

The Irish Not-for-Profit Sector:

Fundraising Performance Report 2019

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Foreword

This year marks the 9th iteration of 2into3's *Irish Not-for-Profit Sector: Fundraising Performance Report*. The report maps trends across the sector, using a representative sample of not-for-profit organisations to chart philanthropic income trends in Ireland year-on-year, providing insight into their activities and experiences, particularly those concerning fundraising.

Charitable giving in Ireland is a substantial source of income, rising for the eighth consecutive year in 2017. Despite this, Ireland continually lags the UK in per capita giving and in giving as a percentage of GDP, a trend captured over the last five years (2into3, 2014 -2018). This is even as the UK's per capita giving falls for the first time since 2into3 began tracking this figure in 2014. This report compares Ireland's giving culture to that of the U.K. and U.S., exploring factors contributing to the disparity, including the tax treatment of charitable giving in Ireland after the 2013 changes to the code, a discussion to which BDO has contributed this year.

The report estimates the total amount of fundraised income in Ireland in 2017 and includes the funding model of the sector and of each subsector. This year, funding models have been expanded to reflect investment and sponsorship income in addition to state, earned and fundraised income. We hope to further disaggregate sources of income in future reports as the quality of data available improves. Also considered is the continuously evolving size of the sector, in light of the Charities Regulator's registered list of charities and the Benefacts database, which provides a strong foundation from which research on the sector can grow.

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

Dennis O'Connor
Director, 2into3

September 2019

Key Findings

Fundraised income increased by 9% in 2017

Per capita giving in Ireland was €233

Transparency within the sector continues to decline as 48% of not-for-profit organisations file abridged accounts

Average cost to raise €1 in 2017 was 24c

The Irish not-for-profit sector's fundraised income totalled €1.1 billion in 2017

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Introduction

Life in Ireland hinges on the not-for-profit sector, as the sector reflects the values and ideals of the thousands of people who form its fabric as staff, volunteers and beneficiaries. The countless hours devoted by staff and volunteers and millions of euro donated to Ireland's more than 20,000 not-for-profit organisations serve to illustrate this.

The functions served by the sector appear endless; not-for-profit organisations deliver indispensable health and social services to the public, educate our young and not so young, provide housing and give people a voice through advocacy. These organisations work tirelessly to conserve, beautify and protect the things we hold dear, engaging with individuals and families every day and forming a vital and core facet of society.

Despite the central role the sector plays in our lives, solid, systematic research remains scarce, putting Irish not-for-profit sector's ability to perform at capacity at risk. In the absence of information reported by the sector, efforts to regain public trust and move forward are stifled. Without this data, policymakers cannot make truly informed decisions, nor can CEOs and fundraising managers benefit from knowledge sharing and best practice of other organisations.

Though discussions surrounding increased accountability and transparency are ongoing, the need for a standardised, evidence-based approach to substantiate strategic developments and deepen analysis of the sector remains.

As it enters its 9th year, this report seeks to narrow the knowledge gap by providing insight into the not-for-profit sector's composition and overall status in 2017, particularly in terms of philanthropic activity, performance and cost. We aim to provide objective information that will provide a platform for organisations to come together to debate and discuss solutions that will elevate the sector as a whole.

Regulation of Not-for-Profit Organisations

The regulation of the not-for-profit sector has evolved significantly since the establishment of the Charities Regulator in 2014 under the Charities Act 2009. The Regulator promotes accountability by maintaining a public register of charitable organisations in Ireland and ensuring their compliance with the Charities Act. In 2017, the Register of Charities had 9,061 charitable organisations, adding 1,757 during the year, an increase of 22% and a significant acceleration in growth (Charities Regulator, 2017).

Under the Charities Act 2009, use of Charities SORP (Statement of Recommended Practice) is intended to become mandatory in Ireland, though this has not yet happened. At present, organisations with charitable status are expected to adhere to the *Guidelines for Charitable Organisations on Fundraising from the Public* and the *Governance Code for the Community and Voluntary Sector*. This year, however, the Charities Regulator published the Charities Governance Code, which sets out minimum standards and best practice for charities to abide by and aims to support trustees in upholding good governance (Charities Regulator, 2019). With 2019 as a year of learning and preparation for charities, 2020 will be the first year that charities are expected to comply with the code and in 2021 they will be required to report on their compliance. While the code calls on charities to produce full financial accounts and make annual reports widely available and accessible to the public, this is an additional standard and not a core requirement. It then falls to the Companies Registration Office to bring about more transparent reporting standards. However, with changes to the Companies Act in 2017 which raised the threshold for filing abridged accounts, the responsibility of companies to publicly share accounts was significantly reduced, effectively moving transparency in the opposite direction.

Benefacts cites that 38% of all charities and **48% of the sector overall filed abridged accounts in 2017**, tracking a dramatic incline over a three-year period in its news piece, 'Less doesn't always equal more in non-profit disclosure' (2019). This, according to Benefacts' Patricia Quinn, is a regulatory paradox, wherein government funders require charities to submit detailed accounts with no stipulation that they be shared with the public (2018). While charities are overly burdened by reporting and compliance from multiple funders, adopting the 'triple lock' standards of transparent reporting, good fundraising and governance is key to building and retaining public trust.

Methodology

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

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

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

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

A sample of 10% of organisations was used for subsectors with a sufficient number of available accounts. In the remaining sectors, a sample of 5% or 3% was used. The total sample size then equates to **1,304 organisations or 6.4% of the total not-for-profit sector**. The sample used in this report, when extrapolated, mirrors the proportional representation of the not-for-profit sector.

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

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

SORP Standards

Filing of abridged accounts increased to 48%, almost doubling since 2015 and 10% year-on-year.

Despite continued calls for increased accountability in the sector, the filing of abridged accounts has increased exponentially, from 27% in 2015 to 38% in 2016 and 48% in 2017 (Benefacts, 2019). Of these organisations, Recreation & Sport and Local Development & Housing led in the filing of abridged accounts. Alternately, the International and Health sectors led in SORP compliance. Overall **only 6% of organisations reported to SORP standards according to Benefacts.**

Figure 1: SORP Compliance by Subsector, 2017

Subsector	Total	% Using SORP	% Filing Abridged
Arts, Culture, Media	1,016	6%	49.7%
Recreation, Sport	3,333	0.2%	63.3%
Education, Research	5,196	1%	41.1%
Health	870	11%	33.2%
Social Services	2,119	6%	39.6%
Local Development, Housing	3,181	3%	52.9%
Environment	796	1%	33.4%
Advocacy, Law, Politics	421	6%	38.8%
Philanthropy, Voluntarism	851	5%	37.2%
International	391	17%	37.9%
Religion	1,373	4%	40.6%
Professional, Vocational	955	2%	49.7%
Total	20,502	6%	48%

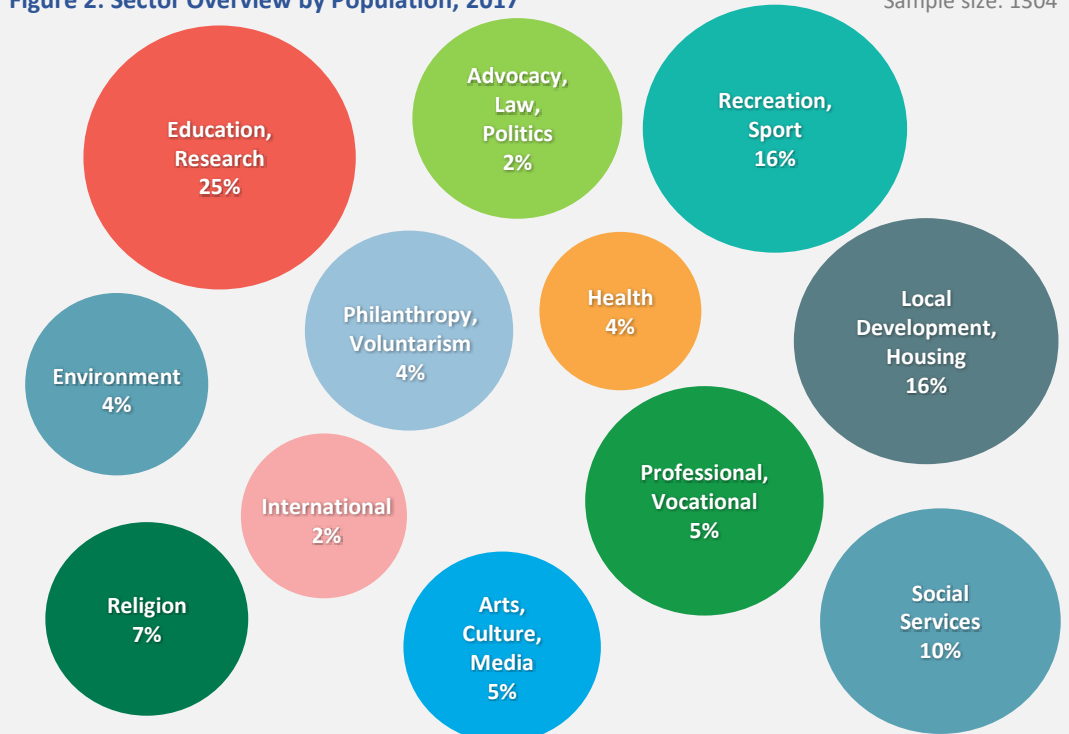
Sample Overview

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

As outlined below, **Education continues to dominate the sector, accounting for a quarter of all not-for-profit organisations in Ireland**, followed by Recreation & Sport and Local Development & Housing, each accounting for 16% of the population. The remaining subsectors are made up of smaller numbers of organisations.

Figure 2: Sector Overview by Population, 2017

Sample size: 1304



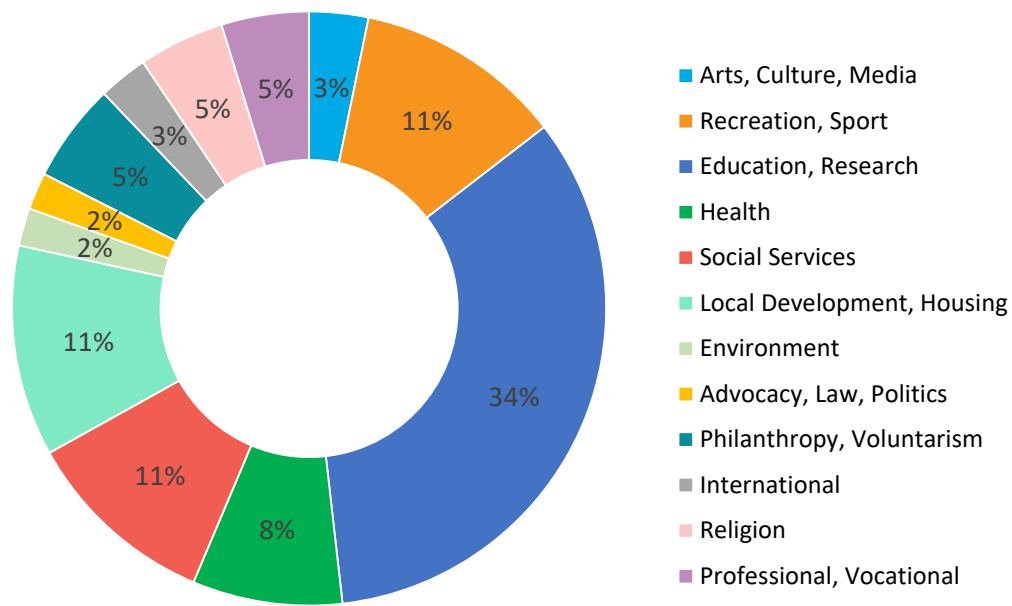
Income

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

Education & Research dominates the sector, accounting for 25% of the total population and 34% of total income. Health represents a small proportion of organisations present within the sector, accounting for 4% of the entire population. However, Health organisations make up 8% of the sector’s income.

Figure 3: Income by Subsector, 2017

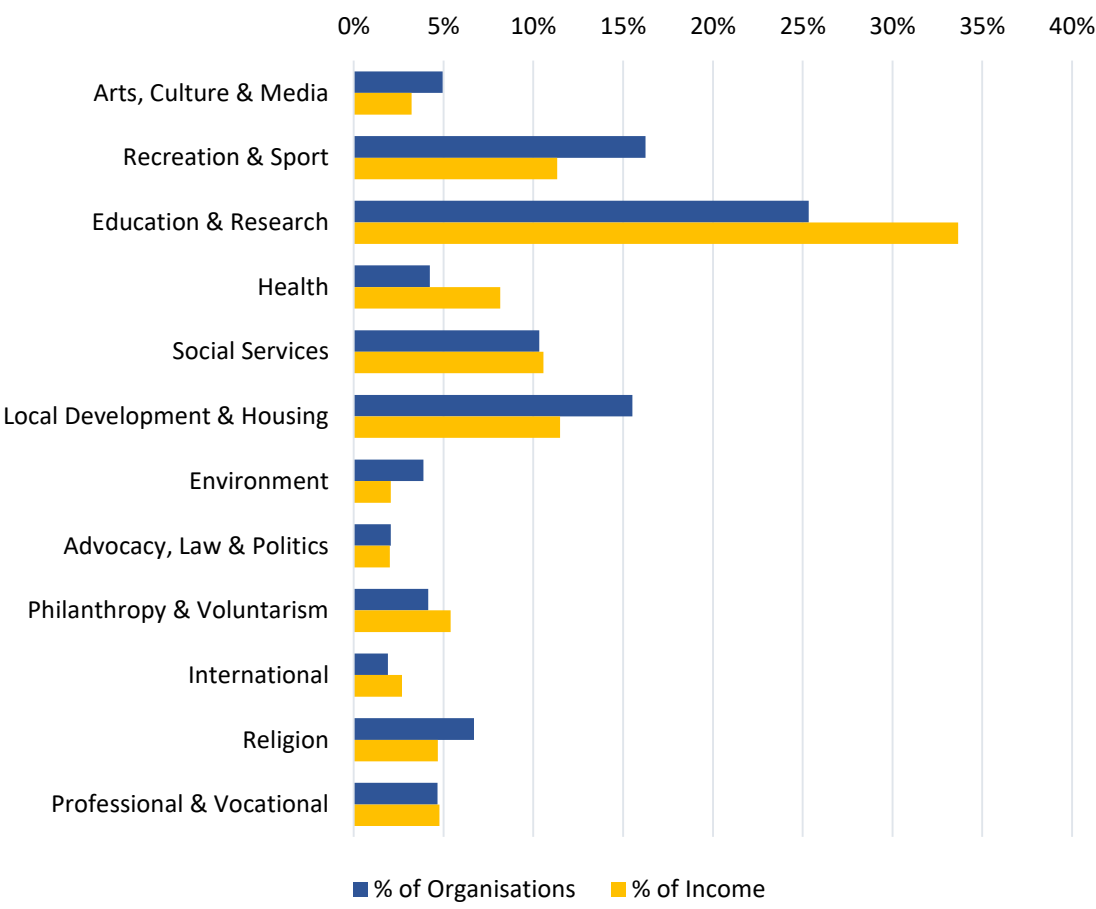
Sample Size:1304



Recreation & Sport represents 16% of the population but only 11% of total income. Education & Research, Health and Recreation & Sport all present variances between income and size. Advocacy, Law & Politics and Professional & Vocational in particular have the closest relationship between income and size.

Figure 4: Subsectors by Size and Income, 2017

Sample Size:1304

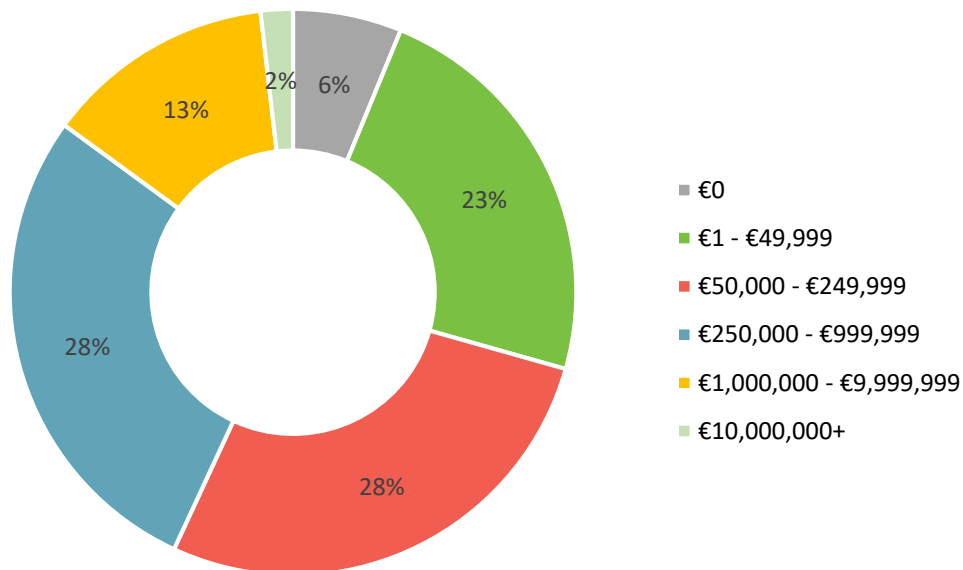


Over half of organisations have income less than €250,000.

57% of organisations had an income below €250,000 with almost 30% reporting income below €50,000. As seen in Figure 5, only 15% of organisations had income of €1,000,000 or more, and 2% reported an income of €10,000,000 or more. The sector remains particularly bottom-heavy, with many organisations ‘relying largely or exclusively on voluntary effort’ due to low financial turnover (Benefacts, 2019).

Figure 5: Income Distribution, 2017

Sample Size: 1304



The average income for organisations in 2017 was €1,190,953 with **13% of organisations reported an income above the average figure. The median, however, was far lower, at €174,898**, indicating that a number of large organisations inflated the average income level, a trend seen throughout this report series. There continues to be a significant disparity between the lowest and highest income brackets within the not-for-profit sector, with both particularly small and very large organisations appearing in this sample.

Summary Statistics: Income, 2017

Sample Size: 1304

Average
€1,190,810

13% Above Average

Median
€174,898

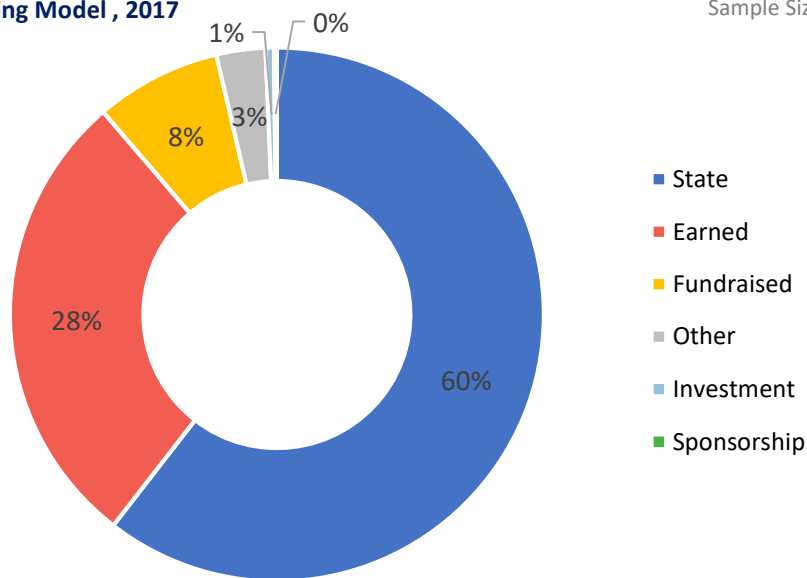
87% Below Average

The total income of the not-for-profit sector is difficult to estimate, particularly in light of the dramatic increase in abridged accounts across the sector and across income brackets. Benefacts cite that the total income figure of the sector of which data is available totalled €13.8 billion in 2017, an increase from €12.1 billion in 2016.

Fundraising accounted for 8% of the sector’s funding model.

