

Indecon



An Rialáil
Carthanas
Charities
Regulator

REGISTERED IRISH CHARITIES

Social and Economic Impact Report

2018





Contents

Foreword	6
Executive Summary	8
Chapter 1 Income of Registered Irish Charities	9
Chapter 2 Employment in Irish Registered Charities	14
Chapter 3 Analysis of Charitable Donations	17
Chapter 4 Level of Volunteering in Irish Charities	20
Chapter 5 Legal Status, Structure and Characteristics of Registered Irish Charities	22
Chapter 6 Overall Economic and Social Impacts	26
Chapter 7 Recommendations on data collection and wider policy implications	28
Annex 1 Data Sources	29

List of Tables

Table 1	Total Income of Organisations Earning over €10 Million by Source of Income	11
Table 2	Estimated Number of Employees in Charitable Organisations	14
Table 3	Charitable Donations by Urban/Rural Area	17
Table 4	Charitable Donations by Social Group	19
Table 5	Charitable Donations by Livelihood Status	19
Table 6	Estimated Value of Volunteering in Charitable Organisations	21
Table 7	Level of Volunteering in Ireland	21
Table 8	Trustees in Charities on the Charities Register	22
Table 9	Frequency and Relative Frequencies by Legal Form	23
Table 10	Organisation by Charitable Sub Purpose	25
Table 11	Economic and Social Impacts of Charities in Ireland	27
Table 12	Economic and Social Impacts of Charities in Ireland with Income Greater than €10 Million	27
Table 13	Economic and Social Impacts of Charities in Ireland with Income Less than €10 Million	27
Table 14	Economic and Social Impacts of Charities in Ireland less Government and Public Funding	27

List of Figures

Figure 1	Reported Income of Organisations with Income Over €10 Million by Type of Organisation	10
Figure 2	Reported Income by Source	10
Figure 3	Percentage of Reported Income from Government and Public Funds by Organisation Type	12
Figure 4	Income of Organisations by Charitable Purpose	12
Figure 5	Number of Organisations by Income Bracket	13
Figure 6	Income of Charitable Organisations by Income Bracket	13
Figure 7	Estimated Employment Supported in Organisations with Over €10M in Income	15
Figure 8	Estimated Employment Supported in Organisations with Over €10M in Income by Source of Income	15
Figure 9	Estimated Employment by Source of Income	16
Figure 10	Estimated Value of Donations by Region	18
Figure 11	Number of Organisations by Number of Volunteers	20
Figure 12	Number of Organisations by Year of Establishment	24
Figure 13	Organisations by Charitable Purpose and Reported Size	24
Figure 14	Economic Impact of Charitable Organisations	26

Foreword



On behalf of the Charities Regulatory Authority, I welcome this independent research by Indecon Economic Consultants into the social and economic impact of Registered Irish Charities.

This is the first piece of research commissioned by the Authority as part of its strategy of creating transparency. It highlights the huge diversity of organisations which are registered as charities in Ireland. At one end of the scale there are large hospitals and universities with budgets funded by the Exchequer extending to hundreds of millions of Euro and hundreds of paid staff. Many of these large charities are engaged in delivering critical health, education and social services.

At the other end of the scale there are completely volunteer-led organisations, providing services at community level, with small budgets. The contrast is stark.

Organisations with a reported income of over €10 million account for 79% of the 188,714 people employed by charities. However, many of the smaller, community-based charities are dependent on volunteers. The report found that more than 300,000 people volunteer with charities, working over 67 million hours annually. They are an important feature of registered Irish charities and the lifeblood of smaller charitable organisations. Without volunteers, many charities would not have the impact they currently have.

Large publicly funded charities

The relatively small number of very large public service type charities account for most of the economic impact of registered charities, in terms of income and employment. They were deemed to be registered under the Charities Act 2009 as they held CHY numbers issued by the Revenue Commissioners prior to the establishment of the Charities Regulator in 2014. Under the Act, they are entitled to be registered, and to remain as registered charities, so long as they continue to hold a CHY number. The Charities Regulator has yet to register any large public service type organisation as a charity under its registration process.

Vision

The vision of the Authority is that Ireland has a vibrant trusted charity sector that is valued for the public benefit it provides. The Authority is determined that the regulation and protection of Charities in Ireland is evidenced-based, proportionate and transparent. This research will assist the Authority to monitor and regulate in a proportionate manner and facilitate donors, beneficiaries and the public to broaden and deepen their understanding of the role of charities in modern Ireland.

The creation over the past two years of a Register of Charities has enabled this first independent research to occur. As our data set expands and improves, we will see an improvement in the accuracy and timeliness of research in the coming years.

This particular report evidences the significant economic and social impact of Irish charities. It crystallises the diversity in size and scale of charitable activity in Ireland.

The report also indicates the significant support provided by the State, the level of volunteerism, how charities are funded and other interesting and relevant facts. The report clearly shows that Ireland has a vibrant charity sector which impacts socially and economically in the complex weave of Irish society.

This research will feed into the creation of a second strategy for the regulation and protection of charities in Ireland. We hope it will also facilitate evidenced-based public policy development to support charities in Ireland.

Finally, I would like to thank the staff of the Authority and the Ministers and their officials within the Department of Rural and Community Development for their support which enabled this research to occur.

A handwritten signature in black ink, appearing to read 'Patrick Hopkins', with a stylized flourish at the end.

Patrick Hopkins
Chairperson
Charities Regulatory Authority

Executive Summary

Indecon was appointed by the Charities Regulatory Authority to complete independent research into the Register of Irish Charities with a particular emphasis on the economic and social impact of regulated charities.

Using Indecon's model of the Irish economy, when total macro-economic impacts are estimated, charities in Ireland are estimated to have direct, indirect and induced expenditure of €24.98 billion, and support 289,197 employees. In interpreting the data Indecon notes that all economic activity has an impact on other parts of the economy and this is not unique to registered charities.

The evidence presented also indicates that there are over 300,000 people volunteering for registered charities with an economic value of the volunteering of €649 million per year. However, it also notes from a public policy perspective that volunteerism in charities is lower than in other not-for-profit areas and that the 15 - 34 age group has the lowest participation rate.

The research also highlighted the diverse range of organisations which are registered as charities in Ireland. These include a small number of public service type organisations such as major hospitals, universities and government services as well as a very large number of smaller, localised and community-based organisations which have low levels of income and employment but high levels of volunteerism.

Over half of registered charities examined had income of less than €250,000 and the majority of this group had income of less than €50,000. In tandem with this, the research provides evidence that a significant number of these charities have no employees and exist because of the participation of volunteers. The large number of very small, volunteer-led charities has implications for governance and regulatory oversight in that any regulations and codes need to be proportionate and recognise and support this large group of grassroots charities.

The research highlights that a relatively small number of very large public service type charities account for most of the employment and economic impact. The results show that of the estimated 189,000 employees in registered charities, approximately 100,000 of these jobs are directly supported by public expenditure.

The research indicates that charities in Ireland are well supported by the State. However, some particularly the very large charities, have a significant dependency on public funding. It is also noteworthy that within this particular group, philanthropy represented a small proportion of reported income for Irish charities. This presents both opportunities and challenges for future funding.

1

Income of Registered Irish Charities

The scale of economic activity of charitable organisations is indicated by the fact that a total of €14.5 billion of income was reported by organisations on the Register of Charities^{1,2}.

