

ANALYSIS & INSIGHTS ON FUNDING OF THE NONPROFIT SECTOR IN 2019











## FOREWORD



The data in this report is from 2019, before the Covid-19 pandemic. This data will be the base data against which fundraising performance during Covid will be compared. 2019 was also the year that saw significantly more information on fundraising performance being declared by those organisations filing accounts.

Combined with continued growth in giving in Ireland, at an international level, the per capita gap with the UK has now closed. When comparing giving on a GDP (Gross Domestic Product) basis a giving gap remains with our UK counterparts. Looking across the Atlantic, there still exists a giving gap on a per capita and GDP basis when compared to US giving.

Now, as our economy is in a different place, is it time to look giving levels more in terms of Ireland's giving capacity in terms of GNI (Gross National Income) and/or GDP and less in terms of per capita? GDP captures what our multi-national sector is contributing, and we see what this brings in terms of corporate tax income. Our entrepreneurial culture has advanced, wealth levels are rising.

At the same time, as a society, our preference is for access to world class public services. These need to be funded. Philanthropy can play a role. In this report we can see the role it is already playing in each sub-sector. What is its potential?

+ The Community Foundation for Ireland







### Éilis Murray | CEO, Philanthropy Ireland



**GIVING**IREL

The unforeseen challenges and deep uncertainties experienced over the last almost 18 plus months continue to impact and will do so for some time to come. Collectively as a society we face testing times, as the full impact of the pandemic has yet to be revealed. The nonprofit sector has and will continue to play a vital role as we navigate the changing landscape.

Insights and data on giving are a critical resource to inform and guide the sector, including those seeking to support it. By building understanding of the giving landscape, collectively we can work towards optimising the raising of funds and their deployment for impact. Year on year studies is of key value, enabling trend analysis and contributing to a deeper understanding, of issues being addressed and what is being achieved.

Some findings in this year's report provide grounds for optimism. The increase in fundraised income is an obvious starting point, but the noted improvement in financial reporting augurs well; transparency is so important in giving. From a philanthropic perspective the small shift in the dial on major gifts, trust and foundation giving, and legacy giving as fundraising methods is positive. It is notable that they are also the most cost-effective methods tending to have a higher-than-average gift level. This highlights the value of strategic giving.

A dynamic giving culture signals a belief in civil society, recognising it as a vital contributor to the fabric of our communities and democracy. While this report draws on data that is pre-pandemic, it provides real insight on why the sector was well positioned for the resilience shown during the pandemic.

Well done to the team in 2into3 for developing this report and to those that have made it possible through their provision of resources. The insights here need to be used to guide and inform further development of giving in Ireland, visioning a model of strategic planned giving that supports the work of all organisations in the nonprofit sector for the benefit of society.



## INTRODUCTION

2021 marks the second year of Giving Ireland but the 11<sup>th</sup> year of this report, formerly known as *The Irish Not-For-Profit Sector: Annual Fundraising Performance Report*. This report aims to narrow the gap in knowledge on the sector by providing an analysis of its composition, funding and benchmarked performance. It is our hope that Giving Ireland will be used as a platform to encourage debate, collaboration and action that will elevate the sector.

This report delves into the funding of the sector, looking at State, Earned, Investment and Fundraised income and exploring the implications of these trends.

2019 saw modest growth in the Irish nonprofit sector and a notable improvement in financial reporting standards, bringing Ireland's statistics on giving closer in line with its international peers. The gap between U.K and Irish Giving Per Capita and Giving as % of Income has narrowed considerably.

While uncertainties of a post-pandemic future loom overhead, it may also be said that we have more information than we have ever had on the true capacity and resilience of the Irish nonprofit sector. We must continue to seek solutions to obstacles to transparency and activating strategic, transformational giving in Ireland. The picture of the Irish nonprofit sector presented in this report offers hope that not only is this a realistic mission but that it is already underway. This is demonstrable in the anecdotal evidence of Irish nonprofits who have and continue to face the evolving challenges of the global pandemic and the uncertainties of a post-pandemic future. As the world adjusts to the shocks of 2020 and returns to a new equilibrium, the focus of the Irish nonprofit sector should be to pave a new path forward which builds on the sector's strengths, responds to pre and post pandemic challenges and exploits technological opportunities for growth and transformation that have emerged since.

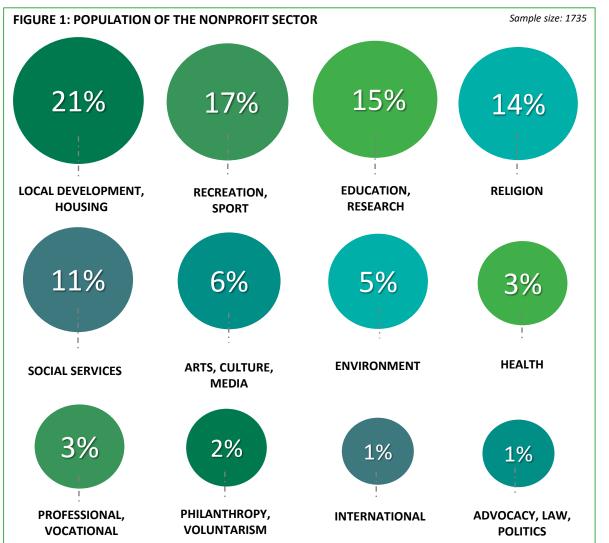
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### **GIVING**IRELAND

## SECTOR OVERVIEW



The Irish nonprofit sector was estimated to include 34,331 organisations in 2020 (Benefacts, 2021), an increase from 2019 when it was thought to be closer to 29,300 organisations. This can be explained, in part, by the growth of the Benefacts database which now includes many pre-existing organisations who previously did not make their data available. It can be assumed, therefore, that the 2021 figure is more reflective of the sector's true size and scale of income.

The organisations are classified under 12 subsectors by Benefacts. While the subsectoral composition of the sector saw a shift in our last report<sup>1</sup>, partially due to the addition of more religious organisations whose data had not been previously made available as well as locally registered entities in the Benefacts database. However, this has stabilised and the composition of the entire database in the past year has remained consistent (2019-2020). The overall population size has increased by approximately 1,490 organisations due to several newly registered charities, comprised of mainly schools and new incorporations.

Local Development/Housing remains the largest sector in terms of population size accounting for 21% of Irish nonprofits, with Recreation, Sport accounting for 18% and Education, Research accounting for 15% of the total population. The International, Advocacy Law, Politics and Philanthropy, Voluntarism sectors account for the smallest proportion of the nonprofit sector's population, collectively accounting for less than 5% of all organisations (Figure 1). Figure 1 is a representative breakdown of the total population of organisations as classified by Benefacts and the sample used in this report.

<sup>&</sup>lt;sup>1</sup> In 2021, the Benefacts database continued to close the gap in data by including existing organisations that had not previously made their accounts publicly available. We believe that the size of the sector in 2021, 34,331 organisations, therefore, provides the best basis for estimates on the sector's size in 2019 and have adjusted our sample and carried out extrapolations accordingly while using 2019 accounts.



## METHODOLOGY

The selected sample is based on the annual adjusted size of the sector as per the Benefacts database. Given the adjustments which has been made by sample size and composition, the findings of this report are therefore not directly comparable to previous reports in this series, but rather shows the analysis of the sector in the 2018-2019 timeframe.

This report applies stratified random sampling in the selection of organisations informing the findings. When extrapolated, the relative size of each subsector in the sample reflects that of the population. The total sample size equates to 1,735 organisations, or 5% of the total sector. The sample used in this report, when extrapolated, mirrors the proportional representation of the nonprofit sector. Aggregate figures for subsectors were extrapolated after adjusting for outliers in the top 2% level of each income category.

In comparison to last year's Giving Ireland report (Giving Ireland, 2020), there was a significant increase in the number of observations of reports of income, particularly for fundraised income. This has caused a notable jump in the approximation of total fundraised income for the sector in 2019. This report's sample varies year-on-year due to sectoral heterogeneity and is therefore not comparable to that of previous reports. However, this jump may be partially due to a higher standard of reporting for F/Y End 2019. This is discussed further in the section on Fundraised Income.

For International Comparisons, Modified GNI has been adopted alongside GDP as a measure of Irish income in 2019. Giving as a % of GDP and as a % GNI\* has been calculated, showing the effect of including factor income of multinationals' income on giving statistics and the gap between U.K and Ireland in terms of giving.

More information regarding Giving Ireland's methodology can be found on the <u>Giving Ireland website</u>.

GNI\* or Modified Gross National Income is GDP, net of incomes sent or received from abroad, and adjusted for globalization effects which disproportionately influence the approximate size of the Irish economy as measured by GNI such as depreciation on intellectual property, depreciation on aircraft leasing and net factor income of redomiciled PLCs.More information can be found from CSO as listed in References.

## LIMITATIONS

There are several limitations this report faces in approximating the true size of the Irish nonprofit sector. In particular, there remains a significant gap in the availability of high-quality data.

Total income, total fundraised income and the overall sector funding model are projected by applying a multiplier which corresponds to the representation of each subsector as a proportion to the whole in terms of number of organisations *and* the relative availability of data for that subsector. In subsectors such as Religion, Sports & Recreation and Education & Research, the sample of available accounts relative to the total number of organisations in the sector is lower and as a result , these subsectors are slightly underrepresented in the sample.

It is assumed that the profiles of organisations for which data is unavailable resemble a similar profile to those for which data is available. As Giving Ireland projects an approximation of the total pie of income for the sector from a sample of known incomes, it must be assumed that this sample would be similar to a sample of unknown incomes in terms of size and distribution.

Fundraised income, state funding, earned income, investment income trends and subsector funding models are based on and extracted from the data of 1,735 organisations, representing approximately 5% of the total population.

Annual accounts often provide limited information on fundraising. Therefore, a second, smaller sample of 21 organisations is included. These organisations anonymously self-reported their fundraised income and costs by method. Any findings using this sample have been clearly indicated as such.

Income is identified and categorised according to descriptors in organisations' financial accounts. Exceptional items and/or income which is unaccounted for in terms of source in accounts is excluded from the data set. A breakdown of total income accounted for vs. overall total income is included in Appendix C.

## TRANSPARENCY

### Almost half of available accounts were abridged in 2018

#### FIGURE 2: ABRIDGEMENT BY SUBSECTOR IN 2019

Subsector	Total Organisations	2019 Available Accounts (Abridged and Unabridged)	Filing Abridged
Arts, Culture, Media	2,005	699	49%
Recreation, Sport	6,043	926	66%
Education, Research	5,160	570	45%
Health	1,130	563	35%
Social Services	3,662	1,403	36%
Local Development, Housing	7,276	2,473	47%
Environment	1,801	475	39%
Advocacy, Law, Politics	448	238	33%
Philanthropy, Voluntarism	690	204	36%
International	434	204	46%
Religion	4,647	468	43%
Professional, Vocational	1,035	533	50%
Total	34,331	8 <mark>,</mark> 756	45%

Figure 2 shows the number of organisations with available accounts and percentage of those filing in abridged format. 45% of organisations filed abridged accounts in 2019, down slightly from 46% in 2018 and 48% in 2017 (2into3, 2020)<sup>2</sup>. The total number of available accounts organisations changing reporting periods or accounts submitted deemed illegible.

Recreation & Sports led in abridgement at 66% and had the lowest rate of SORP compliancy- just 9 of the 3,775 organisations with available accounts were SORP compliant. Advocacy, Law & Politics subsector exhibit the most transparency in provision of financial information with two-thirds of organisations with available accounts submitting in unabridged format.

Of the 8,756 available accounts, financial data was only available for 4,646 of these which are incorporated entities, while the remainder of unincorporated entities' financial data is not published by the Charities Regulator<sup>3</sup>.

According to the 2020 Edelman Trust Barometer, the percentage of Irish people surveyed who said they trust NGOs to do what is right increased by 4% 2019-2020. However, 'transparency around funding' remained one of the most salient issues and greatest areas for improvement, with only 27% of people believing that NGOs are doing well on the issue (2020).

Charities had until the end of 2020 to implement the Charities Governance Code issued by the Charities Regulator, which sets out the minimum requirements for compliance. It is the sector's hope that these guidelines will work with charities in developing good governance practices and strengthen the public's trust on issues surrounding transparency.

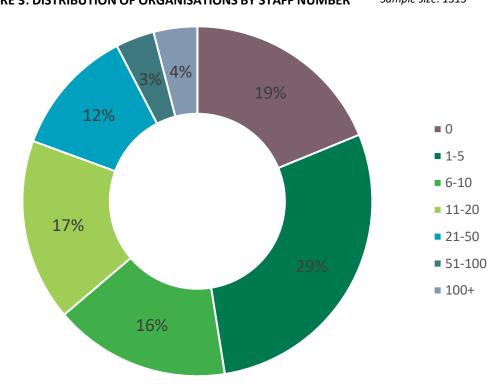
<sup>2</sup> The CRO gave an extension to 11th June 2021 for filing of accounts. It was shortly after this date that preparation of Giving Ireland 2021 began.

<sup>3</sup> It is assumed that the population of organisations who submit unabridged accounts and for which we have financial data resemble a similar profile to that of the unknown population for which we do not have financial data.

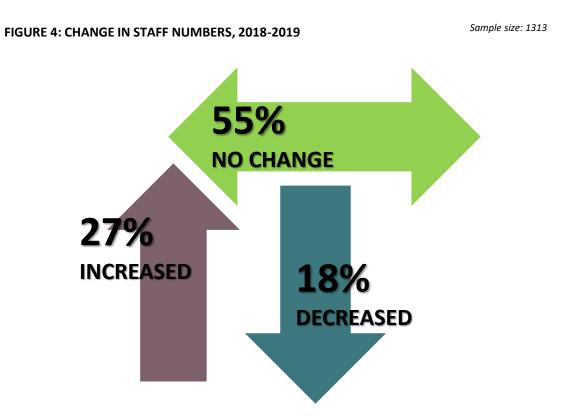


## STAFF

Employment saw a net increase of 7%, while over half of organisations employed 10 staff or less.



# FIGURE 3: DISTRIBUTION OF ORGANISATIONS BY STAFF NUMBER Sample size: 1313



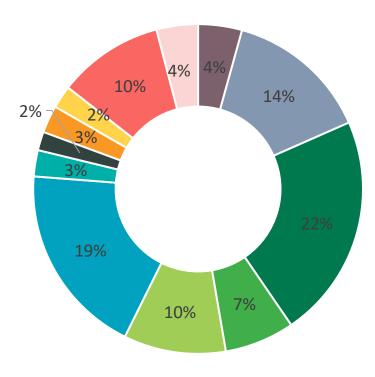
In 2019, 48% of organisations reported fewer than 5 staff, while 7% employed more than 50 people (Figure 3). The average number of staff in the sector was 24, with a median of 6. This gap is reflective of the sector's heavily skewed distribution in terms of organisational size, characterised by a large majority of smaller organisations relying on volunteers rather than paid employees. A quarter of the total sample of organisations (1,735) did not submit data for staff numbers, which indicates that the number of organisations with no paid employees is likely to be much higher than shown here.



## INCOME

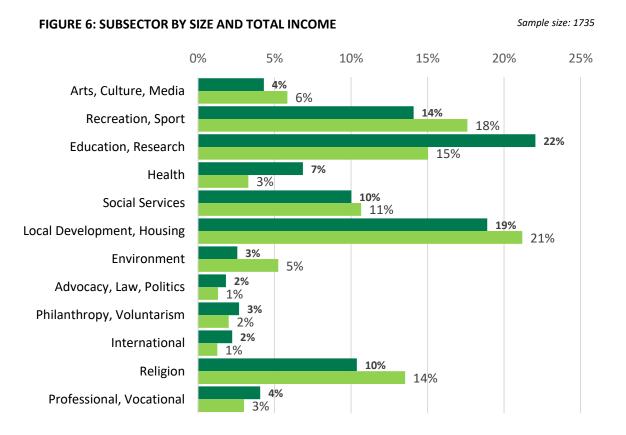
## Local Development & Housing Led in Size While Education & Research Led in Income.

### FIGURE 5: TOTAL INCOME BY SUBSECTOR





- Education, Research
- Health
- Social Services
- Local Development, Housing
- Environment
- Advocacy, Law, Politics
- Philanthropy, Voluntarism
- International
- Religion
- Professional, Vocational



#### ■ % Total Income ■ % Population

Giving Ireland estimates the sector's total income to have been at least €19 billion in 2019



Average Change

-€4,663

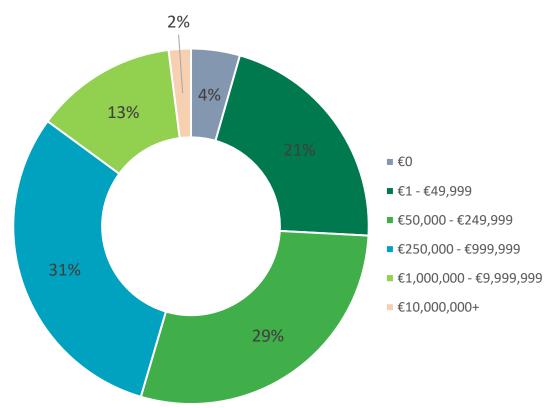
Sample size: 1659

## INCOME

A small percentage of very large organisations dominated a largely bottom-heavy sector, while 54% had an income under €250,000

#### FIGURE 7: INCOME DISTRIBUTION IN 2019

Sample size: 1735



	HOOKE 5. CHANGE IN INCOME DI INCOME DIRACKET 2015		
	Income Bracket	% Change	
ed	€1 - €49,999	-6%	
ne		-078	$\vdash$

FIGURE 9. CHANGE IN INCOME BY INCOME BRACKET 2019

€50,000 - €249,999	0%	-€58,840
€250,000 - €999,999	4%	€8,227
€1,000,000 - €9,999,999	0%	€153,843
€10,000,000+	6%	€1,709,434
Total	3%	€152,261

#### FIGURE 8: DISTRIBUTION OF INCOME 2019

AVERAGE INCOME	<b>14%</b> ABOVE	<b>86%</b> below
€1,177,351	AVERAGE	AVERAGE

The Irish nonprofit sector is dominated in terms of income size by a small number of organisations. The average income was  $\leq 1,177,351$ , and the median  $\leq 205,302$  (*Figure 8*), illustrating again the sector's distribution in terms of organisational size whereby a relatively small number of organisations take in income above  $\leq 1m$  (*Figure 6*).

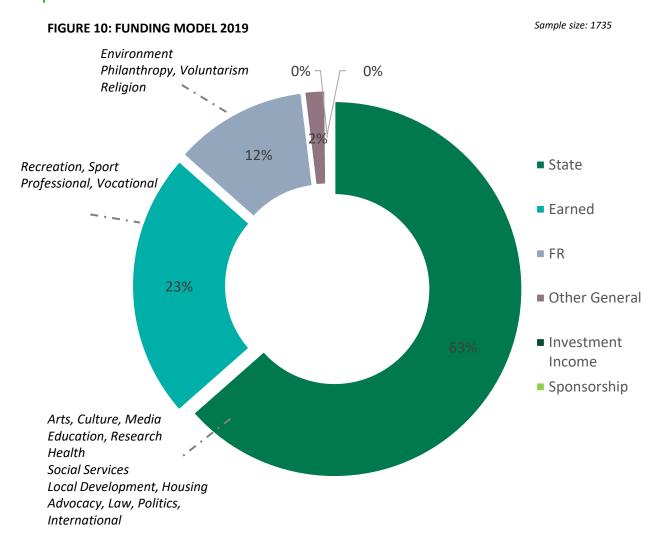
The pattern of year-on-year changes in total income by income bracket has also remained consistent, although more pronounced for 2018-2019, with organisations in a higher income bracket more likely to have seen an increase in total income for 2019, while organisations receiving less than 50,000 in 2019 noting on average a -6% decrease in fundraised income.

Overall, the sector noted a modest increase of 3% in total income for 2019, with an average monetary increase of  $\leq$ 152,261. This result seems to have been driven positively by top 33% of the sector's organisations (i.e., organisations in the largest and middle income brackets) but dampened by the majority of organisations, bottom 66%, who saw either a decrease or no change in income 2018-2019. (*Figure 7 & 9*)

### GIVINGIRELAND

## **FUNDING MODEL**

In 2019, State Funding Accounted for 63% of the Nonprofit sector's Funding Model...



State funding accounted for 63% of the sector's total funding in 2019, reflecting Education & Research, Health, Social Services and Local Development & Housing organisations' high reliance on government funding.

Earned Income accounted for 23% of the sector's funding, Fundraised Income made up 12% and 2% of income was recorded as 'Other General' in 2019<sup>4</sup>.

A high proportion of State Funding reflects the significant mutual reliance between the state and voluntary sector in Ireland- the former relying on delivery of services and the latter dependent on funding (Independent Review Group, 2019). The extent to which the state relies on the voluntary sector can have legal and political implications for the operation of nonprofits in receipt of state funding. This is discussed further on Page 14.

