



The Irish Not-for-Profit Sector: Fundraising Performance Report 2015

Amy Power
Dennis O'Connor
Karena Walshe

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





Contents

Foreword.....	2
Executive Summary.....	3
1 Introduction	4
1.1 Regulation of Not-for-Profit Organisations.....	5
2 Data used in this Analysis.....	6
2.1 Data Collection Challenges	8
2.2 Average vs. Median.....	9
3 Overview of Sample	10
3.1 Division into Subsectors.....	10
3.2 Age of Organisations.....	13
3.3 Income of Organisations	14
3.4 Estimated Contribution to GNP	16
3.5 State Income	16
3.6 Change in State Income (2012 to 2013).....	18
3.7 Staff.....	19
3.8 Salaries	21
3.9 Change in Staff Numbers (2012 to 2013).....	23
4 Fundraising.....	24
4.1 Fundraised Income.....	24
4.2 Fundraising Composition	26
4.3 Estimated GDP and Per Capita Equivalent.....	32
4.4 Fundraising Costs	33
4.5 Fundraising Trends.....	36
5 Conclusion.....	39
6 References	40
7 Appendix A – Statistical Method.....	43
8 Appendix B – Complete Sample of Organisations – Main Database	45
9 Appendix C – Complete Sample of Organisations – Database of Large Organisations	59
About 2into3	63
About the Sponsors.....	63
About the Authors	64



Foreword

This is the fifth 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 provides insights into their activities and experiences, especially in relation to fundraising.

This report estimates both the size of the not-for-profit sector and the total amount of fundraised income or philanthropy in Ireland, in 2013. The sector is important economically yet under researched. Charitable giving is a significant source of income, and rose for the fourth year in succession in 2013 yet lags behind the U.K on a per capita basis and as a proportion of GDP. For the first time, this report outlines differences as to why charitable giving is higher in the U.K which may prompt discussion on how, and to what extent, this gap can be bridged.

There is still a significant dearth 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 and we look forward to the impact of the Charities Regulatory Authority on the availability of information on all not-for-profits.

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, 2015



Executive Summary

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

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

Key findings from the report are presented below:

Key Findings	
Estimated total income of the not-for-profit sector in 2013	€12.4 billion
Estimated size of the fundraising market in 2013	€740 million
% change in fundraised income between 2012 and 2013	+0.8%
Estimated rate of charitable giving per capita	€161
Average cost to raise €1 in 2013	28 cents*
State funding as a % of total income in 2013	63%
Change in state funding between 2012 and 2013	-1%
Salaries as a % of total expenditure in 2013	45%
Estimated contribution of the sector in GNP in 2013	9.1%

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



1 Introduction

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

Despite this, systematic research into the organisations that make up the Irish third sector is scant and we know relatively little about the day-to-day realities faced by the not-for-profit sector. The dearth of information about the activities, income, expenditure and challenges faced by the not-for-profit sector stifles progress, ideas and advancements. Policy makers make decisions based on estimates, and CEOs and fundraising managers are unable to benefit from knowledge sharing and best practice of similar organisations. The on-going 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 2013; especially in terms of fundraising activities, performance and cost. Our key aims are to provide objective information, to stimulate debate and discussion within and among organisations, and to encourage further analysis of this important sector.



1.1 Regulation of Not-for-Profit Organisations

There are a number of challenges associated with obtaining an accurate picture of the Irish not-for-profit sector. Even determining the population of not-for-profit organisations is quite difficult. In Ireland, charitable status does not exist as a legal concept and there is currently no record of Irish not-for-profits. This ambiguity will be addressed by the now established Charities Regulatory Authority (CRA) and through the Register of Charities. Once compiled, only organisations on this register can conduct charitable fundraising. Unlike in England, Wales and Northern Ireland, sport is excluded from the remit of the 2009 Charities Act. Sports clubs or organisations that engage in fundraising will then be able to continue to fundraise without registering with the CRA as they do not qualify for charitable status (Federation of Irish Sports, 2013).

Organisations that qualify for charitable status will be expected to comply with a Statement of Principles for Fundraising and specific Codes of Good Practice for Fundraising, once developed. Currently however, there is a lack of clarity about the boundaries and composition of the sector. Organisations can register with the Companies Registration Office, but are not obliged to do so; the Revenue Commissioners do not require an organisation to be incorporated before granting charitable tax exemption. Organisations that are granted charitable tax exemption are allocated a CHY number, however, having a charity number does not equate to being a registered charity.

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

- The creation of a register of all charities operating in the State, including charities from outside the State who wish to operate in Ireland. The Charity Register will be made available to the public online.
- A definition of charitable purposes for the first time in primary legislation.



- The establishment of a Charities Regulatory Authority designed to ensure compliance and encourage the better administration of charities.
- Charities will be required to submit an Annual Activity Report to the new Authority.
- Statutory accounting and audit (or independent examination) obligations imposed on all charities which are not incorporated under the Companies Acts. The Companies Acts continue to apply to charities incorporated under those Acts.

Since its establishment in October 2014, the CRA has not yet reached its potential in implementing the above provisions, mostly due to a lack of resources. In April 2015 the Minister for Justice, Frances Fitzgerald, received a submission from the CRA to extend the deadline for registration of charities by twelve months. The Authority stated that, as of April 2015, approximately 200 organisations had initiated the registration process. However, with the recent implementation of a simplified process for registration and preparation of Annual Reports coupled with the addition of eight new staff members, charities will receive additional supports to meet the April 2016 deadline.

2 Data used in this Analysis

A complete list of the 7,090 not-for-profit organisations registered with the Companies Registration Office was supplied to 2into3 by INKEx in 2012. As each of these organisations is incorporated, they are obliged to submit their annual accounts to the Companies Registration Office. These accounts can be accessed by the public¹. This list comprises of 3,636 entities with a charity number and 3,454 without. INKEx classified each organisation into one of the 12 subsectoral groups devised by the Johns Hopkins Comparative Nonprofit Sector Project, a classification system now adopted by the UN. As part of a previous report in this series (see 2into3, 2014), this categorisation was analysed in detail by 2into3 resulting in a number of organisations initially classified as Philanthropic Intermediaries and Voluntarism Promotion being reclassified. The re-categorised INKEx classification is used in

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



this report. A further list of 3,810 organisations was supplied by the Revenue Commissioners; a large number of which were found to be incorporated since its drafting in 2009. This indicates a trend that more not-for-profits are becoming incorporated over time.

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

Three samples of organisations were used in this study. The main sample used comprises of 8% of all not-for-profits in Ireland. The second is a 26% sample of all organisations with total incoming resources exceeding €1 million. The third is a small sample of organisations with a total income exceeding €1 million that responded to an anonymous survey.

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



Table 1: Descriptions of Samples used in Analysis

Description of Data	Population Size	Sample Size	Sample as % of Population
All Organisations	10,900	872	8%
Organisations with Total Incoming Resources > €1million	662	175	26.5%
Survey Sample of Organisations with Total Incoming Resources > €1million	662	27	27% of 100 invited organisations

2.1 Data Collection Challenges

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. As INKEx (2012) note, the Accounting Standards Board permits income to be reported as a single line. However, such an aggregated format does not permit analysis of income sources. Some organisations present their income in a more disaggregated format but combine sources of funding (e.g. income from events and corporate sponsorship), or subsume fundraised income under another heading. Moreover, the level of detail provided by some organisations changes each year. While some organisations have engaged in more transparent and detailed reporting, others have significantly reduced the information provided. These inconsistencies in reporting impacted on the availability of accurate comparative data, resulting in a large proportion of the sample being replaced. Thus the subsequent findings outlined should be seen in isolation from previous reports in this series.

Only a very small proportion of organisations utilise the Statement of Recommended Practice for Charities (SORP) standards when preparing their accounts; INKEx (2012) estimate 3% while The Wheel (2014) found a higher figure of 10%. These standards require a high level of detail regarding sources of income and are mandatory for charities in the U.K



but optional in the Republic of Ireland. Most organisations (76%), however, follow the advice of their accountants in terms of the standard used to prepare annual accounts (The Wheel, 2014). Moreover, between 2011 and 2012, over a third of the not-for-profit sector was found to be aware of the Statement of Guiding Principles for Fundraising, and among those the majority applied the principles (The Wheel, 2014).

2.2 Average vs. Median

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

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

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

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

This diversity is particularly evident in relation to income and staff numbers, as can be seen in Sections 3.3 and 3.6.

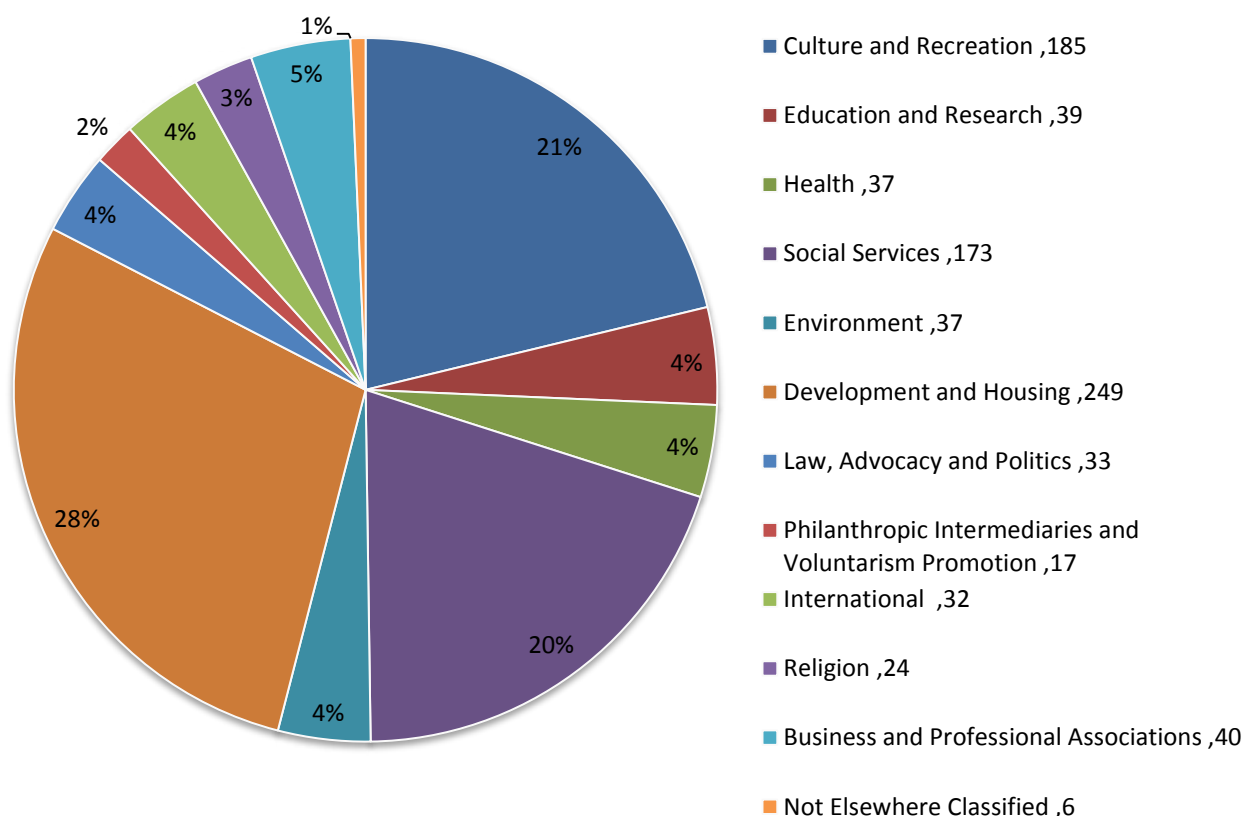


3 Overview of Sample

3.1 Division into Subsectors

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

Figure 1: Participating Organisations by Subsector – Main Sample

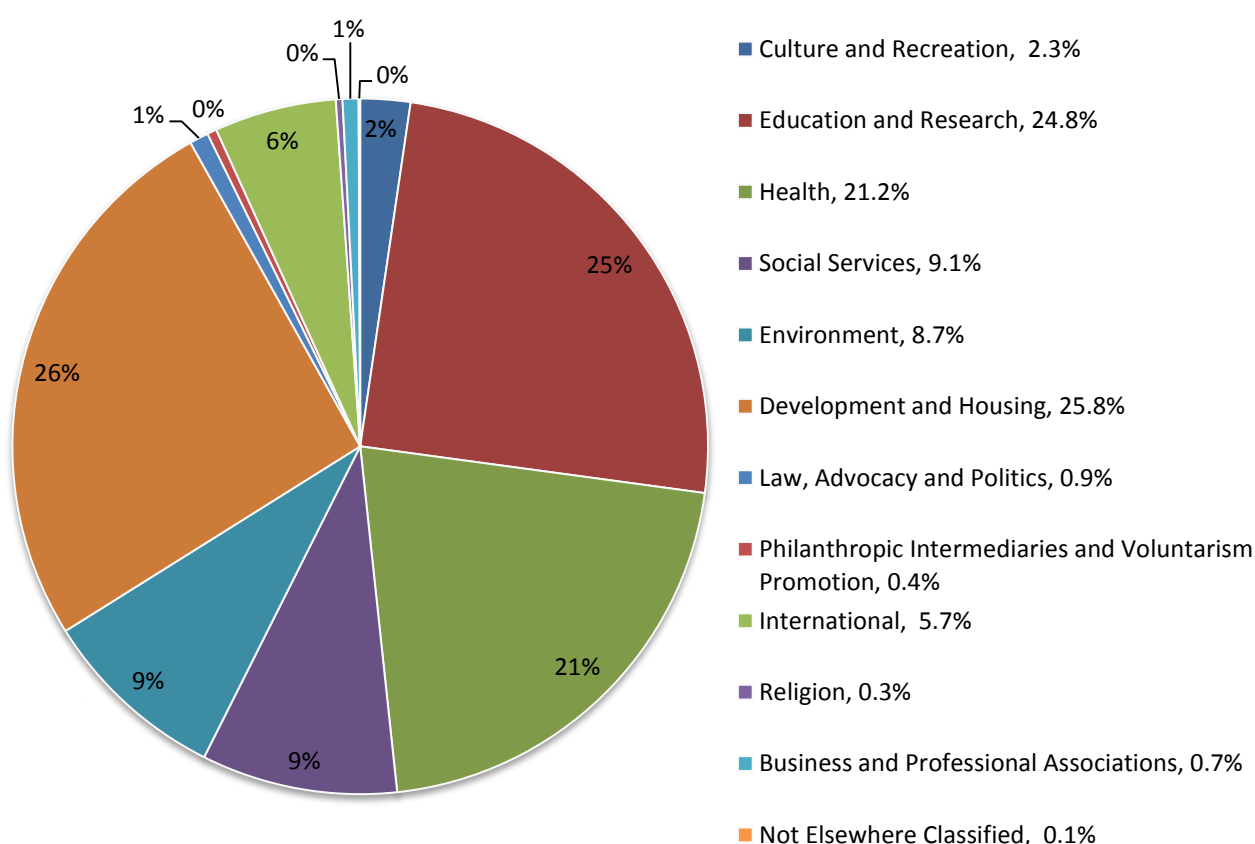


Sample Size: 872



This pattern changes significantly when subsector size is determined by income rather than number of organisations. While the Development and Housing subsector stays the largest, accounting for more than one in every four euro of total income, the Education and Research subsector is also very significant, accounting for 25% of the total, with Health organisations yielding 21%.

