

The Irish Not-for-Profit Sector:

Fundraising Performance Report 2017

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This is the 7th Irish Not-for-Profit Sector: Fundraising Performance Report prepared by 2into3. It provides a detailed overview of a representative sample of organisations and insights into their activities and experiences, especially in relation to fundraising.

This report estimates the total amount of fundraised income or philanthropy in Ireland in 2015 and takes into account the continuously evolving size of the sector in light of the Charities Regulatory Authority's registered list of charities and the Benefacts database. This year, the report also includes the funding model of the not-for-profit sector and of each subsector.

While Benefacts provides a strong starting point for information on the sector, it is still an under researched area. There is still a lack of quantitative information available on the Irish not-for-profit sector. This report highlights the critical importance of making improvements to the quality of data in the sector. There is a need for the sector to address this gap and to develop a knowledge base on which to benchmark and make decisions.

We hope that this report will stimulate debate, discussion and reflection and will encourage civic and private stakeholders to support the efforts of the sector in continuing to enhance fundraising performance.

Dennis O' Connor
Director, 2into3

September, 2017

Fundraised Income Increased by 6% in 2015, Driven by a Steep Rise in Donations to Religious Organisations.

The Irish Not-for-Profit Sector's Fundraised Income Totalled €823 Million in 2015

Average Cost to Raise €1 in 2015 was 29c

Staff Numbers Increased by 4%

State Funding as a % of Total Income in 2015 was 47.5%, an Increase of 4%

Ireland's Per Capita Giving is €176; €200 Less than of U.K. Giving Levels and nearly 5 Times Less than the U.S.¹

Contents

Introduction	2	Fundraised Income: International Comparisons	16
Regulation of Not-for-Profit Organisations	2	Fundraising Trends	17
Methodology	3	Fundraising Costs	18
SORP Standards	4	Estimated GDP and Per Capita Equivalent	20
Sample Overview	4	Adjusted GDP and Per Capita Equivalent	21
Income	5	Tax Incentive to Give	22
Funding Model	7	Conclusion	23
State Income	11	Appendices	23
Staff	12	References	24
Fundraised Income	13	About the Author and Sponsor	24
Fundraising Mix	14	Complete Sample of Organisations	25

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

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

Despite this, systematic research into the organisations that make up the Irish not-for-profit sector is scant and we know relatively little about the day-to-day realities faced by the not-for-profit sector. The dearth of information about the activities, income, expenditure and challenges faced by the not-for-profit sector stifles progress, ideas and advancements. Policy makers make decisions based on estimates, and CEOs and fundraising managers are unable to benefit from knowledge sharing and best practice of similar organisations. The ongoing dialogue about the importance of growing and supporting the not-for-profit sector runs the risk of sounding hollow if not supported by a strong empirical foundation. This report aims to bridge the knowledge gap somewhat by providing an insight into the composition of the sector and its status in 2015; especially in terms of fundraising activities, performance and cost. Our key aims are to provide objective information, to stimulate debate and discussion within and among organisations, and to encourage further analysis on this important sector.

There have been a number of **advancements in the not-for-profit sector regarding the increase of regulatory measures and transparency**. In 2014, the Charities Regulatory Authority was established with a key function to establish and maintain a public register of charitable organisations operating in Ireland and ensure their compliance with the Charities Act. In 2017, a further €1.7m was provided for additional staffing and other costs to enable the Authority strengthen its vital oversight roles and responsibilities under the Charities Act. This increase in funding occurred after the implementation of Part 4 of the Charities Act in 2016 which gave investigatory and enforcement powers to the Charities Regulator.

There is a more accurate picture of the Irish not-for-profit sector through the Register of Charities, which included 8,003 organisations at the end of 2016. Only organisations on this register are authorised to conduct charitable fundraising. Further information on not-for-profit organisations is also made available through Benefacts.

Organisations that qualify for charitable status are expected to comply with the Statement of Principles for Fundraising and specific Codes of Good Practice for Fundraising. Currently however, only a small number of organisations engage with these voluntary measures. Ambiguity still exists, as the Revenue Commissioners do not require an organisation to be incorporated before granting charitable tax exemption. The Wheel highlighted all charities in Ireland are legally required to register with the CRA and to have a charity registration number since October 2014 (The Wheel, 2016). Furthermore, sport is currently excluded from the remit of the 2009 Charities Act and is therefore not a charitable object.

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

Where possible a sample of 10% of organisations in each subsector was used. Due to lack of available accounts in Education, Research, as well as Recreation, Sports and Philanthropy, Voluntarism, the sample size of these subsectors was lowered to 3%. The total sample size then equates to **1,237 organisations or 6.5% of the total not-for-profit sector**. In this study, a process called **stratified random sampling** is used to better depict the not-for-profit landscape in Ireland. This involves splitting the population of organisations into the subsectors in which they operate and taking a separate random sample from each of the subgroups rather than just a single random sample from the entire group. This process means that the relative size of each subsector is the same in both the sample and the population. Stratified sampling offers several advantages over simple random sampling, specifically it:

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

Benefacts was used as a guide 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. Organisations selected were then checked for available financial information and obtained from the Benefacts database and Vision-net.

Due to difficulty in accessing accounts that provide detailed financial information, the extent of representation regarding income level is unclear. Coupled with the small sample size, findings should be viewed with caution.

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. Some organisations present income in a more disaggregated format but combine sources of funding (e.g. income from events and corporate donations), or subsume fundraised income under another heading. Improvements in reporting have been found, however, with a large proportion of organisations categorising fundraised income as 'donations'. While this level of information cannot be disaggregated further, it does indicate an improvement on previous reporting structures and transparency.

To provide more detailed information on fundraising mix and cost, a second smaller sample of 25 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

Despite advancements regarding regulation and transparency in the not-for-profit sector, 27% of organisations filed abridged accounts in 2015 (Benefacts, 2017:19).

As per accounts filed in 2015, International, Health, and the Arts sectors are leaders in the adoption of SORP (Benefacts, 2017:9). However in the sector overall, under 10% report using SORP (Quinn, 2017:8).

Summary Statistics: SORP Standards

Organisations Using SORP

>10%

Quinn, 2017:8

Figure 1: SORP Compliance by Subsector (Quinn, 2017)

	Number in subsector	SORP reporters as % of subsector
Arts, Culture, Media	913	6.35%
Recreation, Sports	3181	0.09%
Education, Research	5155	0.97%
Health	707	9.62%
Social Services	1913	5.49%
Development, Housing	3063	2.22%
Environment	739	1.22%
Advocacy, Law, Politics	370	6.22%
Philanthropy, Voluntarism	800	4.88%
International	346	19.65%
Religion	1302	3.00%
Professional, Vocational	959	1.25%

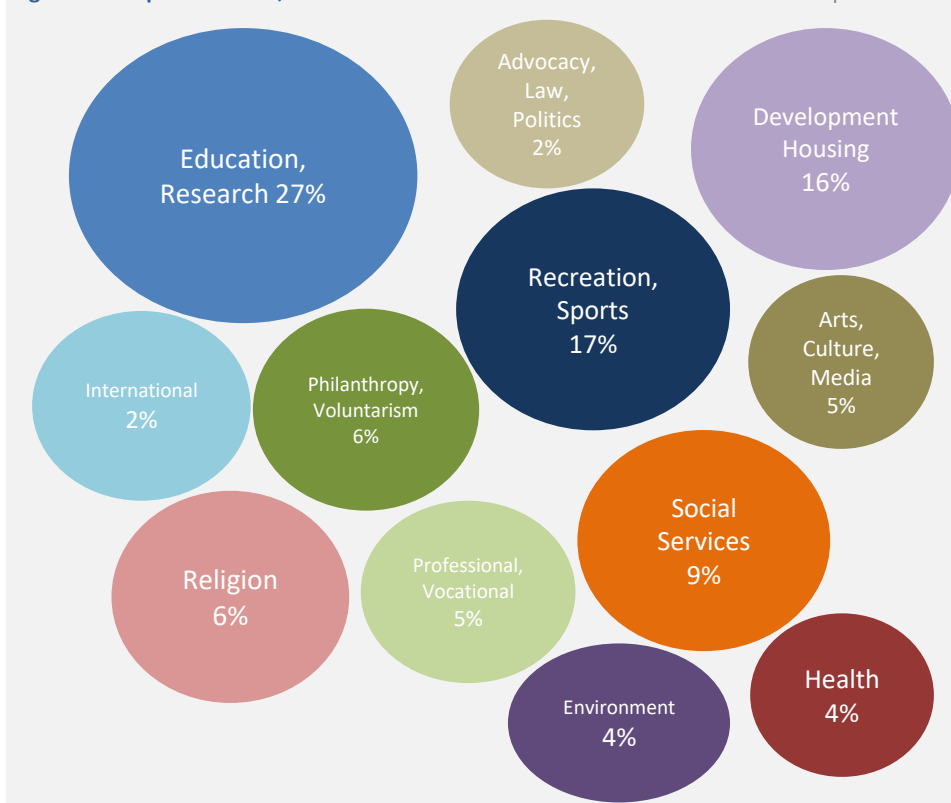
Sample Overview

The not-for-profit sector is comprised of 12 subsectors, as identified by Benefacts. The sample used in this report mirrors the proportional representation of the subsectors by applying the **stratified random sampling** technique when selecting organisations.

As outlined below, **Education, Research dominates the not-for-profit sector, accounting for over a quarter of all organisations in Ireland**, followed by Recreation, Sports (17%) and Development, Housing (16%). The remaining subsectors are made up of a small number of organisations.

Figure 2: Sample Overview, 2015

Sample Size:1237

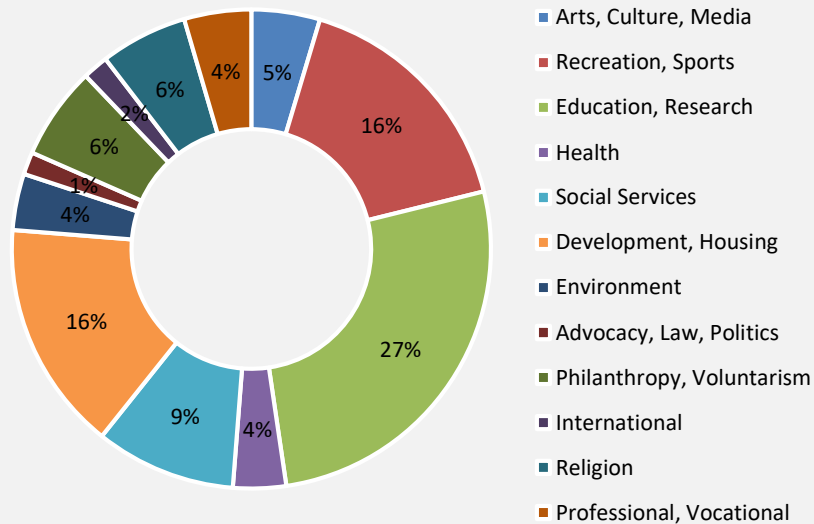


The Education, Research subsector dominated the not-for-profit sector both in size and income.

Education, Research followed by Recreation, Sports dominated the not-for-profit sector, accounting for 27% and 16% respectively of the total population. Health represented a small portion of organisations present within the sector, accounting for 4% of the entire population. However, **this representation of Health organisations changes significantly when the size of the sector is analysed by income as opposed to number of organisations.**

Figure 3: Participating Organisations by Subsector, 2015

Sample Size: 1237

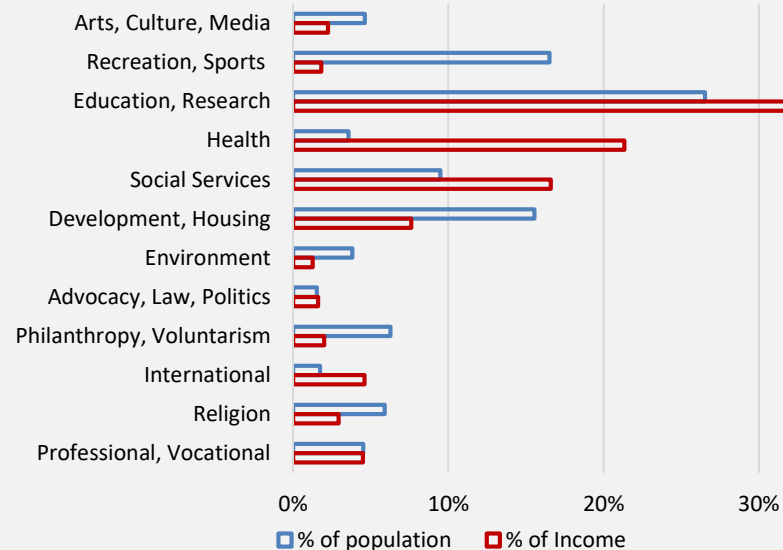


When analysed by income size, Education, Research still dominated the landscape accounting for 33.5% of total income. **The Health subsector as well as Recreation, Sports presented the most dramatic disparity between income and number of organisations.** While accounting for only 4% of organisations in the not-for-profit sector, **Health yielded 21.3% of total income.** Comparatively, Recreation, Sports amounted to only 1.8% of total income, despite representing 16% of the not-for-profit sector. Only 2 subsectors present a similar share of total income when compared to the number of organisations.

Health and Education, Research account for more than half (54.8%) of total income. The uneven distribution of income compared to the size of each sector can be seen below.

Figure 4: Subsectors as Percentage of Total Income and of Total Organisations, 2015

Sample Size: 1237

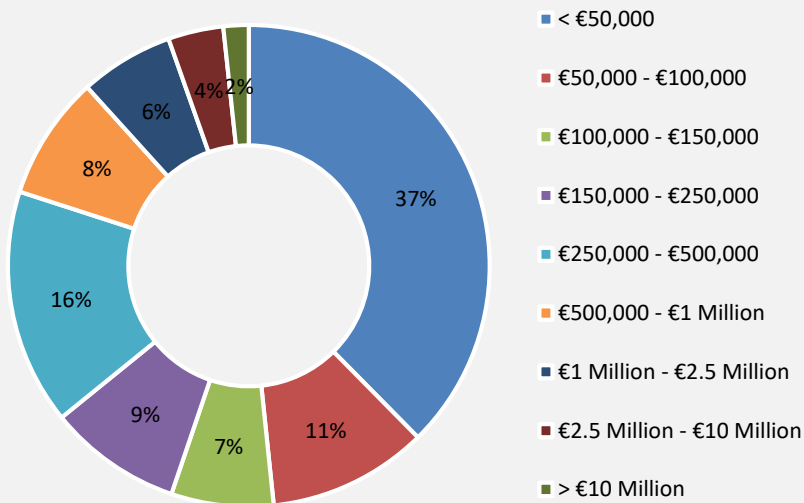


Nearly half of organisations in the not-for-profit sector had income less than €100,000.

48% of organisations had income below €100,000 in 2015. The bottom-heavy nature of the not-for-profit sector is also found in the U.K. where 83% of organisations had income of £100,000 or less (NVCO, 2017:14). Comparatively, 12% of Irish not-for-profit organisations reported income of €1 million or above, whereas in the U.K. organisations of this size represented 3% of the sector. During this period, the U.K not-for-profit sector experienced an increase in the number of very large charities with an income above £100m (NVCO, 2017:14).

Figure 5: Income Distribution, 2015

Sample Size: 1237



The heterogeneous nature of the sector becomes clear in the Summary Statistics below. Although the **average income in 2015 was €990,900**, **only 11.7% of organisations reported income above the average figure**. The **median was just €110,783**, indicating that a number of large organisations inflated the average income level. There is a clear disparity of income between the lowest and highest income brackets within the not-for-profit sector, with a number of particularly small and very large organisations featuring in this sample.

Summary Statistics: Income, 2015

Sample Size: 1237

Average
€990,900

11.7% Above Average

Median
€110,783

88.3% Below Average

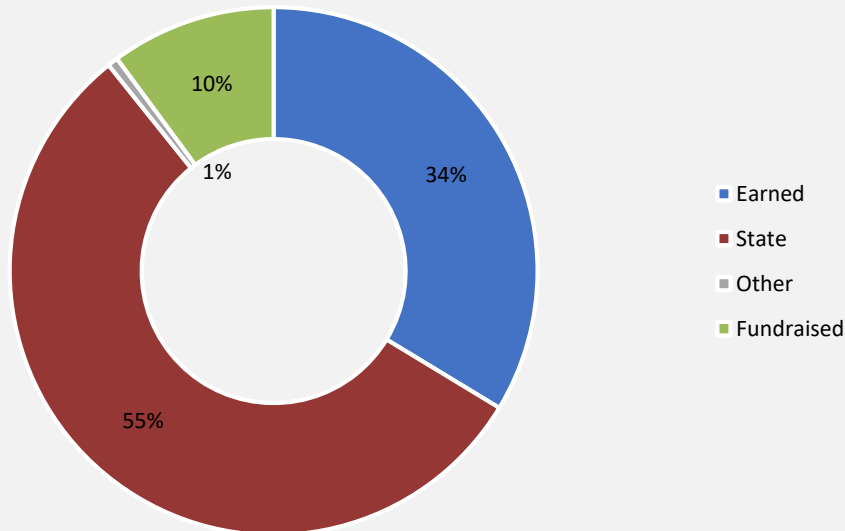
Benefacts cite that the current total income figure of the not-for-profit sector from which data is available totalled €10.9 billion in 2015. The lack of financial information across subsectors and the high number of abridged accounts hinders the ability to definitively identify the size of the sector at this time and its contribution to GNP. It is 2into3's estimate that when the complete data is available and compiled for all subsectors, the total size will be in the region of previous estimations by the authors (see 2into3, 2015).