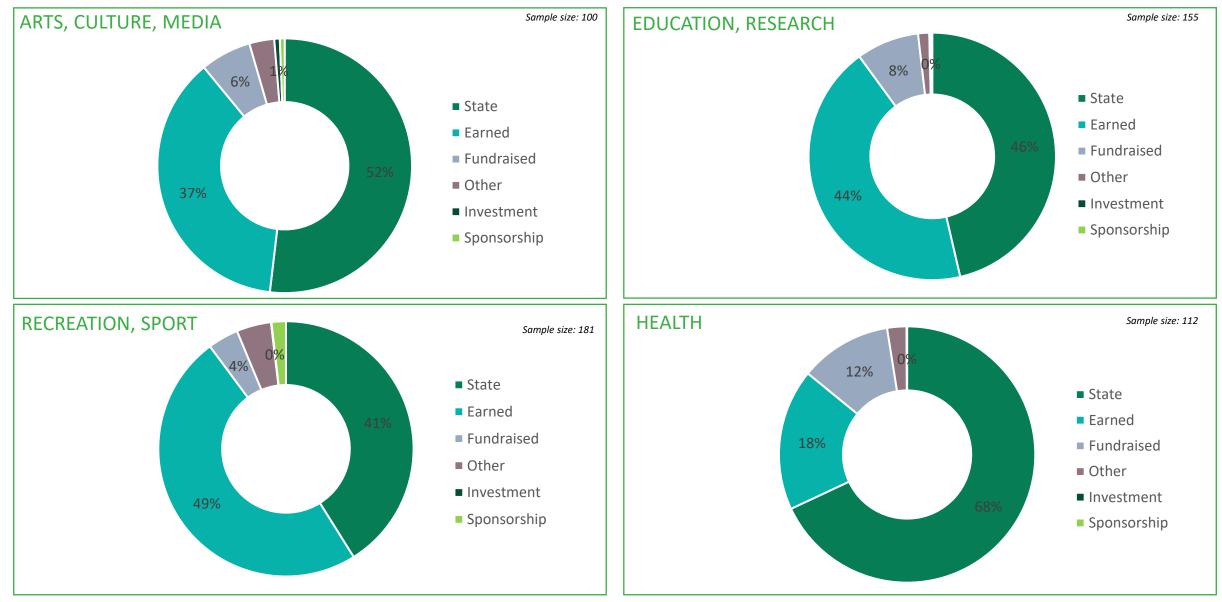
The continuation of state support throughout the Covid—19 pandemic has been hugely important in allowing nonprofits to meet the increasing demand of service-users and support the most vulnerable in our communities. The efforts and impact of the voluntary sector in meeting increasing demands and adapting to an extremely different environment should not be underestimated. However, as the country recovers from the crisis, steps must be taken to build long-term resilience. While the societal challenges future generations will face remain to be fully understood, advancing technology and diversifying fundraising sources will be central to building a shock-resistant system. The Irish nonprofit sector's current funding model may inhibit the sector's ability to develop sustainably while keeping apace with shifting donor preferences and the changing demands of service users in a rapidly evolving modern economy.

The funding models for each subsector can be found on pages 11-13.

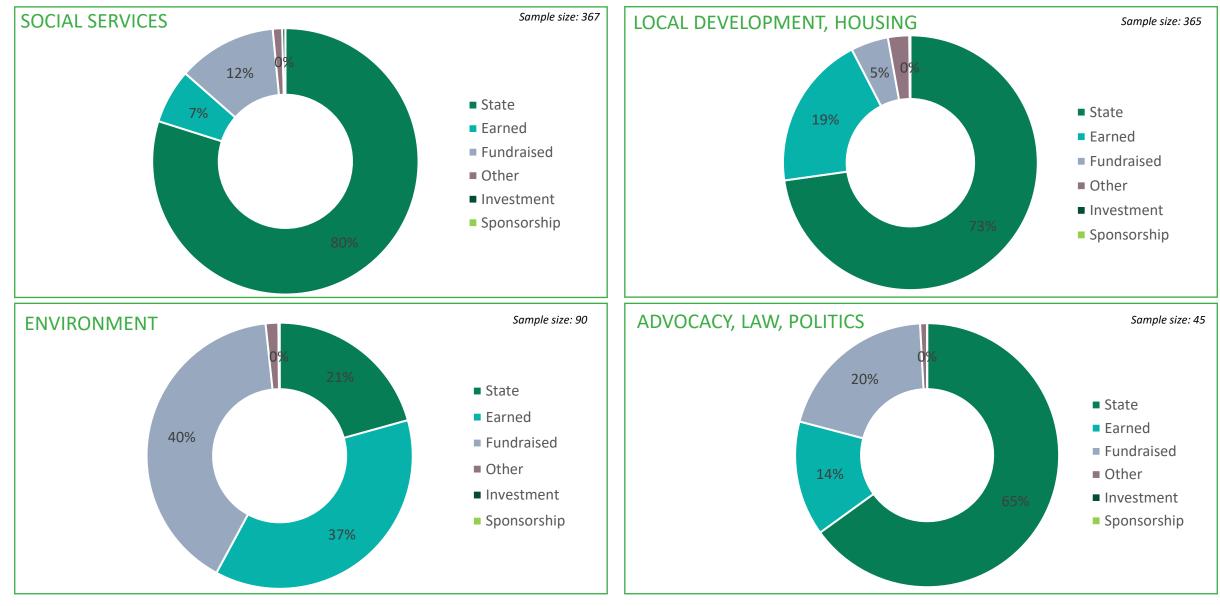
## A high proportion of State Income reflects a significant mutual reliance between the state and nonprofit sector in Ireland

<sup>4</sup>In Giving Ireland 2020, Fundraised Income was approximated at 8% of the Irish nonprofit's funding model, Earned income 38% and State Funding 52%. These changes in proportions are due to both the year-on-year changes seen in each income category as well as improvements made to the methodology and extrapolation of sample figures. This effect also holds for individual subsector models.

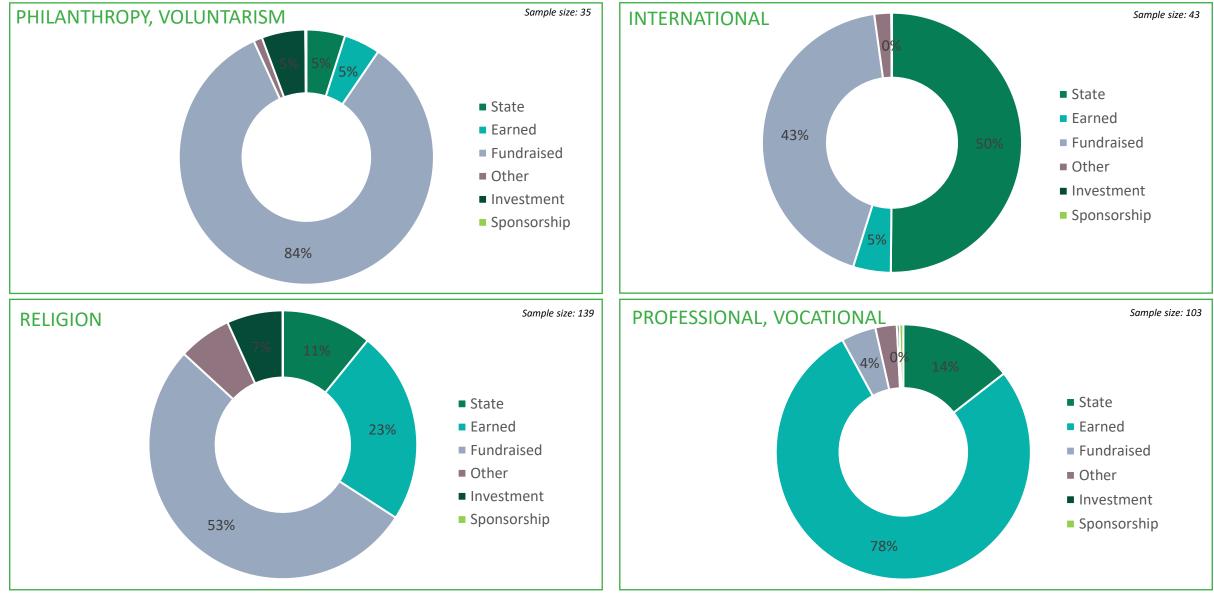
## SUBSECTOR FUNDING MODELS



## SUBSECTOR FUNDING MODELS



## SUBSECTOR FUNDING MODELS



### **GIVING**IRELAND

## STATE FUNDING

## State bodies funded 63% of the sector's total income and increased 6% from 2018

#### FIGURE 11: STATE FUNDING AS A PERCENT OF TOTAL INCOME 2019

Sample size: 1735

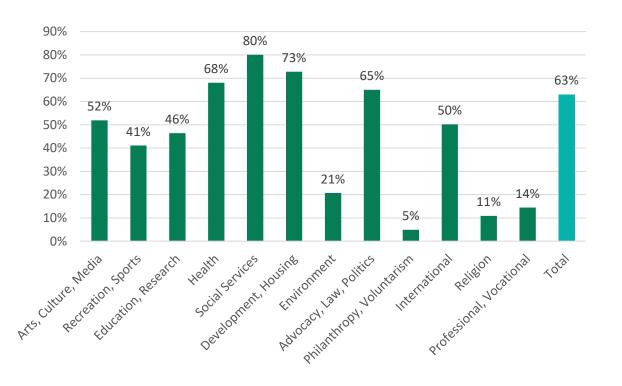


Figure 11. shows state funding as a percent of total income by subsector in 2019. The State continues to rely on the sector to provide vital services to the public. This is particularly so for Social Services, Health and Local Development & Housing, where Service Level Agreements, commissions and rent subsidies dominate their respective funding models.

Such a level of State funding, which Benefacts estimated to be at least  $\in$ 6.2 billion in 2019 (2021), has both contributed to the professionalisation of the sector and posed unique compliance challenges to organisations for whom the State is their primary source of income.

The Irish nonprofit sector's funding model reflects a significant mutual reliance between state and the voluntary sector (Health, Social Services, Local Development, Housing) to provide vital services to the public. The relationship between statutory and voluntary bodies in the sectors have seen *"mixed success in terms of co-operation at local and national levels. In many instances, strong and effective local relationships ensured the provision of services, sharing of learning, and collaboration on quality <i>improvement measures"* (Independent Review Group, 2019, p. 9)

The repeal of the Eighth Amendment to the Constitution in May of 2018 permitted under law the provision of abortion services. This prompted discussion surrounding the support offered by the state to religious or faith-based health services which refuse the offering of services like abortion, which are now within the ambit of citizen's constitutional rights. The event highlighted the implications of this relationship between statutory bodies and the voluntary sector in providing essential health services to the public.

The 'Report of the Independent Review Group established to examine the role of voluntary organisations in publicly funded health and personal social services' pointed out the politically and legally complex nature of the state's involvement in the voluntary sector: where the state is *"free not to provide funding to organisations that refuse to provide certain lawful services"* on one hand, but where the decision to not provide funding to these organisations could lead to disruptions and *"consequent detriment to service users and the public "* (2019, p. 10).

## STATE FUNDING

### Majority of Organisations Saw an Increase in State Funding 2018-2019.

Figure 12 shows year-on-year changes in State funding by subsector. Several organisations were excluded from this analysis in order to prevent skew. This was due to a lack of reporting for the year 2018.

Overall, state funding of the nonprofit sector increased by 6%. Environment saw the highest increase in state funding at 13%. Health, Recreation & Sport and the Professional, Vocational sector all saw increases in state funding of 7%. Just over half of all organisations for which data was available on state grants in 2018 and 2019 saw a change in state funding, where 65% of these organisations noted an increase in state funding and 35% noted a decrease (Figure 13).

FIGURE 12: CHANGE IN STATE FUNDING BY SUBSECTOR, 2018-2019		
Subsector	% Change	
Arts, Culture, Media	4%	
Recreation, Sport	7%	
Education, Research	4%	
Health	7%	
Social Services	5%	
Local Development, Housing	4%	
Environment	13%	
Advocacy, Law, Politics	4%	
Philanthropy, Voluntarism	6%	
International	2%	
Religion	22%	
Professional, Vocational	7%	
Total	6%	

While the Environment sector saw increase in state funding by 13%, it is one of the sector's least state reliant subsectors, with 21% of its funding coming from state sources in 2019 (Figure 11).

Community Foundation for Ireland (2020) stated in relation to the Climate Action Fund, that while awareness of issue has grown, proper community engagement has been stunted by lack of funding and the reliance of Environmental initiatives on short-term grants and minimal core funding. The first progress report was published by the Department of the Taoiseach in Q2/Q3 of 2019, showing the relative infancy of state engagement with the issue. As *"the climate crisis is without doubt the defining challenge of our generation"* (p. 7), it is worthy to note the mobilisation of Irish youth behind the issue in 2019, taking specific measures to propel government partnership with relevant stakeholders and building public awareness. Such examples include Extinction Rebellion, Fridays for Future and the Youth Assembly held in the Dáil in November 2019, which saw 150 young people from around the country deliver 10 climate action recommendations to government (Department of Taoiseach, 2019).

### FIGURE 13: CHANGE IN STATE FUNDING BY NUMBER OF ORGANISATIONS, 2018-2019

Sample size: 1530

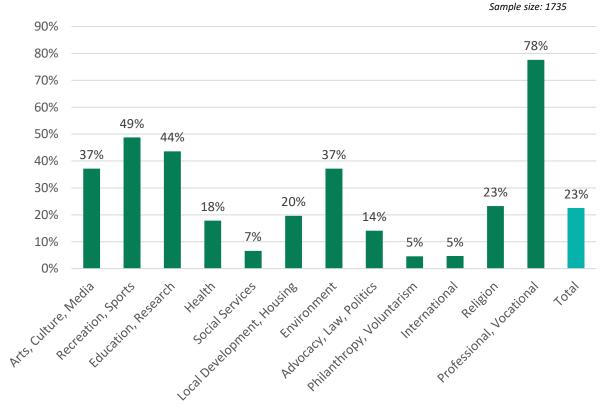
State Funding 2018-2019	Percentage of Organisations
Increase	33%
Decrease	18%
Any Change	51%
No Change	49%

### **GIVING**IRELAND

## EARNED INCOME

## *Earned income formed 23% of the sector's total funding model*

#### FIGURE 13: EARNED INCOME AS A PERCENT OF TOTAL INCOME 2019



Professional, Vocational sector relied on income from Earned sources for 78% of its total funding model in 2019.

Earned income accounts for almost half of funding in the Recreation, Sports and Education & Research subsectors.

Overall, the nonprofit sector saw an increase of 6% in income from Earned sources in 2019. The only sector to see a decrease in Earned income was Religion (-2%).

It is likely that Earned Income will be the most affected by the pandemic's onset in 2020, data for which will be available in June of 2022. The Wheel report, which conducted a survey of its members 28th July- 24th August found that almost half of organisations anticipated an income loss of up to 75% for 2020, due to disruptions to both service delivery (earned income) and fundraising plans (fundraised income) 71% of the Wheel's members moved services to online delivery, 60% had restructured services and 56% adjusted premises only 4 and a half months after the beginning of the pandemic (The Wheel, 2020). It remains to be seen whether these innovative efforts have reduced the severity of Covid's impact on the sector's earned income sources.

International subsector saw a jump in Earned income by 45%, which was due to the Vita's Green Impact Fund which saw a €1million return on carbon emission sales in 2019<sup>\*</sup>

#### FIGURE 13: CHANGE IN EARNED INCOME BY SUBSECTOR, 2018-2019

Sample size: 1414

Subsector	% Change
Arts, Culture, Media	5%
Recreation, Sport	6%
Education, Research	9%
Health	0%
Social Services	11%
Local Development, Housing	15%
Environment	5%
Advocacy, Law, Politics	2%
Philanthropy, Voluntarism	4%
International	45%
Religion	-2%
Professional, Vocational	7%
Total	6%

\* Excluding Vita (Rti) from the analysis results in a -2% decrease in Earned Income for the International 16 subsector.

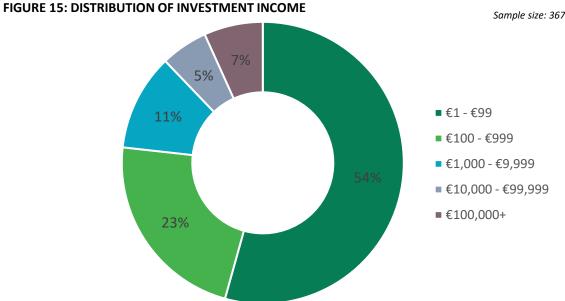


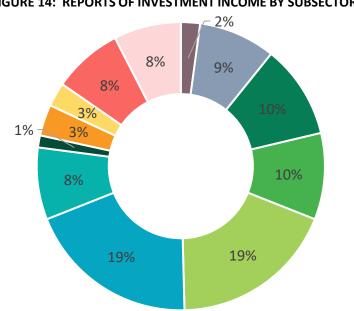
## **INVESTMENT INCOME**

### Only 21% of organisations sampled recorded investment income as a source of income in 2019.

While organisations in Religion and Philanthropy & Voluntarism sectors accounted for 8% and 4% of the total sample who received investment income in 2019, the average investment income was significantly higher than in other subsectors, at €130,164 and €210,059, respectively.

Figure 15 shows the distribution of investment income by size of investment. Over half of organisations recording returns on investments as a source in income fell in the €1 – €99 range, while just 5% recorded returns of €100,000 or more in 2019.





#### FIGURE 14: REPORTS OF INVESTMENT INCOME BY SUBSECTOR

Sample size: 367

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

O'Grady & Roberts (2019) highlight that the sector's tendency in the past to stick to low-risk ventures also speaks to NPO's lack of investment in larger, capital investments which would seek to digitally transform the sector.

Such ventures involve higher project and reputational risks. A guarded approach to NPO's investments may have been integral to regaining public trust following a series of scandals in the sector but a continued conservative approach to investment opportunities could severely limit the sector's ability to generate capital and transform itself if it is to keep up with the modern economy (O'Grady & Roberts, 2019).

Since both O'Grady & Robert's paper (2019) and AIB's 'Growth and Governance in the Nonprofit Sector' (2017), which depicted the NPO sector's investment strategy as low-risk and low-yield, trustees have been forced to move up the risk curve to generate the same return due to negative interest rates (2into3, 2020).

### AVERAGE INV. INCOME €23,111

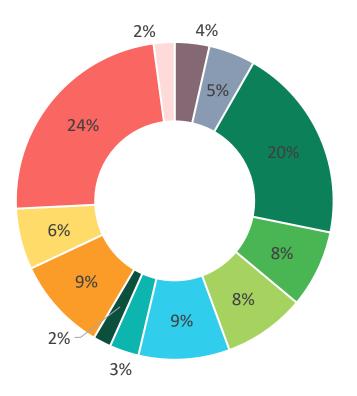
**9%** ABOVE AVERAGE **91%** BELOW AVERAGE



## **FUNDRAISED INCOME**

## The total fundraised income for the nonprofit sector in 2019 is estimated at $\in 1.78$ billion

FIGURE 17: FUNDRAISED INCOME BY SUBSECTOR, 2019



Arts, Culture, Media

- Recreation, Sport
- Education, Research
- Health
- Social Services
- Local Development, Housing

Sample size:646

- Environment
- Advocacy, Law, Politics
- Philanthropy, Voluntarism
- International
- Religion
- Professional, Vocational

Giving Ireland 2019 estimates that the Irish nonprofit sector received at least €1.78 billion in fundraised income in 2019.

Based on Giving Ireland 2021 analysis, the Education, Research sector accounted for 20c of every euro raised in 2019, while Religion accounted for almost a quarter of total fundraised income for the year.

Health and Social Services received 8 cents of every euro raised, just below Philanthropy & Voluntarism and Local Development, Housing sectors which received 9 cents each for every euro raised in 2019. The International Development subsector accounts for 6% of the total fundraised income for the year, contrasting sharply with its position in 2015, when it accounted for 18% of the total reported fundraised income in the sector (2into3, Seventh Annual Fundraising Report).

Religion still dominates a large portion of the pie of fundraised income in Ireland despite the downward trend in donations to religious organisations as a proportion of total donations, noted in a trend analysis using Household Budget Surveys (Benefacts, 2020). Giving Ireland data notes that 'Donations' was the fundraising method which recorded the most fundraised income in 2019 at 27%. This is partially due to the term 'Donations' being used as an umbrella term for several different methods of giving. Even so, Religious organisations accounted for 16% of 'Donations' received during the year (Giving Ireland, 2021). CAF (2020), a report which measures individual giving trends by frequency, reported that nearly one in five Irish donors made donations to religious organisations in the same year-2019.

### *Education & Research received 20c of every Euro raised in 2019*

## FUNDRAISED INCOME

## Number of Reports of Fundraised Income in Financial Accounts Increased 2018-2019.

Figure 18 shows the total number of observations of reports of fundraising methods for the same sample of organisations in 2019 and 2018.

Many organisations do not report fundraised income by method or report fundraised income as donations.

Donations may encompass major gifts, regular/committed giving, legacies/bequests, online donations. Due to the paucity of data on methods of Fundraised Income, a non-representative sample of 21 organisations has been included in this analysis on Page 21.

1,107 reports of fundraising methods were recorded in 2019, an increase from 1,079 in 2018. This year-on-year increase illustrates the uptake of Legacies/Bequests and Trusts/Foundations which both saw notable increases in the number of gifts reported in 2019. While income generated through the former decreased by -16%, the increase in Legacies/Bequests echoes the overall increase in income generated through this method of fundraising in 2019.

FIGURE 18: REPORTING OF FUNDRAIS	<b>019</b> Sample size: 646	
Fundraising Method	No. Reporting 2019	No. Reporting 2018
Unspecified Fundraising	301	292
DM Appeals/Campaigns	22	24
Event Income	105	111
Corporate Giving	53	55
Selling Something	53	55
Legacies/Bequests	49	42
Trusts/Foundations	180	167
Major Donors	12	11
Donations	332	322
Endowments	0	0
Total	1107	1079

Number of observations of reports of Trust & Foundations goes up by 13, but income recorded from method decreases by -16%.