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



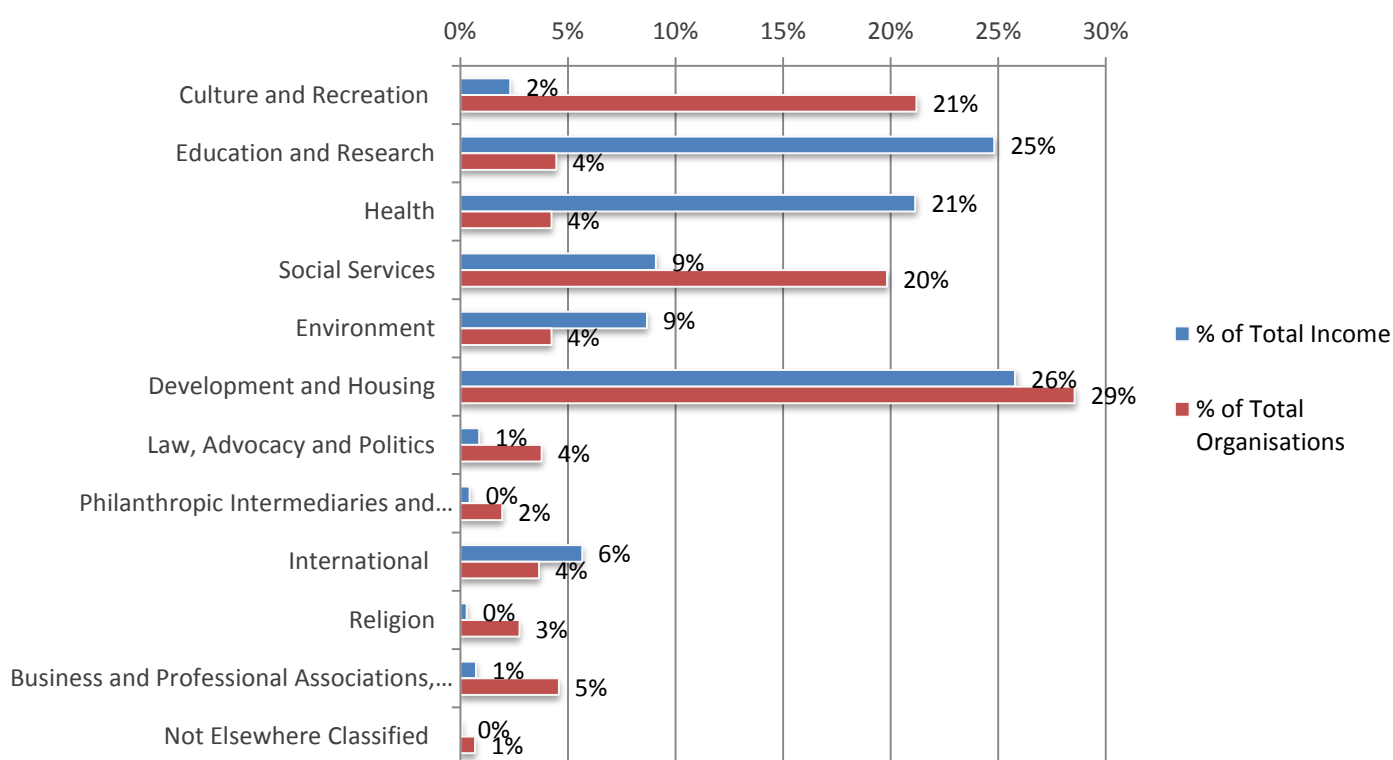
Sample Size: 856

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



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

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



Sample Size for % of Total Income: 856

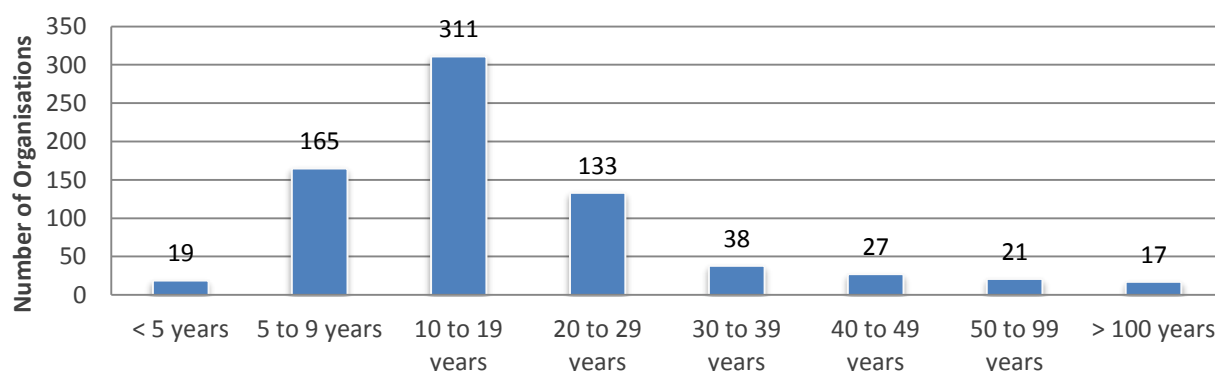
Sample Size for % of Total Organisations: 872



3.2 Age of Organisations

The average age of organisations in our main sample is 20.6 years. However, there is significant diversity in the age of not-for-profits with the oldest organisation founded in 1696 and the youngest just three years ago.

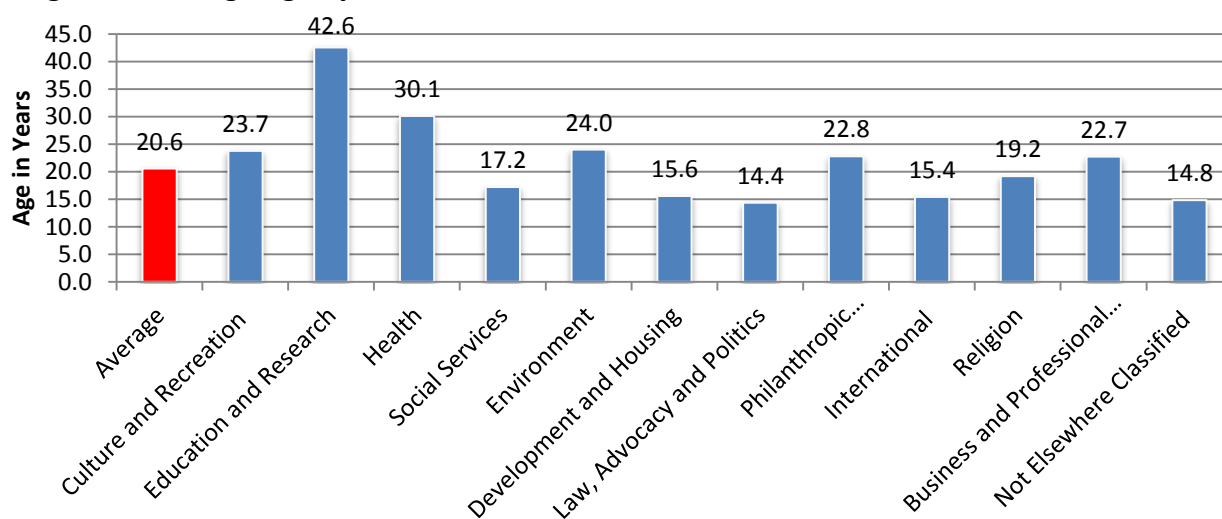
Figure 4: Age Distribution of Sample



Sample Size: 731

As illustrated in Figure 5 below, the Law, Advocacy and Politics subsector is on average the youngest, while Education and Research organisations are the oldest. Of the 35 organisations in the Education and Research subsample, four were founded over 100 years ago. Larger organisations tend to be older; the average age of organisations with total incoming resources exceeding €1 million is 28.1 years.

Figure 5: Average Age by Subsector



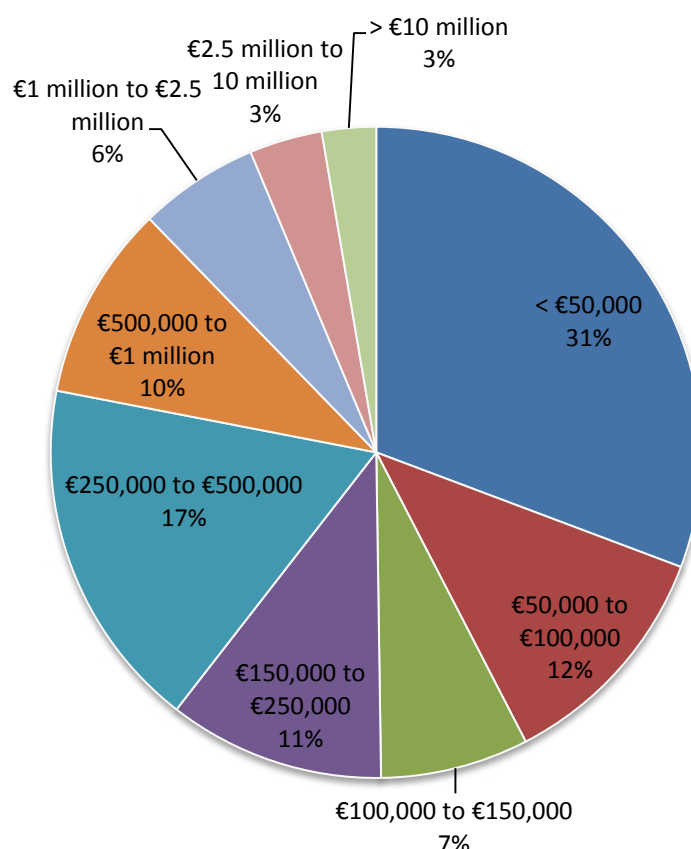
Sample Size: 731



3.3 Income of Organisations

The majority of organisations in the not-for-profit sector are extremely small; over 40% of the sample had an income of less than €100,000 in 2013. As seen in Figure 6, only 12% of the sample had an income exceeding €1 million.

Figure 6: Income Distribution of Main Sample

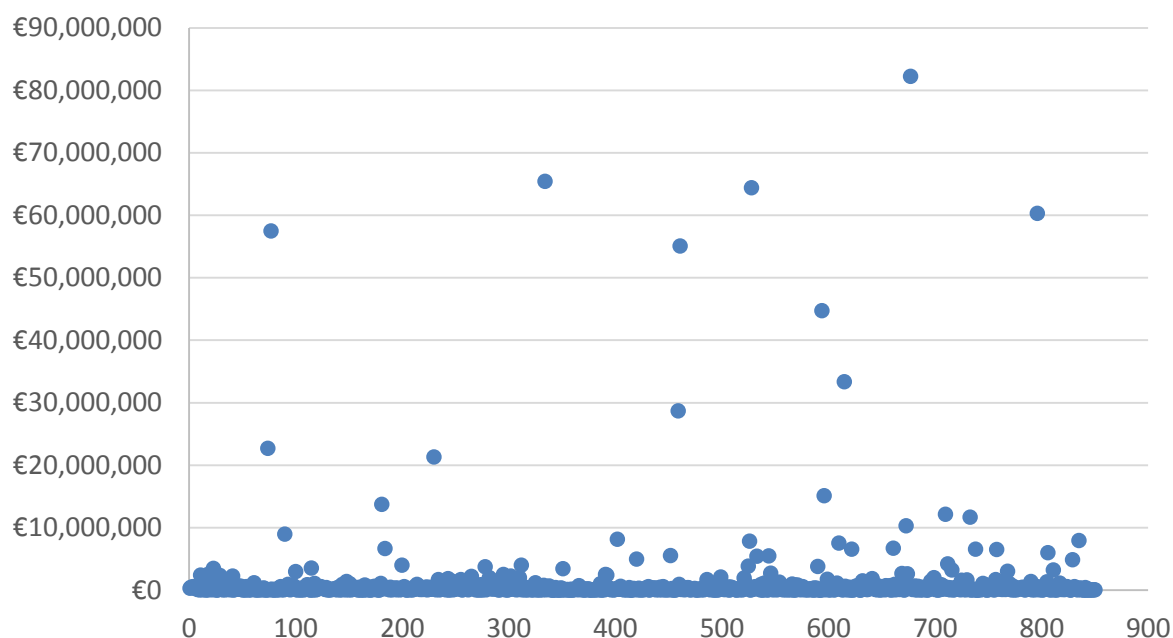


Sample Size: 856

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



Figure 7: Scatterplot of Income



Sample Size: 851

The heterogeneous nature of the sector is also clear in the Summary Statistics in Table 2. For the main sample, although the average income is €2,760,211, the median is just €152,882 showing that a few large organisations are inflating the average figure. Only 6% of organisations have income above the average figure. This pattern is also evident for the sample of organisations with total incoming resources exceeding €1 million; only 13% have an income above the average figure.

Table 2: Summary Statistics – Income, 2013		
	Main Sample	Sample of Organisations with Total Incoming Resources Exceeding €1 million
Average	€2,760,211	€8,130,331
Median	€152,882	€1,781,004
% Above Average	6%	13%
% Below Average	94%	87%
Sample Size	856	175



3.4 Estimated Contribution to GNP

The organisations in our main sample had a combined income of €2.36 billion in 2013. As these organisations are an approximately representative sample, this number can be extrapolated to the entire sector. As the sector is heterogeneous, a small number of very large organisations have the potential to skew the aggregate figures. In order to reduce the possibility of overestimation the top 1% of organisations were removed from extrapolation². Due to the bottom-heavy nature of the sector, an estimation of size is only possible at this time. In order to report a definitive size of the market, more accurate and reliable data is needed. With these caveats in place, it is suggested that the Irish not-for-profit sector had an income of €12.4 billion in 2013. Irish GNP was €137 billion in 2013 (CSO, 2014), suggesting that the not-for-profit sector contributed 9.1% to the Irish economy. While an approximation, the authors note that this figure remains within the region of previous research; the 1999 Johns Hopkins study yielded higher figures of 8.2% of GDP and 9.3% of GNP in 1995 (Donoghue *et al.*, 1999).

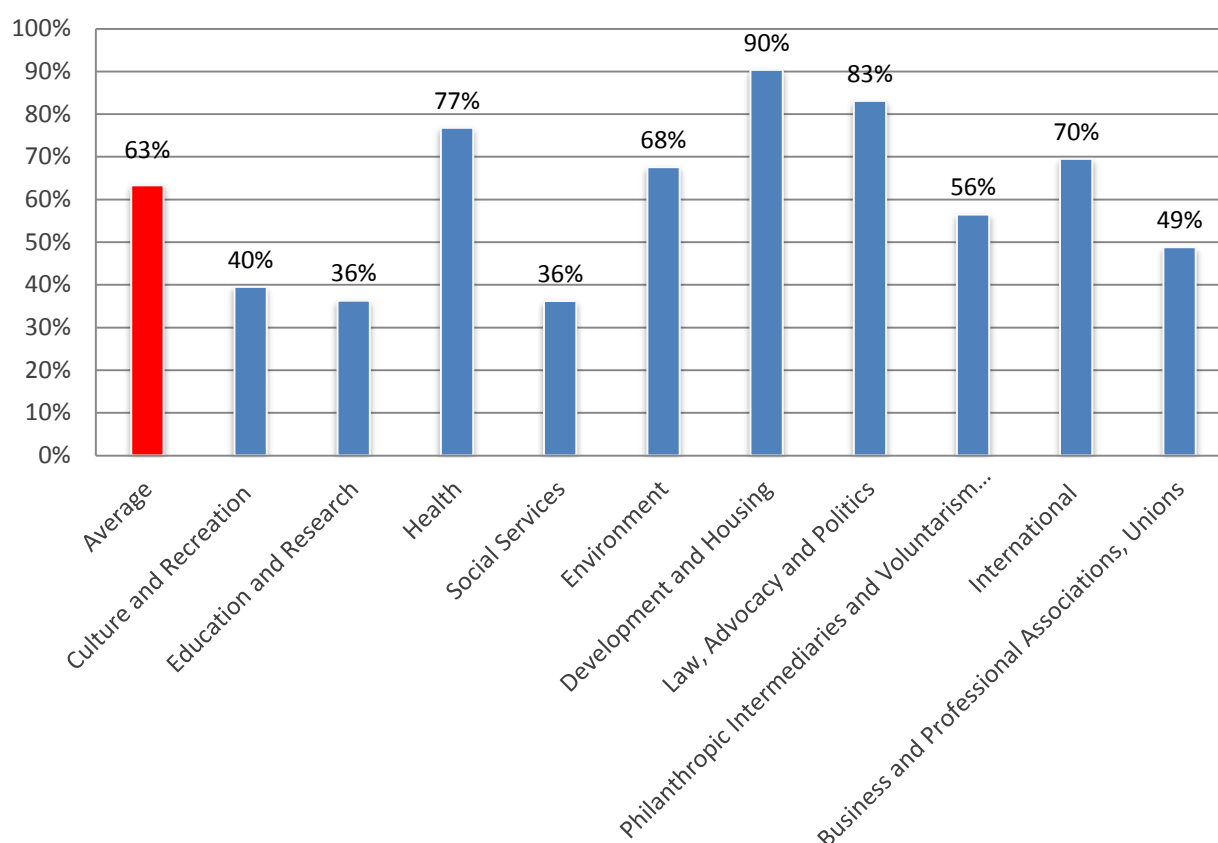
3.5 State Income

Irish not-for-profit organisations have a very high reliance on state income, as seen in Figure 8 below. While there are many organisations in the not-for-profit sector that do not receive state income, for those that do, an average contribution of 63.3% of total income was identified. The Development and Housing subsector and Law, Advocacy and Politics organisations are the most reliant on the state, while Social Service organisations and the Education and Research subsector are those most likely to source funding elsewhere. No information on state funding was provided by any group in the Religious subsector. However, this does not necessarily mean that they receive no income from the State or EU; it may mean that they simply do not indicate this explicitly in their accounts.

² The 99% of organisations below this threshold were multiplied by ≈ 12.5 to estimate the total market size. Organisations above this threshold were then added to the total figure. As such, these large organisations appear only once.



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



Sample Size: 342

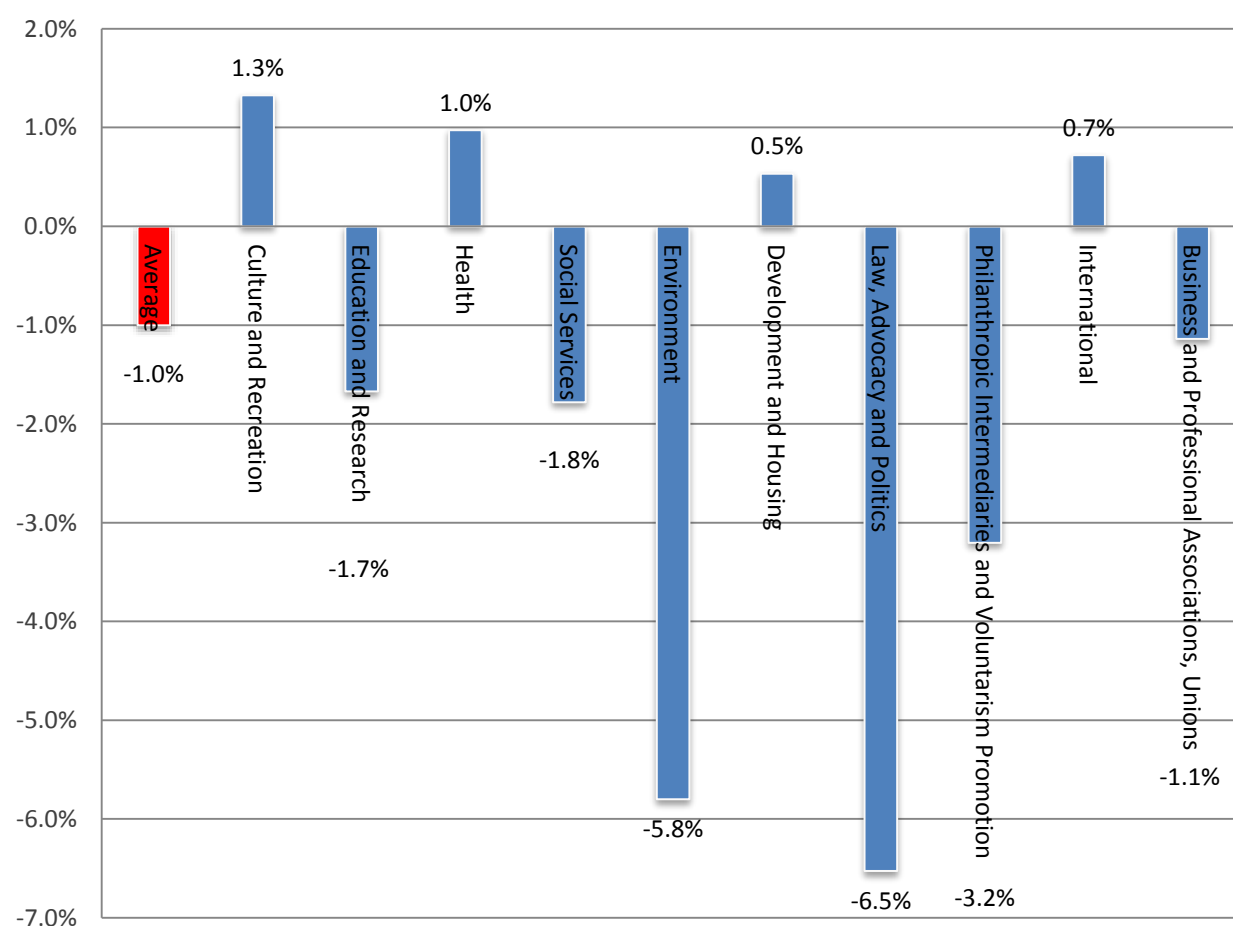
Organisations with total incoming resources exceeding €1 million appear to be somewhat less reliant on state or EU funding, with this form of income accounting for 54.7% of total receipts. This finding is slightly higher to that of the Wheel (2014), which found that the state grants/contracts (local, national and EU) account for 53% of income in 2011/2012. The U.K Almanac found that for less than one in ten organisations (9%) statutory bodies are the majority provider of their income (National Council for Voluntary Organisations, 2015).



