income increased by 7% in 2014. However the majority of organisation's income did not change.**

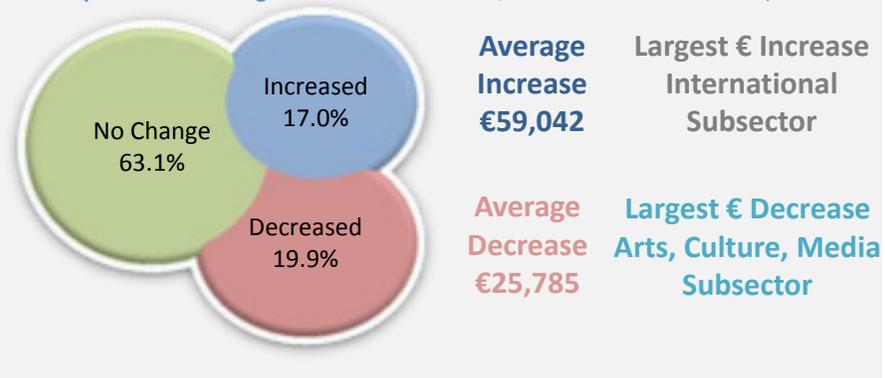
On average, a **7.4% increase in fundraised income between 2013 and 2014 was found**<sup>29</sup>. For this sample of organisations, fundraised income increased in spite of scandals that the sector faced in 2014. The monetary increase for this cohort of organisations is small however, totalling just under €4m. It also is important to note that subsectors and organisations have widely differing experiences and one summary figure does not represent the entire sector. Indeed, **the majority of organisations (63%) experienced no change in fundraised income. Only 17% reported an increase in fundraised income and 20% experienced a decrease.** As can be seen below however, the average increase was more than double that of the decrease. Moreover, variance is apparent in the subsectoral change in fundraised income. The average fundraised income change for International organisations was nearly €42,000; while Arts, Culture, Media organisations experienced a reduction of just over €10,000 on average.

Summary Statistics: Change in Fundraised Income by Subsector, 2013-2014 Sample Size: 323

Subsector	Total Change 2013 to 2014	% Change 2013 to 2014	Average Change 2013 to 2014
Arts, Culture, Media	-€344,839	-26.8%	-€10,954
Recreation, Sports	-€135,513	-13.3%	-€922
Education	€413,245	8.1%	€1,774
Health	-€348,944	-9.3%	-€10,905
Social Services	€1,325,092	23.2%	€15,408
Development, Housing	€5,185	0.2%	€37
Environment	€13,833	18.1%	€814
Politics, Advocacy, Law	€79,702	6.2%	€5,693
Philanthropy, Voluntarism	€236,472	2.9%	€4,008
International	€1,579,544	14.6%	€41,359
Religion	€72,816	1.3%	-€4,279
Professional, Vocational	€846,294	14.2%	€22,271

Summary Statistics: Change in Fundraised Income, 2014

Sample Size: 323



While this sample experienced an overall increase in fundraised income, conflicting findings have been reported. The Wheel (2014) found that out of 150 organisations, 20% reported a drop in fundraised income of more than 10%<sup>30</sup>. Furthermore, Amárach Research (2014) suggested that more than 50% of Irish people were less willing to donate to charity as a result of the scandals and estimated a 45% drop in donations<sup>31</sup>. However, in a more recent analysis on a small number of charities, Boss (2015) found that those with good governance and transparency were in a better position to respond to the scandals and subsequently experienced minimal consequences<sup>32</sup>. These organisations focused on improving governance, strengthening donor trust and moved away from attracting new donors towards retention approaches.

29. Due to the small sample size, one organisation has been removed as an outlier.

30. The Wheel, 2014, 'Call for detailed timeline and implementation plan for Charities Regulator'.

31. Amárach Research, 2014, 'Attitudes to Giving: Omnibus Research'.

32. Boss, I., 2015, 'Strategic Implications of the CRC Scandal for Donor Interactions in Irish Charities'.

## Conclusion

This report is designed to provide an overview of the status of the not-for-profit sector in 2014. The motivation behind the report is to provide objective information, stimulate debate and discussion and encourage more detailed reporting of fundraising data.

This report found that fundraised income increased in 2014 for the fifth consecutive year, rising by 7% compared to 2013. In the context of the charity scandals in 2014, 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 2014. Whilst empirical research into the third sector is essential to inform the funding targets, to identify best practice and to benchmark the performance of individual entities, CEOs, donors and civil society should remain cognisant of the heterogeneity even within each subsector. Thus, although the results may assist in guiding discussion, the fact that each not-for-profit is so specific and distinct in history, structure, function, staffing levels, sector interest and sources of income, must be to the forefront of any report.

The key results arising from this report are that the Irish not-for-profit sector had a 7% increase in fundraised income between 2013 and 2014, even in light of the scandals that faced the sector during this period. The total income generated from philanthropic sources amounted to €845m in 2014, with the average cost to raise €1 estimated at 30c. Ireland's giving per capita was €183 in 2014, half that of the U.K., indicating that while the sector shows continuous growth, Ireland has continued its scope to increase its charitable giving by learning from the U.K.