Fundraising accounted for 10% of the not-for-profit sector's funding model.

The not-for-profit sector's funding model consists of three sources; state, earned and fundraised income. The funding model of organisations however varies significantly by subsector as well as organisation size. Figure 6 illustrates the funding model for the not-for-profit sector. State funding accounted for the largest proportion of income (55%) while fundraising accounted for 10%. Earned income includes box office and ticket sales, for example, and generated 34% of total income.

Figure 6: Funding Model, 2015

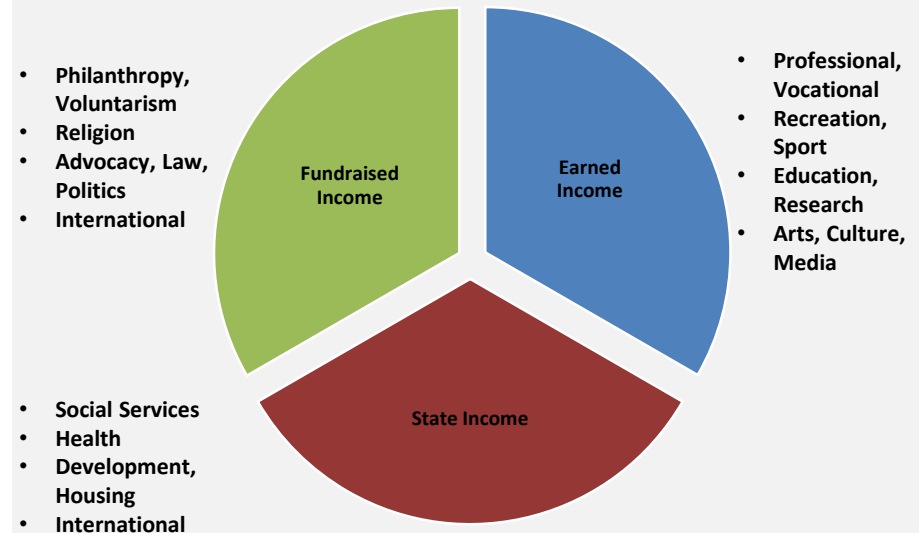
Sample Size: 687



There is considerable variation between subsectors. Social Services and Health organisations deliver a wide variety of services for government, receiving nearly 77% and 72% of their funding from this source, respectively. Professional, Vocational and Recreation, Sports reported earned income as a significant part of their funding model at 77% and 73% respectively. Philanthropy, Voluntarism organisations which include foundations also received very little income from government (10%), but receive 76% of their income from fundraising. Religious organisations had a similar funding model with 73% of income sourced from fundraising. The funding models for each subsector can be found overleaf. Organisations were grouped below based on the particular funding source that is most prominent in their funding Model.

Summary Statistics: Funding Model, 2015

Sample Size: 687

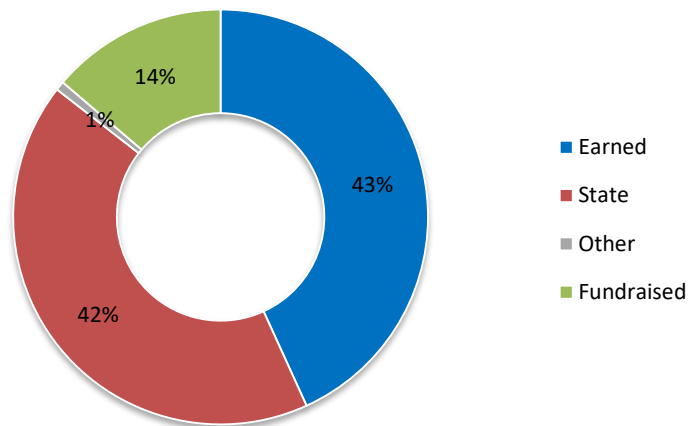


Funding Model by Subsector

Arts, Culture, Media

Summary Statistics: Funding Model, 2015

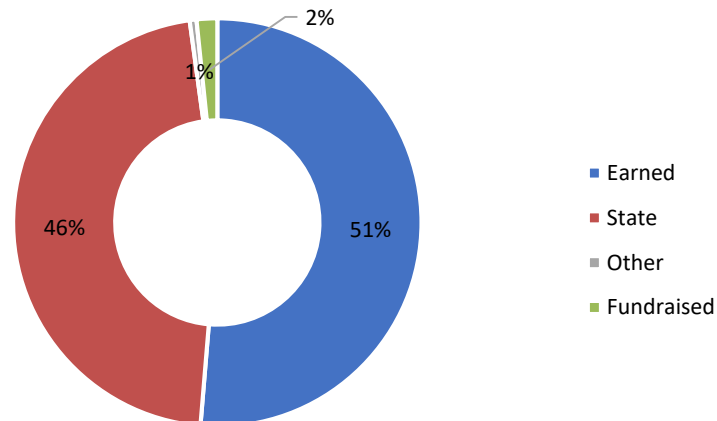
Sample Size: 56



Education, Research

Summary Statistics: Funding Model, 2015

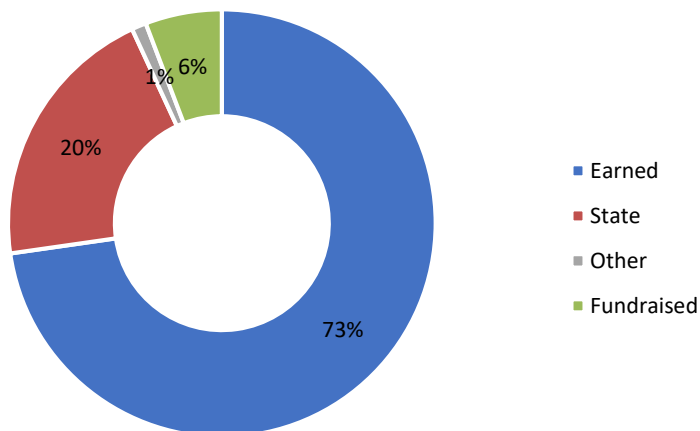
Sample Size: 77



Recreation, Sports

Summary Statistics: Funding Model, 2015

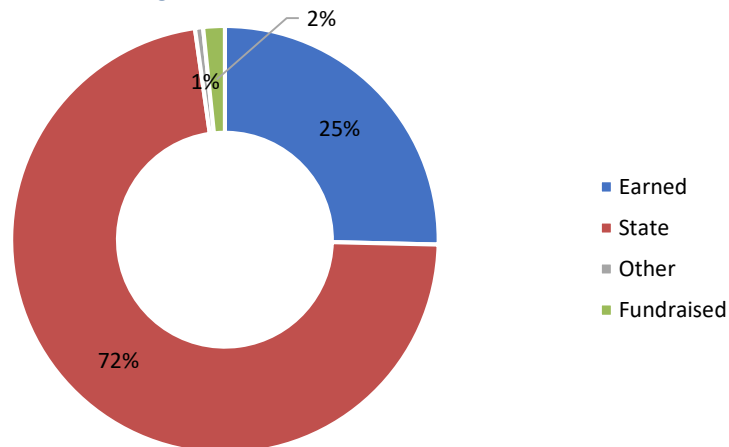
Sample Size: 47



Health

Summary Statistics: Funding Model, 2015

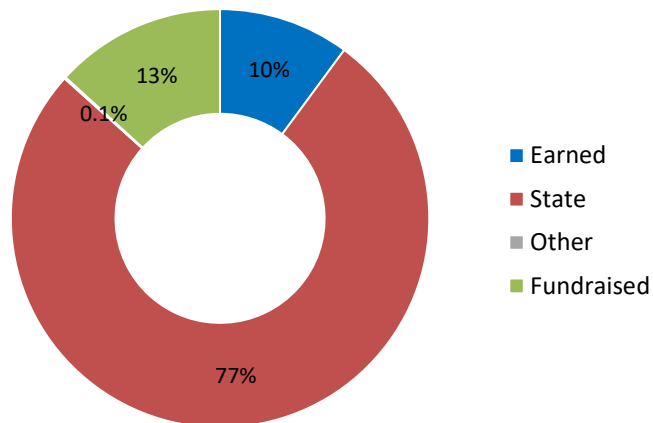
Sample Size: 48



Social Services

Summary Statistics: Funding Model, 2015

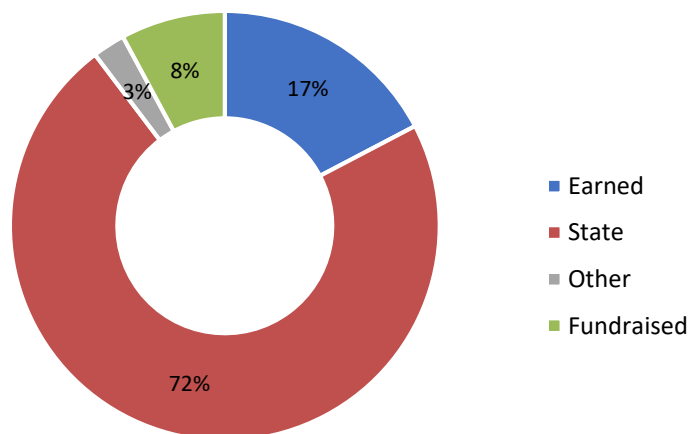
Sample Size: 116



Development, Housing

Summary Statistics: Funding Model, 2015

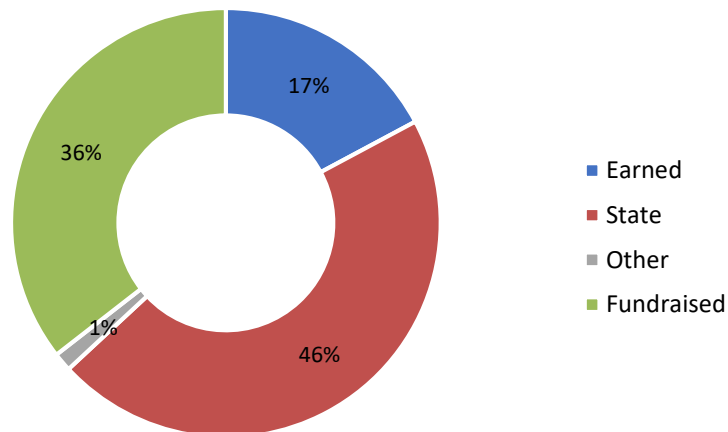
Sample Size: 142



Environment

Summary Statistics: Funding Model, 2015

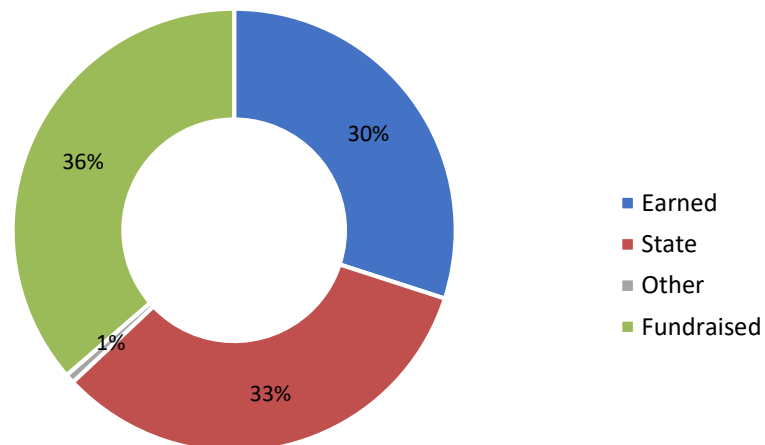
Sample Size: 37



Advocacy, Law, Politics

Summary Statistics: Funding Model, 2015

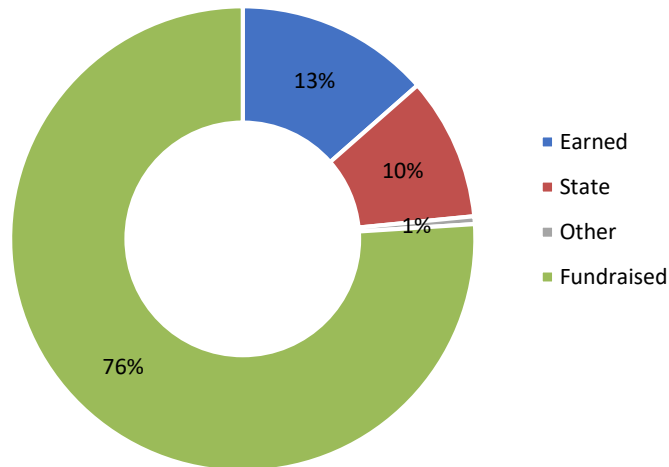
Sample Size: 20



Philanthropy, Voluntarism

Summary Statistics: Funding Model, 2015

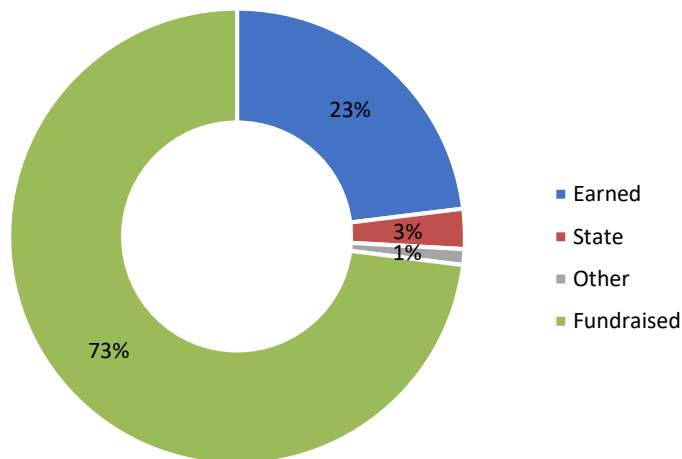
Sample Size: 19



Religion

Summary Statistics: Funding Model, 2015

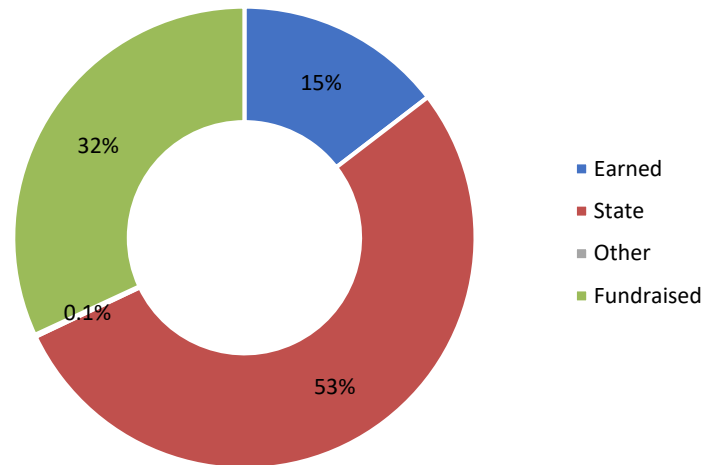
Sample Size: 59



International

Summary Statistics: Funding Model, 2015

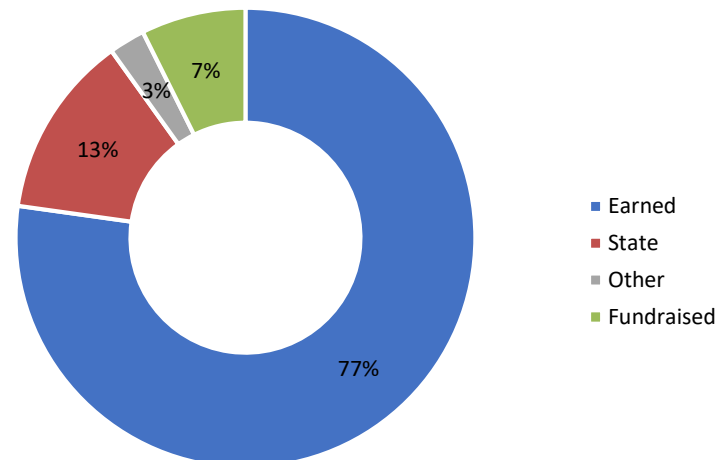
Sample Size: 25



Professional, Vocational

Summary Statistics: Funding Model, 2015

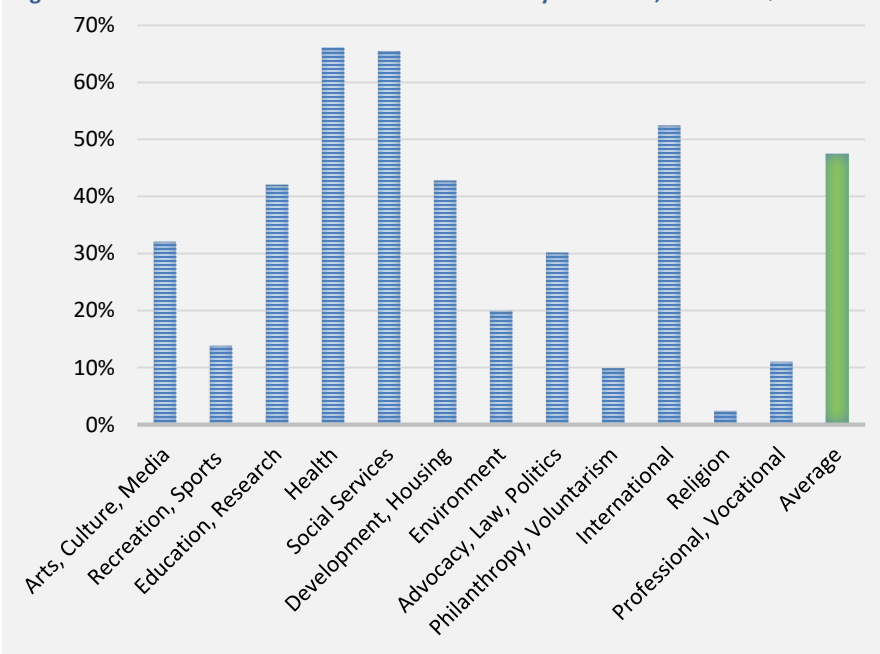
Sample Size: 40



State Income accounted for 47.5% of total income, an increase of 4% compared to 2014.

