

# The Irish Not-for-Profit Sector:

## *Fundraising Performance Report 2019*

*#GivingIreland*

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## Foreword

This year marks the 9<sup>th</sup> 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**

## Contents

|  |    |   |    |
|--|----|---|----|
| Introduction                                 | 2  | Fundraising Trends                      | 17 |
| Regulation of Not-for-Profit Organisations   | 2  | Fundraising Costs                       | 18 |
| Methodology                                  | 3  | Estimated GDP and Per Capita Equivalent | 20 |
| SORP Standards                               | 4  | Subsectoral Giving Per Capita           | 21 |
| Sample Overview                              | 4  | Tax Incentive to Give                   | 22 |
| Income                                       | 5  | Conclusion                              | 24 |
| Funding Models                               | 7  | Appendix                                | 24 |
| State Income                                 | 11 | References                              | 25 |
| Staff  | 12 | About the Author                        | 25 |
| Fundraised Income                            | 13 | About our Partners                      | 26 |
| Fundraising Mix                              | 15 | Complete Sample of Organisations        | 27 |
| Fundraised Income: International Comparisons | 16 |   |    |

## 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 9<sup>th</sup> 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%             |
| <b>Total</b>               | <b>20,502</b> | <b>6%</b>    | <b>48%</b>        |