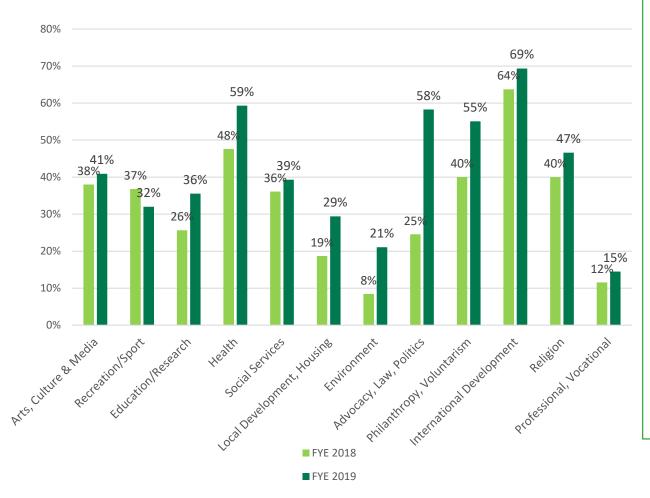


## **FUNDRAISED INCOME**

### Improvement in Reporting of Fundraised Income in Every Subsector Except Recreation & Sport.

#### FIGURE 19: REPORTING OF FUNDRAISED INCOME 2018-2019

Sample size FYE 2019: 646 Sample size FYE 2018: 484



This year, 37% of organisations sampled (n=646) reported fundraised income, compared with 29% (n=484) in the sample of last year's report. Figure 19 shows the percentage of organisations reporting any form of fundraised income by subsector by FYE December 2018 vs. FYE December 2019. While the two samples are unique and do not contain the same organisations and so therefore cannot be directly compared, the robustness of quality in the data may warrant an explanation beyond mere coincidence.

While many organisations still reported fundraised income in aggregate form (unspecified fundraising), Giving Ireland's analysis suggests that accuracy and detail in the categorisation of income in financial accounts has significantly improved from when accounts were prepared at FYE 2018 (pre-pandemic) to FYE 2019 (post-pandemic).

Covid-19 has cast a spell of economic uncertainty which poses challenges to financial reporters and boards of nonprofits in making forward-looking assessments of organisations' financial viability. Such challenges were addressed by the Financial Reporting Consortium in July 2020, who advised preparers of accounts to ensure a high level of disclosure to enable proper assessment of how Covid-19 may have affected the figures presented and companies' prospects. (2019).

Consideration of these factors, and efforts to give donors/the public and those financially managing these organisations may have induced a more thorough classification of income sources and thus higher number of observations in reports of fundraised income in our sample. The extension made by the CRO for filing of accounts to 11<sup>th</sup> June 2021 may have also allowed time for organisations to conduct a more thorough income analysis.

### **GIVING**IRELAND

## FUNDRAISED INCOME

A smaller, non-representative sample of organisations self-reporting fundraised income by method in 2019 was used to gain a more detailed picture of fundraising mix for Irish nonprofits. These organisations cohere to a standard set of definitions for fundraising methods, which gives a more accurate picture of fundraising mix than the sample used for the rest of analysis in this report. The aggregate fundraised income for this sample is just over 102 million, which made up approximately 6% of total fundraised income in 2019 (n=21).

Analysis shows that for 2019 showed that Direct Marketing Appeals/Campaigns and Regular/Committed Giving accounted for half of the total fundraised income for 2019.

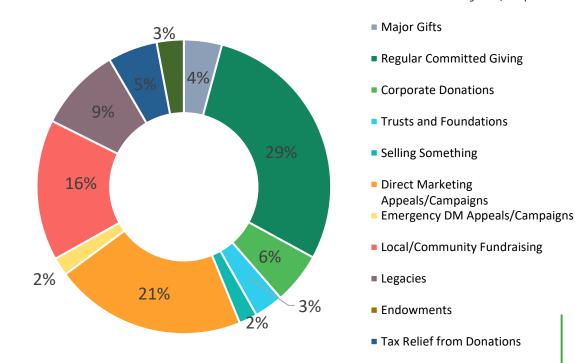
Relationship-based methods of giving accounted for 49% of the mix, illustrating the rise of more strategic fundraising methods with lower associated costs and a more sustainable flow of income. These methods have increased as a proportion of the total income, substituting for declining methods such as Selling Something which accounts for a mere 2% of the sample's total income raised in 2019 (Irish Giving Index, unpublished).

Corporate Donations make up 6% of the mix for 2019. Most of this income is purported to be cash donations, which underestimates the true level of contribution and opportunity for support available in the private sector. Business in the Community reports that 63 businesses donated €19 million in cash, €12.1 million in in-kind donations and over €6.1 million through employee volunteering in 2019 (2020).

Furthermore, philanthropic forms of giving in the corporate sector, such as those of Applegreen Fund and the Vodafone Foundation, reflect the evolving nature of giving and how the private sector can play an active role. This is not only in supporting nonprofits but also in developing the philanthropic infrastructure required for larger-scale giving and the advancement of transformative investment in the sector. However, central to partnership between the corporate and nonprofit sector is thoughtful investment, a point highlighted by O'Grady and Roberts (2019) who noted that organisations included in their survey felt a lack of synergy between the technological ambitions of nonprofits and the investments of the corporate sector. Since March 2020, nonprofits have adapted and overcome many challenges imposed by the Covid-19 restrictions which have placed pressure on sources of fundraised income. An analysis of the same sample of organisations saw the majority of organisations adapt their fundraising strategies to a virtual landscape and saw an increase in fundraised income 2019-2020. For example, Pieta House substituted its 'Darkness into Light' campaign with the 'Sunrise Appeal', a highly successful campaign which raised €4 million in 2020. An analysis conducted by 2into3 with the same sample of organisations observed that larger organisations and those with more a more diverse fundraising mix demonstrated higher resilience to shocks to fundraised income sources.

#### FIGURE 20: REPORTING OF FUNDRAISED INCOME BY METHOD, 2019

Irish Giving Index, Sample size: 21



Other



## **FUNDRAISING TRENDS**

### Overall, the Irish nonprofit sector saw a 5% yearon-year increase in fundraised income in 2019

In 2019, giving increased 5%, a modest increase in fundraised income sector but continuing the series of year-on-year growth seen in the past few years (2into3, 2018; 2019; 2020)

Figure 21 illustrates a correlation in the year-on-year trends in fundraised income for 2018-2019. Organisations fundraising less than €250,000 saw a decrease in aggregate fundraised income of -22%, while organisations raising more than €5,000,000 saw an increase of 17%.

Figure 22 shows the overall change in fundraised income for each subsector, and the average monetary change for each subsector. Philanthropy & Voluntarism saw a 33% increase in fundraised income, an average change of €294,264. This is partially attributed to the inclusion of several Foundations/Trusts in the subsector sample which may also be suitably placed in Health- for example, Saint John of God Foundation, Mater Foundation- or in Education, Research- such as the CMR Foundation.

Notable is the increase in fundraised income in Advocacy, Law & Politics due to a 64% increase in income from donations-. The Society for Protection of Children Against Cruelty saw Donations almost double between 2018-2019.

Sample size: 593

#### FIGURE 21: CHANGE IN FUNDRAISED INCOME BY FUNDRAISED INCOME LEVEL

Income Level	Average Change	% Change
<€250,000	-€3,427	-22%
€250,000 - €1,000,000	-€65,660	-11%
€1,000,000 - €5,000,000	€84,480	4%
>€5,000,000	€1,427,645	17%

#### FIGURE 22: MONETARY CHANGE IN FUNDRAISED INCOME BY SUBSECTOR

Subsector	% Change	Average Change
Arts, Culture, Media	-10%	-€3,391
Recreation, Sport	15%	€1,774
Education, Research	5%*	€6,592
Health	6%	€37,191
Social Services	2%	€2,920
Local Development, Housing	-9%	-€2,298
Environment	9%	€9,644
Advocacy, Law, Politics	28%*	€33,310
Philanthropy, Voluntarism	33%*	€294,264
International	0%	€2,680
Religion	-6%	-€12,711
Professional, Vocational	2%	€581

According to CAF's 2020 report on Irish giving trends, while Conservation, Environment & Heritage was one of the least popular causes identified for 2019, younger people were three times more likely than the average person to donate to these causes (CAF, 2020). Generational giving trends may partially explain why we have seen growth in the Environment subsector, which saw a year-on-year growth of 9% in fundraised income.

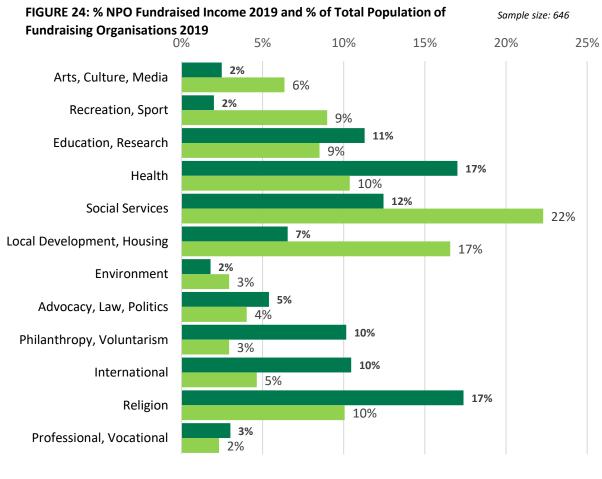
\*Amendment made to Fundraised Income % Change in Education, Research Sector in Revised November 2021 Version.

Sample size: 593

### **GIVING**IRELAND

## **FUNDRAISING TRENDS**

Health, Religion & Philanthropy, Voluntarism Sectors showed strongest fundraising performance proportionally in 2019 from organisations sampled.



% Total Fundraised Income

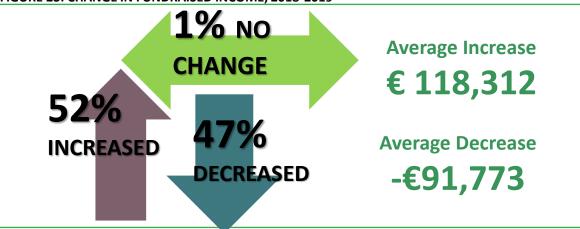
% Population of Fundraising Organisations

Figure 24 shows % of Fundraised Income and % of Total Population of Fundraising organisations by subsector. Sectors such as Philanthropy & Voluntarism, Health and International Development show evidence of highly effective fundraising, accounting for a disproportionately large percentage of the total sector's fundraised income relative to the number of organisations participating in fundraising.

While organisations in the Philanthropy, Voluntarism subsector account for only 3% of the total sample of organisations reporting fundraised income, they took in 15% of the total fundraised income for 2019. Health and International Development subsectors also show a similar disproportionately large level of fundraised income relative to their numbers in the fundraising space. (Figure 24.). Conversely, almost all other subsectors fundraised disproportionately less relative the numbers they represent in the fundraising space.

Local Development, Housing stands out, where 17% of all fundraising organisations from sample (646) were in this sector, yet the sector only accounted for 3% of fundraised income in 2019. The sector also saw a significantly lower intake of Legacies/Bequests out of the 8 other subsectors recording this source of income and took in no major gifts.

#### FIGURE 23: CHANGE IN FUNDRAISED INCOME, 2018-2019

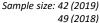




## FUNDRAISING TRENDS: LEGACIES & BEQUESTS

### FIGURE 27: % LEGACY/BEQUEST INCOME DISTRIBUTION BY SUBSECTOR, 2018/2019

International



Professional, Vocational

2% 2018 1% 3% 2019 13% 31% 65% 43% 11% 1% 0% 3% Education, Research Arts, Culture, Media Recreation, Sports Health Social Services Development, Housing Advocacy, Law, Politics Philanthropy, Voluntarism Environment

Religion

The discussion surrounding philanthropy in Ireland and contextual factors in enabling the culture of large-scale giving is not new (CFI, 2018; Philanthropy Ireland, 2020). However, a notable finding of Giving Ireland for 2018-2019 was the growth in legacies/bequests 2018-2019.

An underdeveloped philanthropic infrastructure and the popularity of small-scale charitable giving is one of the reasons why Irish people have been rated as one of the most charitable nations in the world while Irish giving per capita has historically lagged behind the levels of international peers (Giving Ireland, 2020).

Available estimates suggest that aggregate charitable bequests currently account for about 6% of all charitable giving (O'Leary, 2018), not far from Giving Ireland's estimate that 9% of all recorded fundraised income was related to Legacies/Bequests in 2018. However, this rose to 18% of the share of fundraised income recorded in 2019 (Figure 32). Philanthropy & Voluntarism saw a significant increase in fundraised income as a result. This percentile growth was mainly due to one 14 million legacy left to the CMR Foundation. The distribution of legacies/bequest income by subsector changed considerably as a result (Figure 27). Overall 8/9 subsectors noting income from Legacies/Bequests saw an increase in fundraised income from this method and the total income received from Legacies/Bequests increased by 113%\*.

Community Foundation for Ireland estimates that this 6% relates to 0.9% of the inter-generational wealth transfer at death, or approximately 50million. The figure for inter-generational wealth transfer at time of death is projected to increase from 5.5bn-6bn to somewhere between 9.6bn-14bn by 2036 (2018).

This poses a large potential source of income for the nonprofit sector in the coming decades, provided fiscal reforms are introduced to stimulate this kind of giving.

<sup>\*</sup> Excluding CMR Foundation, Legacies/Bequests experienced a 26% increase in terms of income received via this method.



Irish Giving Index, Sample size: 21

## **COST OF FUNDRAISING**

### It cost 28c to raise €1 in 2019

Only a very small proportion of organisations in our sample reported fundraising costs, and an even smaller number of organisations reported fundraising costs by method. However, the number of observations of fundraising costs reported in the aggregate form almost doubled 2018-2019.

In 2019 the average cost to raise  $\leq 1$  was 28c. Selling Something was the costliest method, requiring 82c to raise  $\leq 1$ , highlighting the importance of a varied fundraising mix to get the best return on investment. Conversely, Legacies cost just 4c, followed by Trusts & Foundations at 7c to raise  $\leq 1$ 

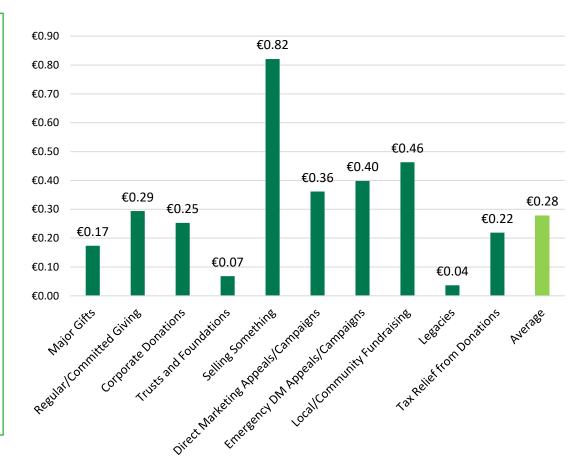
Methods such as Trusts & Foundations, Legacies and Major Gifts all have lower associated costs according to this sample of organisations. Such methods also tend to have a higher average gift level (Irish Giving Index, 2019), making them more attractive methods of fundraising in terms of returns on investment. However, this data does not capture non-monetary returns on methods of fundraising, such as raising brand awareness via Selling Something in charity stores.

Data on the costs of 21 organisations was collected during 2020. In Q2 of 2020, the cost of Local/Community Fundraising dropped to just 6c, reflecting the movement of campaigns to online forms of fundraising.

### 28c invested = €1 raised in Ireland

22p invested = £1 raised in U.K. in 2018 (NCVO, 2020)

25c invested = \$1 raised in U.S. in 2018 (Giving USA, 20184)



<sup>4</sup> The Giving USA report does not give an overall figure on the cost to raise a dollar but estimates this to be \$0.25 to raise \$1 for the Health sectorin 2018.

<sup>5</sup> This cost is an estimate based on a small, non-random sample and should therefore be viewed with caution.

X – Data on fundraising costs for U.K and U.S were available for 2018 only.

FIGURE 31: COST TO RAISE €1 BY FUNDRAISING METHOD, 2019<sup>5</sup>



## **GIVING PER CAPITA**

## Ireland gave €362 per capita in 2019, while giving formed 0.5% of Ireland's GDP

### FIGURE 29: ESTIMATED PER CAPITA GIVING AND PERCENT GDP 2019

Giving Landscape	2019
Total Fundraised Income	€1.78b
Per Capita	€362
As a % of GDP	0.5%
As a % of Modified GNI	0.83%

The highest giving per capita levels were noted in Education & Research at  $\xi$ 72.24 and in Religion at  $\xi$ 85.69.

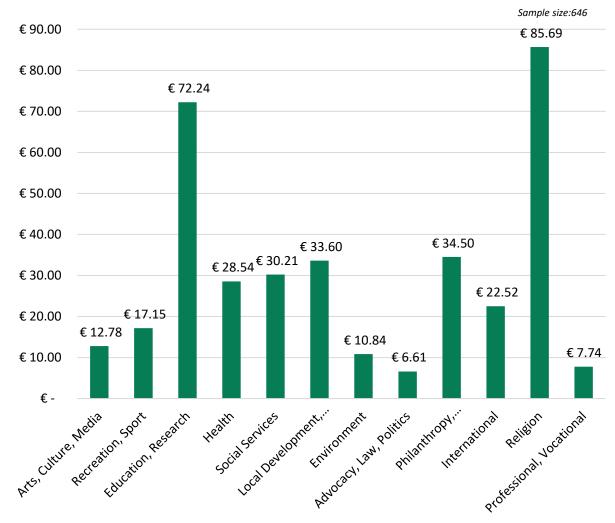
These per capita figures reflect the breakdown by subsector of one fundraised Euro on page 8.

Philanthropy & Voluntarism notably higher due to increase in FR income, specifically Legacies/Bequests.

Per Capita giving and Giving as a % of GDP are best discussed in terms of the pattern seen over time with respect to GDP, fundraised income growth trends and improvement in data quality. While there is lack of directly comparable trend data on giving per capita levels, looking at the growth rates of the Irish economy combined with the improvement in data quality can explain why we have seen notable changes in these metrics and their positioning relative to international comparisons, further discussed on page 28.

The size of the Irish economy has been the main determinant of its relatively low Giving as % of GDP. Due to the Irish economy's unique position as a hub for foreign direct investment, inflating GDP, Irish giving as a % of income (GDP) does not accurately depict Irish household giving/income<sup>\*</sup>

#### FIGURE 30: PER CAPITA GIVING BY SUBSECTOR 2019

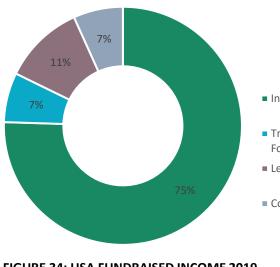


\*Modified GNI has been included in this analysis as an alternative and comparative metric to GDP. This is presented and discussed further on Page. 29.

### GIVINGIRELAND

## **INTERNATIONAL COMPARISONS**

FIGURE 32: IRELAND FUNDRAISED INCOME 2019 Giving Ireland 2021,



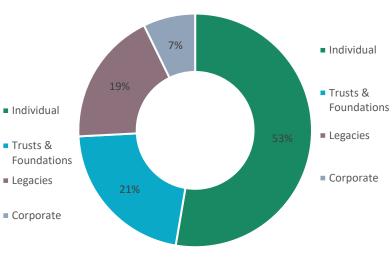
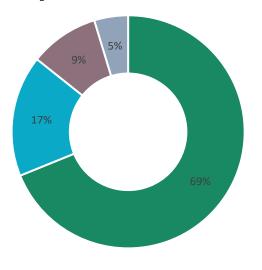


FIGURE 33: UK FUNDRAISED INCOME 2019

NCVO Civil Society Almanac 2021

FIGURE 34: USA FUNDRAISED INCOME 2019 Giving USA 2020





Individual
Trusts & Foundations
Legacies
Corporate
20%
4%
7%
Individual
Trusts & Foundations
Legacies
Corporate
Gift Aid In 2019, Ireland relied most on Individual Giving at 70%. Trust & Foundations formed 6% of the Fundraising Model, a larger portion of the mix previously thought to have been understated. The number of organisations reporting income from Trusts & Foundations increased by 8% in 2019.

Notable is the proportion of legacies at 18%. Excluding the 14 million legacy to the CMR foundation, this stands at 11% of Ireland's fundraised income in 2019, and increase from 2018 where it accounted for 9% of the mix.

Caution must be taken when comparing Ireland to other countries in terms of giving, particularly when considering institutional philanthropy. Where Trusts & Foundations in the UK, New Zealand and many European countries include state-operated entities, this report defines philanthropy and therefore charitable Trust & Foundation income as being non-state. No common, legal definitions currently exist surrounding philanthropy or Trusts & Foundations in Ireland or in much of the EU. Clarity is needed regarding what constitutes Trust or Foundation status, or, for that matter, philanthropy.

\*Annual data and breakdown of non-government grants for the NZ nonprofit sector were unavailable for 2019. This Funding model reflects the 2018 NZ sector funding model.

### **GIVING**IRELAND

## **INTERNATIONAL COMPARISONS**

## In 2019, Giving Ireland estimated Giving Per Capita to be €362.

Comparing findings on giving as a % of GDP globally, Ireland (0.5%) still falls behind in comparison to the US (2.1%), UK (0.86%) and New Zealand (0.96%). Looking at patterns in fundraising methods may explain this discrepancy while also noting different social structures across countries.