3.6 Change in State Income (2012 to 2013)

On average, state funding as a proportion of total income reduced by 1%. Specific sectors show a different pattern however; state income as a proportion of total income fell by 6.5% for Law, Advocacy and Politics organisations, and by 5.8% for Environmental organisations. The Education and Research sector as well as Social Services also saw a reduction in receipts from these sources.

Figure 9: Change in State Income by Subsector (2012 to 2013)



Sample Size: 302

While the not-for-profit sector experienced a reduction in state funding in 2013, the rate of reduction appears to be stabilising. Between 2008 and 2012, Harvey (2012) identified an overall reduction of 2.82% in state income with a reduction of 2.2% between 2011 and

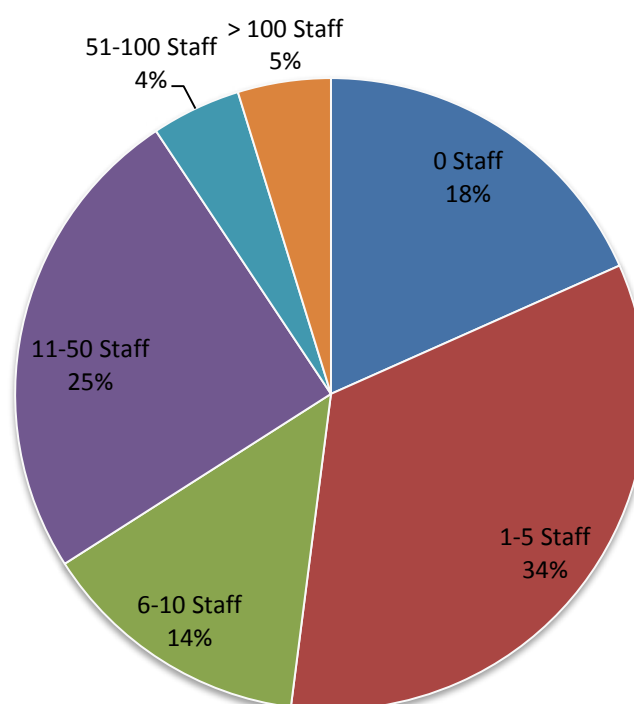


2012. The state funding landscape is set to change, however, with the implementation of the Public Service Reform Plan (2014-2016). In line with the Public Service Reform Plan 2014-2016, 'the Public Service must begin to transition away from the traditional system of block grants to organisations providing public services 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). Such measures may impact on the proportion of state funding received by the sector and for specific subsectors.

3.7 Staff

Similar to previous versions of this study, most organisations included in this sample have very few paid staff members or none at all, with just over half employing five or less. Only 9% of not-for-profits have more than 50 staff.

Figure 10: Distribution of Organisations by Staff Numbers

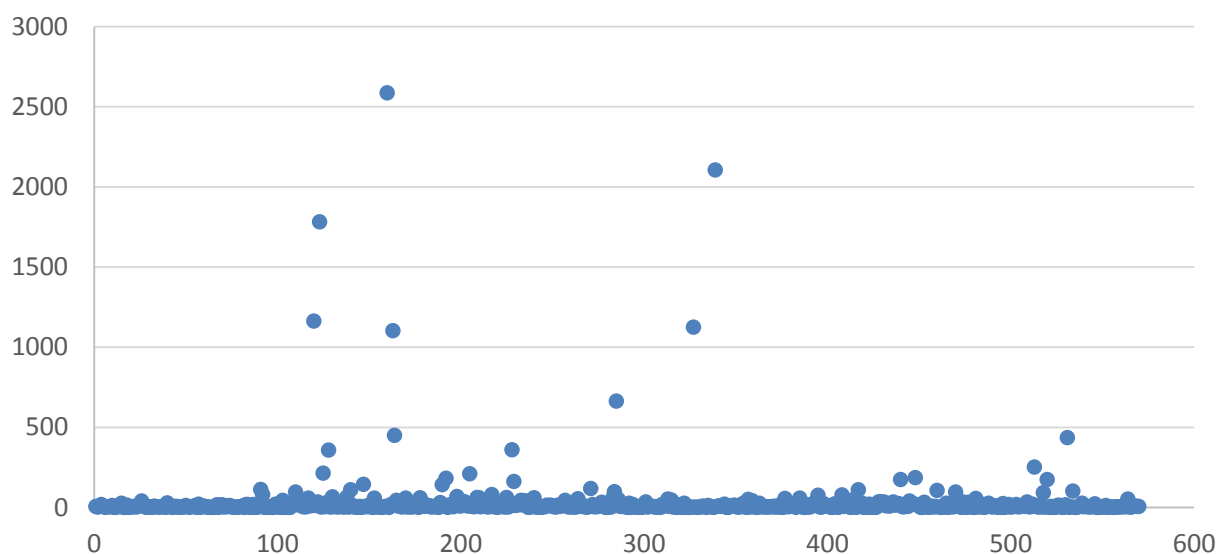


Sample Size: 567



The diversity of the sector can again be seen in Figure 11. Similar to the income of the sector, the majority of organisations rest at the bottom of the graph. There are some clear outliers however, with the greatest staffed organisation consisting of 2,585 employees.

Figure 11: Scatterplot of Staff Numbers



Sample Size: 570

On average, organisations have about 36 staff members, a number just over seven times that of the median of 5. Only 11% of organisations have staff levels above the average. As would be expected, larger organisations have more staff, but they also show the same diverse pattern, with an average figure of 77 and a median of just 31.

Table 3: Summary Statistics – Staff

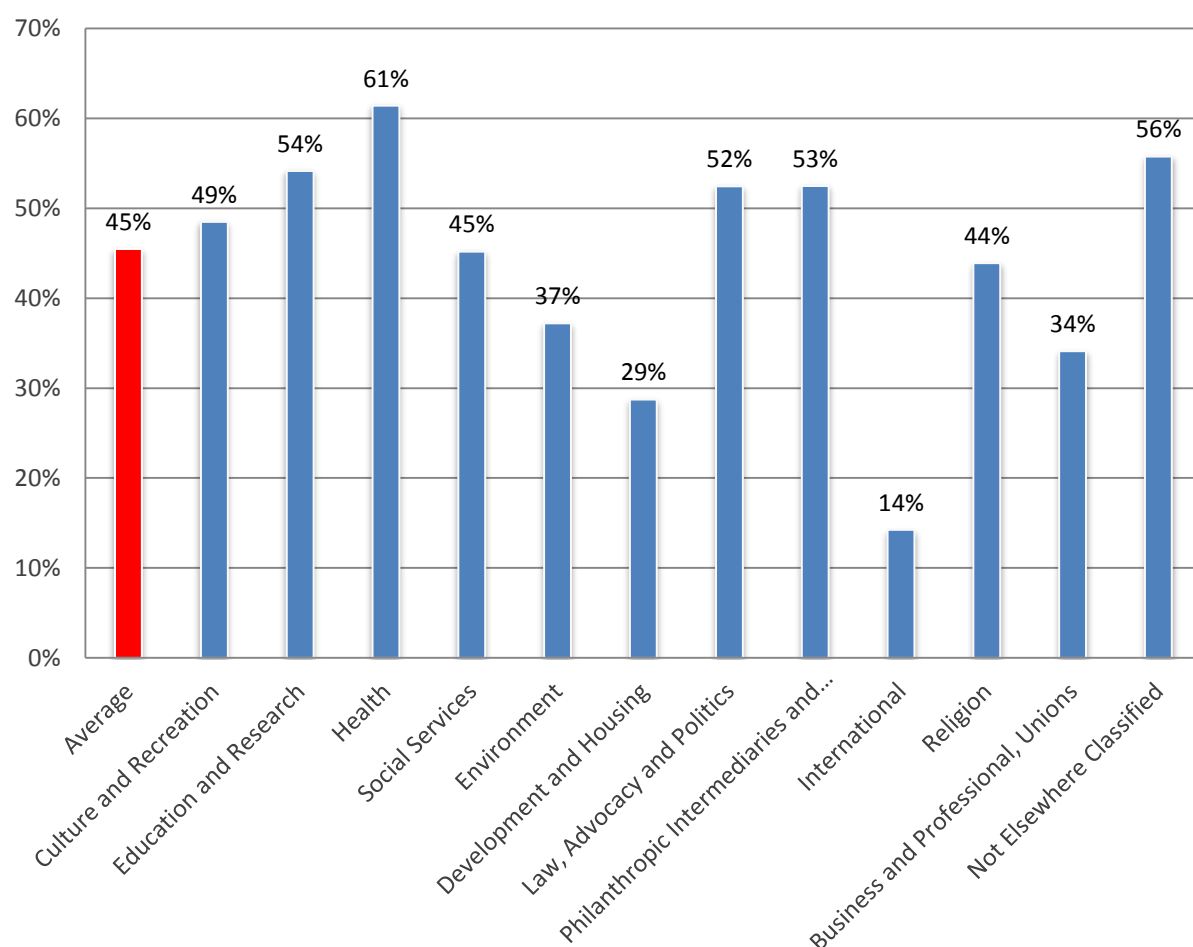
	Main Sample	Sample of Organisations with Income Exceeding €1 million
Average	36	77
Median	5	31
% Above Average	11.6%	18.2%
% Below Average	88.7%	81.8%
Sample Size	567	154



3.8 Salaries

Staff costs are a major component of spending for not-for-profit organisations, accounting for an average of 45% of total expenditure. Salary costs vary across subsector, with just over 60 cent out of every euro spent on salaries in Health organisations. International organisations and Development and Housing organisations have a very low salary expenditure ratio, at 14% and 29% respectively. Both sectors include very large organisations; therefore these findings may be due to economies of scale.

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

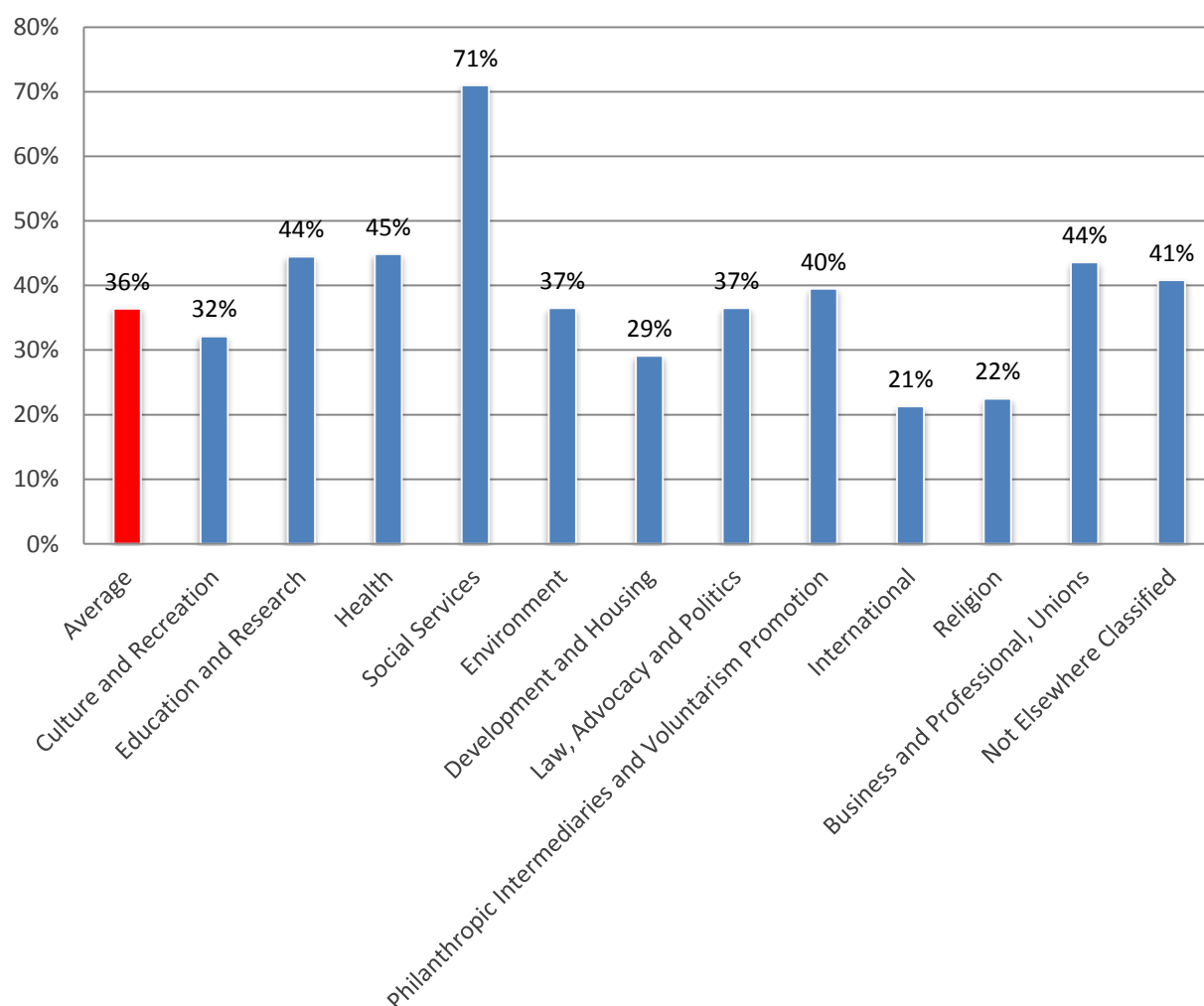


Sample Size: 503



Larger organisations appear to benefit from economies of scale in relation to employment costs, with salaries accounting for 36% of total expenditure. The pattern is similar when compared to the main data, with the lowest ratio found for International organisations (21%). Comparatively, the highest salary expenditure ratio for large organisations was in Social Services (71%).

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



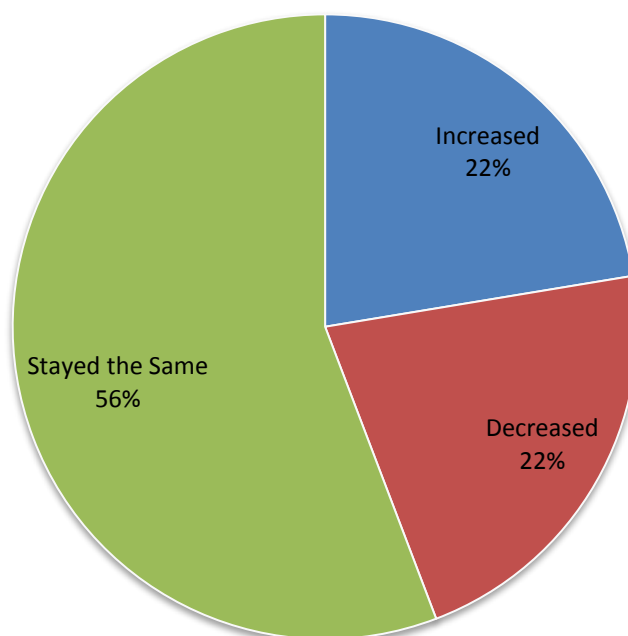
Sample Size: 158



3.9 Change in Staff Numbers (2012 to 2013)

The majority of organisations' staff numbers stayed the same between 2012 and 2013, as seen in Figure 14. A similar number of organisations' staff numbers either increased or decreased during this time; 115 organisations reported a reduction in staff while 118 reported growth in staff numbers.

Figure 14: Organisation Staff Numbers (2012 and 2013)

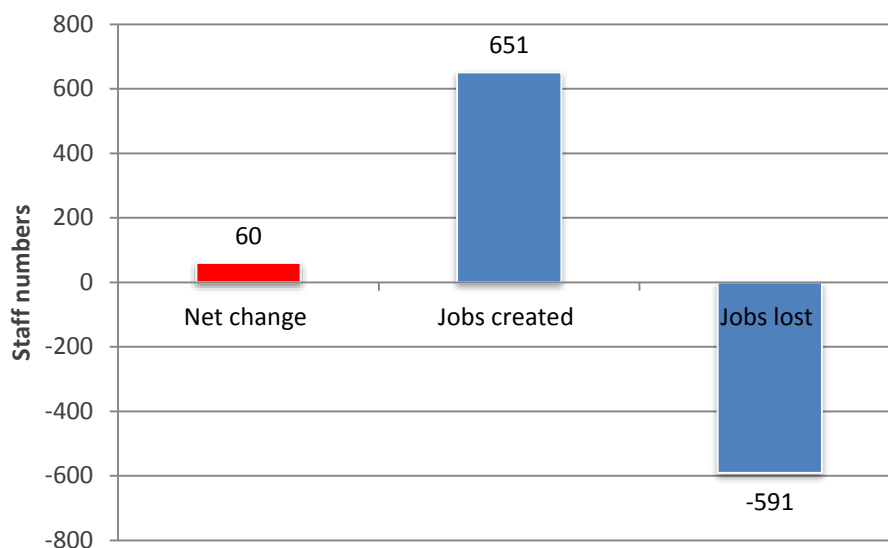


Sample Size: 529

Comparatively, more positions were created per organisation when compared to those that were lost. Figure 15 illustrates that between 2012 and 2013, a net of 60 jobs were created; 591 lost and 651 created. Staff levels have remained steady, with a 0.4% increase in employment between 2012 and 2013.



