

Charities in Ireland 2021

A benchmark report from Benefacts

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Introduction

After public health measures to tackle the Covid pandemic were introduced in March 2020, surveys from [the sector](#) in March 2020 and [the Charities Regulator](#) in May documented charities' concerns about:

- **Significant constraints on their capacity to deliver services, and an increased demand for many of those services**
- **A potential collapse in fund-raised and/or earned income**
- **Existential threats to the viability of their nonprofit business**

Charity lead bodies lobbied for recognition of the unique fragility of the sector and the needs of its served communities.

Policy-makers, regulators and donors responded in various ways – the effects of the pandemic and related lockdowns were not experienced evenly across the charity sector.

The full effects won't be clear until we have a full set of regulatory data, at the start of 2022. These are some emergent trends.

Increased demand

In the hospital, hospice, residential care and homelessness charities sub-sectors the impact for their staff and served communities was literally a matter of life and death. Charities working in emergency relief, homelessness, mental health, local development and social services experienced an increased demand for their services.

1

Unable to operate

In some sectors (the arts, culture), charities without the capacity to move to digital ways of working have been unable to operate at all, or only to a very limited degree. They report staff cutbacks and other cost saving measures, but have limited reserves and cannot avoid all fixed costs. Even with the benefit of a 10.7% uplift in State support, some charities have questioned whether they will be able to re-open at all after the public health restrictions have been lifted.

2

Tougher year ahead

In 2020, there were nearly ten pandemic-free weeks at the start of the year, and lockdowns were partially lifted mid-year. In many cases State grants were provided at 2019 levels even where service levels could not be fully maintained. 2021 – with full lockdowns being lifted only at the end of Q2 – will potentially be a tougher year.

2

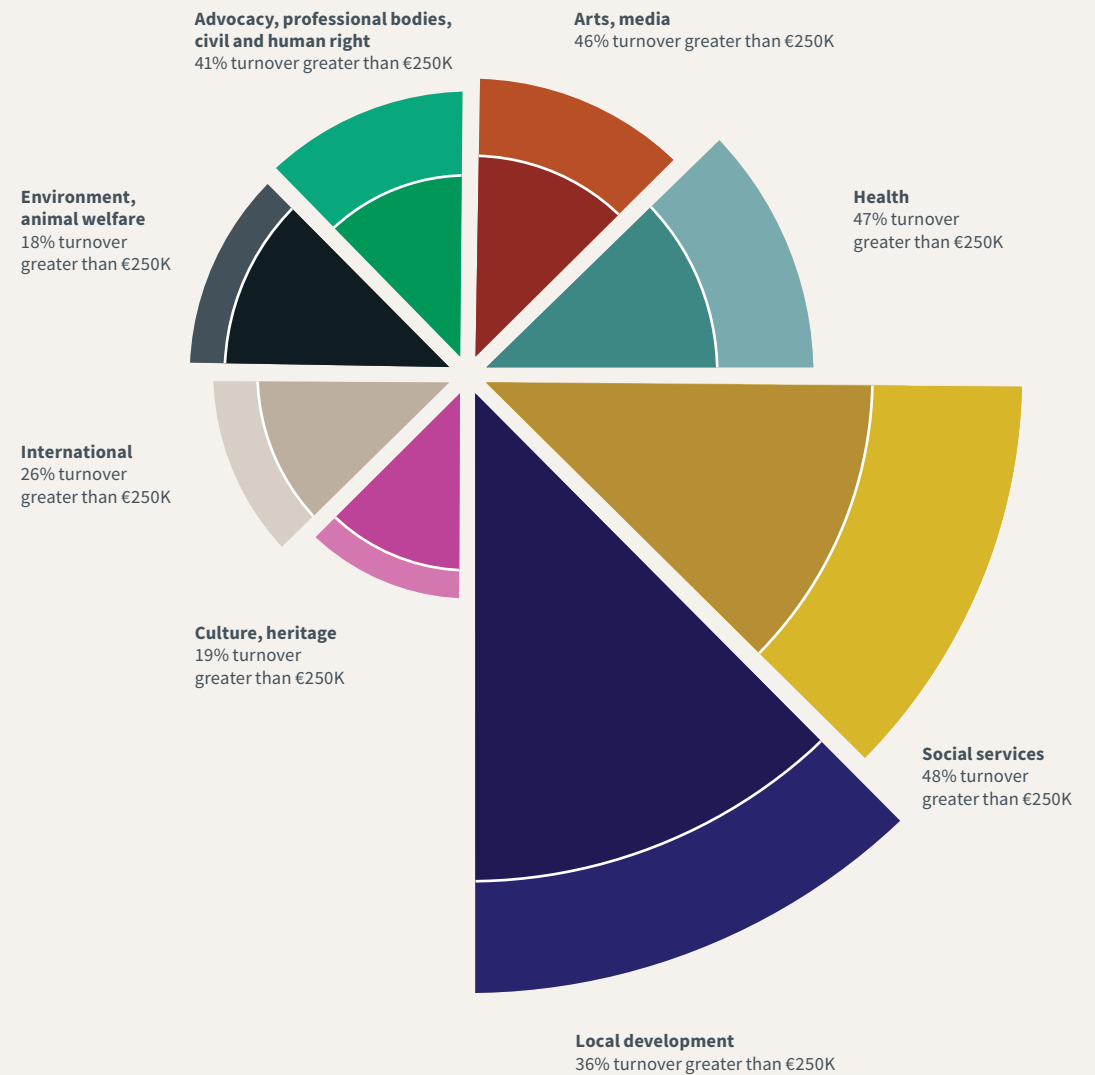
Positive effects

Most sub-sectors have reported some positive effects, including heightened public awareness of the value of their work, better engagement across geographic divides, cost and time savings for example in travel, better quality of life for staff, adopting more diversified fundraising solutions especially digital ones, collaborating cross-sectorally and with State officials, and building contingency planning into their ways of working.

4

Most Irish charities operate at the level of micro-enterprises, budgeting from year to year and operating with limited assets or reserves. Based on available data for charities in the 8 sectors for which we have detailed regulatory disclosures, these began 2020 with

- a combined turnover of **€7.74bn**,
- **101,860 paid employees**, reported by 66% of charities
- only **1,750** reporting a **turnover greater than €250,000** – that’s the financial threshold below which, under forthcoming charity reporting regulations, it’s expected that minimal financial reporting will be accepted by the Charities Regulator
- **1,656 charities in receipt of €4.65bn in funding from 9 State bodies**, an increase of 10.7% over 2019 – most of this to health and social services.



In 2020 State funders put a variety of additional supports in place to support the charity sector at large as well as for particular sub-sectors such as providers of day care services and arts organisations. Some charities – especially those involved in local development and social services – were enlisted in a co-ordinated community response of local support networks – also involving local authorities and non-charities (the GAA, An Post, An Garda Síochána). According to a September 2020 survey of members of The Wheel, 38% of eligible charities availed of the emergency wage subsidy scheme.