Indecon estimates that if account is taken of charitable organisations who did not report their financial data the overall size of charitable organisations may be as high as €16 billion (equal to 5.8% of GDP).³ If health and education organisations are excluded the estimated size of charitable organisations is around €8.3 billion. These estimates exclude the HSE as a separate organisation, however HSE payments/grants to registered charities are included in our analysis.

Organisations who reported income of over €10 million accounted for the majority of the income of registered charities. An analysis of this cohort provides important new insights of the type of organisations that are registered charities. This indicates that hospitals and other healthcare providers have income of over €3.1 billion. In addition, higher education and research organisations report income of just under €3 billion.

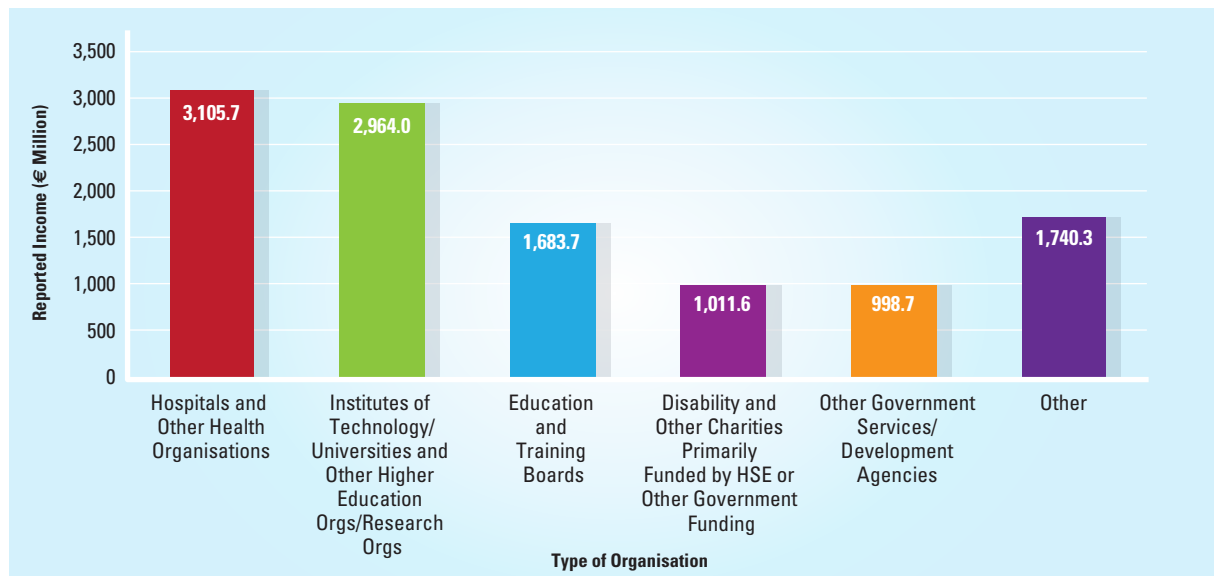
1 Indecon's analysis of charitable organisations in Ireland uses data from the Register of Charities as at Year End 2017 which includes data from annual reports provided to the Charities Register, the majority of which cover the period 1/1/2016 to 31/12/2016. In total detailed financial information on 5,746 organisations was analysed as part of this research as well as data from the Central Statistics Office (CSO). It also includes supplementary data from financial accounts of five large charities for which financial information was not included on the Register of Charities.

2 The Register of Charities is available at: www.charitiesregulator.ie

3 This is an indicative estimate based on assuming that smaller charities who did not report their financial income accounted for an additional 10.3% of the income of charities.

It is clear from the data that these public service type organisations account for the majority of the income of larger charities (see Figure 1 below).

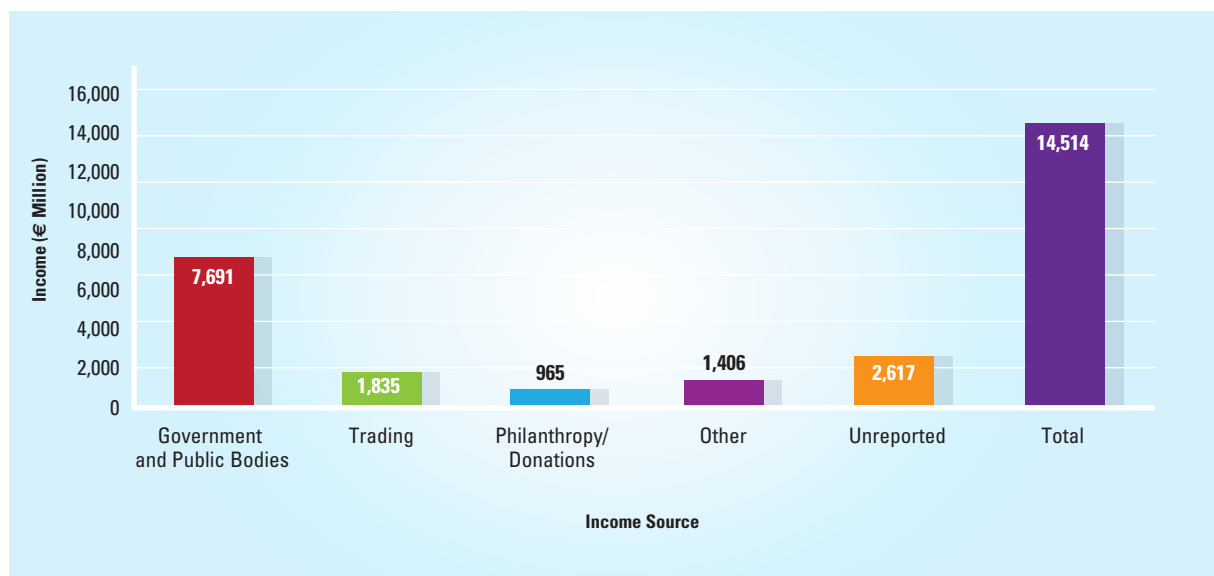
Figure 1: Reported Income of Organisations with Income Over €10 Million by Type of Organisation



Source: Indecon analysis of Charities Regulator data

The significance of public funding for charitable organisations is evident in the following figure two below which shows that public funding of €7.69 billion was provided to the registered charities. Of the reported income, income from philanthropy and donations made up 7% of the total.

Figure 2: Reported Income by Source



Source: Indecon analysis of Charities Regulator data

Note: Figures include all organisations who provided financial data as well as information from financial accounts of three other larger charities

Table 1 below breaks down the sources of income and funding for these larger charities. This again shows the significance of income from government and public bodies. It also indicates that while Philanthropy is strongest in higher education and research, there is room for growth in other areas.