In 2015, **State Income** accounted for **47.5% of total income**, which indicates a high reliance on not-for-profit organisation to deliver necessary services to its citizens. Indeed, it was found that **Health and Social Services received proportionally more state income than other subsectors**. Comparatively, Religion and Philanthropy, Voluntarism received the smallest contribution. In the U.K., statutory bodies accounted for 33% of total income (NCVO, 2017:32).

Figure 7: State Income as a Portion of Total Income by Subsector, 2015 Sample Size: 1237



In 2015 state income increased by 4% when compared to 2014. Strong subsectoral differences were found however with **Religion recording the highest increase in state income as a proportion of total income (60%)**. This increase is attributable to one outlier, once removed the increase is 5%. Recreation, Sports' state income reduced by 20% and was experienced across this subsector.

State support is recovering, however the funding landscape will change with the implementation of the Public Service Reform Plan (2014-2016) towards a 'new approach based on releasing funds in return for delivering specified outcomes' (DPER, 2014:15). After public consultation on commissioning in 2016, DPER is considering how best to align and integrate a commissioning approach with existing expenditure policy (DPER, 2017). Such measures may impact on the proportion of state funding received by the sector and for specific subsectors.

Figure 8: Change in State Funding by Subsector, 2014 - 2015

Sample Size: 1215

Subsector	% Change
Arts, Culture, Media	3%
Recreation, Sports	-20%
Education, Research	0.2%
Health	8%
Social Services	5%
Development, Housing	8%
Environment	13%
Advocacy, Law, Politics	0.5%
Philanthropy, Voluntarism	7%
International	2%
Religion	60%
Professional, Vocational	-9%
Average	4%

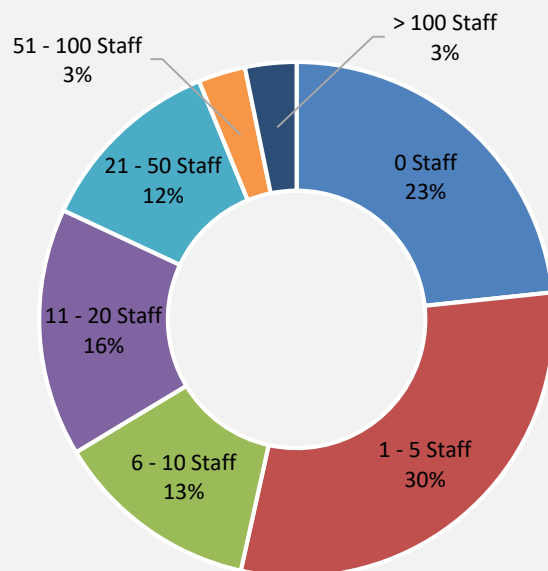
Not-for-profit staffing levels increased, yet the majority of organisations employed 5 staff or less.

53% of organisations in the not-for-profit sector employed 5 or less staff in 2015, as outlined in the graph below. Organisations with more than 50 members of staff totalled 6%.

Disparity in the sector was also found with regards to staffing levels. On average, **organisations employed 19 staff members, almost four times the median of 5**. 81% of organisations had staff levels below the identified average.

Figure 9: Distribution of Organisations by Staff Number, 2015

Sample Size: 774



Summary Statistics: Staff Numbers, 2015

Sample Size: 774

**Average
19 Staff
Median
5 Staff**

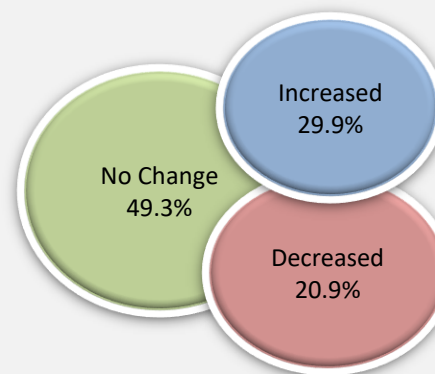
Above Average 18.7%

Below Average 81.3%

As seen in Figure 10, **the majority of organisations maintained the same staff numbers between 2014 and 2015**. However, 30% of organisations added to their teams, resulting in a 4% increase overall.

Figure 10: Change in Staff Numbers, 2014 – 2015

Sample Size: 609



**Staff Numbers
increased by 4%**

Social Service organisations received 22c of every €1 raised in Ireland, in 2015.

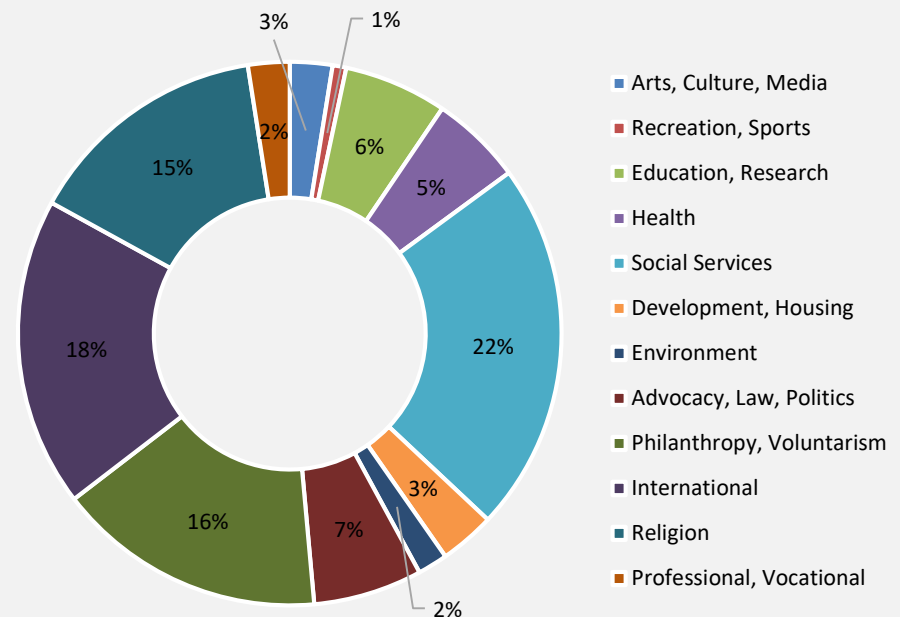
Both nationally and internationally, Ireland is viewed as having a generous population, consistently ranking highly in the World Giving Index. In 2015 Ireland moved down the rankings to 9th most generous nation (Charities Aid Foundation, 2016:11). The percentage of Irish people who donated to charity dropped to 66% in 2015 compared to 74% in 2014 (Charities Aid Foundation, 2016:20). Ireland however maintained its reputation by ranking within the top 10 in 2015.

As indicated in the methodology, many sets of accounts are abridged or income is presented in aggregate. The result is that fundraised income and its sources are underreported. Only a small number of organisations in our sample gave additional information. It is on this small group that this analysis is carried out.

As illustrated in Figure 11, **Social Services received 22c of every €1 raised in 2015, while International organisations received 18c of every €1.** Philanthropy, Voluntarism as well as Religion also received a significant proportion of total fundraised income of 16% and 15% respectively. The remaining subsectors received a similar share of fundraised income. While Recreation, Sports organisations only contribute 1% of total fundraised income, this subsector's potential may not be fully reached as sport is currently excluded from the remit of the 2009 Charities Act.

Figure 11: Fundraised Income by Subsector, Main Sample, 2015

Sample Size: 1216

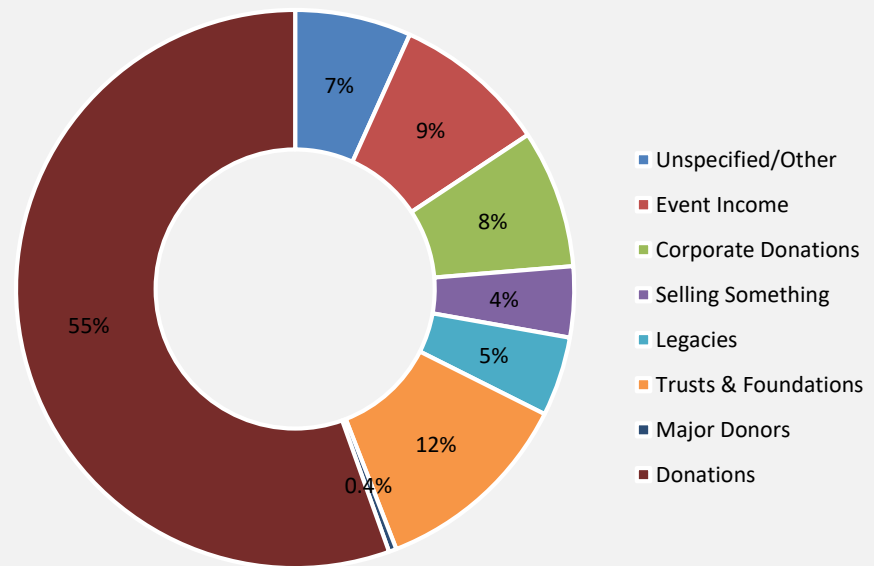


Income from Trusts and Foundations was significant, accounting for 12% of total fundraised income.

A wide range of techniques are used to raise funds in the not-for-profit sector. These include Direct Mail, Local and Community fundraising including events, soliciting Major Gifts, Regular and Committed Giving, Corporate Donations and Selling Items. Implementation of each method requires a different skillset, time commitment and investment. Each organisation must identify what range of fundraising techniques best meets their funding needs and capacity, measured in terms of overall income. The composition of the fundraising mix is also dependent on the subsector and the specific cause of the organisation. This report identifies the fundraising mix of the not-for-profit sector, as reported in annual accounts. Efforts were made to disaggregate information where possible to allow for the richest data possible, fundraised income and income by method continues to be under-reported in annual accounts.

For organisations for which data is available, 55% of fundraised income was reported as 'donations'. Further detail as to the type of donation or method used is unknown. Moreover, 7% of fundraised income was unspecified. For fundraising methods that have been specified in the annual accounts, contributions from **Trusts and Foundations were significant as this method accounted for 12% of total fundraised income in 2015.** Similarly, income from Foundations accounted for 15% of total fundraised income in the U.K. in 2015 (Pharoah, 2016:4).

Figure 12: Source of Fundraised Income by Method, Main Sample, 2015 Sample Size: 1216



The majority of fundraised income was raised through relationship fundraising methods.

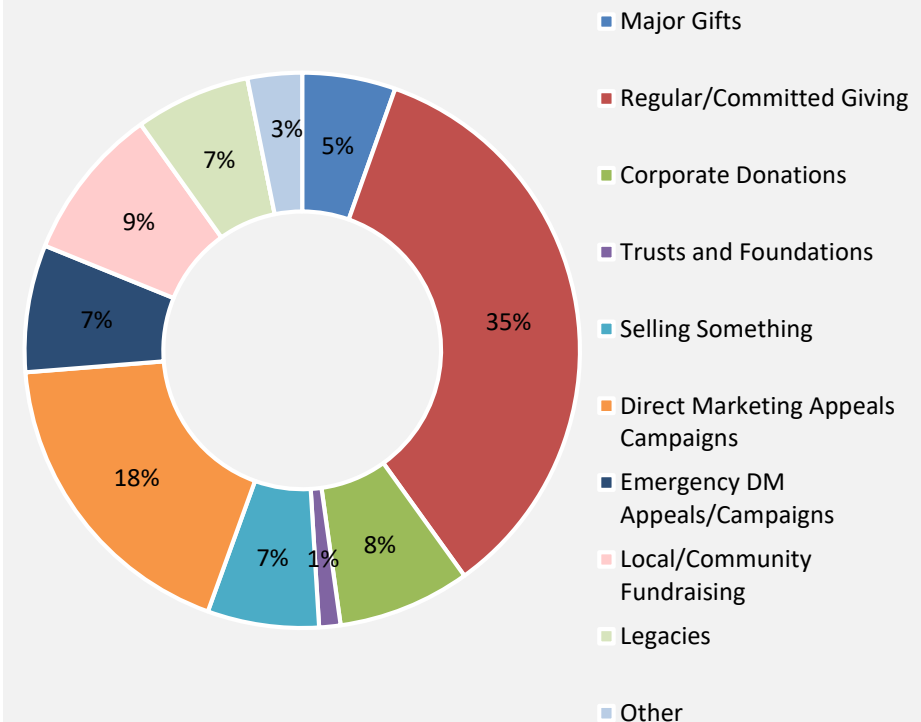
In order to provide a more detailed analysis of the fundraising mix, a survey of 25 organisations was conducted. Figure 13 then illustrates a more detailed picture of the fundraising mix of the sector compared to details reported in annual accounts.

The majority of fundraised income for the survey sample was derived from relationships, in particular, Regular/Committed Giving (35%) and Direct Marketing Appeals (18%). Divergence from more traditional fundraising methods is clear as Local/Community Fundraising accounted for 9% of total receipts, while Selling Something represented 7%. Relationship fundraising methods totalled 56% of receipts. Income deriving from Emergency DM Appeals was attributable to the occurrence of humanitarian and natural disasters.

The diversity in the sector in relation to size and use of fundraising methods can result in one organisation skewing the overall findings. A systematic approach to gathering evidence on the fundraising landscape is required to inform and benchmark effectiveness. The knowledge gap between Ireland and the U.K. surrounding the not-for-profit sector has narrowed as a result of Benefacts. However there are still gaps in sectoral knowledge on the Irish fundraising landscape. This was recently acknowledged in the Critical Fundraising Report (Murphy, 2017) in which task group members advocated for more evidence-informed fundraising decision making, including participation in benchmarking to share information and insights on fundraising performance.

Figure 13: Fundraised Income by Method, Survey Sample, 2015

Sample Size: 25



Fundraised Income: International Comparisons

Ireland received a slightly larger proportion of income from individuals compared to the U.S. and U.K.

Individual donations dominated the U.S. fundraising mix. According to the recent Giving U.S.A. report, individual donations made up 70% of U.S. contributions in 2015.

Individual donations were also found to dominate the U.K. fundraising mix, totalling £20.6 billion in 2015 (NCVO, 2017).

When compared to Figure 16, similarities between the Irish fundraising mix and that of the U.S. and U.K. emerge. With 77% of fundraised income in Ireland received from individuals, it is found that Ireland received a slightly higher proportion of this form of income when compared to the U.K. and the U.S..

