

**Benefacts**

# Institutional Philanthropy in Ireland



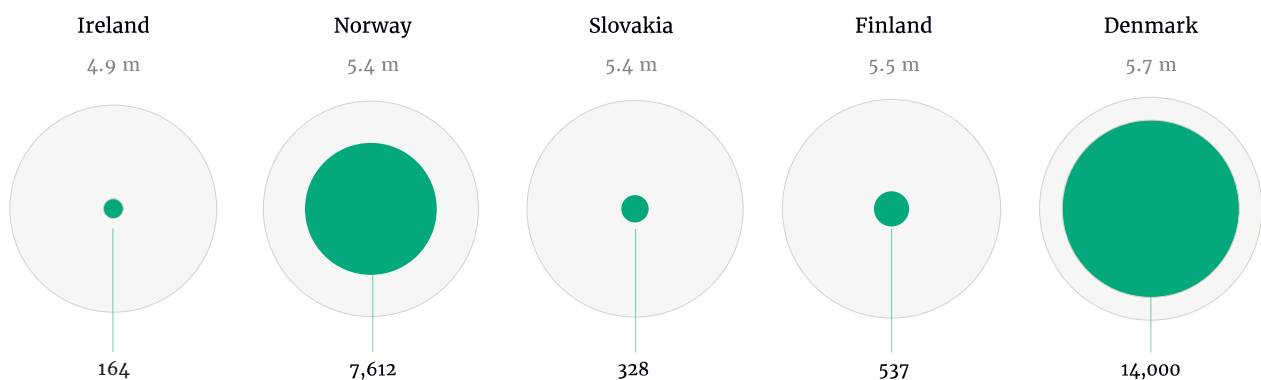


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## Institutional Philanthropy in Ireland

Despite its reputation for generosity to strangers, Ireland has been slow to institutionalise giving: we have some 164 entities (including memorial trusts) devoted to philanthropy, or one per 30,000 Irish citizens. Other countries of a similar size have many more philanthropic foundations.



## Classifying Irish philanthropies

Philanthropies in Ireland take various institutional forms, and we follow [international standards](#) in classifying them as community foundations, corporate foundations, family foundations, independent foundations, operating philanthropies, philanthropic intermediaries, payroll-giving schemes.

Some – especially the larger ones – derive their income from fund-raising, most have been established with an endowment, and a few operate a hybrid endowment/fundraising model.

We have included the corporate giving of private firms only where this is made through a separate foundation in Ireland – in future reports we hope to be able to capture more evidence of giving in Ireland by multi-national foundations.

[Learn more about Irish philanthropies.](#)

## Few give more than €1m

The Atlantic Philanthropies – whose aggregate giving of €1bn made such an impact in advocacy, early learning, higher education, human rights, research and voluntarism in Ireland since the 1990s – has now fully spent down and exited the field.

Most Irish philanthropies are small, with only 12 distributing funds in excess of €1m per annum (according to available data). Of these, one is a community foundation, one is a corporate foundation, two are family foundations, two are independent foundations, three are operating foundations and three are philanthropic intermediaries that we know of.

Using reported expenditure from 22 philanthropies in 2019, we have analysed the scale, profile and targets of their giving in Ireland.

[Learn more.](#)

## Philanthropies in Ireland 2020

### Classifying Irish philanthropies

Benefacts has adopted an approach to classifying philanthropies according to their purpose and their activities. Where possible, we have consulted them and used their published disclosures but the boundaries between types are not always clear-cut. [Contact us](#) if you would like to propose an alternative classification for any of the philanthropies listed below.

Classification is not the same as institutional form. Private charitable trusts are defined in law under the Charities Act 2009 but not all operate as philanthropic organisations - some are dedicated to fund-raising for a specific charity; we have classified these elsewhere and excluded them from this list.

Classification by philanthropic purpose and activities is not the same as institutional form. For example, some family foundations are constituted as companies limited by guarantee and their financial statements are publicly available. Others are constituted as private charitable trusts which means their filings to the Charities Regulator are not publicly disclosed.

Follow the links in the lists below to read more about any of these philanthropies on their Benefacts listing.

### One community foundation

There are 1,800 Community Foundations around the world including the Community Foundation for Ireland, founded in 2000. (There is also a Community Foundation in Northern Ireland).

The Community Foundations' funds are derived from multiple donors and held in an independently administered endowment or current funds. Income earned from this endowment, as well as targeted gifts, or "donor-advised funds" are then used to make grants.

[The Community Foundation for Ireland](#)

## Three corporate or company-sponsored foundations

Corporate or company-sponsored foundations are independent foundations associated with, and whose funds are derived primarily from a for-profit corporation. They have a corporate existence that is independent of their commercial parent and in this way their giving is distinguished from corporate donations.

Some multi-national corporate foundations distribute grants in Ireland through their Irish subsidiaries. So far there is no exhaustive source of information about these although some are reported to the US Inland Revenue (and captured [in our analysis](#)).

- [Arup Charitable Trust of Ireland](#)
- [Smurfit Kappa Foundation](#)
- [The Irish Times Foundation CLG](#)

## Twenty family foundations

These are independent foundations whose funds are derived from members of a single family. In many cases they are constituted as private charitable trusts which means they are not involved in raising money from the public. Unless they are incorporated as companies, there is [no public information](#) available about their work.

Family members usually serve as officers or board members of the foundation and/or have control of the assets/a significant role in grant-making decisions.

- [CMR Foundation CLG](#)
- [DMR Foundation CLG](#)
- [JP McManus Charitable Foundation](#)
- [Lifes2Good Foundation CLG](#)
- [Michael H. Burke Foundation](#)
- [Musgrave Charitable Trust DAC](#)
- [Naughton Foundation](#)
- [O'Flaherty Foundation](#)
- [One Foundation](#)
- [Quinn Family Foundation](#)
- [Ryan Family Foundation](#)
- [The Bewley Foundation CLG](#)
- [The Bryan Guinness Charitable Trust CLG](#)
- [The Captain Hox Foundation CLG](#)
- [The CDR Philanthropic Foundation CLG](#)
- [The John and Susan Magnier Foundation](#)
- [The Michael Flatley Foundation DAC](#)
- [The Pdraig Harrington Charitable Foundation CLG](#)
- [The Percy Lane Foundation CLG](#)
- [The Ryan Bourke Foundation](#)

## Twenty-eight independent foundations

Independent foundations are nonprofits with funds and programmes managed by their own trustees or directors. In general they set out to promote the public good by making grants. Some are exclusively voluntary in their operations – only a small number operate in Ireland with professional staff. Their funds are derived from various sources: legacies, donor-directed funds, and fund-raising.