Many charities also rely on donations/fundraising, with total reported donations and fund-raised income of €603m at the end of 2019, according to data provided in the financial statements of 1,038 charities. For 273 of these, donations are their largest single source of income. For those equipped to raise funds digitally – for example through regular giving programmes – their income from these sources held up or even increased, according to their lead bodies and others. These are mainly charities with professional fund-raising personnel. Charities using more traditional models including charity shops, door-to-door fundraising and public fundraising events anticipate a reduction of as much as 65% in fund-raised income.

Philanthropies mobilised to provide additional supports. According to a survey-based report mapping the emergency response to Covid-19 produced by the lead body for Irish philanthropies, private and corporate philanthropies responded with an uplift of €28m in giving during 2020 – 60% from private and 40% from corporate sources. Most money went to medical care/PPE, community and young people. The response of most philanthropic donors to the pandemic was to adjust the terms and conditions of grants and provide assurance on current/future funding. 57% gave grants in response to Covid-19.

Earned revenues are a significant source of income in some sub-sectors (arts, professional bodies and animal welfare charities), and are marginal in health, social services, international and local development. Surveys of charities by their lead bodies and by Benefacts indicate that most of these charities anticipated losses in earnings between 15% and 65% - but until 2022 there will be no hard data on whether these expectations were realised, or the extent to which they were mitigated by additional Government support, cost savings and fundraising.

Few charities entered 2020 with substantial financial reserves. Although the aggregate reported value of reserves in the sectors under review was €3.73bn based on available data for 3,628 charities, most of these (€2.5bn) are held by 80 larger charities, in particular voluntary hospitals and social housing providers. The remaining €1.2bn in reserves is distributed across smaller charities primarily in local development, social housing, health and services for people with a disability. Charities' assets - unlike those of most commercial organisations - typically cannot readily be liquidated because they are essential for the delivery of the services or may be of a heritage or highly specialised nature.

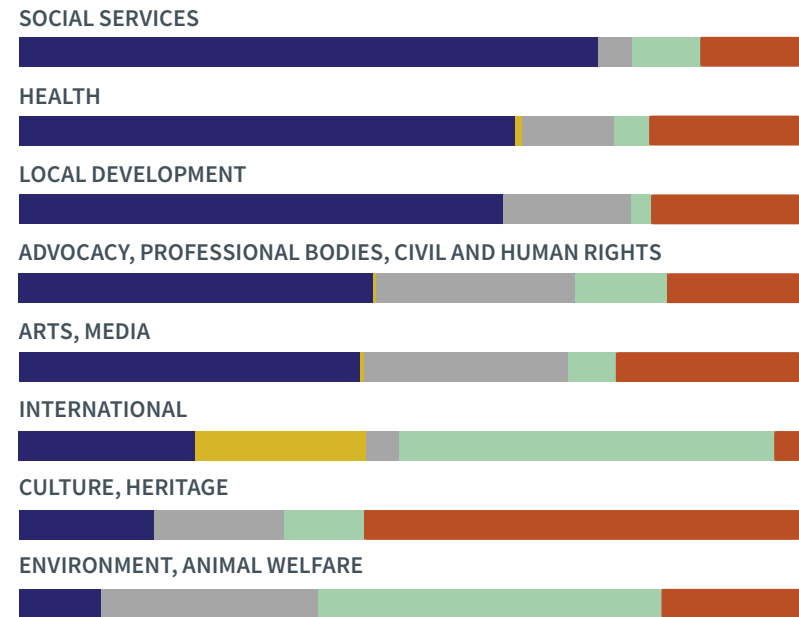
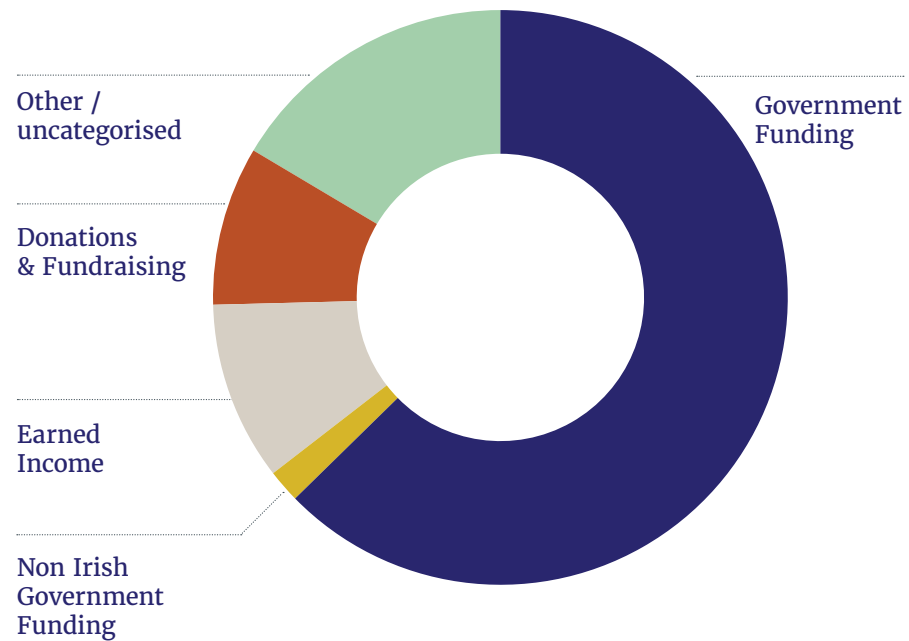
When reserves are converted to number of weeks of average weekly expenditure (using data from full accounts), more than a third of charities have less than 10 weeks' reserves. This is a measure of an organisation's capacity to withstand adverse conditions. Arts charities are particularly exposed, with nearly 60% of charities reporting that they hold less than 10 weeks reserves.

233 charities entered 2020 with net liabilities (where liabilities exceeded the value of their assets). These are chiefly in the arts, local development and pre-school childcare.