Figure 15: U.K. Fundraised Income by Method, 2015

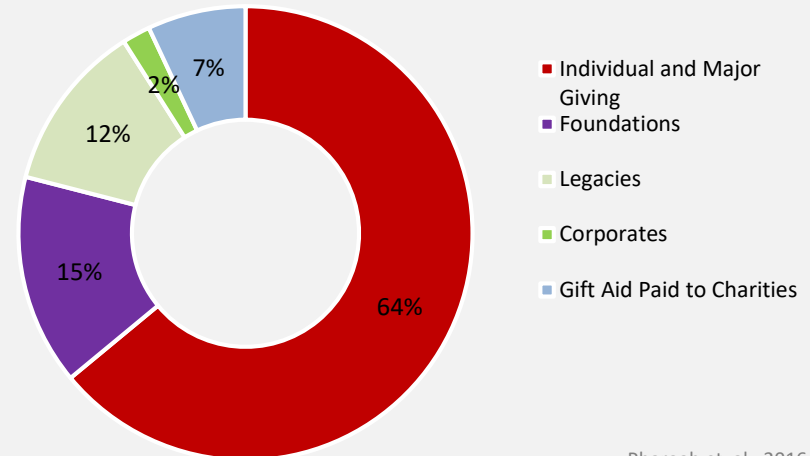


Figure 14: U.S. Fundraised Income by Method, 2015

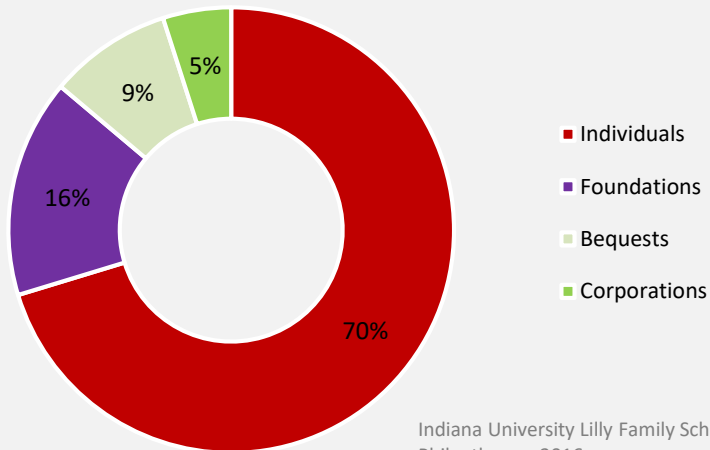
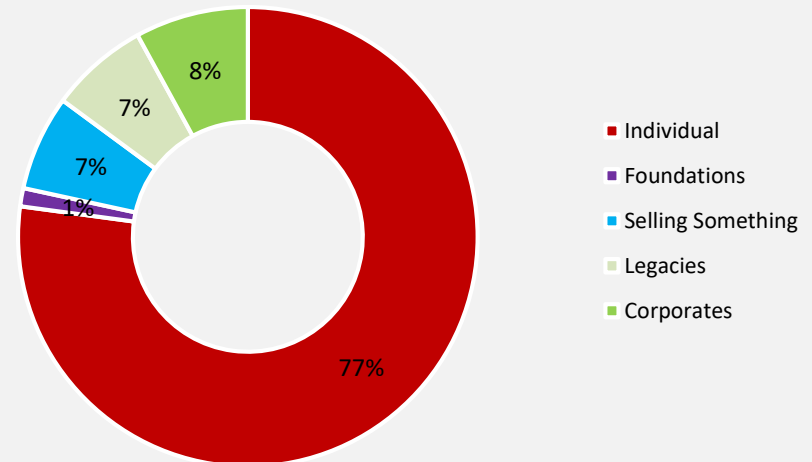


Figure 16: Irish Fundraised Income by Method, Survey Sample, 2015

Sample Size: 25



Fundraised income increased by 6% in 2015, driven by a steep rise in donations to Religious organisations.

In 2015, fundraised income increased by 6% on average. While percentage comparisons depicted a more dramatic shift in fundraised income, the monetary increase was €5.6 million. As outlined in the summary statistics table, the experience of the sector differs significantly by organisation and by subsector. **The majority of organisations in this sample (50.7%) experienced a decrease in fundraised income.** However, the steep increase by certain subsectors, in particular Religion, determined an overall increase. Only 4 subsectors experienced an increase while International remained flat despite the number of humanitarian and natural appeals in 2015.

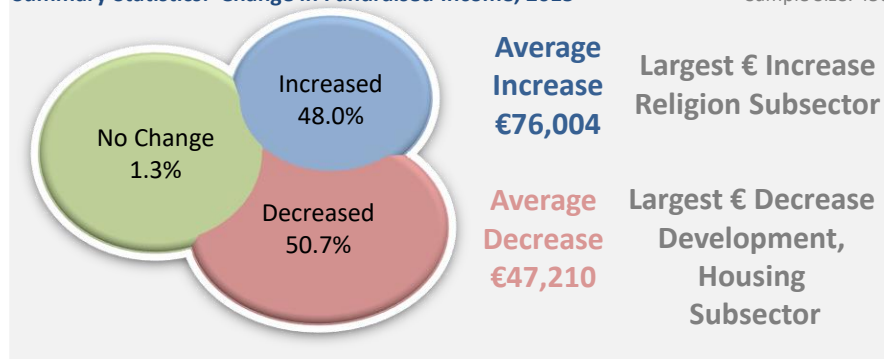
As seen in Figure 17, Religion had the largest average monetary increase of €119,580; meanwhile, the largest average monetary decrease was experienced by Environment. The subsector that underwent the least change was International, where the average monetary decrease was €26.

Figure 17: Change in Fundraised Income by Subsector, 2014-2015 Sample Size: 450

Monetary Change in Fundraised Income			
Subsector	% change	Total income change	Average Change
Arts, Culture, Media	-6.8%	-€183,460	-€5,242
Recreation, Sports	-9.4%	-€83,439	-€2,980
Education, Research	-1.2%	-€74,907	-€1,665
Health	-5.2%	-€292,662	-€7,910
Social Services	1.6%	€340,313	€4,150
Development, Housing	-15.7%	-€605,284	-€7,473
Environment	-19.3%	-€421,295	-€16,204
Advocacy, Law, Politics	-4.9%	-€331,329	-€22,089
Philanthropy, Voluntarism	5.3%	€793,776	€56,698
International	0.0%	-€562	-€26
Religion	73.9%	€6,098,555	€119,580
Professional, Vocational	20.4%	€413,141	€29,510

Summary Statistics: Change in Fundraised Income, 2015

Sample Size: 450



While a large number of organisations experienced a decrease in fundraised income, an overall increase in fundraised income was found. This is despite the scandals and lack of trust reported during this period. In a recent analysis on a small number of charities, Boss (2015) found that organisations with good governance and transparency were in a better position to respond to the scandals that faced the sector in 2014-2015 and subsequently experienced minimal consequences. These organisations focused on improving governance, strengthening donor trust and moved away from attracting new donors towards retention approaches.

The costs associated with fundraised income remain significantly underreported, proving difficult to provide an appropriate breakdown of fundraising costs using the main cohort of organisations. Reporting administrative, overhead and fundraising costs is necessary, however organisations may be cautious in doing so, especially following the series of scandals in recent years, coupled with unrealistic expectations about the cost of running charities (Amarach, 2016). The introduction of mandatory SORP reporting in 2018 will improve transparency and indeed evidence on the cost of fundraising for the sector. Such a move will also address the public's interest in hearing more from charities about how donations are used (Amarach, 2017).

Zero fundraising costs are an illusion and **a proper level of investment in overheads and staff is required to ensure ongoing organisational efficiency, effectiveness and sustainability, and to attract and retain staff.** While low costs are always preferable, especially with regards to fundraising and administration, the relationship between efficiency and cost ratios is in no way linear. In this regard, the findings displayed in this report should not be perceived or interpreted as equating low fundraising costs with organisational effectiveness or organisational quality.

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

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

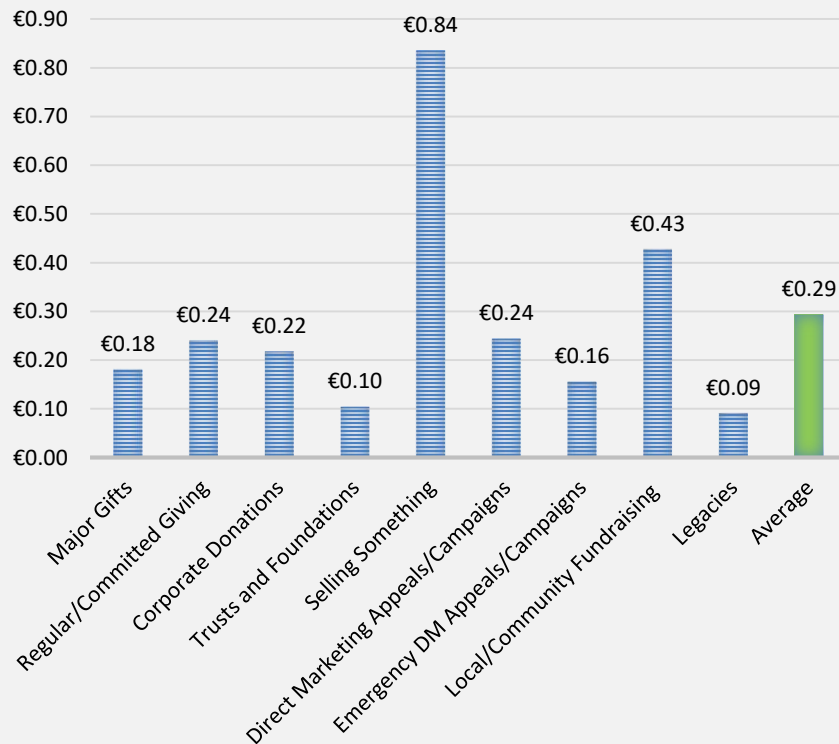
The number of organisations providing detailed information on costs relative to their fundraising techniques is very low, but it is still a fair representation of the experiences of the sector. In 2015, 25 organisations provided detailed information regarding their cost to raise €1, enabling 2into3 to provide the sector with an estimation of the fundraising costs associated with each method. Nonetheless, the fundraising cost is, at best, an estimate based on a small, non-random sample and should be viewed with caution.

Fundraising Costs

In 2015, it cost 29c to raise €1. Selling Something was costly, while Legacies were the most cost effective.

Figure 20: Cost to Raise €1, Survey Sample, 2015

Sample Size:25



The cost of Fundraising varies across different techniques, and in 2015 the average cost to raise €1 was 29c. Selling Something was the most costly method requiring 84c to raise €1. Legacies and Trusts and Foundations were found to be the most cost effective methods, followed by Emergency Direct Marketing Appeals.

The low cost of Emergency Direct Marketing Appeals was the result of philanthropic responses to humanitarian and natural disasters in 2015.

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.

29c invested = €1 raised in Ireland

18p invested = £1 raised in U.K. (NCVO, 2012)

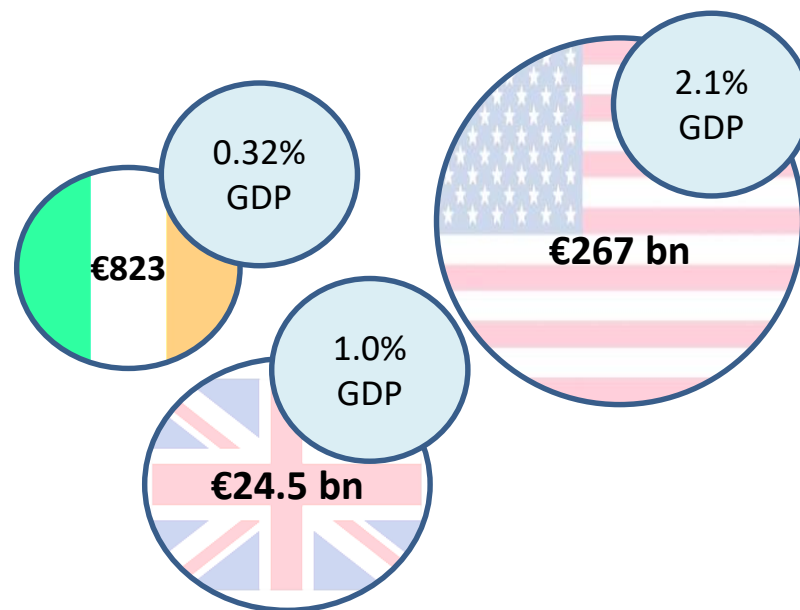
20c invested = \$1 raised in U.S. (Greenfield, 1999)

Estimated GDP and Per Capita Equivalent

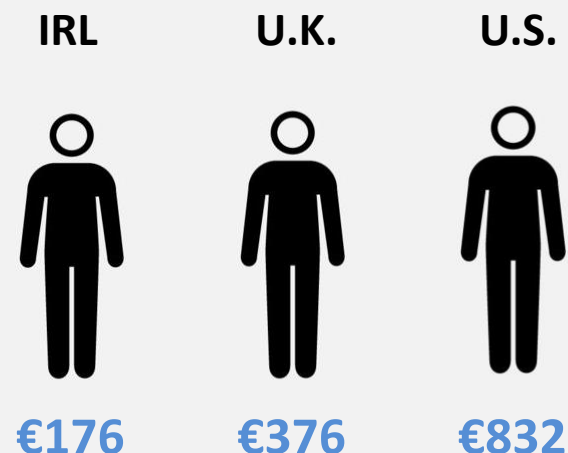
Ireland's fundraised income reached €823 million in 2015, but giving per capita is €200 less than U.K. levels.

Fundraised income in Ireland in 2015 totalled €98.7 million. The cohort of organisations that make up the sample of this report is representative of the not-for-profit sector in 2015, and can, therefore, be extrapolated to depict the overall sectoral experience. In our effort to ensure the best possible representation of the sector, the top 1% of this cohort was removed from the extrapolation. Figures presented in this part of the report should be viewed with caution due to the underreporting and lack of information particularly surrounding this form of income. With these caveats in place, **it is estimated that the Irish not-for-profit sector's fundraised income totalled €823 million in 2015.** Fundraised income contributed 0.3% to Irish GDP in 2015, a very low percentage especially when compared to the 2.1% U.S. contribution.

This report estimates that **Ireland's rate of giving per capita was €176 in 2015**, €200 lower than in the U.K. at €376. According to the Indiana University Lilly Family School of Philanthropy (2016), 2015 was America's most generous year ever, reaching a per capita giving level of €832. While Ireland is generous by frequency of giving, the quantum of gift still lags behind its international counterparts.



Summary Statistics: Per Capita Giving, 2015



Adjusted GDP and Per Capita Equivalent

Fundraised Income increased by 6%, while per capita giving remained flat.

Estimates for GDP are adjusted to better reflect patterns occurring in economic activity. In this way, experts ensure that seasonal patterns are accounted for, as more information becomes available. As the sample in this report differs from last year's report, it is necessary to adjust the estimates of GDP and per capita giving to accurately compare the same organisations. **It is the authors' estimate that fundraised income contributed 0.4% to GDP in 2014 and 0.3% in 2015.**

When extrapolated to depict overall sectoral experience, fundraised income increased in 2015 yielding €823 million compared to €811 million raised in 2014. **Per capita giving remained flat at €176, increasingly only by 24c.** This is due to an increase in population, which ultimately lowered the level of per capita giving.

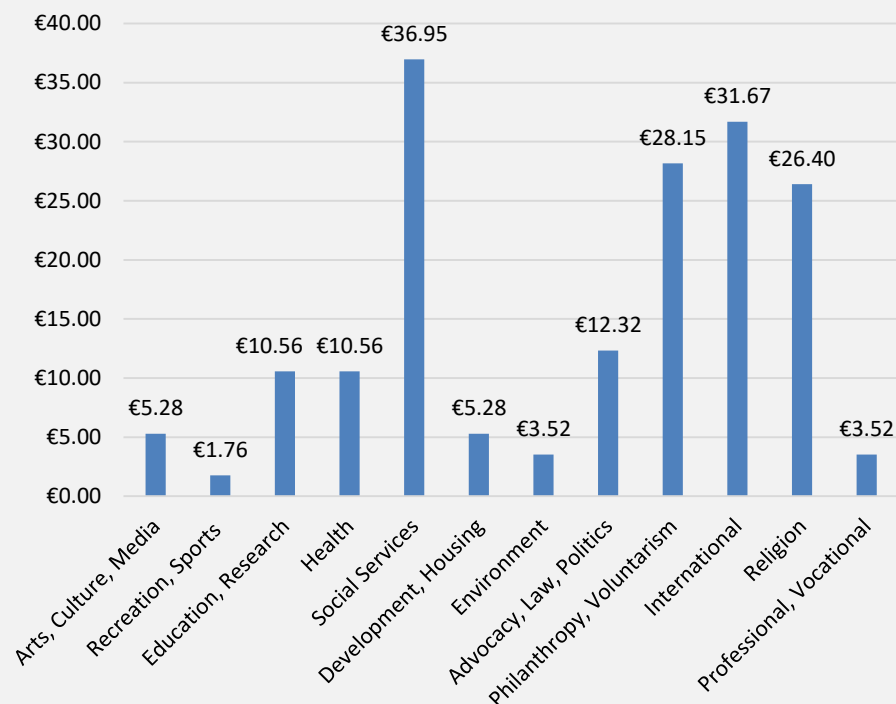
Summary Statistics: Estimated GDP and Per Capita Giving, 2015

Sample Size: 1216

Adjusted Per Capita	2014	2015
Total Fundraised Income	€811m	€823m
As a % of GDP	0.42%	0.32%
Per Capita	€175.75	€175.99

Figure 19: Per Capita Giving by Subsector, 2015

Sample Size: 1216



Subsectoral differences can also be identified when it comes to per capita giving levels, as Figure 19 illustrates. Social Services and International received the highest per capita contribution at €36.95 and €31.67 respectively. Recreation, Sport received the lowest per capita contribution at €1.76. This sector however engages a significant volunteer base of some 500,000 (Federation of Irish Sport, 2015).

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

For the third year in a row, this report has found that giving levels are at least half that of the U.K. Figure 20 is adapted from a previous version of this report and provides explanations as to this variance.