Fundraising organisations that operate solely on behalf of a single charity (e.g. a university, hospital or school) are not included in this analysis.

- [Atlas Rugby Foundation](#)
- [Catholic Educational Bursaries CLG](#)
- [Charles McCann Charitable Foundation](#)
- [Combines4 Charity CLG](#)
- [Cork Street Fund](#)
- [D & G Purpose Giving Foundation](#)
- [DM Thomas Foundation for Young People](#)
- [S. Gibson Trustees CLG](#)
- [Estuary Education Trust](#)
- [FDC Charity CLG](#)
- [Glorney Charitable Foundation](#)
- [John Feely Foundation](#)
- [Katherine Howard Foundation](#)
- [Lennox Barrow Charitable Trust](#)
- [Mater Private Education and Research Foundation](#)
- [Mount Street Club](#)
- [Protestant Aid](#)
- [Riverside Charitable Trust](#)
- [Sceptre Foundation](#)
- [St Stephen's Green Trust](#)
- [The Buckley Foundation CLG](#)
- [The Emer Casey Foundation](#)
- [The Fitzwilton Charitable Foundation CLG](#)
- [The Ireland Funds](#)
- [The Iris O'Brien Foundation CLG](#)
- [The Lyndsey And Eleanor Comer Foundation CLG](#)
- [The Mary Raftery Journalism Fund](#)
- [The Rubicon Education Foundation](#)

## Fourteen operating foundations

Operating foundations conduct research, support innovation or promote other social goods as determined by their governing body or establishment charter. Operating foundations may make some grants, but they engage in direct programme activities as well.

- [Clann Credo CLG](#)
- [ChangeX International CLG](#)
- [Educational Trust](#)
- [Irish Youth Foundation](#)
- [Musical Youth Foundation](#)
- [Siol Foundation CLG](#)
- [So Europe Eurasia Foundation](#)
- [Social Entrepreneurs Ireland CLG](#)
- [Social Finance Foundation](#)
- [Rethink Ireland CLG](#)
- [The Cork Enterprise And Community Foundation CLG](#)
- [The Hospital Saturday Fund of Ireland](#)
- [The Irish Social Finance Centre CLG](#)
- [The O'Dwyer Foundation](#)

## Six payroll/employee giving schemes

These are distinguished from corporate giving because they are under the direct control of employees, who take a role in governance and decision-making. This list includes only those payroll giving schemes that are separately incorporated and/or regulated as charities.

- [Bank of Ireland Group Staff Third World Fund](#)
- [Civil Service Charities Fund](#)
- [Dublin City Council Staff World Development Fund](#)
- [Siemens Caring Hands Staff Charity Fund](#)
- [Southern Health Board Staff Association for Relief of Poverty \(SHARP\)](#)
- [Ulster Bank Group Staff Charity Fund](#)



## Nine philanthropic intermediaries

These are professionally-run firms or programmes — secular or religious — established to manage the assets of philanthropists or philanthropies or to provide advice or professional supports for philanthropic giving.

- [Basispoint CLG](#)
- [Business in the Community](#)
- [Business to Arts CLG](#)
- [Charities of the Roman Catholic Archdiocese of Dublin](#)
- [Davy Charitable Foundation Services](#)
- [Fountain Trust Company CLG](#)
- [The Foundation for Investing In Communities](#)
- [Ulster Community Investment Trust \(Ireland\)](#)
- [Vodafone Ireland Foundation](#)

## Eighty-three private charitable trusts

These take a variety of forms. Many have been established using a legacy or bequest.

Some have been established to provide funds for scholarship or education, or to relieve poverty among a particular cohort or community. In cases where these have been established solely to benefit a particular charity (such as a school), or operate as a particular kind of philanthropy (for which data is available) these have been classified as fundraising charities and are not included in this analysis.

Almost no information is available about private charitable trusts from regulatory sources, because the [Charities Act](#) precludes the publication of their filings to the Charities Regulator.

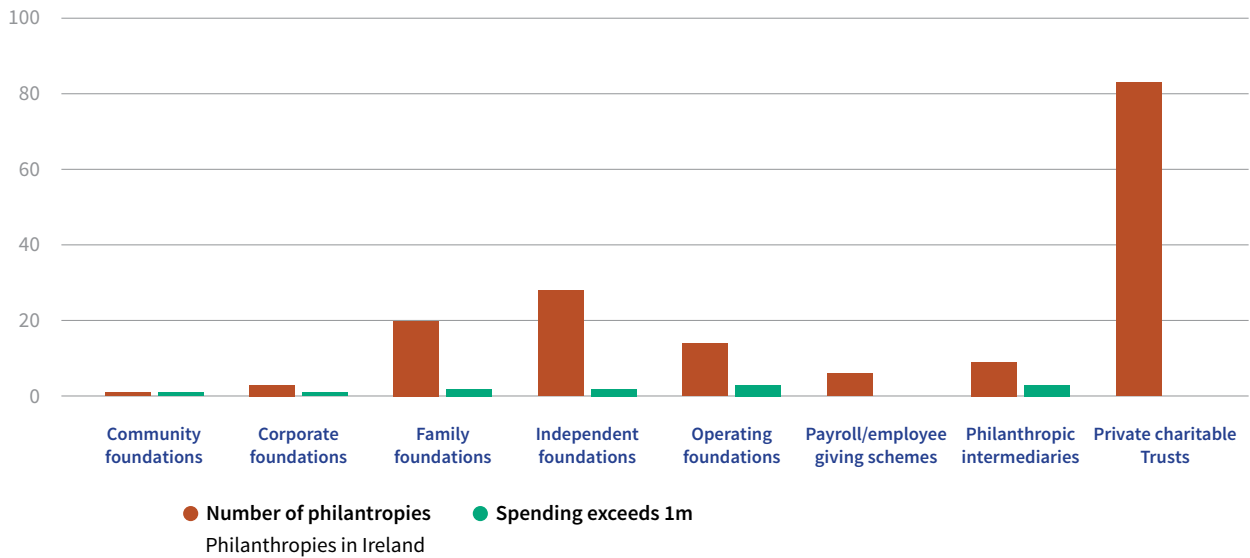
- [Adelaide Blake Trust](#)
- [Aer Assist Trust](#)
- [Alice Craven Charity](#)
- [All Ireland Scholarships](#)
- [Barry Lawlor Trust Fund](#)
- [Brigid Aylward Trust Fund](#)
- [C.F. Shaw Trust.](#)
- [Charles Egan Trust](#)
- [Collier Bequest](#)
- [Corby Trust](#)
- [Cosby Patrick Musgrave Trench Decd. Will Trust](#)
- [Cosman Trust.](#)
- [County Roscommon Protestant Orphan Society](#)
- [County Tipperary Protestant Orphan Society](#)
- [Deighton Bequest](#)
- [Doreen McDonnell Bursary](#)