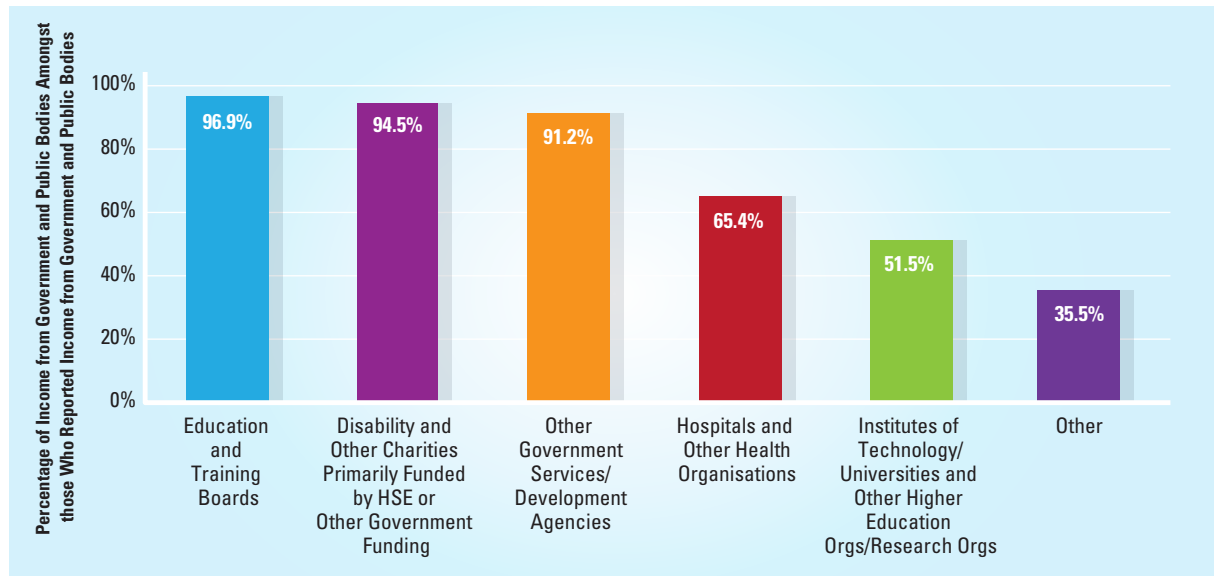
Table 1: *Total Income of Organisations Earning over €10 Million by Source of Income*

Type of Organisation	Government and Public Bodies	Philanthropy and Donations	Trading Income	Other Income	Source Unreported	Total Income
Hospitals and Other Health Organisations	1,710.5	23.1	375.4	412.8	583.8	3,105.7
Institutes of Technology/ Universities and Other Higher Education Orgs/ Research Orgs.	1,214.6	57.4	742.6	337.1	612.2	2,964.0
Education and Training Board	1,529.0	0.2	0.2	48.8	105.4	1,683.7
Disability and Other Charities Primarily Funded by HSE or Other Government Funding	878.9	9.9	13.3	28.4	81.1	1,011.6
Other Government Services/ Development Agencies	815.8	25.1	112.9	21.7	23.3	998.7
Other	385.9	328.6	176.3	200.3	649.2	1,740.3
Total	6,534.8	444.3	1,420.8	1,049.1	2,055.0	11,504.0

Source: *Indecon analysis of Charities Regulator data*

An analysis of the significance of public expenditure in funding different types of charitable organisations is presented in Figure 3 below. This shows that in many sectors public expenditure accounted for over 90% of the income of the registered charity and again highlights the economic importance of public service type organisations in education and healthcare within registered charities.

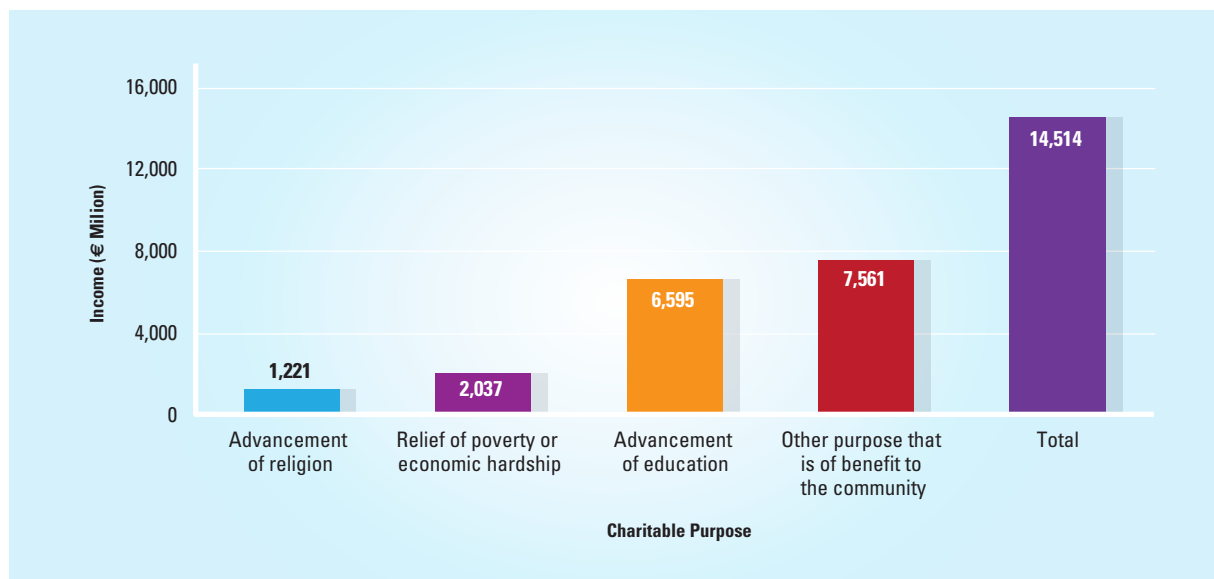
Figure 3: Percentage of Reported Income from Government and Public Funds by Organisation Type



Source: Indecon analysis of Charities Regulator data

An analysis of the income by charitable purpose presented in Figure 4, shows that relief of poverty or economic hardship accounted for approximately €2 billion out of a total of €14.5 billion.

Figure 4: Income of Organisations by Charitable Purpose

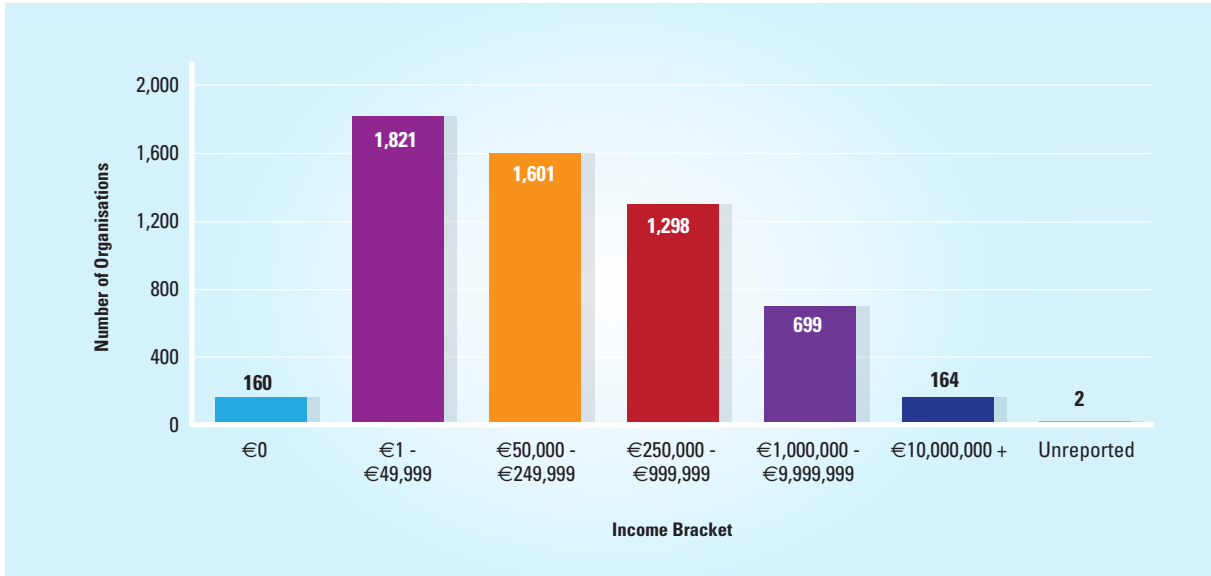


Source: Indecon analysis of Charities Regulator data

Note: Sum of income by charitable purpose does not equal total report income as charities could select more than one purpose

While a relatively small number of very large public service type charities account for most of the economic impact of registered charities, it is of note that over half of registered charities had income of less than €250,000. The large number of very small charities has implications for governance and regulatory oversight.