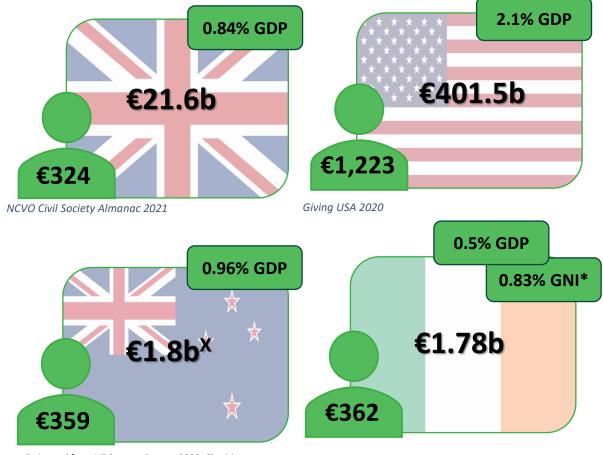
Though U.S. giving is also driven by individual donations (€276.5b, 69% of total giving), the sector has seen an increasing and consistent growth of trust giving up until 2018, and levelling in 2019, comprising a larger share of the giving than it did 15 years ago (2019: €67.5b, 17% of total giving) (Giving USA, 2020). Proportions are also higher in the UK than Ireland in 2019 (IE: 6%, UK: 21%) (Martin *et al*, 2021), considering there is a substantially larger number of U.K. trusts and foundations (The Cape Partnership, 2021). A Benefacts (2021) report found that countries of a comparable population to Ireland, which has 164 trusts and foundations, have a considerably higher number of such organisations. This may be one factor in why we see a smaller proportion of overall giving in the Irish case relative to GDP as richer philanthropic infrastructure can support giving in these contexts. Nonetheless, the gap between the U.K. and Ireland for overall giving/giving per capita has narrowed considerably, while trusts and foundations in the U.K have faced a series of funding challenges since 2016 in response to market uncertainties

The U.K's nonprofit sector has witnessed a plateauing of government and public income as reported by the UK Civil Society Almanac since 2016/2017 (2019; 2020; 2021). The Irish nonprofit sector which has not faced the same pre-pandemic challenges and has seen steady growth in fundraised income which may be why we see the gap closing in 2018/2019.

The ACF 2020 Foundation Giving Trends update report notes that in the UK, "prepandemic, foundations were already beginning to face major funding challenges" (p. 5). The report, which tracks the 90% of the value of giving by philanthropically-funded foundations, both serves as an indicator of philanthropic funds coming into the UK NP sector and money being spent via grants on other NPOs.

<sup>x</sup>A breakdown of New Zealand's Giving for 2019 was unavailable. This figure is an approximation of the total giving for 2019 (excl. government trusts), based on the growth 2018-2019 of total giving (incl. government trusts). It is plausible that this figure is higher than stated.

The UK's top 300 foundations witnessed a sharp fall in the value of investments, a fact likely explained by the uncertainties in global markets in 2018-2019 with BREXIT, China-US trade disputes and the slowdown effect of China's attempts to deleverage and reduce its debt. The report notes that a smaller proportion of Foundations (41%) increased their funding from previous years' levels, a key source of income for the U.K's nonprofit sector (21%).



Giving Ireland 2021

Estimated from NZ Support Report, 2020; Charities Regulator Annual Report 2019/20

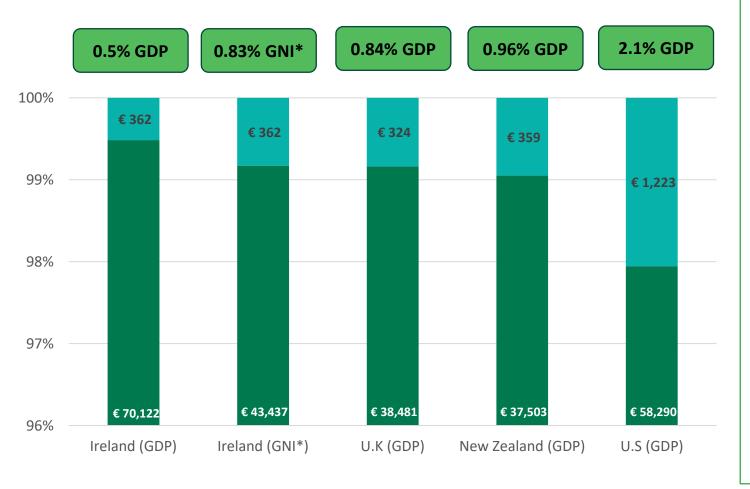
FIGURE 30: INTERNATIONAL GIVING PER CAPITA AND AS PERCENT OF GDP, 2019



## **INTERNATIONAL COMPARISONS**

Income Per Capita

FIGURE 30: INTERNATIONAL INCOME PER CAPITA, GIVING PER CAPITA AND AS PERCENT OF GDP, 2019



Giving Per Capita

Figure 30 shows Income Per Capita and Giving Per Capita for Ireland, U.K, New Zealand and the U.S.

Irish tax incentives for multinational corporations are well known, however, the effect of profits coming from BEPS tools<sup>X</sup> on economic statistics have been obscured until recently. In February 2017, Economic Statistics Review Group recommended the use of Modified GNI (Gross National Income), as a better measure of the true position of the Irish economy. Defined by the CSO as "Irish GNI less the effects of the profits of re–domiciled companies and the depreciation of intellectual property products and aircraft leasing companies". In 2019, the inclusion of globalisation effects inflated GDP by 40% (Appendix D).

When using GDP as the measure for national income, Ireland's Income Per Capita is almost double that of U.K's (38,481) and New Zealand's (37,503) at 70,122. Following from this, Giving as a % of Income for Ireland lies 0.3%-1.6% below its international peers when Irish income is measured using GDP. Using Modified GNI sees Ireland's Giving as a % of Income come in at 0.83%, only 0.01% below the U.K.

Modified GNI may represent a more accurate picture of average Irish household income, and can partially explain why previous estimates of Irish giving falls behind other countries, or why Ireland is touted as one of the most generous nations in terms of charitable giving but lags behind when It comes to larger-scale/philanthropic giving.

A consideration for the Irish nonprofit sector, is whether this extra 27,000 per capita in Irish GDP is exploitable from a fundraiser's perspective. The Irish economy's unique position as a hub for foreign direct investment may represent an opportunity for the nonprofit sector in activating strategic and transformational giving.

<sup>&</sup>lt;sup>x</sup>BEPS tools refer to Base Erosion and Profit-Shifting "tax-motivated income shifting" adopted by MNCs (Dharmapala, 2014). Ireland is a hub for BEPS activity, which disproportionately inflates national economic statistics such as GDP (Alstadsæter et. al, 2018).



## TECHNOLOGY

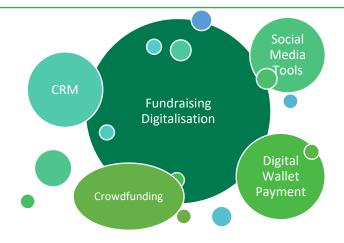
## *Opportunities and Challenges: A tool to improve fundraising effectiveness, service delivery and transparency?*

Today, technology has proved to be more important than ever. The Irish nonprofit sector's funding model poses challenges to this effect, with the high level of state funding potentially limiting scope for capital investment into long-term technological projects. Additionally, while the development of a philanthropic marketplace may provide another source of large-scale gifts necessary for such projects, the lack of suitable tax incentives to allow such methods (legacies, major gifts, endowments) to flourish continues to limit possibilities. Furthermore, ensuring that private sector investment and partnership on technological advancement in the nonprofit sector is effective will require an in-depth look at how nonprofits' technological ambitions and corporate entities' goals line up. The gap between Giving as a % of GDP vs. GNI\* indicates a large pot of untapped resources in the Irish economy and opportunity for large-scale gifts to support capital investments.

A 2019 survey on Global Technology use reported that while 60% of Irish nonprofits report using CRM software, well above the EU average (43%), this is lower than North American uptake (US and Canada: 64%); of those, 21% of Irish organisations are unhappy with their CRM, with the most cited problem being an outdated system (Dlgital Charity Lab, 2019) (Nonprofit Tech for Good, 2019). Tracking of ROI on social media remains low at 28%, though this is in line with other regions (Digital Charity Lab, 2019). Only 30% of Irish charities are using Facebook's Fundraising tools, well below the combined US and Canadian figure of 45% (Ibid). On a global scale, Irish NPOs perform close to the global average for accepting donations on websites (62% vs 64%) and outperform on recurring giving (92% vs 68%), but there has been less of a take-up of new methodologies such as digital wallet payments (1% vs 10%) and tools such as crowdfunding (18% vs 31%) (Nonprofit Tech for Good, 2019). The natural experiment precipitated by COVID-19 for digitalisation may highlight how the sector fared in shifting to primarily digital strategies and reveal areas in which strategic targeting initiatives will be most effective.

Trends in subsector growth point to changing donor priorities. While Health and Religious organisations led overall in Irish fundraising, substantial growth was seen in Philanthropy (33.2%), Advocacy (28.2%) and Environment (9.2%). In the U.S., environmental organisations saw their sixth consecutive year of growth, at 9.4% (inflation-adjusted) in 2019 (€13b) (Giving USA, 2020). Research in public attitude trends between 2010-2017 in the U.S. have noted millennials are cause oriented (Feldman, Thayer, & Wall, 2019). According to U.S. donor-advised fund programme Fidelity Charitable's internal data, advocacy-based, health and environmental NPOs leading among this cohort in 2019 (2020). CAF's report on Irish giving trends echoes this finding, with Irish people between the ages of 18-24 three times more likely to donate to causes related to Environment, Heritage (2020).

Prioritising loyalty to issues over institutions means that support is based on the perceived effectiveness of their donation (Feldman, Thayer, & Wall, 2019). More and more, donors are seeking information on the organisations' impact, aims, communities served, and costs before deciding to give (Root Cause, 2019). Investment in technology is often touted as a solution to not only to fundraising limitations but also increasing transparency through providing accessible information and tracking organisations' performance.





## CONCLUSION

## **ABOUT GIVING IRELAND**

2019 was a year of continued growth for the Irish nonprofit sector.

While the true extent of the pandemic's impact on the Irish nonprofit sector will only be uncovered with the availability of data for 2020, the findings of this report reflect the Irish nonprofit sector's strong foundations and opportunities for growth.

The tremendous efforts and success of Irish nonprofits and staff in providing services to the most vulnerable in our communities has illuminated a strong sense of justice and shared duty of care that permeates Irish society. It is this characteristic which will be the driving force of future growth in the Irish nonprofit sector

Continued investment in digitalisation, diversification of fundraising methods, cultivation of philanthropic giving through corporate engagement and higher transparency are all key determinants in technologically transforming the sector, and communicating information which donors are increasingly seeking to make decisions on where to place philanthropic support.

2019, the year before the pandemic, is a significant viewpoint for identifying the strengths and weaknesses in the sector and opportunities and challenges in forging a path forward. Giving Ireland believes that taking stock of a pre-pandemic picture of the Irish nonprofit sector in 2019 is central to building resilience into the sector's future model.





The Giving Ireland Report provides an analysis of how the Irish nonprofit sector is funded, in response to an ongoing need for objective information on fundraising in Ireland. The Report is intended to stimulate debate to encourage more detailed and transparent reporting of fundraising data. Giving Ireland seeks to be a platform for collaboration, insight, collective action and change for voluntary and community organisations in Ireland.

2into3 works with mission-driven organisations to build capacity, so that they can have a transformative impact on society in Ireland and the world. We work with organisations across the sector to develop organisational and fundraising strategies and to recruit talent.



SHARE TODAY. SHAPE TOMORROW.

Philanthropy Ireland (PI) is the representative body for the philanthropic sector in Ireland. We promote the development of Philanthropy and good giving practice in Ireland. In collaboration and partnership with a cross-section of organisations we aim to maximise the impact of giving, making real and lasting change for the benefit of our society.



## **APPENDICES**

### APPENDIX A: STRATIFICATION OF ALL ORGANISATIONS, 2018

Subsector	Organisations	% of Population
Arts, Culture, Media	2,005	5.8%
Recreation, Sport	6,043	17.6%
Education, Research	5,160	15.0%
Health	1,130	3.3%
Social Services	3,662	10.7%
Local Development, Housing	7,276	21.2%
Environment	1,801	5.2%
Advocacy, Law, Politics	448	1.3%
Philanthropy, Voluntarism	690	2.0%
International	434	1.3%
Religion	4,647	13.5%
Professional, Vocational	1,035	3.0%
Total	34,331	100%

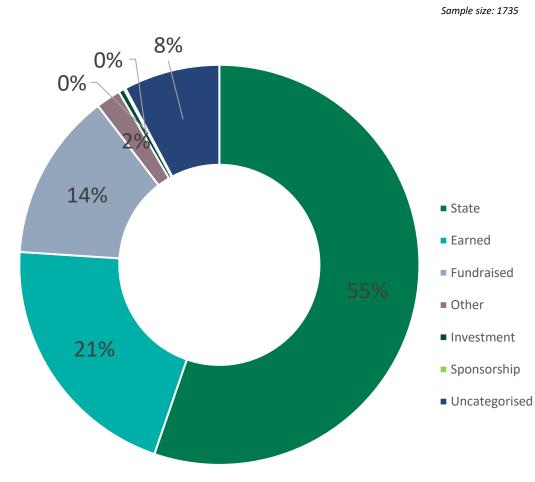
#### APPENDIX B: CHARITY SORP COMPLIANCE BY SUBSECTOR, 2021

Subsector	Available Accounts 2021	SORP Compliance
Arts, Culture, Media	1,120	7.5%
Recreation, Sport	3,775	0.2%
Education, Research	4,935	1.5%
Health	839	14.7%
Social Services	2,109	10.1%
Local Development, Housing	3,280	3.4%
Environment	940	1.5%
Advocacy, Law, Politics	350	12%
Philanthropy, Voluntarism	647	7.9%
International	361	19.7%
Religion	1,393	4.6%
Professional, Vocational	893	2.5%
Total	20,642	4.3%



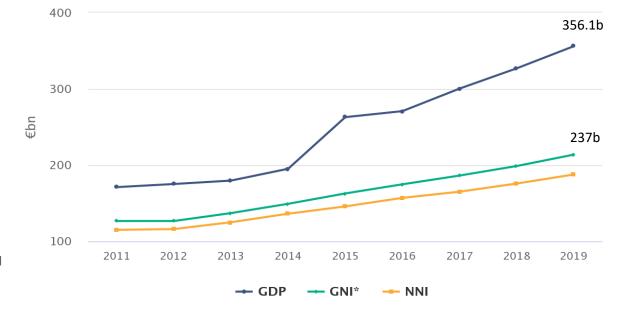
## **APPENDICES**

#### APPENDIX C: TOTAL INCOME RECORDED FROM SAMPLE



### APPENDIX D: Comparison of GDP, Modified GNI and NNI at current prices 2011-2019.

Central Statistics Office (2019)



Source: CSO Ireland



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Dublin Cycling Campaign Company Limited by Guarantee	An Grianán Theatre Management Company Limited By Guarantee	Kilkenny Arts Week Limited	Ahead
Dublin South Citizens Information Service	An Tsean Bheiric Teo Company Limited By Guarantee	Kilmallock Performing Centre Company Limited By Guarantee	Alliance Francaise De Kilkenny Company Limited by Guarantee
Edmund Rice International	Anu Productions	Kinvara Community Heritage Trust Company Company Limited By Guarantee	Angel Guardian Community Preschool Company Limited by Guarantee
European Industry University Research Association Company Limited by Guarantee	Áras Eanna Cuideachta Faoi Theorainn Ráthaíochta	Lifford Association Tourism Commerce Heritage Company Limited By Guarantee Masamba Samba School Social Economy Programme Company Limited By	Aontas National Adult Learning Organisation
áilte Abhaile Cuideachta Faoi Theorainn Ráthaíochta	Arigna Mining Experience Company Company Limited By Guarantee	Guarantee	Ballycommon Tele Work and Training Centre Company Limited by Guarantee
easta Company Limited by Guarantee	Askeaton Civic Trust Company Limited By Guarantee	Michael Cusack Development Company Company Limited By Guarantee	Ballymun Day Nursery Company Limited by Guarantee
ree Legal Advice Centres	Athy Community Arts Company Company Limited By Guarantee	National Sculpture Factory Cork Company Limited By Guarantee	Bandon Grammar School
alway City Community Network Company Limited by Guarantee	Ballyhoura Heritage And Environment Company Limited By Guarantee	Newman House Literary Centre Company Limited By Guarantee	Beaumont Parish Community Pre-School Playgroup Company Limited by Guarantee
luman Dignity Alliance	Ballyshannon Folk & Traditional Music Festival Company Limited By Guarantee	North Tipperary Genealogy And Heritage Services Company Limited By Guarantee	Before 5 Family Centre Company Limited by Guarantee
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rish Commercial Mediation Association Company Limited by Guarantee	Camden Quay Community Arts Centre Company Limited By Guarantee	Parnell Publications Company Limited By Guarantee	Brahma Kumaris Ireland Company Limited by Guarantee
rish Debt Securities Association	Camross Heritage Company Limited By Guarantee	Peña Flamenca El Indalo	Breast Cancer Ireland Company Limited by Guarantee
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rish Takeover Panel	Cinemagic Ireland Company Limited By Guarantee	Ranelagh Arts Company Limited By Guarantee	Capacitar Ireland Company Limited by Guarantee
feworks Education Company Limited by Guarantee	Coisceim Dance Theatre	Signal Arts Centre Company Limited By Guarantee	Carrigeen Community Preschool Company Limited by Guarantee
lercy Law Resource Centre Company Limited by Guarantee	Complex Productions Company Limited By Guarantee	Solas Bhride Centre & Hermitages Company Limited By Guarantee	Castletown Foundation
lational Advocacy Service for People With Disabilities	Connemara Community Radio Company Limited By Guarantee	Solstice Arts Association Company Limited By Guarantee	Castletownbere Community Playgroup and Day Nursery Company Limited by Guarantee
orth Dublin Citizens Information Service	Cork Arts Society Company Limited By Guarantee	South West Donegal Community Radio Company Limited By Guarantee	Catholic Primary Schools Management Association
Iorth Dublin Money Advice & Budgeting Service Company Limited by juarantee A.C.E. (Prisoners Aid Through Community Effort) Company Limited by	Cork City Ballet Company Limited By Guarantee	Spirit Radio Company Limited By Guarantee	Cavan Youth & Environmental Project Company Limited by Guarantee
Guarantee	Cork Historical And Archaeological Society	St. Patrick'S Band (Galway) Company Limited By Guarantee	Centre for Colorectal Disease Company Limited by Guarantee Centre for Environmental Living and Training (C.E.L.T.) Company Limited by
Professionals for Humanity Company Limited by Guarantee	Cork International Film Festival Company Limited By Guarantee	Tallaght Youth Theatre Company Limited By Guarantee	Guarantee
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elease Prison Partnership Company Limited by Guarantee	Cork Orchestral Society Company Limited By Guarantee	The Gerard Manley Hopkins Society Company Limited By Guarantee	Child Abuse Prevention Project
uhama	Cruthú West Wicklow Arts Group Company Limited By Guarantee	The Hunt Museum	Citywise Education
chizophrenia Association of Ireland	Custom House Studios Company Limited By Guarantee	The Hunt Museums Trust	Cleas Cuideachta Faoi Theorainn Ráthaíochta
chool Street and Thomas Court Bawn Family Resources Centre Company		The Kilgobinet, Colligan And Kilbrien Field And Stage Entertainment Company	
imited by Guarantee	Dance Limerick Hub Company Limited By Guarantee	Company Limited By Guarantee	Comharchumann Naionra Beal Atha Teoranta
inn Féin	Donegal Sounds Community Radio Company Limited By Guarantee	The Laois Arts Theatre Company Company Limited By Guarantee	Comhlacht Gaeloideas Chualann
outh Connacht Money Advice & Budgeting Service	Drama League Of Ireland Company Limited By Guarantee	The Linenhall Arts Centre Company Limited By Guarantee	Common Purpose (Ireland)
outhside Travellers Action Group Company Limited by Guarantee	Dublin Fringe Festival Company Limited By Guarantee	The Military Heritage Of Ireland Trust Company Limited By Guarantee	Connemara West Education Company Limited by Guarantee
allaght Probation Project Company Limited by Guarantee	Dublin International Piano Competition Company Limited By Guarantee	The Model Arts And Niland Gallery Company Limited By Guarantee	Cork Institute of Technology
The Dublin Naturalists' Field Club	Duiske Concerts Company Limited By Guarantee	The National Ballet Of Ireland Company Limited By Guarantee	Cúram Leanaí Cnoc Theas Cuideachta Faoi Theorainn Ráthaíochta
he Food Science and Technology Trust of Ireland he National Association for The Deaf	Dundalk Media Centre Company Limited By Guarantee	The Transport Museum Society Of Ireland Company Limited By Guarantee	Cus Afterschool Company Limited by Guarantee
	Fishamble Theatre Company Company Limited By Guarantee	The Tyrone Guthrie Centre At Annaghmakerrig	Deis Scop Scp Cuideachta Faoi Theorainn Ráthaíochta
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heatre Forum Company Limited by Guarantee	Friends Of Joyce Tower Society Company Limited By Guarantee	The Writers' Guild Of Ireland Company Limited By Guarantee	Docklands Community Trust
obaccofree Research Institute Ireland	Funduireacht Iarsmalanna Na Heireann The Irish Museums Trust	The Yeats Foundation	Dublin Academic Medical Centre
nited People (Up)	Galway Arts Festival Company Limited By Guarantee	Tipperary Mid-West Radio Co-Operative Society Limited	Dublin Adult Learning Centre Dublin City University Student Finance Committee Company Limited by
egetarian Society of Ireland Company Limited by Guarantee	Graffiti Theatre Company Limited By Guarantee	Trinity College Dublin Academy Of Dramatic Art Company Limited By Guarantee	Guarantee
Vomen for Election Company Limited by Guarantee	Guna Nua Company Limited By Guarantee	Triskel Arts Centre Company Limited By Guarantee	Dublin Institute of Technology Students Union Company Limited by Guarantee
Arts, Culture, Media	Helium Arts	Tullamore Dew Heritage Centre Company Limited By Guarantee	Dun Laoghaire Institute of Art, Design and Technology
Abbey Theatre Amharclann Na Mainistreach	Inishowen Carnival Group Company Limited By Guarantee	United Fall Company Limited By Guarantee	Ecole Franco-Irlandaise Company Limited by Guarantee
bbeyleix Heritage Company Company Limited by Guarantee	Irish National Youth Ballet Company Company Limited By Guarantee	Viking Triangle Arts Company Limited By Guarantee	Economic and Social Studies
Aer Lingus Charitable Foundation	Irish Opera Transformations Company Limited By Guarantee	Waterford Youth Arts Company Limited By Guarantee	Edmund Rice Schools Trust Company Limited by Guarantee