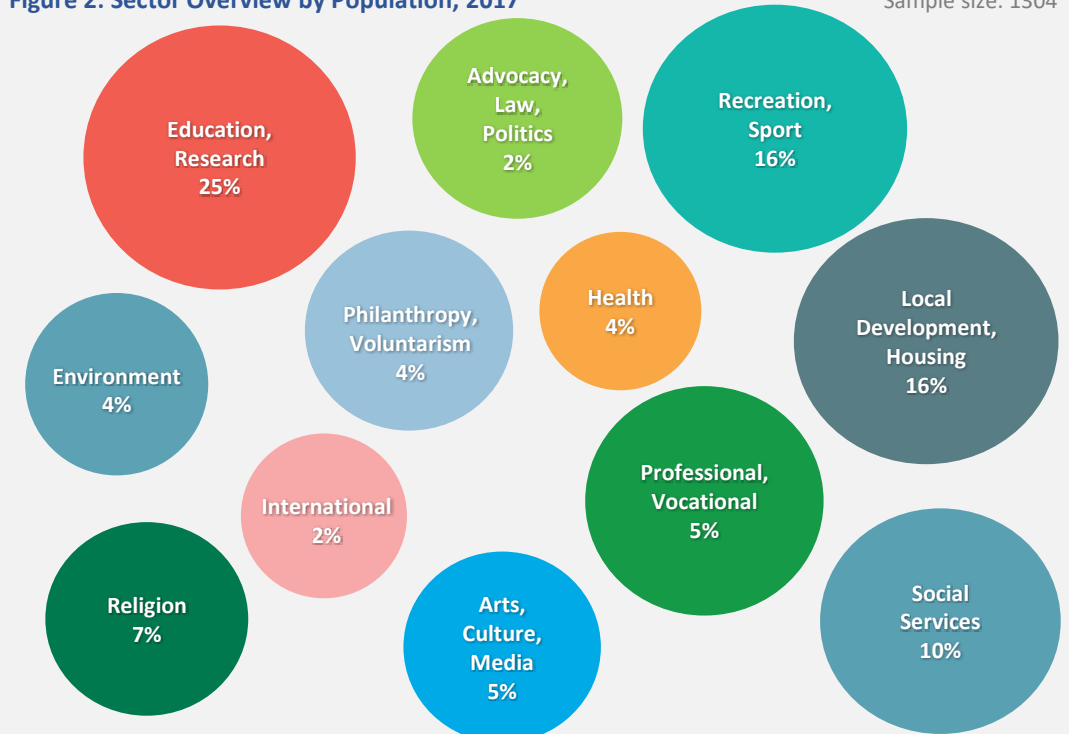
## Sample Overview

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

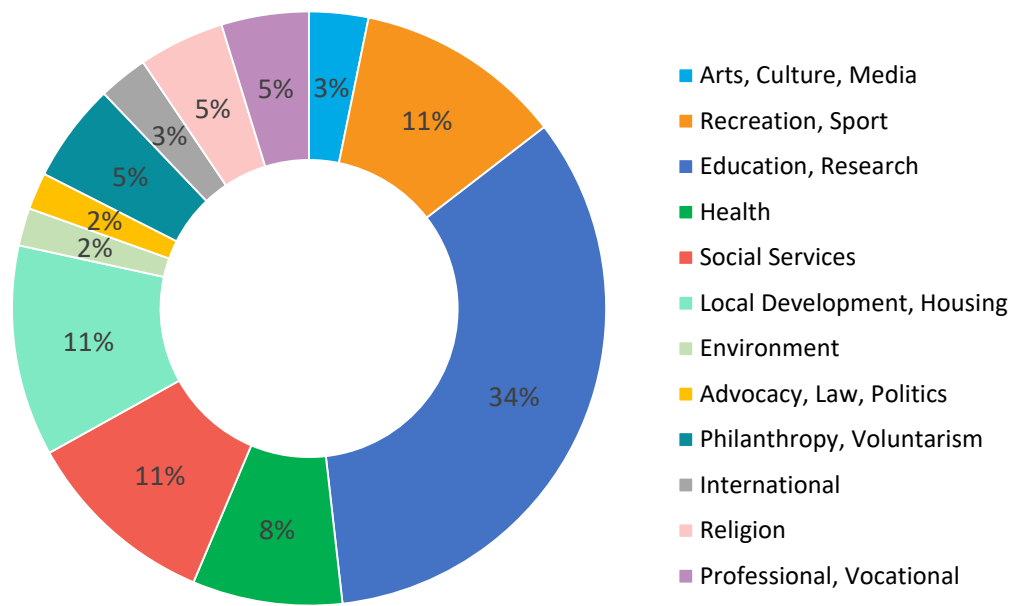


# Income

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

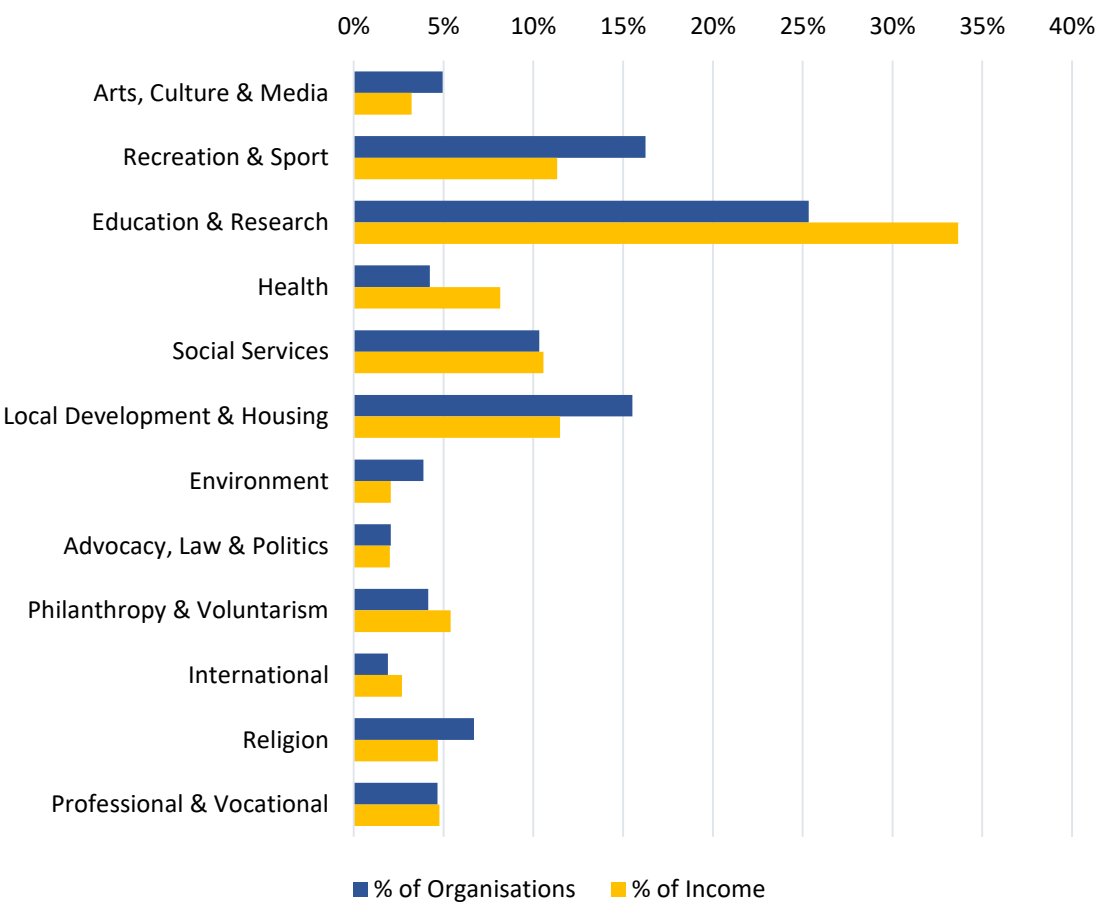
Education & Research dominates the sector, accounting for 25% of the total population and 34% of total income. Health represents a small proportion of organisations present within the sector, accounting for 4% of the entire population. However, Health organisations make up 8% of the sector’s income.

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



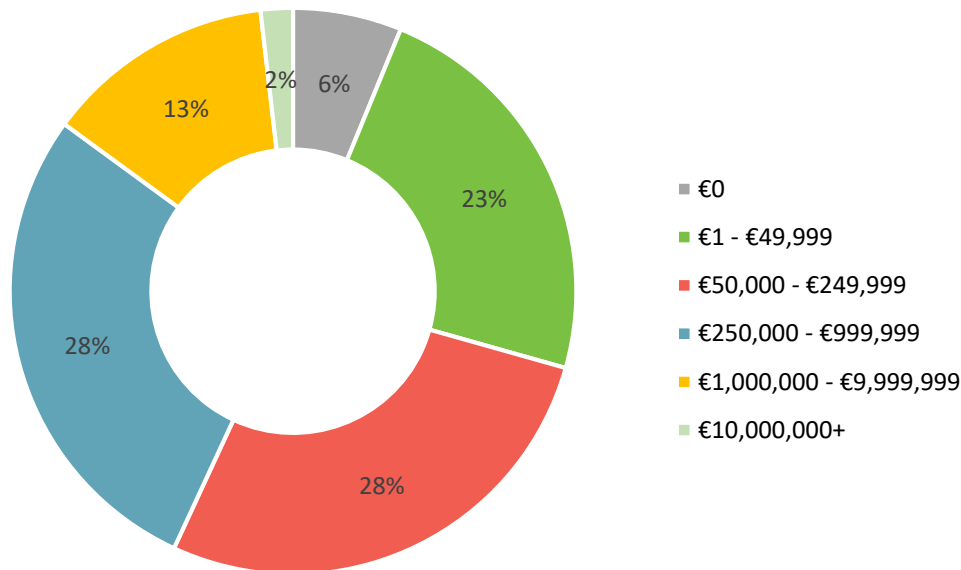


## Over half of organisations have income less than €250,000.

**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**

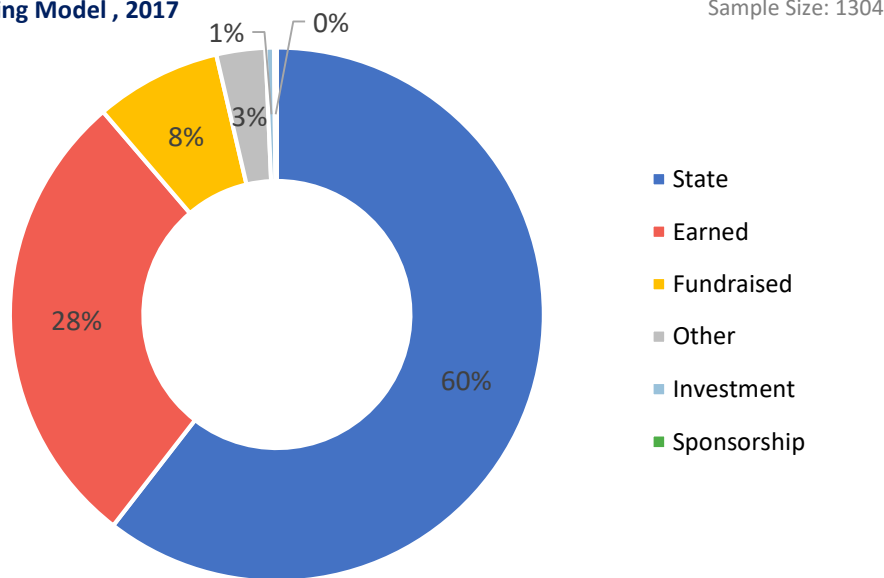
The total income of the not-for-profit sector is difficult to estimate, particularly in light of the dramatic increase in abridged accounts across the sector and across income brackets. Benefacts cite that the total income figure of the sector of which data is available totalled €13.8 billion in 2017,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

# Funding Model

## 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

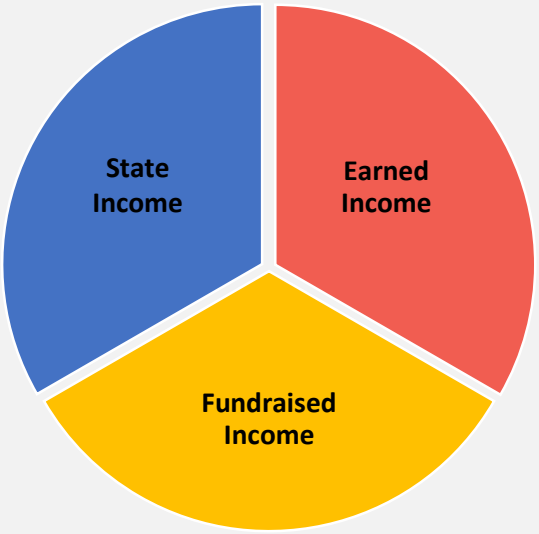


Funding varies greatly on a subsectoral level, . Social Services and Health organisations deliver a wide variety of services for the state, receiving 73% and 76% of their funding from this source, respectively. For Professional & Vocational organisations, 77% of income was earned. The Philanthropy & 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
- Recreation, Sport
- Environment
- Philanthropy, Voluntarism
- Religion



