



An Rialálaí
Carthanas

Charities
Regulator

REPORT

Ireland's Registered Charities 2019 – 2021:

An analysis of the annual reports submitted by registered charities to the Charities Regulator over three consecutive years



Contents

Introduction and Methodology	2
Charity Income	4
Total annual income by source	4
Figure 1: Income by source in the sample	4
Donation Income	6
Figure 2: Types of donation income in the sample	6
Figure 3: Sources of funding pre and during Covid-19 Pandemic	7
Income by method by which the charity was included on the Register	8
Figure 4: Total income by s39 and s40 in the sample	9
Income by Charity Structure	9
Table 1: Total income by charity structure in the sample	9
Size of Charities	10
Figure 5: Size of charities in the sample based on income from all sources	10
Table 2: Top 10 charities with the highest income from all sources in the sample	11
Charities not in receipt of government or other public funding	12
Figure 6: Income of charities in the sample not in receipt of government or public funding	12
Income by charitable purpose	13
Figure 7: Income by charitable purpose in the sample	13
Charity Expenditure	15
Figure 8: Total Expenditure in the sample	15
Employment in Charities	16
Figure 9: Charities with employees – income and salary expenditure in the sample	16
Volunteering in Charities	18
Figure 10: Number of charities with volunteers in the sample	18
Conclusion	19
Appendices	20

Introduction and Methodology

The charities on the public Register of Charities (the ‘Register’) differ in size and in terms of the source of their income, their level of expenditure, legal structure, the number of employees and/or volunteers, and the complexity of the charity’s activities.

Charities are required, under section 52 of the Charities Act 2009 (the ‘Act’), to submit an annual report to the Charities Regulator (the ‘Regulator’) within 10 months of their respective financial year-end. The annual report includes details of income and expenditure, as well as employee and volunteer levels. All annual reports filed for 2021 also include additional information by way of a further breakdown on the sources of funding for example, the value of any bequests must now be specified; if a charity has employees, the average number of employees in the period is now required, rather than in bands as previously; and information relating to international transfers of funds, including the countries that funds were received from or sent to, must be provided.

Research shows that there is a strong link between greater transparency and accountability by charities and public trust in the sector. As annual reports are published on the public Register of Charities they are an important means for registered charities to provide basic information to the public on their finances and activities in the previous year.

This report analyses the financial and other information provided by charities in their annual reports for 2019, (pre-Covid-19 pandemic) along with those filed for 2020 and 2021. A comparison has also been drawn, where relevant, between the annual report data and results from the [May 2020 Impact of Coronavirus survey](#) and the spring [2021 Charity Survey](#) to determine if the data reflects the expectations and concerns expressed by charities in those surveys.

To ensure that like is compared with like, the data set used in the report meets the following criteria:

- The financial year of charity runs from 1 January to 31 December
- Annual report filed for periods 1 January 2019 to 31 December 2019, 1 January 2020 to 31 December 2020, and 1 January 2021 to 31 December 2021 – that is, the charity must have filed a report for each of these three consecutive years
- Charity is not de-registered
- Schools and private charitable trusts are excluded as they are not representative of the sector.

When these criteria were applied to the Register a total sample of 3,170 charities was identified and extracted for analysis on 15 November 2022 that is, two weeks after the annual report filing deadline for the majority of charities. This sample represents 41% of all non-school registered charities and forms the basis of all data and comparisons drawn in the report unless otherwise stated.

Notes:

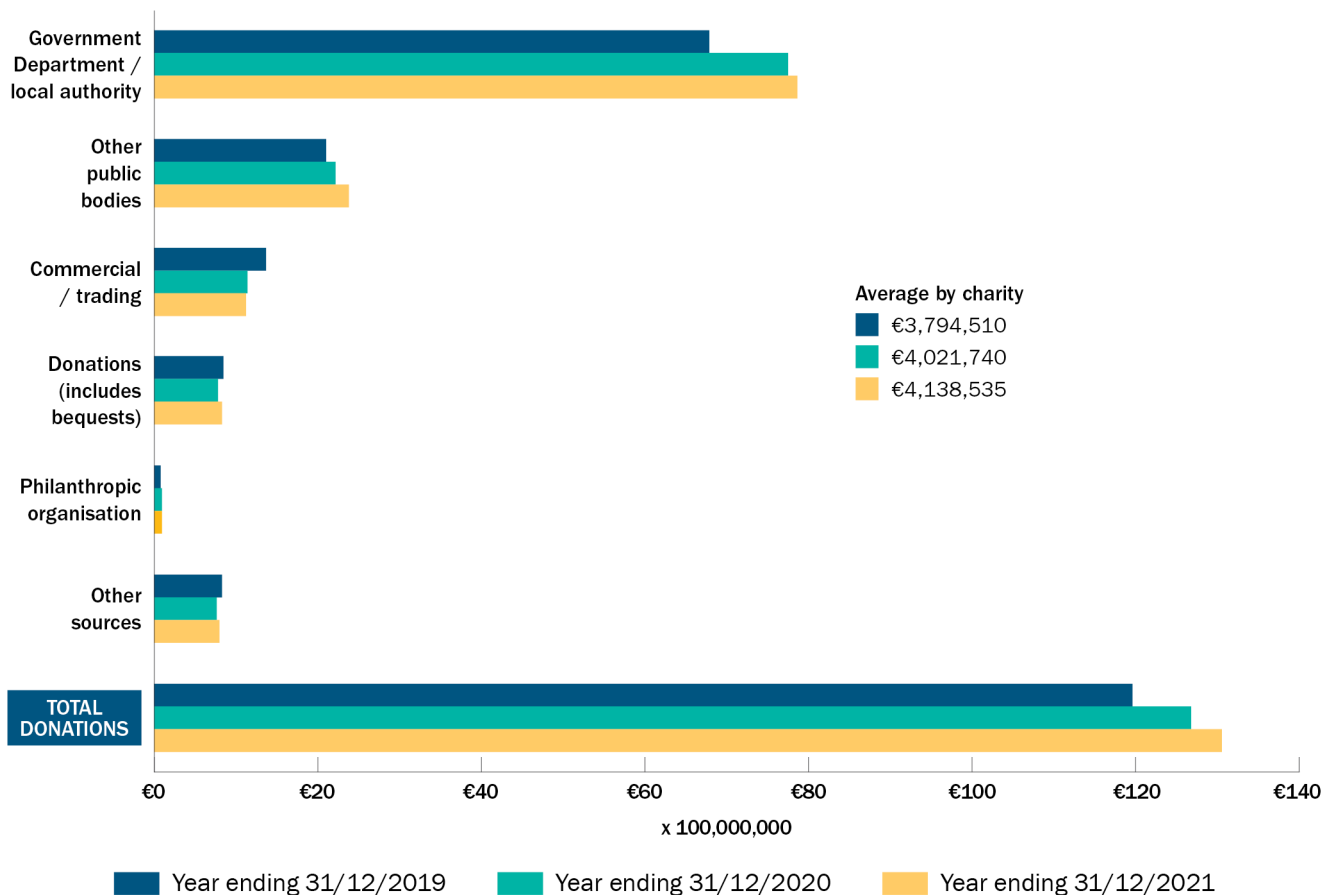
1. This report does not include income or other relevant data relating to the Health Service Executive (the 'HSE') (RCN: 20059064). The HSE is excluded as it is by far the largest registered charity, with income in excess of €22 billion and over 140,000 employees reported in 2021.
2. Percentages have been rounded (up or down), therefore in some cases, they may not appear to total 100%.
3. The total annual income and expenditure figures may include transactions between charities, that is, income and expenditure reported by a small number of charities with parent or subsidiary organisations and/or charities which provide grants or funding to other charities.
4. Any references to the Register as a whole relate to its composition as of 31 December 2022.
5. This analysis is based on information supplied to the Regulator in the annual reports filed by registered charities. As the accuracy of these annual reports is not routinely verified there may be errors and anomalies in what normally is submitted by individual charities which impact the data as a whole.



Charity Income

Total annual income by source

Figure 1: Income by source in the sample



See appendix 1 for more detailed information.

The financial impact of the Covid-19 pandemic with regard to reduced income streams arising largely from the general public - donations and trading/commercial sources – was to be expected due to the broad shutdown of fundraising events, in-person activities and charity shops during the periods of lockdown in 2020 and the significant restrictions which remained in place during 2021.