## Appendices

### Appendix A: Stratification of all Organisations, 2014

Sector	Organisations	% of Population	Sample
Arts, Culture, Media	847	4.7%	43
Recreation, Sports	3,053	16.9%	152
Education	4,736	26.3%	236
Health	712	4.0%	35
Social Services	1,757	9.8%	88
Development, Housing	2,870	15.9%	143
Environment	360	2.0%	18
Politics, Advocacy, Law	276	1.5%	14
Philanthropy, Voluntarism	1,190	6.6%	60
International	332	1.8%	17
Religion	1,138	6.3%	57
Professional, Vocational	748	4.2%	38
<b>Total</b>	<b>18,019</b>	<b>100%</b>	<b>901</b>

### Appendix B: Replacements by Subsector, 2014

Subsector	Dissolved	Assets	No CRO No.	Est. Post 2014	Total
Arts, Culture, Media			13	7	20
Recreation, Sports			112		112
Education			224		224
Health	1		6	3	10
Social Services	1	6	21	2	30
Development, Housing		8	9	11	28
Environment	1		2	4	7
Politics, Advocacy, Law				4	4
Philanthropy, Voluntarism			53		53
International	1		7	2	10
Religion		4	87	11	102
Professional, Vocational		2	10	3	15
<b>Total</b>	<b>4</b>	<b>20</b>	<b>544</b>	<b>47</b>	<b>615</b>

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# Complete Sample of Organisations