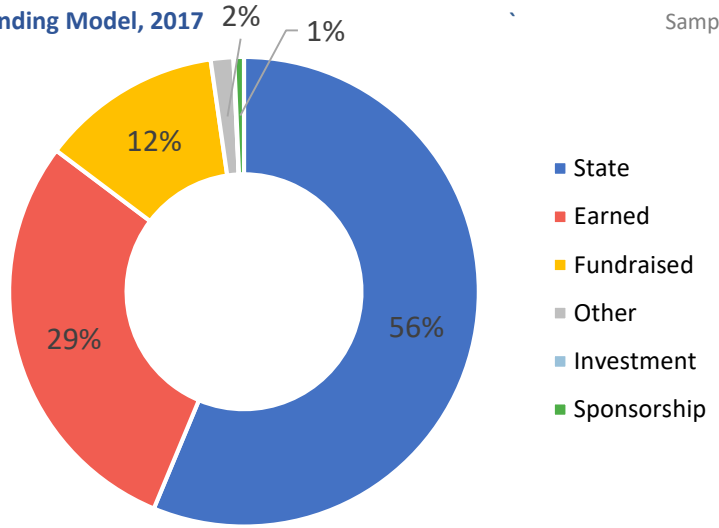


# Funding Model by Subsector

## Arts, Culture, Media

Summary Statistics: Funding Model, 2017

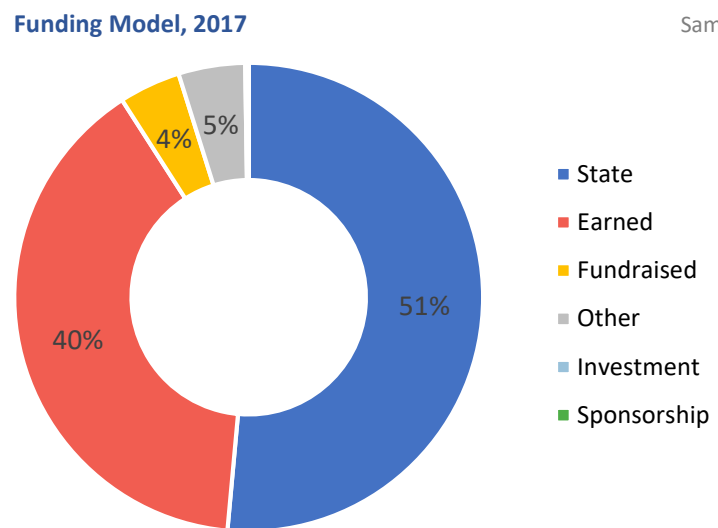
Sample Size: 102



## Education, Research

Summary Statistics: Funding Model, 2017

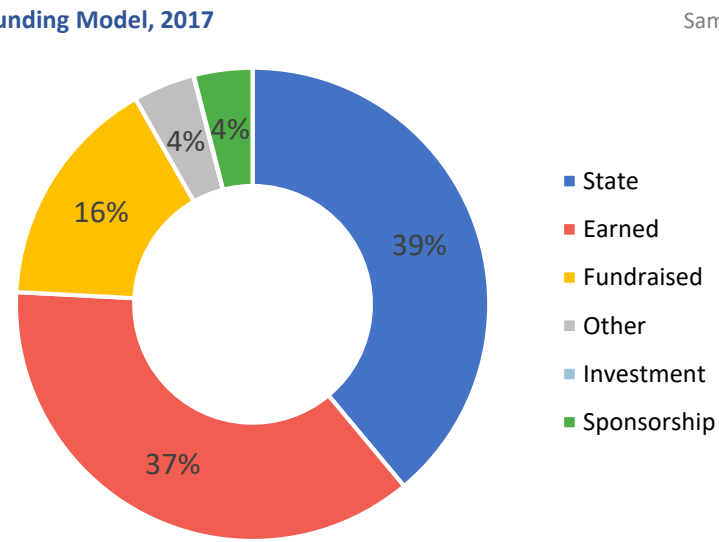
Sample Size: 156



## Recreation, Sport

Summary Statistics: Funding Model, 2017

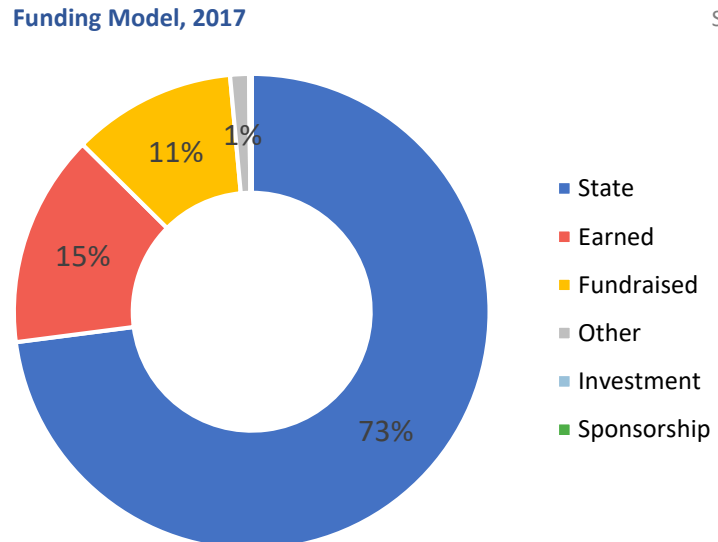
Sample Size: 100



## Health

Summary Statistics: Funding Model, 2017

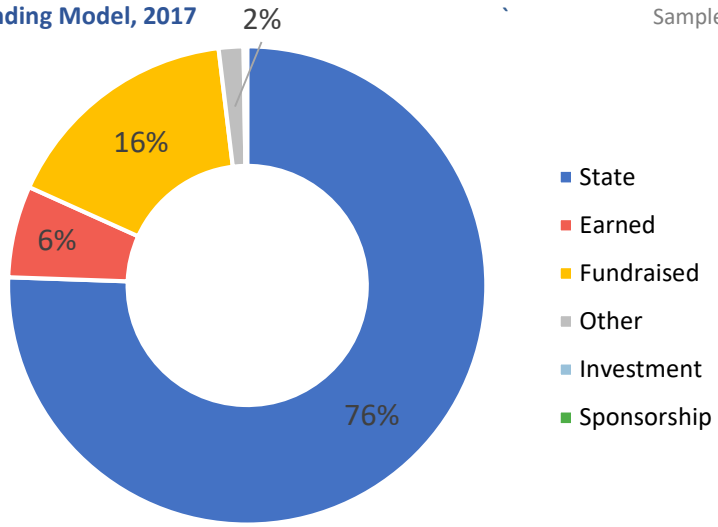
Sample Size: 87



# Funding Model by Subsector

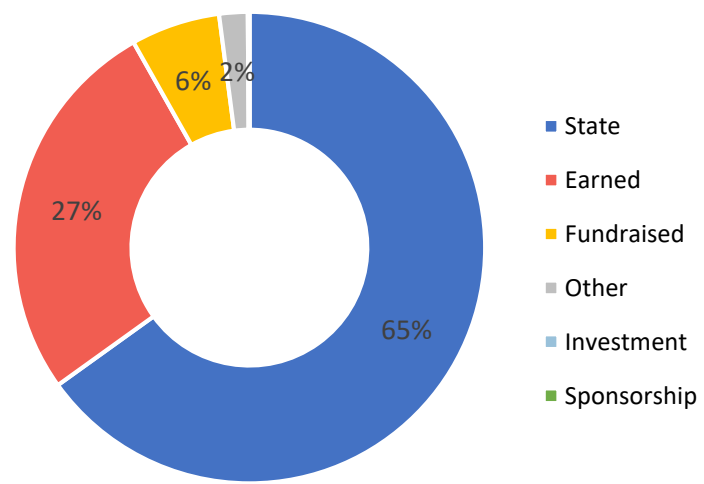
## Social Services

Summary Statistics: Funding Model, 2017 Sample Size: 212



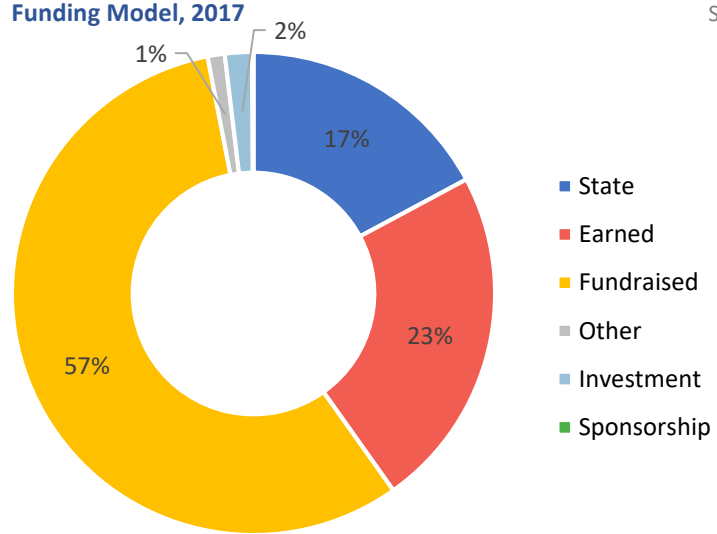
## Local Development, Housing

Summary Statistics: Funding Model, 2017 Sample Size: 318



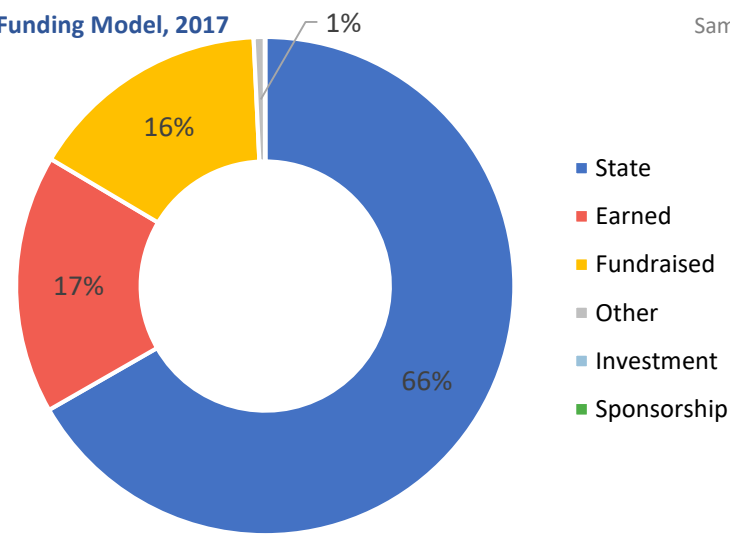