While there was an overall increase in income, this may be due to the extra supports which were made available to charities by the Government, such as the Covid-19 Stability Fund and access to the Employment Wage Subsidy Scheme. However, it should be noted that not all charities were eligible for this funding and nearly a third of charities in the sample did not receive any government or public funding in the period 2019 to 2021, see Fig 6 for more details. It is encouraging to note that although income from commercial/trading activities fell further in 2021, donation income rose in the same period and at the end of 2021 was just 2.5% lower than pre-pandemic levels.

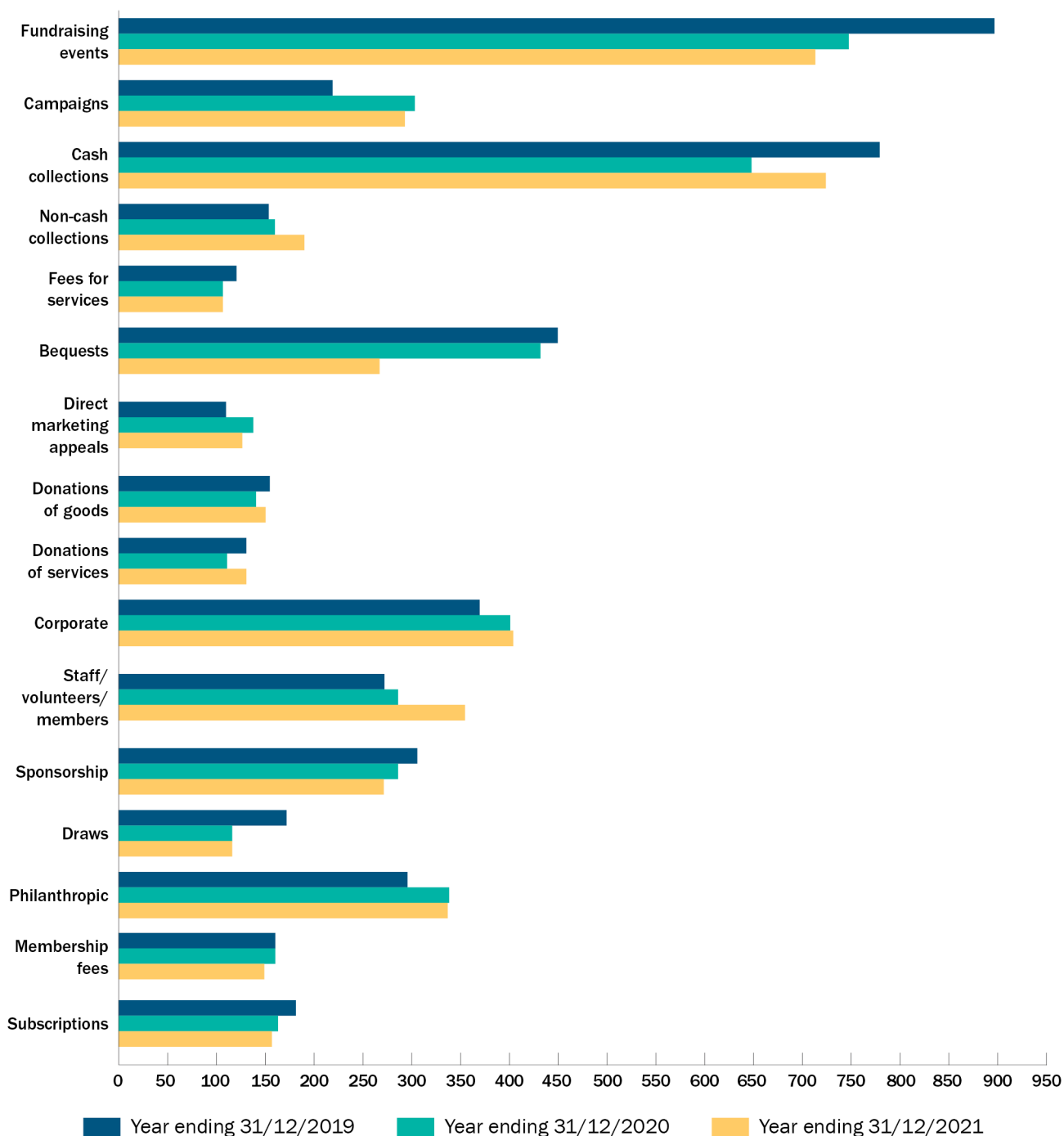
When this data is compared with research carried out into the non-profit sector for the ['Giving Ireland 2022'](#) report which found that *"total income decreased by 5%", "Fundraised income decreased by 17%", "earned income decreased by 25%"* and *"Public Funding increased by 11%"* during 2020, it would seem that registered charities, in general, perhaps fared better overall during the pandemic than the wider non-profit sector.