Figure 15: Change in Staff numbers (2012 and 2013)



Sample Size: 529

4 Fundraising

4.1 Fundraised Income

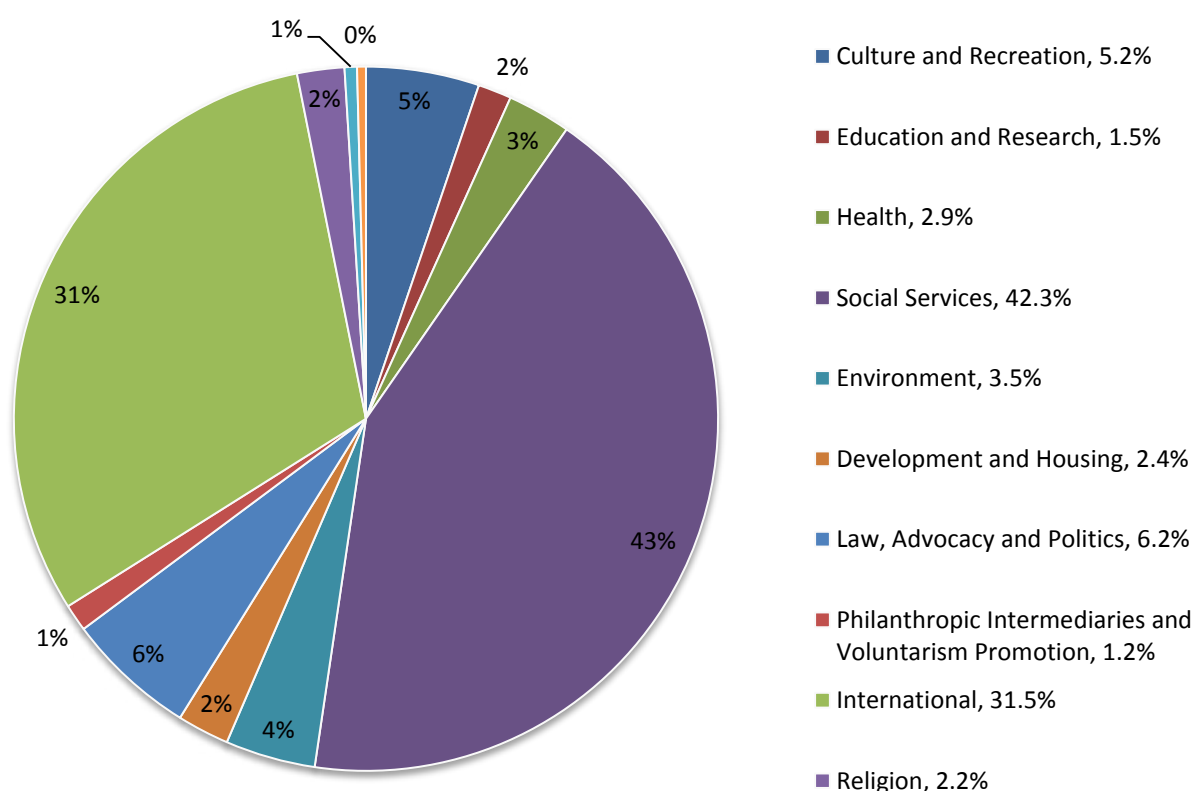
Internationally, Ireland is viewed as having a highly generous population. The World Giving Index has consistently ranked Ireland in the Top 5 most charitable nations. In 2012 and 2013, Ireland was ranked the most generous nation in Europe (Charities Aid Foundation, 2012 and 2013). The country's relationship with charity has been found to be consistent; from 2008-2013 the proportion of the population giving to charity has been 70% or over, with the frequency of donating increasing from 70% in 2012 to 74% in 2013. This section of the report analyses fundraised income received by our sample of not-for-profits.

As indicated in Section 2, many sets of accounts are aggregated so that fundraised income is subsumed under the 'total income' figure. Only a small number of organisations in our sample gave additional information. It is on this small group that the analysis is carried out. As such, the results are no longer necessarily representative of the experiences of the entire sector.



Figure 16 shows the breakdown of fundraised income across the different subsectors. Similar to previous versions of this report (see 2into3, 2014), Social Services and International subsectors were found to be especially prolific fundraisers in 2013; combined, they account for nearly €7.50 out of every €10 raised. While Culture and Recreation organisations only contribute 5.2% 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. While sport plays a significant role in Irish society with over 500,000 Irish adults volunteering each year, the Federation of Irish Sport cites that sport is at a significant disadvantage compared to other subsectors that qualify for charitable status when it comes to accessing philanthropic support (Federation of Irish Sport, 2013).

Figure 16: Fundraised Income by Subsector



Sample Size: 379

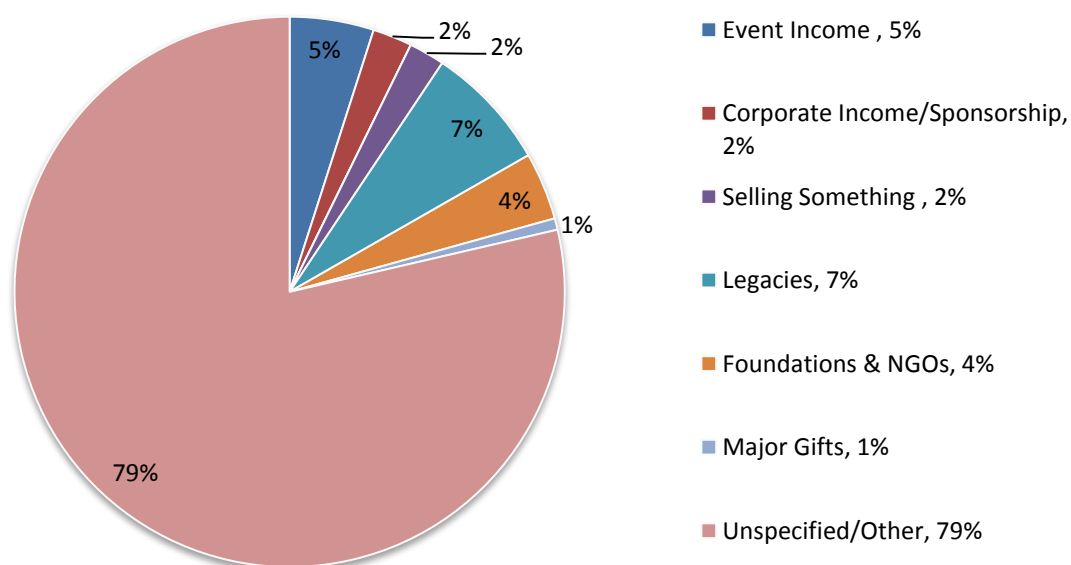


4.2 Fundraising Composition

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

As can be seen in Figure 17, nearly 80% of donations are unspecified in 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. For fundraising methods that have been specified in the annual accounts of this sample of not-for-profits, contributions from legacies are significant; accounting for 7% of total fundraised income. In addition, event income and trusts and foundations feature strongly, generating 5% and 4% of this form of income respectively. Donations received from legacies appear to be increasing when compared to previous versions of this study, while major gifts and corporate income continue to account for a very small proportion of total receipts.

Figure 17: Sources of Reported Fundraised Income, Main Sample



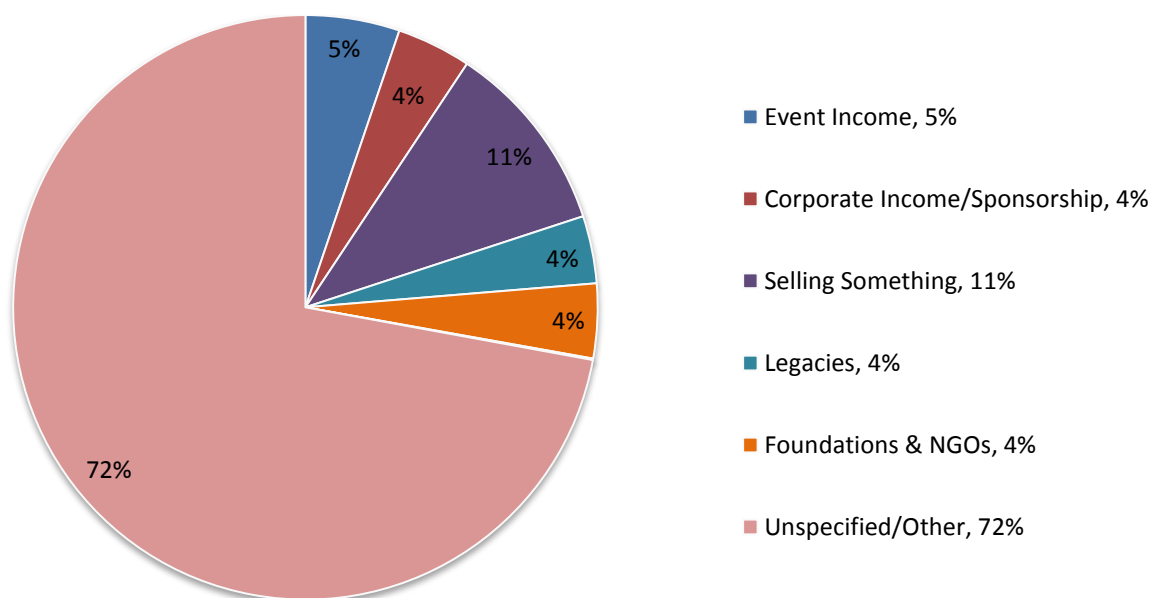
Sample Size: 643



The reported income from legacies is received by less than ten organisations. The average legacy in this sample totals over €1.2m. Similarly, legacies account for £2 billion (11%) of total fundraised income in the U.K but just over 8.4% of organisations received this form of donation, amounting to an average of £169,000 per organisation in 2012/13 (National Council for Voluntary Organisations, 2015).

For those organisations with income exceeding €1 million, a slightly smaller proportion of donations are received from unspecified sources. This may be because larger organisations engage in more detailed financial reporting. Selling something raises a higher proportion of income for larger organisations in this sample, accounting for just over €1 of every €10 raised. Corporate income is also higher in larger organisations when compared to the main sample. Larger organisations may receive higher levels of income from selling something and corporates as a result of scale, with both methods involving lengthy preparation and cultivation time.

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

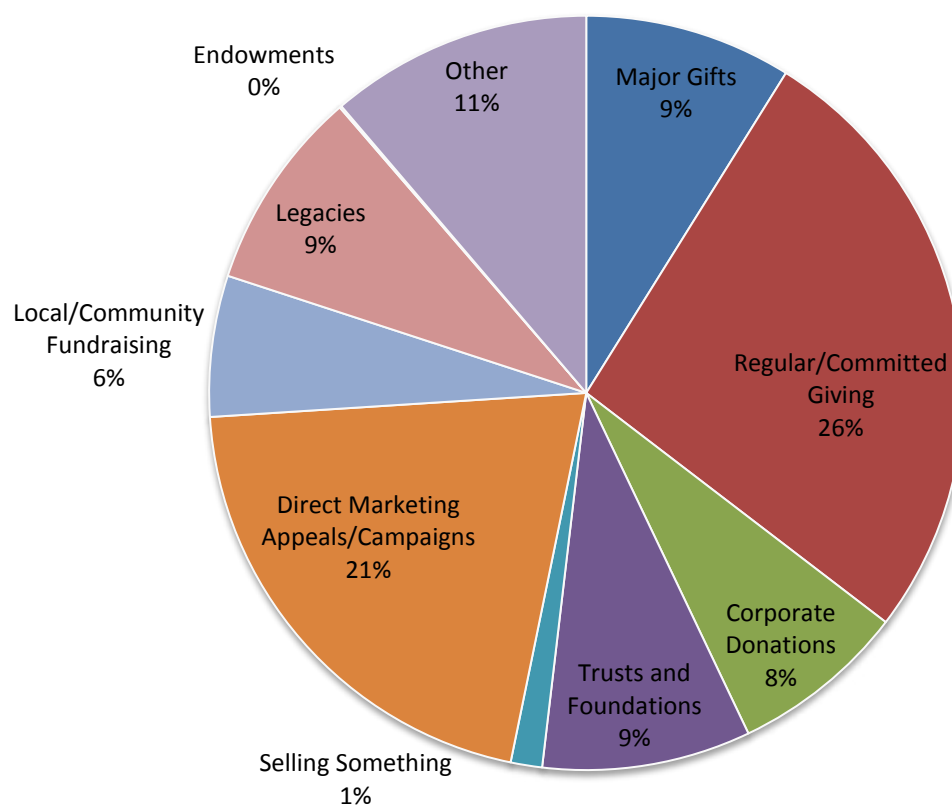


Sample Size: 195



27 large-scale organisations responded to our survey and provided data on their fundraising mix. From these responses, a total of 90 observations were made. Figure 19 shows the distribution of fundraised income by technique in 2013. Similar to the findings above, the majority of fundraised income is derived from relationships, in particular, regular giving (26%) and direct marketing appeals (21%). The Wheel (2014) reported that in 2011/2012, there was an interest in the not-for-profit sector to move away from event-type fundraising towards the use of standing orders/direct debits and online giving.

Figure 19: Sources of Reported Fundraised Income by Technique, 2013 (Survey Responses)



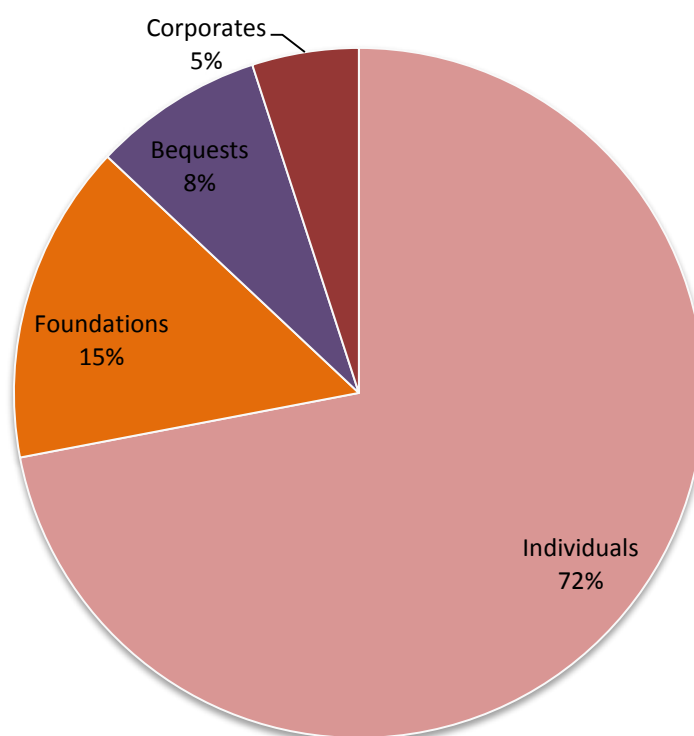
Sample Size: 90

Similarly, individual donations dominate the U.S fundraising mix. According to the recent Giving USA report, individual donations made up 72% of US contributions in 2013; an increase of 4.2% compared to 2012 (Indiana University Lilly Family School of Philanthropy, 2014). Several factors reportedly influenced this growth, including a 2.9% increase in personal income, a lower unemployment rate, a 1.9% increase in personal disposable



income and rising consumer confidence (Indiana University Lilly Family School of Philanthropy, 2014). There is a notable difference in the proportion of total fundraised income received from trusts and foundations in the U.S when compared to the survey respondents in this sample. Foundations are much more prominent in the U.S, accounting for 15% of fundraised income compared to 9% in Ireland. In the U.S, income from corporates yields fewest receipts (5%); a decrease of 1.9% compared to previous years. The Indiana University Lilly Family School of Philanthropy (2014) cite this decline due to slow growth in corporate pre-tax profits in 2013.

Figure 20: U.S Fundraised Income by Technique, 2013



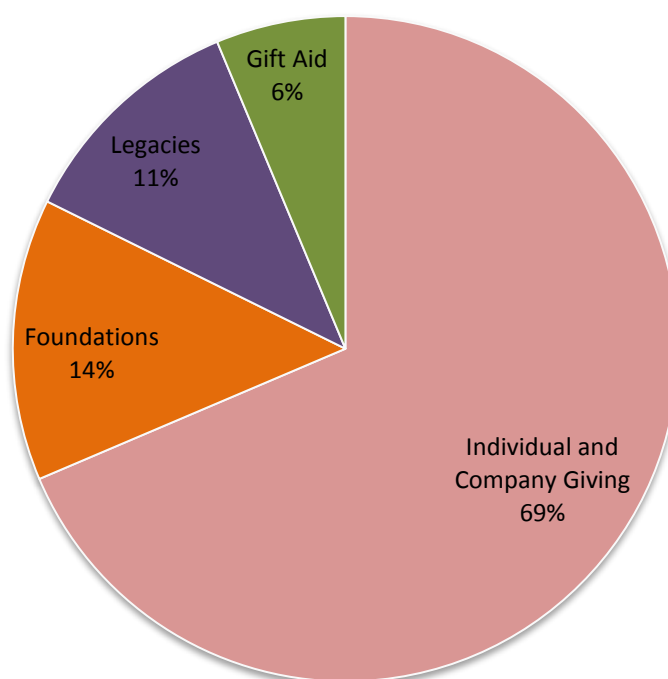
Source: Indiana University Lilly Family School of Philanthropy, 2014

Individual donations were also found to dominate the U.K fundraising mix, totalling £7 billion in 2012/2013 (National Council for Voluntary Organisations, 2015). However, as seen in Figure 21, trusts and foundations are becoming increasingly prominent, accounting for 13.7% of fundraised income in 2012/2013. This signifies a rate of growth over twice that compared to the U.S (Pharoah *et al.*, 2014). In light of the ONE Foundation ceasing funding



in 2013 and The Atlantic Philanthropies spending down in an effort to finish grant making by 2016, Irish not-for-profits should consider identifying appropriate funding opportunities within the estimated 8,000 trusts and foundations in the U.K. Legacies account for a similar proportion of fundraised income when compared to the survey respondents in this sample; contributing just over £1 of every £10 raised.