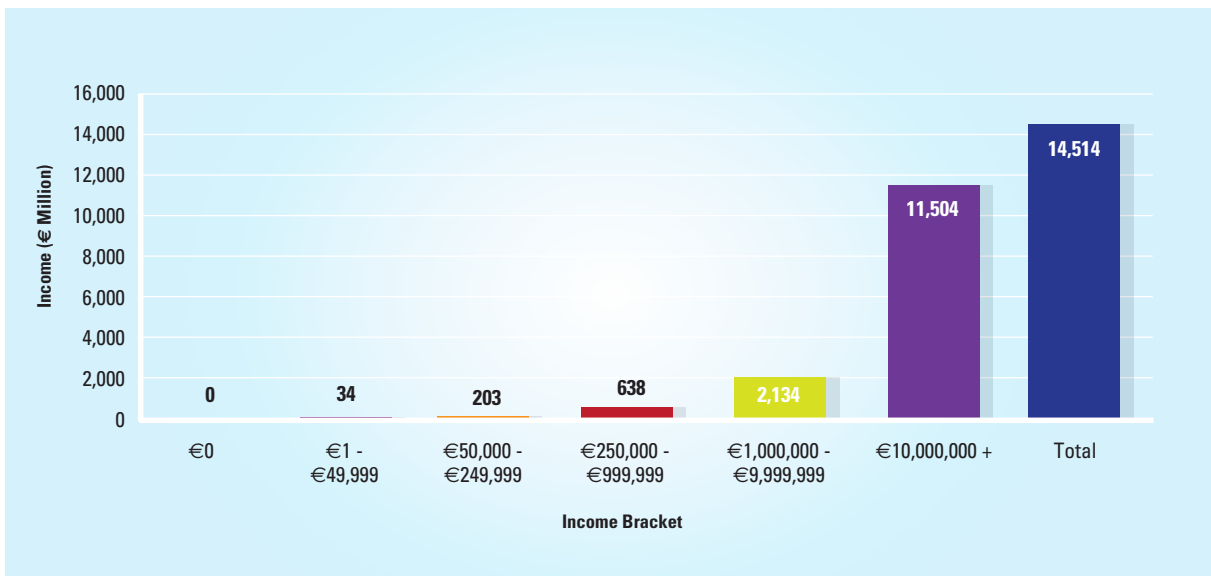
Figure 5: Number of Organisations by Income Bracket



Source: Indecon analysis of Charities Regulator data

As can be seen in Figure 6, a very small number (2.8%) of organisations who reported income of over €10 million, account for 79.3% of the reported income of these charities.

Figure 6: Income of Charitable Organisations by Income Bracket



Source: Indecon analysis of Charities Regulator data

2

Employment in Irish Registered Charities

While precise employment numbers are not reported on the Charities Regulator database, Indecon have estimated that there are approximately 189,000 employees in charitable organisations⁴.

Table 2: *Estimated Number of Employees in Charitable Organisations*

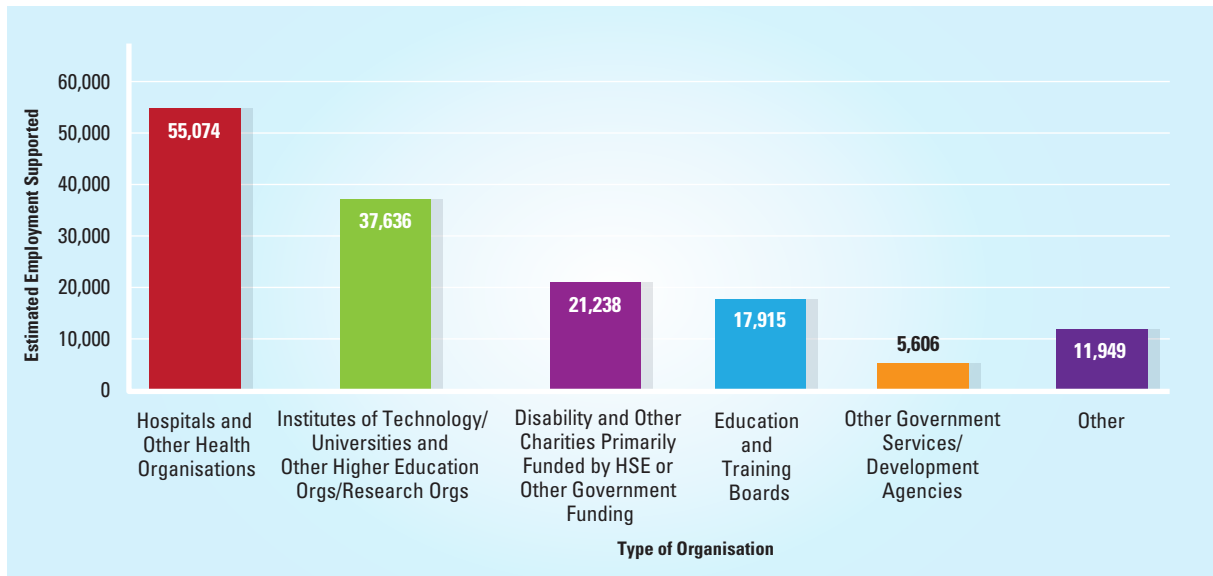
Estimated number of employees in charitable organisations	188,714
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Source: *Indecon analysis of Charities Regulator data*

⁴ Estimated based on expenditure data on sectoral salaries and average earnings. While some charities may have lower than national average earnings, in major charities who account for most of the expenditure earnings may be higher.

Organisations with reported income of over €10 million account for a large portion of the estimated employees (approximately 79%). Over 55,000 of employees are estimated to work in hospitals and other healthcare organisations, with a further 38,000 in higher education and research organisations.

