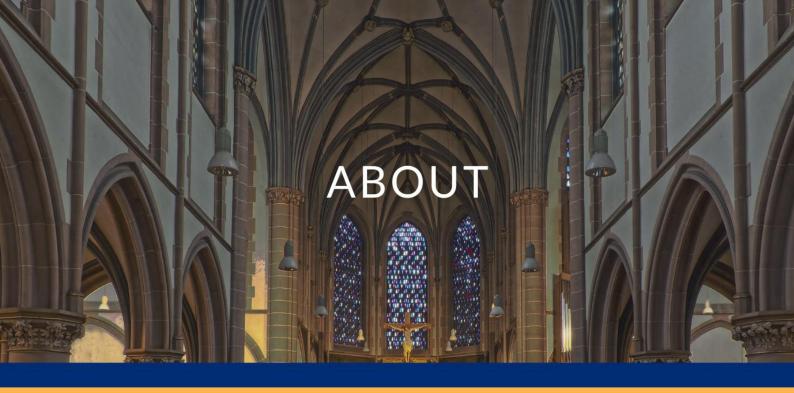


Dynamics in Ireland's Religious Nonprofits

**Author: Niamh Carruthers** 







### **Author**

Niamh Carruthers is a PhD Researcher and funding expert, specialising in nonprofit strategic development. She is currently undertaking a Ph.D. at TU Dublin focusing on Ireland's philanthropic giving culture and infrastructure. Through her research, she is working to conceptualise a distinctly Irish philanthropic DNA. Niamh authors the annual Giving Ireland Report, providing an analysis of the Irish nonprofit sector funding landscape.

### 2into3

At 2into3, our mission is "to build the capacity of organisations to have a transformative social impact." We are passionate about supporting organisations to have a greater impact in their community, such as sporting organisations, government bodies, social enterprises and private companies. Since 2006, we have worked with over 400 organisations, enabling them to have a transformative impact. We provide support and advice on funding, strategy, talent management and provide sector insights.

### Quilter Cheviot

Quilter Cheviot is a leading investment management company specialising in helping charities and private clients with their investments. The ethos of our business is built on the premise that 'the people you meet are the people managing your money'. This is a safeguard against any disconnect between the discussions and the implementation of the charity's investment strategy. We also assist trustees through our ongoing educational program, our monthly newsletter covering current themes in the sector, and our knowledge guides.

# The Economics of Faith: Unveiling Income Trends and Fundraising Dynamics in Ireland's Religious Nonprofits

Niamh Carruthers, July 2023

### Purpose & Scope

As Ireland's population continues to grow and diversify, there has been a notable shift in the country's religious demographics. An increasing percentage of the population reported no religion in the latest census, while a decline in those identifying as Catholic was observed (CSO 2022). Societal trends toward secularization and religious pluralism have raised questions about the role of religious organisations and faith-based giving in contemporary Irish civil society.

This paper explores the contemporary landscape of faith-based giving in Ireland and provides a comprehensive picture of the Irish religious nonprofit sector today. This report estimates the total income and charitable giving attributable to faith-based organisations in 2020. By analyzing the total income and charitable giving attributed to faith-based organizations in 2020, this research seeks to shed light on the funding trends and fundraising dynamics within the religious sector. Moreover, this study aims to examine how faith-based giving continues to shape philanthropic culture in Ireland amidst the backdrop of a secularizing society.

This report draws on data from the Benefacts Legacy Dataset, the Charities Regulator's public register of charities and the annual Giving Ireland Report. The analysis primarily focuses on the financial years 2019-2020, with comparisons to 2018-2019. Additionally, trend analysis from 2016 to 2020 is derived from previous Giving Ireland reports.

Despite anecdotal evidence of a paradigm shift occurring in the Irish nonprofit sector, there has yet to be a focused study on the current experience of religious nonprofits in Ireland. As the nonprofit sector continues to expand and professionalize, this research seeks to understand how Ireland's 'faith economy' has persisted and adapted in light of these changes.



Stock Image



### Introduction

As Ireland's population continues to grow, the country has experienced a diversification of faith beyond Christianity. According to Census 2022, there has been a noticeable increase in the percentage of the population reporting 'no religion', reaching 14%. Additionally, the Catholic population has reached an all-time low of 69%, down 10% from 2016 (CSO 2022).

Moreover, the change in the wording in Census 2022's question regarding affiliation, from "What is your religion?" to "What is your religion, if any?" (CSO 2022), is indicative of an increasingly secular society.

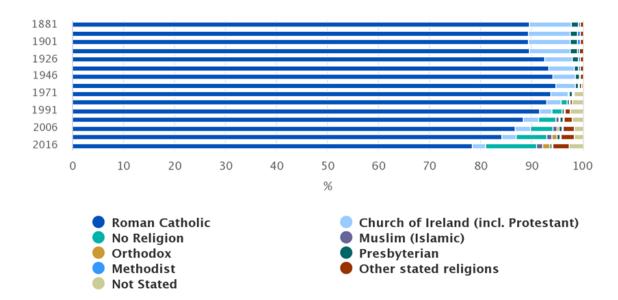


Figure 1: Percentage distribution of religious populations, 1881 – 2016

Source: CSO Ireland

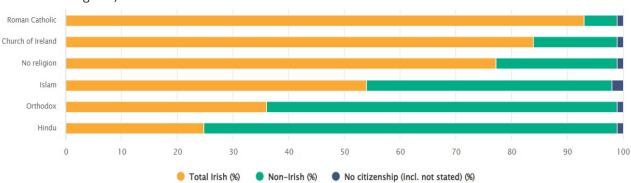
Figure 2 (below) illustrates a tendency for residents with "non-Irish" backgrounds to report religions other than Catholicism, primarily Hinduism, Orthodoxy, and Islam. This is a reversal of the religious distribution pattern of the resident "Irish" population.