Income in the not-for-profit sector is categorised into three main sources: state, earned and fundraised income, while this year the report further disaggregates income to include investment and sponsorship income. This funding model, however, is subject to great variation when broken down by subsector as well as by organisation size. The funding model for the sector is presented in Figure 6. State funding formed the majority source of income at 60%, while fundraised income accounted for 8%. Earned income, composed of activities such as ticket sales and rental income, generated 28% of total income. While investment and sponsorship income did not form a significant portion of income for the overall sector, they are more prominent sources when broken down by subsector.

Figure 6: Funding Model , 2017 Sample Size: 1304

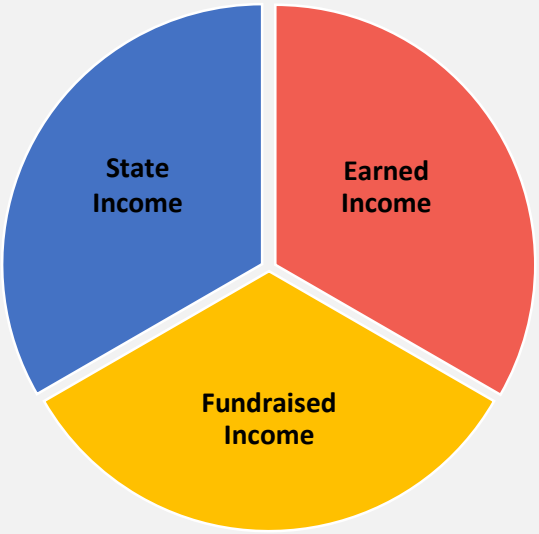


Funding varies greatly on a subsectoral level, . Social Services and Health organisations deliver a wide variety of services for the state, receiving 73% and 76% of their funding from this source, respectively. For Professional & Vocational organisations, 77% of income was earned. The Philanthropy & Voluntarism sector, which includes foundations, received the majority of its income from fundraising, which comprised 74% of its funding model. Religious organisations were similar, sourcing 90% of their income from fundraising, relying more heavily on investment income (5%) than the state (less than 1%) for income. Philanthropy & Voluntarism as well as Professional & Vocational and Environment had investment income in their funding models, while Recreation & Sport reported 4% of income come from sponsorship.

The funding models for each subsector can be found on pages 8-10. Below, subsectors are grouped based on their dominant source of funding. Recreation & Sport’s income was split almost evenly between State and Earned income, hence its placement between the two sources.

Summary Statistics

- Arts, Culture, Media
- Education, Research
- Social Services
- Health
- Local Development, Housing
- Advocacy, Law, Politics
- International
- Environment
- Philanthropy, Voluntarism
- Religion



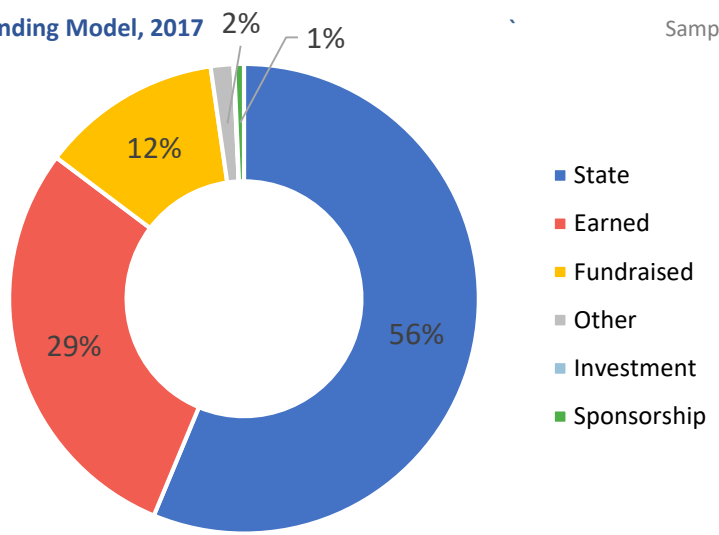
- Professional, Vocational
- Recreation, Sport

Funding Model by Subsector

Arts, Culture, Media

Summary Statistics: Funding Model, 2017

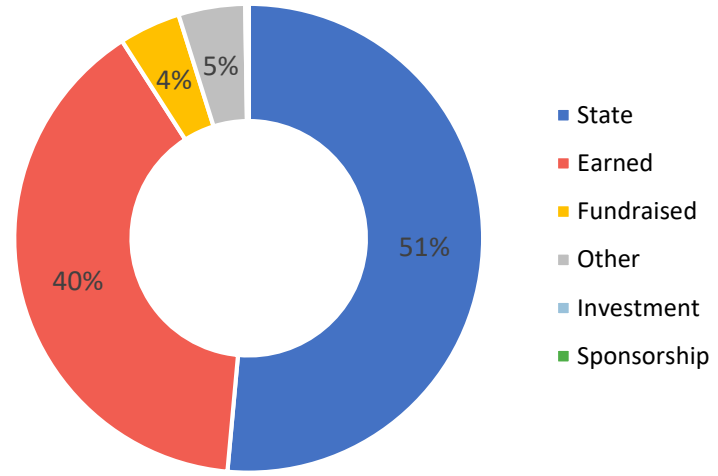
Sample Size: 102



Education, Research

Summary Statistics: Funding Model, 2017

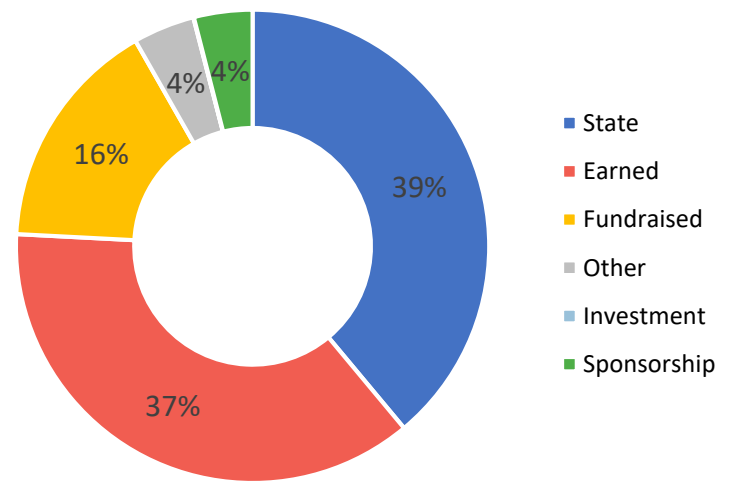
Sample Size: 156



Recreation, Sport

Summary Statistics: Funding Model, 2017

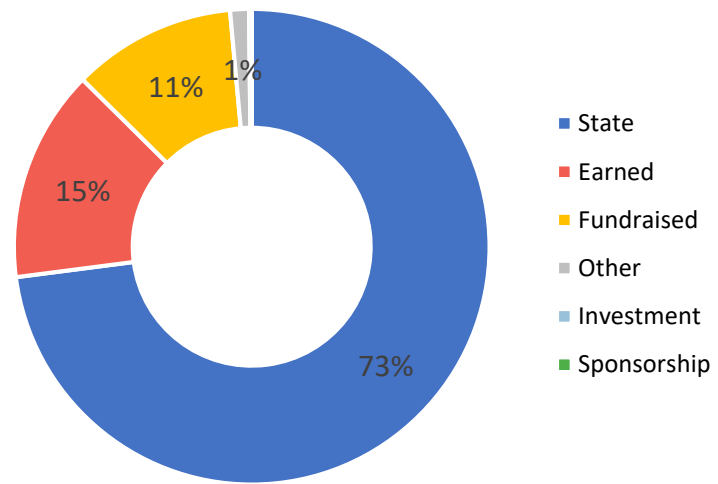
Sample Size: 100



Health

Summary Statistics: Funding Model, 2017

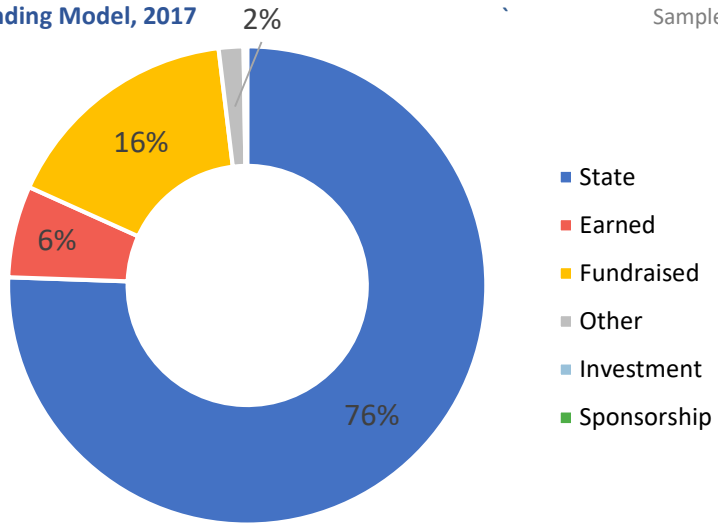
Sample Size: 87



Funding Model by Subsector

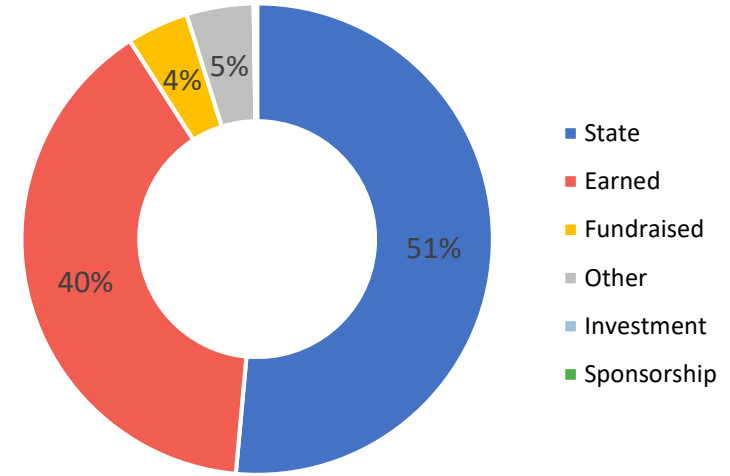
Social Services

Summary Statistics: Funding Model, 2017 Sample Size: 212



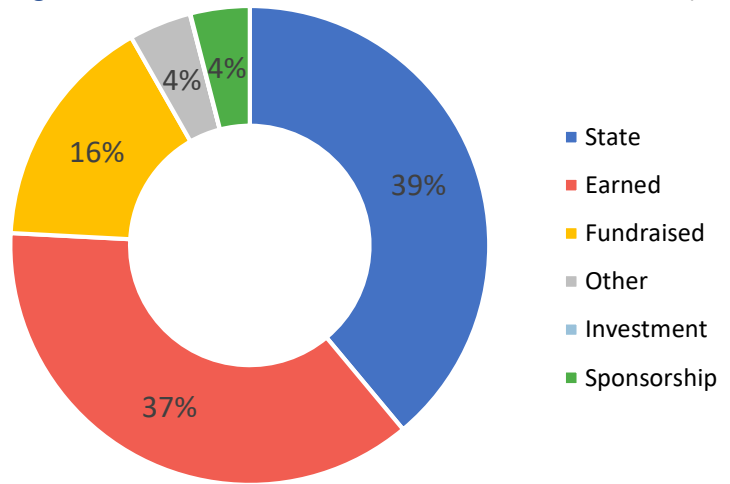
Environment

Summary Statistics: Funding Model, 2017 Sample Size: 40



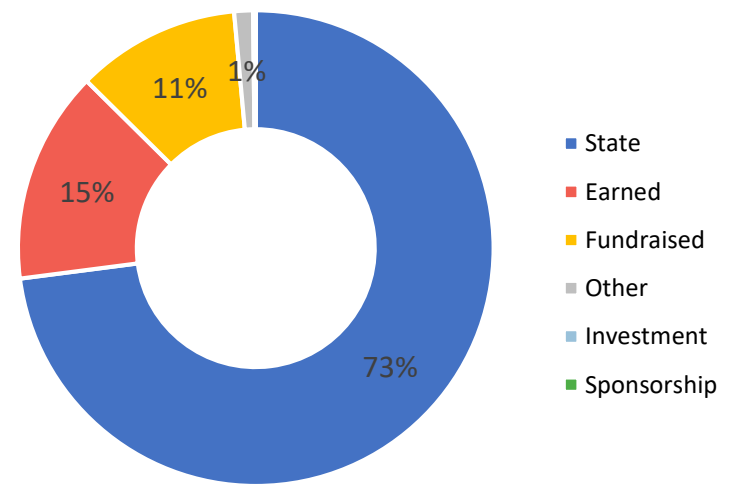
Local Development, Housing

Summary Statistics: Funding Model, 2017 Sample Size: 318



Advocacy, Law, Politics

Summary Statistics: Funding Model, 2017 Sample Size: 42

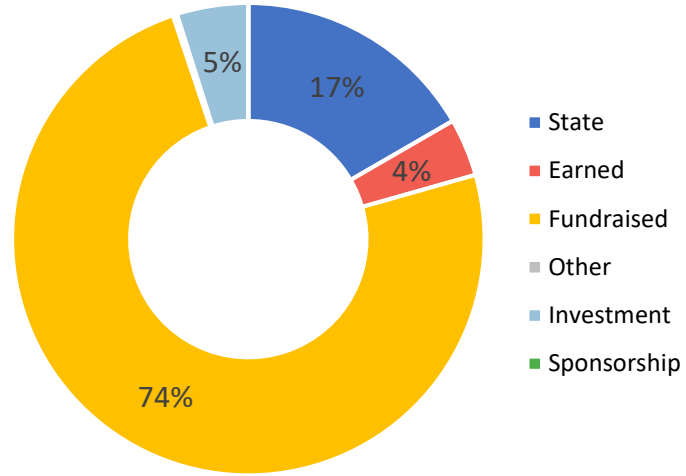


Funding Model by Subsector

Philanthropy, Voluntarism

Summary Statistics: Funding Model, 2017

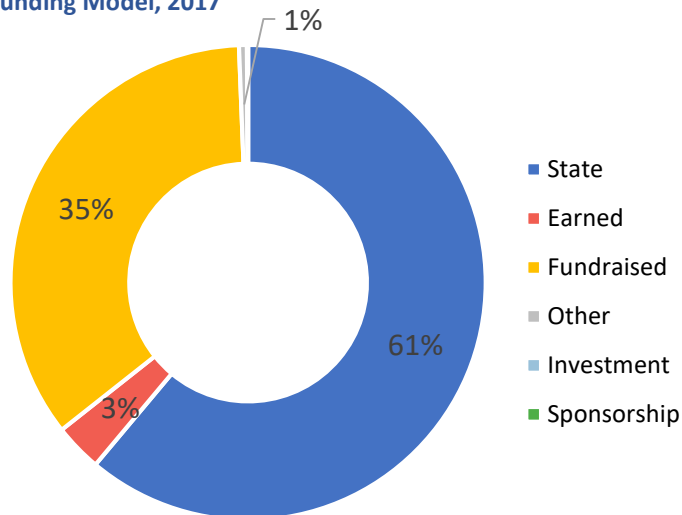
Sample Size: 43



International

Summary Statistics: Funding Model, 2017

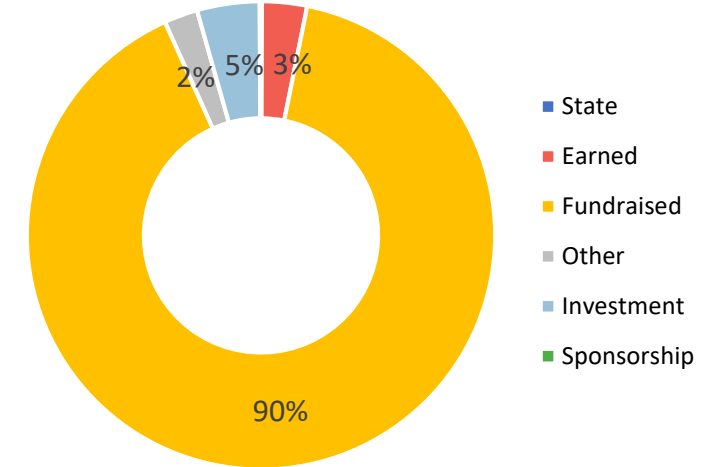
Sample Size: 39



Religion

Summary Statistics: Funding Model, 2017

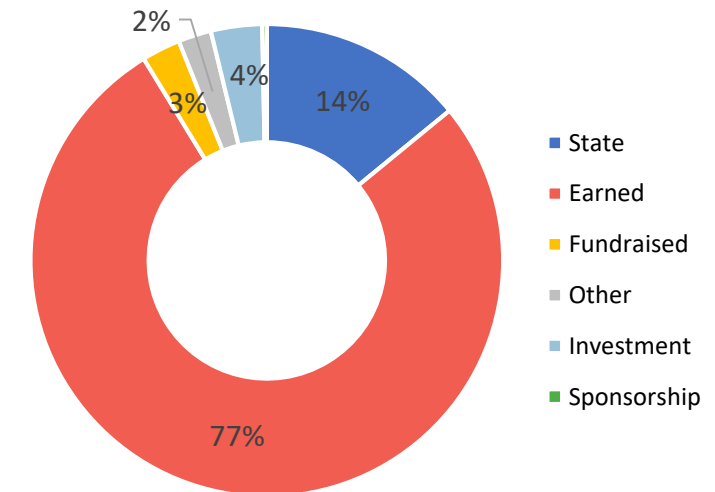
Sample Size: 69



Professional, Vocational

Summary Statistics: Funding Model, 2017

Sample Size: 96

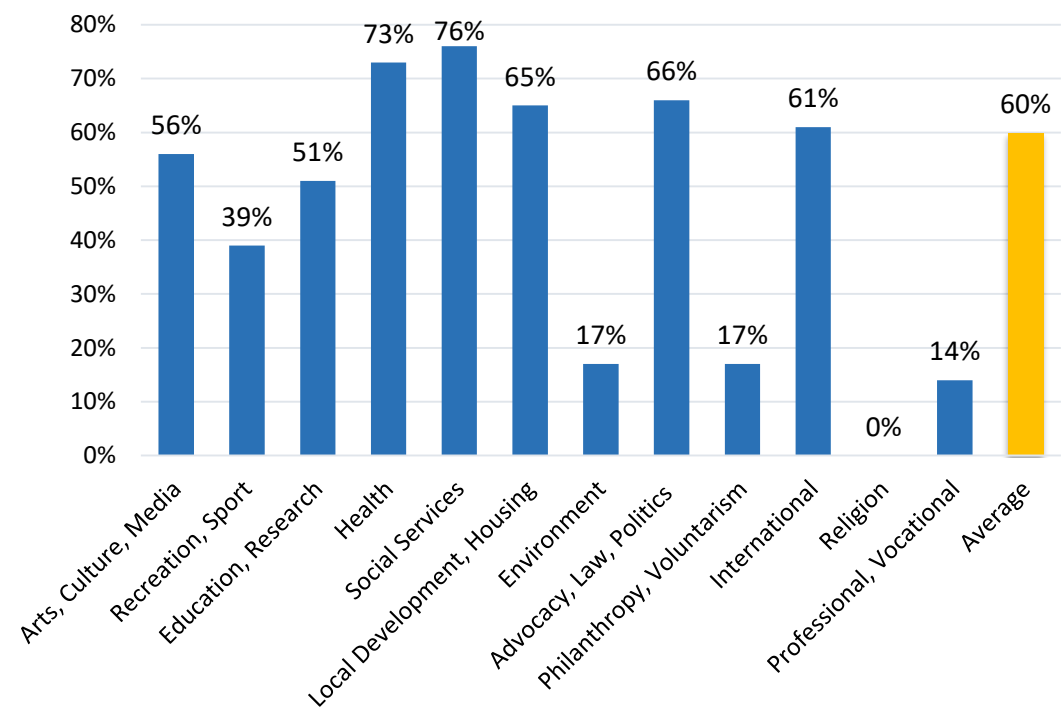


State Income

State Income accounted for 60% of total income, increasing 8% from 2016.