Donation Income

In its annual report, when a charity indicates that it has income from donations, it is then asked to select the source(s) of those donations from a dropdown list. The following table provides totals for the number of charities in the sample, listing each source in their annual report:

Figure 2: Types of Donation Income in the sample

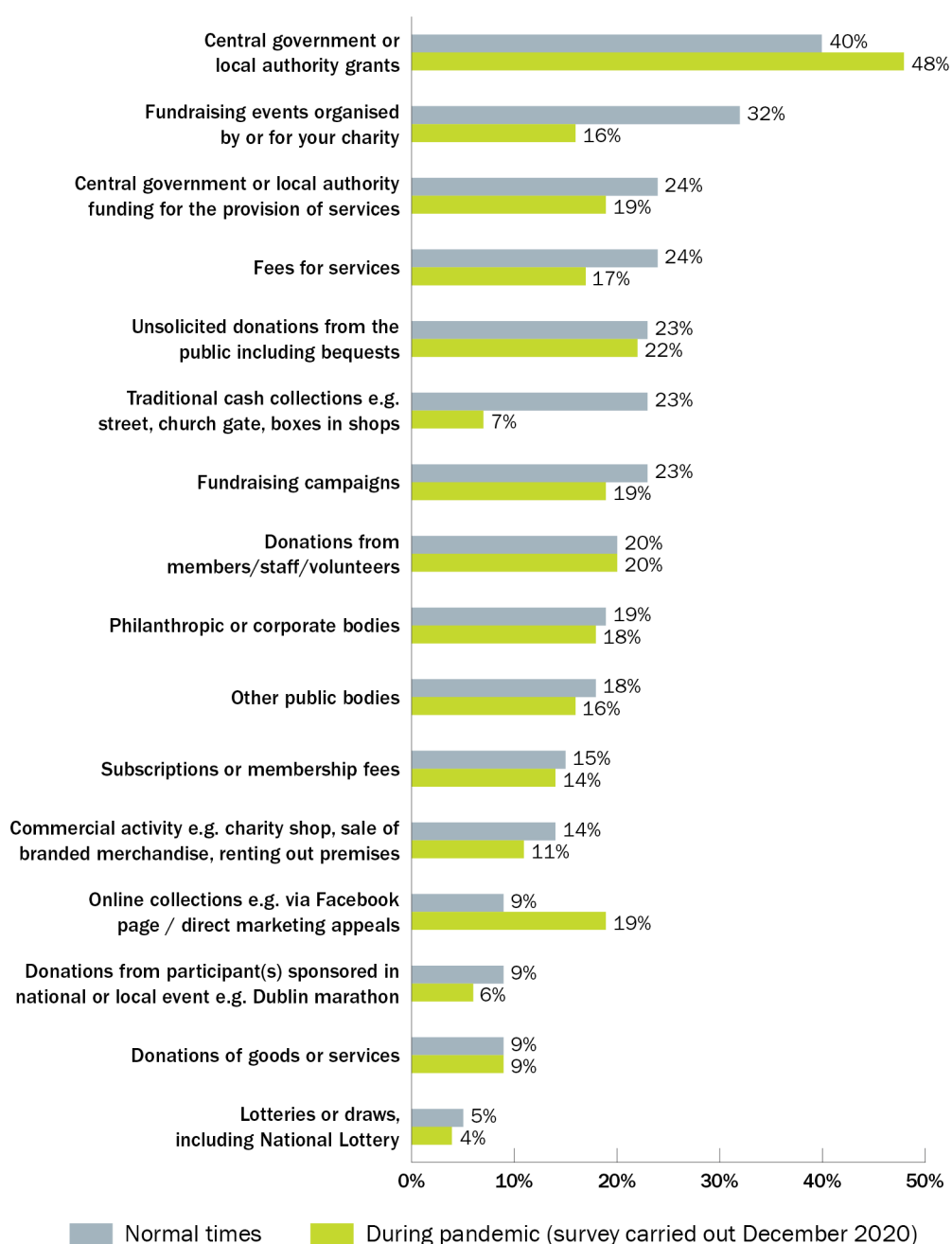


See appendix 2 for more detailed information.