- [Dorothy Stewart Trust Fund](#)
- [Drogheda Clergy Widow's Trust](#)
- [Drogheda Memorial Fund](#)
- [Drogheda Protestant Orphan Society](#)
- [Edward Joseph Montgomery Deceased Charitable Trust](#)
- [Elena Donoughmore Memorial Masonic Charity Fund](#)
- [Estate of Isabella Tubman Dec'd](#)
- [Eunice Crain Memorial Cancer Benefit Trust](#)
- [Fletcher Charitable Trust](#)
- [Florence E McCoy Charitable Trust](#)
- [Forsythe Kenny Trust](#)
- [Frederick William Brownlee Charitable Trust](#)
- [Gaisford St. Lawrence Charity Trust](#)
- [Golden Fleece – The Helen Lillias Mitchell Artistic Trust](#)
- [Golden Jubilee Trust Fund](#)
- [Grantstown Trust](#)
- [Howth Charity Trust](#)
- [Irish Distressed Ladies Fund](#)
- [Irish Friends Educational Trust](#)
- [J.P. McManus Scholarship Fund](#)
- [James C. Brady Memorial Trust](#)
- [James Kinsella Deceased Scholarship Fund](#)
- [Jeffers Trust](#)
- [John Brennan Memorial Fund](#)
- [John F. Smith Memorial Trust](#)
- [Julia V M Trench Deceased Will Trust](#)
- [Kenneth H Thompson Trust](#)
- [Lalor Trust](#)
- [Makki Trust](#)
- [Marian Court Trust](#)
- [Markiewicz Medal Trust Fund](#)
- [Mary Countess of Meath Fund](#)
- [Masonic Boys Benefit Fund](#)
- [Matt Connor Fund](#)
- [Michael Collins Memorial Foundation](#)
- [Monaghan County Protestant Orphan Society](#)
- [Monkstown Protestant Orphan Society](#)
- [Oaktree Charitable Trust](#)
- [Ormond Quay and Scots Presbyterian Endowment](#)
- [Patches Trust](#)
- [Pauline Verrington Charitable Trust](#)
- [Pennefather Trust Fund](#)
- [Philip And Ruth Walker Trust](#)
- [Pratt Memorial Charitable Trust](#)

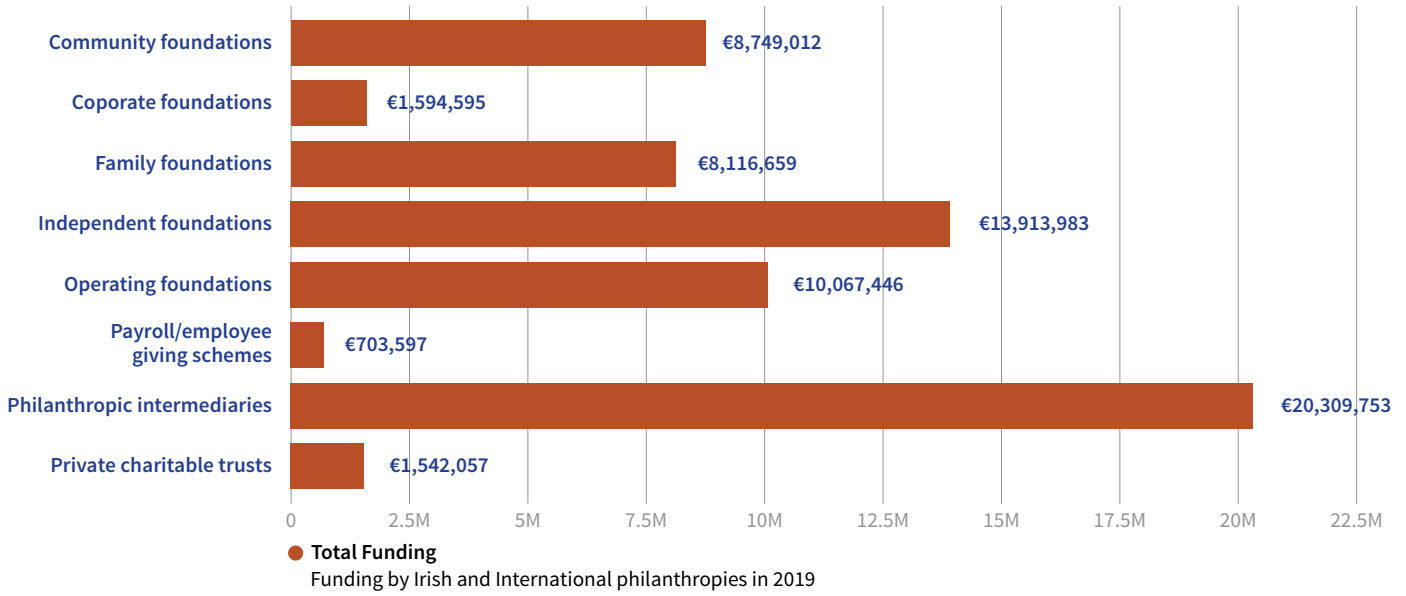
- [Richard Atkinson Trust](#)
- [Robert Boyle Foundation](#)
- [Robinson Memorial Fund](#)
- [Rodney Overend Educational Trust](#)
- [Shiloh Trust](#)
- [Stephen Quinn Trust Fund.](#)
- [Students Harness Aid for The Relief Of The Elderly](#)
- [Taylor Art Fund](#)
- [Termon Trustees](#)
- [The Coppin Charitable Trust](#)
- [The Creedon Educational Trust](#)
- [The Irish Equine Foundation Trust](#)
- [The Jago Educational Trust](#)
- [The Joe and Helen O'Toole Charitable Trust](#)
- [The Kingdom Educational and Charity Council](#)
- [The Matthew Neary Mahon Trust](#)
- [The Sarah Crudden Charity](#)
- [Thomas Dammann Junior Memorial Trust](#)
- [Tomar Trust](#)
- [Trustees of Katherine Kavanagh \(Dec'd\)](#)
- [Walter Scott Medal for Valor Fund](#)
- [Weir Trust Fund](#)
- [William Mortimer Glynn Fund](#)