ducation, Research (Continued)	National Parents Council- Primary	Tower Programme (North Clondalkin Probation Project) Company Limited by Guarantee	Environment (Continued)
E-Ducare for Youth Company Limited by Guarantee	National Traveller Money Advice and Budgeting Service (MABS) Company Limited by Guarantee	Trinity Adult Resource Group for Education and Training Company Limited by Guarantee	Elmhill Group Water Scheme Society Limited
Emly Playschool Company Limited by Guarantee	Newbridge Community Training Workshops Company Limited by Guarantee	Trinity Online Services Company Limited by Guarantee	Erne Valley Group Water Scheme Co-Operative Society Limited
Enactus Ireland	North West City ESL Company Limited by Guarantee	Tullamore Community Pre-School Company Limited by Guarantee	Fettercairn Youth Horse Project Company Limited by Guarantee
Eolas Autism Ireland Company Limited by Guarantee	North West Inner City Training and Development Project Company Limited by Guarantee	UCC Academy Designated Activity Company	Galway Cat Rescue
Ethical Development Action Company Limited by Guarantee	Ogra Dup Dealgan Community Training Company Limited by Guarantee	LICD English Language Academy Company Limited by Guarantee	Glencorrib Group Water Scheme Co-Operative Society Limited
Families Strengthening Families Ireland	Ogra Dun Dealgan Community Training Company Limited by Guarantee Pobal Gael Bhaile Munna Cuideachta Faoi Theorainn Ráthaíochta	UCD English Language Academy Company Limited by Guarantee UCD Nova Designated Activity Company	Glenhest Group Water Scheme Society Limited
ondúireacht Na Gaeilge	Pos Children's Education Fund	Villierstown Education & Culture Project Company Limited by Guarantee	Grid Link Action Company Limited by Guarantee
oras Patrunachta Na Scoileanna Langhaeilge	Rapid Prompting Method Ireland Company Limited by Guarantee	Visie Agri 4.0 Hub Company Limited by Guarantee	Irish Angus Cattle Society Limited
oundation for Fiscal Studies Company Limited by Guarantee	Robeen Community Playschool Company Limited by Guarantee	West Cork Training & Development Scheme Company Limited by Guarantee	Irish Shorthorn Society Limited
Gaeloideas	Rosemont Educational Foundation Company Limited by Guarantee	Wicklow Montessori School Company Limited by Guarantee	Irish Wildbird Conservancy (Cairde Eanlaith Eireann)
albally Childcare Services Company Limited by Guarantee	Saint John of God Research Foundation Company Limited by Guarantee	Young Women's Christian Association Trust Corporation for Ireland Limited	Irish Wildlife Trust Company Limited by Guarantee
Slin Jobsclub Company Limited by Guarantee	Saoirse Waldorf School Company Limited by Guarantee	Youth Development Project Company Limited by Guarantee	Keelogues Kilcolum Group Water Scheme Co-Operative Society Limited
Griffith Barracks Multi-Denominational School Company Limited by Guarantee	School Completion Programme Dun Dealgan Company Limited by Guarantee	Environment	Keep Ireland Open Company Limited by Guarantee
Headstart Pre-School Company Limited by Guarantee	Scoil Sinead Company Limited by Guarantee	Abbeyleix Bog Project Company Limited by Guarantee	Kilally Group Water Scheme Society Limited
Health Research Charities Ireland Company Limited by Guarantee	Seville Lodge Trust	Attymass Group Water Scheme Co-Operative Society Limited	Kilbannon Co-Operative Society Limited
nishowen Community (and Recreational) Carndonagh Community School Sports Development Project Company Company Limited by Guarantee	Shanahan Research Group	Aughawillan Co-Operative Group Water Scheme Limited	Kilconly Group Water Society Limited
nstitiuid Bitheolaiochta Na H-Eireann (The Institute of Biology of Ireland)	Sligo Young Enterprises Company Limited by Guarantee	Baile Dulra Cuideachta Faoi Theorainn Ráthaíochta	Kilcoran New Burgess Group Water Scheme Co-Operative Society Limited
onad forbartha Gno Cuideachta Faoi Theorainn Ráthaíochta	Smartbay Ireland	Ballyroe Group Water Scheme Co-Operative Society Limited	Kilmovee Urlaur Group Water Scheme Co-Operative Society Limited
onair Acropolis Ireland Company Limited by Guarantee	Spiritual Care Ireland Company Limited by Guarantee	Barnacarroll Group Water Scheme Co-Operative Society Limited	Lacken Rathmoyle Water Society Limited
rish Academy of Bio Medical Sciences	St Olivers Pre-School Ballycashen Company Limited by Guarantee	Barrowhouse Group Water Scheme Society Limited	Laois Society for The Prevention of Cruelty To Animals Company Limited by Guarantee
rish Academy of Management Research and Education	St. Andrew's College, Dublin, Company Limited by Guarantee	Bawnmore Group Water Scheme Society Limited	Lismore Heritage Company Limited by Guarantee
rish Action for Research Into Multiple Sclerosis	St. Colmcille's Training Centre Company Limited by Guarantee	Belclare Group Water Scheme Society Limited	Lough Cumnel Group Water Scheme Co-Operative Society Limited
rish Council for Social Housing	St. Finbarr's Community Playschool Company Limited by Guarantee	Borrmount Group Water Scheme Co-Operative Society Limited	Louth Nature Trust Company Limited by Guarantee
ish Fiscal Policy Research Centre Company Limited by Guarantee	Suicide Research Foundation Company Limited by Guarantee	Brusna Group Water Scheme Co-Operative Society Limited	Lowville Group Water Scheme Co-Operative Society Limited
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rish Management Institute (foras Bainistiochta Na H-Eireann)	The Camden Trust	Bullaun Group Water Scheme Co-Operative Society Limited	Montbeliarde Cattle Society of Ireland Limited
rish Second-Level Students' Union Company Limited by Guarantee	The Commons Community Playschool Company Limited by Guarantee	Carnane Group Water Scheme Co-Operative Society Limited Castlerahan Mountnugent Munterconnacht Group Water Scheme Co-Operative	Mullingar Recycling Resource Centre Company Limited by Guarantee
Irish Veterans Historical Research Centre Company Limited by Guarantee	The Drama Academy Development Company Company Limited by Guarantee	Society Limited	Nephin Valley Group Water Scheme Co-Operative Society Limited
rish Vipassana Trust	The Economic and Social Research Trust	Clare Animal Welfare Company Limited by Guarantee	North Kildare And South Meath Alliance Against Incineration Company Limited b Guarantee
Japanese School of Ireland Company Limited by Guarantee	The Get Ahead Club Company Limited by Guarantee	Clifferna Agricultural Co-Operative Society Limited	PBKS Group Water Scheme Co-Operative Society Limited
(ilkenny Dyslexia Workshop Company Limited by Guarantee	The Institute of International and European Affairs	Clondalkin Community Recycling Initiative Company Limited by Guarantee	Pollavaddy Group Water Scheme Society Limited
(ilkenny School Project	The Irish Academy of Engineering	Cloonascragh Cloondarone Group Water Scheme Co-Operative Society Limited	Renewable Gas forum - Irish Green Gas Company Limited by Guarantee
Knock Kids Playschool Company Limited by Guarantee	The Irish Equine Foundation Company Limited by Guarantee	Cloonmore Rooskey Group Water Scheme Co-Operative Society Limited	Robeen Group Water Scheme Society Limited
Kylemore Community Training Centre Company Limited by Guarantee	The Irish Gestalt Centre Company Limited by Guarantee	Comharchumann Fuinnimh Oileain Arann Teoranta	Second Chance Animal Rescue Company Limited by Guarantee
earning Hub Limerick Company Limited by Guarantee	The Irish Society of Hearing Aid Audiologists	Community Reuse Network Company Limited by Guarantee	Sliabh An Iarainn Group Water Scheme Co-Operative Society Limited
earning Together .ittle Angels Association Letterkenny	The Lauritzson Foundation The Model County Enterprise Group Company Limited by Guarantee	Corlough Group Water Scheme Co-Operative Society Limited Cornboy Group Water Scheme Society Limited	South of Ireland Branch Suffolk Sheep Society Sustainable Water Network (Swan) Company Limited by Guarantee
oreto Education Trust	The National Children's Research Centre	Corohan Group Water Scheme Co-Operative Society Limited	The Curraglass Group Water Scheme Co-Operative Society Limited
ucan Educate Together School	The Newman Education Trust Company Limited by Guarantee	Coshma Co-Operative Society Limited	The Donkey Sanctuary (Ireland) Company Limited by Guarantee The Irish Environmental Conservation Organisation for Youth -UNESCO Clubs- Li
Mid-Western Hospitals Development Trust	The Newman Institute Ireland Company Limited by Guarantee	Cregduff Group Water Scheme Society Limited	Company Limited by Guarantee
Vimi Clinical Research Development Ireland	The Organic Centre Company Limited by Guarantee	Culfadda Group Water Scheme Co-Operative Society Limited	The Irish Society for The Prevention of Cruelty to Animals
Mount Anville Sacred Heart Education Trust Company Limited by Guarantee	The Panel of Chefs Of Ireland Company Limited by Guarantee	Dogs Trust Company Limited by Guarantee	The Kerry Bog Pony Co-Operative Society Limited
Music Outreach Company Limited by Guarantee	The Priory Institute	Donaghmoyne Group Water Scheme Society Limited	The Rediscovery Centre Company Limited by Guarantee
Naiscoil Dhomhnach Og Cuideachta Faoi Theorainn Ráthaíochta	The Punchestown Kidney Research Fund Company Limited by Guarantee	Drumsheen Group Water Scheme Co-Operative Society Limited	The Wicklow Uplands Council Company Limited by Guarantee
Nano Nagle Pre-School Company Limited by Guarantee	The Shanty Educational Project Company Limited by Guarantee	Dunmore Group Water Scheme Co-Operative Society Limited	Tierneevin Group Water Scheme Co-Operative Society Limited
	Thomastown Kindergarten Company Limited by Guarantee	Dunmore Group Water Scheme Co-Operative Society Limited Dysart-Toonagh Group Water Scheme Co-Operative Society Limited	Tower Hill Group Water Scheme Co-Operative Society Limited
National Breast Cancer Research Institute Company Limited by Guarantee			

Environment	Health (Continued)	The institute of Public Health in Ireland Company Limited by Guarantee	International (Continued)
Woodlands of Ireland Project	Irish Haemophilia Society	The Irish Anaphylaxis Campaign Company Limited by Guarantee	St. Joseph & The Helpers Charity Company Limited by Guarantee
Health	Irish Neonatal Health Alliance Company Limited by Guarantee	The Irish Hospice Foundation	The Hope Foundation
Anchor Treatment Centre Company Limited by Guarantee	Irish Therapy Dogs	The Irish Lung Fibrosis Association Company Limited by Guarantee	The Ireland Palestine Solidarity Campaign Company Limited by Guarantee
Angelman Syndrome Ireland Company Limited by Guarantee	Kerry Hospice Foundation	The Laura Brennan Charitable Trust Company Limited by Guarantee	The Irish Australian Chamber of Commerce
Arc Cancer Support Centres	Kerry Respite Care Company Limited by Guarantee	The National Orthopaedic Hospital Cappagh Designated Activity Company	The Leprosy Mission Ireland Company Limited by Guarantee
Art and Education Resource Store Ireland Company Limited by Guarantee	Kilkenny Cancer Support Centre Company Limited by Guarantee	The North Inner City Drugs and Alcohol Task force Company Limited by Guarantee	The Supportafrica Foundation
Asthma Society of Ireland	Laois Hospice Foundation Company Limited by Guarantee	The Northwest Neurological institute	US-Ireland Alliance Company Limited by Guarantee
Aware	Lisheen's House Drop in Centre Company Limited by Guarantee	The Polio Fellowship of Ireland	Viatores Christi Company Limited by Guarantee
Ballyfermot Local Drug and Alcohol Task force Company Limited by Guarantee	Look Good Feel Better Ireland	The Sexual Health Centre Company Limited by Guarantee	Vincentian Lay Missionaries
Ballymun Alcohol Community Outreach Company Limited by Guarantee	Mater Misericordiae University Hospital	The Threshold Training Network Company Limited by Guarantee	Visit U.S.A. Committee Company Limited by Guarantee
Barretstown	Mayo Rape Crisis Centre Company Limited by Guarantee	Tipperary Rape Crisis and Counselling Centre Company Limited by Guarantee	Vita (RTI)
Blood Bike East Company Limited by Guarantee	Meath Hospice Homecare Movement Company Limited by Guarantee	Turas Training Company Limited by Guarantee	World Vision of Ireland
Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited by Suarantee	Mental Health Ireland	Turner's Cross Social Services Company Limited by Guarantee	Zest4Kidz Company Limited by Guarantee
Brainwave-The Irish Epilepsy Association	Merchant's Quay Project Ce Scheme Company Limited by Guarantee	Waterford Hospice Movement Company Limited by Guarantee	Local Development, Housing
Bray Home Help/Care Service Company Limited by Guarantee	Mid-Western Association for Spina Bifida and Hydrocephalus	Wexford MarineWatch Company Limited by Guarantee	Action Inishowen Company Limited By Guarantee
Canal Communities Regional Addiction Service Company Limited by Guarantee Cardiac Risk in The Young in Ireland	Missing in Ireland Support Service Company Limited by Guarantee Monkstown Hospital	Wexford Mental Health Association Company Limited by Guarantee Wexford Rape and Sexual Abuse Support Services Designated Activity Company	Áislann Chill Chartha Cuideachta Faoi Theorainn Ráthaíochta Aisling Ireland Housing Association Company Limited By Guarantee
Carlow & South Leinster Rape Crisis Centre Company Limited by Guarantee	Multiple Sclerosis North West Therapy Centre Company Limited by Guarantee	International	Allen Community Hall Trust Company Limited By Guarantee
anow a south centre insister hape ensisternite company climited by durantee	matiple seletosis north west merupy centre company similed by durance		Annagassan /Castlebellingham Area Development Project Company Limited By
Carlow Emergency Doctors-On-Call Company Limited by Guarantee	Muscular Dystrophy Society of Ireland Company Limited by Guarantee	Chinese (Bei Fang) Business Association in Ireland Company Limited by Guarantee	Guarantee
Carmha Ireland	National Council for Exercise and Fitness Company Limited by Guarantee	Africa Solidarity Centre Company Limited by Guarantee	Athlone Community Development Association Company Limited By Guarantee
Carp - Killinarden Company Limited by Guarantee	Navan Mental Health Housing Association Company Limited by Guarantee	African Change Initiative Company Limited by Guarantee	Athlone Community Services Council Company Limited By Guarantee
Casadh Company Limited by Guarantee	Nazareth House Management	Bothar Company Limited by Guarantee	Athy Heritage Company Company Limited By Guarantee
Cedar House Nursing Home Company Limited by Guarantee	NCBI (National Council for The Blind) Group	Building of Hope Company Limited by Guarantee	Aughrim Community Development Company Limited By Guarantee
Cheeverstown Home Company Limited by Guarantee	North Dublin Befriending Service Company Limited by Guarantee	Child of Haiti Company Limited by Guarantee	Avoca Tidy Towns & Community Courthouse Company Limited By Guarantee
Chronic Pain Ireland Company Limited by Guarantee	North Tipperary Hospice Movement Company Limited by Guarantee	Children in Crossfire	Awbeg Funcheon Recreation Scheme Company Limited By Guarantee
Chrysalis Community Drug Project Company Limited by Guarantee	Pieta House	Edmund Rice Development	Bainistiocht Aras Gaoth Dobhair Cuideachta Faoi Theorainn Ráthaíochta
CKU - Centre for Counselling and Therapy Company Limited by Guarantee	Problem Gambling Ireland	Ethiopiaid	Baldoyle Family Resource Services Company Limited By Guarantee
Clondalkin Addiction Support Programme Company Limited by Guarantee Clondalkin Drug and Alcohol Task force Project Management Company Limited	PSP Association I reland Company Limited by Guarantee Rape Crisis and Sexual Abuse Counselling Centre Sligo, Leitrim and West Cavan	Fields of Life Trust Company Limited by Guarantee	Ballina Community Sports Centre Company Limited By Guarantee Ballinamore & Ballyconnell Canal Communities Development Company Compan
by Guarantee	Company Limited by Guarantee	Friends of Strathmore Company Limited by Guarantee	Limited By Guarantee
Cognitive Behavioural Psychotherapy (Ireland) Company Limited by Guarantee	Rape Crisis Midwest Company Limited by Guarantee	Gorta	Ballinasloe Community Resources Company Limited By Guarantee
Community Crisis Response Team Company Limited by Guarantee	Rare Diseases Ireland	ICLU International Development Foundation	Ballincollig Youth & Social Project Company Limited By Guarantee
Cork Mental Health Housing Association Company Limited by Guarantee	Recovery Haven Kerry	Irish Fair Trade Network Company Limited by Guarantee	Ballisodare Community Development Association Company Limited By Guarante
Cork Rape Crisis Centre Company Limited by Guarantee	South Westmeath Hospice Foundation Company Limited by Guarantee	Irish Kannadigara Sangha Company Limited by Guarantee	Ballybay Development Association Company Limited By Guarantee
			Ballycommon Organisation For Local Development Company Limited By
County Longford Hospice Homecare CLG County Wexford Home Care Team Company Limited by Guarantee	St. Bernard's Children's Services Company Limited by Guarantee St. Francis Nursing Home (Mount Oliver) Company Limited by Guarantee	ISABC Company Limited by Guarantee Kenya Build Company Limited by Guarantee	Guarantee Ballyhaunis Social Housing Company Limited By Guarantee
Cuan Mhuire Company Limited by Guarantee	St. Paul's Child and Family Care Centre Designated Activity Company	Lessons for Life Foundation (Ireland)	Ballyhoura Rural Services Company Limited By Guarantee
Curraheen Hospital	St. Paul's Garda Medical Aid Society	Mary'S Meals Ireland Company Limited by Guarantee	Ballymacoda/Ladysbridge Community Council Company Limited By Guarantee
Donegal Women's Centre	Suicide or Survive	Mellon Township Limited	Ballymun Job Centre Co-Operative Society Limited
Dun Laoghaire Rathdown Outreach Project Company Limited by Guarantee	Tallaght Cancer Support Group Company Limited by Guarantee	Misean Cara	Ballyphehane Community Association Company Limited By Guarantee
denmore Drug intervention Team Company Limited by Guarantee	The Bridge Recovery Group Company Limited by Guarantee	Mwasi Ya Kilo Company Limited by Guarantee	Ballyragget Area Community Employment Company Limited By Guarantee
ist Cancer Support Centre Carlow Company Limited by Guarantee	The Children's Sunshine Home	Neri Clinics Company Limited by Guarantee	Ballyroan Community And Youth Centre Company Limited By Guarantee
First fortnight Company Limited by Guarantee	The Dublin 15 Community Drugs Team Company Limited by Guarantee	Operation Smile Ireland	Barraduff Community Field Organisation Company Limited By Guarantee
G.R.A.S.P. Foundation Company Limited by Guarantee	The Dublin Rape Crisis Centre	Plan Ireland Charitable Assistance	Bartlemy Parish Hall Company Limited By Guarantee
Galway Head injury Support Company Limited by Guarantee	The Dublin Well Woman Centre Company Limited by Guarantee	Proudly Made in Africa	Bartlemy/Ballynoe/Fermoy C.E. Scheme Company Limited By Guarantee
	The Garda Benevolent Multiple Sclerosis Cervical and Related Illness Fund		
Galway Mental Health Association Company Limited by Guarantee	Company Limited by Guarantee	Rebuild for Bosnia Company Limited by Guarantee Seirbhis Deonach Idirnaisiunta Cuideachta Faoi Theorainn Ráthaíochta	Basispoint Company Limited By Guarantee Bessborough Centre Company Limited By Guarantee
Gay Project Company Limited by Guarantee	The General Service Board of Alcoholics Anonymous of Ireland		