Figure 21: U.K Fundraised Income by Technique, 2012/2013



Source: Pharoah *et al.*, (2014)

While the proportion of fundraised income received in the U.K is somewhat similar to 27 large organisations that responded to our survey, disparities emerge when illustrated on a per capita basis; legacy giving per capita in the U.K is €36.70 compared to €14.51 in Ireland. Moreover, trusts and foundations account for €44.09 per capita in the U.K whereas in Ireland, this method amounts to €14.51³. There are a number of reasons as to why giving levels are higher in the U.K compared to Ireland, with Table 4 below outlining similarities and differences with these respective fundraising landscapes.

³ Per capita estimations are for illustrative purposes only and are not based on a representative sample



Table 4: Fundraising Landscape - Ireland Versus UK Comparison

Incentive to Give

Tax Schemes Benefit Charities and UK Donors

IRL: *Tax Relief*; charity receives a re-grossed tax refund at 31% through the Charitable Donations Scheme. Minimum donation €250. No personal tax benefit for the donor; this has been viewed as regressive (The Community Foundation for Ireland, 2015). Pre 2013 self-assessed taxpayers could claim tax relief. It is estimated that around 1,500 charities benefit from the scheme.

UK: *Tax Relief*; charity receives a re-grossed tax refund (20%) for gifts over £100 through Gift Aid. Personal tax benefit of 20% refund if the donor pays tax at the higher rate (40%). It is estimated that around 64,000 charities benefit from the scheme. In addition, the Gift Aid Small Donations Scheme allows a charity to claim 25% tax refund on cash donations of £20 or less.

IRL: *Inheritance*; Donations are exempt from gift tax and inheritance tax. Charities in receipt are exempt from paying tax donation.

UK: *Inheritance*; an estate pays inheritance tax at the rate of 36% (instead of 40%) provided 10% or more of the net value of the estate is left to a charity. Charities are exempt from capital gains tax.

IRL: *Corporate Donations*; a company may claim a deduction for a charitable donation at the 12.5% corporation rate of tax i.e. €1000 donation costs €875.

UK: *Corporate Donations*; after making a charitable donation, a company may deduct the value of the donation from the total business profits before paying tax.

IRL: *Payroll Giving*; administered by Charitable Giving U.K through the *Sustain* scheme. Employees can donate a minimum of €6 per month to charity. Charities can benefit from tax concessions on donations of €250 or more.

UK: *Payroll Giving*; £1 donation costs 80p unless the donor pays tax at the higher/additional rate; in which case £1 costs 60p/55p.

Giving Culture

Ireland Generous by Frequency but U.K Gives More

IRL: 5th most generous (Charities Aid Foundation, 2013). 0.8% of disposable income donated in 2012 (The Community Foundation for Ireland, 2015).

UK: 6th most generous (Charities Aid Foundation, 2013). 1.2% of disposable income donated in 2012 (The Community Foundation for Ireland, 2015).

Trusts and Foundations Established by Wealthy Individuals

IRL: Least amount of charitable trusts and foundations in Europe. (The Community Foundation for Ireland, 2015)

UK: Approx. 8,800 trusts and foundations (Association of Charitable Foundations, 2007). These contributed 14% (£2.4b) of total giving in 2012/13. 'Family foundations' represented 59% of total foundation giving (Pharoah *et al.*, 2014).

Legacy Giving Standardised in U.K

IRL: Contributed 9% of fundraised income in 2013 (See Figure 21). *My Legacy* campaign includes 80 charitable organisations.

UK: Contributed 11% of fundraised income in 2012/13 (Pharoah *et al.*, 2014). *Remember A Charity* campaign; launched in 2000, includes 140 charities. *Legacy10* campaign launched in 2011, in addition to the government changes to inheritance tax. This further embedded the incentive rules for people to leave legacies.

National Lottery Funding

IRL: €220m distributed for charitable purposes through 8 government bodies in 2013 (Dept of Public Expenditure & Reform, 2013).

UK: £1.5b was raised for charitable purposes in 2012/13. 60% distributed through Arts and Sports government bodies, and the Heritage Lottery Fund. 40 % distributed through the Big Lottery Fund. (National Lottery Distribution Fund Account, 2012/13)

Transparency and Trust

Regulation

IRL: *Charities Regulatory Authority*; established in 2014 following the Charities Act 2009. Registration requires submission of financial accounts but this has not yet been implemented.

UK: *Charity Commission*; established in 2007 following the Charities Act 2006. Registration requires submission of annual accounts. The income, spending, assets and liabilities figures of charities are easily accessible via the Commission's website.

Adhering to Standards and Guidance

IRL: 10% of charities use SORP (The Wheel, 2014). 204 charities signed up to ICTR *Statement of Guiding Principles for Fundraising*.

UK: SORP is mandatory. The Institute of Fundraising has changed requirements in their *Code of Fundraising Practice* to reflect this.

Improving Public Opinion

IRL: In 2014 62% of 1,000 individuals changed their perception of charities in light of scandals in the sector (Amárach, 2014). Following its establishment, the Charities Regulatory Authority has requested an increase in staff numbers and specialist staff.

UK: 48,000 complaints were made against charities in 2013 indicating a loss of confidence in self-regulation (Etherington *et al.*, 2015). Recommendations were made for a Fundraising Regulator with responsibility for the *Code of Fundraising Practice*.



4.3 Estimated GDP and Per Capita Equivalent

The total fundraised income of our sample totalled €131 million in 2013. As these organisations are an approximately representative sample, this number can be extrapolated to the entire sector. Only one-third of the sample reported on fundraised income however, resulting in a small proportion of the entire sector being included in this analysis. Similar to the estimated contribution to GNP, this figure discounts the top 1% of organisations⁴. 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 had a fundraised income of €740 million in 2013⁵. Irish GDP was €162 billion in 2013 (CSO, 2014), suggesting that fundraised income is equal to 0.46% of this amount. The not-for-profit contribution to GDP is very small when compared to the U.S contribution of 2% in 2013 (Indiana University Lilly Family School of Philanthropy, 2014). The authors note however that the U.S not-for-profit and charitable giving landscape is much larger compared to Ireland.

It is estimated that Ireland's rate of giving per capita was €161 in 2013. Again, this is lower than the U.K and the U.S, at €321 and €765 respectively and indicates that although Irish people give frequently, the scale of giving is lower than our international counterparts. As Table 5 illustrates, the U.K's charitable giving is nearly double per capita compared to Ireland, while the U.S gives over four times more.

Table 5: Summary Statistics – Estimated GDP and per Capita Equivalent, 2012

	Ireland	U.K	U.S
Total Fundraised Income	€740 m	£17.5 bn ⁶	\$335 bn
As a % of GDP	0.46%	0.87%	2%
Per Capita	€161	€321	€765

⁴ The 99% of organisations below this threshold were multiplied by ≈ 12.5 to estimate the total market size. Organisations above this threshold were then added to the total figure. As such, these large organisations appear only once

⁵ Due to variances in the sample and methodology, this figure cannot be compared to previous reports in this series

⁶ Pharoah *et al.*, 2014



4.4 Fundraising Costs

It is essential that not-for-profit organisations fundraise in an efficient, professional manner in order to maximise the benefit to the cause, the impact of an individual donation and to ensure a positive public image. Many organisations are nervous about disclosing administrative, overhead and fundraising costs to the public, especially following the series of scandals to hit the charity sector in recent years. A lack of public trust was apparent in 2013; 62% of over 1,000 individuals changed their perception of Irish charities in light of controversies surrounding the use of public and fundraised income (Amárach Irish Charities Research, 2014).

However, appropriate investment in overheads and staff are required to ensure on-going organisational efficiency, effectiveness and sustainability, and to attract and retain staff. Moreover, transparency surrounding the costs of fundraising is necessary to re-build public confidence and trust. Zero fundraising costs are an illusion. Thus, although low fundraising and low administration costs are clearly desirable in a not-for-profit organisation, the relationship between efficiency and cost ratios is in no way linear. As such, this paper should not be perceived or interpreted as equating low fundraising costs with organisational effectiveness or organisational quality. Rather, it aims to reflect the current reality of the not-for-profit sector in Ireland, providing Boards, CEOs and Fundraising Executives with information which they can use to identify their own standing among their peers, whilst remaining mindful of the wide range of factors which impact upon an organisation's administration costs and fundraising performance.

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

1. In general, and especially for this study, the figures are grounded in poor quality data. As noted earlier, many accounts are highly aggregated making it difficult for information on fundraising costs or income to be extracted.
2. Many activities undertaken by not-for-profits may have fundraising outcomes but not be explicitly fundraising activities. For example, advertisements run to educate



the public about a particular disease, or campaigning to have a particular law changed, may also have the effect of raising awareness about the organisation and their work.

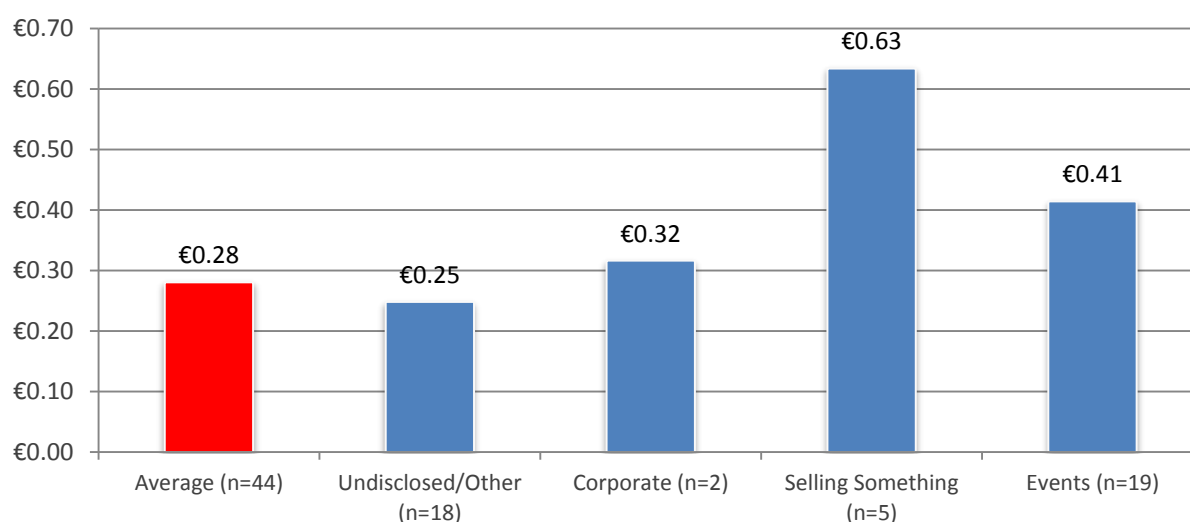
3. Large annual fluctuations are a common feature of fundraising activities. This can be due to large one-off donations or an investment in a new fundraising technique which can be expensive initially but pays off over subsequent years. As such, figures which capture the fundraising cost at one point in time may not be representative of an organisation's actual position.
4. Fundraising costs are correlated with a range of organisational characteristics. For instance, larger fundraising departments have a number of advantages over smaller ones. In particular, they can often afford to employ full-time, professional fundraisers. In smaller bodies, the fundraising duties are often distributed between all other staff.
5. There is also a relationship between an organisation's age and their fundraising costs. Newer organisations are often driven by highly dedicated, passionate volunteers, leading to low fundraising costs. However, newly established bodies do not have the networks, reputation, working relationships, clients, and proven ability to reside in the public's consciousness. All of these factors assist older organisations in obtaining funds. Younger organisations may therefore have to spend more money in order to build donor bases and establish organisational routines and staff strengths. In addition, certain sources of funding, especially legacies and bequests, generally require a long cultivation period and are less often available to younger groups. Existing research suggests that fundraising costs start off very low, increase as an organisation formalises and fall again when it has undergone a significant learning curve.
6. Fundraising efficiency tends to vary quite significantly across different subsectors. Certain causes are, by their nature, easier to engage with potential donors, while some more marginal causes, or those with a stigma attached, may find it more difficult to fundraise. This reflects nothing more than the base level of public interest in the cause and is generally outside an individual organisation's control.



Very few organisations provide both cost and income data in relation to their different fundraising technique. It should be emphasised that despite a sample size of 872, only 44 observations were available. These observations are across 37 organisations. Thus, this fundraising cost, and subsequent figures are, at best, estimates based on a small, non-random, sample and should be viewed with caution. With these caveats in place, this study found that it costs an estimated 28 cent to raise one euro of fundraised income in Ireland. For 27 large scale organisations, economies of scale were identified and an estimated cost of 23 cent established.

The costs of raising money varies across fundraising technique, as can be seen below, with selling items being especially costly followed by events; a finding consistently reported in previous versions of this report (see 2into3 2013; 2014). Of the techniques for which we have data, it appears that corporate fundraising is the most cost effective. However, major gifts have been excluded as there is not sufficient information on major gifts we cannot make a comparison.

Figure 22: Fundraising Cost by Technique, 2013

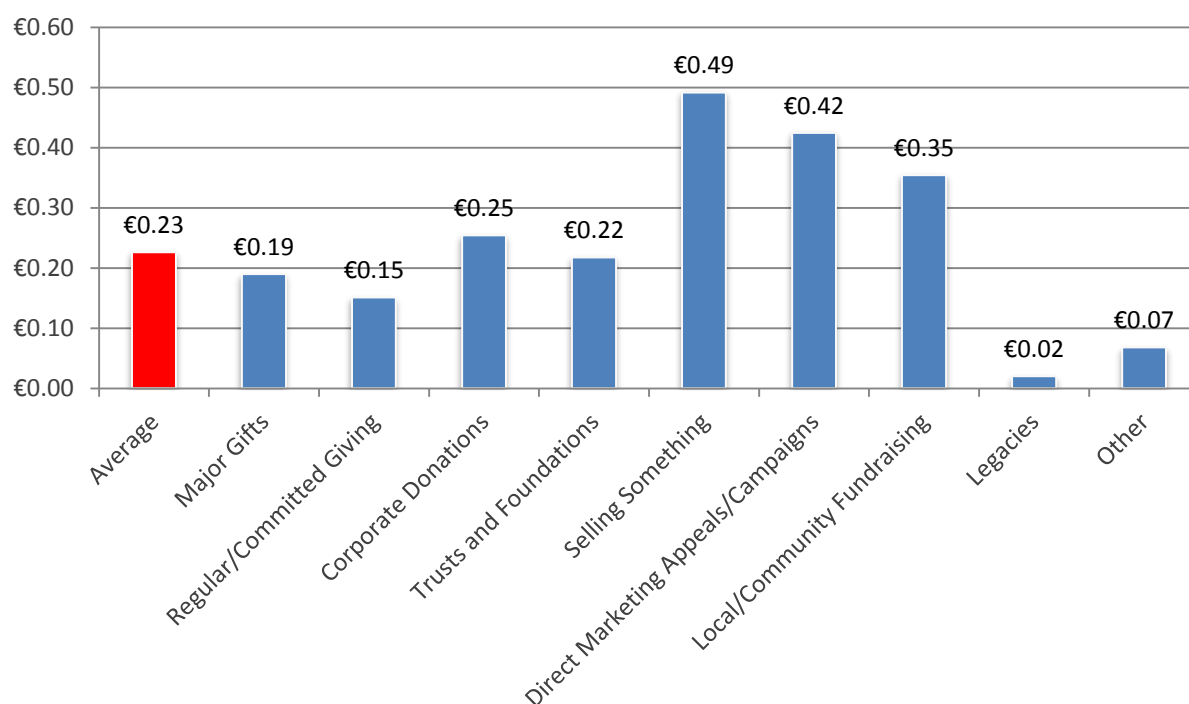


Sample Size: 44



For the 27 large organisations that responded to our survey the cost of fundraised income is lower than that of the main sample. This is expected as large organisations can benefit from economies of scale. As illustrated in Figure 23, legacies and regular and committed giving appear to be the most cost effective forms of fundraising. The rate of return on investment may explain the prominence of regular giving income within larger organisations. Similar to the main sample, selling something is the costliest method. While direct marketing represents 26% of total fundraised income for larger organisations, the cost of this method is nearly double that of the given average.