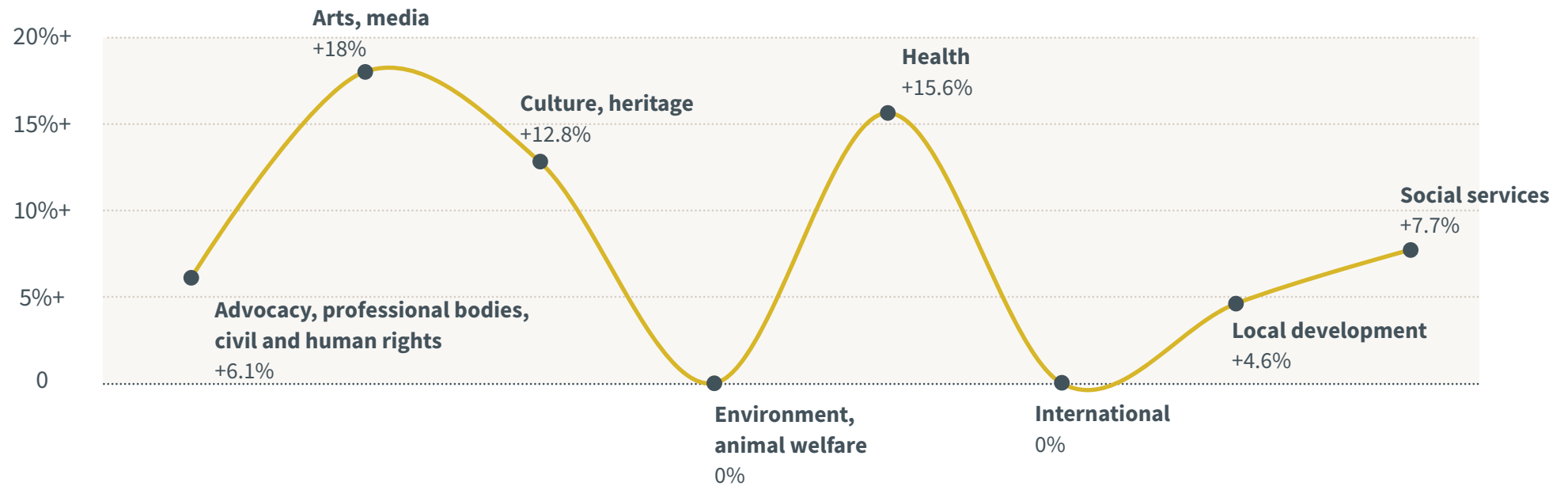
There is little structured regulatory data available about volunteering in Irish charities. Volunteer numbers are not reported in financial statements and are not always reported separately from paid employees in charity disclosures - but nearly 1,232 of the charities reported on here (with an aggregate turnover in 2019 of €155m) appear to operate without paid staff, and of course all charities depend on the work of unpaid trustees/directors.

Research commissioned by the national network for volunteering found that 75% of the Irish population got involved in local volunteering during 2020 – much of it pandemic-related – and the Government published a new National Volunteering Strategy at the end of the year. Case study evidence for example in social housing and social services (family support, homelessness, refugee services) suggests that in some sectors that rely heavily on volunteering for their core work, the capacity to get involved – especially where this involved older members of the community – was limited by the shielding measures required by public health regulations.

The State provides more funding to charities than all other sources combined



In 2020, direct State funding for charities grew by 10.7%



Data provided by nine State bodies (pg 24) shows that service fee and grant funding in 2020 was increased significantly in some sectors.



Advocacy, professional bodies, civil and human rights

There are **423 charities** involved in professional representation, advocacy, voluntarism promotion and human rights in Ireland, employing 3,121 people. This sector also includes incorporated benevolent societies. Just over half (257) are professional networks (mostly of people) or representative bodies (mostly of other charities). 71% are based in Dublin, Cork, Limerick or Galway.

Charities in this segment entered 2020 with an aggregate turnover of €257m. Only 133 of these charities have a turnover greater than €250,000 – they are mostly the larger professional institutes, charity lead bodies and benevolent societies.

State funding – which comes from many public sources – increased by 6% on 2019 levels. Donations form a small proportion of the revenues of this group and only 29% are registered for tax relief on charitable donations.

106 of these charities are more than 20 years old and 74 have been established for 10 years or less. In 2020, 2 new advocacy charities were incorporated and there were 42 wind-ups – mostly of local Money Advice Budgeting services and local Citizens' Advice offices. There were 11 additions to the register of Charities, and 50 charities were deregistered, including the MABs and Citizens' Advice offices.

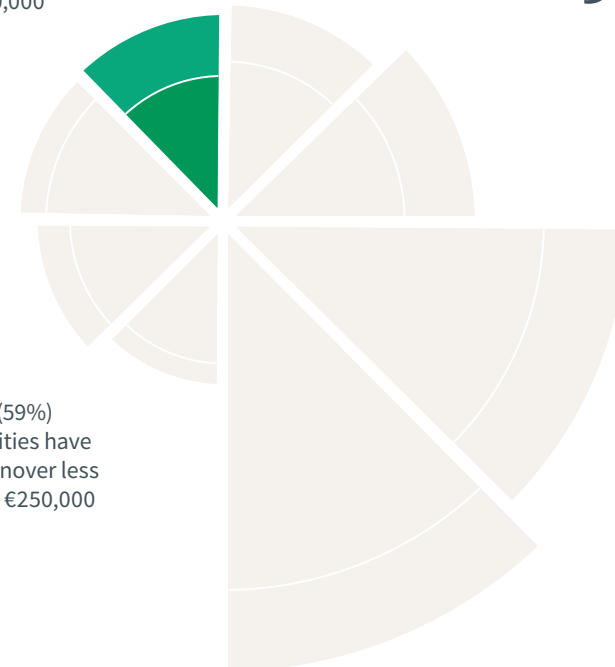
By their nature, the work of most of these organisations is office-based. This meant that in 2020, Covid-19 involved a transition to working remotely, something that according to survey evidence was managed with increased costs of 15% or less, sometimes funded by reduced staff hours.

“working online meant we actually increased our ability to do casework. Also more community members from around the country could attend meetings as they were all on Zoom”

Survey response

133 (41%) charities have a turnover greater than €250,000

195 (59%) charities have a turnover less than €250,000



TOTAL CHARITIES

423

NEW CHARITIES

+11

DEREGISTERED CHARITIES

-50



Arts, media

There are **403 charities** involved in arts and media in Ireland, directly employing more than 1,886 people. This includes arts venues, festivals, production companies and artists' facilities that are registered as charities.

Just over half of arts and media charities are based in Cork, Dublin, Galway or Limerick. Only 154 of these have a turnover greater than €250,000 – these are mainly longer-established arts production companies, venues and a handful of festivals.

According to the latest available data, aggregate income in this charity sector at the start of 2020 was €168.5m. State funding (mostly from the Arts Council) accounted for 44% of this, with 26% in earned income and 6% in donations (24% is unanalysable); box office accounts for a higher proportion of income in venues and festivals. Only 35% of these charities are registered for tax relief on charitable donations.

6 arts and media charities are more than 50 years old, and most of the rest have been established for more than 10 years. In 2020, one charity company was wound up. 16 arts and media charities were added to the Register of Charities and three were removed.

The sustainability of arts charities has been severely affected by Covid-19. State support was increased over 2019 levels, but the closure of venues and festivals affected the revenues of all save the minority that could transition effectively to online work. An Arts and Recovery Taskforce was convened by Government, whose **report** sets out the range of direct and indirect, immediate and longer-term impacts of the pandemic, with a set of 10 recommendations for Government.