In 2017, state income accounted for 60% of total income, indicating a continued reliance on not-for-profit organisations by the state to deliver vital services to the public. This is particularly evident for **Social Services and Health organisations, which receive proportionally more state income than other subsectors**, while Religion received the smallest state contribution.

Figure 7: State Income as a Portion of Total Income by Subsector, 2017 Sample Size: 1304



In 2017, state income increased 8% year-on-year, while greater variances are seen in subsectoral trends, with all 12 subsectors reporting increased state funding. Philanthropy & Voluntarism saw the largest rise in statutory income at 22%, followed by Environment, which reported a 15% increase. Proportionally, Environment continues to rely more heavily on fundraising.

Government was the biggest single source of funding in 2017 at €5.9 bn, accounting for 8.4% of Government expenditure that year (Benefacts, 2018). This accompanies the shift in the nature of state funding from grant-making to a commissioning model, marking a changing relationship between the state and the sector. While this has contributed to the professionalisation of the sector, the increasing compliance demands of the State as a primary poses significant challenges for many organisations. In 2017, the Department of Public Expenditure and Reform drafted a definition of commissioning and guiding principles on its approach and reported its intention to align and integrate this approach with existing expenditure policy (DPER, 2017).

Figure 8: Change in State Funding by Subsector, 2016 – 2017 Sample Size: 1163

Subsector	% Change
Arts, Culture, Media	1%
Recreation, Sport	3%
Education, Research	5%
Health	8%
Social Services	10%
Local Development, Housing	6%
Environment	15%
Advocacy, Law, Politics	2%
Philanthropy, Voluntarism	22%
International	8%
Religion	17%
Professional, Vocational	1%
Average	8%

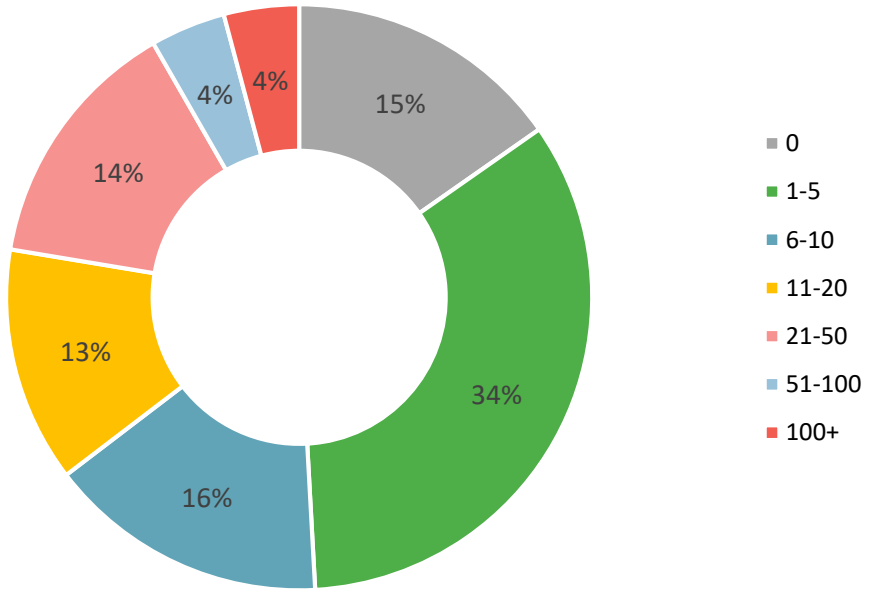
Staffing levels increased by 2%, while nearly half of organisations employ 5 staff or less.

49% of organisations employed 5 or less staff in 2017, as outlined in the chart below. Organisations with more than 50 members of staff totalled 8%. Of organisations in the sample, 4% had more than 100 staff.

Disparity in the sector was also found with regards to staffing levels. On average, **organisations employed 25 staff members, over four times the median of 6**. 82% of organisations had staff levels below the identified average.

Figure 9: Distribution of Organisations by Staff Number, 2017

Sample Size: 916



Summary Statistics: Staff Numbers, 2017

Sample Size: 830

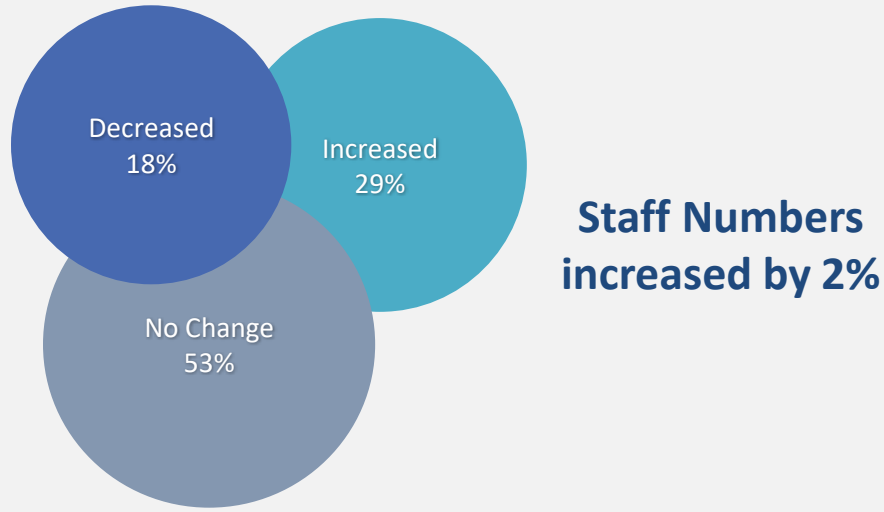
**Average
25 Staff
Median
6 Staff**

Above Average 18%
Below Average 82%

As seen in Figure 10, over half of organisations experienced no change in staff numbers between 2016 and 2017. Almost a third of organisations added to their teams, resulting in a 2% increase overall.

Figure 10: Change in Staff Numbers, 2016 – 2017

Sample Size: 800



Fundraised Income

Education & Research organisations received 22c of every €1 raised in Ireland in 2017.

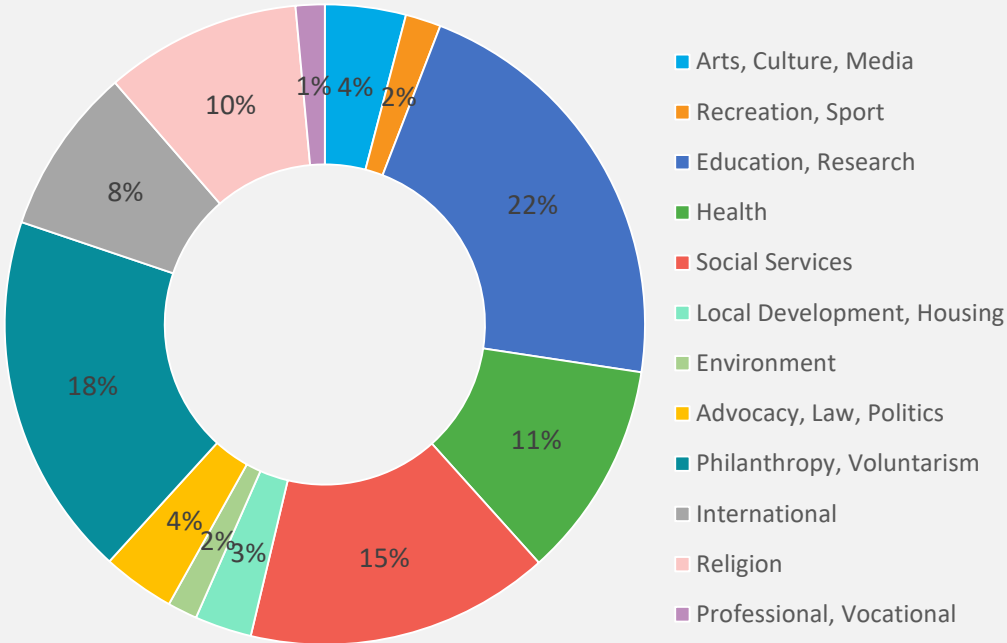
Ireland has historically been viewed as having a highly generous population, consistently ranking highly in the World Giving Index. In 2017, **Ireland ranked 5th most generous nation, ahead of the UK, which placed 6th.** These results reflected the number of respondents who reporting having volunteered, helped a stranger or given money to charity in the last 30 days. However, when ranked by charitable giving alone, Ireland, while remaining in the top 10, dropped one position, ranking 9th (CAF World Giving Index, 2018). Furthermore, while Ireland is more generous by frequency, the U.K., whose philanthropic infrastructure is more developed, gives greater amounts. This is attributable to the U.K. having a better tax policy for incentivising giving, a more established culture of legacy giving, as well as the higher number of trusts and foundations in the U.K. Ireland has just 40 trusts and foundations on record, a fraction of that of the U.K (Johnson, 2018).

As stated in the methodology, almost half of accounts in 2017 were abridged, with reported income more often than not provided in aggregate. The result is that fundraised income and its sources continue to be significantly underreported. Only a small number of organisations in our sample provided additional information. It is on this small group that this analysis is carried out. As such, the results are no longer necessarily representative of the experiences of the entire sector.

As illustrated in Figure 11, **Education & Research received 22c of every €1 raised in 2017, while Philanthropic organisations received 18c of every €1.** Environment and Sporting organisations contributed 2% of total fundraised income each, while Professional & Vocational, received 1%.

Figure 11: Fundraised Income by Subsector, Main Sample, 2017

Sample Size: 417



Fundraised income by method is consistently underreported.

The not-for-profit sector relies on a variety of fundraising methods, from Corporate Donations to Selling Something and Legacy giving. As equally varied are the skills, time commitment and investment required to implement each method. Each organisation must identify the range of fundraising techniques that are best aligned to their funding targets and resources, measured in terms of overall income. The fundraising mix is influenced both by subsector and an organisation’s purpose.

For the 417 organisations with available data, a total of 677 observations on fundraised income by method were found, with fewer organisations reporting fundraised income despite an increased sample size due to the growth of the sector. Most frequently cited were ‘donations’, which accounted for 37% of all observations, with organisations frequently using this as an amalgamation of various fundraising methods. Likewise, many organisations included ‘fundraised’ income but did not specify further.

While others provided detail on methods used, they combined income from more than one source, (e.g. Campaigns and Events), preventing the disaggregation of income by method. This unspecified fundraised income accounted for 26% of reporting. There was a high level of observations for Trusts and Foundation income, at 13%. Organisations typically named the Trust or Foundation or were more explicit when reporting on this form of income.

While annual accounts provide detail on fundraised income totals, there is a lack of available information to identify the fundraising mix of the sector using this approach, due to inconsistencies and underreporting. For the more developed organisations that do share their fundraising data, the absence of a common standard of reporting makes it difficult to draw meaningful analysis from what is available, highlighting the need for common definitions of charitable giving to be agreed upon (Hoolwerf, 2019).

Figure 12: Reporting of Fundraised Income by Method, Main Sample, 2017

Sample Size: 417

Fundraising Method	Number of Observations	% of Reporting
Unspecified/Other	178	26.3%
DM Appeals/Campaigns	5	0.7%
Local/Community Fundraising	65	9.6%
Corporate Donations	35	5.2%
Selling Something	29	4.3%
Legacies	26	3.8%
Trusts/Foundations	87	12.9%
Major Gifts	2	0.3%
Donations	250	36.9%
Total	677	100%

Relationship fundraising forms the majority of fundraised income.

A survey of 24 organisations was conducted to provide a more detailed analysis of the fundraising mix. Figure 13 illustrates the fundraising mix of the sector from self-reporting compared to what can be derived from annual accounts.

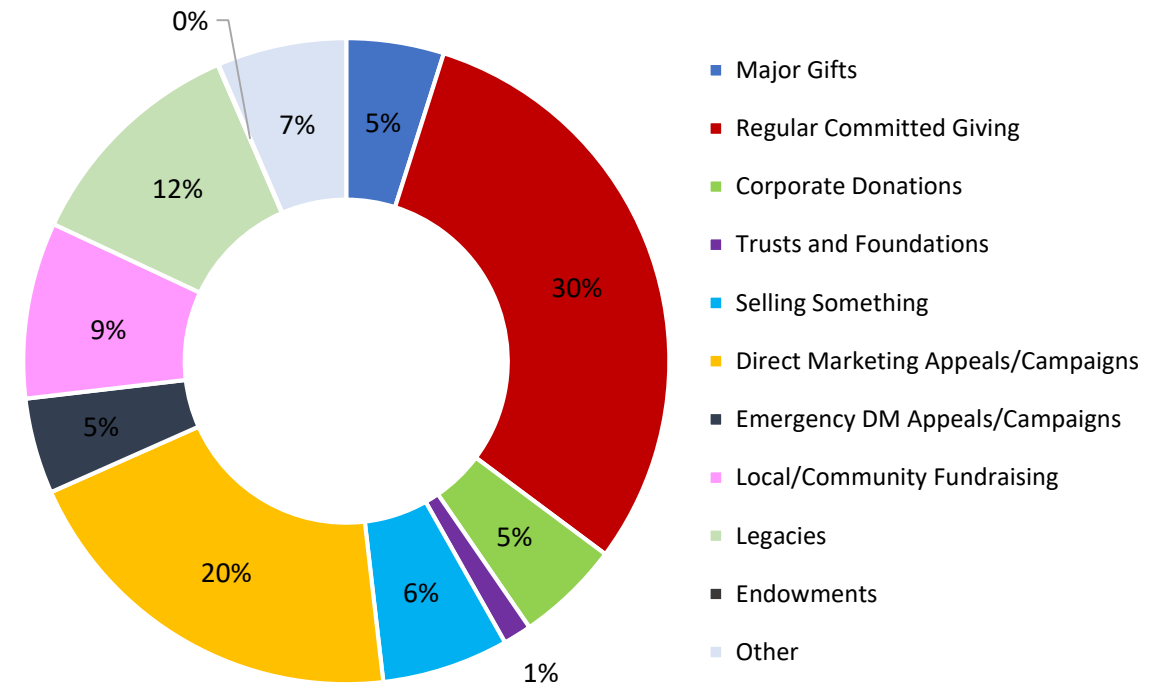
Regular Giving (30%) and Direct Marketing Appeals (20%) dominate the fundraising mix, while income from Trusts & Foundations represented only 1% of fundraising, consistent with Ireland having the fewest charitable Trusts and Foundations in Europe (Johnson 2018). More traditional fundraising methods such as Local/Community Fundraising and Selling Something in reality represent a far smaller portion of fundraised income, at 9% and 6% respectively. **Relationship-based methods formed 53% of all fundraised income.**

Legacy giving forms a significant portion of the overall fundraising mix at 12%, with substantial growth year-on-year, suggesting a gravitation in the sector toward more transformative methods of giving, particularly for those organisations in the higher income brackets who may be repositioning themselves to take a long view of giving pathways. This comes at a time where a period of unprecedented intergenerational transfer of wealth is expected to occur between 2017 and 2036 in Ireland (The Community Foundation, 2018).

The formation of Benefacts has enabled Ireland to narrow the knowledge gap surrounding the voluntary sector. However, sectoral knowledge on the fundraising landscape remains incomplete due to inconsistent and incomplete reporting. The 2017 Critical Fundraising Report called for more evidence-informed fundraising decision making process that included participation in benchmarking to share information regarding and insights on fundraising performance (Murphy). Likewise, the European Fundraising Association (EFA) calls for increased collaboration and a unified approach to share and build knowledge among not-for-profits, advocating for not-for-profits to step beyond the interests and goals of the organisation only by sharing relevant data with umbrella bodies and researchers to form a more complete picture (Hoolwerf, 2019).

Figure 13: Fundraised Income by Method, Survey Sample, 2017

Sample Size: 24



Fundraised Income: International Comparisons

Ireland and the U.K. received a similar proportion of income from legacies.

Individual Donations dominated the U.S. fundraising mix, with Giving USA 2018 reporting \$286.5 billion worth of individual donations in 2017 and foundation giving reaching \$69.9 billion, up 15.5%. This is attributable to extremely significant gifts made to some of the country’s largest foundations.

Individual donations in the U.K. totalled £13 billion in 2017, with legacy income at £2.7 billion (Pharaoh et al., 2018). The U.K., unlike Ireland, also uses Gift Aid, which incentivises both the charity and donor while allowing smaller organisations access to the scheme by extending the benefit to small donations.

When compared to Figure 15, similarities between the Irish fundraising mix and that of the U.S. and U.K. emerge, with a majority of the mix being individual donations and a significant proportion of legacy income. However, with 16% of fundraised income the U.S. and U.K. received through Foundations and only 1% being attributed to this method in Ireland, it is clear that Ireland’s giving culture remains underdeveloped when compared internationally.

Figure 14: U.S. Fundraised Income by Method 2017, Giving USA 2018

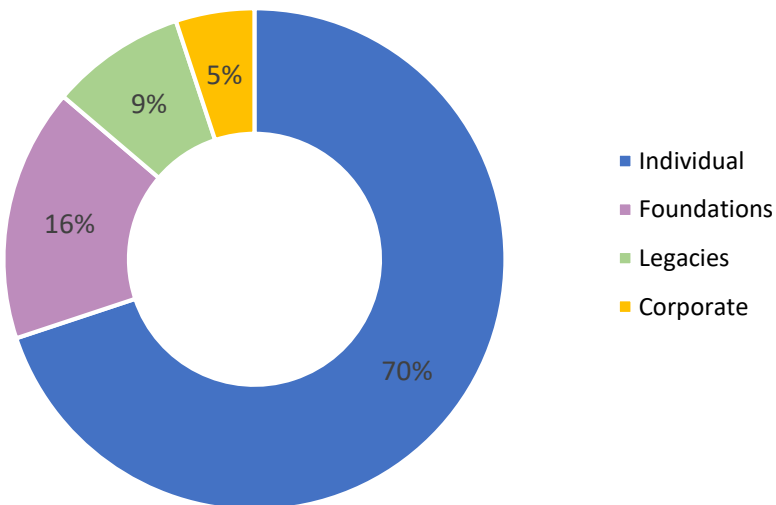


Figure 15: UK Fundraised Income by Method 2017, NCVO 2019

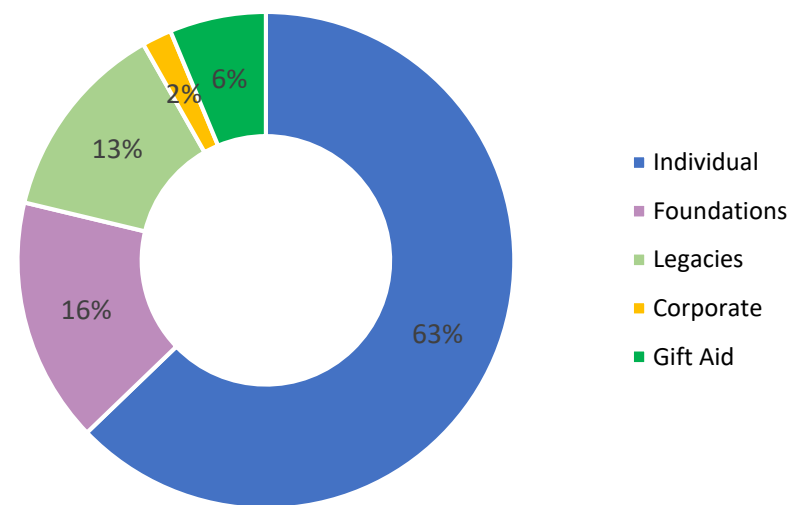
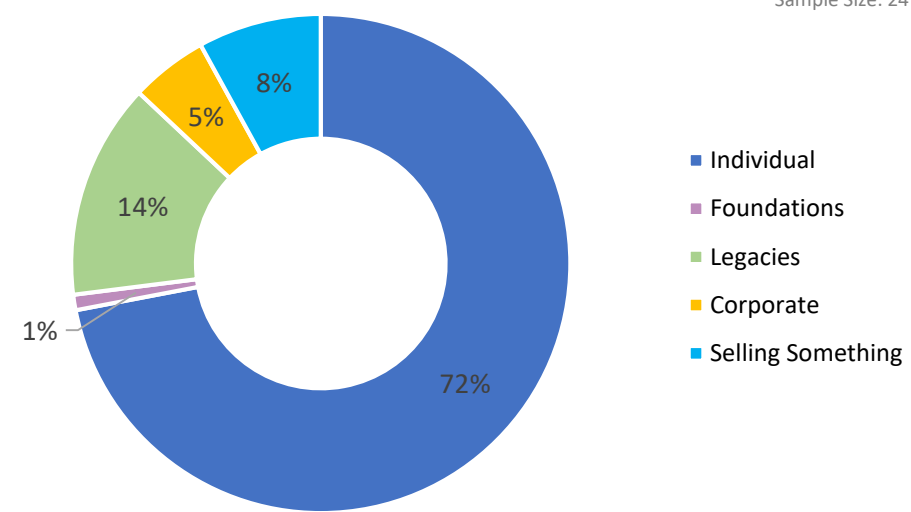


Figure 16: Irish Fundraised Income by Method, Survey Sample, 2017



Sample Size: 24

Fundraising Trends

Fundraised income increased by 9% in 2017.