There are a number of factors which could explain the difference in per capita giving levels in the U.K. and Ireland. **Ireland has the least amount of charitable Trusts and Foundations in Europe** whereas the U.K. has some 8,800 (Association of Charitable Foundations, 2007). Notwithstanding the number of Trusts and Foundations in the U.K, this form of giving accounted for €57 of per capita giving in 2015. There is also a degree of intergenerational wealth in the U.K not yet present in Ireland which may impact on the gap in giving.

The giving culture in the U.K. is more developed and therefore there is more planned giving compared to Ireland. Most countries offer incentives at 100% of the value of income tax; the donor and/or the charity can then claim or be exempt from 100% of the tax that has been paid or would be paid on the amount donated (Charities Aid Foundation, 2016). **The level of incentive in Ireland is at odds with not only the U.K. but practically all developed economies.**

The culture of giving is further cultivated in the U.K. through a Gift Aid scheme where the tax incentive is split between the donor and the charity whereas in Ireland only the charity receives the benefit of the incentive.

The significant difference between the U.K. and Irish tax code in relation to philanthropic giving is one of the factors affecting Irish giving levels.

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

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

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

Figure 20: Tax Incentive to Give, Ireland vs U.K.

Incentive to Give	
•	No personal benefit is available on individual donations in Ireland
•	Tax schemes benefit charities and U.K. donors
•	The value of a corporate donation is deducted at the corporation rate of tax in Ireland
•	Corporate donations are deducted from total profits before tax in the U.K.
Giving Culture	
•	Ireland is generous by frequency but U.K. gives more
•	Significantly less Trusts and Foundations in Ireland than in the U.K.
•	Legacy giving is standardised in U.K. compared to Ireland
•	U.K. Lottery Funding is a significant source of income compared to Ireland
Transparency and Trust	
•	Regulation was established in 2014 in Ireland, 7 years after the U.K.
•	Less than 10% of Irish charities used SORP but in the U.K., SORP is mandatory
•	For Ireland and the U.K., there is a need to improve public opinion

Conclusion

This report is designed to provide an overview of the status of the not-for-profit sector in 2015. The motivation behind the report is to provide objective information, stimulate debate and discussion and encourage more detailed reporting of fundraising data.

This report found that fundraised income increased in 2015 for the sixth consecutive year, rising by 6% compared to 2014. In the context of the charity scandals in 2014-2015, which influenced wider public perception of charities, it appears that fundraised income was not as negatively impacted as initially expected.

It is important to note however that these results and all those in the report, whether at a sector or subsector level, hide the true level of diversity amongst the experience of not-for-profit organisations in 2015. Whilst empirical research is essential to identify best practice and to benchmark performance, Trustees, CEOs, donors and civil society should remain cognisant of the heterogeneity even within each subsector. Thus, although the results may assist in guiding discussion, the fact that each not-for-profit is so specific and distinct in history, structure, function, staffing levels, sector interest and funding model, must be to the forefront of any decision making.

The key results arising from this report are that the Irish not-for-profit sector had a 6% increase in fundraised income between 2014 and 2015. The total income generated from philanthropic sources amounted to €823m in 2015, with the average cost to raise €1 estimated at 29c. Ireland's giving per capita was €176 in 2015, €200 less than that of the U.K., indicating that while the sector shows continuous growth, Ireland has continued scope to increase its charitable giving by learning from the U.K.

Appendices

Appendix A: Stratification of all Organisations, 2015

Sector	Organisations	% of Population	Sample
Arts, Culture, Media	875	5%	87
Recreation, Sports	3,123	17%	94
Education, Research	5,018	27%	150
Health	676	4%	68
Social Services	1,795	9%	180
Development, Housing	2,940	16%	293
Environment	720	4%	72
Advocacy, Law, Politics	287	2%	28
Philanthropy, Voluntarism	1,184	6%	36
International	327	2%	32
Religion	1,115	6%	112
Professional, Vocational	856	5%	85
Total	18,916	100%	1237

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The Community Foundation for Ireland is a philanthropic organisation which seeks just and progressive social change. It provides a long-term source of independent funding for the community and voluntary sector, mostly in Ireland. The Foundation empowers people who want to make a difference through a model of philanthropy that is based on trust, effectiveness and impact by helping donors to cause sustainable change. The Foundation currently manages over 60 donor advised funds. The Foundation awards grants from its own funds in addition to the grants it administers on behalf of others. **2016** was a record-breaking year. The Foundation made grants of almost **€6million** and reached the milestone of **€30million** in cumulative grants since establishment in 2000. The Foundation has built an endowment fund of over **€40 million**. See www.foundation.ie for more information.

Complete Sample of Organisations

Advocacy, Law, Politics	Arts, Culture, Media (continued)	Development, Housing (continued)
Amachi Lgbt Galway Company Limited By Guarantee	Blessington & District Forum Theatre Company Limited By Guarantee	New Art Studio Company Limited By Guarantee
Ballymun Community Law Centre Company Limited By Guarantee	Books4Babies Ireland Company Limited By Guarantee	Oldhreach An Chláir Cuideachta Faoi Theorainn Ráthaíochta
Ballymun Welfare Rights Centre Company Limited By Guarantee	Buildings Of Ireland Charitable Trust Company Limited By Guarantee	Parnell Square Foundation
Dyslexia Association Of Ireland	Business To Arts Company Limited By Guarantee	Project Arts Centre
Faite Abhaile Cuideachta Faoi Theorainn Ráthaíochta	Cait Roscomain Company Limited By Guarantee	Public Access Arts Company Limited By Guarantee
Free Legal Advice Centres	Castlecomer Demesne Company Company Limited By Guarantee	Puck Fair Company Limited By Guarantee
Frontline Magazine Company Limited By Guarantee	Changing Ireland Community Media Company Limited By Guarantee	Rex Levitates Dance Company Company Limited By Guarantee
Gaillimh Le Gaeille Cuideachta Faoi Theorainn Ráthaíochta	Charleville Castle Heritage Trust Company Limited By Guarantee	Rince Agus Damhsa Cuideachta Faoi Theorainn Ráthaíochta
Gulf Centre For Human Rights (Gchr) Company Limited By Guarantee	Cobh Museum	Riverbank Arts Centre Company Limited By Guarantee
Irish Council For Civil Liberties Company Limited By Guarantee	Cosceim Dance Theatre	Rough Magic Company Limited By Guarantee
Irish Debt Securities Association	Colmcille (Columba) Heritage Trust	Smock Alley Company Limited By Guarantee
Markets Area Community Resource Organisation Company Limited By Guarantee	Cosaos Company Limited By Guarantee	South East Regional Craft Centre Company Limited By Guarantee
Mature Enjoyment Of Alcohol In Society Company Limited By Guarantee	Cruthú West Wicklow Arts Group Company Limited By Guarantee	South Mayo Research Foundation Company Limited By Guarantee
Mercy Law Resource Centre Company Limited By Guarantee	Drama League Of Ireland Company Limited By Guarantee	The Corn Exchange Theatre Company Limited By Guarantee
One Resolve Company Limited By Guarantee	Druid Performing Arts Company Limited By Guarantee	The Gerard Manley Hopkins Society Company Limited By Guarantee
Ovacare Company Limited By Guarantee	Dublin Folk Dance Group Company Limited By Guarantee	The Hunt Museums Trust
Pure In Heart	Dundalk Media Centre Company Limited By Guarantee	The Ireland Institute For Historical And Cultural Studies (Institiuid Na Heireann Um Staidéir Staire Agus Chult)
Rape Crisis Network Ireland Company Limited By Guarantee	Eigse Carlow Arts Festival Company Limited By Guarantee	The Laois Arts Theatre Company Company Limited By Guarantee
Schizophrenia Association Of Ireland	Féile Scannáin Chiarraí Cuideachta Faoi Theorainn Ráthaíochta	The National 1798 Historical Centre Company Limited By Guarantee
School Street And Thomas Court Bawn Family Resources Centre Company Limited By Guarantee	Fado Productions Company Limited By Guarantee	The Pavilion Theatre Management Company Company Limited By Guarantee
Sport Against Racism (Ireland) Company Limited By Guarantee	Feachtas Ealaíon Cuideachta Faoi Theorainn Ráthaíochta	The Wexford Festival Trust
Stepping Out (Athlone) Company Limited By Guarantee	Fota Trust Company Company Limited By Guarantee	Thurles Regional Arts Centre
Tax Club Company Limited By Guarantee	Galway Film Fleadh Company Limited By Guarantee	Tinahely Courthouse Company Limited By Guarantee
The Irish Society For The Prevention Of Cruelty To Children	Galway Film Resource Centre Company Limited By Guarantee	Tipperary Excel Heritage Co. Company Limited By Guarantee
The National Dairy Council	Hook Heritage Company Limited By Guarantee	Tonnta Company Limited By Guarantee
Theatre Forum Company Limited By Guarantee	Improvised Music Company Company Limited By Guarantee	Waterford Arts Festival Company Limited By Guarantee
Transgender Equality Network Ireland Company Limited By Guarantee	Inishowen Maritime Heritage Company Company Limited By Guarantee	Wexford Arts Centre Company Limited By Guarantee
V I E Company Limited By Guarantee	Inniskeen Enterprise Development Group Company Limited By Guarantee	Williamstown Heritage Company Company Limited By Guarantee
Arts, Culture, Media	Irish Georgian Foundation	Wlcr Fm Company Limited By Guarantee
A Sense Of Cork Mid- Summer Arts Festival Company Limited By Guarantee	Kapisanan Para Sa Siyensiya Ng Sining, Kultura At Heritage Ng Pilipinas	Development, Housing
Access Music Project (Galway) Company Limited By Guarantee	Kildare Arts In Context Company Limited By Guarantee	Abbeyside Parish & Clubs Company Limited By Guarantee
Afro Euro Film Foundation Company Limited By Guarantee	Kilmallock Performing Centre Company Limited By Guarantee	Abode, Doorway To Life Company Limited By Guarantee
Aislann Rann Na Feirsde Cuideachta Faoi Theorainn Ráthaíochta	Laharn Community Action Company Limited By Guarantee	Action Tuam Company Limited By Guarantee
Anu Productions Company Limited By Guarantee	Lifford Association Tourism Commerce Heritage Company Limited By Guarantee	Aghamore Voluntary Housing Association Company Limited By Guarantee
Ar Mbreacha Company Limited By Guarantee	Longford Heritage Centre Company Limited By Guarantee	Aherlow Kilross Community Council Company Limited By Guarantee
Arcane Collective	Macnas Company Limited By Guarantee	Arklow United Community Employment Project Company Limited By Guarantee
Arts Week Kinsale Company Limited By Guarantee	Masamba Samba School Social Economy Programme Company Limited By Guarantee	Athea/Carrigerry Old Mill Development Association Company Limited By Guarantee
Athlone Community Radio Company Limited By Guarantee	Mermaid County Wicklow Arts Centre Company Limited By Guarantee	Athlone Community Development Association Company Limited By Guarantee
Athy Community Arts Company Company Limited By Guarantee	Mining Heritage Trust Of Ireland Company Limited By Guarantee	Athlone Youth Enterprise Workshop Company Limited By Guarantee
Ballyhoura Heritage And Environment Company Limited By Guarantee	Monreagh Ulster-Scots Education & Heritage Association Company Limited By Guarantee	Athy Community Enterprise Company Limited By Guarantee
Bandon & District Pipe Band Company Limited By Guarantee	Munster Literature Centre	Aughagower Community Developments Company Limited By Guarantee
Bandon And District Brass And Reed Band Company Limited By Guarantee	Music For Galway	B.R.C.I.E. Company Limited By Guarantee
Black Church Print Studio	National Sculpture Factory Cork Company Limited By Guarantee	Ballinameela Community Centre Company Limited By Guarantee

Complete Sample of Organisations

Development, Housing (continued)			
Clarecastle Community Development Company Limited By Guarantee	F.M.A. Trustees	Kilgarvan Community Development Company Limited By Guarantee	Mountshannon Community Council Company Limited By Guarantee
Clones Faite Company Limited By Guarantee	Fenagh Development Company Company Limited By Guarantee	Kilkelly And District Development Company Company Limited By Guarantee	Moygownagh Enterprize Company Limited By Guarantee
Clonmel Community Network Company Limited By Guarantee	Fethard And District Day Care Centre Company Limited By Guarantee	Killargue Community Development Association Company Limited By Guarantee	Muintir Bhaire Community Council Company Limited By Guarantee
Clonmore Community Centre Company Limited By Guarantee	Fethard And Killistoy Muintir Council Company Limited By Guarantee	Killarney Community Employment Scheme Company Limited By Guarantee	Mullinavat Voluntary Housing Association Company Limited By Guarantee
Cloone Community Centre Company Limited By Guarantee	Fethard Business And Tourism Company Limited By Guarantee	Killasser Community Centre Company Limited By Guarantee	Multy Community Centre Company Limited By Guarantee
Cloonloo Development 2000 Company Limited By Guarantee	Fingal Community & Recreation Services Company Limited By Guarantee	Killeedy Parish Community Project Company Limited By Guarantee	Murlog Community Scheme Company Limited By Guarantee
Cobh (Great Island) Community Centre	Foilmore Community Centre Action Group Company Limited By Guarantee	Killoughey Community Centre Company Limited By Guarantee	Muskerry (Cork) Community Employment Scheme Company Limited By Guarantee
Coiste Sean-Scoil Na Tra Baine Cuideachta Faoi Theorainn Ráthaíochta	Fold Housing Association Ireland Company Limited By Guarantee	Kilmacreehy Cemetery Company Company Limited By Guarantee	Nano Nagle Housing Association Company Limited By Guarantee
Comhairle Muintir An Chaiseal Cuideachta Faoi Theorainn Ráthaíochta	Galway City Partnership Company Limited By Guarantee	Kilrush Youth Centre Services Company Limited By Guarantee	Nearth Hamhnais Cuideachta Faoi Theorainn Ráthaíochta
Comharchumann Forbartha Arann Sceim Tithíocht Soisialta Cuideachta Faoi Theorainn Ráthaíochta	Galway Civic Trust - Duchas Na Gaillimhe	Kinnegad Combined Community Employment Scheme Company Limited By Guarantee	Nenagh Voluntary Housing Association
Community Services - Sandymount, Irishtown And Ringsend Company Limited By Guarantee	Galway Supported Employment Consortium Company Limited By Guarantee	Kinvara Community Council Company Limited By Guarantee	Networking Dublin 15 Company Limited By Guarantee
Cong Community Centre Company Limited By Guarantee	Garryowen Community Committee Company Limited By Guarantee	Knockadea Community And Sports Club Company Limited By Guarantee	Newgrove Housing Association
Conna Community Council Housing For The Elderly Association Company Limited By Guarantee	Glenamaddy Community Development Company Company Limited By Guarantee	Knockgriffin Community Enterprise Centre Company Limited By Guarantee	Newtownshandrum Community Association Company Limited By Guarantee
Coolfree Community Association Company Limited By Guarantee	Glenbrien Village Renewal Company Company Limited By Guarantee	Knocklong Glenbrohane Elton Voluntary Housing Association Company Limited By Guarantee	No Name Club
Corduff Community Resource Centre Company Limited By Guarantee	Glenhill Residents Association Company Limited By Guarantee	L.A. Community Fishery Development Company Company Limited By Guarantee	Nockan Developments Company Limited By Guarantee
Cormagh Development Company Company Limited By Guarantee	Glenties Community Centre Amalgamated Company Limited By Guarantee	Limerick G.A.A. Jobs Creation Centre Company Limited By Guarantee	North Centre City Community Action Project Company Limited By Guarantee
County Kildare Community Network Company Company Limited By Guarantee	Goresbridge Community Park Development Committee Company Limited By Guarantee	Liscarne Cdc Company Limited By Guarantee	North Clondalkin Community Development Programme Company Limited By Guarantee
Cox'S Demesne Youth & Community Project Company Limited By Guarantee	Gorey Ad Hoc Community Facilities Company Limited By Guarantee	Lisdoonan Recreation And Development Association Company Limited By Guarantee	North Connemara Voluntary Housing Association Company Limited By Guarantee
Craanford Community Association Company Limited By Guarantee	Gorey Courtown Forest Park Company Limited By Guarantee	Littleton Development Association Company Limited By Guarantee	North East Dublin Community Services Initiative Company Limited By Guarantee
Craheen Employment Company Limited By Guarantee	Gort Playground Group Company Limited By Guarantee	Longford Revamp Homes Company Limited By Guarantee	North East Inishowen Tourist And Development Company Company Limited By Guarantee
Crochta Na Greine Housing Association Company Limited By Guarantee	Gort Resource Centre Company Limited By Guarantee	Lough Ree Community Resources Company Limited By Guarantee	North Leitrim Glens Development Company Company Limited By Guarantee
Cuala Developments Company Limited By Guarantee	Grange Woodbine Residents Association Company Limited By Guarantee	Lurganboy Development Association Company Limited By Guarantee	North Offally Development Fund Company Limited By Guarantee
Cushlough Community Centre Company Limited By Guarantee	Grangemount C.E. Company Limited By Guarantee	Lyreacrompane Community Development Company Limited By Guarantee	Northside Security Services Company Limited By Guarantee
Dakline Company Company Limited By Guarantee	Grantstown Priory Scheme Company Limited By Guarantee	M S C O Company Limited By Guarantee	Omeath District Development Company Limited By Guarantee
Dara Residential Services	Habinteg Housing Association (Ireland) Company Limited By Guarantee	Magnet Community Group Company Limited By Guarantee	Orsigny Company Limited By Guarantee
Darndale Belcamp - Newlife Centre Company Limited By Guarantee	Headford Development Association Company Limited By Guarantee	Mahon Association Company Limited By Guarantee	Oval And Round Company Limited By Guarantee
Darndale Youth And Community Services Company Limited By Guarantee	Hillside View Voluntary Housing Association Company Limited By Guarantee	Makdale Company Company Limited By Guarantee	Palmerstown Community Council Company Limited By Guarantee
Davenmont Properties Company Limited By Guarantee	Holy Family Community Centre Company Limited By Guarantee	Make A Move Events Company Limited By Guarantee	Plato Dublin Business Support Company Limited By Guarantee
Develop Tullow Association Company Limited By Guarantee	Ilac Centre Development Association Company Limited By Guarantee	Mater Campus Hospital Development Limited	Portrun Development Association Company Limited By Guarantee
Dolmen Rainbows Company Limited By Guarantee	Inch Community Centre Company Limited By Guarantee	Mayfield Youth Training Workshop Company Limited By Guarantee	Priory House Apartments Company Limited By Guarantee
Donegal South Forum Company Limited By Guarantee	Inishturk Development Company Company Limited By Guarantee	Mayfield/Old Youghal Road Project Company Limited By Guarantee	Prosper Fingal Housing Association Company Limited By Guarantee
Donegal Town Community Chamber Company Limited By Guarantee	Ionad Na Ndaoine An Tshlanaítheora Cuideachta Faoi Theorainn Ráthaíochta	Maynooth Business Association Company Limited By Guarantee	Quarryvale Community Resource Centre Company Limited By Guarantee
Dromcollogher Community Enterprises Company Limited By Guarantee	Ionad Pobail Cholmille Cuideachta Faoi Theorainn Ráthaíochta	Mcauley Community Centre Company Limited By Guarantee	Ramelton Community Employment Project Company Limited By Guarantee
Dromcollogher/Broadford Ce Scheme Company Limited By Guarantee	Irish Menopause Society	Meath Accessible Transport Project Company Limited By Guarantee	Rathdowney Vision Company Limited By Guarantee
Drumdigus Community Centre Company Limited By Guarantee	Irish Planning Institute Institiuid Pleanala Na H-Eireann	Meenreagh Social Centre And Hostel Company Limited By Guarantee	Rathowen Community Development Company Limited By Guarantee
Dublin Civic Trust	Irishtown Housing Association Company Limited By Guarantee	Midleton Community Based Cctv Company Limited By Guarantee	RCCN (Housing) Company Limited By Guarantee
Dublin South Supported Employment Company Limited By Guarantee	Joint Church Community Project Company Limited By Guarantee	Milford & District Resource Company Limited By Guarantee	Redeemer Development Management Group Company Limited By Guarantee
Dungarvan Clubs & Societies Community Scheme Company Limited By Guarantee	Kanturk & District Community Council Company Limited By Guarantee	Millstreet Community Development Association Company Limited By Guarantee	RHD Hospital Services
Dungarvan Parish Community Employment Company Limited By Guarantee	Kells Resource Centre Company Limited By Guarantee	Milltown Community Council Company Limited By Guarantee	Roney Residents Association Company Limited By Guarantee
Dunmore Parish Scheme Company Limited By Guarantee	Kentstown Village Park Co. Company Limited By Guarantee	Milltown Housing Association Company Limited By Guarantee	Rosemont Community Development Group Company Limited By Guarantee
Edgeworthstown & District Development Association Company Limited By Guarantee	Kerry Community Transport Company Limited By Guarantee	Moate Community Development Association Company Limited By Guarantee	Rossinver Community Development Company Company Limited By Guarantee
Elsa Community Services Company Limited By Guarantee	Kilanerin-Ballyfad Community Development Association Company Limited By Guarantee	Monaghan Community Allotments Company Limited By Guarantee	S.D.C.C. Company Limited By Guarantee
Ennis Civic Trust Company Limited By Guarantee	Kilbride Parish Community Employment Project Company Limited By Guarantee	Monasterevin Parish C. E. P. Company Limited By Guarantee	Safe Home Programme Company Limited By Guarantee
Enniscorthy Community Housing Company Limited By Guarantee	Kilcloon Community Centre Company Limited By Guarantee	Moore Community Council Company Limited By Guarantee	Saints Mary And Peter Community Employment Scheme Arklow Company Limited By Guarantee