Notes re bequests: In their 2021 annual report, for the first time, charities had to confirm the amount of income from bequests. In previous years, charities were asked to indicate sources of income from a drop-down list which included bequests as one of a number of potential sources but the amount of income from bequests was not requested. In order to gain further insight into the amount of charity income generated from bequests, charities are now required to specify the amount of income from bequests in their annual reports. This may be the reason for the significant drop in the number of charities which identified 'Bequests' as a source of income in the 2021 annual reports. The total bequest income reported for 2021 by the 268 charities in the sample was €69,659,772. As data on income from bequests was not available for previous years, it was not possible to determine from the sample data whether income from bequests increased or fell during the 3 year period covered by the sample.

In the [2021 Charity Survey](#), which was carried out between 18 December 2020 and 12 January 2021, charities were asked to indicate their main sources of funding in normal times and since the start of the Covid-19 pandemic. The findings provide a useful comparison with Tables 1 and 2.

Figure 3: Sources of funding pre and during Covid-19 Pandemic



While the data in the annual reports filed by the charities in the sample broadly mirrors the survey findings, there are several exceptions, the most notable being:

- At the time of the survey (18 December 2020 to 12 January 2021), charities reported very little change in commercial activity, down just 3% on 2019 as a source of income, however the annual reports in the sample show a decrease of over 16% in income (Appendix 1) between 2019 and 2020.
- Donations of goods or services were static in the survey, however the annual reports in the sample show a decrease of over 9% for donations of goods in charities reporting it as a source of income, and over 15% for donations of services between 2019 and 2020 (Appendix 2). Both figures recovered significantly by the end of 2021, with donations of services surpassing the 2019 level.
- Charities reported very little change in income from lotteries or draws in the survey, however the annual reports in the sample show a drop of nearly 32% on 2019 as a source of income, and this would not appear to have improved in 2021 based on the annual reports submitted by registered charities in the sample. (Table 2)

Also of note is the increase in campaigns and direct marketing sources, which rose significantly as a source of income between 2019 and 2020, undoubtedly due to the periods of lockdown and significant restrictions which were in place during 2020 (Appendix 2). This is also reflected in the [Giving Ireland 2022](#) report on the wider non-profit sector which found that in 2020 “41% of fundraised income came from Direct Marketing Appeals and Campaigns. This source of income increased significantly in comparison to 2019”. However, based on the annual reports filed with the Regulator by the charities in the sample it is interesting to note that both campaigns and direct marketing as a source of income appear to have fallen in 2021 (Appendix 2).

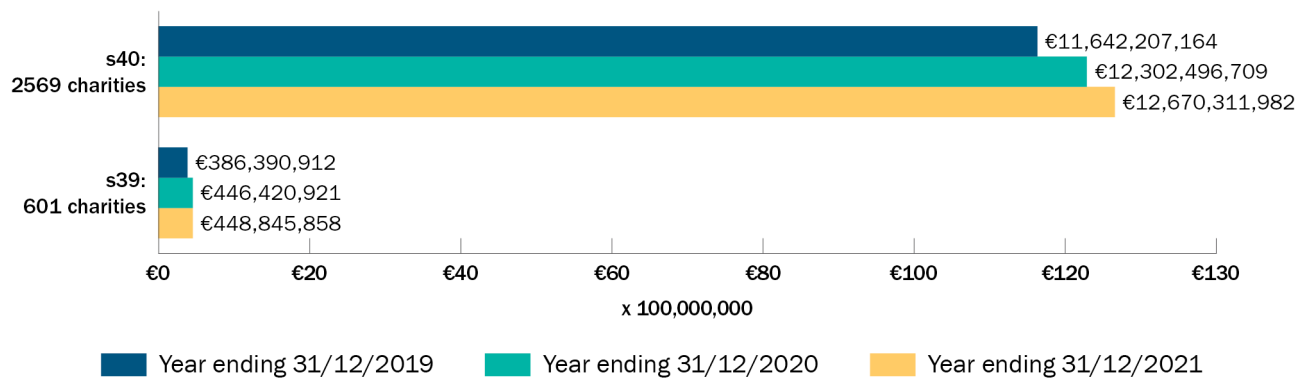
Income by method by which the charity was included on the Register