The census employs distinctions of "resident Irish," "Non-Irish," and those without a specified citizenship. While acknowledging the potential oversimplification of these categories and the complex nature of citizenship and "Irishness," this study's focus on Ireland's faith economy underscores the relationship between religious and ethnocultural identity.

Despite changes to the fabric of Ireland's religious tapestry, faith remains a fundamental pillar in the nonprofit sector, shaping the values and guiding the activities of organizations beyond those with explicitly religious goals.



Figure 2: Percentage of Irish and non-Irish population usually resident and present in the State by selected religions, 2022



Source: CSO Ireland

The purpose of this report is to map the faith landscape in Ireland, specifically in terms of income. This is done against the backdrop of an ongoing religious paradigm shift. The research conducted for this study stems from the following questions:

- How has the 'faith economy' persisted and adapted within the context of a secularizing Irish society?
- What is the extent of faith-based giving's role in contemporary Ireland, and how does faith continue to influence philanthropic giving culture?
- What is the size, composition, and income of the religious nonprofit sector in Ireland?
- What are the funding models and fundraising mixes employed by religious nonprofits, and how have they evolved over time?

To our knowledge, this paper is the first to present a picture of total (extrapolated) religious income and giving in Ireland from an organisational perspective, as well as by religious denomination. This report also uniquely estimates the level of giving in Ireland that is derived from nonprofits outside of the religious sector but can be linked back to religious ethos or origins. These 'religious roots,' as they are referred to in this report, illustrate the legacy of faith-based nonprofits in Ireland and the continued impact of their work.

### What is the faith economy?

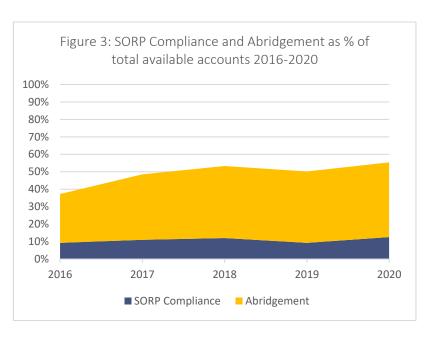
This report defines the "faith economy" as relating to the economic attributes and activities of religious or faith-based organizations and institutions in a society. The faith economy encompasses financial aspects such as income, including donations and fundraising, as well as the overall economic impact of religious groups. The faith economy also embodies the influence of faith and faith-based organisations on broader philanthropic culture, therefore having an impact on the attitudes, behaviours and practices of philanthropy in a society. The faith economy reflects both the financial dimension of faith and religious organisations and their role in shaping economic dynamics within a community or even a nation.



### Note on Methodology

The analyses in this report are derived from three datasets: the Benefacts Legacy DAC database, the Charities Regulator charities register, and sample data from the annual Giving Ireland Report, formerly the Irish Not-for-Profit Sector: Fundraising Performance Report. This report employs primary and secondary statistical analysis in order to glean new insights from existing datasets and findings.

The economy of faith in Ireland has traditionally been obscured from the public, due to entrenched practices of secrecy surrounding



church-based financial activities (Robbins & Lapsley 2015). This has begun to change, with an increasing number of religious nonprofits registering as charities and thus required to report their income to the Charities Regulator (Irish Directory of Nonprofits 2023; Charities Regulator 2018).

Efforts by Benefacts to capture a more complete picture of the sector resulted in the availability of an additional 3,139 accounts from religious bodies in 2020, substantially improving the quality of data available (Benefacts Legacy DAC 2023). Unfortunately, these additional accounts, published by Church authorities, are not covered by Open Data regulations and are therefore no longer available following Benefacts' closure in 2022. This has significantly diminished our visibility of the religious sector in Ireland. As such, the true level of religious income in Ireland cannot be known until more data is made available.

It is expected that the forthcoming Giving Ireland 2023 report, to be published later this year, will offer a more comprehensive view of the nonprofit sector, including religion, for the year 2021. This is due to additional resources being made available to the Giving Ireland research team following its partnership with Technological University Dublin and the launch of the Irish Nonprofit Directory.

The full methodology and datasets from this report are available upon request.

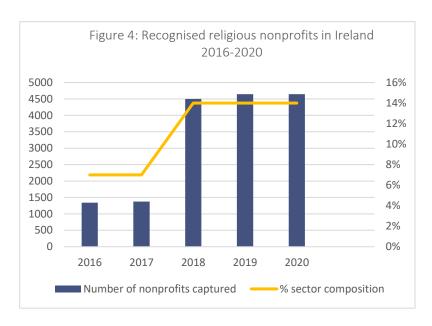


### Composition of the Religious Sector in Ireland

The religious nonprofit sector in Ireland is becoming increasingly decentralised, as society trends toward secularism and religious pluralism (see Lynch 1985; Inglis 2007; Anderson et al. 2016; CSO 2022). There is significant variation not only in religious denominations, but in organisational structure, purpose, and size.

### Organisation types

Nonprofits in Ireland are classified according to an adaptation of the Johns Hopkins International Comparative Nonprofit Sector Project. This classification system



breaks the nonprofit sector into 12 subsector categories and is used by the UN and Eurostat (see Salamon & Anheier 1992; Benefacts Legacy DAC 2016).

The religious subsector is broken down further into three organisation types: Places of Worship, Religious Associations and Parish, Diocesan.