Complete Sample of Organisations

Development, Housing (continued)		Education, Research (continued)	
Shannon Social Economy Maintenance Services Company Limited By Guarantee	Tuath Housing Association	Colaiste Uí Chomhraidhe Cuideachta Faoi Theorainn Ráthaíochta	Kylemore Community Training Centre Company Limited By Guarantee
Sheelin Mcsharry (Rathgar) Company Limited By Guarantee	Tullaghan Development Association Company Limited By Guarantee	College Catering Services (Kevin Street) Company Limited By Guarantee	Learning Hub Limerick Company Limited By Guarantee
Shelbourne Park Residents Association Company Limited By Guarantee	Tullyarvan Mill Project	College Support And Services Company Limited By Guarantee	Leukaemia Trust/Cancer Care West Company Limited By Guarantee
Sheridan Memorial Community Centre Company Limited By Guarantee	Union Hall Development Co. Company Limited By Guarantee	Community To Community Partners In Learning Company Limited By Guarantee	Limerick Community Education Network Company Limited By Guarantee
Sli Eile Housing Association Company Limited By Guarantee	Upperchurch Drombane Community Services Company Limited By Guarantee	Core College Company Limited By Guarantee	Liscombe Company Limited By Guarantee
Sligo Social Service Council Company Limited By Guarantee	Waterford Civic Trust	Cranóg Na Leanaí Kindergarten Company Limited By Guarantee	Lucan Educate Together School
Slinua Housing Association Company Limited By Guarantee	Western Islamic Cultural Centre Company Limited By Guarantee	Der Deutsche Schulverein Company Limited By Guarantee	Manor Retail Company Limited By Guarantee
Slua Nua C.E. Scheme Company Limited By Guarantee	White River Development Company Limited By Guarantee	Des Places Educational Association Company Limited By Guarantee	Mountbellew Agriculture College Company Limited By Guarantee
Smurfit Kappa Foundation	Women'S Community Projects (Mullingar) Association Company Limited By Guarantee	Donegal Carers Association Company Limited By Guarantee	Naiscoil Dhomhnach Og Cuideachta Faoi Theorainn Ráthaíochta
Sophie Barat Residence Company Limited By Guarantee	Tullaghan Development Association Company Limited By Guarantee	Drogheda Schools' Community Programme Company Limited By Guarantee	National Breast Cancer Research Institute Company Limited By Guarantee
South East Galway Integrated Rural Development Company Limited By Guarantee	Tullyarvan Mill Project	Dromahair Community Playschool Company Limited By Guarantee	National Digital Research Centre
South Kerry Tourism Company Limited By Guarantee	Union Hall Development Co. Company Limited By Guarantee	Dublin Institute For Advanced Studies	National Organic Training Network Company Limited By Guarantee
South Tipperary Supported Employment Project Company Limited By Guarantee	Upperchurch Drombane Community Services Company Limited By Guarantee	Dublin Institute Of Technology Students Union Company Limited By Guarantee	National Traveller Money Advice And Budgeting Service (Mabs) Company Limited By Guarantee
South West Inner City Local Employment Centre Company Limited By Guarantee	Waterford Civic Trust	Dublin South East Community Training Centre Company Limited By Guarantee	National University Of Ireland, Maynooth
Southill & District Housing Association Company Limited By Guarantee	Western Islamic Cultural Centre Company Limited By Guarantee	Dun Laoghaire Institute Of Art, Design And Technology	Neartu Pobal
St. Aidans (Gorey) Housing Company Limited By Guarantee	White River Development Company Limited By Guarantee	Dundalk Grammar School Company Limited By Guarantee	Newcastle Community Preschool Company Limited By Guarantee
St. Canice'S Community Action Company Limited By Guarantee	Women'S Community Projects (Mullingar) Association Company Limited By Guarantee	Educate Together/Ag Foghlaim Le Cheile	Newpark Music Centre Company Limited By Guarantee
St. Canice'S Parish Homes Company Limited By Guarantee		Education Resource Trust Company Limited By Guarantee	North Clondalkin Integrated Family/ School Project Company Limited By Guarantee
St. Ita'S Voluntary Housing Association And Day-Care Centre Company Limited By Guarantee		Emly Playschool Company Limited By Guarantee	Notre Dame Schools Trust Company Limited By Guarantee
St. John'S Parish Hall (Lecarrow) Company Limited By Guarantee	Education, Research	Enniscorthy Enterprise And Technology Centre Company Limited By Guarantee	Paisti Beaga Company Limited By Guarantee
St. Mary'S Community Employment Project Company Limited By Guarantee	After Schools Education And Support Programme Company Limited By Guarantee	Fiuntas Centres Company Limited By Guarantee	Pals Pre School Company Limited By Guarantee
St. Michael'S House Housing Association	Ahead	G.A.N.T. (Gathering Of All Nations Together)	Pobal Gael Bhaile Munna Cuideachta Faoi Theorainn Ráthaíochta
St. Munchin'S Community Centre Company Limited By Guarantee	Ahecs - Association Of Higher Education Career Services Company Limited By Guarantee	Galway Board Of Science & Technology Company Limited By Guarantee	Pos Children'S Education Fund
Sutton Dinghy Club Community Employment Project Company Limited By Guarantee	Aileach Centres Company Limited By Guarantee	Galway-Mayo Institute Of Technology	Presentation Brothers Schools Trust
Tadco Company Limited By Guarantee	Alliance Francaise De Kilkenny Company Limited By Guarantee	Gorey Educational Trust Company Limited By Guarantee	Radius Training Company Limited By Guarantee
Tallaght Rehabilitation Project Company Limited By Guarantee	Amethyst Resource For Human Development Company Limited By Guarantee	Grasta Christian School,	Rapid Prompting Method Ireland Company Limited By Guarantee
Tallow Community Centre Company Limited By Guarantee	Ballycommon Tele Work And Training Centre Company Limited By Guarantee	Heanet	Rathdown School Trust
Taughmaconnell Development Company Company Limited By Guarantee	Ballyhall Kindergarten Company Limited By Guarantee	I.R.D. Foillmore Kells Company Company Limited By Guarantee	Ronanstown Women'S Community Development Project Company Limited By Guarantee
Teach Oscail Resource Project Company Limited By Guarantee	Baptcc Company Limited By Guarantee	Ibec Global Graduates	Sandford Park Holding Company Limited By Guarantee
Tearmann Uí Cheallaigh Tithíochta Sóisialta Cuideachta Faoi Theorainn Ráthaíochta	Beaumont Parish Community Pre-School Playgroup Company Limited By Guarantee	Iga Research Company Limited By Guarantee	Saor-Ollscoil Na Heireann
Telgray Company Limited By Guarantee	Bid DI Company Limited By Guarantee	Institiuid Bithéolaíochta Na H-Eireann (The Institute Of Biology Of Ireland)	Sbcp Company Limited By Guarantee
The Ballyfermot/Chapelizod Partnership Company Company Limited By Guarantee	Blanchardstown Hospital Society Company Limited By Guarantee	Institute For Numerical Computation And Analysis	School Completion Programme Dun Dealgan Company Limited By Guarantee
The Catholic Housing Aid Society	Blarney Community Playschool Company Limited By Guarantee	Institute Of Technology- Tralee	Scoil Cheoil Frankie Kennedy Company Limited By Guarantee
The Dublin Commissioner For Startups Office	Boston College Ireland Company Limited By Guarantee	Institute Of Technology, Sligo	Secretariat Of Secondary Schools
The Gaggin Community Centre Company Limited By Guarantee	Brandon Community Play Group Company Limited By Guarantee	Institute Of Technology, Tallaght	Skills 2 Share Skill Training Systems, Limited' Company Limited By Guarantee
The Irish Association Of Pension Funds	Bunninadden Village Montessori Company Limited By Guarantee	Irish Academy Of Bio Medical Sciences	Slm Training Company Limited By Guarantee
The Mid Sutton Community Building Group Company Limited By Guarantee	Cúram Leanaí Cnoc Theas Cuideachta Faoi Theorainn Ráthaíochta	Irish Ancestry Research Centre Company Limited By Guarantee	Smartbay Ireland
The Offaly Housing Association For People With An Intellectual Disability Company Limited By Guarantee	Cúram Leanaí Na Ceathrún Rua Cuideachta Faoi Theorainn Ráthaíochta	Irish Clinical Oncology Research Group Company Limited By Guarantee	Soar Foundation Company Limited By Guarantee
The Rosetta Foundation Company Limited By Guarantee	Castletownbere Community Playgroup And Day Nursery Company Limited By Guarantee	Irish Historic Flight Foundation Company Limited By Guarantee	South East Community Training & Education Centre Company Limited By Guarantee
The SeAmus Ennis Arts Centre Company Company Limited By Guarantee	Centre For Colorectal Disease Company Limited By Guarantee	'Irish Management Institute' (Foras Bainistíochta Na H-Eireann)	St Patrick'S College Foundation
The Templeport Resource Centre Development Company Limited By Guarantee	Channel Pwem Company Limited By Guarantee	Irish Nephrology Society	St. John'S Pre-School Company Limited By Guarantee
Thomastown Community Centre Company Limited By Guarantee	Cherry Orchard Community Training Centre Company Limited By Guarantee	Irish Undergraduate Awards Company Limited By Guarantee	The Ark Children'S Cultural Centre Company Limited By Guarantee
Timephase Company Limited By Guarantee	Childvision Company Limited By Guarantee	Irish Vipassana Trust	The B.R.Y.T.E. Programme Company Limited By Guarantee
Tinode Developments Company Limited By Guarantee	Clans Of Ireland Company Limited By Guarantee	Iveragh Information Technology Training Company Limited By Guarantee	The Economic And Social Research Trust
Tir Na Nog, Ballydesmond Company Limited By Guarantee	Clare Family Learning Project Company Limited By Guarantee	Japanese School Of Ireland Company Limited By Guarantee	The Fitzwillton Trust Company Limited By Guarantee
	Clonmel Youth Training (Enterprises) Company Limited By Guarantee		The Full Employment Trust Company Limited By Guarantee
Toam Hall Company Company Limited By Guarantee		Keelogue Institute Company Limited By Guarantee	The Get Ahead Club Company Limited By Guarantee
Tomacork Community Employment Company Limited By Guarantee		Kilfinane Playschool Company Limited By Guarantee	The Grace Nolan Foundation Company Limited By Guarantee