Arts, Media, Culture		Recreation, Sports		
Afro Euro Film Foundation Limited	Athenry Agricultural Show And Home Industries Limited	Edenderry Swimming Pool Limited	Ossory Agricultural Society Company Limited	Tullamore & County Offaly Agricultural Show Society Co. Limited
Association Of Irish Musical Societies Limited	Bagenalstown Swimming Club Limited	Fencing Ireland	Pairc Imeartha Na Cille Moire Teoranta	Tullow Agricultural Show Society Company Limited
Cashel Arts Fest Limited	Ballinasloe Clay Pigeon Shooting Grounds Company Limited By Guarantee	Fitzgerald Stadium Committee Limited	Palmerstown United Football Club Limited	Tydavnet Village Community Centre Limited
Connemara Community Radio Limited	Ballincurry Leisure Centre Company Limited	Fossa Community Centre Limited	Portarlington Leisure Centre Limited	Virginia Pumpkin Festival Limited
Crafts Council Of Ireland Limited	Ballinhassig Soccer Club Limited	Galway City Gym Limited	Prosperous United Limited	Walkinstown Sports And Athletic Federation Limited
Cumann Naisiunta Na Gcor	Ballybunion Men's Shed Group Limited	Glenn An Phreacan Teoranta	Rally Promotions Limited	West Waterford Autograss Limited
Foxford Resources Limited	Ballyloughan Social Club Limited	Glencar Community Park	Rith	West Waterford Gaa Clubs Limited
Francis Ledwidge Museum And War Memorial Centre Limited	Ballymackey Football Club Limited	Global Powerlifting Committee Limited	Roscommon And District Soccer League Limited	Westcove Pontoon Limited
Galway Youth Arts Alliance	Ballyshannon Annual Show Limited	Gort Golf Club Trustees (Castlequarter) Limited	Roscommon Leisure Centre Limited	Westmeath & District Motorclub Limited
Improvised Music Company Limited	Bandon Brinny Group Limited	Gortnahoe Community Development Association Limited	Roscrea Tennis Club Limited	Westport Sports Complex Limited
Institute Of United Cultures Limited	Bluestop Limited	Gráinne Uaile Sub Aqua Club Limited	Sailing In Dublin Club Limited	Wexford Swimming Pool And Leisure Company Limited
Irish Georgian Foundation	Bonniconlon Sports Limited	Ice Skating Association Of Ireland	Saint Francis Football Club Limited	Wippell Limited
Kells Literary And Cultural Festival Company Limited	Cairde Mór Limited	Imac Martial Arts Ireland Limited	Sligo Regional Sports Centre Limited	"Irish Management Institute" (Foras Bainistíochta Na H-eireann)
Kildare Town Heritage Company Limited By Guarantee	Camross Game Preservation Association Limited	Ionad Pobail Agus Spóirt Naomh Muire Teoranta	Sligo Sport And Recreation Partnership Limited	80:20 Educating And Acting For A Better World Limited
Livin Dred Theatre Company Limited	Carlow Farmers Hunt Club Limited	Irish Amateur Rowing Union Limited	South Dublin Senior Citizen Club Limited	After Schools Education And Support Programme Limited
Longford Heritage Centre Limited	Carrick On Suir Motor Club	Irish Basketball Arena Limited	Spórtlann Naomh Anna Teoranta	Ag Eisteacht
Louth Contemporary Music Company Limited By Guarantee	Carrick-on-suir Golf Club Company Limited By Guarantee	Irish Flying Disc Association Limited	St Mochtas Fc Limited	Aileach Centres Company Limited By Guarantee
Mullingar Integrated Arts Centre Limited	Carrig Waterski And Wakeboard Centre Limited	Irish Steam Preservation Society Limited	St. Anne's Sporting And Recreational Club Limited	Alliance Francaise De Cork Limited
Music For Galway	Carrigkerry Sports Association Limited	Irish Waterski & Wakeboard Federation Limited	St. Colmcille's Sports Park Limited	Alliance Francaise De Kilkenny Limited
Music Publishers Association Of Ireland Limited	Castlegannon Show Limited	Kenilworth Bowling Club Limited	St. Matthews Boxing Club Limited	Alliance Francaise De Limerick Limited
Oral History Network Of Ireland Limited	Cerebral Palsy Sport Ireland Limited	Kildysart Agricultural Show Society Company Limited	St. Patrick's Rowing Club Limited	Alliance Francaise Limited
Pallas Projects Limited	Cfcd Limited	Kilkenny Sub-aqua Club	St.Brendan's United Football Club Limited	Amethyst Resource For Human Development Limited
Pivotal Arts Limited	Cheval (Jordanstown) Limited	Killenagh Wanderers F.C. Limited	Strokestown Agricultural & Industrial Show Limited	An Cheim Computer Services Limited