## Philanthropic Giving – who gives what?

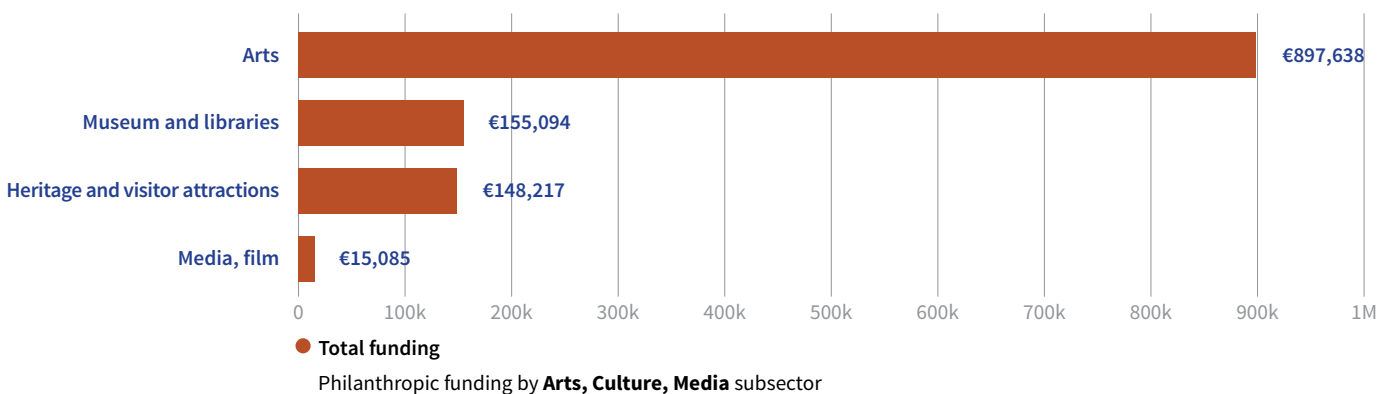
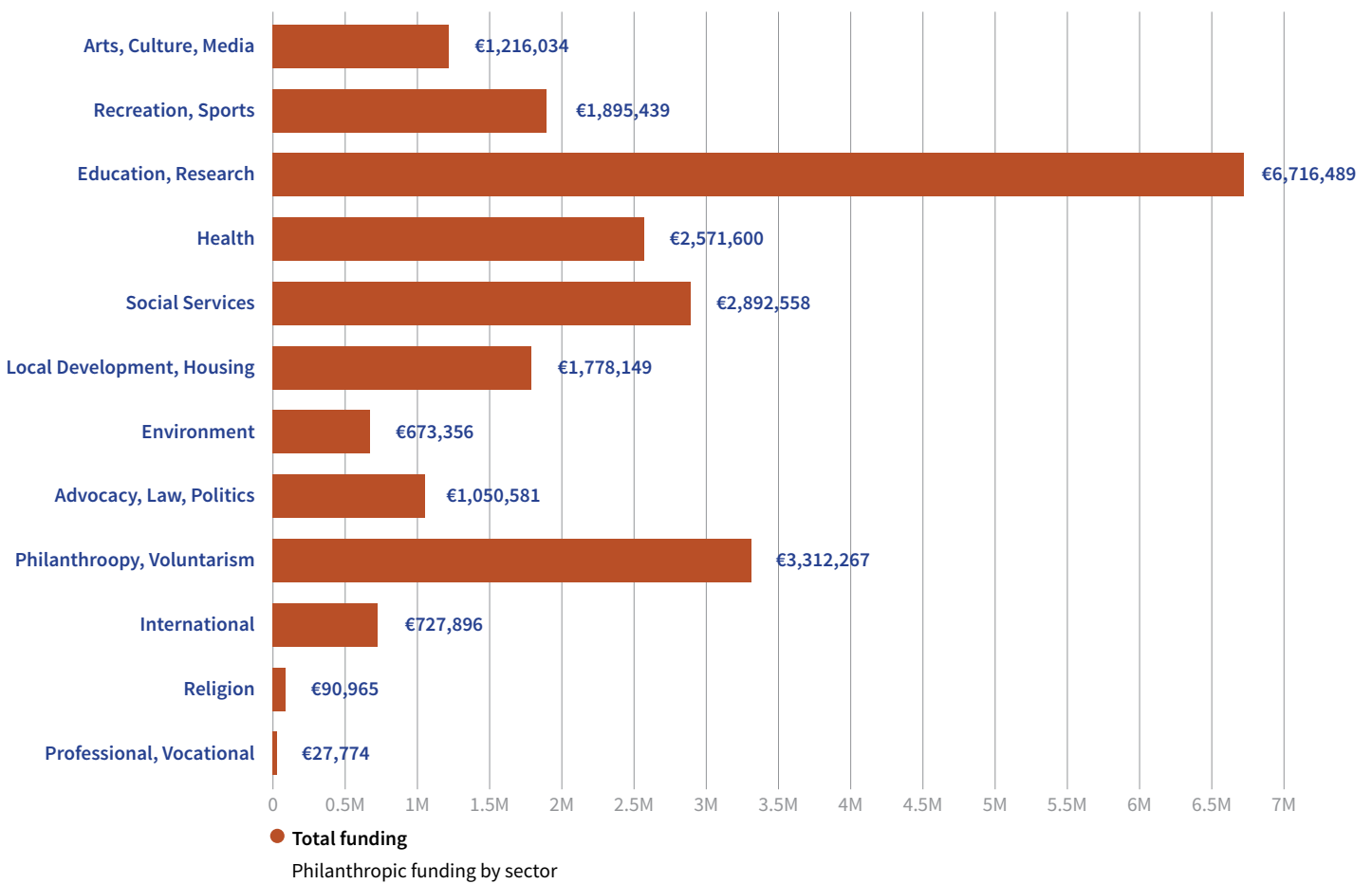
According to available disclosures, only a fraction of Irish philanthropies spend more than €1m per annum.