“Measures taken to suppress COVID-19 have effectively shut down much of the creative sector. Limitations on indoor and outdoor events, social distancing and travel restrictions have had a severe impact on the arts, culture, live entertainment and events, with grave consequences for those working in these sectors and for the public who enjoy and support that work. The livelihoods of many artists and creative workers are threatened. Careers that have taken decades to build, are in serious jeopardy”

Report of the Arts and Culture Recovery Taskforce

TOTAL CHARITIES

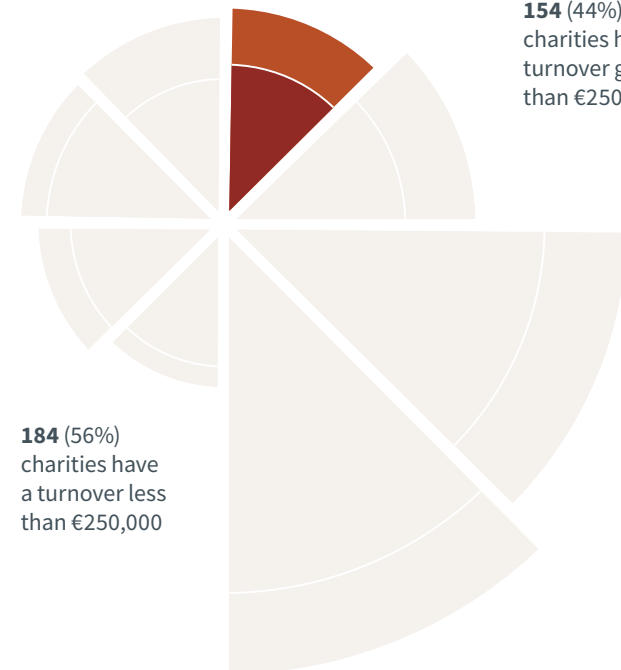
403

NEW CHARITIES

+16

DEREGISTERED CHARITIES

-3





Culture, heritage

There are **190 charities** involved in culture and heritage in Ireland, employing 546 people. This sector includes museums, libraries (although not public libraries) and archives, historical societies, heritage sites and visitor attractions that are registered as charities, distributed in every county in Ireland.

Culture and heritage charities entered 2020 with an aggregate turnover of €32.2m. Only 28 of these charities have a turnover greater than €250,000 – mostly museums and libraries.

Earned income matches State grants at 17% each, with 10% in donations (miscellaneous or unanalysable income accounts for the rest). 23% are registered for tax relief on charitable donations.

This is a mature sector, with only 35 charities that are less than 10 years old. In 2020, 5 charities were added to the Register of charities and two were removed. There were no new culture and heritage charities incorporated and none were wound up.

Public health regulations resulted in the temporary closure of most of these charities for most of 2020, and for some the combination of lost earned and fund-raised income resulted in reduced hours for staff or even temporary closure.

“Since the year end, following restrictions placed on the company’s business as a result of the outbreak of the Covid-19 pandemic, the company has temporarily ceased trading”

Local heritage trust audited financial statements, directors report.

TOTAL CHARITIES

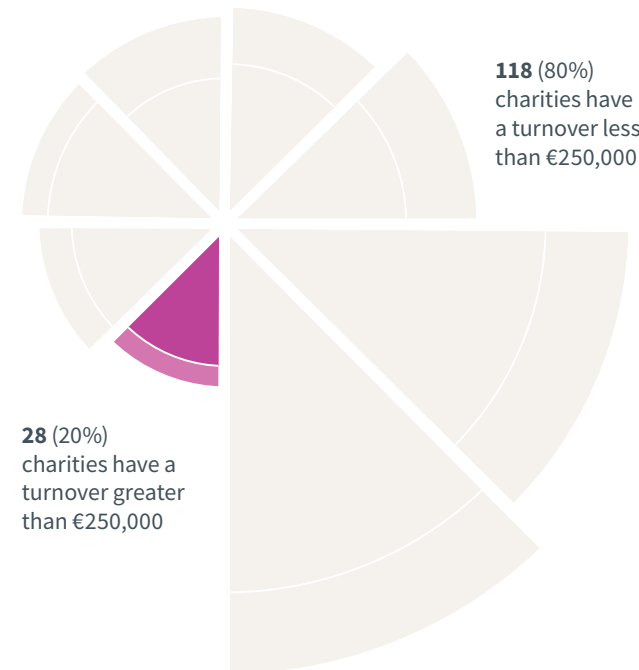
190

NEW CHARITIES

+5

DEREGISTERED CHARITIES

0





Environment, animal welfare

There are **308 charities** involved in animal welfare (170) and environment (138) in Ireland. 121 of the environmental charities are concerned with sustainability or enhancement - the rest are group water schemes. 382 people work in the 64 charities that report employing staff – the rest are run by volunteers.

Environmental and animal welfare charities are to be found in every county in Ireland. At the start of 2020, aggregate income in environmental charities was €23.6m and in animal welfare charities €58.7m. Only 40 charities in this sub-sector have a turnover greater than €250,000, most of them involved in animal welfare.

Aside from group water schemes (48% State funded) the State is a marginal funder of this sub-sector. The mix of funding is State 10%, earned 28%, donations 44%, unknown/unanalysable 18%. 26% are registered for tax relief on charitable donations.

This is a young sub-sector, with more than half of the charities for which we have data established in the last 15 years. In 2020, ten environmental charities and six animal welfare charities were added to the Register of Charities and none were removed. There were no new companies or wind-ups.

“The pandemic has brought a broader awareness of environmental sustainability and the importance of caring for our own local areas e.g. having access to local parks during lockdown”

Environmental charity, survey response.

TOTAL CHARITIES

308

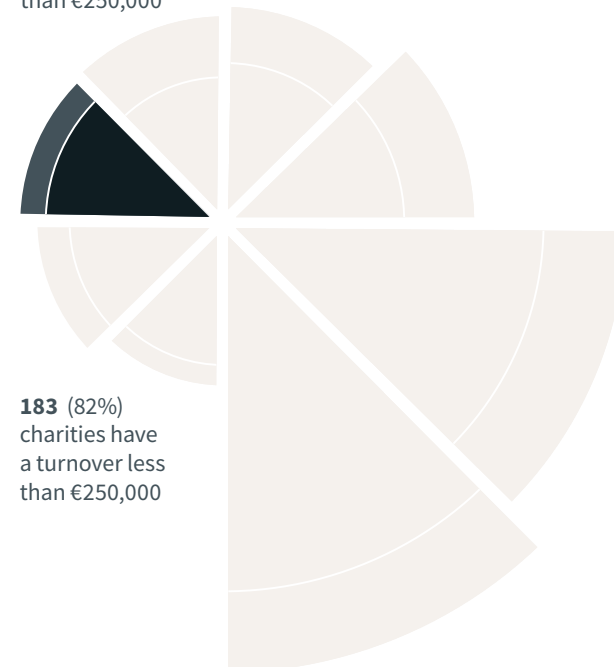
NEW CHARITIES

+16

DEREGISTERED CHARITIES

0

40 (18%) charities have a turnover greater than €250,000



183 (82%) charities have a turnover less than €250,000



Health

There are **642 charities** involved in health services in Ireland, employing 30,600 people and with an aggregate turnover of €3.4bn. The State – mainly the Health Service Executive – is the biggest source of funding at €2,203m in 2020 (State-reported data). 34 voluntary hospitals (**16 are “Section 38” bodies**) account for the greatest volume of turnover at €2.1bn - this does not include 6 voluntary hospitals for which little regulatory data is yet made publicly available by the Regulator.

Across the 519 healthcare charities that have made regulatory disclosures, 245 had a turnover of more than €250,000 in 2019.