Popical Island	Clonakilty A.F.C. Limited	Kilmaley Sports And Leisure Complex Limited	Tennis Ireland Limited	Ballinode Catering & Services Limited
Science Gallery International	Clonakilty Community Sports Association Limited	Kilmoganny Hunt Limited	The 1916 - 1921 Club Limited	Ballyfermot I.T. Centre Social Economy Limited
South Mayo Research Foundation Limited	Clones Erne East Community Sports Facility Management Company Limited	Kilnaboy Recreational Facilities Limited	The Association Of The Boxing Union Of Ireland Limited	Ballymun Day Nursery Limited
The Contemporary Music Centre Limited	Clonkeen Community Council Limited	Knocklyon United Football Club Limited	The Ballybrown Youth Field Project Company Limited	Bandon Grammar School
The Hawk's Well Theatre Limited	Club Dornálaíochta & Aclaíochta Chonamara Teoranta	Loais Sports Partnership Company Limited By Guarantee	The Cavan Centre Limited	Baptec Limited
The Kennelly Foundation Limited	Cork City Fire Brigade Social And Sports Club Limited	Larkin Into Further Education Limited	The Dublin And District Motor Cycle Club Limited	Blanchardstown Hospital Society Limited
The Leitrim Design House Limited	Corofin (North Clare) Agricultural Show Limited	Leave No Trace (Ireland)	The Inishowen Agricultural Society Company Limited	Blessington Montessori School Limited
The Moat Club Limited	County Kildare Motor Club Limited	Leixlip Salmon Festival Limited	The Irish Amateur Weightlifting Association Limited	Boston College Ireland Limited
The National 1798 Historical Centre Limited	County Sligo Races Limited	Leopardstown Tennis Club Limited	The Irish Kennel Club Limited	Boyle Computer Training Limited
The Sculptor's Society Of Ireland Company Limited By Guarantee	Cumann Lucht Capaillini Conamara	Lets Do It Global Limited	The Leinster Aero-club Limited	Boyne Research Institute Limited
The Temple Bar Gallery And Studios Limited	Cumann Luthchleas Gael Carna/Caiseal Teoranta	Limerick Motocross Motorcycle Club Limited	The Rock Inn Vintage Club Company Limited By Guarantee	Brandon Community Play Group Limited
The Upstate Theatre Project Limited	Donaghash Leisure Centre Limited	Loughrea Swimming Pool Company Limited	The Tipperary Light Car And Motorcycle Club Limited	Buncrana Pre-school Playgroup Limited
Valentia Island Heritage Centre Limited	Donard Glen Equestrian Club Limited	Macroon Soccer Club Limited	The Wellie Race Company Limited	Burren College Of Art Limited
Viking Triangle Trust Company Limited	Donegal Motor Club Limited	Mannan Castle Golf Club Limited	Thomastown United Afc Limited	Canal Communities Training Programme Turas Limited
Waterford And Suir Valley Railway Company Limited	Drogheda City Fc Limited	Middleton Football Club Limited	Thurles Golf Club Limited	Catholic Primary Schools Management Association
Waterford Arts Festival Limited	Duagh Sports & Leisure Complex Limited	Moneygall Football Club Limited	Tinahely Agricultural Show Society Company Limited	Centre For Recovery And Social Inclusion Cork Limited
Youth Ballet West Limited	Dublin & District Schoolboys League Limited	Moville Celtic Football Club Limited	Tintern Community Sports Complex Limited	Ceol Scoil Chiarraí Teoranta
Youghal Rugby Football Club Limited	Dublin Bay Sailing Club	Mullaghmore Sailing Club And Centre Limited	Tralee Autosports Limited	Ceol Scoil Chiarraí Teoranta
Aisling Annacotty Afc Limited	Dublin City Sports & Leisure Services Limited	Musaem Chumann Luthchleas Gael Teoranta	Tralee Gymnastics Club Limited	Cheeverstown School Limited
An Ríocht Stadium Limited	Dundalk & District Moto-cross Club Limited	National Rifle Association Limited	Tralee Regional Sports And Leisure Company Limited	Children's Hope
Aodh Ruadh C.L.G. Teoranta	Dundrum South Dublin Athletic Club Limited	North Dublin Coaching Centre Limited	Transport Enthusiasts Club Limited	Children's Language Development Project Limited
Athboy Rugby Club Limited	East Cork Promotions Company Limited By Guarantee	North West 4x4 Club Limited	Trim Flying Club Limited	Childs Play Pre-school Company Limited By Guarantee