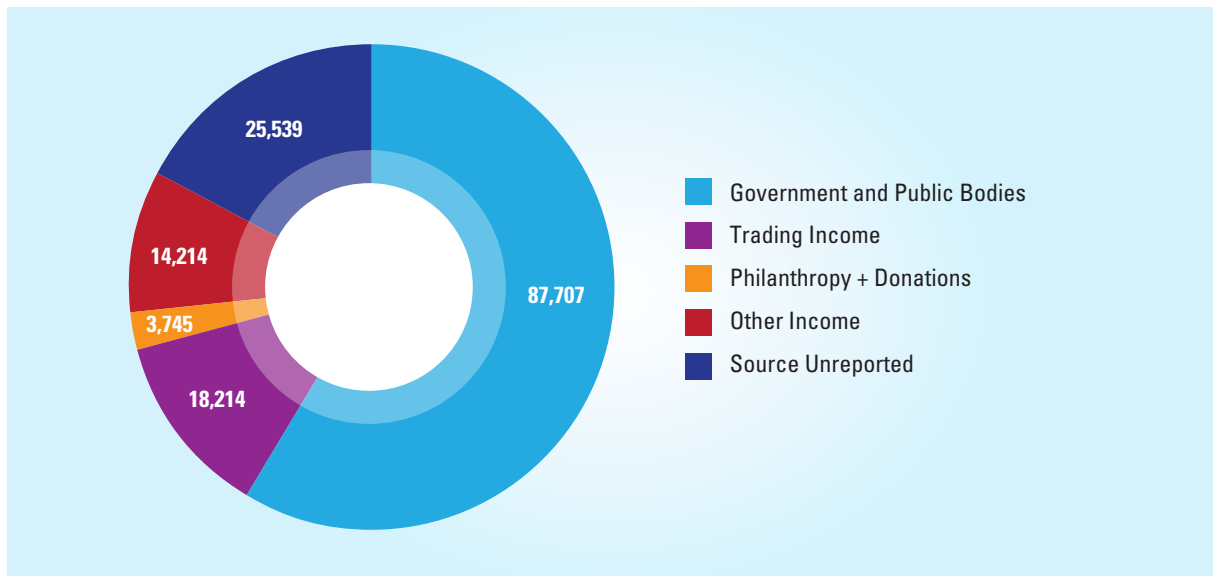
Figure 7: Estimated Employment Supported in Organisations with Over €10M in Income



Source: Indecon analysis of Charities Regulator data

Using the percentage sources of income for large charities with over €10m of income, Indecon estimates that the majority of employment is supported by income from government and public bodies (87,707 employees). Trading income is estimated to support approximately 18,214 employees while philanthropy and donations support 3,745 employees.

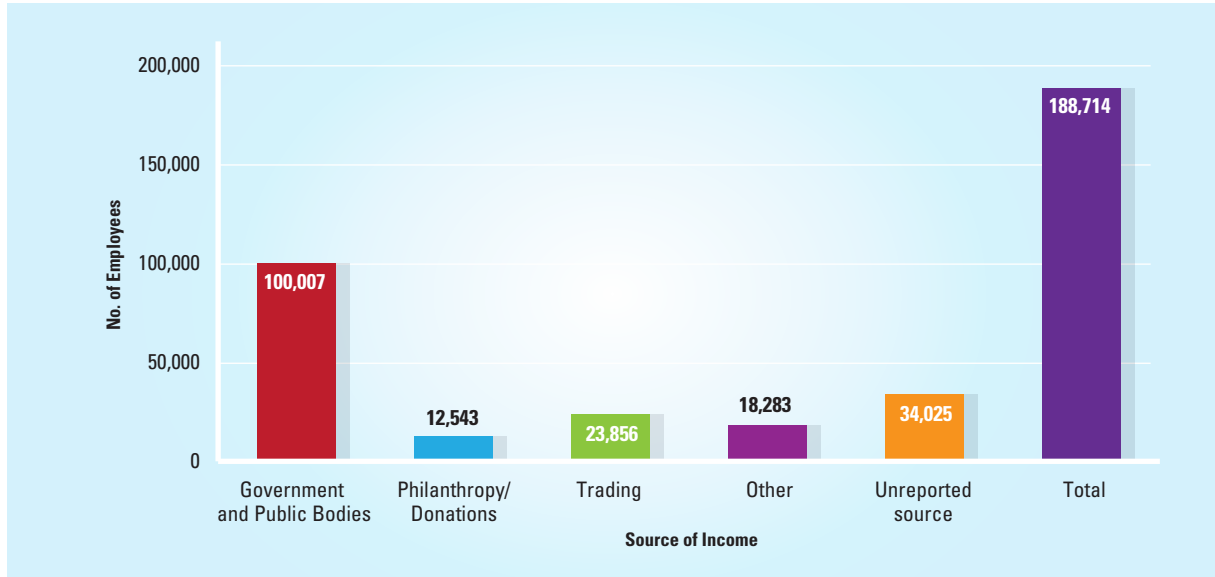
Figure 8: Estimated Employment Supported in Organisations with Over €10M in Income by Source of Income



Source: Indecon analysis of Charities Regulator data

Based on the percentage of total income, the following figure shows Indecon's estimate for the total number of employees in all registered charities supported by Government expenditure. This represents 53% of the estimated employment supported by charitable organisations. Employment in all of the registered charities supported by philanthropic/donations represents a small percentage of overall employment (12,543).

Figure 9: Estimated Employment by Source of Income



Source: Indecon analysis of Charities Regulator data



3

Analysis of Charitable Donations

Indecon's estimate for household charitable donations in 2018 is €350m. Also of note is that reported donations to larger charities amounted to €389m, but this figure includes donations from corporations and other sources.

Table 3: Charitable Donations by Urban/Rural Area

	2005 Average Weekly Household Donation	2010 Average Weekly Household Donation	2015 Average Weekly Household Donation	Number of Households 2016	2018 Estimated Value of Donations (€ Million)
Urban	2.8	3.83	3.51	1,082,119	204.91
Rural	2.25	5.37	4.35	620,170	145.54
State	2.59	4.40	3.75	1,702,289	350.45

Source: Indecon analysis of Household Budget Survey, Census and Central Bank data

Reflecting its economic and population size Dublin accounted for a significant percentage of charitable household donations, with an estimated value of donations of €94.06 million. (See Figure 10 below of breakdown of estimated value of donations by region).

Figure 10: *Estimated Value of Donations by Region*



Source: Indecon analysis of Charities Regulator data

The following table shows that those in Social Group 1 (Professionals, employers and managers) had the highest average weekly donation in each of the three years reflecting differences in income.

Table 4: Charitable Donations by Social Group

Social Group	2005 Average Weekly Household Donation	2010 Average Weekly Household Donation	2015 Average Weekly Household Donation	Number of Households 2016	2018 Estimated Value of Donations (€ Million)
1	3.68	6.90	5.16	577,484	163.59
2	2.82	3.39	2.95	282,072	45.68
3	2.11	3.08	2.22	271,046	33.03
4	1.61	2.62	3.00	272,025	44.80
5	1.63	3.72	3.23	295,038	52.32
Unreported	-	-	-	4,624	11.03
State	2.59	4.40	3.75	1,702,289	350.45

Source: Indecon analysis of Household Budget Survey, Census and Central Bank data

Households with retired persons had the highest average weekly expenditure on charitable donations (€7.08). They had the highest estimated value of donations (€131.14 million), with households with employees having the second highest (€129.79 million). (Table 5 refers).