## Environment

Summary Statistics: Funding Model, 2017 Sample Size: 40



## Advocacy, Law, Politics

Summary Statistics: Funding Model, 2017 Sample Size: 42

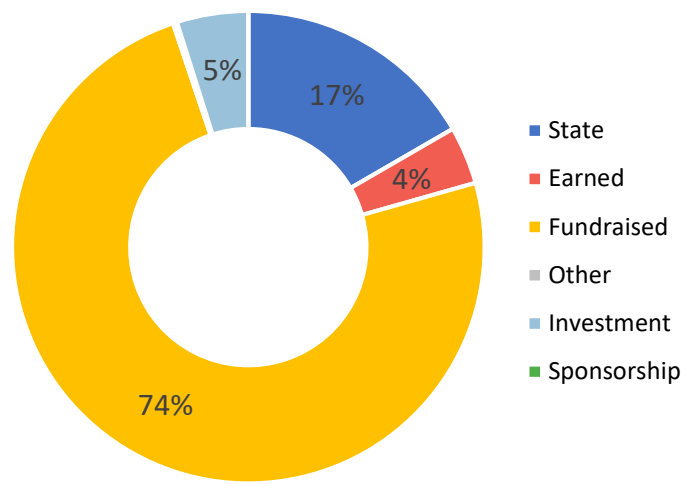


# Funding Model by Subsector

## Philanthropy, Voluntarism

Summary Statistics: Funding Model, 2017

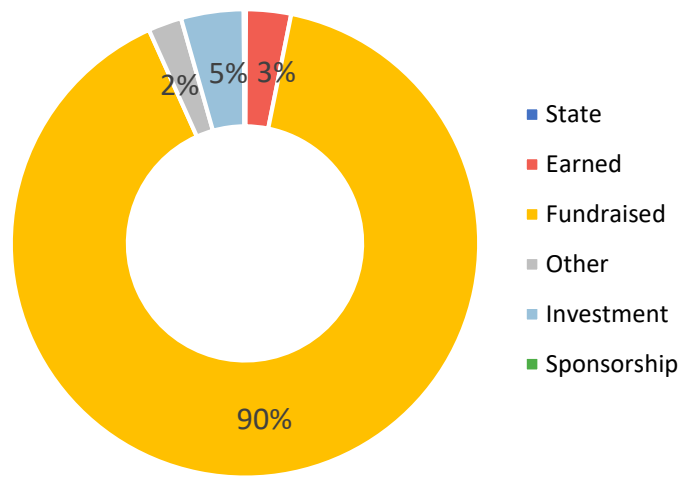
Sample Size: 43



## Religion

Summary Statistics: Funding Model, 2017

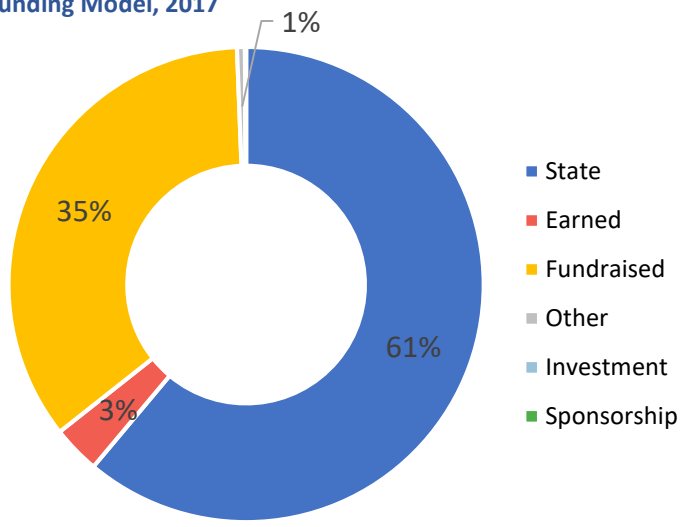
Sample Size: 69



## International

Summary Statistics: Funding Model, 2017

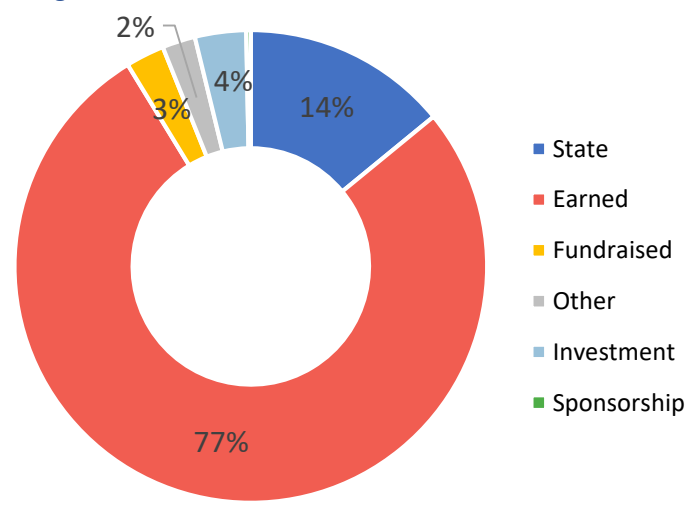
Sample Size: 39



## Professional, Vocational

Summary Statistics: Funding Model, 2017

Sample Size: 96

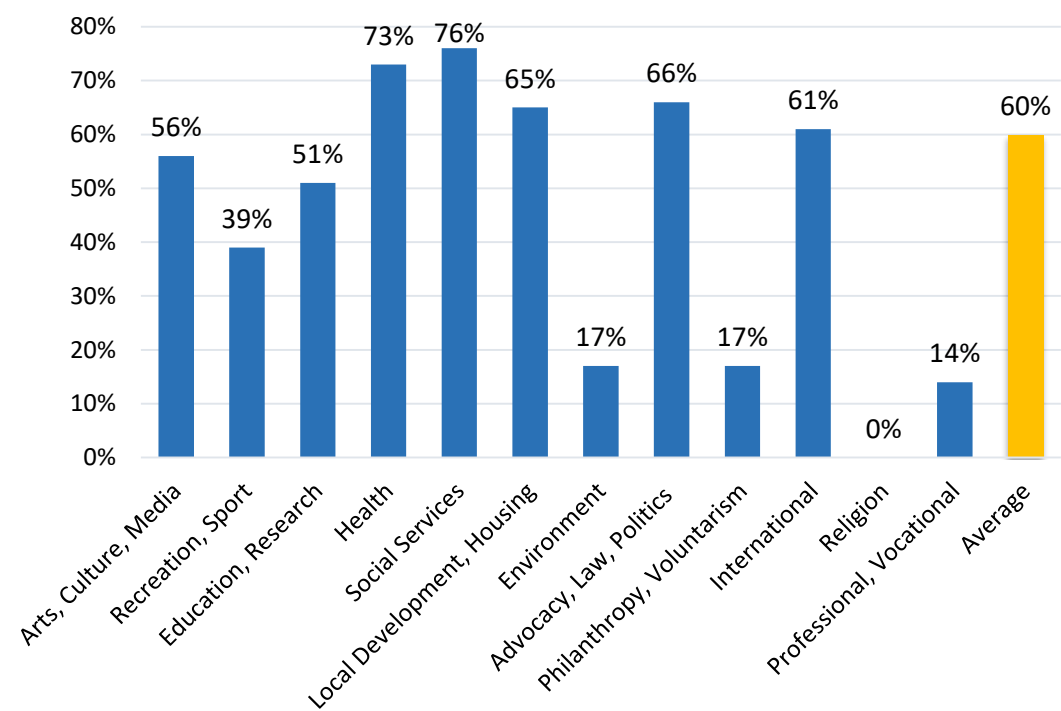


# State Income

**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%        |
| <b>Average</b>             | <b>8%</b> |