Recreation, Sports (continued)		Education (continued)	
City Of Dublin International Primary School Limited	Fondúireacht Na Gaeilge	Limerick Community Based Educational Initiative Limited	Sexton Street Food Dudes Limited
Clans Of Ireland Limited	Gaelscoileanna Teoranta	Lucan Educate Together School	Skellig Foundation Limited
Clare Family Learning Project Limited	Galbally Childcare Services Limited	Maharishi International University (Ireland) Limited	Skills 2 Share Skill Training Systems, Limited"
Clondalkin Community Montessori School Limited	Galway Board Of Science & Technology Limited	Manor Retail Limited	Sligo Academy Of Music Limited
Cluain Training & Enterprise Centre Limited	Ghala Limited	Marketing English In Ireland Limited	Sligo Grammar School Company Limited By Guarantee
Club Italiano Dublino Limited	Glash School Community Limited	Mediator's International Institute Limited	Sim Training Limited
Cms Learning Centre Limited	Glin Jobsclub Limited	Mercy Pre-school Company Limited By Guarantee	Smartbay Ireland Limited
Colaiste Thuair Mhic Eadaigh Teoranta	Grásta Christian School	Midleton College Limited	St Angela's College Sligo Limited
Colaiste Ui Chomhraidhe Teoranta	Griffith Barracks Multi-denominational School Limited	Midleton Schools Group Limited	St Olivers Pre-school Ballycashen Limited
College Support And Services Company Limited By Guarantee	Guardian Angel Pre-school (Thurles) Limited	Mobile It Limited	St. Gerard's School Trust
Comhairle Mean-scoil Mhuire Agus Ide Teoranta	Hpsunet Limited	Mount Anville Sacred Heart Education Trust Limited	St. Johnston / Carrigans Resource Group Limited
Comhlacht Gaeloideas Chualann	I.R.D. Foilmore Kells Company Limited	Muckcross Community Playschool Limited	St. Kevin's Cabas School Limited
Common Purpose (Ireland) Limited	Iga Research Limited	Naionra Gael Scoil Aogain Teoranta	St. Luke's Institute Of Cancer Research
<b>Education</b>	Imaginosity Limited	Naionra Gaelach An Tulach Mhór Limited	St. Margaret's Pre-school Limited
Coolenbridge Limited	Inishowen Community (And Recreational) Carndonagh Community School Sports Development Project	Naiscoil Dhomhnach Og Teoranta	St. Oliver Plunkett Community Pre-school Limited
Core College Limited	Institiuid Bitheolaíochta Na H-éireann (The Institute Of Biology Of Ireland)	Nano Nagle Pre-school Limited	St. Philomena's School (Limerick) Limited
Cosmos Education Limited	Irish Academy Of Bio Medical Sciences	National Engineering Technical Skillsets Limited	Stepping Stones Community Playgroup Limited
Cus Afterschool Limited	Irish Fiscal Policy Research Centre Limited	National Institute For Bioprocessing Research And Training	Stepping Stones Educating Children With Autism Limited
Deis Scop Scp Teoranta	Irish Haemochromatosis Association Limited	National Traveller Money Advice And Budgeting Service (Mabs) Limited	Stepping Stones Meath Aba School Limited
Destination & Events Marketing Limited	Irish Hospitality Institute	Newbridge Community Training Workshops Company Limited By Guarantee	Student Sport Ireland Limited
Development Perspectives Limited	Irish Institute Of Hellenic Studies At Athens Limited	Newpark Music Centre Limited	Suide Iol-oidis Duin Aill Teoranta
Diabetes Ireland Research Alliance Limited	Irish Lung Foundation Limited	Nexus Europe (Ireland) Limited	Suzuki Education Institute Of Ireland Limited
Dit Foundation	Irish Mathematical Trust	North Clondalkin Integrated Family/ School Project Limited	T.R.A.I.L. (Transition Residential Accomodation For Independent Living) Limited
Docklands Community Trust	Irish Medical Educational Services Limited	North West S.T.O.P. Limited	Teddy's Community Playschool Limited
Dominican Montessori Pre-school Company Limited By Guarantee	Irish Montessori Education Board Trust Limited	Offaly Innovation And Design Centre Limited	The American College, Dublin Limited
Doorus Community Montessori School Limited	Irish Nutrition And Dietetic Institute Limited	Ogra Dun Dealgan Training Workshop Limited	The Bewley Foundation Company Limited By Guarantee
Drogheda Schools' Community Programme Limited	Irish Second-level Students' Union Limited	Oideas Gael Teoranta	The Bray School Project
Dromahair Community Playschool Limited	Irish Undergraduate Awards Limited	Paisti Beaga Limited	The Children's Cultural Centre Limited
Drumkeerin Tourist And Development Company Limited	Irish Veterans Historical Research Centre Limited	Pavee Point Trust Limited	The Childrens House Limited
Drumlin House, Vocational Training Centre For The Handicapped Limited	Irish Vipassana Trust	Pearse College Community Nursery Limited	The Commons Community Playschool Limited
Dublin Institute Of Technology Students Union Company Limited By Guarantee	Jset Properties Company Limited By Guarantee	Pobal Gael Bhaile Munna Teoranta	The Cork Academy Of Music Limited
Dublin South East Community Training Centre Limited	Keelogue Institute Limited	Presentation Brothers Schools Trust	The Edmund Burke Institute
Dun Laoghaire Community Training Centre Company Limited By Guarantee	Kerry Action For Development Education Limited	Presentation Pre-school Dungarvan Limited	The European Computer Driving Licence Foundation Limited
Dundalk Grammar School Limited	Kerry Life Skills Limited	Research And Organisation Services Limited	The Family Therapy Network Of Ireland
Education And Training Services Trust Limited	Kilfinane Playschool Limited	Ronanstown Women's Community Development Project Limited	The Fitzwilton Trust Limited
Emly Playschool Limited	Killala Playschool Limited	Rosemont Educational Foundation Limited	The Friends Of Bill W Club Donegal Company Limited By Guarantee
Enactus Ireland	Killeigh Preschool Limited	Sandford Park Holding Company Limited	The Institute Of Technology Sligo Consultancy Research And Enterprise Development Limited
Enniscorthy Enterprise And Technology Centre Limited	Kimmage Development Studies Centre	Saoirse Waldorf School Limited	The Irish Association For Cognitive Analytic Therapy Limited
European Society Of Regenerative Medicine Limited	Learning Centre For Autistic Children Limited	Saor-ollscoil Na Heireann	The Irish Association Of Family Planning Doctors Limited
Euroedr (European Spatial Data Research)	Killeigh Preschool Limited	School Completion Programme Dublin 1 And 7 Limited	The Irish Education & Training Foundation (Ietf)
Euroedr (European Spatial Data Research)	Kimmage Development Studies Centre	School Completion Programme Dun Dealgan Teoranta	The Irish Stone Foundation
Famed Limited	Learning Centre For Autistic Children Limited	Scifest Limited	The John Scottus Education Trust Limited
Fast Track Into Information Technology Limited	Learning Hub Limerick Limited	Scoil Mhuire Limited	The Kildare Steiner Waldorf School Limited
Fermoy Community Pre- School Playgroup Limited	Leitrim Education And Training Limited	Secondary Education Committee	The Libertas Institute Limited
Finglas Community Training Centre Company Limited By Guarantee	Leukaemia Trust/Cancer Care West Limited	Seville Lodge Trust	The Life Project Education Foundation Limited