Table 5: Charitable Donations by Livelihood Status

Livelihood Status	2005 Average Weekly Household Donation	2010 Average Weekly Household Donation	2015 Average Weekly Household Donation	Number of Households 2016	2018 Estimated Value of Donations (€ Million)
Self Employed	2.40	6.65	4.85	175,511	46.73
Retired	2.83	7.16	7.08	337,391	131.14
Employee	3.20	4.43	2.82	838,365	129.79
Unemployed	0.84	1.63	2.38	136,319	17.81
Other	1.55	2.76	2.17	214,703	25.58
State	2.59	4.40	3.75	1,702,289	350.45

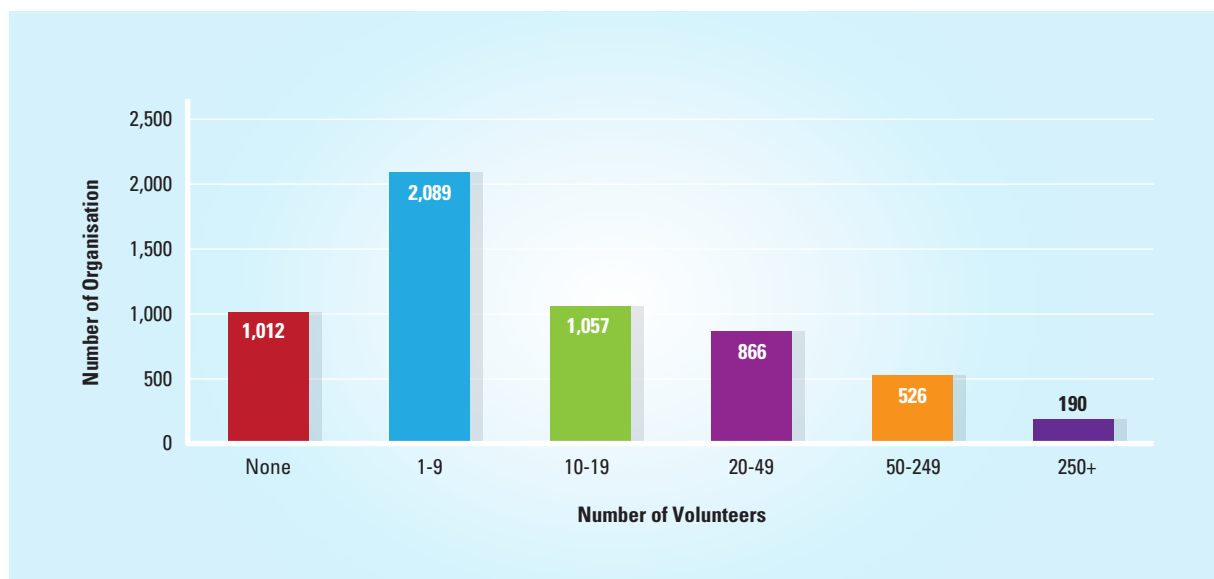
Source: Indecon analysis of Household Budget Survey, Census and Central Bank data

4

Level of Volunteering in Irish Charities

The following figure shows that over half of charitable organisations (54.8%) indicated they had between one and 20 volunteers. Just over 3% of charities said they had over 250 volunteers.

Figure 11: Number of Organisations by Number of Volunteers



Source: Indecon analysis of Charities Regulator data

CSO data on the percentage of individuals who are involved in volunteering suggests that there are approximately one million volunteers. However many of these are involved in sporting, human rights, religious, politics or other organisations which are not registered charities. Using data on the Register of Charities, Indecon estimates that there are 300,536 volunteers in registered charitable organisations. This is based on a mid-point for numbers of volunteers based on reported range. We integrate this with CSO data of estimated 226 hours of volunteering annually.

Indecon's estimate for the value of volunteering in registered charitable organisations using the minimum wage is €648.8 million. This estimate is lower than the total value of volunteering contained in the Central Statistics Office's Quarterly National Household Survey, which covers all types of volunteering, not just volunteering for registered charitable organisations.

Table 6: Estimated Value of Volunteering in Charitable Organisations

Estimated number of volunteers	300,536 volunteers
Estimated number of volunteering hours per volunteer per annum (based on Quarterly National Household Survey special module)	226 hours
Estimated volunteering hours in charitable organisations	67.9 million hours
Estimated value of volunteering in charitable organisations (using minimum wage) - € million	€648.8 million
Estimated value of volunteering in charitable organisations (using average earnings) - € million	€1,539.4 million

Source: Indecon analysis of Charities Regulator, Quarterly National Household Survey and Central Statistics Office data

Note: The number of volunteers is estimated using 875 as the average number of volunteers for charitable organisations that reported 250+ volunteers. This is based on the midpoint of 250 and 1,500.

The following table contains Indecon analysis of the Quarterly National Household Survey data on volunteering in Ireland. When broken down by age category, those between the ages of 45 and 64 were most likely to volunteer and had the highest estimated value of volunteering.

Table 7: Level of Volunteering in Ireland

	Volunteer	Do Not Volunteer	Number of Hours Volunteered (Million)	Unweighted sample (No. of Persons)
State	28.4%	71.6%	232.8	13,891
Sex				
Male	28.1%	71.9%	99.2	5,534
Female	28.7%	71.3%	133.6	8,357
Age Group				
15-24	16.8%	83.2%	16.0	674
25-34	21.7%	78.3%	23.1	2,271
35-44	30.3%	69.7%	41.4	3,019
45-54	38.0%	62.0%	58.8	2,576
55-64	37.2%	62.8%	52.2	2,285
65+	27.8%	72.2%	41.2	3,066

Source: Indecon analysis of Quarterly National Household Survey Special Module on Volunteering and Wellbeing (2013) and Central Statistics Office data

5

Legal Status, Structure and Characteristics of Registered Irish Charities

The following table shows that there were over 51,000 trustees in Irish registered charities, with the average charity having 6.5 trustees. No data is available on the qualification or expertise of trustees.

Table 8: Trustees in charities on the Charities Register

Number of Trustees	51,219
Average	6.5
Median	6

Source: Indecon analysis of Charities Regulator data

The following table shows that almost half (44.3%) of organisations on the Charities Register are companies limited by guarantee. The next most common forms are board of management for primary schools and associations. A small number of organisations are private unlimited companies or limited liability partnerships.