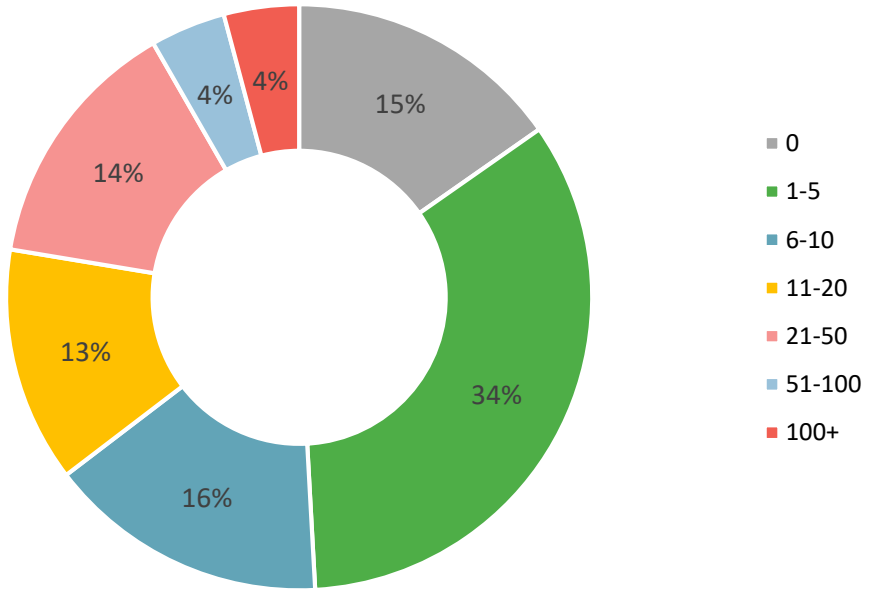
**Staffing levels increased by 2%, while nearly half of organisations employ 5 staff or less.**

**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

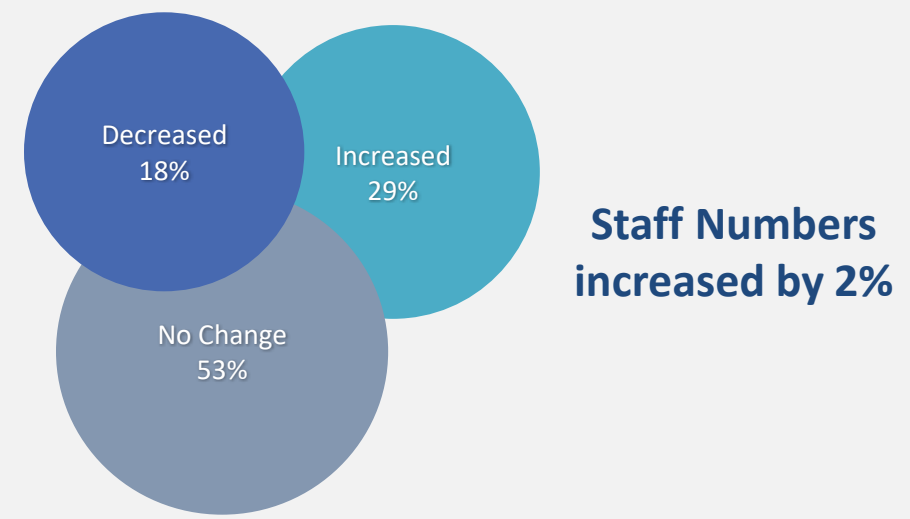
**Average  
25 Staff  
Median  
6 Staff**

**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.*

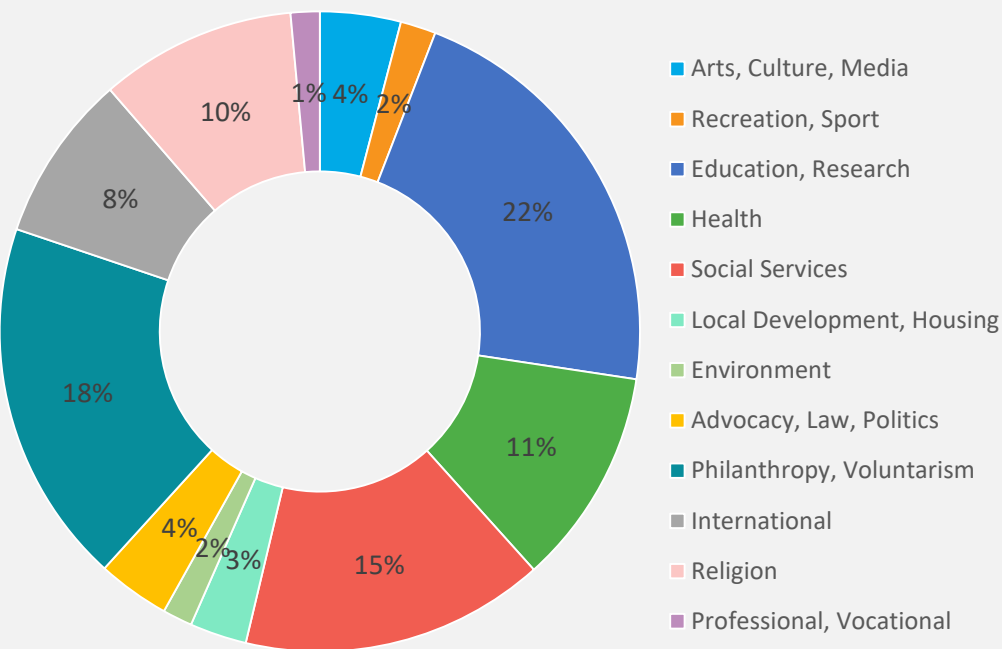
Ireland has historically been viewed as having a highly generous population, consistently ranking highly in the World Giving Index. In 2017, **Ireland ranked 5<sup>th</sup> most generous nation, ahead of the UK, which placed 6<sup>th</sup>.** These results reflected the number of respondents who reporting 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 9<sup>th</sup> (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%          |
| <b>Total</b>                | <b>677</b>             | <b>100%</b>    |