Services	Turnover	Employees	State funding 2019	State funding 2020	(% +/-)
Addiction Support	€49,532,681	1,323	€39,906,438	€41,904,233	5.0%
Health services and health promotion	€923,991,515	7,220	€250,228,480	€260,383,987	4.1%
Hospices	€77,086,297	896	€45,843,864	€57,263,594	24.9%
Hospitals	€2,139,926,284	17,027	€1,459,198,000	€1,724,359,000	18.2%
Mental health services	€120,777,589	2,413	€50,045,484	€50,731,135	1.4%
Residential care centres	€75,661,107	1,400	€54,915,483	€60,475,887	10.1%
Residential mental health services	€14,671,313	322	€6,920,903	€8,749,878	26.4%

This is the most comprehensive, most current data available but it is derived from varied sources.

“We are unable to offer services and in-person supports to our members; effectively, our roles have changed entirely overnight and it is difficult to adapt; we are worried that the agencies who provide care to our members won't have appropriate training or PPE equipment to keep vulnerable people safe; we're concerned about people we support with complex needs having appropriate access to healthcare and their support should they become ill”

Disability sector lead body, members survey

TOTAL CHARITIES

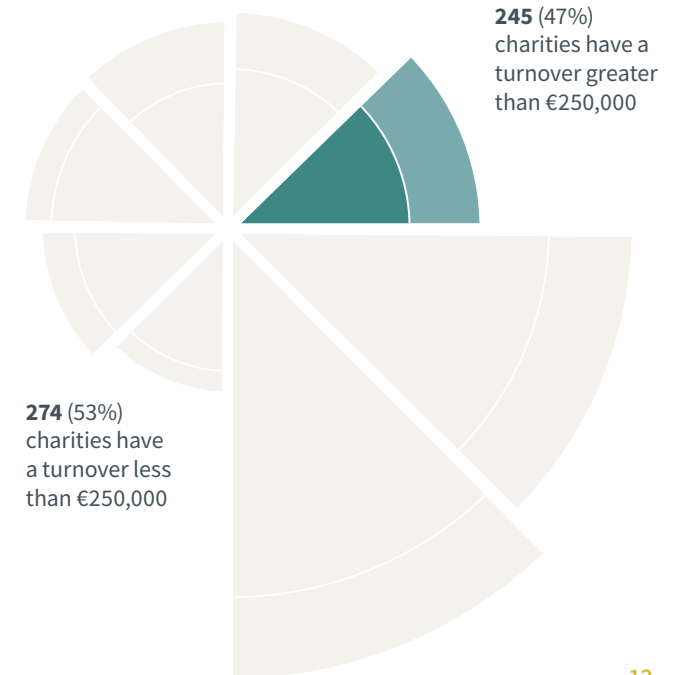
648

NEW CHARITIES

+7

DEREGISTERED CHARITIES

-7





Health

On average, income in this sector is derived from the State 63%, earned revenues 12%, donations 4%; 19% of income is unanalysable in the financial statements of these charities. 38% are registered for tax relief on donations.

Health is a mature sector, with 12 charities that are more than 50 years old; most of the rest more than 20 years old. 19 health charities were added to the register of charities in 2020 and 7 were removed from the register. 7 new charity companies were incorporated and 13 were wound up.

HEALTH SUB SECTOR FUNDING

RESIDENTIAL MENTAL HEALTH SERVICES



HEALTH SERVICES AND HEALTH PROMOTION



ADDICTION SUPPORT



HOSPICES



HOSPITALS



MENTAL HEALTH SERVICES



RESIDENTIAL CARE CENTRES



“In the context of the current national pandemic, it seems almost irrelevant to focus on last year's achievements and challenges. I can only hope that the same degree of focus, commitment and energy evident initially in addressing the pandemic can become the 'new normal' in addressing the many acknowledged shortcomings in our current health and Social services regimes”

Annual report of a health service provider, Chairman's foreword



Social services

There are **1,551 charities** involved in social services in Ireland, which entered 2020 employing 43,380 people and with an aggregate turnover of €2.46bn. In 2020 the State was the principal source of funding at €1.57bn (using State-reported data).

Services	Turnover	Employees	State funding 2019	State funding 2020	(% +/-)
Emergency relief services	€25,945,328	5,602	€4,948,437	5,211,952	5.3%
Family support services	€358,710,969	151	€214,421,034	228,967,104	6.8%
Homelessness services	€251,501,637	2,255	€70,287,864	81,880,914	16.5%
Pre-school childcare	€122,264,682	23,450	€12,107,043	12,111,556	0.0%
Services for older people	€110,434,792	2,400	€86,634,077	89,008,314	2.7%
Services for people with disabilities	€1,438,246,331	2,974	€1,011,921,353	1,090,734,081	7.8%
Services for Travellers and ethnic minorities	€22,195,536	3,993	€11,032,478	11,530,348	4.5%
Youth services	€130,715,751	645	€47,141,700	50,845,295	7.9%

This is the most comprehensive, most current data available but it is derived from varied sources.

11 large charities, each with a turnover greater than €50m account for half the turnover in this sector. All except 2 of these are providers of services to people with disabilities . 615 operate with a financial turnover greater than €250,000. The revenue mix is State: 74%, earned 4%, donations 9%, unknown 13%. 24% of social services charities are registered for tax relief on charitable donations.

TOTAL CHARITIES

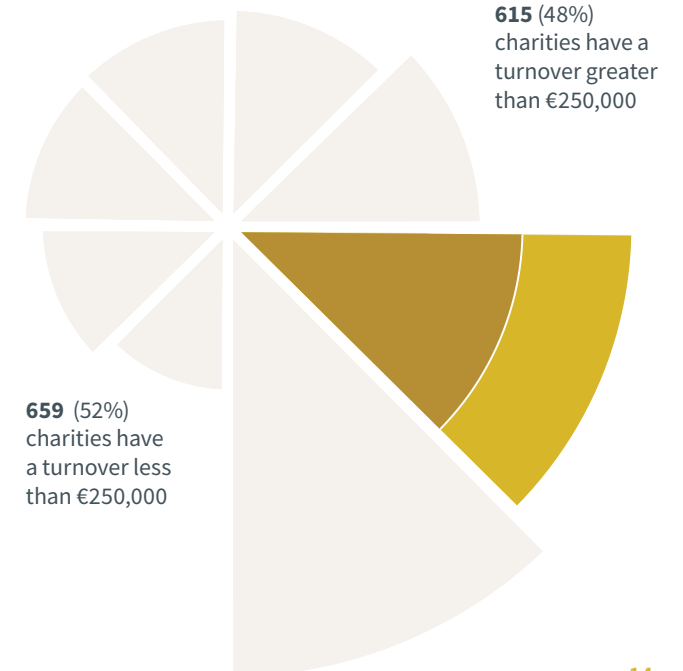
1,551

NEW CHARITIES

+35

DEREGISTERED CHARITIES

-13





Social services

Social services is a mature sector, distributed in all parts of Ireland and with 21 charities that are more than 50 years old. 367 are more than 20 years old and most are less than 10 years old. In 2020, 35 social services charities were added to the Charities Register and 13 were removed. Two new social services charities were incorporated and 10 were wound up.