Table 9: *Frequency and Relative Frequencies by Legal Form*

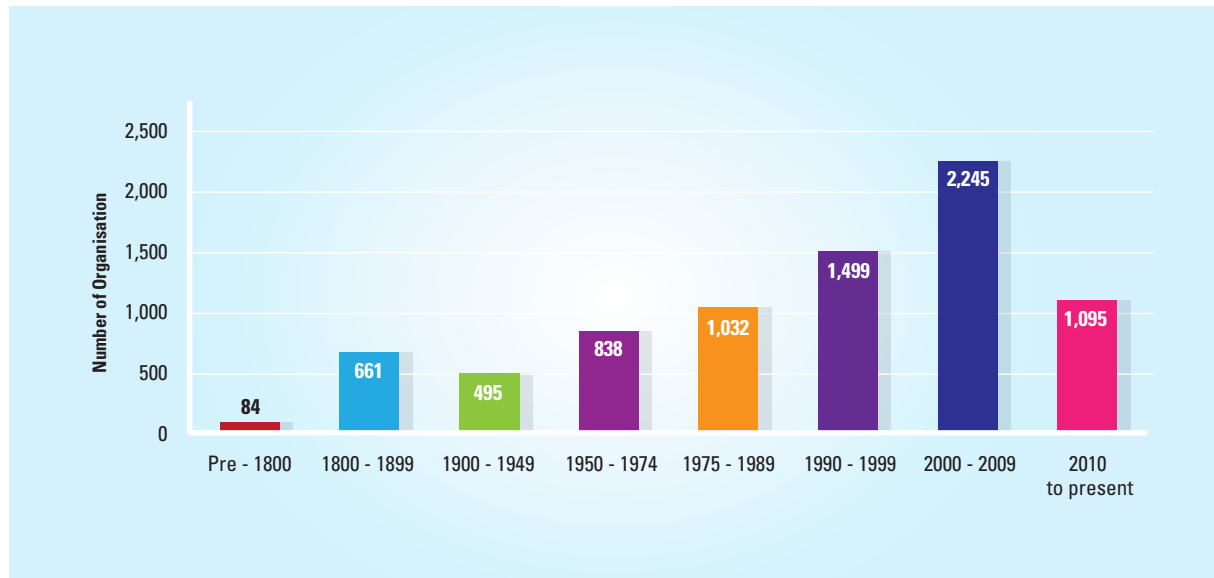
Legal Form	Number of Organisations	Percentage of Organisations	Cumulative Percentage
Company Limited by Guarantee	3,700	44.3%	44.3%
Board of Management (Primary School)	1,367	16.4%	60.7%
Association	1,357	16.3%	77.0%
Other	459	5.5%	82.5%
Private Charitable Trust	441	5.3%	87.8%
Private Limited Company	348	4.2%	91.9%
Board of Management (Post-Primary School)	226	2.7%	94.6%
Other Trust	190	2.3%	96.9%
Public Limited Company	98	1.2%	98.1%
Friendly Society	52	0.6%	98.7%
Co-operative	31	0.4%	99.1%
Designated Activity Company	31	0.4%	99.5%
Royal Charter Governance	30	0.4%	99.8%
Private Unlimited Company	12	0.1%	100.0%
Limited Liability Partnership	3	0.0%	100.0%
Total	8,345	100.0%	100.0%

Source: *Indecon analysis of Charities Regulator data*

Other Characteristics of Irish Charities

Whilst the majority of charities (4,839) were established since 1990, a significant minority were established prior to 1950. The following figure shows that 745 organisations were established before 1900.

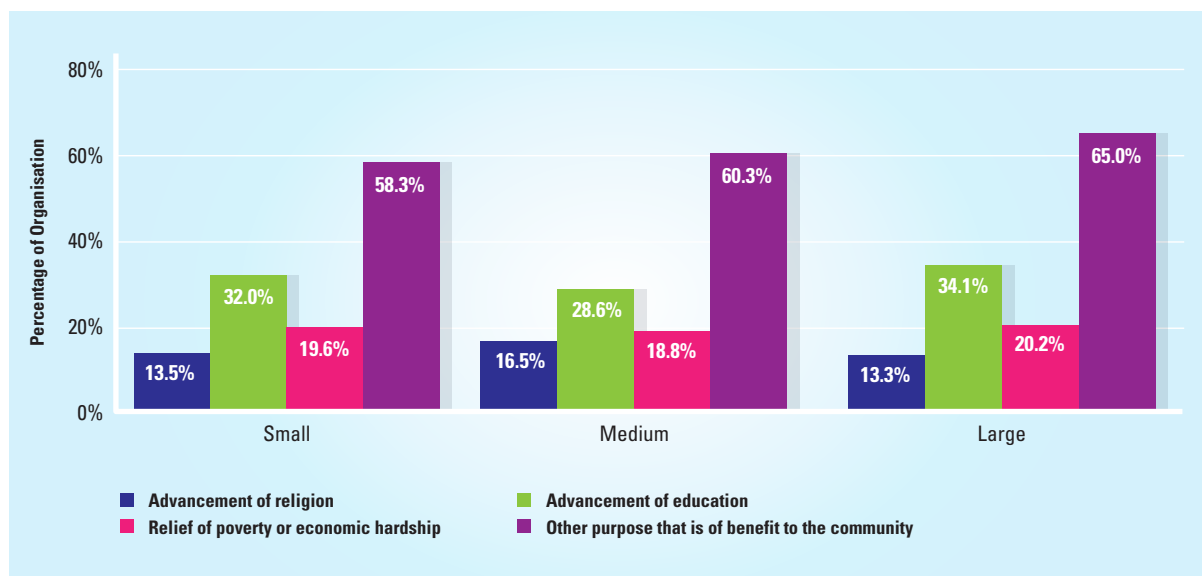
Figure 12: Number of Organisations by Year of Establishment



Source: Indecon analysis of Charities Regulator data

Figure 13 presents the breakdown of charitable purpose by the size of charitable organisation. Whilst there are some differences across the different sizes, the breakdowns are similar across the different sizes.

Figure 13: Organisations by Charitable Purpose and Reported Size



Source: Indecon analysis of Charities Regulator data

Note: Percentages do not add up to 100% as many charities report more than one charitable purpose

Evidence on charities sub-purpose is presented in Table 10. This shows that almost half of organisations (47.3%) having the advancement of community welfare including the relief of those in need by reason of youth, age, ill-health or disability as a charitable sub-purpose. This was followed by the integration of those who are disadvantaged in society (33.9%) as outlined in the following table.

Table 10: *Organisation by Charitable Sub Purpose*

Charitable Sub Purpose	Number	Percentage
Advancement of community welfare including the relief of those in need by reason of youth, age, ill-health, or disability	1,992	47.3%
Integration of those who are disadvantaged, and the promotion of their full participation, in society	1,430	33.9%
Advancement of community development, including rural or urban regeneration	1,104	26.2%
Promotion of health, including the prevention or relief of sickness, disease or human suffering	1,065	25.3%
Advancement of the arts, culture, heritage or sciences	867	20.6%
Promotion of civic responsibility or voluntary work	855	20.3%
Protection of the natural environment	303	7.2%
Advancement of environmental sustainability	293	7.0%
Advancement of the efficient and effective use of the property of charitable organisations	238	5.6%
Promotion of religious or racial harmony and harmonious community relations	236	5.6%
Advancement of conflict resolution or reconciliation	203	4.8%
Prevention or relief of suffering of animals	156	3.7%

Source: *Indecon analysis of Charities Regulator data*

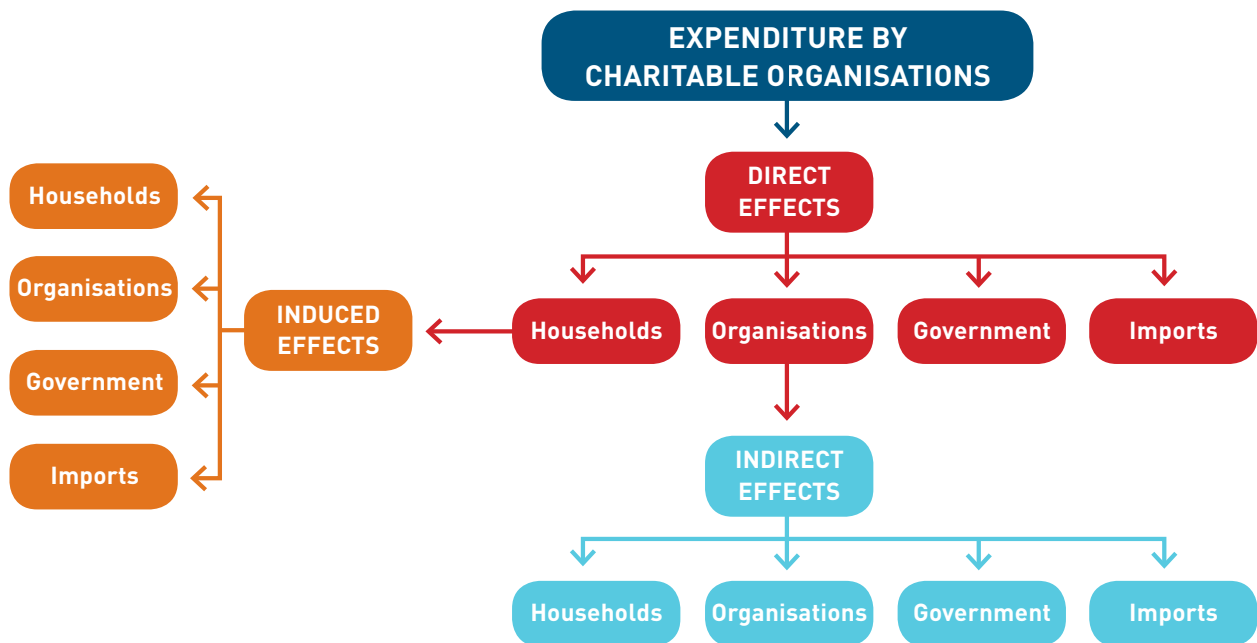
Note: *Percentages do not add up to 100% as many charities report more than one charitable sub purpose*