Figure 23: Fundraising Cost by Technique, 2013 (Survey Responses)



Sample Size: 73

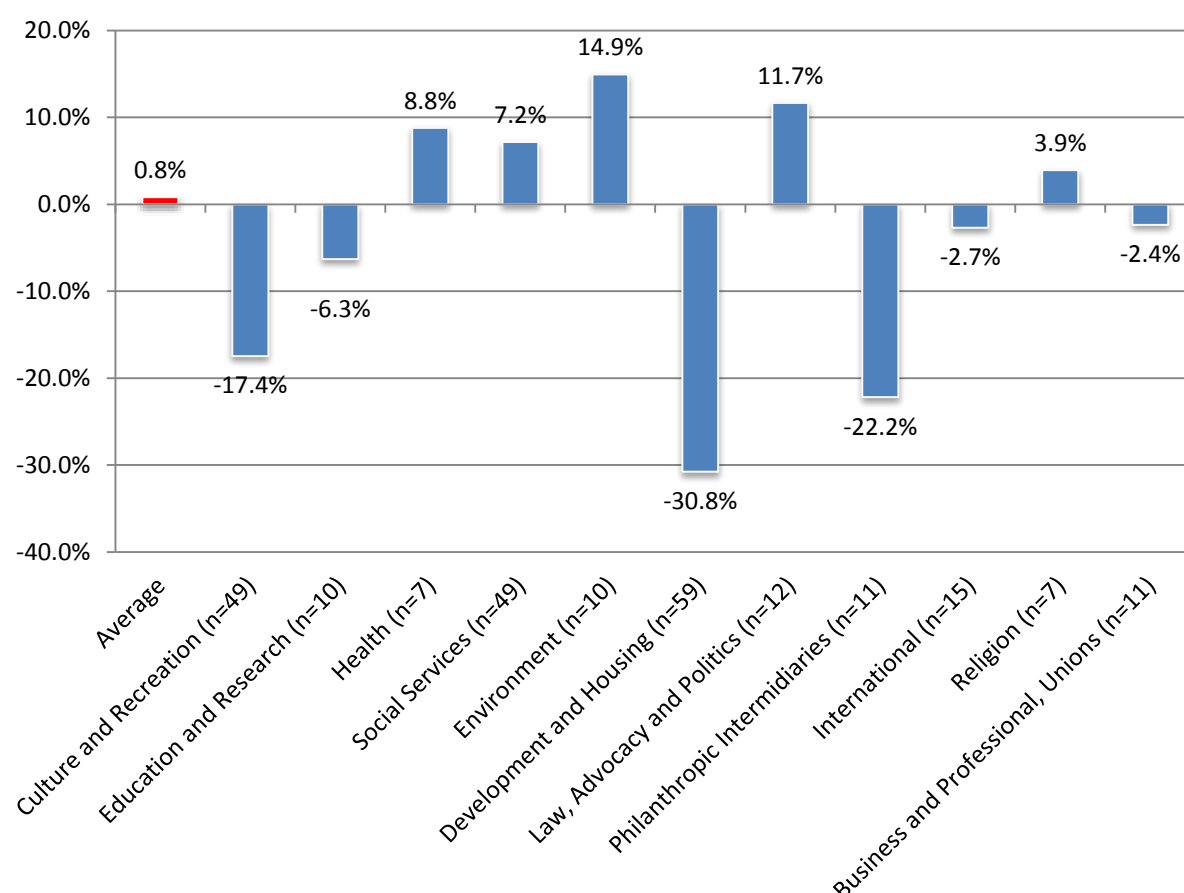
4.5 Fundraising Trends

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



On average, we find a 0.8% increase in fundraised income between 2012 and 2013. While fundraised income has remained steady, it is important to note that all subsectors and organisations have widely differing experiences and one summary figure does not represent the entire sector⁷. Indeed, while fundraised income has been stable overall, the majority of organisations (57%) experienced a decrease in fundraised income while a small number of organisations received substantial gifts. The Development and Housing subsector experienced the most significant reduction. Fundraised income for Philanthropic Intermediaries and Voluntarism Promotion and the Culture and Recreation subsector has also reduced.

Figure 24: Percentage Change in Fundraising Income (2012 and 2013)



Sample Size: 365

⁷ An organisation's 2012 emergency appeal income was removed for comparative purposes as they did not undertake a similar appeal in 2013.



Previous reports from this series (see 2into3, 2013 and 2014) also report an increase in fundraised income, indicating an ongoing recovery in the sector. Comparatively, charitable giving in the U.S also grew for its fourth consecutive year in 2013. According to the Giving USA report, fundraised income increased by 4.4%, amounting to a total contribution of \$335.17 billion (Indiana University Lilly Family School of Philanthropy, 2014). Interestingly, differing experiences of growth are also apparent based on organisational size, with the Blackbaud Charitable Giving Report reporting that smaller organisations with income of less than \$1 million experienced a 3.6% growth, while receipts for larger organisations experienced growth of 5.7%. Medium-sized organisations with an income between \$1 million and \$10 million experienced an increase of 3.8% in fundraised income (MacLaughlin, 2014).

Different experiences were also found between sectors. The Indiana University Lilly Family School of Philanthropy (2014) established the largest growth in Education (9%). A 6% growth was reported in the Health sector, while donations to Human Services grew by 2.2%. The Giving USA report notes that donations to international causes slowed in 2013 due to fewer disaster-relief contributions compared with prior years, while fundraised income for Religious organisations showed no change compared to 2012. Five subsectors were reported to surpass inflation-adjusted giving levels realised prior to the recession; Education, Human Services, Foundations, Health and Environment (Indiana University Lilly Family School of Philanthropy, 2014).



5 Conclusion

This Report is designed to provide those working in, or with interest in, the not-for-profit sector, with an overview of its current status, in 2013. The motivation behind the report is to provide objective information, stimulate debate and discussion and encourage more detailed reporting of fundraising data.

The analysis in this report reveals a sector that contributes 9.1% to Irish GNP. We found that fundraised income has remained steady in 2013, rising by 0.8%, and that there has been a slight reduction in state income. However, these results and all those in the report, whether at a sector or subsector level hide the true level of diversity amongst the experience of not-for-profit organisations in 2013. 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 0.8% increase in fundraised income between 2012 and 2013, signifying ongoing recovery in the sector for the fourth consecutive year. The total income generated from philanthropic sources amounted to €740m in 2013, with the average cost to raise one euro estimated at 28 cent. Irelands giving per capita was €161 in 2013, nearly half that of the U.K, indicating that while the sector shows continuous growth, Ireland has scope to increase its charitable giving by learning from the U.K.



6 References

2into3, 2013, 'Fundraising Performance: The Third Annual Report on Fundraising in Ireland'. Available at:

<http://www.2into3.com/fileupload/Third%20Annual%20Fundraising%20Report%202013.pdf>

2into3, 2014, 'Fundraising Performance: The Fourth Annual Report on Fundraising in Ireland'. Available at:

<http://www.2into3.com/fileupload/Fourth%20Annual%20Fundraising%20Report%202014%20FINAL.pdf>

Amárach Research, 2014, 'Attitudes to Giving: Omnibus Research'. Available at:

<http://www.slideshare.net/amarach/irish-charities-research-march-2014>

Association of Charitable Foundations, 2007, 'Grantmaking by U.K Trusts and Foundations'. Available at:

http://www.acf.org.uk/uploadedFiles/Publications_and_resources/Publications/0416B_TrustAndFoundationBriefingPaper.pdf

Central Statistics Office, 2014, 'Quarterly National Accounts Quarter 4 2013 and Year 2013 (Preliminary)'. Available at:

<http://www.cso.ie/en/releasesandpublications/er/na/quarterlynationalaccountsquarter42013/>

Charities Aid Foundation, 2012, 'World Giving Index 2012 - A Global View of Giving Trends'.

Available at: <https://www.cafonline.org/docs/default-source/about-us-publications/worldgivingindex2012web.pdf>

Charities Aid Foundation, 2013, 'World Giving Index 2013 - A Global View of Giving Trends'.

Available at: https://www.cafonline.org/docs/default-source/about-us-publications/worldgivingindex2013_1374aweb.pdf?sfvrsn=4

Department of Public Expenditure and Reform, 2013, 'Revised Estimates for Public Services 2013'. Dublin: The Stationary Office.

Department of Public Expenditure and Reform, 2014, 'Public Service Reform Plan (2014-2016)'. Available at:

<http://www.reformplan.per.gov.ie/2014/downloads/files/Reform%20Plan%202014.pdf>

Donoghue, F., Anheier, H., Salamon, L., 1999, 'Uncovering the Nonprofit Sector in Ireland:



Its Economic Value and Significance'. The Johns Hopkins University National Institute for Policy Studies and the National College of Ireland. Available at: http://ccss.jhu.edu/wp-content/uploads/downloads/2011/09/Ireland_NationalReport_1999.pdf

Etherington, S., Hurley, Pitkeathley, Wallace, 2015, 'Regulating Fundraising for the Future': Trusts in Charities, Confidence in fundraising Regulation'. Available at: https://www.ncvo.org.uk/images/documents/policy_and_research/giving_and_philanthropy/fundraising-review-report-2015.pdf

Federation of Irish Sport, 2013, 'Opening of Consultation Raises Issue of Sport and Charitable Status '. Available at: <http://irishsport.ie/wordpress/index.php/2013/02/opening-of-consultation-raises-issue-of-sport-and-charitable-status/>

Harvey, B., 2012, 'Downsizing the Community Sector: Changes in Employment and Services in the Voluntary and Community Sector in Ireland, 2008-2012'. The Irish Congress of Trade Unions Community Sector Committee. Available at: <http://www.ictu.ie/download/pdf/downsizingcommunitysector.pdf>

Indiana University Lilly Family School of Philanthropy, 2014, 'Giving USA 2014: Highlights'. Indiana: Indiana University Lilly Family School of Philanthropy.

Mullen, M., Nolan, F., Regan, M., Kim, C., Quinn, P., 2009, 'Irish Nonprofits: What do we know?' Irish Nonprofits Knowledge Exchange. Available at: http://www.charitycareersireland.ie/downloads/Documents/Irish%20Nonprofits%20-%20What%20do%20we%20know_%20Report%20January%202012.pdf

MacLaughlin, S., 2014, 'Blackbaud Charitable Giving Report: How Nonprofit Fundraising Performed in 2013'. Available at: <https://www.blackbaud.com/files/resources/downloads/2014/2013.CharitableGivingReport.pdf>

National Council for Voluntary Organisations, 2015, 'The U.K Civil Society Almanac'. Available at: <http://data.ncvo.org.uk/>

National Lottery Distribution Fund, 2013, 'Annual Report and Accounts for the year Ended 31 March 2013'. London: The Stationary Office.

Pharoah, C., Jenkins, R., Goddard, K., 2014, 'Giving Trends: Top 300 Foundations 2014 Report'. Association of Charitable Foundations. Available at: http://www.acf.org.uk/uploadedFiles/Foundation_Giving_Trends_2014.pdf



The Community Foundation for Ireland, 2015, 'Giving and Gaining: How Entrepreneurs View Philanthropy in Ireland'. Available at: <http://www.foundation.ie/wp-content/uploads/2015/04/Giving-and-Gaining-Report.pdf>

The Wheel, 2014, 'A Portrait of Ireland's Non-profit Sector'. Available at: https://www.wheel.ie/sites/default/files/PORTRAIT%20OF%20THE_NONPROFIT_SECTOR_FINAL_0.pdf



7 Appendix A – Statistical Method

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

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

Stratified sampling offers several advantages over simple random sampling.

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



The two sampling frames for this study are shown in Table 6 and 7. The total population is split into the 12 categories and the proportion of each category in the total population is computed. This figure is used to determine how many from each category should be included in the total sample. For example, 358 not-for-profits in the total population are in the Law, Advocacy and Politics subsector. This is 3.8% of the total $((358/10903)*100 \approx 3.8)$. Once the population was split into its component strata, organisations were randomly chosen for inclusion in the sample.

Table 6: Stratification of all Organisations

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

Table 7: Stratification of Organisations with Total Incoming Resources > €1,000,000

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



8 Appendix B – Complete Sample of Organisations – Main Database

Culture and Recreation
Access Cinema Limited
Alternative Entertainments Limited
An Teach Spraoi
An Tsean Bheairic Beannchor Iorrais Teoranta
Ardagh Childcare (Was Club Ardagh)
Baboro Galway International Children's Festival Limited
Balcarrick Golf Club Limited
Ballinasloe Clay Pigeon Shooting Grounds Limited
Ballymacad Country Sports Limited
Bandon And District Pipe Band Limited
Beehive Theatre Company Limited
Blackrock Bowling And Tennis Club Limited
Blanchardstown Amalgamated Sports Club Limited
Bluebell United A.F.C. Limited
Bonagee And North West Spring Show Society Limited
Burren College Of Art Limited
Carrick Wheelers C.C. Limited
Cavan Regional Health, Sport And Leisure Company Limited
Céim Aniar Teoranta
Charlestown Bellaghy And District Recreational Centre Limited
Cherry Orchard Equine Centre Limited
Children's Books Ireland Limited
Chrysalis Dance Limited
Ciotóg Limited
Cle Teoranta
Clifden Community Arts Week Limited
Clonakilty A.F.C. Limited
Clondalkin Rugby Football Club Limited
Clonmel Bridge Centre Limited
Cloone Agricultural Show Limited
Complex Productions Limited
Connemara Community Radio Limited
Cork International Choral Festival Limited
Cork Local Sports Partnership Limited
Cork Music Works
Cork Printmakers Limited
Corrib Rugby Football Club
Cortina Owners Club Of Ireland Limited
County Sligo Heritage And Genealogy Society
Courtmacsherry Rowing Club Limited
Cumann Leabharlann Na H-Eireann. (The Library Association Of Ireland)
Dance Theatre Of Ireland Limited
Dingle International Film Festival Limited
Donaghash Leisure Centre Limited
Donore Harriers Limited
Drama League Of Ireland Limited
Dromcollogher Community Enterprises Limited
Druid Performing Arts Limited
Dublin Motorcycle Touring Club Limited
Dublin Parks Tennis League Limited
Dundalk Show Society Limited
Dundrum Arts And Cultural Festival Limited
Dungarvan Agricultural Show Limited
Durrow Vintage Club Limited
Feasta Limited
Feilte Dhuibh Linne Teoranta
Feis Ceoil Association
Festival Arts Campaign Limited
Fighting Words Limited



Fishamble Theatre Company Limited
Follow Your Dream Limited
Fore Motorcycle Racing Club Limited
Freshford Town Soccer Club Limited
Gaillimh Le Gaeilge Teoranta
Galway Flying Club, Limited
Galway Youth Orchestras & Ensembles Limited
Glasson Community Heritage Centre Limited
Glór Na Ngael Teoranta
Gort Gaelic Athletic Association (Hurling Club) Limited
Graignamanagh Development Company Limited
Great Southern Trail Limited
Greencastle Sport And Leisure Company Limited
Historic Irish Tourist Houses And Gardens Association Limited
I.A.B.A. Limited
Improvised Music Company Limited
Independent Broadcasters Of Ireland Limited
Indoor Street Limited
Inishowen Carnival Group Limited
Innishannon Steam & Vintage Rally Limited
Ionad Cultur Agus Dearadh An Fhairche Teoranta
Ionad Cultura Aiseanna Acla Teoranta
Irish Association Of Snowsports Instructors Limited
Irish Ballooning Association
Irish Georgian Foundation
Irish Jaguar And Daimler Club Limited
Irish Karting Club Limited
James Joyce Cultural Centre
Jobstown All Weather Facility Limited
Keadue Rovers Limited
Kells Waterworks 1897 Restoration Group Limited
Kilcullen Town Hall And Heritage Company Limited
Kilkenny Art Gallery Society Limited
Kilkenny Recreation & Sports Partnership Limited
Kilkenny Trails Limited
Killary Fjord Adventure Capital Of Ireland Limited
Kilmoganny Hunt Limited
Kilmurry Sport And Social Centre Limited
Kilnamanagh Family Recreation Centre Limited
L.D Dance Trust Teoranta
Leinster Motor Club, Limited
Lisdoonvarna Failte Limited
Meath Local Sports Partnership
Mermaid County Wicklow Arts Centre Limited
Mhai Limited
Midland Autosports Limited
Monaghan Harvest Blues Festival Limited
Mulranny Tiernaur Community Sports Ground Limited
Music Publishers Association Of Ireland Limited
Musical Knights Limited
Naas Sports Group Management Limited
National Gallery Of Ireland
National Print Museum Limited
Nawrik Limited
Newcestown Pitch & Putt Club Limited
Oidhreacht An Chláir Teoranta
Orchestra Of St. Cecilia Limited
Park Rangers Afc Limited
Periodical Publishers Association Of Ireland Limited
Poetry Ireland Limited
Portarlinton Rugby Football Club Limited
Portmarnock A.F.C. Limited
Portmarnock Arch Club Limited



Premier Flying Limited
Puck Fair Limited
Ratoath Tennis Club Limited
Rince Agus Damhsa Teoranta
Rineanna Radio Limited
Rith Teoranta
Rotha Teoranta
Royal Irish Academy Of Music
Sailfleet Limited
Schull Harbour Sailing Club Limited
Screen Directors' Guild Of Ireland Limited
Screen Producers Ireland Limited
Sensational Kids Limited
Shannon Swimming And Leisure Centre Limited
Siamsa Tire Teoranta
Sligo Yacht Club Limited
South Dublin Arts Centre Company
South Westmeath Gaa Community Employment Company Limited
Sporting Proud Limited
Sports Development Project Limited
St Mary's Pro-Cathedral Girls' Choir Limited
St. Mary's (Crumlin) Restoration Project Limited
Strokestown Poetry & Tourism Company Limited
Sulis Holistic And Design Centre Limited
Symphony Club Of Waterford
The Alfred Beit Foundation
The Arts Specialists Support Agency Limited
The Bannow Rathangan Show Society Company Limited
The Firkin Crane Limited
The Friends Of Bill W Club Donegal Limited
The Galway Music Residency Limited
The Get Ahead Club Limited
The Hawks Well Theatre
The Holiday Home Project Limited
The Hunt Museum Limited
The Inland Waterways Association Of Ireland Cumann Uiscebhealaogh Intire Na
The Irish Youth Orchestra Limited
The Jim Connell Society Limited
The Limerick Junction Racecourse Company Limited
The Midland Vintage & Classic Car Club Limited
The Olympic Council Of Ireland Limited
The Pavilion Theatre Management Company Limited
The Wellie Race Company Limited
The Yeats Society (Sligo) Incorporated
Theatre Forum Limited
Tipperary Excel Heritageco. Limited
Tipperary Schoolboys Southern And District League Limited
Trail Off Road Club Limited
Tramore Bridge Club Limited
Trustees Of Leghawny Hall Limited
Tullamore Phoenix Festival Limited
Tullow Agricultural Show Society Company Limited
Veritas Communications
Visual Arts Centre Limited
Voice Of Irish Concern For The Environment Limited
Waterford Association Of Sports Clubs Limited
Waterford Golf Club Limited
Waterford Harbour Sailing Club Limited
Western Veteran And Vintage Motor Club Limited
Westmeath Sports Partnership
Wexford Arts Centre Limited
Wexford Football League Limited
Youghal Athletic Club Limited