SOCIAL SERVICES SUB SECTOR FUNDING

SERVICES FOR PEOPLE WITH DISABILITIES



SERVICES FOR OLDER PEOPLE



YOUTH SERVICES



SERVICES FOR TRAVELLERS AND ETHNIC MINORITIES



FAMILY SUPPORT SERVICES



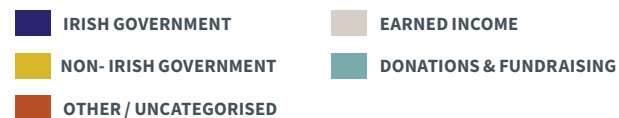
HOMELESSNESS SERVICES



PRE-SCHOOL CHILDCARE



EMERGENCY RELIEF SERVICES





Local development

There are **1,588 charities** involved in local development in Ireland, employing 27,038 people and with an aggregate turnover of €796.8m.

The State – mainly the Departments of Rural and Community Development, Children & Youth Affairs, Social Protection, Tusla, the Health Service Executive – is the biggest source of funding for local development at €682m (using State-reported data).

The largest charities by turnover are six social housing providers or local partnership companies with a turnover greater than €10m. Another 478 operate at the level of €250,000 or more. Local development charities in general entered 2020 with a 16% reliance on earned income and 3% on donations, reflecting the dominance of State funding which grew by 4.6% in 2020 over 2019. Only 20% of local development charities are registered for tax relief on charitable donations.

Within the group of 49 local development companies, their high dependence on State funding reflects the fact that these were established or are supported as part of public policy to deliver state programmes such as Social Inclusion and Community Activation Programme, LEADER and/or Employment Services. With the retention of their State funding in 2020 (+ 4.4% on 2019) these reported exceptional levels of demand for their services and those charities with which they work closely – documented in detail in this April 2020 survey of their members by their national network

277 social housing charities are newly regulated by the Approved Housing Bodies Regulatory Authority, which published findings of a survey of the sector at the end of 2020.

“[we provided] one to one support service through the medium of Arabic, we have collated and disseminated Covid 19 literature in Portuguese and Slovak also reflective of the new community profile in our County. We have translated the WHO videos on required hygiene and social distancing measures to fight Covid... [we have helped] older people, people with dementia, hard-to-reach teens, disadvantaged children & families, migrants, local social entrepreneurs and social enterprises”

Covid-19: Local Development Company Responses using data gathered March 31st –April 1st 2020

TOTAL CHARITIES

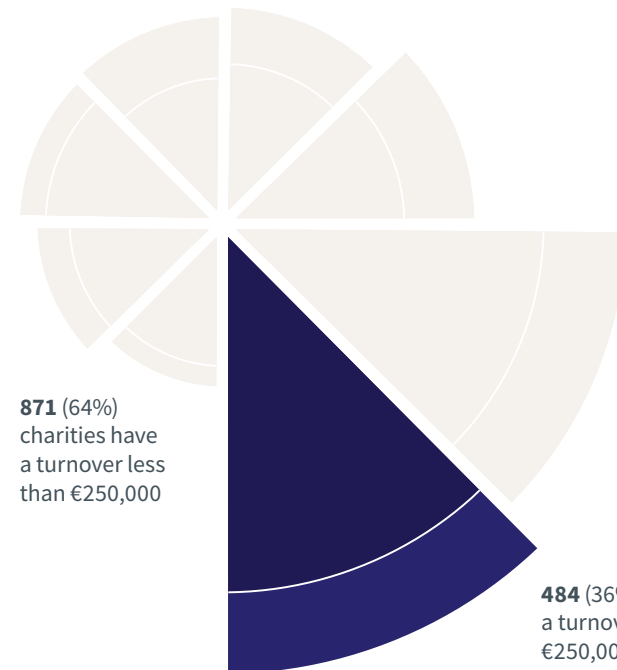
1,588

NEW CHARITIES

+38

DEREGISTERED CHARITIES

-4



871 (64%) charities have a turnover less than €250,000

484 (36%) charities have a turnover greater than €250,000



Local development

Services	Turnover	Employees	State funding 2019	State funding 2020	(% +/-)
Job creation	€58,879,293	1,970	€30,421,419	€29,709,691	-2.3%
Local development	€457,334,818	11,798	€284,451,827	€275,978,712	-3.0%
Sheltered housing	€28,206,556	548	€58,991,538	€61,890,000	4.9%
Social enterprise	€9,549,798	235	€2,366,395	€1,911,812	-19.2%
Social housing	€242,914,922	1,886	€275,988,896	€312,847,694	13.4%

This is the most comprehensive, most current data available but it is derived from varied sources.

12 social services charities are more than 50 years old but most were incorporated in the 20 years between 1990 and 2009. By their nature, they are widely distributed in every part of Ireland, with 26 local development charities in Leitrim alone – Ireland’s least populous county. In 2020, 38 local development charities were added to the Register of Charities and 4 were removed. Three new local development charities were incorporated and 13 were wound up.

“... the pandemic has had and continues to have a significant impact on objectives, delivery mechanisms, health & safety, and financials of Approved Housing Bodies. A number of organisations have been significantly impacted by the pandemic, reducing their ability to deliver services. However, many have shown extraordinary resilience with AHBs reviewing how they deliver their housing services. Many AHBs with a reliance on fundraising indicated a significant threat to their financial sustainability...”

Housing Agency Regulation Office – key findings from the AHB Sector November 2020

LOCAL DEVELOPMENT SUB SECTOR FUNDING

JOB CREATION



LOCAL DEVELOPMENT



VOLUNTARISM



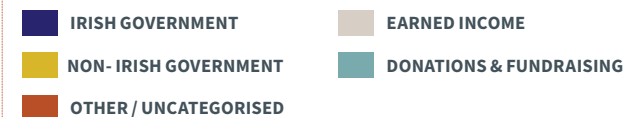
SOCIAL HOUSING



SHELTERED HOUSING



SOCIAL ENTERPRISE





International

There are **259 charities** involved in international development or international affiliation in Ireland, employing 5,153 people.

Aggregate income in international development charities at the start of 2020 was €540.7m, and in international affiliation charities €6.1m. Only two international affiliation charities have a turnover greater than €250,000; in the case of international development the number is 49. More than half are based in Cork, Dublin, Galway or Limerick.

Most international charities are more than 10 years old, only one more than 50. In 2020, ten international development and two international affiliation charities were added to the Register of Charities and three were removed. 1 new international development charity was incorporated and two were wound up.

In 2020, State support for these charities was unchanged over 2019. The revenue mix in this segment of 259 charities is State 44%, earned 4%, donations 48%, unknown 4%. 56% - most of them international development charities - are registered for tax relief on charitable donations, and the mix of fundraised income is diverse, with 3 international development charities relying on charity shops,

According to a Covid-19 impact survey of its members published in October 2020 by the lead body for international development, 42% of international development charities anticipate income reduction greater than 10% of turnover, and only 56% were sure they would be operating in 12 months' time. A small majority had accessed new sources of funding, most of it from non-Government sources, with 11% reporting increased income from fundraising. Recruitment freeze, staff furloughs, reduced hours, temporary pay reductions and redundancies (8 cases) were all used to reduce staff costs.