6

Overall Economic and Social Impacts

Figure 14 presents an overview of the economic impact of charities. This includes the direct impact and the overall indirect and induced impact as measured by economic multipliers⁵.

Figure 14: *Economic Impact of Charitable Organisations*



Source: *Indecon analysis of Charities Regulator data*

Using Indecon’s model of the Irish economy, when total macro-economic impacts are estimated, charities in Ireland are estimated to have direct, indirect and induced expenditure of €24.98 billion, and support 289,197 employees. In interpreting the data Indecon notes that all economic activity has an impact on other parts of the economy and this is not unique to registered charities.

5 Direct multipliers allow for the estimation of the direct effects of economic activity in terms of expenditure and employment. Type I multipliers estimate the indirect impacts of economic activity. Indirect impacts include the knock-on business activity that is supported through direct economic activity, Type II multipliers include both indirect and induced effects. Induced effects are concerned with the knock-on impact of household consumption due to direct economic activity.

Table 11: Economic and Social Impacts of Charities in Ireland

	Direct Impact	Indirect Impact	Induced Impact	Total Impact
Expenditure (€ Million)	14,491	3,907	6,583	24,981
Employment	188,714	39,647	60,835	289,197
	Using Minimum Wage		Using Average Earnings	
Estimated Value of Volunteering in Charitable Organisations (€ Million)	648.8		1,539.4	

Source: Indecon analysis

The following table shows that amongst organisations with income of over €10 million, Indecon estimates that their expenditure impact is €19.6 billion, with employment of 228,977 supported.

Table 12: Economic and Social Impacts of Charities in Ireland with Income Greater than €10 Million

	Direct Impact	Indirect Impact	Induced Impact	Total Impact
Expenditure (€ Million)	11,355	3,062	5,158	19,575
Employment	149,418	31,392	48,167	228,977

Source: Indecon analysis

Just over 60,000 jobs (less than 25% of the total jobs supported) are supported by organisations with income of less than €10 million.

Table 13: Economic and Social Impacts of Charities in Ireland with Income Less than €10 Million

	Direct Impact	Indirect Impact	Induced Impact	Total Impact
Expenditure (€ Million)	3,136	846	1,425	5,406
Employment	39,296	8,256	12,668	60,219

Source: Indecon analysis

Removing income from Government and public funding leads to an estimated total expenditure impact of €11.723 billion and 135,941 employees supported, see Table 14 below. These figures reflect the importance of government and public funding to these organisations. In evaluating the wider economic impacts we note that there is what economists refer to as a shadow price or opportunity cost associated with all public expenditures. This is a technical term which relates to the fact that because Governments fund expenditure by raising taxation there are potential negative impacts elsewhere of this taxation on the economy. This needs to be taken into account in considering the net economic impact of registered charities.

Table 14: Economic and Social Impacts of Charities in Ireland less Government and Public Funding

	Direct Impact	Indirect Impact	Induced Impact	Total Impact
Expenditure (€ Million)	6,800	1,833	3,089	11,723
Employment	88,707	18,637	28,596	135,941

Source: Indecon analysis

Note: This assumes that all income from government and public bodies to charitable organisations is spent

7

Recommendations on data collection and wider policy implications

Based on the findings of Indecon's analysis, we outline below a number of recommendations for refinements in data collection to facilitate future research:

- Indecon believes there is merit in considering adjustments to the Register of Charities to allocate charities by nature of organisation (hospitals, third level educational institutions, etc.).
- Indecon recommends that additional data on employment numbers and on FTE and part-time employees is collected from all charitable organisations.
- There are merits in collecting data on governance including expertise of trustees, number and type of other board involvements and training/qualification in corporate governance.
- Information on whether focus is on local, regional, national or overseas activities should be collected.
- It is important to ensure that all large charities submit detailed financial information and that all charities, including smaller registered charities, submit income and expenditure as well as estimate of overall employment.

Wider Policy Implications

The findings in this study have potentially important implications which should be considered by the Charities Regulator and by policymakers. The research particularly points to the need for:

- Infrastructures to support volunteering in registered Irish charities, particular within the 18-34 age groups.
- Infrastructures to increase and support philanthropy and donations to registered Irish charities.
- Regulation which recognises the diversity of registered Irish charities and be particularly sensitive to the large amount of volunteer-led, low income and grassroots charities.

Annex 1: Data Sources

The Charities Regulator's Charities Register (*as of end of December 2017*).

Available from <http://www.charitiesregulator.ie>

Annual Financial Accounts of Charities as per the Companies Registration Office (CRO).

Central Bank of Ireland, 2018. *Quarterly Bulletin – QB1 2018*.

Available at: <https://www.centralbank.ie/docs/default-source/publications/quarterly-bulletins/qb-archive/2018/quarterly-bulletin---q1-2018.pdf?sfvrsn=5>

Central Statistics Office, 2018. *Census 2016*. Available from: <http://www.cso.ie/en/databases/>

Central Statistics Office, 2018. *Household Budget Survey 2015*.

Available from: <http://www.cso.ie/en/databases/>

Central Statistics Office, 2015. *Quarterly National Household Survey – Volunteering and Wellbeing*.

Available at: http://pdf.cso.ie/www/pdf/20150716100414_QNHS_Volunteering_and_Wellbeing_Q3_2013_full.pdf

Central Statistics Office, 2012. *Household Budget Survey 2009-2010*. Available at:

<http://www.cso.ie/en/media/csoie/releasespublications/documents/housing/2010/full.pdf>

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<http://www.cso.ie/en/media/csoie/releasespublications/documents/housing/2005/2004-2005.pdf>

Charity Commission for England and Wales, 2018. *Register of Charities as of 31 December 2017*.

Available at: <https://www.gov.uk/government/publications/charity-register-statistics/recent-charity-register-statistics-charity-commission>

Powell, A., Cortis, N., Ramia, I. and Marjolin, A. (2017). Australian Charities Report 2016.

Centre for Social Impact and Social Policy Research Centre, UNSW Australia. Available at:

<http://australiancharities.acnc.gov.au/wp-content/uploads/2017/12/Australian-Charities-Report-2016-FINAL-20171203.pdf>

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