## *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.

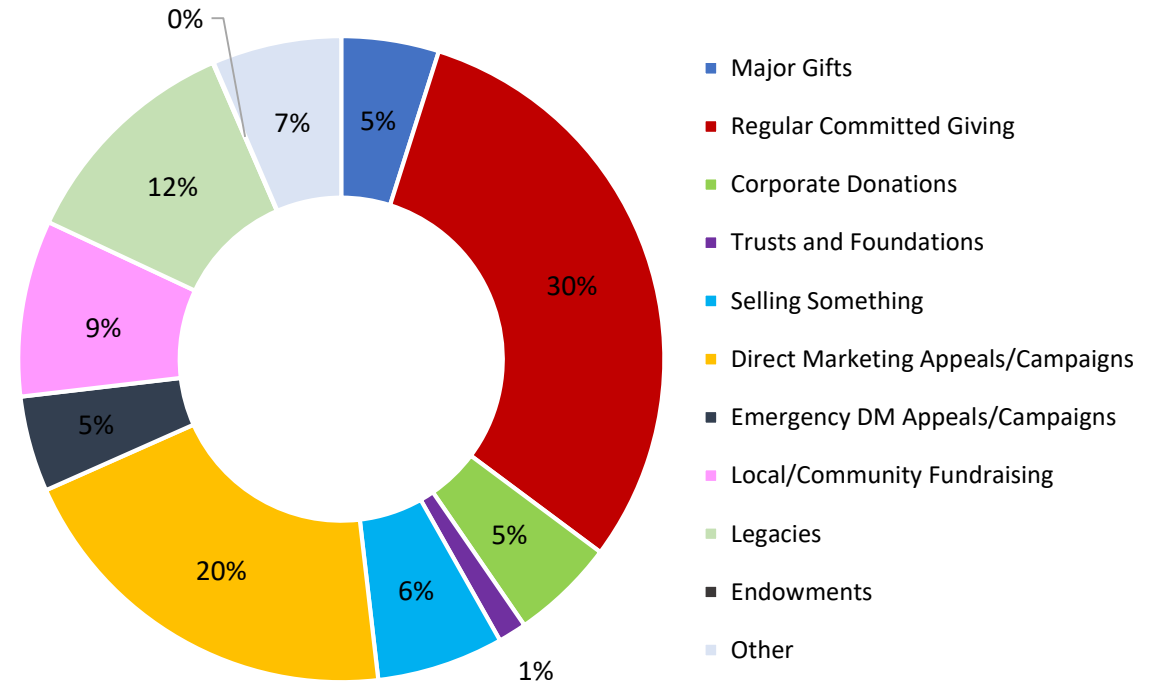
Regular Giving (30%) and Direct Marketing Appeals (20%) dominate the fundraising mix, while income from Trusts & Foundations represented only 1% of fundraising, consistent with Ireland having the fewest charitable Trusts and Foundations in Europe (Johnson 2018). More traditional fundraising methods such 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

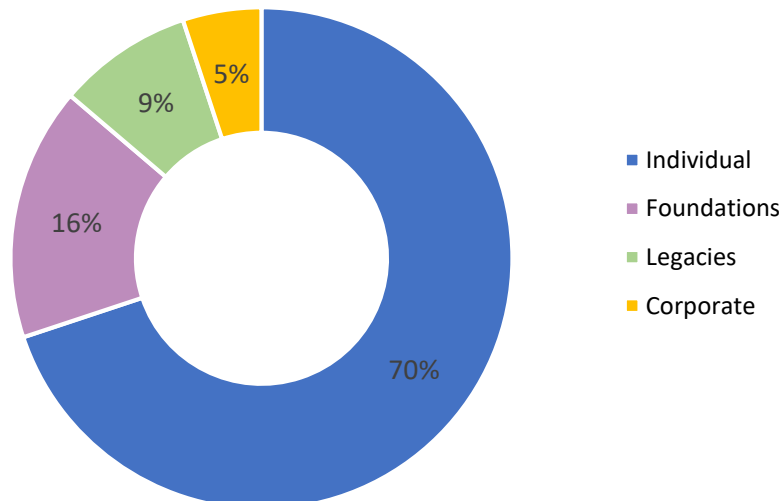


Figure 15: UK Fundraised Income by Method 2017, NCVO 2019

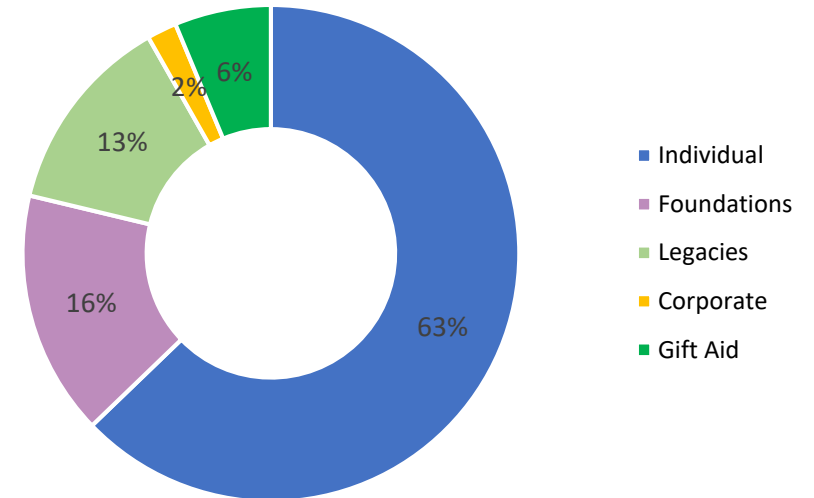
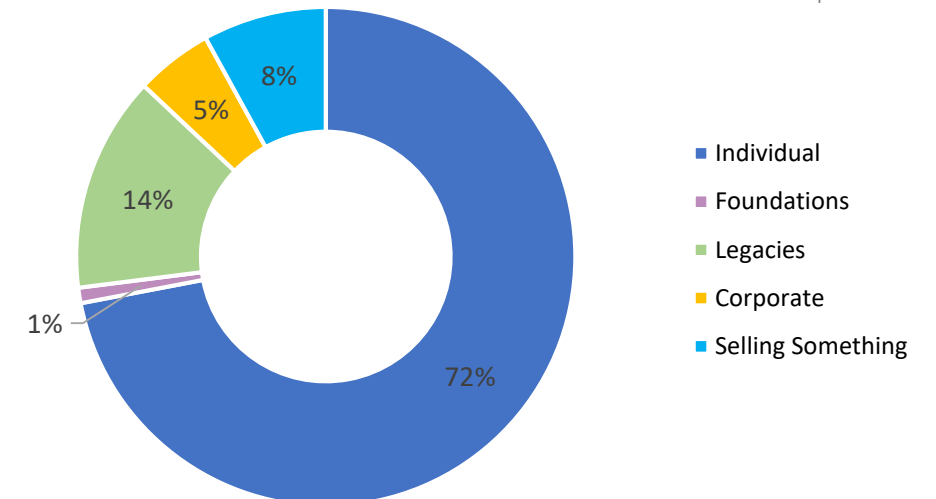


Figure 16: Irish Fundraised Income by Method, Survey Sample, 2017

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 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: Fundraised Income Change by Fundraised Income Level

Sample Size: 410

| Income Level            | Total 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.