Education (continued)	Health (Continued)	Social Services (Continued)	
The Lifesaving Foundation Limited	Irish Skin Foundation (Foras Craiceann Na H-eireann)	Cork Simon Community	Rialto Springboard Project Limited
The Mater Vision Institute Limited	Little Way Limited	Cork Ymca Limited	Roscommon Community Playgroup Limited
The Mba Association Of Ireland (Mbaai) Limited	Longford Westmeath Friends Of Mullingar General Hospital Limited	County Carlow Early Years Training Scheme Limited	Saimer Community Childcare Group Limited
The Nagle Centre	Mental Health Reform	Curam Chiarrai Teoranta	Scouting Ireland Campsites And Facilities Limited
The Newman Institute Ireland Limited	Mercy University Hospital Cork	Daingean Community Childcare Service Limited	Simon Communities Of Ireland
The North Dublin National School Project	Ncbi (National Council For The Blind ) Group	Domestic Violence Response Limited	Skerries Community Pre-school Limited
The North East Medical Education And Research Trust	Post Polio Support Group Limited	Dooahmet Child Care Company Limited By Guarantee	South Area Youth Service Limited
The Organic Centre Limited	Rehabcare	Drangan And Cloneen Community Playschool Limited	St. Aidan's Day Care Centre Limited
The Priory Institute	Saoirse Addiction Treatment Center	Drogheda Community Services Trust	St. Joseph's Foundation
The Qfa Board Limited	Sickle Cell And Thalassaemia Ireland Limited	Drumlane Community Childcare Limited	St. Paul's Youth Club (Artane) Limited
The Ranelagh Multi-denominational School Association	Sosad Ireland Limited	Dundalk Youth Centre Limited	Taugheen Playgroup Limited
The Rowlagh Women's Group Limited	Spinal Injuries Ireland	Family & Life Movement Limited	Terenure Home Care Service Limited
The School Of Psychotherapy At Svuh Limited	St Catherines Association Limited	Finglas Youth Resource Centre Company Limited By Guarantee	The Carers Association Limited
The Shanty Educational Project Limited	St. Christopher's Hospice	Gaisce - Gradam An Uachtarain - The President's Award	The Grove After School Care (Management Company) Limited
The William Glasser Institute Ireland Limited	The Irish Forum For Psychoanalytic Psychotherapy Limited	Galway Traveller Movement Limited	The Holiday Home Project Limited
Togra Fiontar & Cultur Uladh Teoranta	The Irish Kidney Association Limited	Glasgough Community Playgroup Limited	The Kilkenny County Childcare Committee Limited
Tralee Community Training And Education Centre Limited	The Laura Brennan Charitable Trust Limited	Grange Community Childcare Company Limited By Guarantee	The Meath Youth Federation Limited
Trinity Adult Resource Group For Education And Training Limited	The Talbot Foundation Limited	Gurteen Youth Community Employment Project Limited	Union Hall Community Playgroup Limited
Ucd Nova Limited	Waterford Hospice Movement Limited	Introart Limited	Western Traveller And Intercultural Development Limited
Unicorn Ecological Foundation Limited	West Of Ireland Alzheimer Foundation	Kilcormac Community Childcare Limited	Whitechurch & Waterloo Community Association Limited
Union For Improved Services Communication And Education Limited	Westdoc Limited	Killarney Community Services	
Uversity	<b>Social Services</b>	Kings Island Community Crèche Limited	<b>Development, Housing</b>
Waterford College Recreation Partnership Limited	Annaduff Community Childcare Limited	Kinnitty Community Playschool Limited	All Kerry Tourism Marketing Limited
West Cork Training & Development Scheme Limited	Baby Massage Ireland Limited	L'arche Ireland	Ardfert Community Council Limited
Wexford Monument Trust Limited	Ballaghaderreen Childcare Centre Limited	Liscarroll Community Care Limited	Asi Housing Association Limited
Wicklow Montessori School Limited	Ballyconnell Den Development Limited	Liscarroll Community Childcare Facility Limited	Athea Community Council Limited
William Winder Rainbow Foundation Limited	Ballymun Regional Youth Resource Limited	Little Angels Playgroup Limited	Athlone Community Development Association Limited
Wilson's Hospital School Limited	Ballymun Youth Action Project Limited	Lorcan O'toole Day Centre Limited	Atlantic Corridor Links Company Limited By Guarantee
Wit Diverse Campus Services Limited	Bantry Care For The Aged Association Limited	Mcverry Trust Operations Limited	Bailieborough Development Association Limited
Youth Development Project Limited	Basic Child Care Centre Company Limited By Guarantee	Midlands Regional Youth Service Limited	Balla Town Park Limited
<b>Health</b>	Blackrock Playground Group Limited	Migrant Information Centre Limited	Ballinameela Community Centre Limited
Irish Neonatal Health Alliance Limited	Bray Travellers' Community Development Group Limited	Mol An Óige Agus Tíocfaidh Sí Teoranta	Ballingarry Area Scheme Development Limited
Angelman Syndrome Ireland Limited	Bridevalley View Preschool Limited	Mol An Oige Community Childcare Limited	Ballybane Community Centre Limited
Association Of Friends Of St. Patrick's Hospital Limited	Brothers Of Charity Services Limerick	Monkstown Day Nursery Community Playgroup Limited	Ballycastle Community Hall Company Limited
Athlone (Midland) Rape Crisis Centre Limited	Castleview Community Playgroup Limited	Mountmellick Community Childcare Limited	Ballyfermot Advance Project Limited
Carrigtwohill Joint Project Limited	Charleville Community Child Care Company Limited By Guarantee	Muckalee Community Project Limited	Ballygarrett Parish Limited
Cork Blood Bike South Limited	Charleville Mcauley Day Care Limited	Naíonra Chaitlín Maude Limited	Ballyglass Community Council Company Limited
County Wexford Home Care Team Limited	Childcare Network Loch Garman Limited	Nasc, The Irish Immigrant Support Centre Limited	Ballylanders Development Association Limited
Dyspraxia Association Of Ireland Limited	Churchfield Community Trust	Northside Home Care Services Limited	Ballymany Area Development Project Limited
Friends Of Ahc Syndrome Limited	Cleariestown Community Playgroup Limited	Offaly Centre For Independent Living Limited	Ballymore-eustace Community Development Association Limited
Friends Of Lifford Hospital Development Fund Limited	Club 4 U Limited	Pact	Ballymun East Community Centre Limited
Gianna Care Limited	Club Ardagh Limited	Pathways To Adoption Limited	Blackpool/Glen/Farranree Community Youth Training Centre Limited
Hearth And Mind	Co Wexford Community Workshop (New Ross) Company Limited By Guarantee	Pernet Limited	Bray Tourism Limited
Hephzibah Limited	Cope (Crisis Housing Caring Support) Limited	Prosper Fingal Limited	Briarford Company Limited
Irish National Association For Cystic Fibrosis	Corduff Childcare Service Limited	Rialto Family Centre Limited	Brickens Logboy Tulrahan I.R.D. Limited