Local Development, Housing (Continued)	Comhar Chumann Chleire Teoranta	Extern Ireland	Kilkenny Bridge Centre Company Limited By Guarantee
Bofield Bonniconlon Community Association Company Limited By Guarantee	Comharchumann Comhdhail Oileain Na Heireann Teoranta	F2 Social Enterprise Board Company Limited By Guarantee	Killaloe Community Development Co. Company Limited By Guarantee
Bornacoola Community Development Association Company Company Limited By Guarantee	Comharchumann Forbartha Acla Teoranta (Achill Development Co-Operative Society Limited	Failte Isteach - Clare Mental Health Voluntary Housing Association Company	Killschandes Community Council Company Limited Dy Cyprostos
By Guarantee	Society Limited	Limited By Guarantee	Killeshandra Community Council Company Limited By Guarantee
Boyle Courthouse Development Company Limited By Guarantee	Comharchumann Forbartha Àrann Teoranta	Fermoy Geriatrics Association Limited	Killucan Care Company Limited By Guarantee
Boyne Valley Food Heroes Company Limited By Guarantee	Comharchumann Forbatha Ghaoth Dobhair Teoranta	Festival Savour Food Kilkenny Company Limited By Guarantee	Kilmore Quay Community Development Association Company Limited By Guarantee
Bray Community Alliance C.E.P. Company Limited By Guarantee	Comhchoiste Ghaeltachtai Chiarrai Theas Cuideachta Faoi Theorainn Ráthaíochta	Fethard And District Day Care Centre Company Limited By Guarantee	Kilmoremoy Parish Development Company Limited By Guarantee Kilmuckridge Community And Family Resource Enterprise Company Limited By
Brookpark Enterprise Centre Company Limited By Guarantee	Community Employment Childcare Network Company Limited By Guarantee	Fifth Bayside Development Society Limited The	Guarantee
Bunnoe Community Enterprises Company Limited By Guarantee	Connemara Sheltered Housing Association Company Limited By Guarantee	Fingal Leader Partnership Company Company Limited By Guarantee	Kilnaboy Recreational Facilities Company Limited By Guarantee
Cabhair Company Company Limited By Guarantee	Connemara West Community Projects Company Limited By Guarantee	Fiontarlann Company Limited By Guarantee	Kilskeagh Development Society Limited
Cabhru Housing Association Services	Coolboy Community Development Group Company Limited By Guarantee	Fold Housing Association Ireland Company Limited By Guarantee	Kilworth Community Housing Association Company Limited By Guarantee
Caherciveen Community Hospital Development Group Company Limited By Guarantee	Crochta Na Greine Housing Association Company Limited By Guarantee	Forum Connemara Company Limited By Guarantee	Knockatallon Development Company Company Limited By Guarantee
Caherciveen Community Resource Centre Company Limited By Guarantee	Cromane Community Field Development Company Limited By Guarantee	Foscadh Community Development Company Limited By Guarantee	Knocknamanagh Company Limited By Guarantee
Caislean Nua Voluntary Housing Association Company Limited By Guarantee	Crusheen Community Centre Company Limited By Guarantee	Four-Mile House Housing Association Company Limited By Guarantee	Laois Community And Enterprise Development Company Limited By Guarante
Camolin Community Services Company Limited By Guarantee	Cuala Developments Company Limited By Guarantee	Friends Of Innishannon Company Limited By Guarantee	Leading Healthcare Providers Company Limited By Guarantee
Cappamore Housing Association Company Limited By Guarantee	Cuan An Chláir Cuideachta Faoi Theorainn Ráthaíochta	Galway City Innovation District Company Limited By Guarantee	Leitrim Gaels Community Development Company Limited By Guarantee
Carbery Housing Association Company Limited By Guarantee Carnacon Community Development Association Company Limited By	Cumann Forbartha Na Foirneise Cuideachta Faoi Theorainn Ráthaíochta	Galway Teleworking Co-Operative Society Limited	Liberties Training Centre (Ltc) Company Limited By Guarantee
Guarantee	Cumann Tithiochta Soisialta An Bhreacadh Nua	Glasnevin Crematorium Limited	Lighthouse Fellowship
Carracastle Future Company Limited By Guarantee	D.P.M. Community Enterprise Company Limited By Guarantee	Glenhill Residents Association Company Limited By Guarantee	Limerick G.A.A. Jobs Creation Centre Company Limited By Guarantee
Carrick-On-Suir Development Association Company Limited By Guarantee	Danesfort Community Care Centre Company Limited By Guarantee	Glinsk Community Development Society Limited	Line Projects Housing Association
Carrickroe Community Centre Company Limited By Guarantee	Darndale Belcamp Initiative Company Limited By Guarantee	Global Action Plan Company Limited By Guarantee	Lisdoonan District Housing Association Company Limited By Guarantee
Carrigaline Family Support Company Limited By Guarantee	Darrara Muintir Na Tire Community Council Company Limited By Guarantee	Gorey Ad Hoc Community Facilities Company Limited By Guarantee	Lisdoonvarna Failte Company Limited By Guarantee
Carron And New Quay Employment Company Limited By Guarantee	Deansrath Family Centre	Gort Town Hall Management Company Limited By Guarantee	Lismore Business Park Company Limited By Guarantee
	Délie Community Entermines Community Limited Dy Community	Course District Coursell Courses and Inside d Dy Coursester	
Carron Parish Community Project Company Limited By Guarantee	Dfba Community Enterprises Company Limited By Guarantee	Gowna District Council Company Limited By Guarantee	Lismore Community Development Company Limited By Guarantee
Castleblayney Care Housing Association Company Limited By Guarantee	Docklands Housing Trust	Great Island Projects Company Limited By Guarantee	Lismullin Educational Foundation Company Limited By Guarantee
Castleblayney Community Enterprise Company Limited By Guarantee	Don Bosco Care Company Limited By Guarantee	Greenhills Community Council Company Limited By Guarantee	Lisnamult Residents Association Company Limited By Guarantee
Castlecomer Enterprise Group Company Limited By Guarantee	Donabate And Swords District C.E.Company Limited By Guarantee	Headford Community Association Company Limited By Guarantee	Loch Gowna Housing Association Company Limited By Guarantee
Castlefin Partnership Initiative Company Limited By Guarantee Castlelyons, Coolagown, Britway Community Development Company Limited By	Donabate Portrane Community Centre Company Limited By Guarantee	Home Again	Longford Community Resources Company Limited By Guarantee
Guarantee Causeway Community Economic Social Development Company Company	Donegal County Enterprise Fund	Hospital Voluntary Housing Association Company Limited By Guarantee	Longford Enterprise Development Company Company Limited By Guarantee
Limited By Guarantee	Donegal Down Syndrome Housing Association Company Limited By Guarantee	Howth Sutton And District Community Centre Company Limited By Guarantee	Lough Area Community Employment Project Company Limited By Guarantee
Cavan County Enterprise Fund	Donegal Local Development Company Limited By Guarantee	Human Health Project Company Limited By Guarantee	Louth Leader Partnership
Charlemont Community Resource Centre Company Limited By Guarantee	Dove C.E.S Company Limited By Guarantee	Huntstown Family Resource Centre Company Limited By Guarantee	Lyreacrompane Community Development Company Limited By Guarantee
Charleville Sports Association Company Limited By Guarantee	Dromcollogher/Broadford Ce Scheme Company Limited By Guarantee	I Wish Stem Company Limited By Guarantee	Machaire Le Cheile Company Limited By Guarantee
Charleville View Residents Association Company Limited By Guarantee	Drum Village Development Association Company Limited By Guarantee	Imaal Hall Company Company Limited By Guarantee	Magnet Community Group Company Limited By Guarantee
Ciste Carthanachta Naomh Muire Cuideachta Faoi Theorainn Ráthaíochta	Drumcondra Community Employment Scheme Company Limited By Guarantee	Inagh Development	Mahon Project Company Limited By Guarantee
Clár Regional Centre Company Limited By Guarantee	Dten Community Employment Project Group Company Limited By Guarantee	Inch Community Centre Company Limited By Guarantee	Malion Project Company Limited By Guarantee Malin Head Community Association Company Limited By Guarantee
Clare Island Community Co-Operative Society Limited	Dualla Community Association Company Limited By Guarantee	Inner City Organisations Network (Icon) Company Limited By Guarantee	Mallow Business Network Company Limited By Guarantee
Clare Local Development Company	Dublin Business School Fund Designated Activity Company	Innishannon Community Development Company Limited by Guarantee	Mayo Community Transport Company Limited By Guarantee
Clare Supported Employment Service Company Limited By Guarantee	Dublin North West Area Partnership Company Limited By Guarantee	Inniskeen West Louth Development Company Limited By Guarantee	Meath Women'S Aid Housing Association Company Limited By Guarantee
Claremorris And Western District Energy Co-Operative Society Ltd	Dublin West Co-Operative Housing Society Limited	Irish Self Catering Federation Company Limited By Guarantee	Mercy Trust Scp Company Limited By Guarantee
Clondalkin Travellers Training, Enterprise & Employment Development Company Company Limited By Guarantee	Dunmore Parish Scheme Company Limited By Guarantee	Jobstown Community Centre Company Limited By Guarantee	Methodist Ministers Housing Society (Dublin) Limited
Clondalkin Tus Nua Company Limited By Guarantee	Durrow Development Forum Company Company Limited By Guarantee	Jpc Housing Association Company Limited By Guarantee	Midlands Gateway Chamber Company Limited By Guarantee
Clonfert Community Association Company Limited By Guarantee	Easkey Community Council Company Limited By Guarantee	Just Social	Midlatus Gateway Chamber Company Limited by Guarantee
		Keel Community Council Company Limited By Guarantee	
Clonmel Resource Centre Company Limited By Guarantee	East Cork Tourism Company Limited By Guarantee	Kilbeggan Grand Canal Harbour Amenity Company, Company Limited By	Midleton Community Forum Company Limited By Guarantee
Clonsilla Training Company Limited By Guarantee	Edmund Rice International Heritage Centre Company Limited By Guarantee	Guarantee	Mid-Louth C.E. Company Limited By Guarantee
Cobh Youth And Social Projects Company Limited By Guarantee	Em Community Development Company Limited By Guarantee	Kilbride Community Centre Company Company Limited By Guarantee	Mitchels Integrated Services Centre Company Limited By Guarantee
Coiste An Robhair Cuideachta Faoi Theorainn Ráthaíochta	Ennis Region Community Consortium Company Limited By Guarantee	Kilbride Parish Community Employment Project Company Limited By Guarantee	Monaghan County Enterprise Fund
Coiste Tithe Uibh Laoire Cuideachta Faoi Theorainn Ráthaíochta	Enniscorthy Community Housing Company Limited By Guarantee	Kildare Local Transport Link Company Limited By Guarantee	Monaghan Integrated Development Company Limited By Guarantee
Collooney Village Re- Development Company Limited By Guarantee	Excel T.I.R.D. Company Limited By Guarantee	Kilgarvan Community Development Company Limited By Guarantee	Monaghan Supported Employment Company Limited By Guarantee

ocal Development, Housing (Continued)	Sligo Springboard Company Company Limited By Guarantee	Thurles Lions Trust Housing Association Company Limited By Guarantee	Philanthropy, Voluntarism (Continued)
Monasterevin Community Centre Company Limited By Guarantee	Sneem Development Co-Operative Society Limited	Tinryland Park Company Limited By Guarantee	Smurfit Kappa Foundation
Monasterevin Parish C. E. P. Company Limited By Guarantee	Sneem Innovation & Technology Services Company Limited By Guarantee	Tipperary Community Council Company Limited By Guarantee	St. Vincent'S Foundation
Aoyross Residents Forum Company Limited By Guarantee	Social Innovations Foundation Ireland Company Limited By Guarantee	Tithe Cois Tra (Lacken Housing Association) Company Limited By Guarantee	Terenure Ppu Scholarship Trust
	South Inner-City Community Development Association Company Limited By	Traders In The Area Supporting The Cultural Quarter Company Limited By	
Aulhuddart Community Centre Company Limited By Guarantee	Guarantee	Guarantee	The Adelaide Hospital Society
lagle Rice Community Centre Company Limited By Guarantee	South West Business And Technology Centre	Tramore Development Trust	The Bryan Guinness Charitable Trust Company Limited By Guarantee
	South West Clondalkin Community Development Project Company Limited By		
Iaonrai Tamhlacht Cuideachta Faoi Theorainn Ráthaíochta Iarin Portnoo Rosbeg Community Co-Operative Society Limited	Guarantee South West Inner City Local Employment Centre Company Limited By Guarantee	Tuam Voluntary Housing Agency Company Limited By Guarantee Tullaghan Development Association Company Limited By Guarantee	The Buckley Foundation Company Limited By Guarantee The Community Foundation For Ireland
lazareth Housing Association (Sligo) Company Limited By Guarantee	South West Inner City Iocal Employment Centre Company Emitted by Guarantee	Tullaherin Bennettsbridge Voluntary Housing Association	The Declan O'Shea Trust Company Limited By Guarantee
lenagh Voluntary Housing Association	Southill Area Centre Company Limited By Guarantee	Tullamore Housing Association Company Limited By Guarantee	The Friends Of Marymount
ewcastle-Lyons Development Trust Company Limited By Guarantee	Southill Outreach Company Limited By Guarantee	Tullogher Rosbercon Action Association Company Limited By Guarantee	The Meath Foundation
iparc Company Limited By Guarantee	Spraoi Agus Spórt Family Centre Company Limited By Guarantee	Tulsk Action Group Company Limited By Guarantee	The National Orthopaedic Hospital Cappagh Trust Company Limited By Guarante
orth Clondalkin Community Development Programme Company Limited By		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
uarantee	St. Aidans (Gorey) Housing Company Limited By Guarantee	Tulsk Voluntary Housing Association Company Limited By Guarantee	The O'Dwyer Foundation
lorth East Inishowen Tourist And Development Company Company Limited By			
Suarantee	St. Anthony'S Community Employment Project Company Limited By Guarantee	Tynagh And District Development Society Limited	The Tanner Romanian Mission Ireland Company Limited By Guarantee
North Meath Communities Development Association Company Limited By	Ch. Defetide Device Company Limited C. C.	Translations Community Contra Common 11, 11, 10, C	The Time and Malanta and Cantas Company 11, 11, 10, 0
Guarantee	St. Brigids Parish Cep Company Limited By Guarantee	Tyrrelstown Community Centre Company Limited By Guarantee	The Tipperary Volunteer Centre Company Limited By Guarantee
lorth Tipperary Development Company	St. Brigids Pre-School And Family Centre Company Limited By Guarantee	Upperchurch/Drombane Rural Development Company Limited By Guarantee	The Tony Ryan Trust
Northside Security Services Company Limited By Guarantee	St. Clare's Hospitality - Food Kitchen Company Limited By Guarantee	Urlingford On The Move Company Limited By Guarantee	University College Dublin Foundation
		Valentia Community Health And Welfare Association Company Limited By	
Cualann Cohousing Alliance Company Limited By Guarantee	St. John'S Parish Hall (Lecarrow) Company Limited By Guarantee	Guarantee	West Clare Mini Marathon Cancer Fund
A.S.I.S. Housing Association Company Limited By Guarantee	St. Mary'S Edgeworthstown Community Campus Company Limited By Guarantee	Valid Nutrition	Professional, Vocational
bair Community Support Designated Activity Company	St. Munchin'S Community Centre Company Limited By Guarantee St. Thomas Parish Community Employment Scheme Company Limited By	Waterford Leader Partnership Company Limited By Guarantee	Alliance Of Medicines For Ireland Company Limited By Guarantee
)glaigh Naisiunta Na Heireann	Guarantee	West Cork Carers Support Group Company Limited By Guarantee	American Chamber Of Commerce Ireland
rbit Outreach Services Company Limited By Guarantee	Stepping Stone Accommodation Company Limited By Guarantee	West Offely Training Company Limited By Guarantee	An Cumann Eolaíocht Talmhaiochta (The Agricultural Science Association)
atrickswell Community Council Company Limited By Guarantee	Strokestown Town Team Company Limited By Guarantee	Westmeath Community Development	Association Of Chief Executives Of State Agencies
eamount Housing Company Limited By Guarantee	Sustainability Matters Company Limited By Guarantee	Wexford Community Development Association Society Limited	Association Of Compliance Officers In Ireland
obail Le Cheile C.D.P. Company Limited By Guarantee	Tadco Company Limited By Guarantee	Wexford Community Services Council	Association Of Electrical Contractors (Ireland)
obail Pairtiocht Iar Dheisceart Dhun Na Ngall Cuideachta Faoi Theorainn	Transfer Common Limited By Common	White Only Heurise Association Common History Du Commons	Association Of European Issue lists Company Listiand Du Company
láthaíochta	Tagaste Company Limited By Guarantee Tearmann Eanna Cuideachta Faoi Theorainn Ráthaíochta	White Oaks Housing Association Company Limited By Guarantee Wolfetone Community Development Project Company Limited By Guarantee	Association Of European Journalists Company Limited By Guarantee Association Of Insurance & Financial Brokers
oppintree Community Centre Company Limited By Guarantee	Tearmann Eanna Cuideachta Faoi Theorainn Rathalochta	Women'S Community Projects (Mullingar) Association Company Limited By	Association of insurance & Financial Brokers
ortarlington C. E. Project Company Limited By Guarantee	Templemore Community Services Centre Company Limited By Guarantee	Guarantee	Association Of Irish Traditional Musicians
ortanington c. E. Hojeet company Ennited by Guarantee	remplemore community services centre company enniced by dualance	outunee	Association Of Licensed Telecommunications Operators Company Limited By
Portlaoise Community Employment Group Company Limited By Guarantee	Terryland Community Development Company Limited By Guarantee	Work Start West Cork Company Limited By Guarantee	Guarantee
ortmarnock Adventure Club Company Limited By Guarantee	The Avalon Centre Company Limited By Guarantee	Philanthropy, Voluntarism	Association Of Plumbing And Heating Contractors Ireland
remier Munster Markets Company Limited By Guarantee	The Bere Island Projects Group Company Limited By Guarantee	Blanchardstown Hospital Society Company Limited By Guarantee	Ballyhaunis Chamber Of Commerce
remention manager markets company emitted by duarantee	The sere island respects group company cliniced by duarantee	Signal and a stown mospital bolicity company clinical by dualance	Belgium Luxembourg Chamber Of Commerce In Ireland Company Limited By
Quarryvale Community And Youth Centre Company Limited By Guarantee	The Brabazon Park Trust	Business in the Community	Guarantee
Rathangan Senior Citizens Housing Association Company Limited By Guarantee	The Bridge Street Co-Operative Society Limited	CMR Foundation Company Limited By Guarantee	Bercham Company Limited By Guarantee
athowen Community Development Company Limited By Guarantee	The Community Enterprise Society Company Limited By Guarantee	Cork University Hospital Charity Company Limited By Guarantee	Boyle Chamber Of Commerce
	The Congress Centre For The Unemployed Letterkenny Company Limited By		.,
Rearcross & District Community Housing Company Limited By Guarantee	Guarantee	Davy Charitable Foundation Services	Brokers Federation Of Ireland Company Limited By Guarantee
Respect Company Limited By Guarantee	The County Kildare Centre For The Unemployed Company Limited By Guarantee	Donal Walsh #Livelife Foundation Company Limited By Guarantee	Central Copy Clearance Ireland Company Limited By Guarantee
Ringsend Community Services Forum Company Limited By Guarantee	The Crann Support Group Company Limited By Guarantee	Enable Ireland Retail And Fundraising Company Limited By Guarantee	Chartered Accountants Support Designated Activity Company
Livervalley Combined Clubs Company Limited By Guarantee	The Drogheda Job Initiative Company Limited By Guarantee	Galway Sick Kids Foundation Company Limited By Guarantee	Cmf Trustees Company Limited By Guarantee
obert Emmet Community Development Project Company Limited By	The Claneses Centre For Beconsiliation	Column University Foundation Component limited Dy Custonts -	Comhchoiste Náisiúnta Na Gcoláistí Samhraidh Cuideachta Faoi Theorainn Báthaícachta
juarantee	The Indicates Centre For Reconciliation	Galway University Foundation Company Limited By Guarantee	Ráthaíochta Commercial Lauwers Group Company Limited By Guarantee
oscommon County Development Fund Company Limited By Guarantee osemount Community Development Group Company Limited By Guarantee	The Inniscarra Community Centre Company Limited By Guarantee	Irish Youth Foundation Kerry Volunteer Centre Company Limited By Guarantee	Commercial Lawyers Group Company Limited By Guarantee
osemount Community Development Group Company Limited By Guarantee osslare Community Development Association Company Limited By Guarantee	The Mid-Offaly Housing Association Company Limited By Guarantee	Mater Private Education And Research Foundation	Community Workers Company Limited By Guarantee Connecting Archaeology And Architecture In Europe
aints Mary And Peter Community Employment Scheme Arklow Company	The Paddy Dakar Company Limited By Guarantee	ואומנפו דוואמנפ בטטנמנוטוז אווע גיפצמונוז 10000000	connecting Archaeology And Architecture in Europe
imited By Guarantee	The Peter Triest Housing Association Company Limited By Guarantee	Mercy University Hospital Cork Foundation Company Limited By Guarantee	Construction It Alliance Company Limited By Guarantee
allins Community Development Group Company Limited By Guarantee	The Rosetta Foundation Company Limited By Guarantee	National College of Ireland Foundation	Council Of Teachers Unions Company Limited By Guarantee
aning Community Development Group Company Limited by Guarantee	The Templeport Resource Centre Development Company Limited By Guarantee	Pestalozzi Overseas Childrens Trust Ireland Company Limited By Guarantee	Crafts Council Of Ireland Company Limited By Guarantee
Sean Ross Abbey Voluntary Housing Association Company Limited By	The rempleport resource centre bevelopment company limited by Guarantee	restatozzi overseas enitarens trast ireland company cinited by dualantee	Cumann Leabharlann Na H-Eireann. (The Library Association Of Ireland) Compa
Suarantee	The Triest Community Employment Scheme Company Limited By Guarantee	Ronald McDonald House Charities (IRL)	Limited By Guarantee
Seirbhis Iompair Tuaithe Cuideachta Faoi Theorainn Ráthaíochta	The Valley C.E. Project Company Limited By Guarantee	Saint John Of God Foundation	Cumann Trachtala Corcaighe (The Cork Chamber Of Commerce).