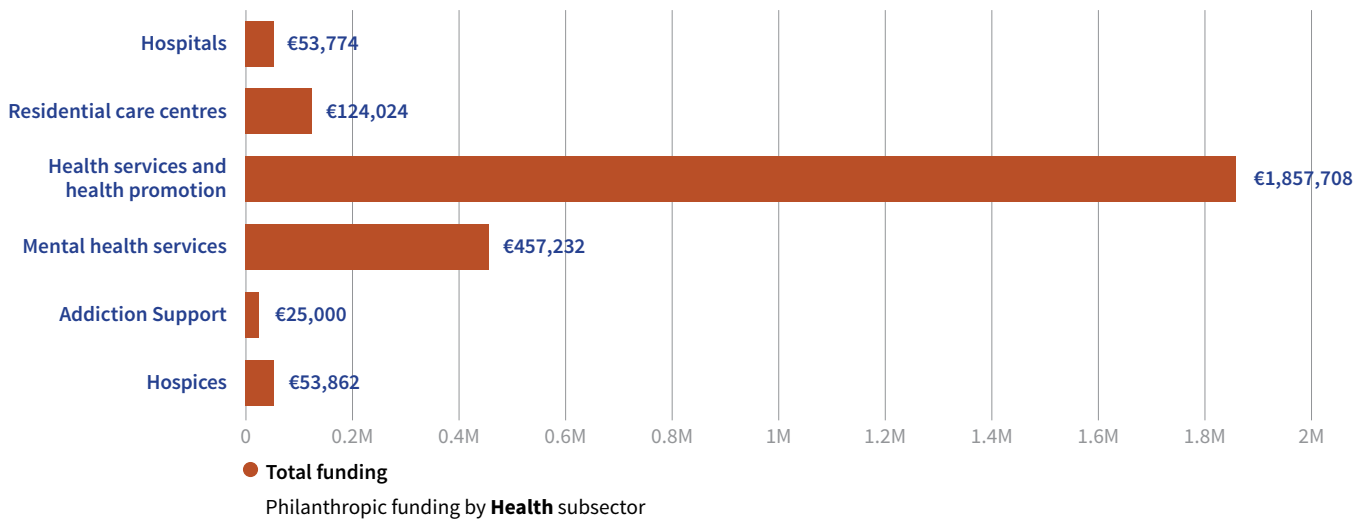
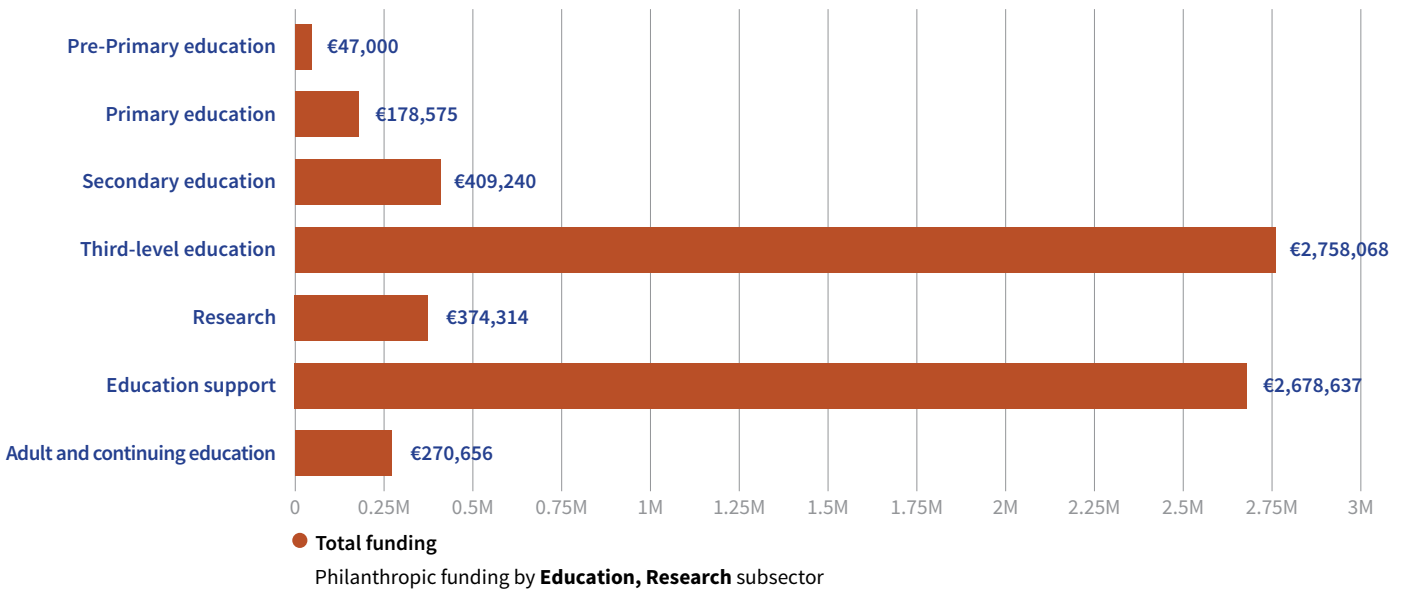
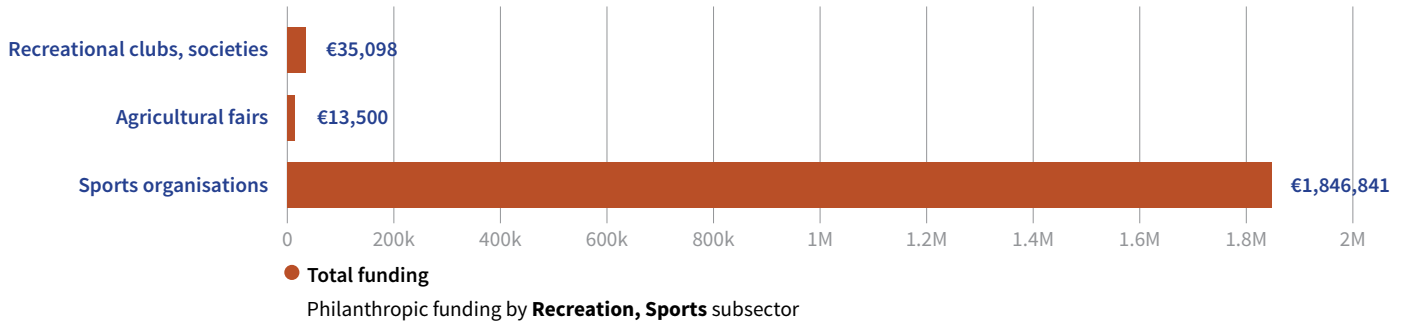