“The major risk to the charity is the continuing flow of funds from donors/volunteers to carry out its work in the present pandemic environment, particularly the flow of unrestricted funds from volunteers to fund activities which do not attract donor funds”

International development aid charity response to Benefacts survey, March 2021

TOTAL SECTOR NO.

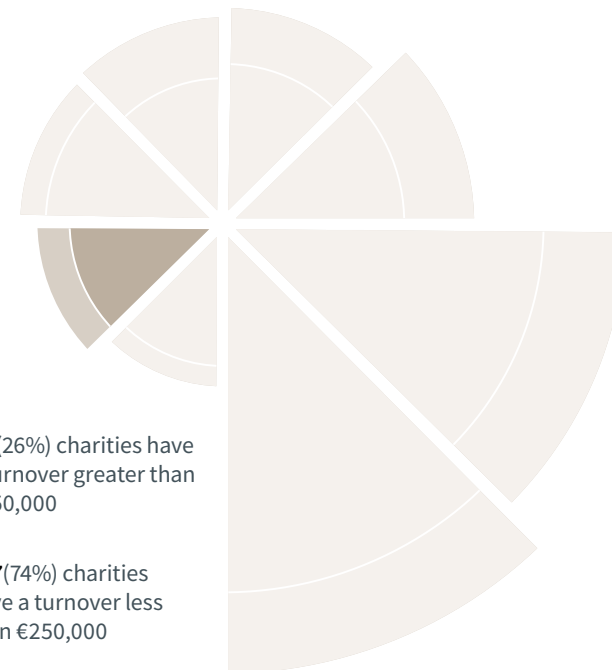
259

NEW CHARITIES

+12

DEREGISTERED CHARITIES

-3



51 (26%) charities have a turnover greater than €250,000

147 (74%) charities have a turnover less than €250,000

About Ireland's charities

The analysis in this report is derived from the regulatory filings of 5,364 registered Irish charities. Most of these are charities that are incorporated as companies, friendly societies or charter bodies. Rich data about these is available from their filings to the Companies Registration Office and the Library of the Houses of the Oireachtas. Benefacts digitises the contents of these documents to create the dataset on which this analysis is based.

At the end of April 2021 there were 11,405 entities on the [Public Register of Charities](#). About one-third of these are primary or secondary schools which have been brought onto the register in batches since 2016. In the same period, 2,035 charities have been removed from the Register.

During 2020, 992 charities were added to the Register – mostly primary or secondary schools and local congregations of the Presbyterian Church. 91 charities were removed from the Register – mainly Money Advice and Budgeting Service companies and Citizens Advice companies. 26 new charities were incorporated as companies and 90 charity companies were wound up. In compiling these lists we have consulted the public register of charities – we don't know what charities may be in the pipeline for registration or de-registration.

According to Benefacts Database of Irish Nonprofits, there are 245 companies – not registered as charities – that report raising funds from the public, and there are many nonprofits that receive support from the State which are not registered charities. For an analysis of the wider nonprofit sector, see [Benefacts annual nonprofit sector analysis reports](#).

Although there are 11,405 charities on the Register, the public has access to detailed current financial and governance data for only **5,364** of these. That's because:

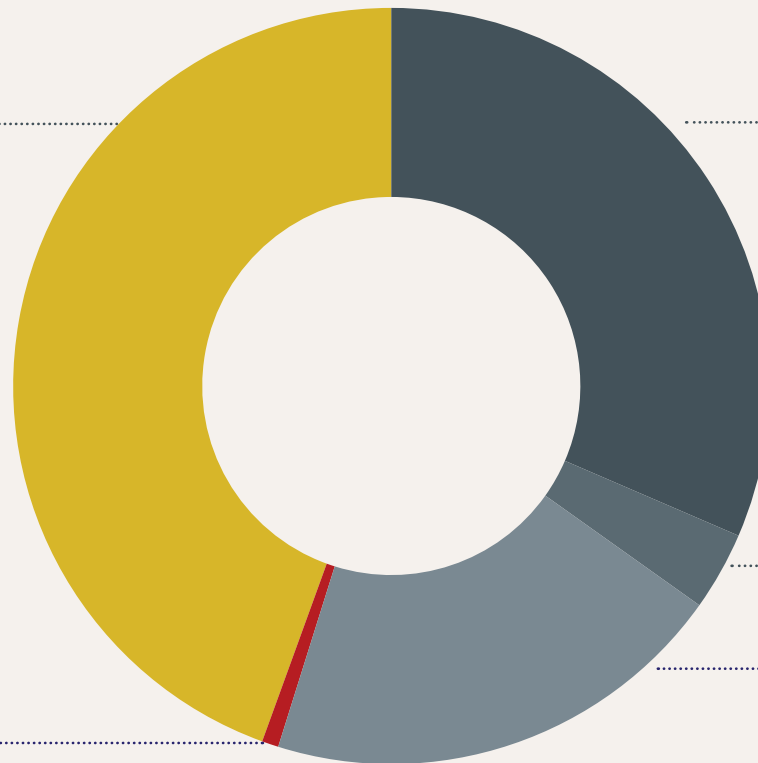
We have information on

5,070
Companies or friendly societies

The most up-to-date data on these is available from the Companies Registration Office, and is the source of most of the analysis in this report.

81
State or charter bodies

Detailed information about these is available from their filings to [the Oireachtas Library](#).



We don't have information on

3,590 Schools

These are primarily regulated by the Department of Education – there is little or no information about them to be found on the Register of Charities.

384 private charitable trusts

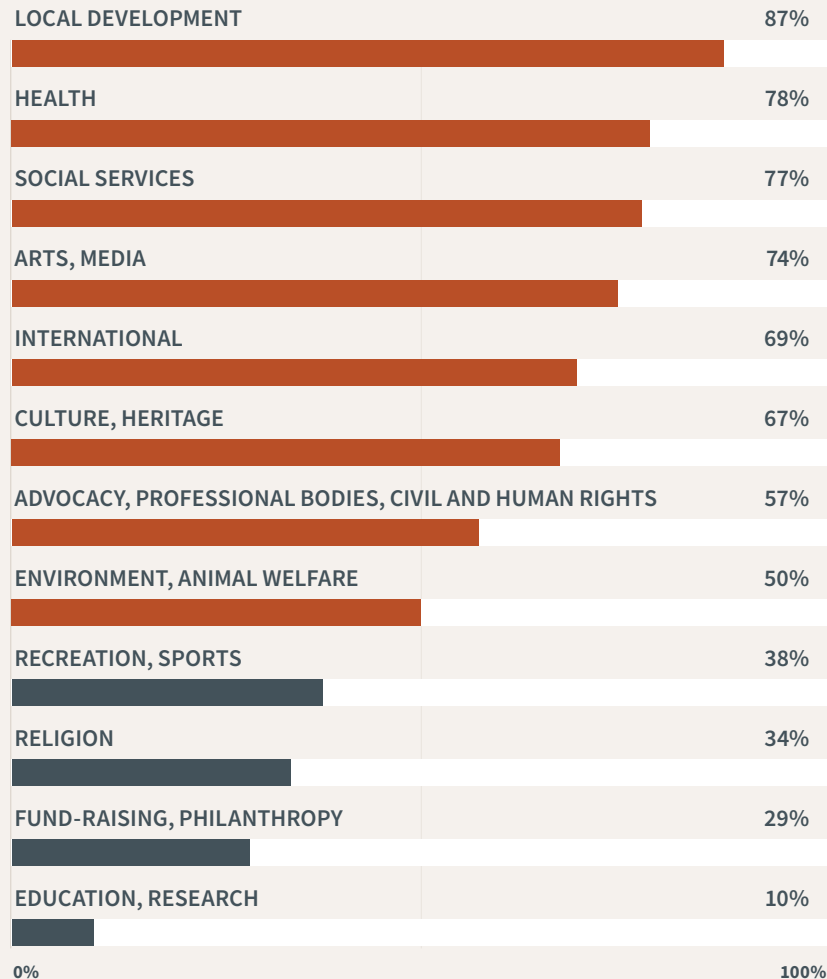
These don't raise funds from the public which means their returns don't have to be published on the Charities Register.