Education and Research
Angel Guardian Community Preschool Limited
Ballymun Initiative For Third Level Education Limited
Boyne Research Institute
Cabas Dublin School Limited
Campus Accommodation (Ucc) Limited
Carline Learning Centre
Champlain College Dublin
College Catering Services (Kevin Street) Limited
Cork Institute Of Technology
Cosmos Education Limited
Dcu Commercial Limited
Drogheda Grammar School Limited
Dublin City University
Dublin Institute Of Technology
Hugh Gore Institute Limited
Irish Clinical Oncology Research Group Limited
Letterkenny Institute Of Technology.
Limerick Institute Of Technology.
Mary Immaculate College Foundation
Midleton College Limited
Naiscoil Dhomhnach Og Teoranta
National Adult Literacy Agency Limited
National Breast Cancer Research Institute Limited
National Digital Research Centre Limited
North Clondalkin Integrated Family/ School Project Limited
Our Lady's School Of Evangelisation Limited
Sacred Heart Schools Network
Secondary Education Committee
Sligo Grammar School Limited
Sociological Association Of Ireland Limited
Springfield American College Of International Studies (Ireland) Limited
St. Luke's Institute Of Cancer Research
The Economic And Social Research Institute
The Institute Of Technology Sligo Consultancy Research And Enterprise Development Limited
The Polio Fellowship Of Ireland
The Royal Institute Of The Architects Of Ireland
The School Of Economic Science Limited
The Spiritual Life Institute Limited
Winc Limited
Health
Aislinn Adolescent Addiction Treatment Centre Limited
Association Of Optometrists Ireland
Beaumont Hospital
Blanchardstown Hospital Society Limited
Bloomfield Care Centre Limited
Cancer Fund, Donegal Town Limited
Cappoquin And District Community Day Care Centre Limited
Children In Hospital Ireland
Coiste Curam Praise Gaoth Dobhair Teoranta
Cuh H.E.A.R.T. Limited
Dublin Counselling & Therapy Centre Limited
Huntington's Disease Association Of Ireland Limited
Irish Nephrology Society
Irish Thoracic Society Limited
Lisdoonvarna Community Health Facility Limited
Mater Misericordiae University Hospital
Mayo Mental Health Association
Mayo Roscommon Hospice Foundation
Michael Linehan Heartsafe Killarney Limited
Midland Oncology Funds Limited
National Council For Exercise And Fitness Limited
National Maternity Hospital.



North West Parents And Friends Association Of Mentally Handicapped Children
Offaly Association For People With An Intellectual Disability
Rehabcare
Saint John Of God Hospital Limited
St Patrick's Mental Health Foundation
St. James's Hospital Foundation Limited
The Academy Of Clinical Science And Laboratory Medicine
The Anne Sullivan Centre
The Irish College Of General Practitioners Limited
The Irish Society Of Hearing Aid Audiologists
The Mens Health Forum In Ireland Limited
The Motor Neurone Disease Association Limited
Tralee Family Planning And Womens Health Clinic Limited
Tubbercurry Family And Child Care Resource House Project Company Limited
Turning Point Ireland Limited
Social Services
3t's Limited
Acgv Limited
Acorn Childcare Fethard Limited
Action Against Addictions North East Limited
Adlerian Network Of Ireland Limited
Age Action Ireland Limited
Ahascragh Community Playgroup Limited
Aim Family Services Limited
Aisling Project Limited
An Óige (Irish Youth Hostel Association)
Anchor Playschool Meelin Limited
Ardfert Community Council Limited
Ashbourne Care
Athy Travellers Support Group Limited
Aware
Balally Family Resource Centre Limited
Balbriggan Community Childcare Group Limited
Ballinderreen Playgroup Limited
Ballybay Community Creche Limited
Ballyduff Muintir Na Tire Community Services Limited
Ballyfermot Youth Centre And Childcare Facility Limited
Ballyhea Childcare Limited
Ballyrush Community Childcare
Barnardos - Republic Of Ireland Limited
Belarus Orphanages For Abandoned Children (B.O.A.C.) Limited
Blessington Montessori School Limited
Bonnybrook Day Nursery Centre Limited
Bray Community Alliance C.E.P. Limited
Brickens Logboy Tulrahan I.R.D. Limited
Brookfield Addiction Support Programme Limited
Carlow Women's Aid Limited
Carrick-On-Shannon Family Life Centre Limited
Cashel Na Cor Learning Disability Association Limited
Castlerea Community Playschool Limited
Child Aid Limited
Clara Community And Family Resource Centre Limited
Clare Family Learning Project Limited
Clare Family Resource Centre
Claremorris Family Resource Centre Limited
Cloyne Diocesan And Youth Services Limited
Cobh Family Resource Centre Limited
Cobh Youth Services Limited
Connolly Children's Centre Limited
Convoy Community Playgroup Limited
Cootehill Community Childcare Limited
Cordal Community Preschool/Playschool Limited
Cork Accessible Transport Limited



Cork Association For Autism
Cork Mental Health Foundation Limited
Cork Old Folks Friendly Association Limited
Corpus Christi Youth Development Company Limited
County Wexford Home Care Team Limited
Craanford Monaseed Community Childcare Limited
Creeslough Community Childcare Service Limited
Crossabeg Community Childcare Centre Limited
Crossroads & Killygordon Community Playgroup Limited
Daingean Community Childcare Service Limited
Damer And Fortick Residential Services Limited
Deis Scop Scp Teoranta
Des Smyth Drogheda Youth Foundation Limited
Diability Federation Ireland
Direction For Our Times Ireland Limited
Dochas Don Oige Teoranta
Donard\Glen Community Playgroup Limited
Donegal Centre For Independent Living Limited
Donnycarney Community And Youth Centre Limited
Doorway To Life Limited
Drogheda Women's & Children's Refuge Centre Limited
Drum Community Sports And Social Centre Limited
Dublin North East Drugs Task Force Limited
Dundalk Counselling Centre Limited
Dunfanaghy Community Playhouse Limited
Dunlaoghaire Home Help Service Limited
Edenderry Childcare Limited
Ennistymon Family Resource Centre Limited
Ferns Diocesan Youth Service Limited
Finglas Home Help / Care Organisation Limited
Galway Peoples Resource Centre Company Limited
Goleen Community Playgroup Limited
Gorey Family Resource Centre Limited
Gorey Youth Needs Group Limited
Gort Cancer Support Group Limited
Hardwicke Street Creche Limited
Headway (Ireland) Limited
Horeswood Community Childcare Group Limited
Horgan's Buildings Senior Citizens Centre Limited
Irish Family Planning Association Limited
Irish Red Cross Society
Jollytots Playgroup Limited
Kerry Diocesan Youth Service
Kilbarrack-Foxfield Nursery Centre Limited
Kilkenny Womens Refuge Limited
Kiltubrid Playgroup Limited
Kinnitty Community Playschool Limited
Knocknagoshel Over 55's Social Club And Women's Group Limited
Laois County Childcare Committee Limited
Lisacul Childcare Limited
Little Partners Creche Limited
Lixabbey Community Group Limited
Lus Na Gréine Family Resource Centre Limited
Mallow Wheelchair Support Group Limited
Mary Aikenhead Meals On Wheels Limited
Mayo Cancer Support Association Limited
Midlands Regional Youth Service Limited
Naíonra Cloch Na Rón, Teoranta
Naíonra Gael Scoil Aogain Teoranta
Naíonra Tigh Na Sí
Navan Travellers Workshops Limited
Newbliss Childcare Services Limited
Our Lady Of Lourdes Community Services Group Limited



Pied Piper Community Preschool Limited
Place4u Limited
Post-Polio Support Group
Raphoe Family Resource Centre Limited
Rathmore Community Childcare Limited
Rccn Caring Limited Now Known As Carebright Limited
Retrouvaille Ireland Limited
Ringsend Creche Limited
Safe Rest Limited
School Completion Programme Dun Dealgan Teoranta
Ser Family Support Network Limited
Shanakill Family Resource Centre Limited
Shankill Old Folks Association Limited
Sheephaven Autism Trust Limited
Sick And Indigent Roomkeepers' Society (Incorporated)
Siel Bleu (Ireland) Limited
Skibbereen Community And Family Resource Centre Limited
Skibbereen Community Playgroup
Sligo County Childcare Committee Limited
Sligo Family Community Enrichment And Support Limited
Sligo Family Support Limited
Sligo Leitrim Home Youth Liaison Youth Service Limited
Sligo Traveller Support Group Limited
South Dublin County Volunteer Centre Limited
St Joseph's Centre For The Visually Impaired - Now Child Vision
St Laurence O'toole Social Services
St. Brendan's The Glen Senior Citizen Limited
St. Brigids Pre-School And Family Centre Limited
St. John Bosco Youth Centre Limited
St. Luke's Home (Mahon) Limited
St. Luke's Home, Cork (Incorporated)
St. Vincent De Paul - Council Of Ireland
St.Monica's Youth Resource Centre Limited
Step One Community Playgroup Limited
Stepping Stones Community Pre-School Limited
Streetline
Sunny Meadow Play School Limited
Swords Day Centre For Senior Citizens Limited
Tallaght Cancer Support Group Limited
Tallaght Counselling And Therapy Centre Limited
Tarbert Community Care Limited
The Clare Volunteer Centre Limited
The Donegal County Childcare Committee Limited
The Glenfields Community Childcare Limited
The Guardian Children's Project Limited
The Institute Of Certified Public Accountants In Ireland Benevolent Fund Limited
The Meath Youth Federation Limited
The National Association For The Deaf
The National Irish Safety Organisation Limited
The Timoleague Community Centre Limited
Three Drives Family Resource Centre Limited
Tinahely Community Play Group Limited
Tir Na Nog, Ballydesmond Limited
Treoir The National Federation Of Services For Unmarried Parents And Their Children
Trinity And Priorswood Youth Services Limited
Tru Beginnings Community Playgroup Limited
Waterford Child Care Limited
West Kerry Home Care For The Aged
Western Society For Autism Limited
Wilkinstown Community Centre Limited
Yana North Cork Domestic Violence Project Limited
Youghal Family Support Centre Limited
Youghal Senior Citizens Co Limited



Environment
Bat Conservation Ireland
Brigit's Garden Limited
Cereals Association Of Ireland Limited
Clare Animal Welfare Limited
Clondalkin Community Recycling Initiative Limited
Clonmany Agricultural Sheepdog Association Limited
Dublin Society For Prevention Of Cruelty To Animals (Inc.)
Energy Action Limited
Fettercairn Youth Horse Project Limited
Fota Wildlife Park Limited
Friends Of The Irish Environment Limited
Gorey Courtown Forest Park
Green Circle Charity
Green Sod Land Trust Limited
Irish Horse Welfare Trust Limited
Irish Paper Clearing Company Limited
Irish Wildlife Trust
Killeigh, Cloneygowan And Killurine Group Water Scheme Limited
Mayfield/Old Youghal Road Project Limited
Newhill And Leigh Group Water Scheme Limited
Parkroe And Templemartin Group Water Scheme Limited
Peata Limited
Perssepark Group Water Scheme Limited
Shannon Fisheries Preservation And Development Company Limited
Society Of Irish Foresters
St. Brendan's Environmental Group Limited
Sunflower Recycling Limited
Taylors Cross Burial Ground Limited
Teagasc
The Galway Society For The Prevention Of Cruelty To Animals Limited
The Heath Group Water Scheme Limited
The Limerick Civic Trust Limited
Unicorn Ecological Foundation Limited
Waterford Society For The Prevention Of Cruelty To Animals Limited
West Cork Animal Welfare Group Limited
Yewtree Graveyard
Zero Waste Alliance Ireland
Development and Housing
Ability Enterprises
Access 2000 (Wexford) Ltd.
Aileach Centres Limited
Allenwood Community Development Association Limited
Apex Housing Association (Ireland) Limited
Area Renewal Company Clifden Limited
Askamore Community Development Association Limited
Athlone Youth Enterprise Workshop Limited
Aughadown Comm Council (Housing Association) Limited
B.N.S. Rural Development Limited
Bailieborough Development Association Limited
Balbriggan Area Project Association Limited
Balla Community Council Limited
Ballintubber Resource Centre Limited
Ballybunion Community Centre Limited
Ballycastle Community Hall Company Limited
Ballycastle/Belderrig Development Company Limited
Ballycotton Development Company Limited
Ballycroy Community Council Limited
Ballyhooley Community Council Limited
Ballylanders Development Association Limited
Ballyliffin Rural Enterprises Limited
Ballymore Community Association Limited
Ballymurphy Hall Limited



Ballyphehane-Togher Community Development Project Limited
Ballyshannon Holdings Limited
Barron Community Hall Stradbally Limited
Belmont Park Housing Association Limited
Blanchardstown Community Training Centre Limited
Blarney District Community Employment Project Limited
Boardmatch Ireland
Bray Money Advice And Budgeting Service Limited
Bray Womens' Refuge Housing Association Limited
Breffni Community Development Company Limited
Breffni Integrated Limited
Brickens Community Centre
Brigits Mantle Initiatives Limited
Brittas Community Association Limited
Broadford, Clogherinkoe And Johnstownbridge Community Employment Scheme Limited
Bruckless Community Centre Limited
Caislean Nua Voluntary Housing Association Limited
Camross Hall Limited
Canal Communities Training Programme Turas Limited
Cappoquin Community Development Company Limited
Cara Ireland Housing Association Ltd.
Carlow Community Enterprise Centres Limited
Carlow Money Advice & Budgeting Service Limited
Carndonagh Community & Rural Development Company Limited
Carndonagh Parish Community Employment Scheme Company Limited
Carrabane Community Development Co Ltd
Carrick-On-Suir Development Association Limited
Carrick-On-Suir Voluntary Housing Association
Carrigaline Community Association Limited
Castlecomer Housing Association Limited
Castlehaven Community Centre Limited
Castlerea Community Employment Company Limited
Castletownroche Community Mill Limited
Ccma Ireland Limited
Charleville (Chapel Street) Community Hall Limited
Childcare Community Business Limited
Children's Language Development Project Limited
Clifden Community Playschool Limited
Clonakilty Community Care Society Company Limited
Clonfert Community Association Limited
Clonmel Voluntary Housing Association Limited
Clonres Limited
Cluain Training & Enterprise Centre Limited
Cluid Housing Association.
Co. Roscommon Supported Employment Service Limited
Co. Wicklow Community Partnership
Cobh (Great Island) Community Centre Limited
Cong Community Centre Ltd
Connemara Sheltered Housing Association Limited.
Coolock Development Council Limited
Corofin Community Council Limited
County Kildare Money Advice And Budgeting Service Limited
Cuan Baoi Community Employment Teoranta
Cumann Tithiochta Na Dromoda Teoranta
Development Association (Newport) Limited
Donard Community Enterprises Limited
Donegal Social Housing Ltd
Douglas Community Association Limited
Douglas Old Folks Housing Association Limited
Drogheda Youth Development Limited
Drumlane Community Partnership Ltd
Drumshanbo Community Council Limited
Dublin South East Money Advice And Budgeting Service Limited



Dundalk Enterprise Development Company Limited
Eglish & Rath Community Centre Limited
Ennistymon Parish Project Community Centre Limited
Erne Enterprise Development Company Limited
F2 Centre And Enterprise Management Board Limited
Fahy Community Development Company Limited
Fethard And Killusty Community Ballroom Limited
Fingal Money Advice & Budgeting Service
Fiontarlann Teoranta
Fiuntas Centres Limited
Focus Housing Association Limited
Forbairt Na Rosann Teoranta
Forum Connemara Limited
Fossa Community Centre Limited
Foxford Social And Community Company Limited
Galway East Tourism Marketing Limited
Garristown Community Council Limited
Glenasmole Community Association Limited
Glenties Industrial Development Company Limited
Glenties Tidy Town Committee
Graigenamanagh Tourism Limited
Grange Community Council Limited
Grangemount C.E. Limited
Harmony Community Development Limited
Hollywood Park Development Co. Limited
Homeless Child
Homepage Limited
Homes For Dunmore
Hospital Voluntary Housing Association Limited
I.R.D. North Mayo - West Sligo Limited
Inagh Housing Association Limited
Inch Community Centre Limited
Inner City Enterprise Limited
Ionad Pobail Chill Chiarain Teoranta
Ionad Pobail Cholmcille Teoranta
Itssu Limited
Jpc Housing Association Limited
K.A.S.I. Limited
K.C.Y.M.S. Management Limited
Kells Region Economic Enterprise Limited
Kenagh Community Employment Project Limited
Kenmare District Community Group Limited
Kilballyowen Development Limited
Kilbolane Voluntary Housing Association Limited
Kilcrohane Development Association
Kildorrery Community Development Limited
Kildorrery Voluntary Housing Association Limited
Killaloe Area Community Project Limited
Killarney Community Services
Killeshin Community Development Limited
Killinarden Community Council Limited
Killloughy Community Centre Ltd
Kilmainhamwood Area Development Association Limited
Kilteevan Community Development Group Limited
Kiltullagh Voluntary Housing Association Limited
Kingsriver Community Holdings Limited
Knocknacarra Community Centre Limited
Knocknagoshel Community Centre Committee Limited
Laois Community And Enterprise Development Company Limited
Laois Tourism Co. Limited
Le Chéile Housing Limited
Le Cheile Westside Company Limited
Leamore Leabeg Boora Development Company Limited



Limerick City Community Development Project Limited
Limerick Southside Limited
Lourdes C.E. Management Limited
M.B.M Amenity Group Limited
Macra Na Feirme-Dublin
Marino & District Community Centre Limited
Mayo Abbey Parish Housing Association
Meath Women's Aid Housing Association Limited
Meitheal Development Limited
Millstreet And District Housing Association Limited
Milltown Community Council Limited
Mobile It Limited
Monasterevin Parish C. E. P. Limited
Monivea Community Council Limited
Mount Oliver And District C.E. Limited
Moylough Parish Services Limited
Muckalee Community Project Limited
Murroe Community Council Limited
National Service Users Executive Limited
Navan Enterprise Centre Company Limited
Nazareth House Management Limited
Newbridge Community Training Workshops Limited
North And East Housing Association Ltd.
North East Dublin Community Services Initiative Limited
North Tipperary Leader Partnership
North Wall Community Development Project
Nutgrove Community Enterprise Centre Limited
Offaly Money Advice And Budgeting Service Limited
Owenass Housing Association For The Intellectually Disabled Limited
Parslickstown House Management Ltd.
Pobal
Pobal Man Ean Teoranta
Praxis Housing Association Limited
R.I.P.P.L.E. (Skibbereen) Limited
Ramelton Town Hall Development Company Limited
Rathangan Housing Association Co. Limited
Rathangan Senior Citizens Housing Association Limited
Rathdowney Community Employment Group Limited
Rathmichael Residents' Association Limited
Rccn (Housing) Limited
Reenascreena Community Action Group Ltd
Regeneration Of Urban North Dublin Limited
Respond!
Rhode Parish Enterprise Association Limited
Rialto Development Association Limited
Ring Commons Sc/Naul District Limited
Ringsend & Irishtown Community Centre Ltd.
S.C.C.U.L. Enterprises Limited
Saint John Of God Community Services Limited
Schull Community Care Association Limited
Sean Ross Abbey Voluntary Housing Association Limited
Shel-Bar Limited
Shillelagh People's Property Co. Ltd
South East Chambers Limited
South Meath Social Economy Limited
South Tipperary Money Advice & Budgeting Service Limited
South Tipperary Tourism Company Limited
Springlawn Childcare Community Group Limited
St. Aengus Community Action Group Limited
St. John's Community Development Association Limited
St. Olivers Community Centre Limited
Taghmon Integrated Local Development Team Limited
Tallow Enterprise Group Ltd.