Figure 5: Classification of religious organisations in Ireland

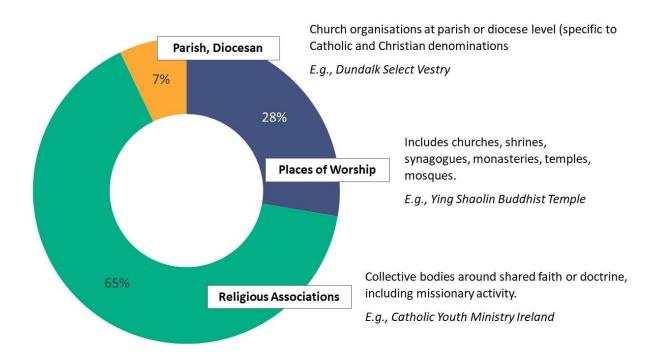
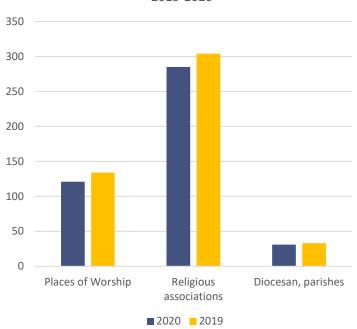




Figure 6: Classification of religious organisations 2019-2020

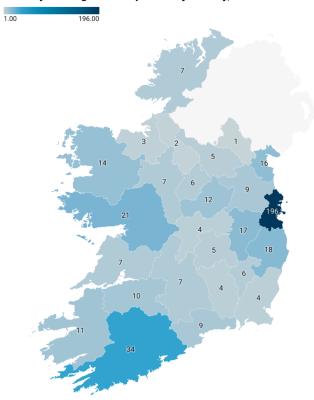


In 2019 and 2020, the majority of religious nonprofits in Ireland were categorized as religious associations, with places of worship following closely behind. A smaller percentage of religious organizations were classified as Diocesan & Parish, mainly due to the hierarchical structure of the Catholic and Anglican churches. These Diocesan and Parish organizations may operate at a higher level, overseeing multiple subsidiary organizations, including other nonprofits.

For instance, the Catholic Archdiocese of Dublin, a registered charity, encompasses various parishes and ministries, such as St. Laurence O'Toole Catholic Social Care CLG (formerly Crosscare), also a

registered charity. It is important to note that this classification primarily applies to Catholic and certain Christian denominations. Considering the evolving religious landscape in Ireland and the limited number of organizations falling under the Diocesan and Parish label, it may be reasonable to merge this classification into the Religious Associations category in the future.

Density of religious nonprofits by county, 2020



nh Carruthers • Source: Benefacts Legacy 2021 • Created with Datawa

Figure 7

## Density of religious nonprofits by county

This section examines the distribution of religious nonprofits across the Republic of Ireland. Figure 7 illustrates a significant imbalance in the distribution of registered religious nonprofits in the Republic of Ireland in 2020, with the great majority concentrated in Dublin. A near identical distribution was observed in the 2019 map, which is not included in this report.

The dataset for 2020 provides an incomplete picture of the religious sector, as only 437 organisations were listed in the Benefacts database. It is also possible that religious entities that are more informally structured may not file for nonprofit or charitable status, thus excluding them from the datasets.



Finally, Ireland's migrant population is more highly concentrated in urban areas, especially in and around Dublin, Cork, Limerick and Galway (Fahey et al. 2019). Census data indicates that migrants are more likely than those born in Ireland to report a religion other than Catholicism (CSO 2022). Moreover, as migration drives religious diversity, it is likely that where there are higher concentrations of migrants, new congregations will be established (Guvelli & Platt 2023).

### Denominational analysis

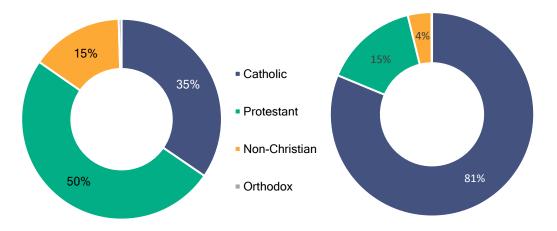
The following section examines the breakdown of Ireland's religious nonprofits by religious denomination. However, some limitations are acknowledged:

The classification of religious denominations used is non-exhaustive and has been adapted for ease of visualisation. The categorization of organizations into religious denominations was carried out through qualitative coding exercises. Additionally, it is important to note that this analysis is based on the 437 available organizations (471 in 2019) in the Benefacts database which forms the addressable market for the Giving Ireland report, for the reporting period of 2019/2020. This represents an abbreviated view of the addressable market of religious organizations during that period.

Religious denomination as a percentage of the population vs. as a percentage of religious income, 2020

Figure 8: Denomination as a proportion of the total reporting population, 2020

Figure 9: Denomination as proportion of total religious income, 2020



Where Catholic organisations make up just over a third of the nonprofit population, they account for 81% of the religious subsector's total income. Conversely, while Protestant organisations form exactly half of the population, they contribute just 15% of total income.

Though there were just 2 (0.5%) registered Orthodox organisations in the sample, Orthodoxy is represented as a standalone here, as it is a Christian faith that does not fall neatly into Catholicism or Protestantism (2019: 5; 0.08%). Presenting a breakdown of religion in Ireland under the categories of "Catholic," "Protestant," "Orthodox," and "Non-Christian" acknowledges the historical dominance of Christianity in Ireland while allowing for comparative analysis and recognizing the increasing religious diversity in Ireland. Both the "Protestant" and "Non-Christian" categories are broken down further in the next section. A full list of religions identified in the sample can be found in the Appendix.



The charts presented in this report reveal the presence of many small and relatively 'young' Evangelical and non-mainline Protestant organizations. While the Catholic Church reports fewer registered organizations, its share of the income highlights its size and continued presence in Ireland. This aspect is further explored in the next section.

#### **Protestantism**

This report breaks down the Protestant category into four subcategories. Where 'mainline' Protestant affiliations include historic, established groups mostly originating in Europe (Anglican, Quaker, Methodist, Presbyterian), 'non-mainline' Christian faiths may be considered 'new age' or more conservative in alignment (e.g., Mormon, Jehovah's Witnes, Church of Christian Science...). This report groups Evangelical and Charismatic groups together to include Baptist, Pentecostal and other unspecified, evangelical traditions. Finally, the Protestant heading includes non-denominational, independent, or interdenominational Christian groups, which may draw from multiple Christian traditions or focus more on community than doctrine (Thumma 1999).