In 2017, fundraised income experienced an average increase of 9%, showing a significant acceleration of growth. As outlined in the summary statistics table, organisational and subsectoral differences vary greatly. **A nearly even split was found between organisations experiencing an increase or decrease in fundraised income, with 7 subsectors experiencing an uptake. The average monetary increase, however, is more than twice the average decrease, resulting in an overall upward trend.**

Figure 17 shows that it was the €1 million to €5 million fundraised income bracket that experienced the most significant average growth, rather than the over €5 million bracket, indicating a period of growth for middle-large organisations. Figure 18 shows Health as having the largest average increase of €160,964 per organisation, while the largest average decrease was experienced by Philanthropy & Voluntarism. Local Development & Housing's 121.5% increase is directly attributable to a once-off donation to one organisation, without which fundraised income increases by 2%.

Fig. 17: Average Income Change by Fundraised Income Bracket

Sample Size: 410

Income Bracket	Average Change	% Change
<€250,000	€36,148	0.2%
€250,000 - €1,000,000	€455,729	3%
€1,000,000 - €5,000,000	€2,391,717	6%
>€5,000,000	€761,632	1%

Despite the degree of acceleration in fundraised income year-on-year, trust and transparency remain a lasting issue for the sector, with just 12% of respondents reporting feeling that Irish charities were doing enough to build trust with their donors in a 2019 survey by Amárach. However, Amárach points out that while Irish charities are faced with a 'guilty until proven innocent' mentality by the public, giving remains a 'part of the Irish psyche'. With 67% of respondents desiring to hear more from charities about how their donations are used, improving donor communication and sharing data is key to winning back public trust in a competitive philanthropic space.

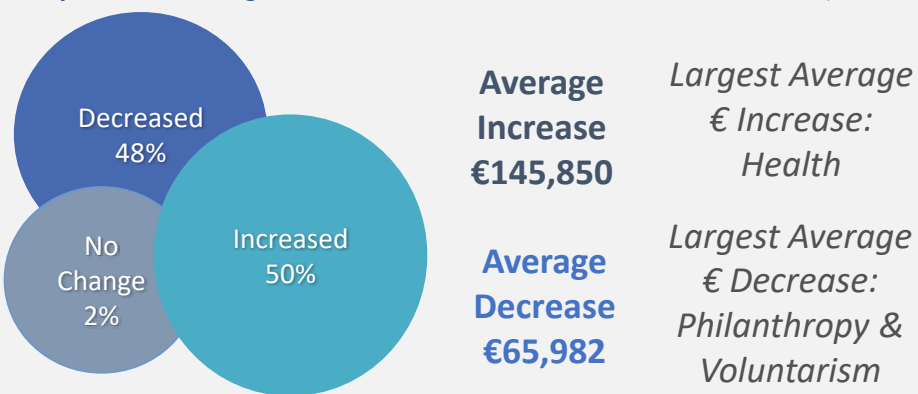
Figure 18: Change in Fundraised Income by Subsector, 2016 - 2017

Sample Size: 410

Monetary Change in Fundraised Income by Subsector		
Subsector	% Change	Average Change
Arts, Culture, Media	-11.9%	-€15,553
Recreation, Sport	-7.3%	-€15,672
Education, Research	-12.8%	-€22,171
Health	10.9%	€160,964
Social Services	5.5%	€22,391
Local Development, Housing	121.5%	€52,833
Environment	24.9%	€71,487
Advocacy, Law, Politics	-5.1%	-€7,879
Philanthropy, Voluntarism	-2.4%	-€32,185
International	11.6%	€89,381
Religion	20.9%	€127,949
Professional, Vocational	7.5%	€6,105

Summary Statistics: Change in Fundraised Income, 2017

Sample Size: 410



Fundraising Costs

Expenses related to fundraising are continually and significantly underreported, making it difficult to construct a detailed breakdown of fundraising costs using the main cohort of organisations. The sector recognises that increased transparency is essential to regaining public trust. Despite being outwardly accepting of the need for regulation, however, organisations remain hesitant in reporting on administrative, overhead, and fundraising costs. This is compounded by a lack of public understanding of the economic reality of operating an organisation at a professional standard, a perception akin to the GAA, as charities are expected to be professional yet amateur at the same time (Amárach, 2019).

Though 71% of respondents said charities should hire the best professionals, 45% thought wages to be too high in 2019, though this is down from 51% in 2015 (Amárach). This contradiction threatens the ability of the sector to perform and to deliver high quality services. While keeping costs low is important, overheads are a reality that need to be acknowledged both by funders and public donors. There is a cost to professionalisation; attracting, retaining and training these professionals is essential to creating a sustainable and effective sector (Amárach, 2017: 31).

The public desire for charities to be 'run by volunteers and without overheads' while operating optimally and delivering top-quality services is simply not possible (Amárach, 2017: 17). In reality, organisations cannot truly build capacity or meet their potential in the absence of funding allocations for staff costs and overheads. In light of this ongoing struggle for the sector, organisations must challenge unfair criticisms and continue to advocate for the investment and funding they need to perform.

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

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

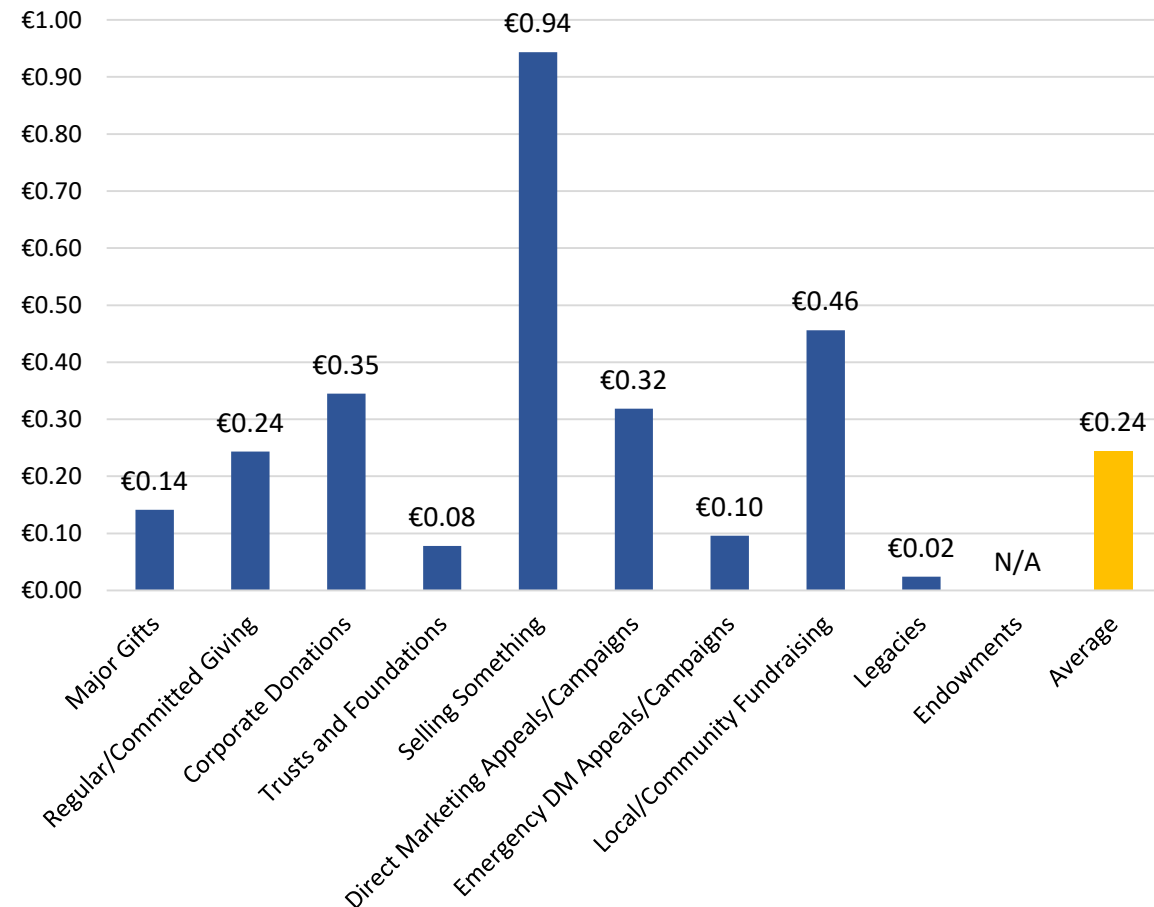
In 2017, 20 organisations gave detailed information on their cost to raise €1, allowing 2into3 to estimate the costs associated with the various fundraising methods.

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

Fundraising Costs

In 2017, it cost 24c to raise €1, with relationship methods of giving bringing in the highest return on investment.

Figure 19: Cost to Raise €1, Survey Sample, 2017 Sample Size: 20



The cost of fundraising varies across different techniques, and in 2017 the average cost to raise €1 was 24c. Selling Something was the most costly method requiring 94c to raise €1. Notable in 2017 was the level of investment placed into Corporate Donations, at 35c to the Euro, especially considering the focus on Corporate Social Responsibility by the sector that year.

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

24c invested = €1 raised in Ireland

22p invested = £1 raised in U.K. (NCVO, 2019)

25c invested = \$1 raised in U.S. (Giving USA, 2018)

Estimated GDP and Per Capita Equivalent

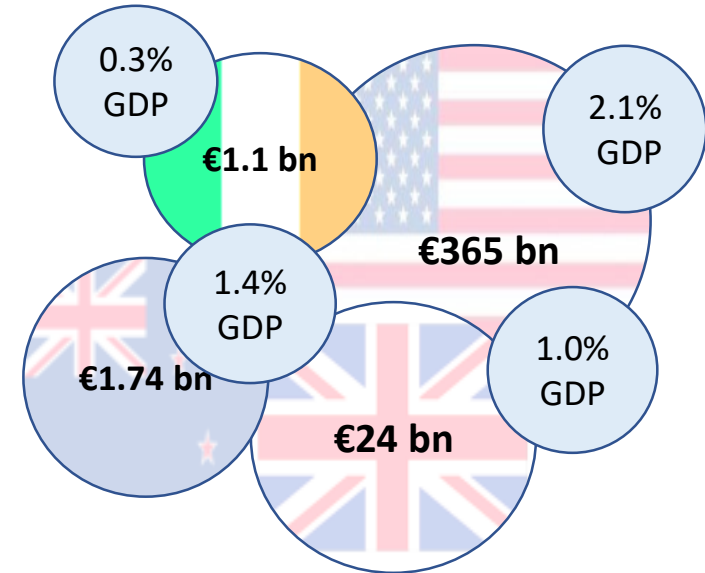
Ireland lags significantly when compared internationally despite narrowing the gap in per capita giving between Ireland and the U.K.

The extrapolated sample of this report is representative of the not-for-profit sector in 2017, and can, therefore, depict the overall sectoral experience. In our effort to ensure the best representation of the sector, the top 1.5% of this cohort was removed from the extrapolation. Figures presented in this part of the report should be viewed with some caution due to underreporting and a lack of information particularly surrounding this form of income. With these caveats in place, it is estimated that in 2017, fundraised income for the Irish not-for-profit sector totalled €1.1 billion.

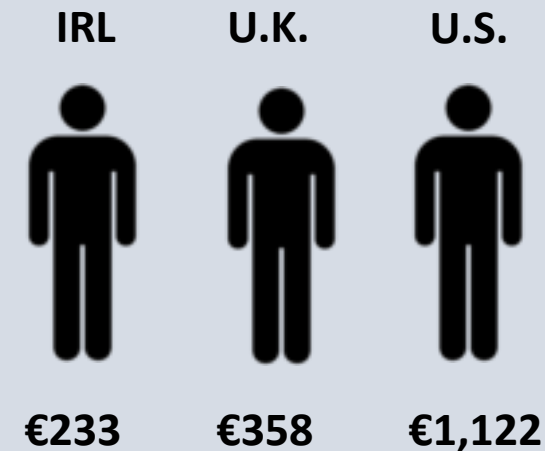
Ireland's fundraised income formed 0.30% of Irish GDP in 2017, with a **per capita rate of giving of €233, €125 lower than that of the U.K.** While there was an increase in giving in the U.K. in 2017, this was attributed to fewer people giving more (CAF UK Giving, 2018). Though income rose, 2017 saw growth in the U.K. voluntary sector slow, with public donations dipping for the first time in 8 years; the overall figure was bolstered by grants and investments (NCVO, 2019).

Comparisons in giving can be drawn between Ireland New Zealand due to the similarity in population and GDP. New Zealand's most recent data is from 2014 but shows per capita giving at €386 with an estimated total of €1.74 billion in philanthropic giving, significantly higher than that of Ireland in 2017. New Zealand has a highly developed culture of strategic giving, with voluntary and statutory trusts and foundations accounting for 42% of total giving (Cox, 2014: ii). Similarly, it was found that Norway, one of Ireland's closer European counterparts in terms of population and GDP, gave less per capita at €180 but gave more strategically, with 41% of giving coming through trusts and foundations (Sivesind, 2018).

A large-scale longitudinal study covering 20 European countries published by The European Research Network on Philanthropy highlights shortcomings in Ireland's reporting on giving, noting a very low-bound estimate and overall low availability of data (ERNOP, 2018).



Summary Statistics: Per Capita Giving, 2017



Per Capita Giving, 2014



Subsectoral Giving Per Capita

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

Per capita, Ireland gave €233 in 2017. Subsectoral differences have been identified when it comes to per capita giving levels, as Figure 19 illustrates. Education received the highest per capita contribution at €50.18, followed by Philanthropy at €43.01, despite a decrease in fundraised income year on year for each subsector and marking a reduction in religious giving, which had previously received the most donations per capita (2into3, 2017-2018). Professional & Vocational received the lowest donations per capita at €3.42, followed by Environment at €3.51.

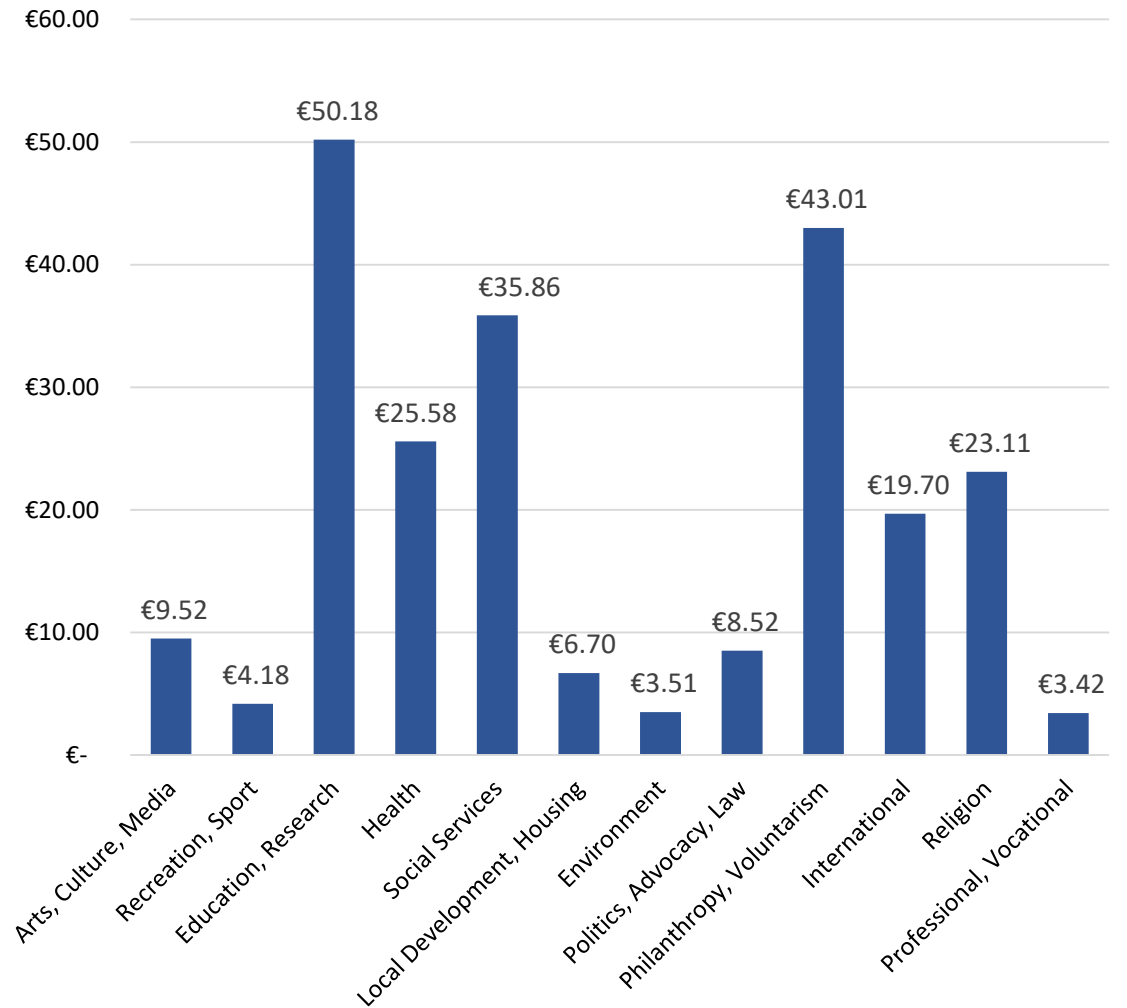
When extrapolated to depict overall sectoral experience, fundraised income increased in 2017 yielding €1.1 billion compared to €1 billion raised in 2016. **Per capita giving increased by €21, to €233.** However, giving as a percent of GDP fell from 0.33% to 0.30% year on year and for the third year recorded by 2into3 (2017-2018). This is attributable to the growth and recovery of the Irish economy.

Summary Statistics: Estimated GDP and Per Capita Giving, 2017

Philanthropic Landscape	2016	2017
Total Fundraised Income	€1.01b	€1.12b
As a % of GDP	0.33%	0.30%
Per Capita	€212	€233

Figure 20: Per Capita Giving by Subsector, 2017

Sample Size: 423



Tax Treatment of Charitable Giving

Ireland's current tax regime is not conducive to encouraging high levels of philanthropic and charitable giving.

During 2018, Philanthropy Ireland engaged BDO to examine the impact of the 2013 change in the tax treatment of charitable donations and to consider the impact these changes have had on donor behaviour and on the value of donations made to eligible charities in Ireland.

The rationale for making the changes at the time was to simplify the administration of the tax scheme, which in turn could help to stimulate and increase the level of charitable and philanthropic giving.

Despite concerns raised prior to the changes, one of the key changes made in 2013 was the removal of the tax benefit from self-assessed donors. Prior to this, a self-assessed donor could claim a reduction in their tax liability for donations made to eligible charities at the rate of tax being paid by that individual i.e. 20% or 40%.