Development, Housing (Continued)			Environment (Continued)
Bundoran Community Development	Hartstown Sports And Leisure Community Centre Limited	Praxis Housing Association Limited	Sustainable Projects Ireland Limited
Bvc Development Association Limited	Hcci Home And Community Care Ireland Limited	Prosper Fingal Housing Association Limited	The Donkey Sanctuary (Ireland) Limited
Carlow Tempe Support Club Limited	Headford Community Association Limited	Quigley's Point Community Centre Limited	The Mayo Society For The Prevention Of Cruelty To Animals
Carmichael Centre For Voluntary Groups	Headford Development Association Limited	Ramelton Community Action Group Limited	The Wicklow Uplands Council Limited
Carracastle Voluntary Housing Association Limited	I.R.D. Waterville Limited	Ramelton Town Hall Development Company Limited	Voice Of Irish Concern For The Environment Limited
Carrigoran Voluntary Housing Association Limited	Idi Foundation Limited	Rathgormack North Waterford Community Development Limited	
Castlecomer Enterprise Group Limited	Innovation & Lean Sigma Federation Limited	Reeves Wood Limited	<b>Politics, Law, Advocacy</b>
Cavan Public Participation Network Limited	Islandeady Development Company Limited	Renmore Parish Development Association Limited	Abhaile Aris Teoranta
Ccma Ireland Limited	Jabid Limited	Rialto Development Association Limited	Beatha & Slainte Teoranta
Charlestown Swimming Pool & Recreational Co. Limited	Johnstown Residents Association Limited	Rowanberry Enterprises Limited	Citizens Information Phone Service Limited
Clann Mór Residential & Respite Limited	Joint Church Community Project Limited	S.D.C.C. Limited	Crime Victims Helpline
Clare Walks Limited	Julianstown And District Community Association Limited	Sli Eile Housing Association Limited	European Anti-poverty Network Ireland Limited
Claremorris Racecourse Trust Limited	Kilcoole Community Development Association Limited	Smurfit Kappa Foundation	Failte Abhaile Teoranta
Clones Failte Company Limited	Kilkenny Industrial Development Company Limited	Só Sligo Food Festival Limited	Iar Cimi Liatroma Teoranta
Clonliffe And Croke Park Community Hall Limited	Kilmaley Voluntary Housing Association Limited	South East Community Services Wexford Company Limited By Guarantee	Irish Debt Securities Association
Cobh Carillon	Knockmealdowns Vee Waterford Co. Limited	South Kildare Community Transport Limited	Irish Development Education Association (Idea) Limited
Comhar Chathair Chorcai Teoranta	Knockmore/Rathduff Economic And Social Development Company Limited	South-west Regional Shopping Centre Promotion Association Limited	Tallaght Probation Project Limited
Comhlacht Oibre An Tseanbhaile Teoranta	L.I.F.T.S. Community Project Limited	St. Patrick's Dwellings For The Elderly Limited	The Dublin Naturalists' Field Club
Community Property (Ballyfermot) Limited	Lár Chomhairle Paróiste Gleann Cholm Cille Teoranta	Templemichael Parish Resources Limited	The National Dairy Council
Coolaney Development Company Limited	Larkin Unemployed Centre Limited	The Aghada District Community Council Limited	The Press Council Of Ireland
Cork County Federation Of Muintir Na Tire Limited	Larkwood Products Limited	The Brabazon Park Trust	Vegetarian Society Of Ireland Limited
Cormagh Development Company Limited	Lawrencetown Community Enterprise Co. Limited	The Donoughmore Community Centre Limited	
County Monaghan Community Network Limited	Leitrim Tourism Limited	The Royal Hospital Donnybrook Voluntary Housing Association Limited	<b>Philanthropy, Voluntarism</b>
Creeslough Community Enterprise Limited	Lenmat Limited	The Shannon Venue Limited	Arigna Enterprise Fund Limited
Crossroads And Killygordon Enterprise Limited	Letterkenny Community Centre Limited	The Upper Glanmire Community Association Limited	Ballaghadereen Fairs And Markets Company Limited
Cuala Developments Limited	Lismore Business Park Limited	The Valley C.E. Project Limited	Buddy Bear Appeal Limited
Docgrove Company Limited	Listry Community Council Limited	Tinode Developments Limited	Business In The Community Limited
Dolmen Rainbows Limited	Longford Women's Link Limited	Truagh Development Association Limited	Cairde Ghaelscoil Na Gceithre Maistri Cuideachta Faoi Theorainn Rátháiochta
Dpp Community Project Limited	Loughlinstown Community Rooms Limited	Wambrook Limited	Castletown Foundation
Drishane Region Project Limited	Masonic Havens Limited	Wexford Management Company Limited	Chic And Cheerful Limited
Dromcollogher Community Enterprises Limited	Mealagh Valley Community Centre Limited		Cit Foundation Limited
Dublin Regional Tourism Authority Limited	Meath Women's Aid Housing Association Limited	<b>Environment</b>	Cloyne District Community Council Company Limited By Guarantee
Dunkineely Community Company Limited By Guarantee	Mervue Community Centre Limited	Recolight (Ireland) Limited	Cmf Trustees Company Limited By Guarantee
Dunleer Community Employment Company Limited	Midland Amenities Park Limited	An Tairseach Teoranta	Combines4 Charity Limited
Dunshaughlin Community Centre Limited	Midleton Educational And Related Groups Limited	Aughrim Tidy Towns Limited	Cork University Foundation
Enniscorthy Community Housing Limited	Millstreet And District Housing Association Limited	Ballyvergan Marsh Committee Limited	Cork Volunteer Centre Limited
Ennistymon Liscannor Community Services Limited	Mount Kennett Common Services Limited	Baltinglass Tidy Towns Limited	Corrymore Promotions Limited
Erins Isle Community Employment Project Limited	Mountmellick Development Association Limited	Bat Conservation Ireland	Arigna Enterprise Fund Limited
Fr. Lar Redmond Family Community Centre Limited	Mucklagh Community Development Company Limited	Carra Mask Corrib Water Protection Group Limited	Ballaghadereen Fairs And Markets Company Limited
Fredna Limited	Muirhevnamor Community Gardens Limited	Good Energies Alliance Ireland Limited	Buddy Bear Appeal Limited
Geevagh Community Resources Limited	Mullingar Homecare Services Limited	Graigue Group Water Scheme Limited	Business In The Community Limited
Glengoole Community Development Association Limited	Mulranny Industrial Development Trust Company Limited	Greener Residents And Tidy Towns Limited	Cairde Ghaelscoil Na Gceithre Maistri Cuideachta Faoi Theorainn Rátháiochta
Grantstown Voluntary Housing Association Limited	Northside Community Enterprises Limited	Irish Appaloosa Association Limited	Castletown Foundation
Great Island Projects Limited	Oglagh Naisiunta Na Heireann	My Lovely Horse Rescue Limited	Chic And Cheerful Limited
Habinteg Housing Association (Ireland) Limited	People Action Against Unemployment Limited	Pefc (Ireland Limited)	Cit Foundation Limited