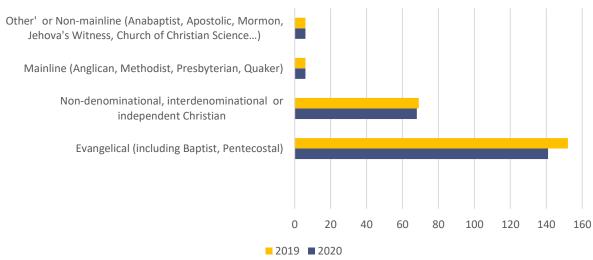


Figure 10: Number of organisations, Protestant affiliations

Source: Benefacts legacy data, partial data

Importantly, the number of organisations in a given population does not necessarily equate to (financial) size. Evangelical and non-denominational protestant entities comprise many, smaller organisations, compared to those of mainline Protestant affiliations, where congregants and organisastions may be seen to be more concentrated within fewer organisations.



Figure 11: Breakdown of Income by Affiliation within Protestant Denomination

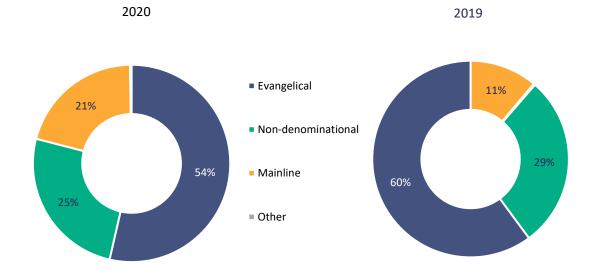
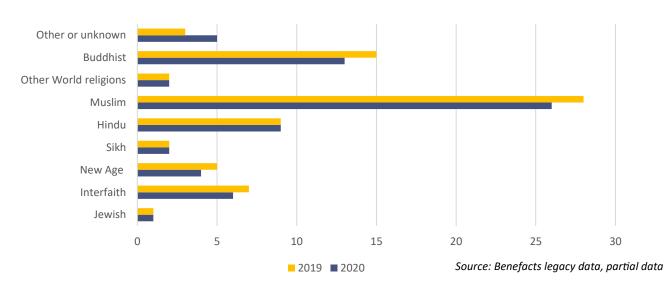


Figure 11 further illustrates the distribution of income between religious nonprofits, specifically amongst Protestant affiliations. While it is possible that the changes year on year can be attributed to the varying ability of organisations to respond to the Covid-19 pandemic depending on their age and thus the maturity of their funding models and strategies, more research is needed. What is clear is that while the newer, Evangelical organisations may be newer to Ireland and smaller in size, their income is in line with their share of the religious organisational population in Ireland.

### Non-Christian

Organisations that did not fall under the umbrella of Christianity were categorized as "non-Christian". This was then broken down into nine subcategories, as can be seen in the figure below. New age, non-Christian organisations (e.g., Scientology, Humanist, Spiritist) were grouped together, as were 'Other and World Religions', comprising Shinto, Taoism, Interfaith and organisations with unknown denominations.

Figure 12: Non-Christian denominations





2020 2019 Buddhist 12% Hindu 24% Jewish 25% Muslim 4% 53% 8% ■ New Age 6% Sikh 8% 32% ■ Other and World

Figure 13: Non-Christian income by denomination

As in Figure 11, Figure 13 depicts the distribution of the 4% Non-Christian income in 2020. There are notable changes between 2019 and 2020. Once more, this may be attributable to the outbreak of Covid-19 and varying abilities by organisations to cope, espeically those more newly established and with less mature funding models. However, variations may also be attributed to an increasing presence in 2020 of new religious bodies as well as changes to the data available. Notably, as seen in Figures 8 and 9, the proportional weight of each religion in terms of population size and income vary significantly.

Religions

### Geographic spread

Figure 14: Geographic Spread of Religious Nonprofits by Denomination





The map presented in this Figure 12 illustrates the distribution of the same 437 religious nonprofits (2019: 471) across the Republic of Ireland. It should be noted that many religious denominations operate globally, with branches in multiple countries or counties.

The geographic spread of these organizations is based on the addresses listed by each organization in the Benefacts 2020 data. The map for 2019 is not included in this report as there were negligible observable differences.

The highest concentration of Protestant organisations is in Dublin, followed by Cork. Non-Christian denominations are most highly concentrated in Wicklow and Dublin. Meanwhile, the greatest concentration of Catholic organisations is in Cork, followed by Dublin and Galway. These findings deviate from that of Census 2022, which indicates the greatest concentration of Roman Catholics in Mayo, followed by Tipperary, Roscommon and Galway. Each county had between 70-80% of its residents reporting as Catholics. This map, however, depicts nonprofits rather than congregants and does not capture the religious profiles of individuals. It does highlight a continued urban-rural divide: despite greater levels of secularisation occurring in cities, they remain home to religious offices and higher-level infrastructure.

In the following section, income denomination is revisited in greater depth.

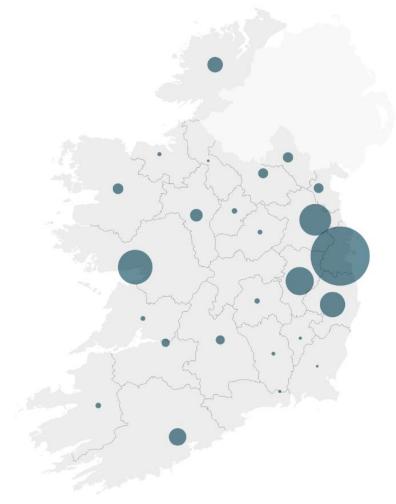


### Income & trend analysis

Figure 15: Distribution of Religious Nonprofit Income 2019-2020

Benefacts Dataset 2020





Map: Niamh Carruthers • Created with Datawrapper

Figure 15 illustrates the dispersion of reported religious nonprofit income across the Republic of Ireland in 2019-2020.