Templemore Voluntary Housing Association Limited
The Catholic Housing Aid Society
The County Kildare Local Employment Service Network Limited
The European Computer Driving Licence Foundation Limited
The Father Patrick Peyton C.S.C. Voluntary Housing Company Limited
The Full Employment Trust Limited
The Irish Society For Autism Housing Association Limited
The Kingdom Voluntary Rural Housing Association Limited
The Louvain Development Trust
The Men's Development Network Limited
The Ronald McDonald House Charity Limited
The Social Action Group Rathmore Limited
The Waterford Dove Housing Association Limited
The Wicklow Supported Employment Network Limited
Thurles Lions Trust Housing Association Limited
Tipperary Voluntary Housing Association Ltd.
Tir Boghaine Teoranta
Togher Community Project Group Ltd
Tralee Community Development Project Limited
Tullacmangan Resource Centre Limited
Tymon Bawn Community Association Limited
Ucd Nova Limited
Union Hall Development Co. Limited
Upton Cork Housing Association Limited
Vergemount Housing Fellowship
Walkinstown Housing Association Limited
West Cork Training & Development Scheme Limited
West Offaly Enterprise Fund Limited
West Waterford Money Matters Limited
Westmeath Community Developments Limited
Westport Multi-Agency Enterprise Limited
Wexford Centre Project Limited
Wexford Local Development
Wexford Money Advice & Budgeting Service Limited
Whitehall And Daingean Road Residents Association Limited
Work Start West Cork Limited
Law, Advocacy and Politics
Alternatives To Violence Project (Ireland) Limited
Amnesty International Irish Section Limited
Autism Alliance
Between Limited
Cardiac Risk In The Young In Ireland Limited
Co. Louth Citizens Information Service Limited
County Offaly Citizens Information Service Limited
Dignity 4 Patients
Domestic Violence Response Limited
Dublin City Centre Citizens Information Service
Dun Laoghaire/Rathdown Citizens Information Service Limited
Empowerment Plus Limited
Epic Empowering People In Care
Friends Of The Earth Ireland Limited
Frontline Magazine Limited
Galway Citizens Information Service Limited
Galway Latin Quarter Limited
Getback Challenge Limited
Link (Galway) Limited
Linx Project Limited
M.O.V.E. Ireland
National Association For Spina Bifida And Hydrocephalus Ireland Limited
Neilstown Parish Social Action Group Limited
Offaly Domestic Violence Support Service Limited
Outhouse Limited
Pact



Positive Age Limited
Reproductive Choices Limited
South Kildare Citizens Information Service Limited
The Ageing Well Network Limited
Think Bodywhys Limited
Unicef Ireland
Waterford Rape Crisis Centre Limited
Philanthropic Intermediaries and Voluntarism Promotion
Alice's Wonderland Foundation Limited
Badb Charitable Trust
Chic And Cheerful Limited
Edmund Rice Schools Trust Limited
Friends Of Coaction Limited
Friends Of Peamount Limited
Midland Oncology Funds Limited
Mount Carmel Community Trust Limited
National Library Of Ireland Trust
Peter Bradley Foundation Limited
Rothe House Trust Limited
Siol Schools Trust Limited
The County Wicklow Volunteer Centre Limited
The Frances Taylor Foundation Chapelizod
The Kylemore Trust
The Meath Foundation
The Stanley Trust Limited
International
Burren Chernobyl Project Limited
Ciorani Limited
Cradle Limited
Europa Donna Ireland Limited
Fid-Fighting Infectious Diseases - The Gambia
Global Emergency Care Skills Limited
Goal
Health Action Overseas
Helping Orphans Worldwide (How) Limited
Hospice Africa Ireland Limited
Indreni Limited
Instruments Of Peace, Limited
Ireland China Association Limited
Ireland Reaching Out
Just One Limited
Kenya Orphan Aid
Mercy International Association
Missionvale Ireland Limited
Rebuild For Bosnia Limited
Romanian Bread Basket Appeal Limited
St. Joseph & The Helpers Charity Limited
The Alan Kerins African Project Limited
The Haven Community Foundation
The Holy Spirit Association For The Unification Of World Christianity Limited
The Hope Foundation Limited
The International Adoption Association
The Liberty Chello Foundation
Traidlinks
Trocaire
War On Want (Ireland) Limited
Wexford Friends Of Chernobyl Limited
World Centers Of Compassion For Children
Religion
Abundant Grace Limited
Alexian Brothers Of The Province Of The Sacred Heart
Assembly Of God's Church (Ireland) Limited
Betel Of Ireland Limited



Catholic Grandparents Association
Christ Healing Evangelical Church
Dublin Buddhist Centre (F.W.B.O.) Limited
Emmanuel House Of Providence Trust
Jesus Is Lord Church Limited
La Grace Christian Assembly Limited
Lourdes Connect Limited
Midlands Islamic Cultural Centre Limited
Monaghan Group Of Parishes Limited
Mountain Of Fire And Miracles Ministries Ireland Limited
Our Lady Queen Of Peace House Of Prayer (Achill) Limited
Pobal Gras Teoranta
Romanian Orthodox Church In Ireland Limited
Southside Vineyard Christian Fellowship Limited
The Family Of Nazareth Non-Profit Company For The Neocatechumenal Way In Ireland
The National Spiritual Assembly Of The Baha'is Of Ireland
The Redeemed Christian Church Of God Sanctuary For All Nations Parish Limited
The Volunteer Missionary Movement
Wycliffe Bible Translators Limited
Young Women's Christian Association Trust Corporation For Ireland
Business and Professional Associations, Unions
Abbey Wreaths Limited
Aswec Limited
Belgium Luxembourg Chamber Of Commerce In Ireland Limited
Building Limes Forum Ireland Limited
Campus Innovation Centre Carlow Limited.
Carrick-On-Suir Community Business Centre Limited
County Carlow Chamber Of Commerce, Industry & Tourism Limited
Dunmore East Tourism And Commerce Group Limited
Enniscorthy Tidy Towns Association Limited
Federation Of Agrochemical Retail Merchants Limited
Fundraising Professionals Network Ireland Limited
International Fiscal Association Ireland
Ireland France Chamber Of Commerce Limited
Ireland Poland Business Association Limited
Irish Association For Counselling And Psychotherapy Limited
Irish Association Of Holistic Psychotherapy Limited
Irish Association Of Speech And Language Therapists Limited
Irish Hospitality Institute
Irish Institute Of Psychoanalytic Psychotherapy Limited
Irish International Freight Association
Killarney Chamber Of Commerce
Longford Chamber Of Commerce And Industry
Marketing Centre For Small Business
Newbridge & District Chamber Of Commerce Limited
North Eastern Enterprise Centre's Association Limited
Plato Business Training Mid-West Limited
Security Manufacturers & Distributors Association Limited
South West Business And Technology Centre
The Association Of Advertisers In Ireland, Limited
The Caterers Suppliers Association Limited
The Dublin International Insurance & Management Association Limited
The European Association Of Cardiothoracic Anaesthesiologists Limited
The Institute Of Bankers In Ireland
The Institute Of Carpet & Floorlayers Of Ireland (I.C.F.I.) Limited
The Irish Self Storage Association Limited
The Marketing Society Limited.
The Mba Association Of Ireland (Mbaai) Limited
The Not For Profit Business Association Limited
The Out And About Association (Cork) Limited
Wicklow Chamber Gaol Limited
Not Elsewhere Classified
Alliance Francaise De Limerick Limited



Calaroga Limited
One Resolve Limited
Pipco Rsg Limited
The Garda Holiday And Travel Club Limited
Tonnta Limited

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

Culture and Recreation
Abbey Theatre Amharclann Na Mainistreach
An Cumann Peile Boiteimeac, Teoranta. (The Bohemian Football Club Limited)
Baldoyle Forum Limited
C.E.A. Limited
Castle Golf Club Limited
Civic Theatre Company Limited
Crafts Council Of Ireland Limited
Cumann Peile Na H-Eireann "Football Association Of Ireland"
Diff Festival Limited
Dublin Theatre Festival Limited
Elm Park Golf And Sports Club Limited
Everyman Palace Limited
Feilte Dhuibh Linne Teoranta
Galway Arts Festival Limited
Irish Amateur Rowing Union Limited
Irish Chamber Orchestra
Irish Cycling Federation
Irish Family History Foundation Limited
Letterkenny Theatre Management Company Limited
Mermaid County Wicklow Arts Centre Limited
Mountaineering Ireland
National Gallery Of Ireland
Pairc An Chrocaigh Teoranta
Portlaoise Leisure Centre Limited
Project Arts Centre
Rotha Teoranta
Scouting Ireland
Siamsa Tíre Teoranta
Special Olympics Ireland Limited
The Alfred Beit Foundation
The Children's Cultural Centre Limited
The Donabate Golf Club Limited
The Hawk's Well Theatre Limited
The Olympic Council Of Ireland Limited
The Pavilion Theatre Management Company Limited
Vantastic Limited
Veritas Communications
Education and Research
Cabas Dublin School Limited
Campus Residences Limited
Cork University Foundation
Drumlin House, Vocational Training Centre For The Handicapped Limited
Fast Track Into Information Technology Limited
National College Of Ireland
The American College, Dublin Limited
The Central Applications Office (Universities And Other Higher Education Institutions)
Health
Blanchardstown & Inner City Home Care Association Limited



Primacare Health Professionals Limited
St. Francis Nursing Home (Mount Oliver) Limited
The Anne Sullivan Centre Limited
The Friends Of St.Patrick's /Marymount Hospice
The Motor Neurone Disease Association Limited
Valentia Community Health And Welfare Association Limited
Social Services
Adapt (Limerick)
Age And Opportunity
Ana Liffey Drug Project
Ballymun Arts And Community Resource Centre Limited
Brainwave-The Irish Epilepsy Association
Carriglea Cairde Services
Cheeverstown House Limited
Clare Youth Service
Clondalkin Drug Task Force Project Management Limited
Dara Residential Services Limited
Debra Ireland
Delta Centre Limited
Donegal Youth Services Limited
Drogheda Women's & Children's Refuge Centre Limited
Drumcondra Home Help And Care Services Limited
Dundalk Simon Community
Famed Limited
Finglas Home Help / Care Organisation Limited
Galway Peoples Resource Centre Company Limited
Home Care - North East Bay Limited
Irish Guide Dogs For The Blind
Kilkenny Carers Support Services Limited
Knockanrawley Resource Centre Limited
Liberties And Rialto Home Help Service Limited
Longford Women's Link Limited
Marriage And Relationship Counselling Services
Matt Talbot Adolescent Services Limited
Midlands Regional Youth Service Limited
St Michael's House
Terenure Home Care Service Limited
The Arklow Home Help Service Limited
The Retirement Planning Council Of Ireland Limited
Traveller Families' Care Limited
West Clare Early Years Care And Education Services Limited
Women's Aid Limited
Environment
Balfarm Limited
Dublin Society For Prevention Of Cruelty To Animals (Inc.)
Fota Wildlife Park Limited
Horse Sport Ireland
Liberties Recycling Training And Development Limited
Teagasc
The National Dairy Council
Development and Housing
Ability West
Athy Community Council Limited
Avondhu/Blackwater Partnership Limited
Ballyphehane Community Association Limited
Breffni Integrated Limited
Canal Communities Training Programme Turas Limited
Carmichael Centre For Voluntary Groups
Charleville (Chapel Street) Community Hall Limited
Cill Dara Ar Aghaidh Teoranta
Co. Wicklow Community Partnership
Co-Operation Ireland
Cunamh Energy Action Limited



Daughters Of Charity Community Services
Donegal Local Development Company Limited
Dun Laoghaire Community Training Centre Limited
European Programmes Limited
F2 Centre And Enterprise Management Board Limited
Festina Lente Enterprises Limited
Fiuntas Centres Limited
Focus Ireland Limited
Forum Connemara Limited
Galway City Partnership Limited
Haven Housing (Mallow) Limited
IBEC Limited
Inishowen Development Partnership
Junior Achievement / Young Enterprise Ireland Limited
Limerick City Community Development Project Limited
Little Bray Family Resource And Development Centre Limited
Louth Leader Partnership
Mabs National Development Limited
Nazareth House Management Limited
Northside Partnership Limited
Offaly Integrated Local Development Company Limited
Order Of Malta Regional Services Drogheda Limited
Pobal
Prosper Fingal
Respond!
Rialto Development Association Limited
Saint John Of God Community Services Limited
Skillnets Limited
St. Canice's Community Action Limited
St. Mary's A.I.D. (Area Integrated Development) Limited
Tallaght West Childhood Development Initiative Limited
The Blanchardstown Area Partnership Limited
The Catholic Housing Aid Society
The European Computer Driving Licence Foundation Limited
The Housing Association For Integrated Living Limited
Tourism Ireland Limited
West Cork Development Partnership Limited
Wexford Local Development
Law, Advocacy and Politics
Alliance Francaise Limited
Aoibhneas Limited
Arthritis Ireland
Irish Cancer Society
Kare Social Services And Dublin City (North Bay) Citizens Information Service
The Dublin Rape Crisis Centre Limited
Trust For Civil Liberties, Human Rights And Fundamental Freedoms Limited
Philanthropic Intermediaries and Voluntarism Promotion
Notre Dame Schools Trust Limited
The Agricultural Trust
The Irish Hospice Foundation
The John Scottus Education Trust Limited
International
Habitat For Humanity (Ireland)
Immigrant Council Of Ireland Limited
Irish Fair Trade Network Limited
Mellon Township Limited
Oxfam Republic Of Ireland
The Experiment In International Living
Religion
Aid To The Church In Need (Ireland)
Christian Blind Mission
Church Mission Society Ireland
Fatima Groups United Limited



The Irish Assemblies Of God Limited
Business and Professional Associations, Unions
Galway Chamber Of Commerce And Industry
Gs1 (Global Standards 1(Ireland)) Limited
Irish Pharmaceutical Healthcare Association Limited
Irish Takeover Panel
Irish Universities Association
Marketing Institute Of Ireland Limited
The Institute Of Accounting Technicians In Ireland Limited
The Society Of Actuaries In Ireland
Not Elsewhere Classified
National Housebuilding Guarantee Company Limited



About 2into3



2into3 are Ireland's specialist advisors and capacity builders for the not-for-profit sector. Since 2006 2into3 have assisted a wide range of not-for-profits by providing consulting, recruitment, research and capacity building services. 2into3, in partnership with Fundraising Ireland, provides a Quarterly Fundraising Monitor service offering subscribed organisations with frequent and comprehensive information on Ireland's fundraising landscape. See www.2into3.com for more.

About the Sponsors



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



MAZARS

Mazars is a leading professional services firm in Ireland with over 30 years' experience. We have a long history of supporting clients in the charity sector and our services include audit, assurance, tax, consulting, financial outsourcing, insolvency and corporate finance. With over 300 staff based in Dublin and Galway, Mazars Ireland is part an integrated partnership with over 15,000 professionals in 73 countries.



About the Authors



Amy Power, Consultant

Amy works with clients in a range of sectors to develop their fundraising strategies.

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



Dennis O'Connor, Director

Dennis O'Connor is Director of 2into3. Dennis advises clients on strategy, philanthropy and fundraising, operating in a range of sectors from health and education to international development. He also writes, lectures and talks on the challenges and opportunities facing not-for-profits. Dennis has Co-Authored a number of papers, including 'Fundraising in a Cold Climate' (2008), 'Collaboration for Greater Impact' (2009), 'The First Annual Report on Fundraising in Ireland' (2010) and 'The Role of Philanthropy in Funding Irish Universities' (2013).



Karena Walshe, Consultant Team

Karena conducts research and analysis on the fundraising needs of the not-for-profit sector.

Prior to joining 2into3, Karena worked in the Development Department at the San Francisco Museum of Modern Art and coordinating volunteers with Friends of the Elderly in Paris. Karena has also worked as a Research Assistant and a Market Researcher.