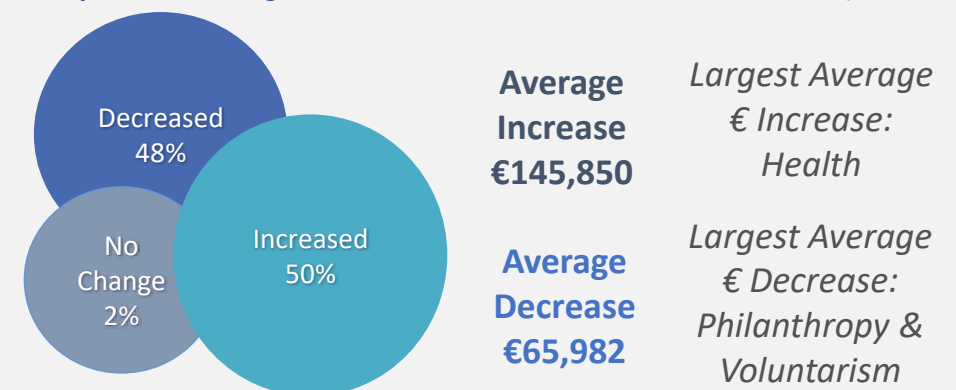
Figure 18: Change in Fundraised Income by Subsector, 2016 - 2017

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

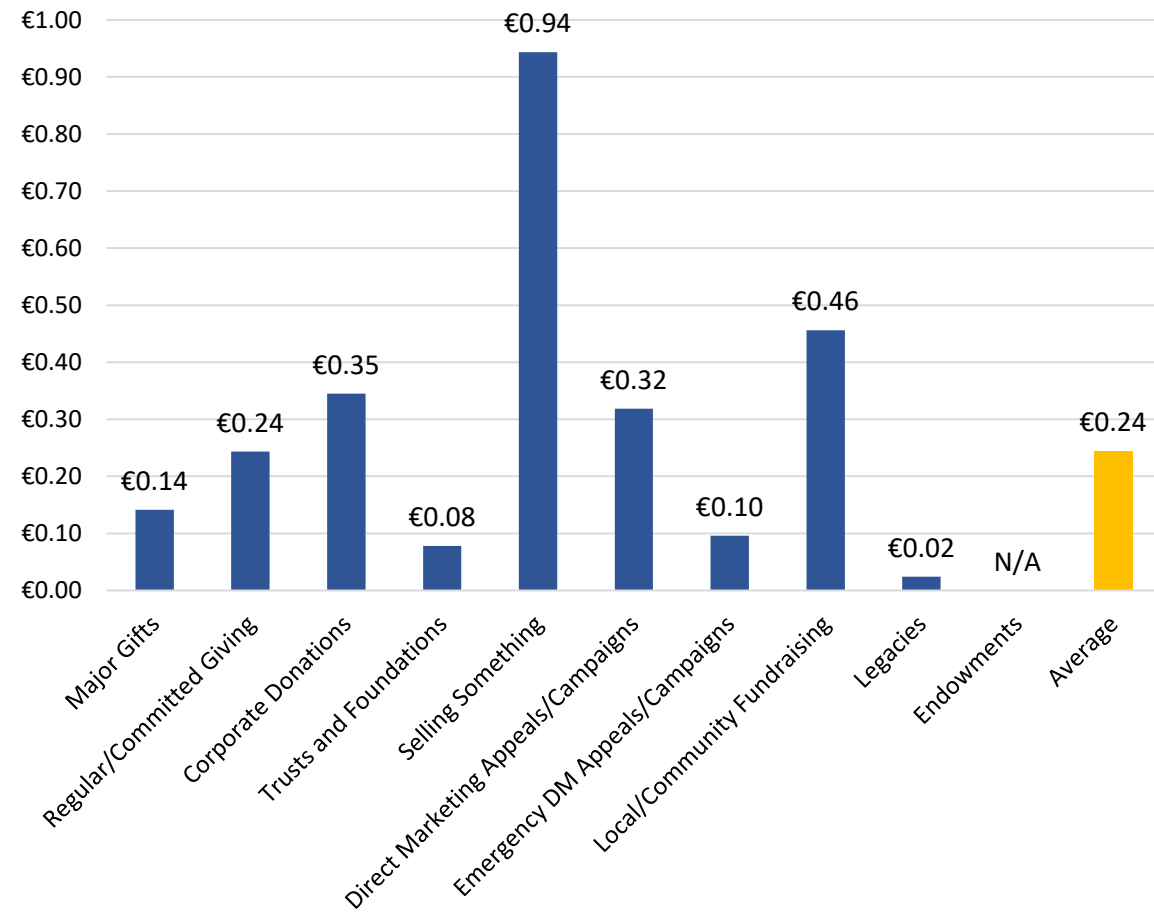
In 2017, 20 organisations gave detailed information on their cost to raise €1, allowing 2into3 to estimate the costs associated with the various fundraising methods.

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

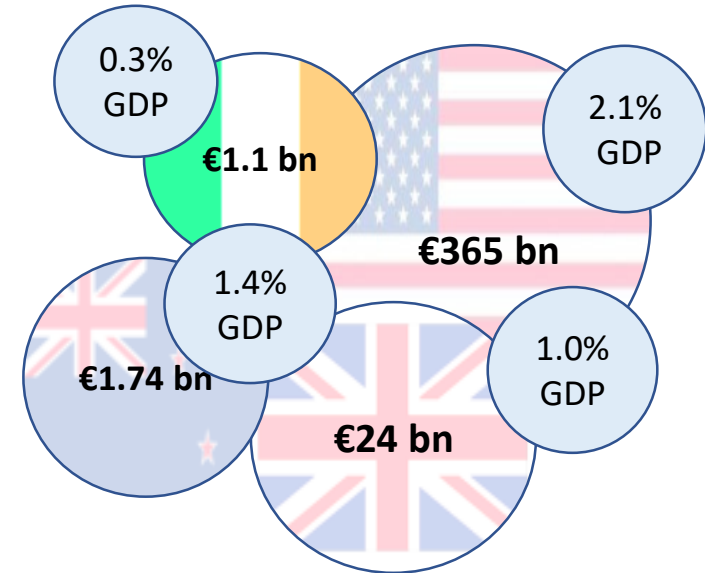
***Ireland lags significantly when compared internationally despite narrowing the gap in per capita giving between Ireland and the U.K.***

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.

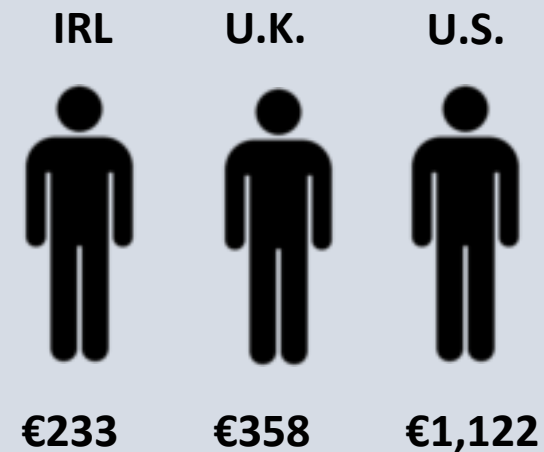
Ireland's fundraised income formed 0.30% of Irish GDP in 2017, with a **per capita rate of giving of €233, €125 lower than that of the U.K.** While there was an increase in giving in the U.K. in 2017, this was attributed to fewer people giving more (CAF UK Giving, 2018). Though income rose, 2017 saw 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.