The map is presented as a composite due to negligible differences year on year, aside from an outlier which significantly skewed results. This can be attributed to the disposal of a sizeable asset by one organisation.



### Giving Ireland Trend Analysis, 2016-2020

This section examines trend data on the income of the religious nonprofit sector over a 5-year period. The data (Figures 16-17) is derived from Giving Ireland reports for the years 2018-2022. The Giving Ireland Report takes a random, stratified sample of nonprofits from each subsector, including religion, and extrapolates income figures in order to mirror the true size of the sector.

Figure 16: Total religious income over 5 years

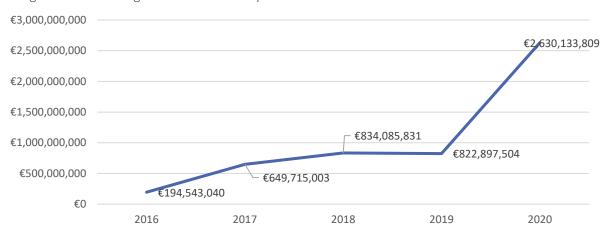
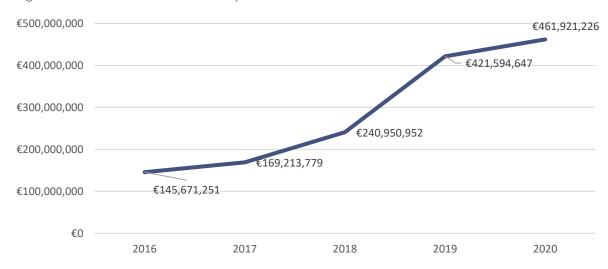


Figure 17: Fundraised income over 5 years



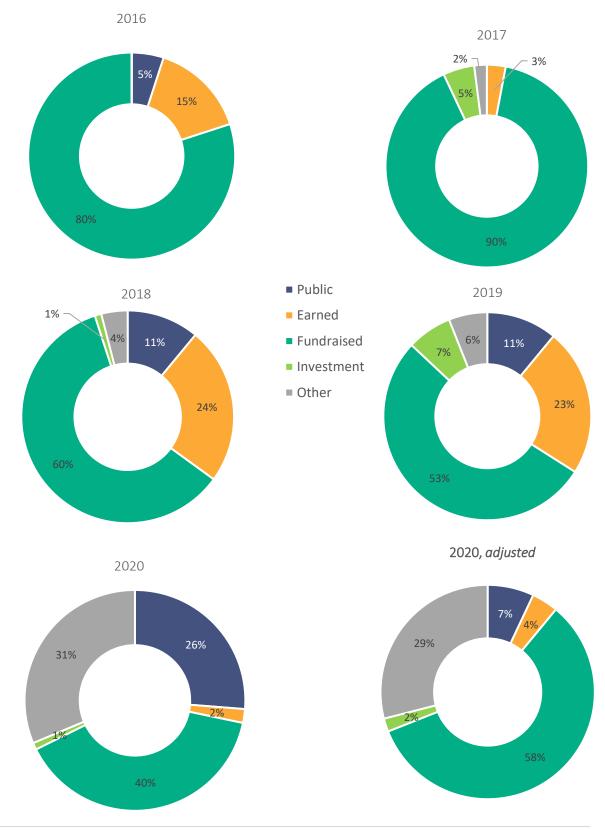
Source for Figures 16 & 17: Irish Nonprofit Sector: Fundraising Performance Report 2018-2019; Giving Ireland Report 2020-2022



### Religious Funding Models

Below are the funding models for the religious subsector for the years 2016-2020. An adjustment has been made for the year 2020 to remedy an error found in the primary data. This has been reflected below.

Figure 18: Religion Funding Models 2016-2020





The funding models of religious nonprofits have shown a reliance on fundraised income, although its proportion has decreased over time. In contrast, 'other' income has seen exponential growth, particularly in 2020. This inflation of income categorised as 'other' deviates from the wider sectoral trend toward transparency in reporting. The publication of clear financial accounts by religious organizations is essential to capturing an accurate picture of the faith economy in Ireland.

Investment income remains a particularly understudied area of the Irish nonprofit economy. To date, the Giving Ireland Report has focused on nonprofit turnover and expenditure rather than balance sheets. Investment income has been included as a category in Giving Ireland's funding model analyses since 2018. Most reported investment surplus carried forward to turnover statements comprises small amounts of bank interest. However, the religious subsector is notable in its disposal of fixed assets (land) which, when carried forward, can be substantial. Many nonprofits may lack the knowledge, capacity or risk appetite to invest their organisation's income. Public scrutiny surrounding nonprofit expenditure may be seen to compound this.

A more complete picture of religious investment in Ireland would add significant value by contributing to greater transparency and accountability within the sector and supporting the development of better benchmarking and informed best practice.

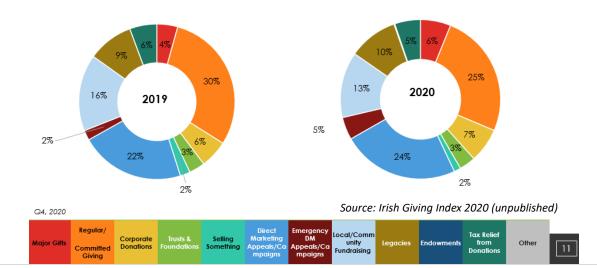
### Fundraising mix

Fundraising mix refers to the breakdown of fundraised income by method. Understanding the various fundraising methods employed by nonprofits can provide valuable insights into their fundraising strategies. While definitions of these methods need more consensus and understanding, observing shifts toward relationship-based fundraising, corporate giving, major giving, and legacy giving can be seen in the nonprofit sector. Traditional methods like selling items or event-based fundraising remain important for many nonprofits.