Professional, Vocational (Continued)	The Automobile Association (Ireland) Company Limited By Guarantee	Recreation, Sport (Continued)	Finn Valley A.C. Company Limited By Guarantee
Dochas - The Irish Association Of Non- Governmental Development Organisations	The British Irish Chamber Of Commerce	Beechwood Football Club Company Limited By Guarantee	Firhouse Community And Leisure Club Company Limited By Guarantee
Dunmanway Agricultural Society, Company Limited By Guarantee	The Cobh And Harbour Chamber Of Commerce (Incorporated)	Bellurgan United Football Club Company Limited By Guarantee	Gaelic Players Holding Company Company Limited By Guarantee
Dunmanway Chamber Of Commerce Company Limited By Guarantee	The Institute Of Accounting Technicians In Ireland Company Limited By Guarantee	Borrisokane Community Sports Grounds Company Limited By Guarantee	Galway Flying Club, Company Limited By Guarantee
Emcc Coaching Ireland	The Institute Of Creative Advertising And Design Company Limited By Guarantee	Breffni Vintage Club Company Limited By Guarantee	Galway/Salthill Failte Company Limited By Guarantee
Farm Tractor And Machinery Trade Association Company Limited By Guarantee	The International Society For Quality In Health Care Company Limited By Guarantee	Buttevant Athletic Football Club Company Limited By Guarantee	Glandore Harbour Yacht Club Company Limited By Guarantee
eirmeoiri Aontuithe Na H-Eireann Iontaobaithe Cuideachta Faoi Theorainn Ráthaíochta	The Irish Antique Dealers Association Company Limited By Guarantee	C.C.M. Racing Club Company Limited By Guarantee	Greystones United AFC Company Limited By Guarantee
inancial Services Union (Fsu)	The Irish Association Of Corporate Treasurers Company Limited By Guarantee	Callan United AFC Company Limited By Guarantee	Highfield Rugby Football Club (Trustees) Company Limited By Guarant
Galway Chamber Of Commerce And Industry	The Irish College Of General Practitioners Company Limited By Guarantee	Carrigkerry Sports Association Company Limited By Guarantee	Imokilly Motor Club Company Limited By Guarantee
Hospitality Trust	The Irish College Of Ophthalmologists	Castleblayney Show	Iniscealtra Sailing Club Company Limited By Guarantee
		Charlestown Bellaghy And District Recreational Centre Company Limited By	
International Council For Offshore Aquaculture Development	The Irish Fur Breeders' Association Company Limited By Guarantee	Guarantee	Ireland Active Leisure Management Company Limited By Guarantee
nternet Carrier Deviders Association Of Indexed Concerns Limited De Concerns	The Irish Institute Of Trauma And Orthopaedic Surgery Company Limited By	Charles ille Community Constant Community Community Limited Dy Community	
nternet Service Providers Association Of Ireland Company Limited By Guarantee	Guarantee	Charleville Community Sports Complex Company Limited By Guarantee	Irish Amateur Archery Association Company Limited By Guarantee
rish Association Of Community Training Organisations Company Limited By Guarantee	The Irish Production And Inventory Control Society Company Limited By Guarantee	Clare Island Sports Ground 2006 Company Limited By Guarantee	Irish Amateur Rowing Union Company Limited By Guarantee
rish Auctioneers And Valuers Institute,	The Irish Stone Workers Alliance Company Limited By Guarantee	Clare Local Sports Partnership Company Limited By Guarantee	Irish Amateur Swimming Association Company Limited By Guarantee
rish Bookmakers Association Company Limited By Guarantee	The Irish Whiskey Association	Clonakilty Community Sports Association Company Limited By Guarantee	Irish Basketball Arena Company Limited By Guarantee
Irish Bulk Mail Producers Association Company Limited By Guarantee	The Liffey Trust Company Limited By Guarantee	Clondalkin Rugby Football Club Company Limited By Guarantee	Irish Camping Car Club Company Limited By Guarantee
rish Catholic Doctors' Learning Network Company Limited By Guarantee	The Medical Accreditation Company Of Ireland Company Limited By Guarantee	Clondrohid Community Recreational Facilities Company Limited By Guarantee	Irish Canoe Union
rish Country Houses And Restaurants Association Designated Activity Company	The National Childminding Association Of Ireland	Clonkeen Community Council Company Limited By Guarantee Clubanne Clg Cheatharlach Agus Clubanne Lúthcheas Chomhlachaithe	Irish Drug Free Powerlifting Association Company Limited By Guarante
Irish Farriery Authority Company Limited By Guarantee	The National Dairies Association Company Limited By Guarantee	Cuideachta Faoi Theorainn Ráthaíochta	Irish Gliding And Soaring Association Company Limited By Guarantee
non-rankey Automy company context by Guarantee	The nucleonal Dames Association company Littiled by Guarantee	Comharchumann Sacair Na Gaillimhe/Galway Soccer Co-Operative Society	Irish Hang Gliding & Paragliding Association Company Limited By
rish Federation Of University Teachers	The National Parents Council (Post Primary) Company Limited By Guarantee	Limited	Guarantee
rish Forum For Child And Adolescent Psychoanalytic Psychotherapy Company Limited By	the new sector counter () over himday company climica by durantee		
Guarantee	The Psychological Society Of Ireland	Conn Rangers Company Limited By Guarantee	Irish Judo Association (Comhairle Judo Na Heireann)
rish Hairdressers' Federation	The Society Of Irish Foresters	Connacht Motor Club (Sligo) Company Limited By Guarantee	Irish Karting Club Company Limited By Guarantee
rish International Freight Association	Ttnh Company Limited By Guarantee	Cork County G.A.A. Board S.E.S. Company Limited By Guarantee	Irish Ladies Golf Union Company Limited By Guarantee
	Tubbercurry Chamber Of Commerce And Community Association Company Limited		
rish National Teachers Organisation	By Guarantee	Cork Local Sports Partnership Company Limited By Guarantee	Irish National Tae Kwon-Do Association Company Limited By Guarante
rish Recorded Music Association Company Limited By Guarantee	Union Of The Institution Of Engineers Of Ireland	County Clare Agricultural Show Society Limited	Irish Sailing Association
rish Society Of Chartered Physiotherapists Company Limited By Guarantee	Version 1 Community Trust Company Limited By Guarantee	County Kildare Motor Club Company Limited By Guarantee	Irish Squash Federation Company Limited By Guarantee
slamic Finance Council Of Ireland Company Limited By Guarantee	Vintners' Federation Welfare/Support Schemes Designated Activity Company	County Longford Schools Soccer Company Limited By Guarantee	Irish Table Tennis Association Company Limited By Guarantee
Kerry Craft And Design Education Company Limited By Guarantee	Virginia Agricultural Society Company Limited By Guarantee	County Sligo Tennis Club Company Limited By Guarantee	Irish Taekwon-Do Association Company Limited By Guarantee
Kundalini Yoga Teachers Association Of Ireland	Recreation, Sport	Cumann Baire Setanta Cuideachta Faoi Theorainn Ráthaíochta	Irish Vintage Society Company Limited By Guarantee
Licensed Vintners' Association	21st Century Flyers Company Limited By Guarantee	Cumann Rince Náisiúnta International Cuideachta Faoi Theorainn Ráthaíochta	Kilbarry Races Company Limited By Guarantee
			Kilcash, Ballypatrick And Killurney Sportsfield Company Limited By
Life Insurance Association Ireland Company Limited By Guarantee	21st Century Flyers Company Limited By Guarantee	Daingean Bike Road Racing Company Limited By Guarantee	Guarantee
Menlough/Skehana Agricultural Development Co-Operative Society Limited	Abbeyfeale Community Leisure Company Limited By Guarantee	Dean Swift Sports Club Company Limited By Guarantee	Kilcoleman Community Recreation And Development Society Limited
National Collective Of Community-Based Women'S Networks Company Limited By Guarantee	Aisling Annacotty AFC Company Limited By Guarantee	Donaghash Leisure Centre Company Limited By Guarantee	Kildysart Agricultural Show Society Company Limited By Guarantee
National Federation Of Voluntary Service Providers Supporting People With Intellectual			
Disability Company Limited By Guarantee	Annagh Water Sports & Leisure Company Limited By Guarantee	Donore Harriers Company Limited By Guarantee	Killarney Area Sport & Leisure Company Limited By Guarantee
National Inshore Fishermen'S Association Company Limited By Guarantee	Athletic Association Of Ireland Company Limited By Guarantee	Drogheda Football Scheme Company Limited By Guarantee	Kilmacud Glenalbyn Sports Club Company Limited By Guarantee
	Aughrim Community Sports & Leisure Association St Company Limited By		
North Mayo Oyster Development Co-Operative Society Limited	Guarantee	Drom Community Centre Company Limited By Guarantee	Kilmovee Swimming & Aqua Sports Co. Company Limited By Guarantee
P.O.A. Company Limited By Guarantee	Austin Healey Club Of Ireland Company Limited By Guarantee	Dublin Bay Regattas Company Limited By Guarantee	Kiltimagh/Knock United Soccer Club Company Limited By Guarantee
Phlebotomists Association Of Ireland Company Limited By Guarantee Professional Irish Lift & Escalator Association Company Limited By Guarantee	Badminton Union Of Ireland Company Limited By Guarantee Bailieborough Swimming & Leisure Centre Company Limited By Guarantee	Dublin Motorcycle Touring Club Company Limited By Guarantee Dundalk & District Moto-Cross Club Company Limited By Guarantee	Kilworth Celtic F.C Company Limited By Guarantee
FIORESSIONALITISTI LITE & ESCALATOR ASSOCIATION COMPANY LIMITED BY GUARANTEE	baileborough Swithming & Leisure Centre Company Limited By Guarantee	Dunualk & District Moto-cross Club Company Limited by Guarantee	Kingscourt Harps AFC Company Limited By Guarantee Knocknacarra Amateur Theatre Society (Kats) Company Limited By
Psychiatric Nurses Association Of Ireland	Ballaghaderreen G.A.A. Developments Company Limited By Guarantee	East Cork Promotions Company Limited By Guarantee	Guarantee
systematic reason association of include	Ballina/Killaloe Sports And Community Facilities Development Company (Clarisford)	case contentions company canted by duarantee	Summer
Regional Newspapers And Printers Association Of Ireland	Company Limited By Guarantee	East Meath United Company Limited By Guarantee	Knocknacarra Sports And Facilities Co-Operative Society Limited
	Ballinacarriga And Lisbealad Development Company Company Limited By		
Screen Directors' Guild Of Ireland Company Limited By Guarantee	Guarantee	East Wall Water Sports Group Company Limited By Guarantee	Laois Sports Partnership Company Limited By Guarantee
SJL Trustees Company Limited By Guarantee	Ballinlough Tennis Club	Edenderry Swimming Pool Company Limited By Guarantee	Leave No Trace (Ireland)
Society Of The Irish Motor Industry	Ballintubber Community Playground Company Limited By Guarantee	Eircom Staff Sports And Social Club Limerick Company Limited By Guarantee	Leinster Motor Club Company Limited By Guarantee
Telecom Eireann Staff 33	Ballisodare Community Sports Complex Company Limited By Guarantee	Elm Park Golf And Sports Club Company Limited By Guarantee	Longford Model Aero Club Company Limited By Guarantee
			Longmeadows Ballyfermot Pitch & Putt Company Company Limited By
The Agri Awareness Trust	Ballyfermot Sports Complex Company Limited By Guarantee	Elphin Agricultural Show Society Company Company Limited By Guarantee	Guarantee
		Enniskerry Bog Meadow Sports And Community Association Company Limited	Lough Swilly Watersports And Tourism Centre Company Limited By
The Agricultural Trust	Baltimore Harbour Community Leisure Centre Company Limited By Guarantee	By Guarantee	Guarantee

ecreation, Sport (Continued)	Tralee Harriers Company Limited By Guarantee	Social Services (Continued)	Conahy Community Playgroup Company Limited By Guarantee
ourdes Celtic Projects Company Limited By Guarantee	Tralee Regional Sports And Leisure Company Limited By Guarantee	Brooklodge Community Playschool Company Limited By Guarantee	Coolaney Community Playgroup Company Limited By Guarantee
Aalahide Cricket Club Trustee Company Limited By Guarantee	Waterford Golf Club Company Limited By Guarantee	Bunnoe Childcare Group Company Limited By Guarantee	Coomhola Community Playgroup
Ianorhamilton Show Society Limited	Waterford Harbour Sailing Club Company Limited By Guarantee	Bunratty Community Childcare Centre Company Limited By Guarantee	Cootehill Community Childcare Company Limited By Guarantee
Neath Local Sports Partnership Company Limited By Guarantee	Waterford Sports Partnership Company Limited By Guarantee	Bunratty Search And Rescue Service Company Limited By Guarantee	Cope Foundation
Ausaem Chumann Luthchleas Gael Cuideachta Faoi Theorainn Ráthaíochta	Westmeath Show Society Limited The.	Butterflies Community Playgroup Company Limited By Guarantee	Cope Galway Company Limited By Guarantee
Ienagh AFC (Brickfields) Company Limited By Guarantee	Westport United Community Soccer Club Company Limited By Guarantee	C.D.A. Trust Company Limited By Guarantee	Cork Center For Independent Living Company Limited By Guarantee
orth Mayo Show Company Limited By Guarantee	Social Services	Cabra For Youth Company Limited By Guarantee	Cork Deaf Enterprises Company Limited By Guarantee
Didcastle Agricultural Show Company Limited By Guarantee	A Little Lifetime Foundation	Cahir Day Care Centre Company Limited By Guarantee	Cork Old Folks Friendly Association Company Limited By Guarantee
Dxfield Sport Centre Company Limited By Guarantee	Ability West	Cam Childcare Company Limited By Guarantee	Cottage Autism Network Wexford Company Limited By Guarantee
ortmarnock Guide And Scout Den Trust Company Limited By Guarantee	Accessible Community Transport Southside	Canal Communities Regional Youth Service Company Limited By Guarantee	County Donegal Parents And Friends Of People With Intellectual Disability Company Limited By Guarantee
ublic Service Telecom Sports Management Club Company Limited By Guarantee	Active Connections Company Limited By Guarantee	Capuchin Day Centre For Homeless People	County Longford Social Services Company Limited By Guarantee
athmullan Enterprise Group Company Limited By Guarantee	Adah	Cara House Family Resource Centre Company Limited By Guarantee	Cultúr, Celebrating Diversity Company Limited By Guarantee
avensdale Sports Club Company Limited By Guarantee	Age Action Ireland Company Limited By Guarantee	Care Alliance Ireland	Cumann Spraoi Company Limited By Guarantee
enmore A.F.C. Company Limited By Guarantee	Airc Supporting Children With Disabilities Company Limited By Guarantee	Carlow Center For Independent Living Company Limited By Guarantee	Cunamh Cuideachta Faoi Theorainn Ráthaíochta
iverstown Football Club Company Limited By Guarantee	Akina Dada Wa Africa Company Limited By Guarantee	Carlow Women'S Aid Company Limited By Guarantee	Danesfort Childcare Facility Company Limited By Guarantee
oscommon Race Course Company Limited By Guarantee	Amdec Company Limited By Guarantee	Carracastle Community Childcare Company Company Limited By Guarantee	Darndale Belcamp Integrated Childcare Service Company Limited By Guarantee
hilfleet Company Limited By Guarantee	Annacarty Childcare Company Limited By Guarantee	Carrick On Suir River Rescue Company Limited By Guarantee	Deaf Village Ireland Company Limited By Guarantee
couting Trust Property Company Limited By Guarantee	Aoibheann's Pink Tie	Carrigallen Childcare Facility Company Limited By Guarantee	Denn Toddlers Playgroup Company Limited By Guarantee
nark Swimming Club Company Limited By Guarantee	Aoibhneas Limited Company Limited By Guarantee	Carrigtwohill Family Resource Centre Company Limited By Guarantee	Disabled People Of Longford Company Limited By Guarantee Domestic Violence Advocacy Service (Sligo, Leitrim & West Cavan)
outh Dublin Senior Citizen Club Company Limited By Guarantee	Ard Chúram Day Care Centre-North Kerry Company Limited By Guarantee	Cashel And District Social Services Company Limited By Guarantee	Company Limited By Guarantee
			Donnycarney & Beaumont Home Help Services Company Limited By
outh West Ireland Golf Company Limited By Guarantee	Arlington Novas Ireland Company Limited By Guarantee	Cashel Day Care Centre For The Elderly Company Limited By Guarantee	Guarantee
		Castlerea Community And Family Resource Centre Company Limited By	
outhern Centre Classic Club Company Limited By Guarantee	Art Mooney Childcare Company Limited By Guarantee	Guarantee	Donnycarney Youth Project Company Limited By Guarantee
pecial Olympics Ireland	Arts And Disability Ireland Company Limited By Guarantee	Castleview Community Playgroup Company Limited By Guarantee	Doras Bui A Parents Alone Resource Centre Company Limited By Guarantee
	Arts And Disability heland company Limited by Guarantee	Castleview Community Playgroup Company Emitted by Guarantee	Drogheda Women'S & Children'S Refuge Centre Company Limited By
pirit Of Oysterhaven Trust Company Limited By Guarantee	Asperger Syndrome Association Of Ireland Company Limited By Guarantee	Cena- Culturally Appropriate Homes Company Limited By Guarantee	Guarantee
ports Across Ireland Company Limited By Guarantee	Aster Family Support	Charabanc Housing Association Company Limited By Guarantee	Droichead Family Resource Centre Company Limited By Guarantee
			Drumcondra Home Help And Care Services Company Limited By
t. Matthews Boxing Club Company Limited By Guarantee	Athy Alternative Project Company	Charlestown Community Childcare Company Limited By Guarantee	Guarantee
trokestown Agricultural & Industrial Show Company Limited By Guarantee	Athy Travellers Support Group Company Limited By Guarantee	Charleville Community Child Care Company Limited By Guarantee	Drumlane Community Childcare Company Limited By Guarantee
Ilaght Town A.F.C. Company Limited By Guarantee	Autism Assistance Dogs Ireland Company Limited By Guarantee	Christian Blind Mission (Ireland)	Dublin & Wicklow Mountain Rescue Team
	Autism Spectrum Information Advice & Meeting Point Company Limited By		
empletuohy Community Playground Company Limited By Guarantee	Guarantee	Churchill Community Child Care Company Limited By Guarantee	Dublin Call And Care Company Limited By Guarantee
		City Of Dublin Young Men'S Christian Association Company Limited By	
ennis Ireland Company Limited By Guarantee	Ballinlough Youth Café Company Limited By Guarantee	Guarantee	Dublin Deaf Association Company Limited By Guarantee
he Association Of Irish Desseauress Company Limited Dr. Commenter	Ballubau Community Crocks Company Vissited Dy Conserves	Citywise (City Centre Youth Achievement Programme Limited) Company	Dublin West Llong Llolo Company Limited Dr. Committee
he Association Of Irish Racecourses Company Limited By Guarantee he Ballyboy Company	Ballybay Community Creche Company Limited By Guarantee Ballybough Youth Project Company Limited By Guarantee	Limited By Guarantee Clare Crusaders Company Limited By Guarantee	Dublin West Home Help Company Limited By Guarantee Dublin Youth Orchestras
he Dublin Postal Sports Club Company Limited By Guarantee	Ballymun Regional Youth Resource Company Limited by Guarantee	Clare Haven Services Company Limited By Guarantee	Duleek Community Childcare Company Limited By Guarantee
he Irish Cricket Union Company Limited By Guarantee	Ballyragget Community Playgroup Company Limited By Guarantee	Clarecastle Community Playgroup Company Limited By Guarantee	Dun Laoghaire Home Care Services Company Limited by Guarantee
he Irish Down Syndrome Sporting Organisation Company Limited By Guarantee	Ballyrush Community Childcare Company Limited By Guarantee	Clarecastle Community Praygroup Company Limited by Guarantee	Dundalk Counselling Centre Company Limited By Guarantee
he Irish Surfing Association Company Limited By Guarantee	Bantry Care For The Aged Association Company Limited by Guarantee	Clonakilty Community Care Society Company Company Limited By Guarantee	Dundalk Youth Centre Company Limited By Guarantee
ine man during resolution company entited by outrantee	sundy care for the Agen Association company cliniced by cultantee	Clondalkin Travellers Property Development Company Company Limited By	Sandan road centre company chines by Guarantee
he Kilbeggan Race Committee Company Limited By Guarantee	Bawnogue Youth And Community Centre Company Limited By Guarantee	Guarantee	Dunlavin Community Playgroup
he Leinster Aero-Club Company Limited By Guarantee	Bcfrc Company Limited By Guarantee	Cloyne Diocesan Youth Services Company Limited By Guarantee	Eala Og Child Care Centre Company Limited By Guarantee
			East Wall / North Port Development Group Company Limited By
ne Midland Vintage & Classic Car Club Company Limited By Guarantee	Beacon Of Light Counselling Centre Company Limited By Guarantee	Coaction West Cork Company Limited By Guarantee	Guarantee
e Motor Enthusiasts Club, Company Limited By Guarantee	Beaufort Special Needs Project Company Limited By Guarantee	Coiste Curam Leanaí Phort Láirge	Elphin Social Services Company Limited By Guarantee
ne Scout Foundation	Belong To Youth Services	Coiste Forbartha Na Sceilge Cuideachta Faoi Theorainn Ráthaíochta	Empowerment Plus Company Limited By Guarantee
e Show Jumping Association Of Ireland Company Limited By Guarantee	Bergerie Trust Company Limited By Guarantee	Coiste Naíonra Ghaelscoil Dara Cuideachta Faoi Theorainn Ráthaíochta	Ennis Schools Completion Programme Company Limited By Guarantee
ne Ski Club Of Ireland Company Limited By Guarantee	Blackrock Community Playgroup Company Limited By Guarantee	Comharchumann Forbartha Chill Tseadna Teoranta	Fairy Footprints Company Limited By Guarantee
ne Tipperary Association Dublin Company Limited By Guarantee	Blackrock Playground Group Company Limited By Guarantee Blakestown And Mountview Neighbourhood Youth Project Company Limited By	Comhlacht Oige Lispoil Cuideachta Faoi Theorainn Ráthaíochta	Ferns Diocesan Youth Service Company Limited By Guarantee
he Willow Park Sports & Social Club Company Limited By Guarantee	Guarantee	Communities Creating Jobs Company Limited By Guarantee	Festina Lente Foundation
inahely Community Sports Hall Company Limited By Guarantee	Bray Travellers' Community Development Group Company Limited By Guarantee	Community Creations Company Limited By Guarantee	Fettercairn Community Childcare Company Limited By Guarantee
ipperary Southern And District Football League Company Limited By Guarantee	Bright Star Pre School And Afterschool Company Limited By Guarantee	Community First Responders Ireland Company Limited By Guarantee	Finglas Childcare Company Limited By Guarantee
Fourism Related Equestrian Competitions Ireland Company Limited By Guarantee	Brigits Mantle Initiatives Company Limited By Guarantee	Compass Child And Family Services Company Limited By Guarantee	Finglas Home Help / Care Organisation Company Limited By Guarantee