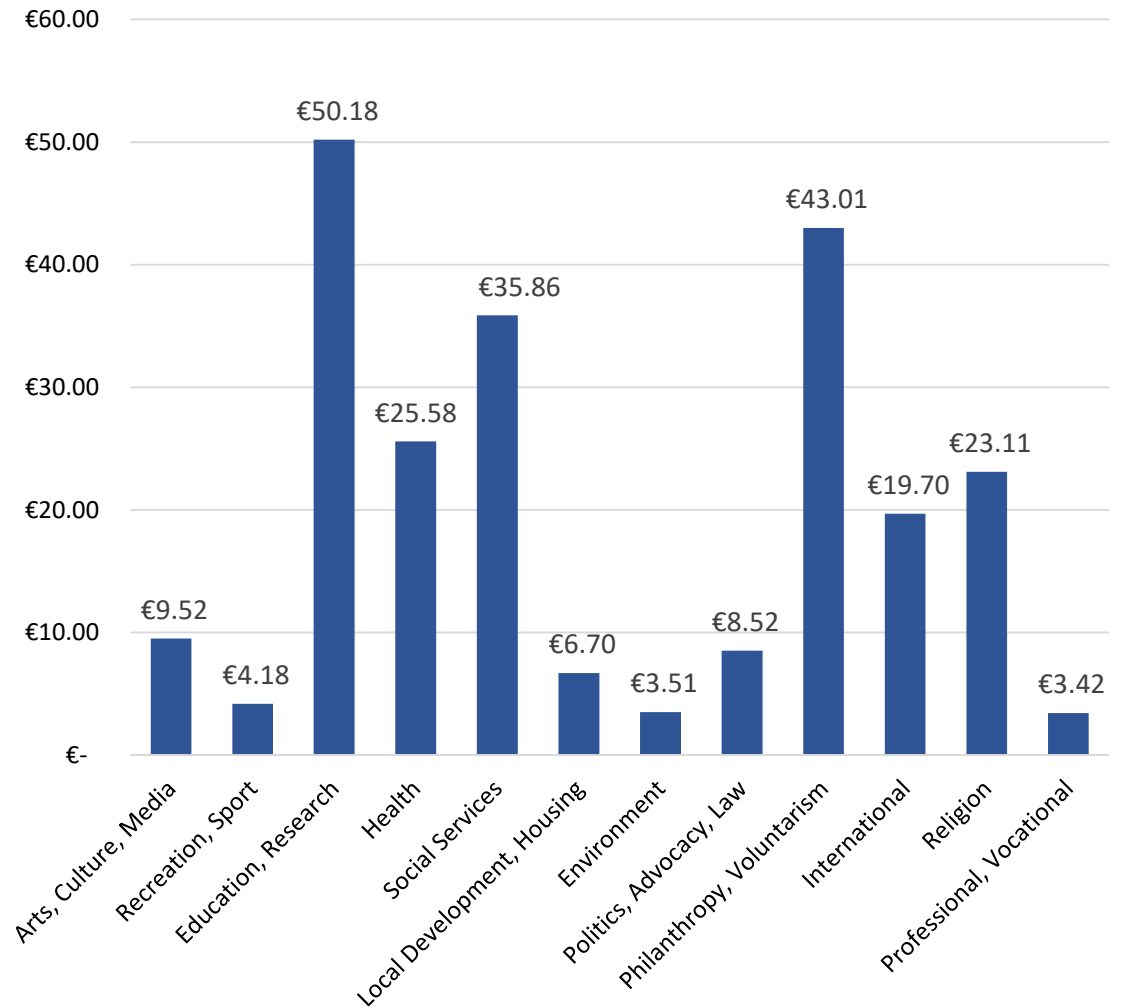
When extrapolated to depict overall sectoral experience, fundraised income increased in 2017 yielding €1.1 billion compared to €1 billion raised in 2016. **Per capita giving increased by €21, to €233.** However, giving as a percent of GDP fell from 0.33% to 0.30% year on year and for the third year recorded 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: 417



## 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 31%. 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"> <li>- Tax relief for approved bodies</li> <li>- Grossed-up donations see the charity receive the primary benefit.</li> </ul> | - 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"> <li>- Tax deduction for donor</li> <li>- Tax relief for approved bodies</li> </ul>   | <ul style="list-style-type: none"> <li>- <u>Payroll Giving</u>: Depends on tax rate being paid by the donor i.e. 20%, 40% , 45%</li> <li>- <u>Gift Aid</u>: Charities - 25% of gross donation up to £100, 5% of anything more than £100</li> <li>Donor - Marginal tax rate taxpayers can claim back the difference between tax paid and the basic tax rate</li> </ul> | N/A              | <ul style="list-style-type: none"> <li>- Payroll Giving: 100% of donation</li> <li>- Gift Aid: Qualifying donations capped at 4 times tax paid in that tax year</li> </ul> |
| 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%            |
| <b>Total</b>               | <b>20,502</b> | <b>100%</b>     |



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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

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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.

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### Funded by

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### 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  | Carrigean 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            |   |   |
| Tobaccofree Research Institute Ireland  | Foxmot Company Limited by Guarantee  | Tallaght Community Arts Centre Company Limited by Guarantee                                     | Cavan Youth & Environmental Project 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                                      | Centre forColorectal Disease Company Limited by Guarantee                       |
| Transparency Legal Advice Centre  | Galway Arts Festival Company Limited by Guarantee                            | The Firkin Crane Company Limited by Guarantee   | Cheeverstown School Company Limited by Guarantee                                |
| 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   | Child Abuse Prevention Project  |
| Victim Support At Court   | Glencree Visitors Centre Company Limited by Guarantee                        | The Hunt Museum   | City of Dublin International Primary School Company Limited by Guarantee        |
| West Cork Citizens Information Service Company Limited by Guarantee                   | Hook Heritage Company Limited by Guarantee                                   | The Hunt Museums Trust  | Citywise Education  |
| Arts, Culture, Media  | Improvised Music Company Company Limited by Guarantee                        | The Irish Youth Orchestra Company Limited by Guarantee  | Coderdojo Ireland Foundation  |
| Abbey Theatre Amharclann Na Mainistreach  | Inishowen Carnival Group Company Limited by Guarantee                        | The Kennelly Foundation Company Limited by Guarantee  | College Catering Services (Kevin Street) Company Limited by Guarantee           |
| Access Cinema   | International Dance Festival of Ireland Company Limited by Guarantee         | The Linenhall Arts Centre Company Limited by Guarantee  | College Support And Services 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    | <b>Health</b>  |
| 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   |
| <b>Environment</b>   | 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  | <b>Local Development, Housing</b>  | 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  | <b>International</b>  | Aisling Ireland Housing Asaooci 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                    | Glinsk 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                   | <b>Philanthropy, Voluntarism</b>   | 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                 | <b>Professional, Vocational</b>  | 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 Ráthaíochta                           | 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           | Laois 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 Ráthaíochta                        | 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 Ráthaíochta        | 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 Ráthaíochta                  | 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

|  |   |   |   |
|--|---|---|---|
| <b>Social Services (Continued)</b>   | 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<br>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                         | Sonas 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 Miltown 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                                   |   |