Figure 24 presents a composite fundraising mix for approximately 20 organisations across several subsectors. It should be noted that this does not represent the entire sector but may provide an indication of fundraising trends. Efforts are underway to expand the Irish Giving Index subscription service to capture a more comprehensive picture of fundraising in Ireland.

Figure 19: Composite fundraising mix of 20 nonprofit organisations

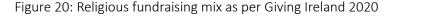
### **Fundraising Mix**

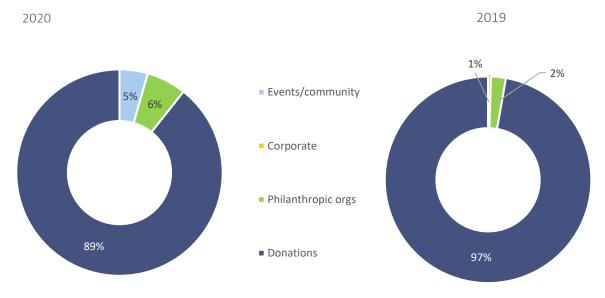




The organisations included in this analysis had developed regular giving programmes and relied on campaigns and appeals for approximately a quarter of their fundraised income. Despite the impact of the Covid-19 pandemic in 2020, organizations still reported significant local and community-based fundraising, including events and collections.

The fundraising mix for the religious subsector in 2020, as reported in annual accounts, is also shown below:





Annual accounts provide a more general picture of fundraising methods, often reporting fundraised income in combination with other income streams or multiple methods. Figures 25 and 26, therefore, are for illustrative purposes.

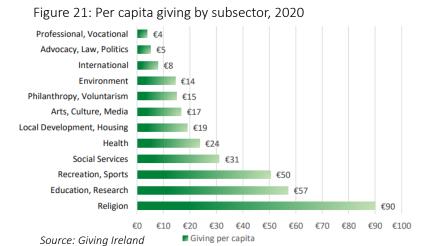
- Donations dominate the religious funding model in Ireland, largely stemming from the
  congregational model, where collections are taken up during services. The tradition of the
  'church gate collection', is also central to church communities in supporting other charitable
  organisations.
- Income from Philanthropic Organisations can be partly attributed to contributions made between 'parent' and subsidiary religious organisations (e.g., a parish sends an annual contribution to the Diocese; the Diocese issues funding to its parishes).

As the practicing religious population in Ireland decreases, the donation pool is expected to shrink. Religious nonprofits may benefit from introducing language surrounding bequests and legacy giving to their supporters, as Ireland's aging population and intergenerational wealth transfer present opportunities for increased support (O'Sullivan 2023). Diversifying income streams and fundraising mixes is crucial for religious organizations to ensure a sustainable and future-proof funding model, similar to other nonprofits.



### Per capita faith-based giving

According to the Giving Ireland Report 2023, Irish people gave about €90 per capita to religious causes in 2020, nearly twice as much as giving to the secondhighest cause, education. This finding aligns with CAF's (2020) report on Irish giving, which stated that 1 in 5 people in Ireland had recently given to a religious cause.



#### International comparisons

While Ireland's religious landscape is evolving, religious giving per capita remains significantly higher than giving to other causes. A comparison with other countries reveals the following figures:

Figure 22: International comparisons, 2020

Country	Religious Giving per capita	Religious Giving as a % of GDP
Ireland	€90	0.7% (0.9% Adjusted GNI) <sup>1</sup>
UK	€37	0.2%
Netherlands	€44	0.1%
USA	€349	0.6%

#### **Investment Practices**

The investment practices of Irish nonprofits, including religious organizations, have received limited exploration. However, faith organizations can offer valuable insights, as they have a long history of investment practices spanning Christian, Muslim, and Jewish traditions dating back at least to the fourth century (Van Cranenburgh et al. 2014).

In 2020, the religious sector in Ireland generated an estimated €14.5 million in investment income. Religious organizations ranked as the third-largest investors, following the Education & Research and Philanthropy & Voluntarism sectors, both of which have established investment models. Investment income accounted for only 2% of the religious sector's funding model, although this figure is likely higher due to data gaps. It is estimated that religious nonprofits received approximately 20% of all investment income received by nonprofits in Ireland (Giving Ireland, 2022).

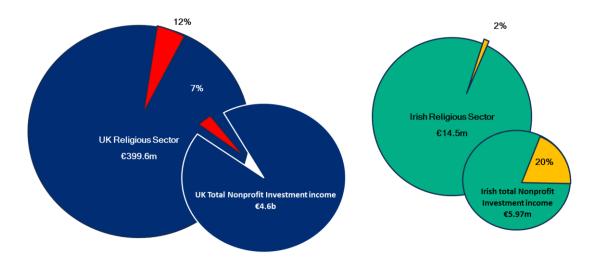
Comparing to the United Kingdom, the only available international comparison for investment income in the nonprofit sector, investment income constitutes 12% of the religious funding model, amounting to approximately £355.3 million (€399.6m). This represents 7% of the UK nonprofit sector's total investment income (NCVO 2022).

While investment practices among religious nonprofits in Ireland and the UK demonstrate potential, further research and analysis are needed to gain a more comprehensive understanding of their investment activities.



<sup>&</sup>lt;sup>1</sup> GNI is applied in the case of Ireland to account for the large presence of multinational corporations relative to Ireland's size.

Figure 23: Religious investment income Ireland vs. UK (2020)



Further analysis of Giving Ireland's 2020 sample accounts reveals some additional detail on the investment practices of religious nonprofits. Approximately €11.8 billion were reported in fixed assets, primarily tangible, and €1.3 billion in current assets. Liabilities were estimated at €575.7 million, and total funds, including reserves, amounted to €4.5 billion.