For tax purposes, PAYE and self-assessed donors, are now treated the same, with the charity benefiting from the tax relief in the form of a grossed-up payment at 33%. In this regard, **Ireland is unique when benchmarked against other developed economies in that there is no personal benefit available on individual donations.**

The **tax changes enacted since 2013 have not been effective in stimulating or increasing the level of charitable and philanthropic giving in Ireland. In reality, the overall value of donations has decreased by approximately 24% comparing 2010 and 2016.**

Efforts to simplify the process **have not led to any meaningful increase in the number of not-for-profit entities or charities availing of the scheme.** Of the 7,100 not-for-profits registered with the Revenue Commissions for the purposes of Charitable Tax Exemption, only 1 in 3, of these are eligible to avail of S.848 (A) tax relief with only 1,707 making a claim in 2016. **This narrow eligibility puts Ireland at odds with many other countries with developed charitable sectors.**

Most donations tend to be low in value with approximately 60% of donations being made by PAYE workers. **The current scheme therefore has not been effective in mobilising large scale philanthropic giving, as the vast majority of amounts given are characterised as small charitable donations.** BDO found that 90% of donations are below €1,000 in value.

The actual value of donations has decreased by almost a quarter when figures for 2010 and 2016 are compared, down from €119.7m to €92.4m.

In monetary terms a significant amount of donations (to the value of €8m) are not being refunded to charities. Approximately 87% of claims filed by charities are subject to some form of restriction. This level of restriction would suggest that the scheme is not working as effectively as desired.

Ireland is one of a very limited number of developed economies that applies a minimum donation amount (€250) to qualify for relief. Such an approach means there is no tax incentive to donors giving in smaller amounts. This is particularly relevant when discussing incentivising and earning a culture of giving in younger or first donors.

Ireland is also one of a few countries that implement a value cap on qualifying donations. Internationally, most countries cap the level of relief available on tax, generally as a percentage of an individual's tax bill or taxable income.

Comparing Ireland's Donation Scheme to New Zealand & the UK

Country	Relief - Donor or Donee?	Type of Relief	Rate of relief	Minimum Donation	Cap on Relief
Ireland	Donee	<ul style="list-style-type: none"> - Tax relief for approved bodies - Grossed-up donations see the charity receive the primary benefit. 	- 31% Blended Rate	€250	Donations qualify up to a maximum of €1,000,000
United Kingdom	Donor & Donee (Dependent on scheme)	<ul style="list-style-type: none"> - Tax deduction for donor - Tax relief for approved bodies 	<ul style="list-style-type: none"> - <u>Payroll Giving</u>: Depends on tax rate being paid by the donor i.e. 20%, 40% , 45% - <u>Gift Aid</u>: Charities - 25% of gross donation up to £100, 5% of anything more than £100 Donor - Marginal tax rate taxpayers can claim back the difference between tax paid and the basic tax rate 	N/A	<ul style="list-style-type: none"> - Payroll Giving: 100% of donation - Gift Aid: Qualifying donations capped at 4 times tax paid in that tax year
New Zealand	Donor	- Tax credit to the donor	- 33.33% Blended Rate	\$5	100% of taxable income

As can be seen from the table, Ireland is the only one of the three countries that does not provide a tax benefit directly to the donor. The UK use tax deductions, reducing taxable income by the value of the gift, as well as a grossed-up incentive under its Gift Aid scheme. New Zealand uses tax credits, therefore reducing your tax liability.

Ireland has a higher minimum donation, €250, to qualify for tax relief than New Zealand, \$5, and the UK which has no minimum threshold.

Ireland is one of the few countries that implement a value cap on qualifying donations. Internationally, the majority of countries cap the level of relief available on tax generally as a percentage of either your tax bill or taxable income as is the case in the UK and New Zealand.

To view the full Philanthropy Ireland report please follow the following link [BDO - Philanthropy Ireland Report On S.848A Donations](#)

Conclusion

This report seeks to provide an overview of the status of the Irish-not-for-profit sector in 2017 in response to an ongoing need for objective information on fundraising in Ireland. It is intended to stimulate debate to encourage more detailed and transparent reporting of fundraising data.

Although empirical research is essential to identify best practice and to benchmark performance, trustees, CEOs, donors and civil society should bear in mind the diversity between organisations, which is not fully encompassed in this report. The report found that fundraised income rose 9% from 2016, increasing for the eighth consecutive year and accelerating significantly despite an ongoing struggle by the sector to improve public perceptions. This is indicative of the general trend that people trust people, not organisations. The total income generated from philanthropic sources amounted to €1.1 billion in 2017, with the average cost to raise €1 estimated at 24c. Ireland's giving per capita was €233 in 2017, €125 less than that of the U.K., narrowing the gap somewhat as per capita giving rises in Ireland and falls in the U.K., though when compared internationally, Ireland has substantial scope to develop its giving culture by looking to the U.K., New Zealand, and other societies with standardised philanthropic infrastructures.

The report notes that Ireland's tax treatment of charitable giving prevents the development of institutional philanthropy that is conducive to transformative giving. As the sector works to build public trust and improve negative perceptions, the ongoing discussions surrounding transparency and accountability are no longer enough: a mandatory, standardized system of reporting is crucial to creating sustainable growth. The sector must look beyond the organisational level and come together as advocates for policy change that will ease the burden of compliance and build a framework that encourages transparency, advancing the sector as a whole.

Appendix

Appendix A: Stratification of all Organisations, 2017

Subsector	Organisations	% of Population
Arts, Culture, Media	1,016	5.0%
Recreation, Sport	3,333	16.3%
Education, Research	5,196	25.3%
Health	870	4.2%
Social Services	2,119	10.3%
Local Development, Housing	3,181	15.5%
Environment	796	3.9%
Advocacy, Law, Politics	421	2.1%
Philanthropy, Voluntarism	851	4.2%
International	391	1.9%
Religion	1,373	6.7%
Professional, Vocational	955	4.7%
Total	20,502	100%

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About the Author

Since 2006, 2into3 has worked with mission-driven organisations to build capacity, so that they can have a transformative impact on society in Ireland and the world.

2into3 work with organisations across the sector to develop organisational and fundraising strategies and to recruit talent, helping 200 organisations to address their unique needs and to fund and deliver on their missions.

We seek to keep the Irish not-for-profit sector informed through our research, gathering and analysing data to provide the sector with evidence and insights.

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



About Our Partners



The Community Foundation for Ireland believes in a fair, caring and vibrant Ireland for now and the future. They work with individuals, families, corporates and other trusts and foundations to translate giving in the moment to giving that is strategic and impactful. They respond to Ireland's complex needs by building deep relationships with non-profit organisations working at the coal face and build platforms with local communities and collaborate with the public sector.

The Community Foundation for Ireland use their knowledge to help donors translate their aspirations of giving back into effective investments of their experience and resource and have been providing grants since 2000. In 2018 they gave out almost €7.5 million to communities in Ireland and abroad. They have a dedicated and committed staff; they have extensive experience of grant-making from working with over 4,000 non-profit organisations at a national, regional and local level throughout Ireland and overseas. With over 1,800 community foundations globally, the community foundation model is proven and effective model for social change.



Quilter Cheviot is a highly respected, award-winning investment firm serving Ireland, UK, Jersey and a DIFC Dubai branch with over 240 years of experience in delivering the best outcomes for clients. As research experts in the wealth-management field, Quilter Cheviot understand the integral role that in-depth research plays in moving society forward and the value of an evidence-informed approach to decision-making. Furthermore, the firm is committed to serving local communities, through their Dementia Initiative, GAYE scheme, matched funding, and various sponsorships



BDO is the leader in advising and funding ambitious Irish businesses, helping them to grow in domestic and international markets. BDO's global reach and expertise is built on exceptional client service, a collaborative and inclusive culture and a passion to succeed for our clients. With offices across the island of Ireland, BDO take an active interest in their clients' businesses, working closely as business advisers, not just as accountants, auditors or taxation specialists. BDO's team of chartered accountants offer a range of services including audit, corporate finance, taxation and consulting ensuring they deliver an integrated business advisory solution for their clients.



Salesforce is a customer relationship management solution that brings companies and customers together through one integrated CRM platform that gives all departments — including marketing, sales, commerce, and service — a single, shared view of every customer. Salesforce works to bring companies and customers together by delivering a personalised experiences customers experience. Salesforce.org has evolved into a self-sustaining social enterprise, generating revenue to invest back into the community. The platform offers multiple packages and support to not-for-profit organisations.

Funded by

Supported by

Complete Sample of Organisations

Advocacy, Law, Politics	Arts, Culture, Media (Continued)		
Advocates for Autism Company Limited by Guarantee	Aislann Rann Na Feirsde Cuideachta Faoi Theorainn Ráthaloichta	Irish Baroque Company Limited by Guarantee	The Model Arts And Niland Gallery Company Limited by Guarantee
Alcohol Awareness Foundation Ireland	Alchemistser Company Limited by Guarantee	Irish Chamber Orchestra	The National 1798 Historical Centre Company Limited by Guarantee
Bluestack Special Needs Foundation Company Limited by Guarantee	Ar Mbreacha Company Limited by Guarantee	Irish Film Institute	The National Ballet of Ireland Company Limited by Guarantee
Breakforth Company Limited by Guarantee	Ardmore Pattern Festival Company Limited by Guarantee	Irish Historic Houses Association Company Limited by Guarantee	The Upstate Theatre Project
Charities Institute Ireland	Athlone Little Theatre Company Limited by Guarantee	Irish International Folk Company Company Limited by Guarantee	Tulca Company Limited by Guarantee
County Wexford Citizens Information Service	Athy Community Arts Company Company Limited by Guarantee	Irish National Youth Ballet Company Company Limited by Guarantee	Waterford County Festival of Food Company Limited by Guarantee
County Wicklow Citizens Information Service	Baboro Galway International Children's Festival Company Limited by Guarantee	Jaja Studios Company Limited by Guarantee	Waterford Spraoi Company Limited by Guarantee
Crime Victims Helpline	Backstage Theatre Company Limited by Guarantee	John Mc Kenna Traditional Societe Company Limited by Guarantee	West Cork Community Radio Company Limited by Guarantee
Dublin North East Money Advice And Budgeting Services	Ballina Heritage & Costume Company Limited by Guarantee	Kilmallock Performing Centre Company Limited by Guarantee	West Wicklow Festival
Dublin South East Money Advice & Budgeting Service	Black Church Print Studio Company Limited by Guarantee	Kilreelig Project Company Limited by Guarantee	Williamstown Heritage Company Company Limited by Guarantee
European Industry University Research Association Company Limited by Guarantee	Blessington & District Forum Theatre Company Limited by Guarantee	Limerick Printmakers Studio And Gallery Company Limited by Guarantee	Education, Research
European Legacy Organisation Company Limited by Guarantee	Borris Festival of Writing And Ideas Company Limited by Guarantee	Macnas	80:20 Educating And Acting for A Better World Company Limited by Guarantee
Feasta Company Limited by Guarantee	Buildings of Ireland Charitable Trust Company Limited by Guarantee	Meath Arts Centre Company Limited	After Schools Education And Support Programme Company Limited by Guarantee
Fingal Travellers Organisation (Northeast) Company Limited by Guarantee	Camross Heritage Company Limited by Guarantee	Michael Coleman Heritage Centre Company Limited by Guarantee	Ag Eisteacht
Front Line, The International Foundation for the Protection of Human Rights Defenders	Chamber Choir Ireland	Moate Heritage Company Company Limited by Guarantee	Aileach Centres Company Limited by Guarantee
Independents 4 Change	Cobh Heritage Trust Company Limited by Guarantee	Music forGalway	Alliance Francaise Company Limited by Guarantee
Irish Association for the Social Integration of offenders	Common Ground Company Limited by Guarantee	Music Publishers Association of Ireland Company Limited by Guarantee	Angel Guardian Community Preschool Company Limited by Guarantee
Kilkenny Cancer Support Charity Shop Company Limited by Guarantee	County Cavan Heritage And Genealogical Society	National Print Museum Company Limited by Guarantee	Aontas National Adult Learning Organisation
Larkin Trust Company Limited by Guarantee	County Roscommon Heritage And Genealogy Company Company Limited by Guarantee	National Sculpture Factory Cork Company Limited by Guarantee	Autism Alliance
LGBT Support And Advocacy Network Ireland Company Limited by Guarantee	County Sligo Youth Theatre Company Limited by Guarantee	North Tipperary Genealogy And Heritage Services Company Limited by Guarantee	Ballycommon Tele Work And Training Centre Company Limited by Guarantee
Limerick City And County Citizens Information Service Company Limited by Guarantee	Cruthú West Wicklow Arts Group Company Limited by Guarantee	Pallas Projects Company Limited by Guarantee	Ballymun Adult Read And Write Scheme Company Limited by Guarantee
Limerick Money Advice And Budgeting Service Company Limited by Guarantee	Cumann Ceol Eaglasta Na Heireann Cuideachta Faoi Theorainn Ráthaloichta	Parnell Square Foundation	Beaumont Parish Community Pre-School Playgroup Company Limited by Guarantee
Marketing Institute of Ireland Company Limited by Guarantee	Cumann Le Seandacht Atha Cliath. (The Old Dublin Society)	Peña Flamenca El Indalo	Benefacts
National Advocacy Service for People With Disabilities	Cumann Naisiunta Na Gcor	Ramakrishna Vedanta Centre Company Limited by Guarantee	Bobbie Bastow Genetics Foundation
National Women's Council of Ireland	Dalkey Irish Heritage Town Company Company Limited by Guarantee	Ranelagh Arts Company Limited by Guarantee	Boston College Ireland Company Limited by Guarantee
Offally Money Advice And Budgeting Service Company Limited by Guarantee	Druid Performing Arts Company Limited by Guarantee	Renmore Pantomime Company Limited by Guarantee	Boyle Computer Training Company Limited by Guarantee
Release Prison Partnership Company Limited by Guarantee	Dublin Animation Film Festival Company Limited by Guarantee	Rex Levitates Dance Company Company Limited by Guarantee	Brahma Kumaris Ireland Company Limited by Guarantee
Restorative Justice In The Community Company Limited by Guarantee	Dublin Folk Dance Group Company Limited by Guarantee	Science Gallery International	Bunninadden Village Montessori Company Limited by Guarantee
Secular Schools Ireland Company Limited by Guarantee	Dublin Fringe Festival Company Limited by Guarantee	Sirius Arts Centre Company Limited by Guarantee	Camara Ireland
South West Money And Budgeting Service Company Limited by Guarantee	Dublin Youth Dance Company Company Limited by Guarantee	Sligo Music Fest Company Limited by Guarantee	Campus Accommodation (Ucc) Designated Activity Company
The Bridge Project Company Limited by Guarantee	Dundrum Arts And Cultural Festival Company Limited by Guarantee	Solstice Arts Association Company Limited by Guarantee	Campus Property Designated Activity Company
The Dublin Naturalists' Field Club	East Cork Early Music Company Limited by Guarantee	South East Regional Craft Centre Company Limited by Guarantee	Campus Residences Designated Activity Company
The Food Science And Technology Trust of Ireland	East Galway Family History Society Company Limited by Guarantee	South Mayo Ancestry Company Limited by Guarantee	Cancer Trials Ireland Company Limited by Guarantee
The Labour Party	Féile Scannáin Chiarraí Cuideachta Faoi Theorainn Ráthaloichta	St. Mary's Choral Society Company Limited by Guarantee	Carrigen Community Preschool Company Limited by Guarantee
The National Association for the Deaf	Feis Ceoil Association	St. Patrick's Band (Galway) Company Limited by Guarantee	Castletown Foundation
		Taibhdhearc Na Gaillimhe Amharclann Naisiunta Na Gaelige Cuideachta Faoi Theorainn Ráthaloichta	Castletownbere Community Playgroup And Day Nursery Company Limited by Guarantee
The Press Council of Ireland	Fonduireacht An Bhlascaoid Cuideachta Faoi Theorainn Ráthaloichta		Cavan Youth & Environmental Project Company Limited by Guarantee
Tobaccofree Research Institute Ireland	Foxmot Company Limited by Guarantee	Tallaght Community Arts Centre Company Limited by Guarantee	Centre forColorectal Disease Company Limited by Guarantee
Transparency International (Ireland) Company Limited by Guarantee	Friends of Joyce Tower Society Company Limited by Guarantee	The Contemporary Music Centre Company Limited by Guarantee	Cheeverstown School Company Limited by Guarantee
Transparency Legal Advice Centre	Galway Arts Festival Company Limited by Guarantee	The Firkin Crane Company Limited by Guarantee	Child Abuse Prevention Project
Tuam Community Training Centre Company Limited by Guarantee	Galway University Hospitals Arts Trust Company Limited by Guarantee	The Galway Music Residency Company Limited by Guarantee	City of Dublin International Primary School Company Limited by Guarantee
Victim Support At Court	Glencree Visitors Centre Company Limited by Guarantee	The Hunt Museum	Citywise Education
West Cork Citizens Information Service Company Limited by Guarantee	Hook Heritage Company Limited by Guarantee	The Hunt Museums Trust	Coderdojo Ireland Foundation
Arts, Culture, Media	Improvised Music Company Company Limited by Guarantee	The Irish Youth Orchestra Company Limited by Guarantee	College Catering Services (Kevin Street) Company Limited by Guarantee
Abbey Theatre Amharclann Na Mainistreach	Inishowen Carnival Group Company Limited by Guarantee	The Kennelly Foundation Company Limited by Guarantee	College Support And Services Company Limited by Guarantee
Access Cinema	International Dance Festival of Ireland Company Limited by Guarantee	The Linenhall Arts Centre Company Limited by Guarantee	

Complete Sample of Organisations

Education, Research (Continued)