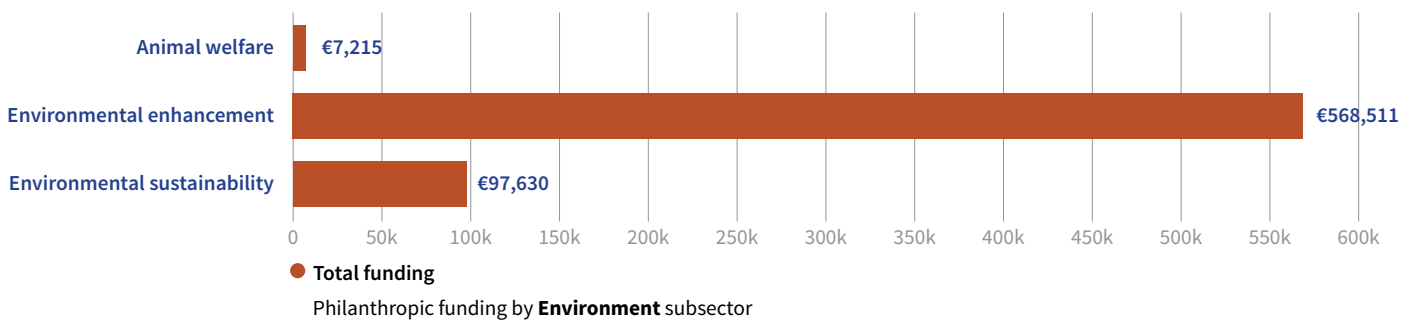
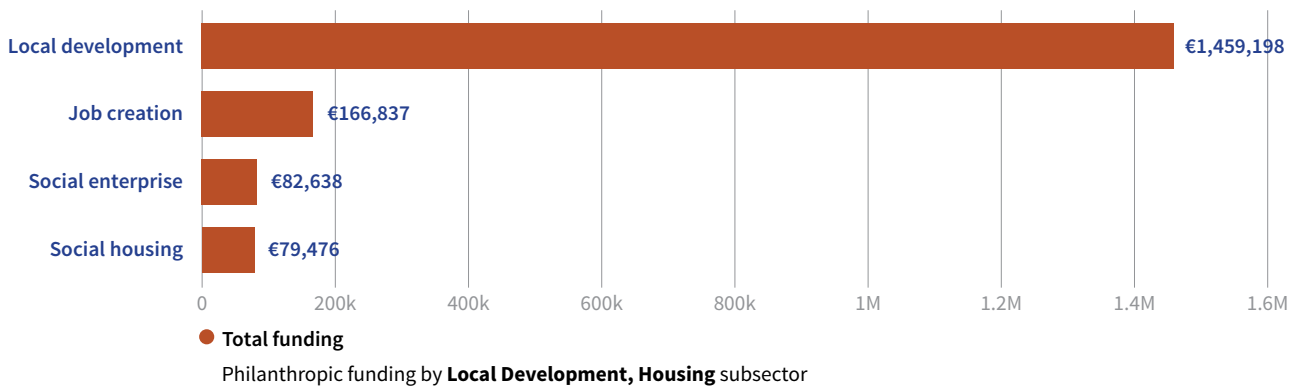
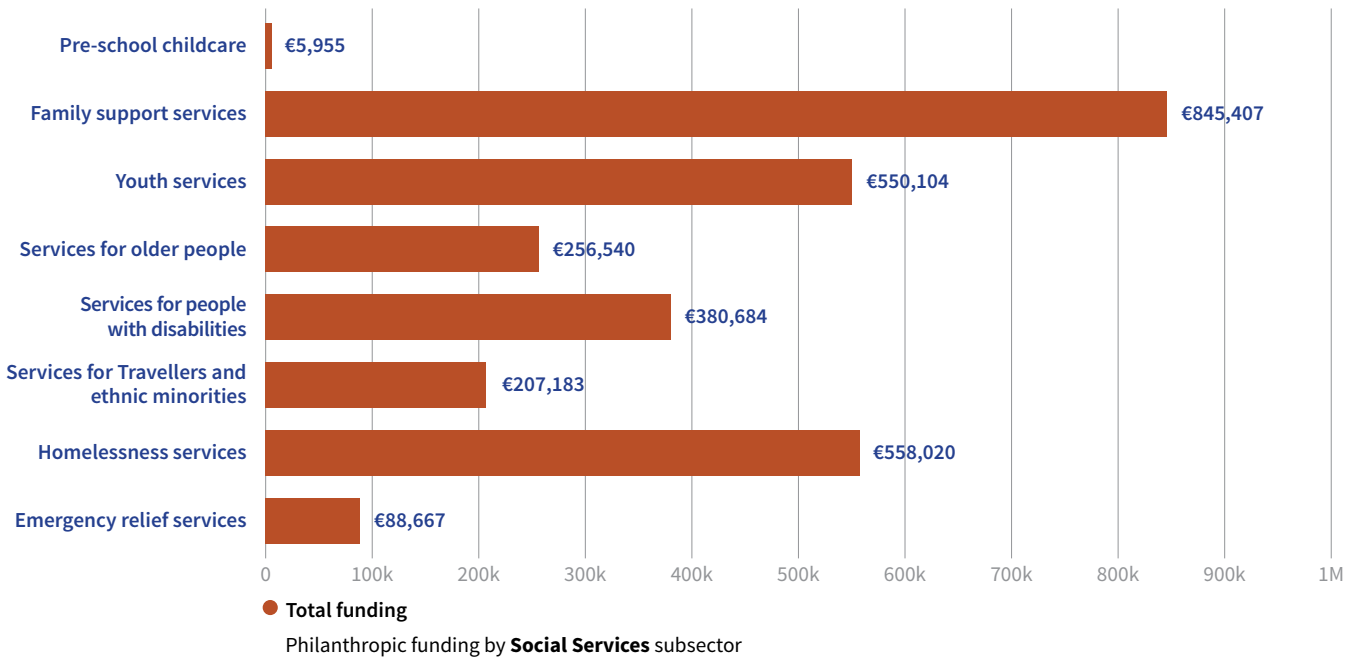
## Community foundations, philanthropic intermediaries and independent foundations make the largest financial contribution.