Philanthropy, Voluntarism (continued)		Religion (Continued)	Professional, Vocational (continued)
Drumstrand Community Partnership Company Limited	Waterford Viking Marathon Limited	Family Federation For World Peace And Unification	Central Copy Clearance Ireland Limited
Dunmanway Promotions Association Limited		Friends Of Comunita Cenacolo Limited	Electricity Association Of Ireland Limited
Fingal Volunteer Centre Limited	<b>International</b>	Galway Christian Fellowship Limited	Farm Tractor And Machinery Trade Association Limited
Fire Engineering Systems Association Limited	Child Of Haiti Limited	Grace Family International Church Limited	Ferbane Business And Technology Park Limited
Foras Patrunachta Na Scoileanna Langhaeilge	Children Of Guatemala Limited	Gracemere (Ireland) Limited	I.A.B.A. Limited
Frederic Ozanam Trust (Incorporated)	Concern (Cork) Limited	Humanist Association Of Ireland Limited	I.P.C.A. Limited
Friends Of The Royal Hospital Donnybrook Limited	Ethiopiaid	Huu Ai	International Hemp Building Association Limited
G.O.S.P.A. Limited	Exceed Ireland; Equip, Enable, Empower	Islamic Cultural Centre Waterford Limited	Ireland France Chamber Of Commerce Limited
Homeless Women Disabled Children Limited	Ireland Newfoundland Connections Limited	Le Chéile Schools Trust Limited	Irish Association For Counselling And Psychotherapy Limited
			Irish Association Of Community Training Organisations Company Limited By Guarantee
I.R.D. Kiltimagh Limited	Just One Limited	Limerick Christian Centre Limited	Irish Association Of Holistic Psychotherapy Limited
Irish Red Cross Society	Magis Aid Limited	Little Company Of Mary Limited	Irish Exporters Association Limited
Irish Trade Union Trust Limited	Médecins Sans Frontières	Living Church Of God Limited	Irish Recorded Music Association Limited
Irish Youth Foundation	Misean Cara	Living Waters Limited	
		Maranatha Parish Of The Redeemed Christian Church Of God	
Kerry Innovation Centre Limited	Neri Clinics Limited	Company Limited By Guarantee	Irish Society Of Homeopaths Teoranta
Kerry Volunteer Centre Limited	Oxfam Republic Of Ireland	Missions Aid Network Limited	Joiff Limited
Kilcoole Community Thrift Shop Company Limited By Guarantee	Serve In Solidarity Ireland	Neilstown Parish Social Action Group Limited	Kanturk Chamber Of Commerce Limited
Kilimanjaro Achievers Limited	Small Foundation	Net Ministries Of Ireland Limited	Life Insurance Association Ireland Limited
Kingbinder Company Limited	Tcc (Tayrona Childrens Charity) Limited	New Horizons Faith Community	Love Irish Food
Limerick Local Heroes Limited	Tir Na Nóg Orphanage Limited	Pure Spirit Energy Temple Limited	M.R.D. (Marketing) Limited
Louth Volunteer Centre Limited	Viatores Christi Limited	Redeemed Christian Church Of God El-shaddai Parish Limited	Medisec Ireland Company Limited By Guarantee
		Redeemed Christian Church Of God, Jesus Glory International Parish Athy	Newbridge & District Chamber Of Commerce Limited
Mba Executive Trust Limited			
Michael Cusack Development Company Limited	<b>Religion</b>	Redeemed Christian Church Of God, Maranatha Chapel	Rodac Limited
National Library Of Ireland Trust	Abundant Grace	Religious Of The Sacred Heart Of Mary (Ireland)	Shannon & District Chamber Of Commerce Limited
Ncbi Retail	All Ireland Spiritual Guidance Association Limited	Sisters Of Mercy Scp Limited	Solicitors Mutual Defence Fund Limited
Pipco Rsg Limited	All Nations Church Limited	St. Jarlath's Diocesan Trust	The Caterers Suppliers Association Limited
Saint Gerards Past Pupils Union Limited	Annur Islamic Foundation Balbriggan Limited	Stauros Foundation Ireland Limited	The Institute Of Advertising Practitioners In Ireland
Sensational Kids Limited	Arrow Leadership Program	Taoist Tai Chi Society Of Ireland	The Irish Institute Of Training And Development
South Dublin County Volunteer Centre Limited	Assumpta House Sligo Limited	Teresian Association Ireland	The Irish Jockeys Association Company Limited By Guarantee
St Aidans Millands Trust Gorey Limited	Celestial Church Of Christ (Lull Parish) Limited	The Christopher Inn International	The Irish Museums Association Limited
	Christian Action For Evangelisation For The Nations-ministries (A.C.E.N. - Ministries) Church Limited		
Sunflower Chernobyl Appeal Limited		The Good Shepherd Centre Kilkenny Limited	The Irish Nurses Council Limited
Tagoat Steam Rally Company Limited By Guarantee	City Of Dublin Young Men's Christian Association Limited	The Irish Assemblies Of God Limited	The Irish Production And Inventory Control Society Limited
		The Kingdom Of God Ministry Cherubim & Seraphim Movement	
The Declan O'shea Trust Limited	Clonmany Parish Resources Limited	Church Dublin Limited	The Physical Education Association Of Ireland
The Donegal Charity Shop Limited	Communaute Evangelique La Pierre De L'angle Limited	The Kylemore Trust	The Sean Lawlor Artist's Trust Limited
The Dun Laoghaire Rathdown Volunteer Centre	Corpus Christi Parish Project Company Limited	The R.C.C.G Hosanna House Cavan Limited	The Society Of Chartered Surveyors Ireland
			Thurles & District Chamber Of Commerce Company Limited By Guarantee
The Eunice-upendo Project	Dargle Arches Limited	The Redeemed Christian Church Of God (City Of David)	
		The Redeemed Christian Church Of God Agape Parish Ballincollig Limited	
The Famine Commemoration Fund Limited	Direction For Our Times Ireland Limited		
		The Redeemed Christian Church Of God Good Women Ireland Limited	
The Irish Electrical Benevolent Association Limited	Dublin Buddhist Centre (Triratna)		
		The Redeemed Christian Church Of God Mercy Of God	
The Rotunda Foundation	Edmund Rice Development	Tabernacle Parish Killorglin	
		The Religious Of Jesus And Mary Trust Company Limited By Guarantee	
The St. John Of God Development Company Limited	Evangelical Alliance Ireland Limited	United Irish Pilgrimages To Lourdes	
The St. Raphaels Parents And Friends Association	Abundant Grace		
The Tanner Romanian Mission Ireland Limited	All Ireland Spiritual Guidance Association Limited		
The Tony Ryan Trust	All Nations Church Limited	<b>Professional, Vocational</b>	
The Volunteer Missionary Movement	Annur Islamic Foundation Balbriggan Limited	Sammeg Limited	
Vodafone Ireland Foundation	Arrow Leadership Program	Association Of Compliance Officers In Ireland	
Volunteering Ireland	Assumpta House Sligo Limited	Baltimore Fishermans Ice Manufacturing Company Limited	