Due to gaps in data, these estimates are likely well below the actual figure for religious net assets. Further analysis of the investment practices of religious organisations would be worthwhile given the ongoing, large-scale transfer of land-based assets from the Catholic Church to the State (see Beesly 2019, 2022; Sheahan 2022).

### Religious roots

The origins of the modern nonprofit sector in Ireland can be largely traced back to Catholic Church and the Church of Ireland. While Irish civil society has become more secular, a Christian ethos can be seen to have a continued influence on the sector. This section examines the primary objects of religious charities, as published by the Charities Regulator, and highlights the legacy of faith-based giving in Ireland through an income analysis of organizations with religious roots.



Stock Image

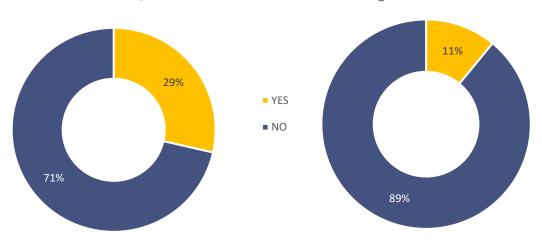


### **Primary Objects**

Registered charities must publish their primary objects and purpose (Charities Regulator, 2018). The following analysis draws from the Charities Regulator's public register of charities and displays the enumerated objects of religious charities. The "Advancement of Religion" is the primary objective of most religious charities. However, a third of religious charities had multiple objects beyond the advancement of religion.

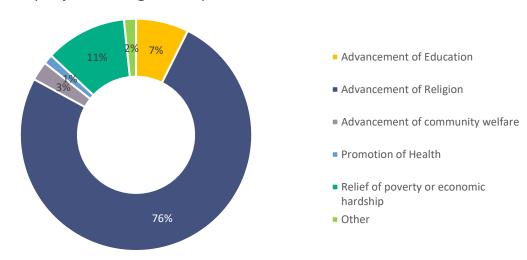
Figure 24: Organisation listed multiple charitable objects beyond advancement of religion

Figure 25: Charitable objects exclude 'advancement of religion'



Religious organisations are avidly involved in activities across the nonprofit sector, from the advancing of education or community welfare to the promotion of health or peace and cooperation.

Figure 26: Primary Objects of Religious nonprofits





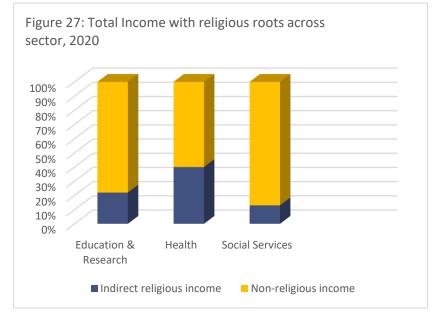
#### Rooted in faith

Religion's influence extends beyond the religious sector itself. An estimate suggests that nearly 20% of organizations identified in Benefacts' data from 2019 and 2020 have religious roots across different subsectors. This figure is based on the presence of faith-based language in their names or historical information. When extrapolated, the combined income of nonprofits with religious roots and income from the religious sector amounted to approximately €4.7 billion, representing around 23% of the total income of the nonprofit sector. Additionally, giving to organizations with religious roots and designated religious giving accounted for 34% of the sector's income from charitable giving. The Education, Health, and Social Services sectors had the strongest ties to religion in terms of the number of organizations and income.

- When extrapolated, the total income of Irish nonprofits with religious roots in 2020 equalled almost €2.1 billion.
- Charitable giving to organisations with religious roots was approximately €128 million, representing an additional 7% of total giving.
- Considering the reverse, about 22% of the Education sector's total income can be said to have religious roots. This figure was about 44% for the Health sector, though a large outlier may have skewed this finding, even after being extrapolated out. Finally Social Services organisations can indirectly attribute 13% of their total income to faith origins.

Investment income outside the religious sector also had faith origins, with approximately €10.1 million reported in 2020. Most of this investment income came from the Education sector. These figures likely underestimate the true extent of investment income for both faith-based organizations and the wider nonprofit sector.

This analysis underscores the continued presence and influence of the faith sector in Ireland's nonprofit landscape.





### Conclusion & Discussion

This research opens the door for further research into faith-based giving in Ireland, particularly regarding the fiscal size and influence of the Catholic Church and other historically significant religious entities. Further research into the legacy of the Catholic Church on the Irish nonprofit sector, and indeed Irish giving culture, would be invaluable to the growing field of philanthropic studies. Importantly, relatively little is known on the level of investments made by religious entities. Greater availability of this data would allow for myriad analyses and insights to be gleaned.

Trend and current data from this report are limited by a lack of available financial information regarding religious organisations in Ireland. Disincentivising the filing of abridged (or rather, incentivising the filing of complete accounts) is crucial to achieving a full picture of religious giving in Ireland. Efforts should be made to ensure that the volunteers and staff of religious organisations understand the value of data sharing and transparency.

This report should be revisited in the context of 2021 data following the publication of the 2023 Giving Ireland Report later this year. Likewise, further denominational analysis of the sector would allow for a fuller understanding of the faith tapestry in Ireland. The Census currently asks respondents to self-report their religion. However, gaining a better picture of the composition, geographic spread and size of organisations by denomination may lead to better supports being made available, especially to smaller and newer organisations.

Finally, this report may challenge some of the perceptions on religion and faith-based giving in Ireland today. This research encourages faith-based organisations to consider interfaith collaboration toward a common aim: a stronger and more vibrant faith sector in Ireland. This report also highlights the continuity of religious influence throughout the Irish nonprofit sector. Understanding this wider influence may contribute to more dialogue and a more optimistic discourse surrounding the role of faith in contemporary society.