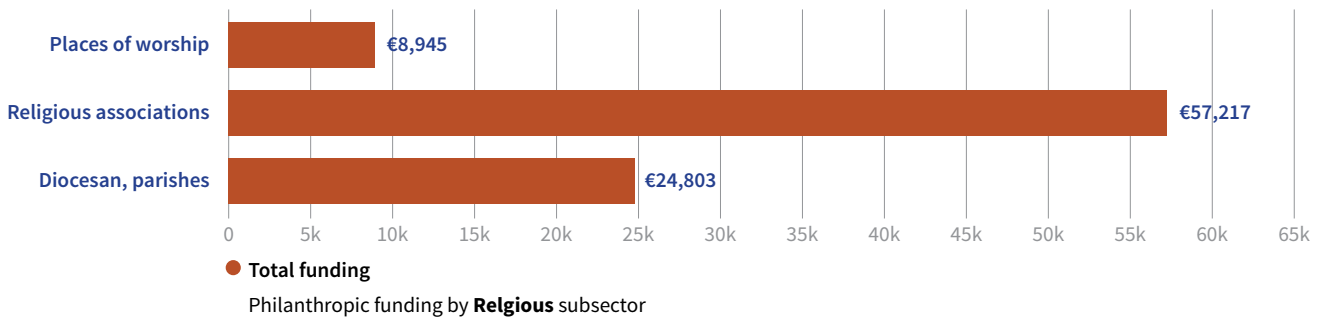
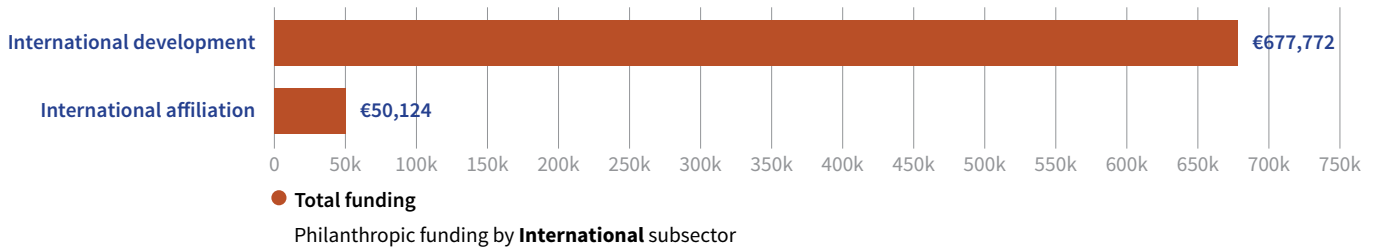
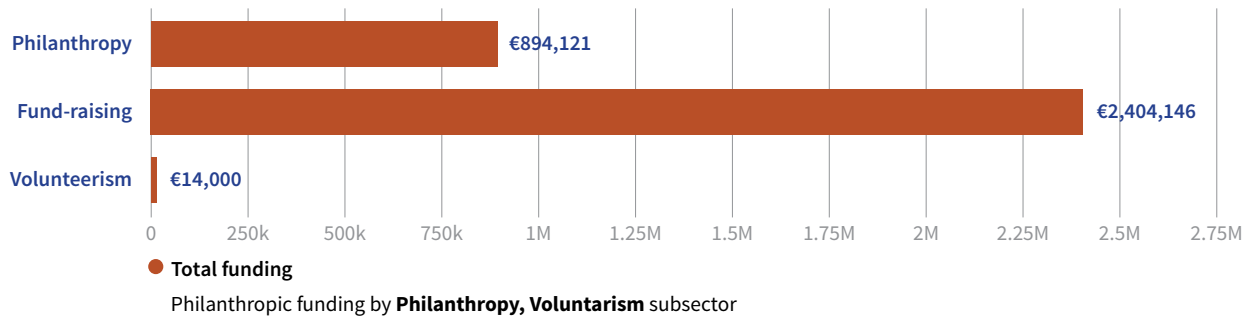
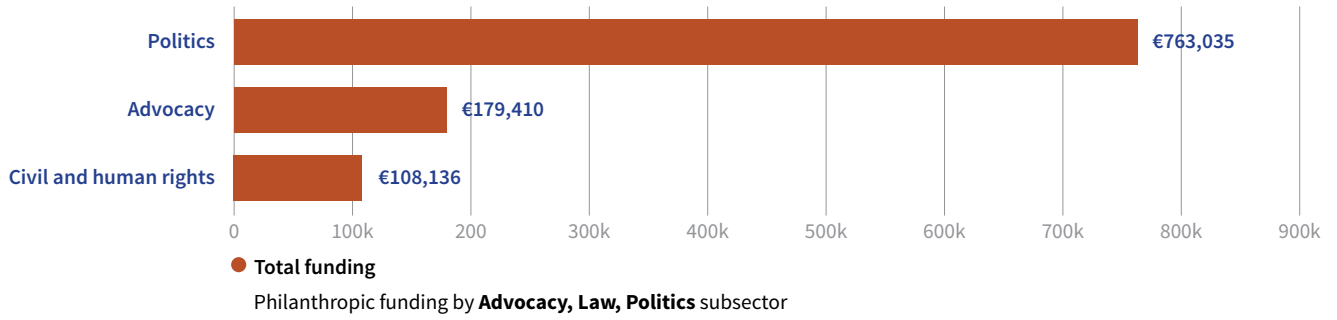
Analysing all donations of any scale, the sectors and sub-sectors receiving the most funding by value are health and higher education (including their fundraising foundations) and social services.