Comhlacht Gaeloideas Chualann	Irish Second-Level Students' Union Company Limited by Guarantee
Common Purpose (Ireland)	Irish Taxation Institute
Cork Institute of Technology Student Services Company Limited by Guarantee	Irish Vipassana Trust
Cus Afterschool Company Limited by Guarantee	Japanese School of Ireland Company Limited by Guarantee
Diabetes Ireland Research Alliance	Kildorrery Pre-School Company Limited by Guarantee
Donegal Mental Health Advocacy Services Company Limited by Guarantee	Kylemore Community Training Centre Company Limited by Guarantee
Drumkeerin Tourist And Development Company Limited by Guarantee	Learn Polish Company Limited by Guarantee
Drumlin House Training Centre Company Limited by Guarantee	Learning Together
Dublin 8 Community Education Centre Company Limited by Guarantee	Leukaemia Trust/Cancer Care West Company Limited by Guarantee
Dublin City University Student Finance Committee Company Limited by Guarantee	Limerick Community Based Educational Initiative Company Limited by Guarantee
Educampus Services	Limerick Community Education Network Company Limited by Guarantee
E-Ducare forYouth Company Limited by Guarantee	Loreto Playgroup Company Limited by Guarantee
Education Resource Trust Company Limited by Guarantee	Lucan Educate Together School
Emly Playschool Company Limited by Guarantee	Manor Retail Company Limited by Guarantee
Epilepsy Research Ireland Company Limited by Guarantee	Medical Research Charities Company Limited by Guarantee
Equal Ireland Education, Research & Related Services Co. Company Limited by Guarantee	Mid-Western Hospitals Development Trust
Ethical Development Action Company Limited by Guarantee	Mmi Clinical Research Development Ireland
Families Strengthening Families Ireland	Mount Anville Sacred Heart Education Trust Company Limited by Guarantee
Fermoy Community Pre- School Playgroup Company Limited by Guarantee	National And International Skin Registry Solutions Company Limited by Guarantee
Fighting Words Company Limited by Guarantee	National Breast Cancer Research Institute Company Limited by Guarantee
Fiuntas Centres Company Limited by Guarantee	National Women's Council of Ireland Education And Training Company Limited by Guarantee
Foras Patrúnachta Na Scoileanna Langhaeilge	Nearthu Pobal
Galbally Childcare Services Company Limited by Guarantee	Nevin Economic Research Institute
Galway Choral Association Company Limited by Guarantee	North West City ESL Company Limited by Guarantee
Gateway Project Company Limited by Guarantee	North West Inner City Training And Development Project Company Limited by Guarantee
Ghala Designated Activity Company	Notre Dame Schools Trust Company Limited by Guarantee
Glenealy I.T. Centre Company Limited by Guarantee	Presentation Brothers Schools Trust
Glenstal Abbey School	Rapid Prompting Method Ireland Company Limited by Guarantee
Glin Jobsclub Company Limited by Guarantee	Re-Dress The Better Fashion Initiative Company Limited by Guarantee
Gmit Catering Company Company Limited by Guarantee	Robeen Community Playschool Company Limited by Guarantee
Grásta Christian School	Ronanstown Women's Community Development Project Company Limited by Guarantee
Green Foundation Ireland Company Limited by Guarantee	Rosemont Educational Foundation Company Limited by Guarantee
Hello World Foundation Company Limited by Guarantee	Royal Victoria Eye And Ear Hospital Research Foundation
I.R.D. Foilmore Kells Company Company Limited by Guarantee	Saint John of God Research Foundation Company Limited by Guarantee
Inishowen Community (And Recreational) Carndonagh Community School Sports Development Project Company Company Limited by Guarantee	Sapling School Company Limited by Guarantee
Institiuid Bitheolaíochta Na H-Eireann (The Institute of Biology of Ireland)	Scartaglen Community Pre-School Association Company Limited by Guarantee
Institute of Technology, Blanchardstown	School Completion Programme Dun Dealgan Company Limited by Guarantee
Institute of Technology, Sligo	Secondary Education Committee
Ionair Acropolis Ireland Company Limited by Guarantee	Secretariat of Secondary Schools
Irish Academy of Management Research And Education	Shanahan Research Group
Irish Action forResearch Into Multiple Sclerosis	Solas After-School Project Company Limited by Guarantee
Irish Fiscal Policy Research Centre Company Limited by Guarantee	Spiritual Care Ireland Company Limited by Guarantee
Irish Hospitality Institute	St Angela's College Sligo Company Limited by Guarantee
Irish Institute of Hellenic Studies At Athens Company Limited by Guarantee	St. Colmille's Training Centre Company Limited by Guarantee
Irish Management Institute (Foras Bainistíochta Na H-Eireann)	St. Finbarrs Community Playschool Company Limited by Guarantee
Irish Mathematical Trust	St. John's Pre-School Company Limited by Guarantee

Environment (Continued)

St. Luke's Institute of Cancer Research	Home Comforts Better Energy Company Limited by Guarantee
Stepping Stones Educating Children With Autism Company Limited by Guarantee	Hungry Horse Outside Company Limited by Guarantee
Stepping Stones Meath Aba School Company Limited by Guarantee	I.P.S. Irish Pony Society Co. Company Limited by Guarantee
Suicide Research Foundation Company Limited by Guarantee	Innovation for Ireland's Energy Efficiency (I2e2) Company Limited by Guarantee
Sunflowers Montessori Community Pre-School Company Limited by Guarantee	IrBEA Company Limited by Guarantee
Sunny Meadow Play School Company Limited by Guarantee	Irish Forestry Certification Initiative Company Limited by Guarantee
Tasc Europe Studies Company Limited by Guarantee	Irish Seed Savers Association Company Limited by Guarantee
The B.R.Y.T.E. Programme Company Limited by Guarantee	Louth Nature Trust Company Limited by Guarantee
The Beaumont Hospital Cancer Research And Development Trust	Louth S.P.C.A. Company Limited by Guarantee
The Central Applications office (Universities And Other Higher Education Institutions)	Moydow Keel Group Water Scheme Company Limited by Guarantee
The Childrens House Company Limited by Guarantee	Mullingar Recycling Resource Centre Company Limited by Guarantee
The Economic And Social Research Trust	Peata Company Limited by Guarantee
The Heartbeat Trust Company Limited by Guarantee	People for Trees (Ireland) Company Limited by Guarantee
The Institute of International And European Affairs	Rahealty Group Water Scheme Company Limited by Guarantee
The Irish Academy of Engineering	Renewable Gas Forum - Irish Green Gas Company Limited by Guarantee
The Irish Gestalt Centre Company Limited by Guarantee	Second Chance Animal Rescue Company Limited by Guarantee
The Irish Society of Hearing Aid Audiologists	Sonairte The National Ecology Centre Company Limited by Guarantee
The Irish Stone Foundation	South of Ireland Branch Suffolk Sheep Society
The National Children's Research Centre	Sustainable Projects Ireland Company Limited by Guarantee
The Newman Institute Ireland Company Limited by Guarantee	The Curlew Trust Company Limited by Guarantee
The Postgraduate Applications Centre Company Limited by Guarantee	The Donegal Society for the Prevention of Cruelty to Animals Company Limited by Guarantee
The St. Nicholas' Montessori Society of Ireland Company Limited by Guarantee	The Irish Environmental Conservation Organisation for Youth -UNESCO Clubs- Li Company Limited by Guarantee
The Victoria House Foundation	The Meelaghans Group Water Scheme Company Limited by Guarantee
The Vincentian Council forEducation Company Limited by Guarantee	The NTR Foundation
Thomastown Kindergarten Company Limited by Guarantee	The Offaly Society for the Prevention of Cruelty To Animals Company Limited by Guarantee
Trinity Adult Resource Group forEducation And Training Company Limited by Guarantee	Health
Ucc Academy Designated Activity Company	1 Life Preventing Suicide Company Limited by Guarantee
West Cork Training & Development Scheme Company Limited by Guarantee	Addiction Response Crumlin Company Limited by Guarantee
Wit Sports & Social Club Company Limited by Guarantee	Aids Care Education And Training (Ireland) Company Limited by Guarantee
Young Scientist And Technology Exhibition Company Limited by Guarantee	Aids West Company Limited by Guarantee
Environment	Alcohol Action Ireland
Abbeyleix Bog Project Company Limited by Guarantee	Amen Support Services Company Limited by Guarantee
Ashrae Ireland Company Limited by Guarantee	Angelman Syndrome Ireland Company Limited by Guarantee
Barnane Group Water Scheme Company Limited by Guarantee	Arklow South Wicklow Homecare Service Company Limited by Guarantee
Cadamstown Group Water Scheme Company Limited by Guarantee	Art And Education Resource Store Ireland Company Limited by Guarantee
Clondalkin Community Recycling Initiative Company Limited by Guarantee	Assisi Company Limited by Guarantee
Community Reuse Network Company Limited by Guarantee	Ballyfermot Local Drug And Alcohol Task Force Company Limited by Guarantee
Cork Dog Action Welfare Group Company Limited by Guarantee	Ballymun Alcohol Community Outreach Company Limited by Guarantee
Cork Environmental Forum Company Limited by Guarantee	Ballymun Horizons Company Limited by Guarantee
Dogs Trust Company Limited by Guarantee	Ballymun Local Drugs Task Force Company Limited by Guarantee
ELV Environmental Services Company Limited by Guarantee	Barretstown
Fettercairn Youth Horse Project Company Limited by Guarantee	Bronntanas LGBTQI Designated Activity Company
Friends of The Irish Environment Company Limited by Guarantee	Cardiac Risk In The Young In Ireland
Galway Cat Rescue	Carlow Emergency Doctors-On-Call Company Limited by Guarantee
Good Energies Alliance Ireland Company Limited by Guarantee	Carp - Killinarden Company Limited by Guarantee
Grid Link Action Company Limited by Guarantee	Castlehyde Trust Company Limited by Guarantee

Complete Sample of Organisations

Health (Continued)		International (Continued)	Local Development, Housing (Continued)
Cedar House Nursing Home Company Limited by Guarantee	St.Luke's Charity, Cork, Company Limited by Guarantee	Sightsavers Ireland	Ballyfermot Resource Centre Company Limited by Guarantee
Charleville Care Project Company Limited by Guarantee	Talk To Tom Company Limited by Guarantee	St. Joseph & The Helpers Charity Company Limited by Guarantee	Ballyhaunis Social Housing Company Limited by Guarantee
Chrysalis Community Drug Project Company Limited by Guarantee	The Adult Stem Cell Foundation of Ireland Company Limited by Guarantee	Suas Educational Development	Ballymacelligott C. E. Company Limited by Guarantee
Coeliac Society of Ireland Company Limited by Guarantee	The Cuisle Cancer Support Centre Company Limited by Guarantee	The Haven Community Foundation	Basispoint Company Limited by Guarantee
Coolmine Therapeutic Community	The General Service Board of Alcoholics Anonymous of Ireland	The Irish American Partnership Company Company Limited by Guarantee	Bawn Latton Company Limited by Guarantee
Cork Mental Health Housing Association Company Limited by Guarantee	The Health Management Institute of Ireland	The Ray of Sunshine Foundation Company Limited by Guarantee	Belmont Park Housing Association Company Limited by Guarantee
Cork Rape Crisis Centre Company Limited by Guarantee	The Irish Forum for Psychoanalytic Psychotherapy Company Limited by Guarantee	The Supportafrica Foundation	Benada Abbey Hall Development Co. Company Limited by Guarantee
County Carlow Hospice Company Limited by Guarantee	The Irish Lung Fibrosis Association Company Limited by Guarantee	Us-Ireland Alliance Company Limited by Guarantee	Billis Development Association Company Limited by Guarantee
Diabetes Federation of Ireland	The Motor Neurone Disease Association	Viatores Christi Company Limited by Guarantee	Blackwater Employment Scheme Company Limited by Guarantee
Dowdstown Counselling Services Company Limited by Guarantee	The Neurofibromatosis Association of Ireland Company Limited by Guarantee	Volunteers In Irish Veterinary Assistance Company Limited by Guarantee	Blessington & District C.E. Company Limited by Guarantee
Dublin Aids Alliance Company Limited by Guarantee	The Polio Fellowship of Ireland	World Charitable Foundation of Ireland Company Limited by Guarantee	Bluebell Cdp Company Limited by Guarantee
Dublin North East Drugs Task Force Company Limited by Guarantee	The Sexual Health Centre Company Limited by Guarantee	World Vision of Ireland	Bonniconlon Community Centre Company Limited by Guarantee
Dyspraxia Association of Ireland Company Limited by Guarantee	Tipperary Rape Crisis And Counselling Centre Company Limited by Guarantee	Zest4Kidz Company Limited by Guarantee	Bornacoola Community Development Association Company Company Limited by Guarantee
Finglas Addiction Support Team	Tuberous Sclerosis Complex Ireland	Local Development, Housing	Boyle Courthouse Development Company Limited by Guarantee
Hearth And Mind	Turas Training Company Limited by Guarantee	Abaille Autism Support Company Limited by Guarantee	Boyne Valley Food Heroes Company Limited by Guarantee
Inchicore Community Drug Team Company Limited by Guarantee	Union for Improved Services Communication And Education Company Limited by Guarantee	Abbeyview Housing Association Company Limited by Guarantee	Bray Community Alliance C.E.P. Company Limited by Guarantee
Irish Cancer Society	Wexford Mental Health Association Company Limited by Guarantee	Acard Company Limited by Guarantee	Bunclody Community Development Company Company Limited by Guarantee
Irish Haemophilia Society	Wexford Rape And Sexual Abuse Support Services Designated Activity Company	Adrigole Family Resource Centre Company Limited by Guarantee	Burgess Ballywilliam Community Group Company Limited by Guarantee
Irish Neonatal Health Alliance Company Limited by Guarantee	Wicklow Cancer Support Company Limited by Guarantee	Aghabog Development Association Company Limited by Guarantee	Cabhru Housing Association Services
Irish Platform for Patients' Organisations, Science And Industry Company Limited by Guarantee	Wicklow Hospice Foundation Company Limited by Guarantee	Aghamore Community Development Company Company Limited by Guarantee	Cabra Community Policing Forum Project Management Company Limited by Guarantee
Kilkenny Cancer Support Centre Company Limited by Guarantee	International	Aisling Ireland Housing Association Company Limited by Guarantee	Cabra Resource Centre Company Limited by Guarantee
Knock Counselling Centre Company Limited by Guarantee	Aid To The Church In Need (Ireland)	Ait Na Ndaoine Cuideachta Faoi Theorainn Ráthaíochta	Caherciveen Community Hospital Development Group Company Limited by Guarantee
Laois Hospice Foundation Company Limited by Guarantee	Aiding Resources Company Limited by Guarantee	AK Inspired Ability Company Limited by Guarantee	Caherciveen Community Resource Centre Company Limited by Guarantee
Mater Misericordiae And The Children's University Hospitals Company Limited by Guarantee	Association of European Chinese Women Company Limited by Guarantee	Alexandra Guild Housing Association Company Limited by Guarantee	Caislean Nua Voluntary Housing Association Company Limited by Guarantee
Meath Hospice Homecare Movement Company Limited by Guarantee	Bekind (IRL) Company Limited by Guarantee	ANCCR Area Development Company Limited by Guarantee	Cappamore Housing Association Company Limited by Guarantee
Merchant's Quay Project Ce Scheme Company Limited by Guarantee	Brighter Communities Worldwide Company Limited by Guarantee	Ardagh Community Council Company Limited by Guarantee	Carbury Community Employment Scheme Company Limited by Guarantee
Mercy University Hospital Cork Company Limited by Guarantee	Children In Crossfire	Ardfert Community Council Company Limited by Guarantee	Carmichael Centre for Voluntary Groups
Michael Linehan Heartsafe Killarney Company Limited by Guarantee	Chimteka Children Support Company Limited by Guarantee	Ark Housing Association Company Limited by Guarantee	Carrick - On - Suir Community Business Centre Company Limited by Guarantee
Midoc Offaly Company Limited by Guarantee	Comhlámh - Development Workers And Volunteers In Global Solidarity Company Limited by Guarantee	Arklow Community Festival Services Company Limited by Guarantee	Carrick-On-Suir Development Association Company Limited by Guarantee
Milltown Community Care Association Company Limited by Guarantee	Concern Charity Trading Company Limited by Guarantee	Ashbourne Care	Carrigtwohill Community Council Company Limited by Guarantee
Mount Tabor Designated Activity Company	Financial Justice Ireland	Athlone Community Services Council Company Limited by Guarantee	Castleblayney Care Housing Association Company Limited by Guarantee
New Ross Community Hospital Company Limited by Guarantee	G.I.V.E. Foundation	Athy Community And Family Centre Company Limited by Guarantee	Castlerahan Community Development Company Limited by Guarantee
North Doc Medical Services Company Limited by Guarantee	Global Schoolroom Company Limited by Guarantee	Atlantic View Community Development Company Company Limited by Guarantee	Cavan Public Participation Network Company Limited by Guarantee
North Dublin Regional Drugs Task Force Company Limited by Guarantee	Gorta	Aughrim Community Enterprises Company Limited by Guarantee	Charleville & District Community Enterprise Company Limited by Guarantee
Our Lady's Children's Hospital, Crumlin	Helping Orphans Worldwide (How) Company Limited by Guarantee	Avoca Tidy Towns & Community Courthouse Company Limited by Guarantee	Charleville Community Care And Garden Services Company Limited by Guarantee
Our Lady's Hospice & Care Services	ILCU International Development Foundation	Ballieborough Community Association Company Limited by Guarantee	Circle Voluntary Housing Association Company Limited by Guarantee
Pspassociation Ireland Company Limited by Guarantee	Irish Fair Trade Network Company Limited by Guarantee	Balally Family Resource Centre Company Limited by Guarantee	Clare Island Community Centre Company Limited by Guarantee
Rape Crisis And Sexual Abuse Counselling Centre Sligo, Leitrim And West Cavan Company Limited by Guarantee	Irish Rule of Law International	Balbriggan Enterprise And Training Centre Company Limited by Guarantee	Clarecare Company Limited by Guarantee
Rape Crisis North East Company Limited by Guarantee	ISABC Company Limited by Guarantee	Baldoyle Ce Services Company Limited by Guarantee	Claremorris And District Integrated Resource Development Company Company Limited by Guarantee
Rehabcare	Kenya Build Company Limited by Guarantee	Baldoyle Forum Company Limited by Guarantee	Clerihan Community Council Company Limited by Guarantee
Saint John of God Health Services Company Limited by Guarantee	Lessons for Life Foundation (Ireland)	Ballinahinch Community Development Company Limited by Guarantee	Clonard Area Development Association
Snug Counselling And Information Service Company Limited by Guarantee	Misean Cara	Ballingarry (Thurles) Community Development Company Limited by Guarantee	Clondalkin Centre for the Unemployed Company Limited by Guarantee
South Tipperary Hospice Movement	Mwasi Ya Kilo Company Limited by Guarantee	Ballintotis Area Community Council Company Limited by Guarantee	Clonmore Community Centre Company Limited by Guarantee
South West Doctors-On-Call Company Limited by Guarantee	Nandri	Ballybane Community Centre Company Limited by Guarantee	Cloonacool Community Park Company Limited by Guarantee
St. Francis Hospice Dublin	Nzuko Aro-Okeigbo Ireland Company Limited by Guarantee	Ballybunion Community Centre Company Limited by Guarantee	Cloughleigh Development Group Company Limited by Guarantee
St. Paul's Child And Family Care Centre Designated Activity Company	Ognisko Polskie Company Limited by Guarantee	Ballyconneely Parish Hall Association Company Limited by Guarantee	Cloyne District Community Council Company Limited by Guarantee
St. Vincent's Hospital Fairview	Plan Ireland Charitable Assistance	Ballycotton Development Company Company Limited by Guarantee	CNC Housing Association Company Limited by Guarantee