### References

- Anderson, B.A., Byrne, G., Cullen, S. (2016). Religious Pluralism, Education, and Citizenship in Ireland. In: Aslan, E., Ebrahim, R., Hermansen, M. (eds) Islam, Religions, and Pluralism in Europe. Wiener Beiträge zur Islamforschung. Springer VS, Wiesbaden. <a href="https://doi.org/10.1007/978-3-658-12962-0">https://doi.org/10.1007/978-3-658-12962-0</a> 12
- Beesley, A. (2019, August 16). 'Church sells properties as Ireland turns away from religion.' Financial Times. Retrieved from https://www.ft.com/content/2009abfc-ad7c-11e9-8030-530adfa879c2.
- Beesley, A. (2022, June 4). 'The Catholic Church's billion-euro land sale, and it's just getting started.'

  The Irish Times. Retrieved from https://www.irishtimes.com/ireland/2022/06/04/the-catholic-churchs-billion-euro-land-sale-and-its-just-getting-started/
- Benefacts Legacy DAC. (2016). Benefacts Classification of Irish Civil Society Organisations. https://benefactslegacy.ie/wp-content/uploads/2022/03/benefacts-classification-standard.pdf
- Benefacts Legacy DAC. (2023). Data. https://benefactslegacy.ie/data/
- Charities Aid Foundation (CAF) (2020). Ireland Giving 2020.

https://www.cafonline.org/docs/default-source/about-us-publications/caf-ireland-givingreport-2020.pdf.#

- Central Statistics Office. (2022). Census 2022. Retrieved from <a href="https://www.cso.ie/en/releasesandpublications/ep/p-cpsr/censusofpopulation2022-summaryresults/">https://www.cso.ie/en/releasesandpublications/ep/p-cpsr/censusofpopulation2022-summaryresults/</a>
- Charities Regulator. 2018. *Charities Governance Code.* https://www.charitiesregulator.ie/media/1609/charities-governance-code.pdf
- Fahey, E., Russell, H., McGinnity, F., Grotto, R. (2019). Diverse Neighbourhoods: An Analysis of the Residential Distribution of Immigrants in Ireland. ESRI. https://www.esri.ie/pubs/BKMNEXT376.pdf
- Giving Ireland. (2020). *Giving Ireland Report 2020.* https://givingireland.ie/wp-content/uploads/2020/10/GivingIrelandReport2020final.pdf
- Giving Ireland. (2021). *Giving Ireland Report 2021*. https://givingireland.ie/wp-content/uploads/2021/11/Giving-Ireland-2021-Report.pdf
- Giving Ireland. (2022). *Giving Ireland Report 2022*. https://givingireland.ie/wp-content/uploads/2022/11/GivingIrelandReport2022.pdf
- Guveli, A., & Platt, L. (2023). Religiosity of Migrants and Natives in Western Europe 2002-2018: Convergence and Divergence. European Journal of Population, 39(1), 9. https://doi.org/10.1007/s10680-023-09660-9
- Inglis, Tom. (2007). Catholic Identity in Contemporary Ireland: Belief and Belonging to Tradition. Journal of Contemporary Religion. 22. 205-220. 10.1080/13537900701331064.
- Irish Directory of Nonprofits. (2023). https://benefactslegacy.ie/directory/nonprofits-directory/.





- Lynch, T. (1985). Secularization in Ireland. The Furrow, 36(8), 506–510. http://www.jstor.org/stable/27678115
- NCVO. (2022). Civil Society Almanac 2022. Retrieved from [https://www.ncvo.org.uk/news-and-insights/news-index/uk-civil-society-almanac-2022/financials/#/]
- O'Sullivan, N. (2023). Legacy Insights Ireland Overview 2015-2021 Report [PDF]. Campaign Solutions. Retrieved from https://campaignsolutions.ie/wp-content/uploads/2023/02/Legacy-Insights-Ireland-Overview-2015-2021-Report-Public-1.pdf
- Salamon, L. M., & Anheier, H. K. (1992). In search of the non-profit sector. I: The question of definitions. Voluntas: International Journal of Voluntary and Nonprofit Organizations, 3(2), 125–151. http://www.jstor.org/stable/27927334
- Sheahan, F. (2022, July 11). 'Catholic Church to cash in on property price boom by selling off empty parochial homes.' Independent. Retrieved from https://www.independent.ie/irishnews/catholic-church-to-cash-in-on-property-price-boom-by-selling-off-empty-parochial-homes/41831377.html
- Thumma, S. (1999, October). What God Makes Free is Free Indeed: Nondenominational Church Identity and its Networks of Support. Annual Meeting of the Religious Research Association. Hartford, CT. <a href="http://hirr.hartsem.edu/bookshelf/thumma">http://hirr.hartsem.edu/bookshelf/thumma</a> article5.html
- Van Cranenburgh, K.C., Louche, C., Arenas, D. (2014). 3IG: From Stewardship to Power [PDF]. ABIS.

  Retrieved from <a href="https://www.abis-global.org/content/3ig-from-stewardship-to-power-report-may2014-final.pdf/">https://www.abis-global.org/content/3ig-from-stewardship-to-power-report-may2014-final.pdf/</a>



### Appendix

Table of religious organisations and denominations in Ireland included in analyses, 2019-2020

Protestant & Other Denominations	Count	Count
	2020	2019
Protestant		
Anabaptist	2	2
Anglican	3	3
Baptist	6	4
Evangelical	38	44
Jehovah's Witness	1	2
Methodist	1	1
Mormon/LDS	2	1
Non-Denominational Christian	68	69
Pentecostal	93	101
Presbyterian	1	1
Religious Society of Friends (Quaker)	1	1
Other/Unknown	4	3
Non-Christian		
Buddhist	13	15
Hindu	9	9
Humanist	1	1
Gnostic	0	1
Jewish	1	1
Interfaith	6	7
Muslim	26	28
New Age	1	1
Scientologist	0	2
Shinto	1	1
Sikh	2	2
Spiritist	1	1
Spiritualist	1	1
Taoist	1	1