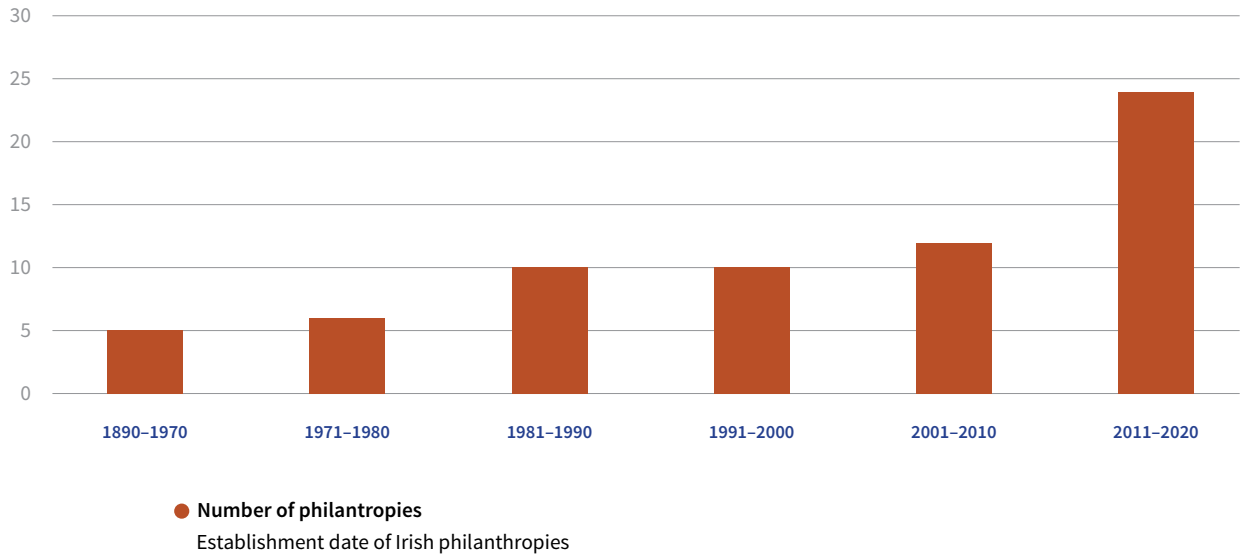




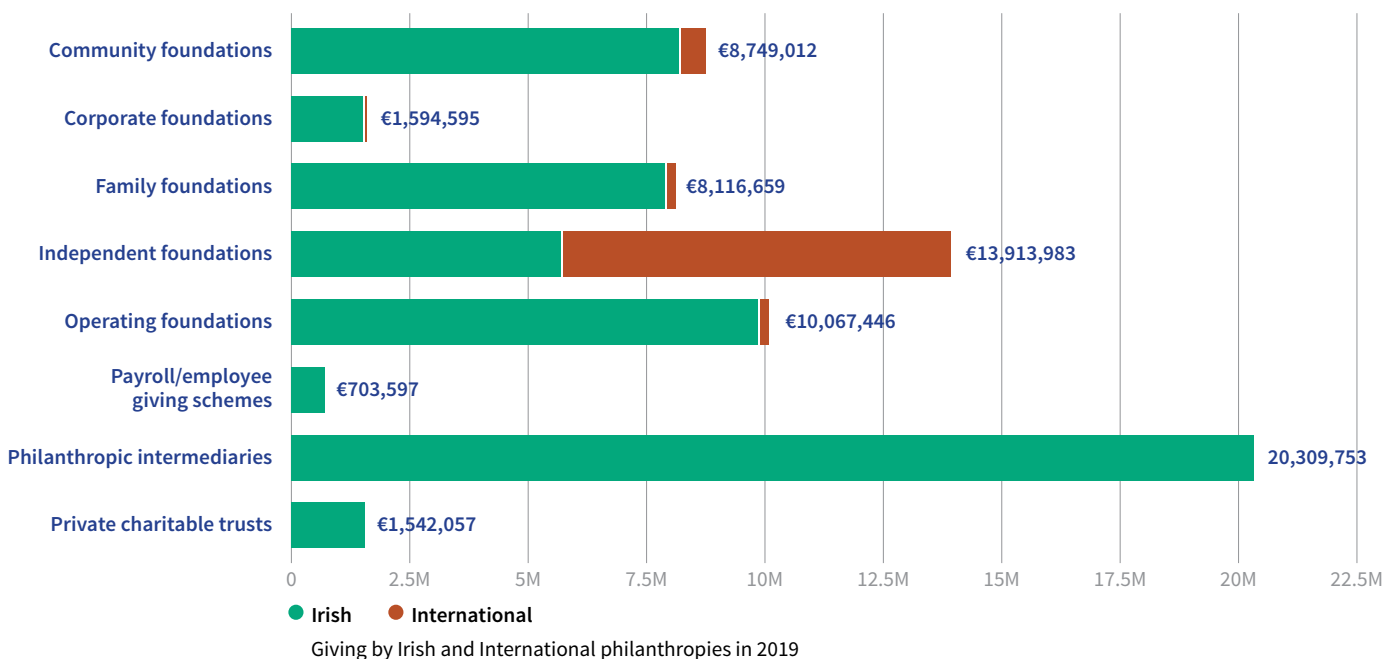




## Most philanthropies active in Ireland involved in grant-making at scale were established in the last 20 years.



## With the departure of the Atlantic Philanthropies, most philanthropic giving in Ireland now comes from Irish philanthropies.



## About the data

Benefacts prepared this report using data from the latest financial statements and other regulatory disclosures of Irish and international philanthropies, augmented by additional data volunteered to Benefacts on request. The analysis relates to philanthropic grant expenditure in 2019. To avoid the risk of double counting, we have not counted the reported receipts of nonprofits from philanthropies.

We digitise regulatory documents from a number of Irish sources: chiefly the Charities Regulatory Authority, the Companies Registration Office, and Revenue. We acquire regulatory data (from [Candid](#).) about giving in Ireland by philanthropies in the US and elsewhere around the world.

## Some qualifications

This analysis relates to giving in Ireland by institutions – it does not include gifts from individuals unless these have been channelled through a philanthropic organisation for which data is available. See Benefacts' [Charitable Giving in Ireland](#) report for an analysis of giving by people and households.

Although many philanthropies are called “foundations”, the word has no meaning in Irish law and acts merely as a label. Every entity called a foundation in Ireland is either a trust, a company, or an unincorporated association. Most of the larger philanthropic institutions active in Ireland – including those calling themselves foundations – are actually incorporated as companies limited by guarantee. Moreover while most philanthropies are regulated as charities and have secured charity tax relief from Revenue, in Ireland there are no requirements on the trustees (as there are for example on tax-qualifying philanthropies in the USA) regulating the minimum proportion of their assets that must be distributed every year in philanthropic donations.

## Private charitable trusts

Certain grant-making organisations including private charitable trusts are actually fundraising organisations dedicated solely and exclusively to supporting a single charity, which has usually established them for this purpose. These include the fundraising arms of universities, schools, hospitals and other charities. They are not included in our analysis of philanthropies.

Each charity makes a statement about their legal form in making a return to the Charities Regulator. Some philanthropies that are described as private trusts on the register of charities (and hence for which no regulatory data is available) are in fact incorporated as companies limited by guarantee, which means that Benefacts has been able to analyse the financial returns they have made to the Companies Registration Office.

## Known and unknown unknowns

Certain data about philanthropic giving in Ireland is not publicly accessible.

Section 54 of the Charities Act precludes publication of the returns of private charitable trusts. However, up until 2018 when this data was in fact published on the register of charities, private charitable trusts accounted for €19m of expenditure, most of it from four family foundations. The fact that this data is not available for 2019 in large measure explains the difference in the total reported level of philanthropic donations as between the latest figure in our [sector analysis report](#) (€97m) and this one (€65m).

In the case of [32 philanthropies](#) operating as unincorporated associations, these file financial statements to the CRA but the Regulator's policy is not to publish them.

Corporate giving in Ireland is not reported on here except where the donor is established as a philanthropic foundation separate from the corporate parent. Giving in Ireland by the local branches of multinationals including those with separate foundations established abroad (especially in the USA) likewise is not reported except inasmuch as there is evidence for this from US tax filings. Payroll giving is reported only where there is a standalone entity involved.

The data in this report was harvested from records available on or before 15th November 2020.

We plan to update this report in Q4 2021