Complete Sample of Organisations

Local Development , Housing (Continued)			
Co. Wicklow Community Partnership	Farranree Community Employment Project Company Limited by Guarantee	Kinnegad Combined Community Employment Scheme Company Limited by Guarantee	NEWKO
Comhlacht Forbartha Aitiuil Acla Cuideachta Faoi Theorainn Ráthaíochta	Ferbane Business And Technology Park Company Limited by Guarantee	Knockanrawley Resource Centre Company Limited by Guarantee	Newtown Parish Community Employment Company Limited by Guarantee
Community of Lough Arrow Social Project Company Limited by Guarantee	Ferdia Community Development Company Limited by Guarantee	Knockattalon Development Company Company Limited by Guarantee	Newtownmountkenedy Community Centre Company Limited by Guarantee
Community Response Company Limited by Guarantee	Fermoy Community Resource Centre	Knockgriffin Community Enterprise Centre Company Limited by Guarantee	North East Dublin Community Services Initiative Company Limited by Guarantee
Conna Community Council Housing for the Elderly Association Company Limited by Guarantee	Festina Lente Enterprises Company Limited by Guarantee	Liberties Training Centre (Ltc) Company Limited by Guarantee	North Kerry Walks Company Company Limited by Guarantee
Coolmine Housing Association Company Limited by Guarantee	Fethard And Killusty Muintir Council Company Limited by Guarantee	Limerick Enterprise Network	North Meath Communities Development Association Company Limited by Guarantee
Coolock Development Council Company Limited by Guarantee	Fhist Voluntary Housing Association Company Limited by Guarantee	Limerick Social Service Council Company Limited by Guarantee	North Offally Development Fund Company Limited by Guarantee
Corduff Community Campus Company Limited by Guarantee	Finisklin Housing Association Company Limited by Guarantee	Limerick Southside Company Limited by Guarantee	North Wall Community Development Project
Corduff Community Resource Centre Company Limited by Guarantee	Finnvalley Ce Project Company Limited by Guarantee	Lisdoonan District Housing Association Company Limited by Guarantee	Northwest Roscommon Cdp Company Limited by Guarantee
Corofin Community Development Association Company Limited by Guarantee	First Employment Services Company Limited by Guarantee	Lisdoonvarna Failte Company Limited by Guarantee	Ogonnelloe Community Centre Company Limited by Guarantee
County Kildare Community & Voluntary Forum Company Limited by Guarantee	Fold Housing Association Ireland Company Limited by Guarantee	Lisgoold Leamlara Community Council Company Limited by Guarantee	Parish Organisation N-O-F Company Limited by Guarantee
County Kildare Community Network Company Company Limited by Guarantee	Foodcloud	Lismullin Educational Foundation Company Limited by Guarantee	Peamount Housing Company Limited by Guarantee
County Meath Ireland Collection Company Limited by Guarantee	Foscadh Housing Association Company Limited by Guarantee	Lixabbey Community Group Company Limited by Guarantee	Poppintree Community Centre Company Limited by Guarantee
County Roscommon Womens Network Company Company Limited by Guarantee	Four-Mile House Housing Association Company Limited by Guarantee	Longford Community Resources Company Limited by Guarantee	Probation And Linkage In Limerick Scheme Company Limited by Guarantee
Cox's Demesne Youth & Community Project Company Limited by Guarantee	Galway Centre for Independent Living Ce Scheme Company Limited by Guarantee	Longford Enterprise Development Company Company Limited by Guarantee	Prosper Fingal Housing Association Company Limited by Guarantee
Culdaff Community Association Company Limited by Guarantee	George's Hill School And Community Project Company Limited by Guarantee	Lough Ree Community Resources Company Limited by Guarantee	Quarryvale Community Resource Centre Company Limited by Guarantee
Dara Voluntary Housing Association Company Limited by Guarantee	Gheel Community Employment Company Limited by Guarantee	Lyreacrompane Community Development Company Limited by Guarantee	Rahoonane Community Centre Company Limited by Guarantee
Darndale- Belcamp Village Centre Company Limited by Guarantee	Glanworth Community Council Company Limited by Guarantee	Macro Building Management Company Limited by Guarantee	Rathangan Housing Association Company Limited by Guarantee
Darndale Youth And Community Services Company Limited by Guarantee	Glendalough & District Development Association Company Limited by Guarantee	Malin Head Community Association Company Limited by Guarantee	Rathdown & District Community Employment Group Company Limited by Guarantee
DCM Sheltered Housing Designated Activity Company	Glenhill Residents Association Company Limited by Guarantee	Maree Community Development Company Company Limited by Guarantee	Rathdowney Vision Company Limited by Guarantee
Disabled People of Longford Housing Association Company Limited by Guarantee	Glinisk Housing Association Company Limited by Guarantee	Masonic Trust Company	Rearcross & District Community Housing Company Limited by Guarantee
Discover Graig Company Limited by Guarantee	Great Island Projects Company Limited by Guarantee	Mayfield/Old Youghal Road Project Company Limited by Guarantee	Regeneration of Urban North Dublin Company Limited by Guarantee
Dolphin House Community Development Association Company Limited by Guarantee	Greenhills Community Council Company Limited by Guarantee	Maynooth Community Employment Project	Respect Company Limited by Guarantee
Don Bosco Care Company Limited by Guarantee	Halfmetalk Company Limited by Guarantee	Meath Tourism Company Limited by Guarantee	Ringsend Community Services Forum Company Limited by Guarantee
Donohill Development Council Company Limited by Guarantee	Hugh Gore Institute Company Limited by Guarantee	Meath Women's Aid Housing Association Company Limited by Guarantee	Riverchapel Community Complex Company Limited by Guarantee
Downstrands Family Resource Centre Company Limited by Guarantee	Huntstown Family Resource Centre Company Limited by Guarantee	Meitheal-St John's Development Association Company Limited by Guarantee	Roscommon Integrated Development Company Limited by Guarantee
Dromard Development Association Company Limited by Guarantee	I.R.D. Kiltimagh Company Limited by Guarantee	Midleton Community And Recreational Centre Development Company	Rosemount Community Development Group Company Limited by Guarantee
Dromin/Athlacca Housing Project Company Limited by Guarantee	Imaal Hall Company Company Limited by Guarantee	Mid-Louth C.E. Company Limited by Guarantee	Round Tower Housing Association Company Limited by Guarantee
Dromina Community Council Company Limited by Guarantee	Inner City Organisations Network (Icon) Company Limited by Guarantee	Mike Mctigue Community Centre Company Limited by Guarantee	Ryehill Community Council Company Limited by Guarantee
Drum Village Development Association Company Limited by Guarantee	Inner City Renewal Group Company Limited by Guarantee	Millford & District Resource Company Limited by Guarantee	Saint John of God Housing Association Company Limited by Guarantee
Drumshanbo Town Enhancements Company Limited by Guarantee	Innishannon Community Development Company Limited by Guarantee	Milltown Housing Association Company Limited by Guarantee	Sean O'casey Community Centre East Wall Company Limited by Guarantee
DTEN Community Employment Project Group Company Limited by Guarantee	Inniskeen West Louth Development Company Limited by Guarantee	Monaghan Integrated Development Company Limited by Guarantee	Sean Ross Abbey Voluntary Housing Association Company Limited by A358guarantee
Dublin Business School Fund Designated Activity Company	Irish Menopause Society	Monasterevin Housing Association Company Limited by Guarantee	Sean Scoil Company Limited by Guarantee
Dublin Central Mission Designated Activity Company	Irish Planning Institute Institiuid Pleanala Na H-Eireann	Mount Oliver And District C.E. Company Limited by Guarantee	Serve The City Ireland Company Limited by Guarantee
Dublin North West Area Partnership Company Limited by Guarantee	Irish Self Catering Federation Company Limited by Guarantee	Moveille Parish Community Employment Scheme Company Limited by Guarantee	Shanbally Housing Association Company Limited by Guarantee
Dublin South City Partnership Company Limited by Guarantee	Just Social	Moygownagh Enterprize Company Limited by Guarantee	Shankill Community Area Newsletter Company Limited by Guarantee
Dun Laoghaire Rathdown County Estate Management Fora Company Limited by Guarantee	Kilcullen Sheltered Housing Company Limited by Guarantee	Mulhuddart Community Centre Company Limited by Guarantee	Shannonside Improvements Association Company Limited by Guarantee
Dundalk Voluntary Housing Association Company Limited by Guarantee	Kildare Coalition of Supported Employment Company Limited by Guarantee	Mullaghmatt Cortolvin Community Development Company Limited by Guarantee	Sheridan Memorial Community Centre Company Limited by Guarantee
Dungarvan Enterprise Centre Company Limited by Guarantee	Kildare Town Sports Ce Co. Company Limited by Guarantee	Mullingar Employment Action Group Company Limited by Guarantee	Shrile Community Sports Fields Company Limited by Guarantee
Dunshaughlin Community Centre Company Limited by Guarantee	Kildysart Coolmeen Cranny Development Company Limited by Guarantee	Mulranny Day Centre Housing Company Limited by Guarantee	Sli Elle Housing Association Company Limited by Guarantee
Edgeworthstown & District Development Association Company Limited by Guarantee	Kilkenny Civic Trust	Murrisk Development Association Company Limited by Guarantee	Sligo Social Service Council Company Limited by Guarantee
Employ Ability Company Limited by Guarantee	Killavullen Area Community Employment Scheme Company Limited by Guarantee	Nano Nagle Housing Association Company Limited by Guarantee	South East Business & Innovation Centre Company Limited by Guarantee
Employment Response Northwest Company Limited by Guarantee	Killrerin Development Company Company Limited by Guarantee	Nascadh CDP Company Limited by Guarantee	South West Business And Technology Centre
Empower Local Development Company Limited by Guarantee	Kilmore Quay Community Development Association Company Limited by Guarantee	National Employability Service Directors Forum Company Limited by Guarantee	South West Inner City Local Employment Centre Company Limited by Guarantee
Excel T.I.R.D. Company Limited by Guarantee	Kilmuckridge Community And Family Resource Enterprise Company Limited by Guarantee	Neart Hamhnais Cuideachta Faoi Theorainn Ráthaíochta	South West Inner City Network Company Limited by Guarantee
Fahy Community Development Company Company Limited by Guarantee	Kingscourt Community Development Association Company Limited by Guarantee	Newbridge Family Resource Centre	South Westmeath Employment Education And Training Services Company Limited by Guarantee
Failte Isteach - Clare Mental Health Voluntary Housing Association Company Limited by Guarantee	Kinlough & District Community Council Company Limited by Guarantee	Newcastle-Lyons Development Trust Company Limited by Guarantee	Southill Outreach Company Limited by Guarantee

Complete Sample of Organisations

Local Development, Housing (Continued)		Professional, Vocational (Continued)	
Southill Pathways To Employment Company Limited by Guarantee	Wicklow Community Services Company Limited by Guarantee	An Cumann Eolaíochta Talmhaíochta (The Agricultural Science Association)	ISPE Ireland Affiliate Company Limited by Guarantee
St. Dominic's Mullingar Community Council	Work Start West Cork Company Limited by Guarantee	Association of Chief Executives of State Agencies	Kerry Craft And Design Education Company Limited by Guarantee
St. Francis Housing Association Company Limited by Guarantee	Philanthropy, Voluntarism	Association of Insurance & Financial Brokers	Kundalini Yoga Teachers Association of Ireland
St. Kevin's Community Council	Alice's Wonderland Foundation Company Limited by Guarantee	Association of Licensed Telecommunications Operators Company Limited by Guarantee	Mandate, The Union of Retail, Bar And Administrative Workers
St. Mary's (Crumlin) Restoration Project Company Limited by Guarantee	Cork University Hospital Charity Company Limited by Guarantee	Association of Professional Dancers In Ireland Company Limited by Guarantee	Medical Laboratory Scientists' Association
St. Munchin's Community Centre Company Limited by Guarantee	Cross Cause Company Limited by Guarantee	Association of Promotional Marketing Consultants Company Limited by Guarantee	Mullingar Chamber of Commerce Company Limited by Guarantee
St. Patrick's Dwellings for The Elderly Company Limited by Guarantee	Fountain Trust Company Company Limited by Guarantee	Ballyhaunis Chamber of Commerce	National Collective of Community-Based Women's Networks Company Limited by Guarantee
St. Patrick's Hospital Cork (Ces) Company Limited by Guarantee	Friends of James Connolly Hospital Carndonagh Company Limited by Guarantee	Belgium Luxembourg Chamber of Commerce In Ireland Company Limited by Guarantee	National Microlight Association of Ireland Company Limited by Guarantee
St. Paul's Area Development Enterprise Company Limited by Guarantee	Friends of Macroom Community Hospital Company Limited by Guarantee	Brokers Federation of Ireland Company Limited by Guarantee	NOFFLA Company Limited by Guarantee
St. Peter's Parish Ce Project Company Limited by Guarantee	Friends of Regional Hospital Mullingar Company Limited by Guarantee	Building Limes Forum Ireland	P.O.A. Company Limited by Guarantee
St.Mogue's Rural Community Centre Company Limited by Guarantee	G.O.S.P.A. Company Limited by Guarantee	Celbridge Business Association Company Limited by Guarantee	Philanthropy Ireland Company Limited by Guarantee
Stoneyford Development Association Company Limited by Guarantee	Galway Sick Kids Foundation Company Limited by Guarantee	CFA Society Ireland	Private Hospitals Association Company Limited by Guarantee
Suncroft Community Development Company Limited by Guarantee	Galway Volunteer Centre Company Limited by Guarantee	Community Workers Company Limited by Guarantee	Professional Contractor Services Organisation Company Limited by Guarantee
Tallow Enterprise Group Company Limited by Guarantee	Heart Children Ireland	Crafts Council of Ireland Company Limited by Guarantee	Python Ireland Developers Company Limited by Guarantee
Taylor's Cross Burial Ground Company Limited by Guarantee	Ireland Telugu Samajam Company Limited by Guarantee	Cumann Leabharlann Na H-Eireann. (The Library Association of Ireland) Company Limited by Guarantee	Regional Newspapers And Printers Association of Ireland
Teacht Aniar	Irish Scouting Fellowship	Digital Advertising Bureau of Ireland Company Limited by Guarantee	RODAC Company Limited by Guarantee
The Ballyfermot Community Association	Islamic Relief Ireland	Disability Federation of Ireland	Samaritans Ireland
The Ballyfermot/Chapelizod Partnership Company Company Limited by Guarantee	Kilcoole Community Thrift Shop Company Limited by Guarantee	Dóchas - The Irish Association of Non- Governmental Development Organisations	Screen Producers Ireland
The Bere Island Projects Group Company Limited by Guarantee	Letterkenny Hospital Association Company Limited by Guarantee	Dunmanway Agricultural Society, Company Limited by Guarantee	Shannon & District Chamber of Commerce Company Limited by Guarantee
The Brabazon Park Trust	Mater Private Education And Research Foundation	Dunmanway Chamber of Commerce Company Limited by Guarantee	Sheep Database Company Limited by Guarantee
The Cortoon/Lavally Community Development Company Company Limited by Guarantee	Mayo Roscommon Hospice Foundation	Electrical Industries Federation of Ireland	Strand Trust Company Limited by Guarantee
The Galway Rural Development Company Company Limited by Guarantee	Musgrave Charitable Trust Designated Activity Company	EMCC Coaching Ireland	The Agri Awareness Trust
The Glen Resource Centre Company Limited by Guarantee	National College of Ireland Foundation	Energy Services Union (of Ireland)	The Association for Psychoanalysis And Psychotherapy In Ireland Company Limited by Guarantee
The Hub Kiltegan Community Company Limited by Guarantee	Nepal Leprosy Trust (Himalayan Handicrafts) Company Limited by Guarantee	European Business Ethics Network Ireland	The Association of Occupational Therapists of Ireland Incorporated
The Inniscarra Community Centre Company Limited by Guarantee	Republican Merchandising Company Limited by Guarantee	Farm Tractor And Machinery Trade Association Company Limited by Guarantee	The British Irish Chamber of Commerce
The Irish Society forAutism Housing Association Company Limited by Guarantee	Saint Augustine University Foundation	France Ireland Chamber of Commerce Company Limited by Guarantee	The Cobh And Harbour Chamber of Commerce (Incorporated)
The Matt Talbot Community Trust	Saint John of God Foundation	Gaming And Leisure Association of Ireland Company Limited by Guarantee	The Dublin Neurological Institute
The Peter Triest Housing Association Company Limited by Guarantee	Sarah Jennifer Knott Foundation	Gs1 (Global Standards 1(Ireland))	The Institute of Certified Public Accountants In Ireland
The Portmarnock Community Association	Shabra Charity Foundation Company Limited by Guarantee	Hardware Association Ireland	The Institute of Certified Public Accountants In Ireland Benevolent Fund Designated Activity Company
The Roscara Housing Association Company Limited by Guarantee	Smurfit Kappa Foundation	Independent Nursing Home Ireland Company Limited by Guarantee	The Institute of Chartered Secretaries And Administrators
The Tuam Community Council Housing Aid Society Company Limited by Guarantee	Social Innovation Growth Fund Ireland Company Limited by Guarantee	Independent Workers Union	The Institute of Community Health Nursing
The Upper Glanmire Community Association Company Limited by Guarantee	Sporting Proud Company Limited by Guarantee	International Council for Offshore Aquaculture Development	The Institute of Directors In Ireland
The Wicklow Supported Employment Network Company Limited by Guarantee	St Stephen's Green Trust	Irish Academy of Audiology Company Limited by Guarantee	The Irish Association of Corporate Treasurers Company Limited by Guarantee
Thomastown Voluntary Housing Association Company Limited by Guarantee	St. Patrick's Hospital Fund Raising Association Company Limited by Guarantee	Irish Catholic Doctors' Learning Network Company Limited by Guarantee	The Irish Electrical Benevolent Association Company Limited by Guarantee
Three Drives Family Resource Centre Company Limited by Guarantee	St. Vincent's Foundation	Irish Concrete Federation Company Limited by Guarantee	The Irish Federation of Marine Industries
Tinahely Community Employment Company Limited by Guarantee	The Adelaide Hospital Society	Irish Country Houses And Restaurants Association Designated Activity Company	The Irish Institute of Trauma And Orthopaedic Surgery Company Limited by Guarantee
Tipperary Tourism Company Company Limited by Guarantee	The Bewley Foundation Company Limited by Guarantee	Irish Holstein Friesian Association	The Irish Nurses & Midwives Organisation
Tipperary Transport Coordination Unit Company Limited by Guarantee	The Charitable Friends of Cross Company Limited by Guarantee	Irish Institute of Medical Herbalists Company Limited by Guarantee	The Irish Production And Inventory Control Society Company Limited by Guarantee
Tir Na Mona Cuidéachta Faoi Theorainn Ráthaíochta	The County Wicklow Volunteer Centre Company Limited by Guarantee	Irish Institute of Radiography And Radiation Therapy Company Limited by Guarantee	The Irish Stone Workers Alliance Company Limited by Guarantee
Tireragh Community Support Company Limited by Guarantee	The Foundation for Investing In Communities	Irish International Freight Association	The Liffey Trust Company Limited by Guarantee
Tralee Women's Forum & Company Company Limited by Guarantee	The Friends of St. Brigid's Hospice And Home Care Services	Irish National Teachers Organisation	The Not for Profit Association Company Limited by Guarantee
Tullamore Community & Family Resource Centre Company Limited by Guarantee	The Galway Hospice Foundation Company Limited by Guarantee	Irish Pharmacy Union	The Society of Chartered Surveyors Ireland
Tulsk Action Group Company Limited by Guarantee	The Irish Social Finance Centre Company Limited by Guarantee	Irish Primary Principals' Network	The Society of Irish Foresters
Urlingford On The Move Company Limited by Guarantee	The Rotunda Foundation	Irish Recorded Music Association Company Limited by Guarantee	Traders In The Area Supporting The Cultural Quarter Company Limited by Guarantee
Waterford Employment Support Agency Company Limited by Guarantee	The University of Limerick Foundation	Irish Timber Frame Manufacturers Association Company Limited by Guarantee	TTNH Company Limited by Guarantee
Waterford Leader Partnership Company Limited by Guarantee	Whitewater Foundation Company Limited by Guarantee	Irish Traditional Italian Chippers Association Company Limited by Guarantee	Version 1 Community Trust Company Limited by Guarantee
West Wicklow Community Employment Company Limited by Guarantee	Professional, Vocational	Irish Vape Vendors Association Company Limited by Guarantee	Vintners' Federation of Ireland Company Limited by Guarantee
Westmeath Community Development	Abbeyland Farms Company Limited by Guarantee		