Complete Sample of Organisations

Education, Research (continued)	Environment (continued)	Health (continued)
The Heartbeat Trust Company Limited By Guarantee	Cumann Sláinte Comhshaoil Na Héireann (The Environmental Health Association Of Ireland)	The Munster Canine Association
The Institute Of Public Administration	Dogs In Distress Company Limited By Guarantee	The Wexford Society For The Prevention Of Cruelty To Animals Company Limited By Guarantee
The Irish Academy Of Engineering	Dublin Society For Prevention Of Cruelty To Animals (Inc.)	Tower Hill Group Water Scheme Company Limited By Guarantee
The Irish Association Of Family Planning Doctors Company Limited By Guarantee	Elv Compliance Ireland Company Limited By Guarantee	Voice Of Irish Concern For The Environment Company Limited By Guarantee
The Irish Equine Foundation Company Limited By Guarantee	Environmental (Ecological) Ngos Core Funding Company Limited By Guarantee	West Cork Animal Welfare Group Company Limited By Guarantee
The Irish Gestalt Centre Company Limited By Guarantee	Friends Of The Earth Ireland Company Limited By Guarantee	Health
The Irish Society For Autism	Galway Cat Rescue	Advanced Recovery Mayo Company Limited By Guarantee
The James O'Keeffe Memorial Foundation Company Limited By Guarantee	Giy Ireland Company Limited By Guarantee	Amen Support Services Company Limited By Guarantee
The Kildare Steiner Waldorf School Company Limited By Guarantee	Glenties Tidy Towns Committee Company Limited By Guarantee	Arthritis Ireland
The Nagle Centre Company Limited By Guarantee	Graigue Group Water Scheme Company Limited By Guarantee	Aspen Counselling Services (Mullingar) Company Limited By Guarantee
The North Dublin National School Project	Hungry Horse Outside Company Limited By Guarantee	Ballyfermot Star Company Limited By Guarantee
The Qfa Board Company Limited By Guarantee	I.P.S. Irish Pony Society Co. Company Limited By Guarantee	Ballymun Alcohol Community Outreach Company Limited By Guarantee
The Ranelagh Multi-Denominational School Association	Iasis Company Limited By Guarantee	Bloomfield Care Centre Company Limited By Guarantee
The School Of Psychotherapy At Svuh Company Limited By Guarantee	Innovation For Ireland'S Energy Efficiency (I2E2) Company Limited By Guarantee	Bon Secours Health System Company Limited By Guarantee
The Shanty Educational Project Company Limited By Guarantee	Irish Farm Film Producers Group Company Limited By Guarantee	C.A.S.A. Break Houses
The Social And Health Education Project Company Limited By Guarantee	Irish Forestry Certification Initiative Company Limited By Guarantee	Ceim Eile Company Limited By Guarantee
The Victoria House Foundation	Kilcredan Group Water Scheme Company Limited By Guarantee	Cheeverstown Home Company Limited By Guarantee
Togra Fiontar & Cultur Uladh Cuideachta Faoi Theorainn Ráthalochna	Kildare And West Wicklow Society For The Prevention Of Cruelty To Animals Company Limited By Guarantee	Cheeverstown House Company Limited By Guarantee
UCD Nova Designated Activity Company	Leitrim Animal Welfare Centre Company Limited By Guarantee	Chrysalis Community Drug Project Company Limited By Guarantee
University Of Limerick	Leitrim Environmental Services Company Limited By Guarantee	Clondalkin Addiction Support Programme Company Limited By Guarantee
Waterford College Recreation Partnership Company Limited By Guarantee	Lismore Heritage Company Limited By Guarantee	Cork Blood Bike South Company Limited By Guarantee
Wexford Monument Trust Company Limited By Guarantee	Lough Melvin Eco Park Company Limited By Guarantee	Cork Rape Crisis Centre Company Limited By Guarantee
Wicklow Montessori School Company Limited By Guarantee	Louth S.P.C.A Company Limited By Guarantee	Diabetes Care West Company Limited By Guarantee
William Winder Rainbow Foundation Company Limited By Guarantee	Midwest Cavan Community Employment Company Limited By Guarantee	Dignity 4 Patients Company Limited By Guarantee
Wit Campus Development Company Limited By Guarantee	Molaga Tidy Towns Association Company Limited By Guarantee	Donegal Hospice Company Limited By Guarantee
Wit Sports & Social Club Company Limited By Guarantee	Mountlucas Group Water Scheme Company Limited By Guarantee	Dublin Aids Alliance Company Limited By Guarantee
Young Women'S Christian Association Trust Corporation For Ireland Limited	Narraghmore Group Water Scheme Company Limited By Guarantee	Dun Laoghaire Rathdown Outreach Project Company Limited By Guarantee
Environment	Newbridge Group Water Scheme Company Company Limited By Guarantee	Europa Donna Ireland Company Limited By Guarantee
Aghancon Group Water Scheme Company Limited By Guarantee	Newcastle Water Scheme Company Limited By Guarantee	Fight For Sight Company Limited By Guarantee
An Taisce - The National Trust For Ireland	North East Pylon Pressure Campaign Company Limited By Guarantee	Forum Renewable Energy Charity Company Limited By Guarantee
Ballingate Group Water Scheme Company Limited By Guarantee	North Western Waters Advisory Council	G.R.A.S.P. Foundation Company Limited By Guarantee
Ballyliffin/Clonmany Community Development Association Company Limited By Guarantee	Patrickswell Group Water Scheme Company Limited By Guarantee	Galway Rape Crisis Centre Company Limited By Guarantee
Ballymote Tidy Towns And Tourism Company Limited By Guarantee	Perrigo Foundation	Gort Cancer Support Group Company Limited By Guarantee
Bat Conservation Ireland	Perssepark Group Water Scheme Company Limited By Guarantee	Inchicore Community Drug Team Company Limited By Guarantee
Biorefining Centre Of Excellence Company Limited By Guarantee	Recolight (Ireland) Company Limited By Guarantee	Irish A.N.T.S. Company Limited By Guarantee
Blackwater Group Water Scheme Company Limited By Guarantee	Rosscarbery Tidy Towns Association Company Limited By Guarantee	Irish Community Rapid Response Company Limited By Guarantee
Boher Leamonaghan Group Water Scheme Company Limited By Guarantee	Salmon Watch Ireland Company Limited By Guarantee	Irish National Association For Cystic Fibrosis
Brigit'S Garden Company Limited By Guarantee	Slaney River Foundation Company Limited By Guarantee	Kerry Counselling Centre Company Limited By Guarantee
Burrenbeo Trust	Slaney River Trust Company Limited By Guarantee	Laois Hospice Foundation Company Limited By Guarantee
Cadamstown Group Water Scheme Company Limited By Guarantee	The Cat And Dog Protection Association Of Ireland	Lifeflight Air Ambulance Company Limited By Guarantee
Campaign For Responsible Rodenticide Use Ireland Company Limited By Guarantee	The Combined Canine Club Company Limited By Guarantee	Lir House Company Limited By Guarantee
Cara Rescue Dogs Company Limited By Guarantee	The Curlew Trust Company Limited By Guarantee	Lisdoonvarna Community Health Facility Company Limited By Guarantee
Clondalkin Community Recycling Initiative Company Limited By Guarantee	The Earth Project Company Limited By Guarantee	Look Good Feel Better Ireland
Communities For Sustainable Environment Company Limited By Guarantee	The Irish Environmental Conservation Organisation For Youth -Unesco Clubs-Li Company Limited By Guarantee	Marymount University Hospital & Hospice
Community Reuse Network Company Limited By Guarantee	The Irish Seal Sanctuary Company Limited By Guarantee	Mater Misericordiae And The Children'S University Hospitals Company Limited By Guarantee
Cornagower Association Water Scheme Company Limited By Guarantee	The Irish Uplands Forum Company Limited By Guarantee	Midland Orthopaedics Research & Education Trust Company Limited By Guarantee

Complete Sample of Organisations

International (continued)	Professional, Vocational		Recreation, Sports (continued)
Ireland - Canada Business Association	American Chamber Of Commerce Ireland	Sheep Database Company Limited By Guarantee	Dunboyne Sports Trust Company Limited By Guarantee
Ireland China Association Company Limited By Guarantee	Animal & Plant Health Association Company Limited By Guarantee	Sociological Association Of Ireland Company Limited By Guarantee	Fethard Community Sports Field Company Limited By Guarantee
K.I.D.S. Knowledge, Independence & Development Of Skills Company Limited By Guarantee	Arklow Chamber Of Commerce	Surface Mount And Related Technologies Ireland Company Limited By Guarantee	Glennan Phreacan Cuideachta Faoi Theorainn Ráthaloichta
Lessons For Life Foundation (Ireland)	Association Of Consulting Forensic Engineers Company Limited By Guarantee	The Association Of Consulting Engineers Ireland	Gleneely Colts F.C. Sports And Leisure Club Company Limited By Guarantee
Médecins Sans Frontières	Association Of Independent Radio Producers Of Ireland Company Limited By Guarantee	The Dental Technicians Association Ireland	Gort & District Show Company Company Limited By Guarantee
Misean Cara	Association Of Licensed Telecommunications Operators Company Limited By Guarantee	The Institute Of Advertising Practitioners In Ireland Company Limited By Guarantee	Howth Yacht Club Company Limited By Guarantee
Oranmiyan Foundation (Ireland Chapter) Company Limited By Guarantee	Ballybofey And Stranorlar Chamber Of Commerce Company Limited By Guarantee	The Institute Of Creative Advertising And Design Company Limited By Guarantee	Irish Amateur Rowing Union Company Limited By Guarantee
Outreach Moldova	Business In The Community	The Institute Of Legal Costs Accountants Company Limited By Guarantee	Irish Cheer Sport Association Company Limited By Guarantee
Oxfam Republic Of Ireland	Cle Cuideachta Faoi Theorainn Ráthaloichta	The Irish Association For Economic Geology Company Limited By Guarantee	Irish Clay Target Shooting Association
Power4Good Ireland Company Limited By Guarantee	Cmt Community Services Company Limited By Guarantee	The Irish College Of General Practitioners Company Limited By Guarantee	Irish Gliding And Soaring Association Company Limited By Guarantee
Rokpa Aid (Ireland) Company Limited By Guarantee	Commercial Lawyers Group Company Limited By Guarantee	The Irish Concrete Society	Irish Judo Association (Comhairle Judo Na Heireann)
Seirbhís Deonach Idirnáisiúnta Cuideachta Faoi Theorainn Ráthaloichta	Crafts Council Of Ireland Company Limited By Guarantee	The Irish Dermatology Nurses Association Company Limited By Guarantee	Irish Olympic Handball Association Company Limited By Guarantee
Serve In Solidarity Ireland	Cu Managers Association Company Limited By Guarantee	The Irish Institute Of Pensions Management	Irish Sub-Aqua Club Company Limited By Guarantee
Shabra Charity Foundation Company Limited By Guarantee	Cumann Leabharlann Na H-Eireann. (The Library Association Of Ireland) Company Limited By Guarantee	The Irish Institute Of Trauma And Orthopaedic Surgery Company Limited By Guarantee	Irish Vintage Society Company Limited By Guarantee
Sightsavers Ireland	Digital Advertising Bureau Of Ireland Company Limited By Guarantee	The Irish Jockeys Association Company Limited By Guarantee	Irish Waterski & Wakeboard Federation Company Limited By Guarantee
Suas Educational Development	Enniscorthy Chamber Of Commerce And Industry	The Irish Nurses Council Company Limited By Guarantee	Ivwmcc Company Limited By Guarantee
The Haven Community Foundation	European Business Ethics Network Ireland	The Irish Production And Inventory Control Society Company Limited By Guarantee	Keavins Gaa Club Company Limited By Guarantee
Volunteers In Irish Veterinary Assistance Company Limited By Guarantee	Federation Of Irish Fishermen Company Limited By Guarantee	The Irish Psycho - Analytical Association Company Limited By Guarantee	Kilkenny Recreation & Sports Partnership Company Limited By Guarantee
Wezesha Company Limited By Guarantee	Garden And Landscape Designers Association Company Limited By Guarantee	The National Irish Safety Organisation Company Limited By Guarantee	Kilmallock United AFC Company Limited By Guarantee
World Charitable Foundation Of Ireland Company Limited By Guarantee	German-Irish Chamber Of Industry And Commerce	The Pharmaceutical Managers' Institute Of Ireland	Knocknagoshel Sports And Recreational Association Company Limited By Guarantee
	I.E.B.G. Company Limited By Guarantee	The Psychological Society Of Ireland	Leixlip Salmon Festival Company Limited By Guarantee
Philanthropy, Voluntarism	I.V.U. Trustee Company Company Limited By Guarantee	The Society Of Actuaries In Ireland	Listowel Coursing Company Company Limited By Guarantee
Act (Care Of The Terminally Ill) Company Limited By Guarantee	Ibec Company Limited By Guarantee	Thurles & District Chamber Of Commerce Company Limited By Guarantee	Lough Swilly Watersports And Tourism Centre Company Limited By Guarantee
Ballynagran Zero Carbon Company Limited By Guarantee	Ifsc Promote, Network And Engage Company Limited By Guarantee	Ttnh Company Limited By Guarantee	Lough Swilly Yacht Club Company Limited By Guarantee
Breakthrough Cancer Research	Institute Of Incorporated Public Accountants	Tubbercurry Chamber Of Commerce And Community Association Company Limited By Guarantee	Mulranny Golf Club Company Limited By Guarantee
Camino Society Ireland Company Limited By Guarantee	International Council For Offshore Aquaculture Development	Vintners' Federation Of Ireland Company Limited By Guarantee	Mulranny Tiernaur Community Sports Ground Company Limited By Guarantee
Cit Foundation Company Limited By Guarantee	International Fiscal Association Ireland	West Cork Development Partnership Company Limited By Guarantee	Nenagh Show Grounds Public Limited Company
Clba Consulting Company Limited By Guarantee	Irish Association For Emergency Medicine	Workhouse Design Studios Company Limited By Guarantee	Newcestown Pitch & Putt Club Company Limited By Guarantee
Clondalkin Community Property Development Company Company Limited By Guarantee	Irish Association Of Dermatologists		North Mayo Show Company Limited By Guarantee
Drumstrand Community Partnership Company Company Limited By Guarantee	Irish Association Of Speech And Language Therapists Company Limited By Guarantee	Recreation, Sports	Oxford Sport Centre Company Limited By Guarantee
Dunmanway Promotions Association Company Limited By Guarantee	Irish Auditing And Accounting Supervisory Authority	Abhoyfeale Horse & Pony Company Limited By Guarantee	Phoenix Gymnastics Company Limited By Guarantee
Friends Of Prosper Foundation Company Limited By Guarantee	Irish Book-Keepers Association Company Limited By Guarantee	Atlantic Youth Trust Company Limited By Guarantee	Portumna Town Fc Company Limited By Guarantee
Friends Of The National Gallery Of Ireland	Irish Country Houses And Restaurants Association Designated Activity Company	Badminton Union Of Ireland Company Limited By Guarantee	Prosperous United Company Limited By Guarantee
Jack And Jill Foundation Company Limited By Guarantee	Irish Fishermen'S Organisation Company Limited By Guarantee	Bailieborough Swimming & Leisure Centre Company Limited By Guarantee	Public Service Telecom Sports Management Club Company Limited By Guarantee
Kerry Innovation Centre Company Limited By Guarantee	Irish Hereford Prime Company Limited By Guarantee	Ballina Athletic Club Company Limited By Guarantee	Real Transilvania Footbal Club Company Limited By Guarantee
Kilimanjaro Achievers Company Limited By Guarantee	Irish Hotels Federation Benevolent Fund Company Limited By Guarantee	Ballinrobe Agricultural Show Company Limited By Guarantee	Renvyle Sports And Social Company Company Limited By Guarantee
Kingbinder Company Company Limited By Guarantee	Irish Internet Association Company Limited By Guarantee	Ballisodare Fishing Club Company Limited By Guarantee	Ringsend Registered Fishermen And Private Boat Owners Association Company Limited By Guarantee
Laos Vintage Company Limited By Guarantee	Irish Organic Farmers And Growers Association Company Limited By Guarantee	Baltimore Maritime Centre Company Limited By Guarantee	Riverstown Football Club Company Limited By Guarantee
Letterkenny Hospital Association Company Limited By Guarantee	Irish Petroleum Industry Association Company Limited By Guarantee	Bandon Brinny Group Company Limited By Guarantee	Roscommon Sports Partnership Company Limited By Guarantee
Mylegacy Company Limited By Guarantee	Irish Recorded Music Association Company Limited By Guarantee	Blackpool Area Group Company Limited By Guarantee	Salfleet Company Limited By Guarantee
National Library Of Ireland Trust	Irish Senior Citizens National Parliament Company Limited By Guarantee	Bonniconlon Show Company Limited By Guarantee	Schools Tennis Ireland Company Limited By Guarantee
Saint Gerards Past Pupils Union Company Limited By Guarantee	Irish Shows Association Company Limited By Guarantee	Borrisokane Town Park Company Limited By Guarantee	Sheriff Youth Club Company Limited By Guarantee
So Europe Eurasia Foundation	Irish Timber Frame Manufacturers Association Company Limited By Guarantee	Breffni Vintage Club Company Limited By Guarantee	Sligo Aeronautical Club Company Limited By Guarantee
South Dublin Voluntary Groups Company Limited By Guarantee	Irish Visual Artists ' Rights Organisation Company Limited By Guarantee	Burren Sub Aqua Club Company Limited By Guarantee	Snowsports Association Of Ireland
St Aidans Millands Trust Gorey Company Limited By Guarantee	Kells And District Chamber Of Commerce Company Limited By Guarantee	Castleisland Racing Festival Company Limited By Guarantee	South West Ireland Golf Company Limited By Guarantee
St. Vincent'S Foundation	Local Authority Medical Specialists Company Limited By Guarantee	Charlestown Bellaghy And District Recreational Centre Company Limited By Guarantee	Sports Across Ireland Company Limited By Guarantee
Tagoat Steam Rally Company Limited By Guarantee	M.R.D. (Marketing) Company Limited By Guarantee	Claremorris SpIc Company Limited By Guarantee	Sports Development Project Company Limited By Guarantee
The Arkle Memorial Statue Fund Company Limited By Guarantee	Mindfulness Ireland Company Limited By Guarantee	Clay Sports Ireland Leisure Company Limited By Guarantee	Street League Company Limited By Guarantee
The Bantry Charity Shop Company Limited By Guarantee	Ndcc Company Limited By Guarantee	Clonmanga Shamrocks Sports & Athletics Company Limited By Guarantee	Suirside Workmen'S Boatclub Company Limited By Guarantee
The Care Trust Designated Activity Company	Phone Paid Services Association Company Limited By Guarantee	Clonmel Celtic Football Club Company Limited By Guarantee	Swinford Amenities Development Company Limited By Guarantee
The Charitable Friends Of Cross Company Limited By Guarantee	Practitioner Health Matters Programme Company Limited By Guarantee	County Sligo Races Company Limited By Guarantee	Tallaght Town A.F.C. Company Limited By Guarantee
The County Wicklow Volunteer Centre Company Limited By Guarantee	Professional Contractor Services Organisation Company Limited By Guarantee	Crinkle Sports & Recreation Centre Company Limited By Guarantee	Target Shooting Ireland Company Limited By Guarantee
The Irish Social Finance Centre Company Limited By Guarantee	Professional Insurance Brokers Association Company Limited By Guarantee	Cumann Sacair Na Gaillimhe Cuideachta Faoi Theorainn Ráthaloichta	Tennis Ireland Company Limited By Guarantee
The Mater Foundation	Rebase Company Limited By Guarantee	Drogheda City Fc Company Limited By Guarantee	The Dublin Postal Sports Club Company Limited By Guarantee
The St. John Of God Development Company Company Limited By Guarantee	Rotha Cuideachta Faoi Theorainn Ráthaloichta	Drumkeenin Handball Sports & Leisure Company Limited By Guarantee	The Edmondstown Golf Club Company Limited By Guarantee
The Tony Ryan Trust	Rural Food Company Training Network Company Limited By Guarantee	Drumlin Sports Company Limited By Guarantee	The Verk Show Company Limited By Guarantee
The Volunteer Missionary Movement	Screen Producers Ireland	Duagh Sports & Leisure Complex Company Limited By Guarantee	The Leinster Hockey Association Company Limited By Guarantee
Volunteering Ireland			