2,280 unincorporated associations or trusts

The Charities Regulator's policy is not to publish the financial statements that accompany their annual returns, pending new legislation. In this group are larger religious foundations and many small local clubs and societies. Summary information is sometimes available on the Charities Register.

This means the charity sectors we know most about are:

- ① **Local development**
1,590 charities with public data available for 1,390
- ② **Health**
648 charities including hospitals, hospices, mental health and residential care, with public data available for 506
- ③ **Social services**
1,552 pre-school childcare, emergency relief, services for families, people with disabilities, older people, youth, with public data available for 1,198
- ④ **Arts, media**
407 charities with public data available for 301
- ⑤ **International**
260 charities with public data available for 179
- ⑥ **Culture, heritage**
196 charities with public data available for 132
- ⑦ **Advocacy, professional bodies, civil and human rights**
427 charities with public data available for 244
- ⑧ **Environment, animal welfare**
309 charities with public data available for 154



The sectors we know least about are:

Recreation, sport

150 charities for which we have data on 57

Religion

1,089 charities for which we have data on 369

Fund-raising, philanthropy

503 charities for which we have data on 148

Education

4,274 charities for which we have data on 444

We are excluding 43 State bodies with charitable status from this analysis, mainly to avoid double counting since some (like the Arts Council, the Health Service Executive) are funders of charities.

Most charities are small

Within the 5,364 charities in 8 sectors for which rich data is available from a regulatory source, only 1,750 operate at a financial scale above €250,000. This is the financial threshold at which the Charities Regulator is expected to require full audited financial statements under forthcoming financial reporting regulations.

THE TURNOVER OF MOST CHARITIES IN EACH SECTOR IS LESS THAN €250,000

ENVIRONMENT, ANIMAL WELFARE



CULTURE, HERITAGE



INTERNATIONAL



LOCAL DEVELOPMENT



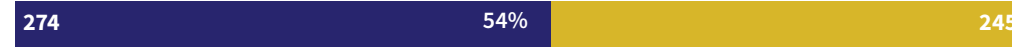
ADVOCACY, PROFESSIONAL BODIES, CIVIL AND HUMAN RIGHT



ARTS, MEDIA



HEALTH



SOCIAL SERVICES



■ UNDER 250K ■ OVER 250K

About the data in this report

The data used in this report comes mainly from three distinct sources listed below. The richest and most reliable data is derived from the financial statements of 3,628 charities. One third of these file abridged accounts, which provide no income/ expenditure data but which generally report other matters including reserves and employee numbers.

1. The published directors' reports and financial statements of 3,628 Irish charities for 2019 including balance sheet, directors' narrative, auditors' reports, notes to the accounts. This is 92% of those required to file: in 2020, the Companies Registration Office permitted companies (including charities) to file late returns and as at 7th May 2021 310 had not yet filed a set of accounts. Because nonprofit companies are now permitted to file abridged accounts, income and expenditure data was available in only 2,353 cases
2. Where no financial statements/I&E data are available, the summary income data filed by unincorporated charities to the Charities Regulatory Authority as part of their annual return has been used – note however that only some charities provide this information to the Regulator, and it is not subject to third party audit/verification.
3. The reported grants made to charities in 2019 and 2020 of 9 State bodies, listed below. In most cases this data is not publicly accessible from any other source. In some cases the data has been provided to Benefacts for the purpose of preparing this report, prior to its publication by the bodies in question in their own annual reports – our thanks are due to the officials concerned.

In addition, we surveyed charities and discussed the findings with sector lead bodies, some of which also shared their own survey findings with us. We are very grateful for insights and/or materials from the Children's Rights Alliance, the Disability Federation of Ireland, Dochas, the Irish Local Development Network, the National Campaign for the Arts, the Wheel, National Federation of Voluntary Service Providers, Theatre Forum, the Charities Institute of Ireland, and the Irish Council for Social Housing. See their relevant surveys and reports, together with publications from funders and regulators [here](#).

SOURCES OF DATA ON STATE FUNDING 2019/20

State body	Source of data
The Arts Council	Funding decisions accessed here http://www.artscouncil.ie/Who_we_funded/ and here http://www.artscouncil.ie/Publications/All/Arts-Council-Annual-Report-2019/
Department of Foreign Affairs	Disclosure to Benefacts
Department of Health	Audited financial statements for 2019; disclosure to Benefacts (2020)
Department of Higher & Further Ed	Disclosure to Benefacts
Department of Housing & Local Government	Disclosure to Benefacts
Department of Justice	Disclosure to Benefacts
Tusla	Audited financial statements for 2019; disclosure to Benefacts (2020)
Department of Rural & Community Development	Disclosure to Benefacts from Pobal, and press releases accessed here https://www.gov.ie/en/search/?type=press_releases&organisation=department-of-rural-and-community-development
Department of Social Protection	Disclosure to Benefacts from the Department and from Pobal
Sport Ireland	Funding decisions accessed here https://www.sportireland.ie/

Benefacts

In the first half of 2020, charity lead bodies approached Benefacts for help in understanding and explaining the impacts of Covid-19 on their sector to funders and other stakeholders. It became clear that whatever the force of the pandemic's immediate impact, it would have wider consequences for many charities and their served communities not just in 2020 but in the years to come.

Hence this report which uses charities' own data, harvested by Benefacts from public regulatory sources. This is augmented for the first time by information on State funding, mostly unpublished, and provided by national funding bodies at Benefacts' request. To sense check the data, we consulted with lead bodies who have in turn shared their own member surveys and reports. To view these and other resources go to the online version of this report at benefacts.ie/insights/charities2021/.

By benchmarking the state of the charity sector at the start of 2020 with granular data about charities in eight sub-sectors – including company births and deaths, employment numbers, financial reserves, profile of revenues from grant, earned and unearned sources – we have provided a baseline against which to measure what happens next.

This special report supplements Benefacts 2021 Nonprofit Sector Analysis Report, scheduled for publication in June 2021.

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THE IRELAND FUNDS

 Jerome L. Greene Foundation

ssgt

st.stephen's
green trust



The Community
Foundation for Ireland

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