Complete Sample of Organisations

Recreation, Sport			Religion (Continued)
21st Century Flyers Company Limited by Guarantee	Kevins Gaa Club Company Limited by Guarantee	Waterford Harbour Sailing Club Company Limited by Guarantee	Redeemed Christian Church of God, Jesus Glory International Parish Athy
Aodh Ruadh C.L.G. Cuideachta Faoi Theorainn Ráthalochna	Kildysart Agricultural Show Society Company Limited by Guarantee	Westmeath & District Motorclub Company Limited by Guarantee	Revival In Christ Ministries Company Limited by Guarantee
Athlone Gymnastics Club Company Limited by Guarantee	Kilmacud Glenalbryn Sports Club Company Limited by Guarantee	Westport United Community Soccer Club Company Limited by Guarantee	Saint John of God Hospitaller Services Group
Badminton Union of Ireland Company Limited by Guarantee	Kilmovee Swimming & Aqua Sports Co. Company Limited by Guarantee	Wexford Football League Company Limited by Guarantee	Sisters of Mercy (Western Province) Company Limited by Guarantee
Ballinlough Tennis Club	Kilnaboy Recreational Facilities Company Limited by Guarantee	Religion	Sisters of St. Joseph of Chambery Company Limited by Guarantee
Ballisodare Community Sports Complex Company Limited by Guarantee	Kilworth Celtic F.C Company Limited by Guarantee	Abundant Life Christian Church	South Dublin Muslim Community Association Company Limited by Guarantee
Ballyshannon Annual Show Company Limited by Guarantee	Knocknacarra Amateur Theatre Society (Kats) Company Limited by Guarantee	Aosóg Centres Company Limited by Guarantee	St. Brendan's Trust Company Limited by Guarantee
Blessington Vintage Car & Motor Cycle Club Company Limited by Guarantee	Laos Sports Partnership Company Limited by Guarantee	Assemblée Evangélique Source Du Salut Pour Les Ames "Aessa Church" Company Limited by Guarantee	St. Patrick's Archdiocesan Trust Company Limited by Guarantee
Buttevant Athletic Football Club Company Limited by Guarantee	Limerick Independent Football Trust Company Limited by Guarantee	Augustinian Schools Trust Company Limited by Guarantee	St. Patrick's Missionary Society (Incorporated) Company Limited by Guarantee
C.C.M. Racing Club Company Limited by Guarantee	Limerick Motocross Motorcycle Club Company Limited by Guarantee	Ballina Churches Together Company Limited by Guarantee	The Apostolic Faith Church Republic of Ireland Company Limited by Guarantee
Carrig Waterski And Wakeboard Centre Company Limited by Guarantee	Loughrea Agricultural Show Association Company Limited by Guarantee	Bestway International Christian Centre (BICC)	The Church of The Nazarene (Ireland)
Celbridge Community Centre Company Limited by Guarantee	Loughshinny Motorcycle Supporters Club Company Limited by Guarantee	Betania Company Limited by Guarantee	The Compassion Mission Centre Ireland Company Limited by Guarantee
Charlesland Golf Club Company Limited by Guarantee	Mayo Schoolboys, Girls & Youths Association Football League Company Limited by Guarantee	Bible Baptist Church Ballincollig Company Limited by Guarantee	The Congregation of La Sainte Union Des Sacres Couers, Ireland
Cherry Orchard Equine Centre Company Limited by Guarantee	Meath Local Sports Partnership Company Limited by Guarantee	Central Catholic Library Association Incorporated)	The Daughters of Mary And Joseph Trust
Chinese Badminton Sport Association In Ireland Company Limited by Guarantee	Midland Autosports Company Limited by Guarantee	Christian Believers Fellowship Company Limited by Guarantee	The Educena Foundation
Con Colbert Community Hall Company Limited by Guarantee	Midleton Food And Drink Festival Company Limited by Guarantee	Christian Unions Ireland	The Family of Nazareth Non-Profit Company for the Neocatechumenal Way In Ireland Company Limited by Guarantee
Cork County G.A.A. Board S.E.S. Company Limited by Guarantee	P.M.E. (Perrystown Manor Estate) Company Limited by Guarantee	Dhammakaya Ireland	The Irish Assemblies of God
County Cavan Motor Club Company Limited by Guarantee	Palmerstown United Football Club Company Limited by Guarantee	Direction for Our Times Ireland Company Limited by Guarantee	The Movement for Religious Renewal (Ireland) Company Limited by Guarantee
County Sligo Tennis Club Company Limited by Guarantee	Paralympics Ireland	Door of Hope Christian Fellowship Company Limited by Guarantee	The Redeemed Christian Church of God (Chapel of Light) Company Limited by Guarantee
Cumann Baire Setanta Cuideachta Faoi Theorainn Ráthalochna	Partry Trout Anglers Company Limited by Guarantee	Dublin City Interfaith Forum Company Limited by Guarantee	The Russian Orthodox Patriarchal Church In Ireland
Cumann Lucht Capaillini Conamara	Ratoath Tennis Club Company Limited by Guarantee	Dublin West Community Church Company Limited by Guarantee	The Sanctuary (Stanhope)
Cumann Luthchleas Gael Bothar Na Tra Cuideachta Faoi Theorainn Ráthalochna	Ravensdale Sports Club Company Limited by Guarantee	Dun Laoghaire Evangelical Church Company Limited by Guarantee	The Seventh-Day Adventist Church In Ireland
Cumann Sacair Na Gaillimhe Cuideachta Faoi Theorainn Ráthalochna	Rushbrooke Lawn Tennis & Croquet Club Company Limited by Guarantee	Evangelical Alliance Ireland Company Limited by Guarantee	UCKG Help Centre Company Limited by Guarantee
Delvin Sports And Leisure Centre Company Limited by Guarantee	Sailfleet Company Limited by Guarantee	Family Development Ireland Company Limited by Guarantee	UNEP Christ for All Company Limited by Guarantee
Donaghash Leisure Centre Company Limited by Guarantee	Sarsfield Pigeon Racing And Sports Club Company Limited by Guarantee	Fraternity of Mary Immaculate Queen Ministries	United Irish Pilgrimages To Lourdes
Dublin Cycling Campaign Company Limited by Guarantee	South County Dublin Leisure Services Company Limited by Guarantee	Fresh Anointing Ministry Company Limited by Guarantee	Wycliffe Bible Translators Company Limited by Guarantee
Dublin Motorcycle Touring Club Company Limited by Guarantee	Southern Centre Classic Club Company Limited by Guarantee	Holding The Word of Life Church Company Limited by Guarantee	Abbeyleix Women's Development Group Company Limited by Guarantee
East Coast Motorcycling Club	Spirit of Oysterhaven Trust Company Limited by Guarantee	Holy Cross Foundation Company Limited by Guarantee	Active Retirement Network Ireland
Enniscrone & District Agricultural & Industrial Show Company Limited by Guarantee	Sports Development Project Company Limited by Guarantee	House On The Rock Company Limited by Guarantee	Adah
Foxford Sports & Leisure Centre Company Limited by Guarantee	St. Josephs Boys AFC Company Limited by Guarantee	Humanist Association of Ireland Company Limited by Guarantee	Amdcc Company Limited by Guarantee
Galway Bay Sailing Club Company Limited by Guarantee	Templetuohy Soccer Club Company Limited by Guarantee	Iglesia Ni Cristo (Church of Christ) Company Limited by Guarantee	An Breacadh Nua
Gurteen Celtic Football Club Company Limited by Guarantee	Tennis Ireland Company Limited by Guarantee	IPA Church Company Limited by Guarantee	Anam Cara Parental And Sibling Bereavement Support Company Limited by Guarantee
Highfield Rugby Football Club (Trustees) Company Limited by Guarantee	The Edmondstown Golf Club Company Limited by Guarantee	Jesus Is Lord Church	Anchor Childcare Centre Company Limited by Guarantee
Holybank Vintage Club Company Limited by Guarantee	The George Mernagh Memorial Fund Company Limited by Guarantee	Kingdom Gospel Centre Company Limited by Guarantee	Ard Sunflower Creche Company Limited by Guarantee
Ice Skating Association of Ireland	The Inishowen Agricultural Society Company Company Limited by Guarantee	Light of The World Ministry Company Limited by Guarantee	Ardnaree Community Playgroup Company Limited by Guarantee
Imokilly Motor Club Company Limited by Guarantee	The Irish Amateur Weightlifting Association	Merciful God Church (EPFI) Company Limited by Guarantee	Arlington Novas Ireland Company Limited by Guarantee
Irish Amateur Archery Association Company Limited by Guarantee	The Irish Basketball Association Company Limited by Guarantee	Mercy Christian Fellowship Revival Centre Company Limited by Guarantee	Aster Family Support
Irish Amateur Rowing Union Company Limited by Guarantee	The Irish Cricket Union Company Limited by Guarantee	Mountain of Fire And Miracles Ministries Region 4 Ireland Company Limited by Guarantee	Athboy Community Childcare Centre Company Limited by Guarantee
Irish Athletic Boxing Association	The Irish Down Syndrome Sporting Organisation Company Limited by Guarantee	Nano Nagle Trust Company Limited by Guarantee	Athy Alternative Project Company
Irish Basketball Arena Company Limited by Guarantee	The Irish Surfing Association Company Limited by Guarantee	New Horizons Faith Community	Athy Travellers Support Group Company Limited by Guarantee
Irish Hang Gliding & Paragliding Association Company Limited by Guarantee	The Limerick Junction Racecourse Company Company Limited by Guarantee	Operation Mobilisation Ireland	Balbriggan Community Childcare Group Company Limited by Guarantee
Irish Hockey Company Limited by Guarantee	The Olympic Council of Ireland	Our Lady's School of Evangelisation Company Limited by Guarantee	Ballaghaderreen Childcare Centre Company Limited by Guarantee
Irish Judo Association (Comhairle Judo Na Heireann)	The Parnell G.A.A. Club Company Limited by Guarantee	Palpung Buddhism Ireland	Ballygar & Community Preschool & Afterschool Service Company Limited by Guarantee
Irish Karting Club Company Limited by Guarantee	The Rock Inn Vintage Club Company Limited by Guarantee	Partners, Training for Transformation	Ballyporeen Childcare Committee Company Limited by Guarantee
Irish Motor Racing Club, Company Limited by Guarantee	Tinahely Community Sports Hall Company Limited by Guarantee	Praise Tabernacle Ireland Company Limited by Guarantee	Beaufort Special Needs Project Company Limited by Guarantee
Irish Olympic Handball Association Company Limited by Guarantee	Tourism Related Equestrian Competitions Ireland Company Limited by Guarantee	Presentation Sisters Property Trust Company	Blackrock Playground Group Company Limited by Guarantee
Irish Sailing Association	Unit 13 Scouting Clane Company Limited by Guarantee	Quantum Universal Company Limited by Guarantee	Blakestown And Mountview Youth Initiative Company Limited by Guarantee
Irish Triathlon Association Company Limited by Guarantee	Volleyball Association of Ireland Company Limited by Guarantee	Redeemed Christian Church of God - Chapel of Mercy Company Limited by Guarantee	Bonnybrook Youth Resource Centre Company Limited by Guarantee

Complete Sample of Organisations

Social Services (Continued)	Edenmore Day Care Nursery Company Limited by Guarantee	Learn And Play Preschool And Afterschool Company Limited by Guarantee	St Johnston Stepping Stones Company Limited by Guarantee
Bright Star Pre School And Afterschool Company Limited by Guarantee	Elphin Social Services Company Limited by Guarantee	Leixlip Youth Premises Group Company Limited by Guarantee	St Vincent De Paul Community Employment Scheme
Brooklodge Community Playschool Company Limited by Guarantee	Enable Ireland Disability Services	Liscannor Childcare Services Company Limited by Guarantee	St. Hilda's Services
Bru Youth Services Company Limited by Guarantee	Epic Empowering People In Care	Lismore Community Childcare Centre Company Limited by Guarantee	St. John Bosco Youth Centre Company Limited by Guarantee
Bruree/Rockhill Community Childcare Company Limited by Guarantee	Farney Community Creche Company Limited by Guarantee	Little Partners Creche Company Limited by Guarantee	St. Michael's House Properties
Burren Sonas Group Company Limited by Guarantee	Fettercairn Community Childcare Company Limited by Guarantee	Longford Acorn Project Company Limited by Guarantee	St. Monica's Youth Project Company Limited by Guarantee
Cabra for Youth Company Limited by Guarantee	Finglas Childcare Company Limited by Guarantee	Longford Centre for Independent Living Company Limited by Guarantee	Support After Homicide Company Limited by Guarantee
Caherciveen Social Services Company Limited by Guarantee	Finglas Youth Resource Centre Company Limited by Guarantee	Louisburgh Childcare Company Limited by Guarantee	Swan Youth Services Company Limited by Guarantee
Cairde Le Chelle Committee Company Limited by Guarantee	Fionnathan Productions Company Limited by Guarantee	Make A Wish Foundation	Teach Na Nog Company Limited by Guarantee
Caltra Community Playgroup Company Limited by Guarantee	Focus Ireland Company Limited by Guarantee	Mallow Search And Rescue Company Limited by Guarantee	Templeshannon Community And Childcare Centre Company Limited by Guarantee
Canal Communities Regional Youth Service Company Limited by Guarantee	Foodcloud Hubs Company Limited by Guarantee	Manorcunningham Community Child Care Centre Company Limited by Guarantee	The Acre Project The Association for the Care of Severely Mentally Handicapped Adults In Kilkenny City And County Company Limited by Guarantee
Cappoquin And District Community Day Care Centre Company Limited by Guarantee	Galway Autism Partnership Company Limited by Guarantee	Manorhamilton Childcare Services Company Limited by Guarantee	The Cancer Fund for Children Ireland
Care Alliance Ireland	Galway Centre for Independent Living Company Limited by Guarantee	Midleton My Place Company Limited by Guarantee	The Caretakers Project Company Limited by Guarantee
Carrakennedy Community Childcare Company Limited by Guarantee	Galway Childcare Committee	Milltown Childcare Centre Company Limited by Guarantee	The Carlow County Childcare Committee Company Limited by Guarantee
Cavan Travellers Movement Company Limited by Guarantee	Galway City & Rural Community Childcare Project Company Limited by Guarantee	Moygownagh Childcare Centre Company Limited by Guarantee	The Community After School Project Company Limited by Guarantee
Center for Independent Living Company Limited by Guarantee	Garryglass Children's Holiday Home Company Limited by Guarantee	Moyross Development Company Limited by Guarantee	The Cork County Childcare Committee
Central Remedial Clinic	Genio Company Limited by Guarantee	National Childhood Network	The Donegal County Childcare Committee Company Limited by Guarantee
Charabanc Housing Association Company Limited by Guarantee	Glenamaddy Community Care Company Limited by Guarantee	National Family Support Network Company Limited by Guarantee	The Holiday Home Project Company Limited by Guarantee
Cheeverstown Industries Company Limited by Guarantee	Glin Day Care Centre Company Limited by Guarantee	National Youth Federation Company Limited by Guarantee	The Holy Angels Day Care Centre Company Limited by Guarantee
Churchfield Community Trust	Glinsk Community Child Care Company Limited by Guarantee	Navan Community Childcare Centre Company Limited by Guarantee	The Kilkenny County Childcare Committee Company Limited by Guarantee
Citywise (City Centre Youth Achievement Programme Limited) Company Limited by Guarantee	Goleen Community Playgroup Company Limited by Guarantee	Newport Community Childcare Company Limited by Guarantee	The Louth Age Friendly County Initiative Company Limited by Guarantee
Clanwilliam Institute Personal Relationship And Family Consultancy	Good Shepherd Cork	Northstar Family Support Project Company Limited by Guarantee	The Meath Youth Federation Company Limited by Guarantee
Clare Haven Services Company Limited by Guarantee	Grange Community Childcare Company Limited by Guarantee	Oromo Community Ireland Company Limited by Guarantee	The Salvation Army (Republic of Ireland)
Cobh Youth Services Company Limited by Guarantee	Holycross Community Child-Care Centre Company Limited by Guarantee	Ossory Youth	The Scout Association of Ireland Trust Corporation Company Limited by Guarantee
Cockhill Community Pre-School & Childcare Centre Company Limited by Guarantee	Hope for People With Autism Company Limited by Guarantee	Pavee Point Traveller & Roma Centre Company Limited by Guarantee	The Trinity Den Company Limited by Guarantee
Coimisce	Independent People With Disabilities Company Limited by Guarantee	Peter McVerry Trust Company Limited by Guarantee	Third Age Foundation Company Limited by Guarantee
Communication Augmentation Sign System Company Limited by Guarantee	Inishowen Disability Community Action Company Limited by Guarantee	Prader Willi Syndrome Association Ireland	Tipperary Childcare Committee Company Limited by Guarantee
Conahy Community Playgroup Company Limited by Guarantee	Innovista Ireland	Raheen Community Playgroup Company Limited by Guarantee	Tipperary Rural Travellers Project Company Limited by Guarantee
Connolly Children's Centre Company Limited by Guarantee	Irish Girl Guides Trust Corporation Company Limited by Guarantee	Raphoe Community Playgroup Company Company Limited by Guarantee	Toome Community Childcare Company Limited by Guarantee
Cootehill Community Childcare Company Limited by Guarantee	Irish Guide Dogs for The Blind	Rath Mhuire & Dolmen Services Company Limited by Guarantee	Tralee International Resource Centre Company Limited by Guarantee
Cope Galway Company Limited by Guarantee	Irish Sudden Infant Death Association	Respond (Support) Company Limited by Guarantee	Tramore Tiny Tots Community Playgroup Company Limited by Guarantee
Cork Center for Independent Living Company Limited by Guarantee	Iscoil Company Limited by Guarantee	Rialto Springboard Project Company Limited by Guarantee	Tribli Company Limited by Guarantee
Cork Old Folks Friendly Association Company Limited by Guarantee	Jollytots Playgroup Company Limited by Guarantee	Ringsend Creche Company Limited by Guarantee	Tru Beginnings Community Playgroup Company Limited by Guarantee
Cottage Home Child And Family Services	Kealkill Community Playgroup Company Limited by Guarantee	S O S Kilkenny Company Limited by Guarantee	W.H.A.D. Project Company Limited by Guarantee
County Donegal Parents And Friends of People With Intellectual Disability Company Limited by Guarantee	Kerry Flyer Company Limited by Guarantee	Safe Ireland National Social Change Agency Company Limited by Guarantee	Wallaroo Playschool Company Limited by Guarantee
County Kildare Youth Hub Company Limited by Guarantee	Kilbarrack-Foxfield Nursery Centre Company Limited by Guarantee	Safetynet Primary Care	Wasp Community Education Programme Company Limited by Guarantee
County Roscommon Disability Support Group Company Limited by Guarantee	Kilcullen Community Childcare And Education Centre	Salesian Youth Enterprises Company Limited by Guarantee	Waterford Intellectual Disability Association Company Limited by Guarantee
Croom Family Resource Centre Company Limited by Guarantee	Kilkelly Footsteps Childcare Company Limited by Guarantee	Sallynoggin Community Preschool Company Limited by Guarantee	West Sligo Family Resource Centre Company Limited by Guarantee
Curam Clainne Company Limited by Guarantee	Kilkenny Centre for Independent Living Company Limited by Guarantee	Sandymount Home Help Services Company Limited by Guarantee	Westmeath County Childcare Committee Company Limited by Guarantee
CV Fostering Company Limited by Guarantee	Kilkenny Special Young Adults Club Company Limited by Guarantee	Saoirse Housing Association Company Limited by Guarantee	Westmeath Support Services Against Domestic Abuse Company Limited by Guarantee
Deaf Village Ireland Company Limited by Guarantee	Killadooley Childcare Group Company Limited by Guarantee	Sick And Indigent Roomkeepers' Society (Incorporated)	Westport Community Playgroup Company Limited by Guarantee
Disaster Response Team Ireland	Killarney Community Services	Skreen/Dromard Community Preschool Company Limited by Guarantee	Westside Age Inclusion Company Limited by Guarantee
Donegal Domestic Violence Services Company Limited by Guarantee	Killucan Area Services Company Limited by Guarantee	Sligo Community Childcare Company Company Limited by Guarantee	Wexford County Childcare Committee Company Limited by Guarantee
Donegal Youth Services Company Limited by Guarantee	Kilmaine Scribbles Playgroup Company Limited by Guarantee	Sonass Domestic Violence Charity Company Limited by Guarantee	Wexford Womens' Refuge Company Limited by Guarantee
Down Syndrome Limerick Services Company Limited by Guarantee	Kinsale Youth Support Services Company Limited by Guarantee	South Area Youth Service Company Limited by Guarantee	Wicklow Travellers Group Company Limited by Guarantee
Dowra Childcare Services Company Company Limited by Guarantee	Lanesborough/Ballyleague Community Childcare Service Company Limited by Guarantee	Spraoi Milltown Malbay And District Community Playgroup Company Limited by Guarantee	Youth Train Wexford Company Limited by Guarantee
Dublin 12 Childcare Consortium Company Limited by Guarantee	Laois Traveller Action Group Company Limited by Guarantee	Springlawn Childcare Community Group Company Limited by Guarantee	
Dunmanway Youth Development Company Limited by Guarantee	Laois Youth Services Company Limited by Guarantee	St Elmo's Pre School Company Limited by Guarantee	