Complete Sample of Organisations

Recreation, Sports (continued)	Religion (continued)		Social Services (continued)
The Parnell G.A.A. Club Company Limited By Guarantee	Lcf Letterkenny Christian Fellowship	Watch Tower Bible And Tract Society Of Ireland	Cromane Community Pre-School Group Company Limited By Guarantee
The Tipperary Association Dublin Company Limited By Guarantee	Le Chéile Schools Trust Company Limited By Guarantee	Wolc Company Limited By Guarantee	Cultural Romanian Organisation In Ireland Company Limited By Guarantee
The Tipperary Light Car And Motorcycle Club Company Limited By Guarantee	Living Church Of God Company Limited By Guarantee	World Evangelism Bible Church Company Limited By Guarantee	Daisy Days Childcare Company Limited By Guarantee
Tisrara Community Sports Park	Mallow Bible Fellowship Church Company Limited By Guarantee	Mallow Outreach Christian Centre	Danesfort Childcare Facility Company Limited By Guarantee
Trials Drivers' Club Company Limited By Guarantee	Midlands Islamic Cultural Centre Company Limited By Guarantee	Wycliffe Bible Translators Company Limited By Guarantee	Disability Equality Specialist Support Agency Company Limited By Guarantee
Tulow Agricultural Show Society Company Company Limited By Guarantee	Misericord Scp Company Limited By Guarantee	Youth 2000	Disabled People Of Longford Company Limited By Guarantee
Westcove Pontoon Company Limited By Guarantee	Mission Of God Company Limited By Guarantee		Donegal Domestic Violence Services Company Limited By Guarantee
Western Veteran And Vintage Motor Club Company Limited By Guarantee	Missionary Sisters Of St Columban (International)		Down Syndrome Limerick Services Company Limited By Guarantee
Wexford Sub-Aqua Club Company Limited By Guarantee	Missionary Sisters Of St Columban (Ireland) Company Limited By Guarantee		Dromtacker Crèche Company Limited By Guarantee
Youghal United Soccer Club Company Limited By Guarantee	Monaghan Group Of Parishes Company Limited By Guarantee		Drumkeen Community Childcare Group Company Limited By Guarantee
The Parnell G.A.A. Club Company Limited By Guarantee	Mount Melleray Abbey Trust		Dublin 12 Domestic Violence Service Company Limited By Guarantee
The Tipperary Association Dublin Company Limited By Guarantee	Mountain View Community Church Company Limited By Guarantee		Dundalk Simon Community
The Tipperary Light Car And Motorcycle Club Company Limited By Guarantee	Nano Nagle Trust Company Limited By Guarantee		Dunlavin Community Playgroup
Tisrara Community Sports Park	Netstown Parish Social Action Group Company Limited By Guarantee		Early Starters Company Limited By Guarantee
Trials Drivers' Club Company Limited By Guarantee	Operation Mobilisation Ireland		Easi Access Transport Company Limited By Guarantee
	Our Lady'S School Of Evangelisation Company Limited By Guarantee		Elderly Security Company Limited By Guarantee
Religion	Pobal Gras Cuideachta Faoi Theorainn Ráthaloichta		Family Solidarity Company Limited By Guarantee
Abundant Grace	Quantum Universal Company Limited By Guarantee		Festina Lente Foundation
Agapé Ministries Ireland	Rccg - The Seat Of Mercy Company Limited By Guarantee		Finglas Childcare Company Limited By Guarantee
Ahmadiyya Muslim Association (Ireland)	Rccg, Bethesda Porch, Dublin Company Limited By Guarantee		Foxford Childcare Group Company Limited By Guarantee
Arrow Leadership Program	Redeemed Christian Church Of God - Chapel Of Mercy Company Limited By Guarantee		Friends Of Coaction Company Limited By Guarantee
Assemblee Evangelique Source Du Salut Pour Les Ames "Aessa Church" Company Limited By Guarantee	Redeemed Christian Church Of God King'S Tabernacle Parish Company Limited By Guarantee		Gaise - Gradam An Uachtarain - The President'S Award
Callan Friary Trust Company Limited By Guarantee	Redeemed Christian Church Of God New Covenant Parish Company Limited By Guarantee		Ginsk Community Child Care Company Limited By Guarantee
Cappoquin Community Development Company Company Limited By Guarantee	Redeemed Christian Church Of God, Maranatha Chapel Company Limited By Guarantee		Grange Community Childcare Company Limited By Guarantee
Celtic Druid Temple Company Limited By Guarantee	Religious Of The Sacred Heart Of Mary (Ireland)		Hedge Funds Care Ireland Company Limited By Guarantee
Charismatic Renewal Services	Saoirse Church Dublin		Hollyhill Knocknaheeny Cork Family Centre
	Sisters Of St. Joseph Of Chambery Limited		Hugh'S House Company Limited By Guarantee
Christ Jesus Centre Church Company Limited By Guarantee	Southern Baptist Corporation Company Limited By Guarantee		Integration And Social Inclusion Centre Of Ireland Company Limited By Guarantee
Christ The King Day Centre Company Limited By Guarantee	St. Brendan'S Trust Company Limited By Guarantee		Ionad Cuimhneacháin Na Imirceach Cuideachta Faoi Theorainn Ráthaloichta
Christian Action For Evangelisation For The Nations-Ministries (A.C.E.N. - Ministries) Church Company Limited By Guarantee	St. Eugene'S Diocesan Trust		Ireland'S Age Friendly Cities & Counties Programme Company Limited By Guarantee
Christian Leadership In Education Office Company Limited By Guarantee	St. Jarlath'S Diocesan Trust		Irish Autism Action
Christian Unions Ireland	St. Joseph'S Boyle Pastoral Council Company Limited By Guarantee		Irish Family Planning Association Company Limited By Guarantee
Church Of Scientology Mission Of Dublin Company Limited By Guarantee	St. Peter Claver (African Missions) Association		Irish Guide Dogs For The Blind
Ciorani Company Limited By Guarantee	Suaimhneas Chaoimhin		Iscoil Company Limited By Guarantee
Compassion Ireland Christian Child Development	Teresian Association Ireland		Jack & Jill Community Playgroup Company Limited By Guarantee
Congregation Of The Blessed Sacrament Irish Trust Company Limited By Guarantee	The Compassion Mission Centre Ireland Company Limited By Guarantee		Kerry Travellers Health & Community Development Project Company
Cork Islamic Cultural Centre Company Limited By Guarantee	The Convent Of Mercy, (Moate), Trust		Kilkenny Centre For Independent Living Company Limited By Guarantee
Couples For Christ-Ireland Company Limited By Guarantee	The Father Patrick Peyton C.S.C. Memorial Company Company Limited By Guarantee		Kilkenny Womens Refuge Company Limited By Guarantee
Direction For Our Times Ireland Company Limited By Guarantee	The Irish Association Of The Church Of Jesus Christ Of Latter-Day Saints Company Limited By Guarantee		Kilmore West Community Play Group Company Limited By Guarantee
Drom And Inch Parish Trust Company Limited By Guarantee	The Kylemore Trust		Kings Island Community Crèche Company Limited By Guarantee
Dublin Buddhist Centre (Tirratna)	The Mac Leinin Trust Company Limited By Guarantee		Lahinch Search And Rescue Company Limited By Guarantee
E. S. Gibson Trustees Company Limited By Guarantee	The Missionary Society Of St. Paul Of Nigeria (Ireland) Company Limited By Guarantee		Laois County Childcare Committee Company Limited By Guarantee
Evangelical Alliance Ireland Company Limited By Guarantee	The Priestly Fraternity Of Saint Peter Company Limited By Guarantee		Laragh Childcare Services Company Limited By Guarantee
Focolare Trust	The R.C.C.G Hosanna House Cavan Company Limited By Guarantee		Letterkenny Youth And Family Service Company Limited By Guarantee
Friends Of Colton Church Company Limited By Guarantee	The Redeemed Christian Church Of God (City Of David)		Lifestart National Office Company Limited By Guarantee
Friends Of Lough Derg Company Limited By Guarantee	The Redeemed Christian Church Of God (The New Overcomer'S Parish) Mullingar Company Limited By Guarantee		
Friends Trusts (Eire) Company Limited By Guarantee			
Fsc International Pastoral Trust Company Limited By Guarantee	The Redeemed Christian Church Of God Faith Hall Company Limited By Guarantee	Clonbullogue Community Pre-School Company Limited By Guarantee	Link (Galway) Company Limited By Guarantee
Furbo Baptist Church Company Limited By Guarantee	The Redeemed Christian Church Of God House Of Prayer For All People Parish Cobh Company Limited By Guarantee	Clonea Rathgormack Community Playgroup Company Limited By Guarantee	Linx Project Company Limited By Guarantee
God Assembly Of Faith Internationa Company Limited By Guarantee	The Redeemed Christian Church Of God Jesus Centre Dublin	Cloyne Diocesan Youth Services Company Limited By Guarantee	Little Angels Playgroup Company Limited By Guarantee
Grace Family International Church Company Limited By Guarantee	The Redeemed Christian Church Of God Mercy Of God Tabernacle Parish Killorglin	Club Ardagh Company Limited By Guarantee	Little Buddies Community Playgroup Company Limited By Guarantee
Holding The Word Of Life Church Company Limited By Guarantee	The Redeemed Christian Church Of God Oasis Arena Company Limited By Guarantee	Coaction West Cork Company Limited By Guarantee	Manorcunningham Community Child Care Centre Company Limited By Guarantee
Humanist Association Of Ireland Company Limited By Guarantee	The Redeemed Christian Church Of God Open Heavens Company Limited By Guarantee	Cobh Youth Services Company Limited By Guarantee	Marfan Syndrome Support Group Irl Company Limited By Guarantee
	The Sacred Cherubim And Seraphim Church-Prince Of Peace Parish Company Limited By Guarantee		
Incorporated Church Of Ireland Cork Young Men'S Association		Cockhill Community Pre-School & Childcare Centre Company Limited By Guarantee	Mary Aikenhead Meals On Wheels Company Limited By Guarantee
Irish Association For Spina Bifida And Hydrocephalus Company Limited By Guarantee	The Saint Bonaventure Trust Company Limited By Guarantee	Convoy Community Playgroup Company Limited By Guarantee	Matthew Shee Charity Company Limited By Guarantee
Irish Office For Padre Pio	The Society Of African Missions Trustees Company Limited By Guarantee	Cope Foundation	Middle Parish Meal Services Company Limited By Guarantee
Islamic Community & Education Centre Company Limited By Guarantee	The Sons Of Divine Providence	Cope Galway Company Limited By Guarantee	Midleton My Place Company Limited By Guarantee
Joy Christian Chapel International Company Limited By Guarantee	Transfiguration Parish Of Celestial Church Of Christ Company Limited By Guarantee	Corcaghan Community Pre-School Service Company Limited By Guarantee	Mol An Oige Community Childcare Company Limited By Guarantee
			Monaghan Branch Of Parents And Friends Of Persons With An Intellectual Disability Company Limited By Guarantee
Kagyu Buddhism Ireland	USPG Ireland	Cork Old Folks Friendly Association Company Limited By Guarantee	Monaghan County Childcare Committee Company Limited By Guarantee
Kingdom Covenant Ministry Of Christ Apostolic Church Company	Voice Of Truth Assembly Company Limited By Guarantee	Corrandulla Community Resource Centre Company Limited By Guarantee	Moyross Development Company Limited By Guarantee
Kingdom Gospel Centre Company Limited By Guarantee	Wat Thai Ireland Company Limited By Guarantee	County Donegal Parents And Friends Of People With Intellectual Disability Company	Naíonra Bun Cranncha Teoranta
Kingsway International Christian Centre Company Limited By Guarantee		Craanford/Monaseed Community Childcare Company Limited By Guarantee	

Complete Sample of Organisations

Social Services (continued)	
Naionra Pobail Seanchill Teo	Wh Five Loaves Company Limited By Guarantee
Naionra Tigh Na Si Naionra Pobail	Whitechurch & Waterloo Community Association Company Limited By Guarantee
National Insulation Products Company Limited By Guarantee	Williamstown Community Childcare Centre Company Limited By Guarantee
National Parents Council- Primary	Youngballymun Company Limited By Guarantee
National Youth Federation Company Limited By Guarantee	Youth Advocate Programmes Ireland Company Limited By Guarantee
Ncbi Charitable Foundation	
North Kerry Day Care Centre Company Limited By Guarantee	
Oaktime Trust	
Páisti Eois Cuideachta Faoi Theorainn Ráthaíochta	
Parslickstown Childcare Facility Company Limited By Guarantee	
Patrickswell Community Playschool Company Limited By Guarantee	
Pavee Point Traveller & Roma Centre Company Limited By Guarantee	
Pavee Point Travellers Centre Company Limited By Guarantee	
Pullough Community Pre School Company Limited By Guarantee	
Raheen Community Playgroup Company Limited By Guarantee	
Rainbows Pre-School Playgroup Company Limited By Guarantee	
Raphoe Community Playgroup Company Company Limited By Guarantee	
Rathduff Community Playschool Company Limited By Guarantee	
Redeemer Creche And Playgroup Company Limited By Guarantee	
Roscommon Safe Link Company Limited By Guarantee	
Rosewood Grove Project Company Company Limited By Guarantee	
Saimer Community Childcare Group Company Limited By Guarantee	
Salesian Youth Enterprises Company Limited By Guarantee	
Seirbhisí Curam Chill Chomain Cuideachta Faoi Theorainn Ráthaíochta	
Shercock Child Resource Centre Company Limited By Guarantee	
Simon Communities Of Ireland	
Southill Pre-School (Limerick) Company Limited By Guarantee	
Sr. Clemens Community Playschool Company Limited By Guarantee	
St. Asicus Social Services Centre Company Limited By Guarantee	
St. Declan'S School Company Limited By Guarantee	
St. Joseph'S Foundation	
St. Matthew'S Family Centre Company Limited By Guarantee	
St. Michael'S House Properties	
St.Monica'S Youth Resource Centre Company Limited By Guarantee	
Stad Le Cheile Company Limited By Guarantee	
Strokestown Community Playschool Company Limited By Guarantee	
Summerhill Community Childcare Company Limited By Guarantee	
Swords Day Centre For Senior Citizens Company Limited By Guarantee	
T.T Childcare Company Limited By Guarantee	
Tallaght Childcare Company Company Limited By Guarantee	
Taugheen Playgroup Company Limited By Guarantee	
Teach Na Nog Company Limited By Guarantee	
The Bandon Geriatric And Community Council	
The Carlow County Childcare Committee Company Limited By Guarantee	
The First Step Trust Company Limited By Guarantee	
The Geraldine Hall Company Company Limited By Guarantee	
The Grove After School Care (Management Company) Company Limited By Guarantee	
The Kilkenny County Childcare Committee Company Limited By Guarantee	
The Mahon Community Pre-School And Child Development Centre Company Limited By Guarantee	
The Moorehaven Centre Company Limited By Guarantee	
Tipperary Regional Youth Service Company Limited By Guarantee	
Togher Family Centre Company Limited By Guarantee	
Tots 2 Teens (Tooreen) Company Limited By Guarantee	
Travellers Support Group Blanchardstown Company Limited By Guarantee	
Walkinstown Association For People With An Intellectual Disability Company Limited By Guarantee	
Waterford Marine Sar Service Company Limited By Guarantee	
Waterford Youth Industries Company Limited By Guarantee	
Welcome Immigrant Centre Company Limited By Guarantee	
Westmeath Centre For Independent Living Company Limited By Guarantee	
Westside Creche And Pre-School Company Limited By Guarantee	