Social Services (Continued)	Kildare Youth Services Company Limited By Guarantee	Natlag Cork Company Limited By Guarantee	Sligo Traveller Support Group Company Limited By Guarantee
inglas Youth Resource Centre Company Limited By Guarantee	Kildavin Afterschool Facility Company Limited By Guarantee	NCBI Charitable Foundation	Sonas Domestic Violence Charity Company Limited By Guarantee
Foodcloud Hubs Company Limited By Guarantee	Kilkenny Community Early Years Project Company Limited By Guarantee	Nenagh Community Training Centre Company Limited By Guarantee	Southill Family Resource Centre Company Limited By Guarantee
Freshford & District Childcare Centre Company Limited By Guarantee	Killucan Area Services Company Limited By Guarantee	Newbliss Childcare Services Company Limited By Guarantee	Southwest Counselling Centre Company Limited By Guarantee
Friends Of The Fairgreen Ballaghaderreen Company Limited By Guarantee	Kilmaine Scribbles Playgroup Company Limited By Guarantee	Newbridge Family Resource Centre	Spafield Family Resource Centre Company Limited By Guarantee Spraoi Miltown Malbay And District Community Playgroup Company
Galway City & Rural Community Childcare Project Company Limited By Guarantee	Kilmore West Community Play Group Company Limited By Guarantee	Niamh's Innovators Company Limited By Guarantee	Limited By Guarantee St. Aengus Parish And Tallaght Senior Citizens Club Community Centre
Galway Regional Youth Federation Company Limited By Guarantee	L'Arche Ireland	North West Clare Family Resource Centre Company Limited By Guarantee	Company Limited By Guarantee
Galway Traveller Movement Company Limited By Guarantee	Leitrim County Childcare Committee Company Limited By Guarantee	Northstar Family Support Project Company Limited By Guarantee	St. Colman'S Care Centre Company Limited By Guarantee
Garryglass Children'S Holiday Home Company Limited By Guarantee	Letterkenny Youth And Family Service Company Limited By Guarantee	Offaly Centre For Independent Living Company Limited By Guarantee	St. Felims Sick And Infirm Priests Society Company Limited By Guarantee
		Our Lady Queen Of Peace Community Pre School Company Limited By	
Genesis Psychotherapy & Family Therapy Service Company Limited By Guarantee	Liberties And Rialto Home Help Service Company Limited By Guarantee	Guarantee	St. Hilda'S Services
Glenties Community Playgroup Company Limited By Guarantee	Limerick Childcare Committee Company Limited By Guarantee	Pact	St. Joseph'S Foundation
Glin Day Care Centre Company Limited By Guarantee	Liscarroll Community Care Company Limited By Guarantee	Parentline	St. Matthew'S Family Centre Company Limited By Guarantee
Gorey Youth Needs Group Company Limited By Guarantee	Liscarroll Community Childcare Facility Company Limited By Guarantee	Parents Plus Company Limited By Guarantee	St. Michael'S House Properties
Granard Community Childcare Facility Company Limited By Guarantee	Listowel Family Resource Centre Company Limited By Guarantee	Passage West Community Childcare Company Limited By Guarantee	St. Michael'S Parish Youth Project Co Company Limited By Guarantee St. Vincent'S Day Care Centre Tipperary Town Company Limited By
Grange Community Childcare Company Limited By Guarantee	Little Angels Playgroup Company Limited By Guarantee	Pavee Point Traveller & Roma Centre Company Limited By Guarantee	Guarantee
Greystones Home Help Service Company Limited By Guarantee	Little Blue Heroes Foundation	PBF Trust Company Limited By Guarantee	Sunbeam House Services Company Limited By Guarantee
Happy Days Childcare Services Company Limited By Guarantee	Localise Youth And Community Service Company Limited By Guarantee	Pied Piper Community Preschool Company Limited By Guarantee	Support Meals-On-Wheels Company Limited By Guarantee
Haven Horizons Company Limited By Guarantee	Longford Centre For Independent Living Company Limited By Guarantee	Places Of Sanctuary Ireland Company Limited By Guarantee	Swan Youth Services Company Limited By Guarantee
Hanad Hausa Campany Limited By Custonton	Lus No Créine Family Deseurce Centre Company Limited Dy Cyprostee	Disuland Grasha Company Limited By Customers	Taghman Family Baseyree Centre Company Limited By Cyprostee
Hesed House Company Limited By Guarantee	Lus Na Gréine Family Resource Centre Company Limited By Guarantee	Playland Creche Company Limited By Guarantee	Taghmon Family Resource Centre Company Limited By Guarantee
Hill Street Family Resource Centre Company Limited By Guarantee	Mahon Family Resource Centre Company Limited By Guarantee	Polish Educational Society In Ireland	Tallaght Childcare Company Company Limited By Guarantee
Hoist Away	Making Connections	Poppintree Youth Project Company Limited By Guarantee	Teach Na Nog Company Limited By Guarantee
Holycross Community Child-Care Centre Company Limited By Guarantee	Mallow Community Childcare Company Limited By Guarantee	Positive Age Company Limited By Guarantee	The Acre Project
		Positive Futures: Achieving Dreams. Transforming Lives Company Limited By	
Hospital Community Preschool Playgroup Company Limited By Guarantee	Mallow Search And Rescue Company Limited By Guarantee	Guarantee	The Caretakers Project Company Limited By Guarantee
Hospital Family Resource Centre Company Limited By Guarantee	Malta Charities	Raheen Community Playgroup Company Limited By Guarantee	The Carlow County Childcare Committee Company Limited By Guarantee
Immigrant Council Of Ireland	Malta Charities Drogheda Company Limited By Guarantee	Rahoon Family Centre Company Limited By Guarantee	The Gavin Glynn Foundation Company Limited By Guarantee
Independent People With Disabilities Company Limited By Guarantee	Masisizane Company Limited By Guarantee	Raphoe Family Resource Centre Company Limited By Guarantee	The Grace O'Malley Foundation
Inishowen Disability Community Action Company Limited By Guarantee	Mayo Cancer Support Association Company Limited By Guarantee	Rathoe Community Hub Company Limited By Guarantee	The Holy Angels Day Care Centre Company Limited By Guarantee
Innovista Ireland	Meath County Childcare Committee	Redeemer Creche And Playgroup Company Limited By Guarantee	The Kilkenny Age Friendly County Programme The Longford County Childcare Committee Company Limited By
International Orphan Aid - Ireland Company Limited By Guarantee	Mervue Creche Company Limited By Guarantee	Remember Us	Guarantee
Ionad Cúram Leanaí An Spidéil Cuideachta Faoi Theorainn Ráthaíochta	Midleton My Place Company Limited By Guarantee	Rialto Family Centre Company Limited By Guarantee	The Meath Youth Federation Company Limited By Guarantee
Ionad Tacaíochta Teaghlaigh Iarthar Dhuibhneach Cuideachta Faoi Theorainn Ráthaíochta	Migrant Information Centre Company Limited By Guarantee Monaghan Branch Of Parents And Friends Of Persons With An Intellectual Disability	Rialto Springboard Project Company Limited By Guarantee	The Mill Family Resource Centre Company Limited By Guarantee
Irish Centre For Arthritic Research And Education Company Limited By Guarantee	Company Limited By Guarantee	Ringsend Creche Company Limited By Guarantee	The Trinity Den Company Limited By Guarantee
Irish Dogs For The Disabled Company Limited By Guarantee	Monaghan Youth Federation Company Limited By Guarantee	Rockcorry Community Childcare Services Company Limited By Guarantee	Three Drives Family Resource Centre Company Limited By Guarantee
Irish Family Planning Association Company Limited By Guarantee	Moville And District Family Resource Centre Company Limited By Guarantee	Romanian Community Of Ireland Company Limited By Guarantee	Traveller Counselling Service Company Limited By Guarantee Travellers Support Group Blanchardstown Company Limited By
Irish Foster Care Association	Moygownagh Childcare Centre Company Limited By Guarantee	Roscommon Community Playgroup Company Limited By Guarantee	Guarantee
Irish Girl Guides Trust Corporation Company Limited By Guarantee	Moyross Development Company Limited By Guarantee	Rush Multipurpose Youth Facility Company Limited By Guarantee	Treo Portlairge Company Limited By Guarantee
non our durace must corporation company emitted by duarantee	monoso sevelopment company entited by duarance	nash mataparpose roath rading company limited by duarantee	Treoir The National Federation Of Services For Unmarried Parents And
Irish Refugee Council Company Limited By Guarantee	Moyross Probation Project Company Limited By Guarantee	Safe Ireland National Social Change Agency Company Limited By Guarantee	Their Children
Jack & Jill Community Playgroup Company Limited By Guarantee	Muintir Bhaire Community Playschool Company Limited By Guarantee	Saint Ultan'S Childcare Project	Tribli Company Limited By Guarantee
Junior Achievement / Young Enterprise Ireland Company Limited By Guarantee	Musicantia Company Limited By Guarantee	Salesian Youth Enterprises Company Limited By Guarantee	Trim Community Childcare Company Limited By Guarantee
		Scoil Chaitriona Senior After School Service - Stay And Play Club Company	
Karablu Company Limited By Guarantee	My Canine Companion Company Limited By Guarantee	Limited By Guarantee	Trim Family Resource Centre Company Limited By Guarantee
Kc Childcare Company Limited By Guarantee	Naíonra Chaitlín Maude Cuideachta Faoi Theorainn Ráthaíochta	Shankill Old Folks Association Company Limited By Guarantee	Tsp Suil Ar Aghai Company Limited By Guarantee
Kealkill Community Playgroup Company Limited By Guarantee	Naíonra Lios Na Nóg Cuideachta Faoi Theorainn Ráthaíochta	Shercock Child Resource Centre Company Limited By Guarantee	Tullamore Traveller'S Preschools Company Limited By Guarantee
Kent Playgroup Company Limited By Guarantee	Naíonra Pobail-Seanchill Cuideachta Faoi Theorainn Ráthaíochta	Sherrard House	Vantastic Company Limited By Guarantee
Kerry County Childcare Committee Company Limited By Guarantee	Naíonra Scoil Caitríona, Cuideachta Faoi Theorainn Ráthaíochta	Simon Communities Of Ireland	Vedic Hindu Cultural Centre, Ireland" Company Limited By Guarantee
Kerry Flyer Company Limited By Guarantee	Naíonra Ultain Cuideachta Faoi Theorainn Ráthaíochta	Simon Community ( South East ) Company Limited By Guarantee	Vita Vivendi Company Limited By Guarantee
Kerry Parents And Friends Association	Nasc, The Migrant And Refugee Rights Centre	Simon Community (Galway)	Walkinstown Association For People With An Intellectual Disability Company Limited By Guarantee
Kerry Travellers Health & Community Development Project Company Limited By Guarantee	National Childhood Network	Simonstown Childcare Facility Company Limited By Guarantee	Wallaroo Playschool Company Limited By Guarantee
Kids Aloud Company Limited By Guarantee	National Family Support Network Company Limited By Guarantee	Sligo County Childcare Committee Company Limited By Guarantee	Waterford And South Tipperary Community Youth Service Company Limited By Guarantee
		and the stand of the second seco	Waterford Intellectual Disability Association Company Limited By
Kilcullen Community Childcare And Education Centre	National Youth Federation Company Limited By Guarantee	Sligo Leitrim Home Youth Liaison Service Company Limited By Guarantee	Guarantee

#### Social Services

Waterford Marine Sar Service Company Limited By Guarantee
West Cork Counselling And Support Services Company Limited By Guarantee
West Limerick Independent Living Company Limited By Guarantee
Westmeath Support Services Against Domestic Abuse Company Limited By Guarantee
Westport Community Playgroup Company Limited By Guarantee
Westside Age Inclusion Company Limited By Guarantee
Wexford Centre Project Company Limited By Guarantee
Wexford Disability Development (C.I.L.) Company Limited By Guarantee
Wezesha Company Limited By Guarantee
Wicklow Travellers Group Company Limited By Guarantee
Young Social Innovators
Youth Advocate Programmes Ireland Company Limited By Guarantee
Youth Train Wexford Company Limited By Guarantee

#### Religion

Ahlul-Bait Association Ireland Company Limited By Guarantee Annur Islamic Foundation Balbriggan Company Limited By Guarantee Aosog Centres Company Limited By Guarantee Association Of Leaders Of Missionaries And Religious Of Ireland Company Limited By Guarantee Ballina Churches Together Company Limited By Guarantee

Ballintubber Abbey Trust Designated Activity Company Bestway International Christian Centre (Bicc)

Bible Baptist Church Ballincollig Company Limited By Guarantee Brudazzo

Cashel And Emly Diocesan Trust Company Limited By Guarantee Central Catholic Library Association Incorporated) Christ Ambassadors Christian Centre Company Limited By Guarantee Christ Healing Evangelical Church Company Limited By Guarantee Christian Fellowship Church Company Limited By Guarantee Christian Meditation Ireland Company Limited By Guarantee Christian Unions Ireland

Church Mission Society Ireland Ciorani Company Limited By Guarantee Clonmacnois Faith Heritage Trust Compassion Ireland Christian Child Development Congregation Of The Blessed Sacrament Irish Trust Company Limited By Guarantee

Convent Of Mercy (Ardagh & Clonmacnoise Diocese) Company Limited By Guarantee Cornerstone Christian Church Company Limited By Guarantee Cornerstone Community - Pierre De L'Angle Company Limited By Guarantee

Couples For Christ-Ireland Company Limited By Guarantee Dundalk Muslim Community Emmanuel House Of Providence Trust F.M.A. Trustees Focolare Trust

Foundation In Christ Ministries: 1 Cor 3:11 Company Limited By Guarantee

Fresh Anointing Ministry Company Limited By Guarantee Friends Trusts (Eire) Company Limited By Guarantee

God Evangelical And Miracle Mission Company Limited By Guarantee

#### Religion (continued) Holding The Word Of Life Church Company Limited By Guarantee Holy Cross Foundation Company Limited By Guarantee Holy Trinity Church Company Limited By Guarantee House On The Rock Company Limited By Guarantee Humanist Association Of Ireland Company Limited By Guarantee Islamic Foundation Of Ireland Jampa Ling Trust Kerry Islamic Cultural Centre Kilkenny Christian Centre Kingdom Gospel Centre Company Limited By Guarantee Kings Treasure Christian Centre Company Limited By Guarantee Life And Peace Gospel Ministry International Company Limited By Guarantee Little Company Of Mary Company Limited By Guarantee Lolek Company Limited By Guarantee Lotus Charity Association Company Limited By Guarantee Maranatha Parish Of The Redeemed Christian Church Of God Company Limited By Guarantee Mary Ann Doyle Properties Company Limited By Guarantee Maynooth Mission To China (Incorporated) Mercy International Association Missionary Sisters Of St Columban (International) Company Limited By Guarantee Missionary Sisters Of St Columban (Ireland) Company Limited By Guarantee Missions Aid Network Company Limited By Guarantee Monaghan Group Of Parishes Company Limited By Guarantee Mount Melleray Abbey Trust Mountain Of Fire & Miracles Ministries Ireland Region 7 Company Limited By Guarantee Mountain Of Fire And Miracles Ministries Ireland Company Limited By Guarantee Mountain Of Fire And Miracles Ministries Ireland Region 3 Company Limited By Guarantee Moycullen Community Christian Church Company Limited By Guarantee Neilstown Parish Social Action Group Company Limited By Guarantee

New Life International Ministries Company Limited By Guarantee New Life Pentecostal Church Company Limited By Guarantee

Operation Mobilisation Ireland Partners, Training For Transformation Peniel Company Limited By Guarantee Praise Tabernacle Ireland Company Limited By Guarantee Presentation Sisters Property Trust Company Quantum Universal Company Limited By Guarantee Rccg Desire Of All Nations Community Church Company Limited By Guarantee Rccg Excel Parish Company Limited By Guarantee Redeemed Christian Church Of God (Rccg), Abundant Grace Company Limited By Guarantee Redeemed Christian Church Of God King'S Court Parish Company Limited By Guarantee Redeemed Christian Church Of God New Covenant Parish Company Limited By Guarantee Redeemed Christian Church Of God Potters House Company Limited By Guarantee Religious Of The Sacred Heart Of Mary (Ireland) Revival In Christ Ministries Company Limited By Guarantee Richmond Newstreet Company Limited By Guarantee Saint Anthony'S Pools Unlimited Company Silverstream Priory Sisters Of Marie Auxiliatrice Property Holding Company Limited By Guarantee Sisters Of St. Joseph Of Chambery Company Limited By Guarantee South Dublin Muslim Community Association Company Limited By Guarantee Southern Baptist Corporation Company Limited By Guarantee St. Aidan'S Diocesan Trust

#### Religion (continued) St. Colman'S Roman Catholic Trust Company Limited By Guarantee St. Felim'S Diocesan Trust St. Marks Church St. Patrick'S Archdiocesan Trust Company Limited By Guarantee Tara Buddhist Centre The Al Maktoum Foundation Company Limited By Guarantee The Assemblies Of God Ireland Company Limited By Guarantee The Church Of Pentecost - Ireland The Congregation Of The Sacred Hearts Of Jesus And Mary Trust Company Limited By Guarantee The Educena Foundation The Family Of Nazareth Non-Profit Company For The Neocatechumenal Way In Ireland Company Limited By Guarantee The Father Patrick Peyton C.S.C. Memorial Company Company Limited By Guarantee The Franciscan Missionaries Of Our Lady Trust Company Limited By Guarantee The Irish Association Of The Church Of Jesus Christ Of Latter-Day Saints Company Limited By Guarantee The Joshua Project Company Limited By Guarantee The Kilnacrott Abbey Trust Company Limited By Guarantee The Kylemore Trust The Libermann Trust The Mac Leinin Trust Company Limited By Guarantee The Marist Trustees Company Limited By Guarantee The Maurice Trust Company Limited By Guarantee The Military & Hospitaller Order Of Saint Lazarus Of Jerusalem, Grand Priory Of Ireland The Missionary Society Of St. Paul Of Nigeria (Ireland) Company Limited By Guarantee The Movement For Religious Renewal (Ireland) Company Limited By Guarantee The National Spiritual Assembly Of The Bahá'Ís Of Ireland The New Evangelisation Trust The Old Apostolic Church (Ireland) The P.A. Foundation The Patrician Trust

The Power House International Outreach Company Limited By Guarantee The Redeemed Christian Church Of God (City Of David)

The Redeemed Christian Church Of God Central Office (Ireland) Company Limited By Guarantee The Redeemed Christian Church Of God Christ The King Parish Company Limited By Guarantee The Redeemed Christian Church Of God Good Women Ireland Company Limited By Guarantee The Redeemed Christian Church Of God Jesus Centre Dublin The Redeemed Christian Church Of God Mercy Of God Tabernacle Parish Killorglin The Redeemed Christian Church Of God Open Heavens Company Limited By Guarantee The Redeemed Christian Church Of God Sanctuary For All Nations Parish Company Limited By Guarantee The Redeemed Christian Church Of God The Light Of God Tabernacle Abbeyfeale Company Limited By Guarantee The Romanian Orthodox Parish Of "The Annunciation" And "The Sunday Of The Romanian Saints" Company Limited By Guarantee The Sacred Heart Missionary Education Trust Company Limited By Guarantee The Sanctuary (Stanhope) The Spiritual Life Institute Company Limited By Guarantee Transfiguration Parish Of Celestial Church Of Christ Company Limited By Guarantee Unep Christ For All Company Limited By Guarantee Verona Fathers Company Limited By Guarantee Wat Thai Ireland Company Limited By Guarantee Watch Tower Bible And Tract Society Of Ireland Waterford And Lismore Diocesan Trust Word International Ministries, Ireland Wycliffe Bible Translators Company Limited By Guarantee Young Life St. Colman'S Roman Catholic Trust Company Limited By Guarantee