There are two methods by which a charity is included on the Register:

- (a) Charities which held charitable tax status (CHY number) at the date of establishment of the Regulator were ‘deemed registered’ under section 40 of the Act.
- (b) New charities and charities which were in operation but did not hold charitable tax status at the date of establishment of the Regulator, are registered under section 39 of the Act.

At 31 December 2022 there are 1,887 section 39, and 5,926 section 40 charities, on the Register (excl. schools).

Figure 4: Total income by s39 and s40 in the sample



Income by charity structure

Table 1: Total income by charity structure in the sample

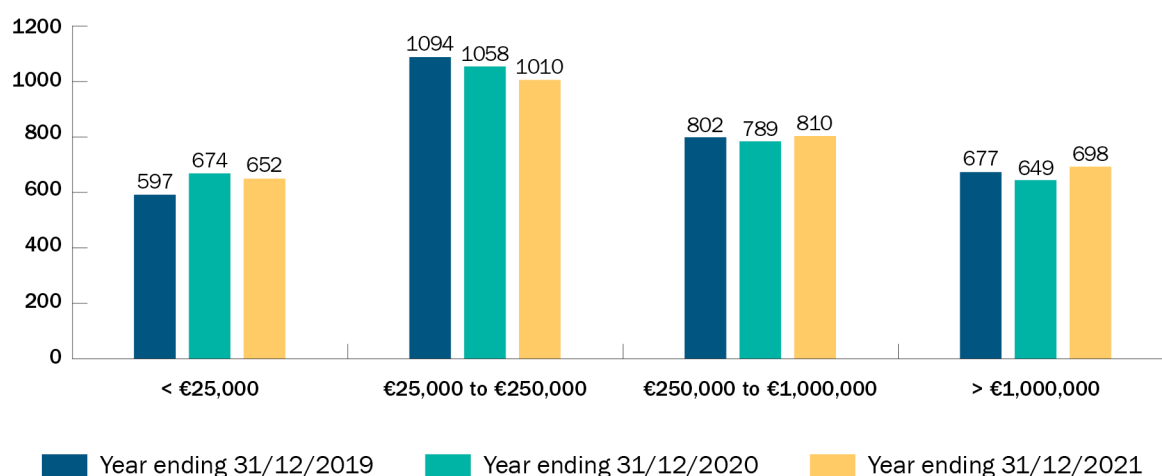
Charity structure	Year ending 31/12/2019	Year ending 31/12/2020	Year ending 31/12/2021	% change 2019 to 2021
Volunteer-only	€96,772,756	€123,669,869	€138,621,541	43.2%
Has employees	€11,931,825,320	€12,625,247,761	€12,980,536,299	8.8%
TOTAL	€12,028,598,076	€12,748,917,630	€13,119,157,840	9.1%

While the overall increase in income between 2019 and 2021 is just over 9%, the difference between charities which are volunteer-only and those which have employees is much more significant. Income of volunteer-only charities increased by more than 43% compared to an increase of just under 9% for charities with employees in the same period.

Size of Charities

When averaged over the 3 years, just over half of the charities in the sample reported annual income of less than €250,000, with just over 20% having income of less than €25,000. Of the charities which reported income in excess of €250,000, just over 21% had income in excess of €1 million.

Figure 5: Size of charities in the sample based on income from all sources
(number of charities in the sample falling into each band is shown at top of column)



While overall income increased over the 3 years, this was not distributed across all the charities in the sample as can be seen in the changes in the numbers of charities falling into each band between 2019 and 2020. The most significant change is the number of charities in the sample which reported income of less than €25,000, which increased by almost 13% in 2020. By the end of 2021, the numbers falling into each of the bands show that income had increased again for many charities which had fallen into a lower band the previous year.

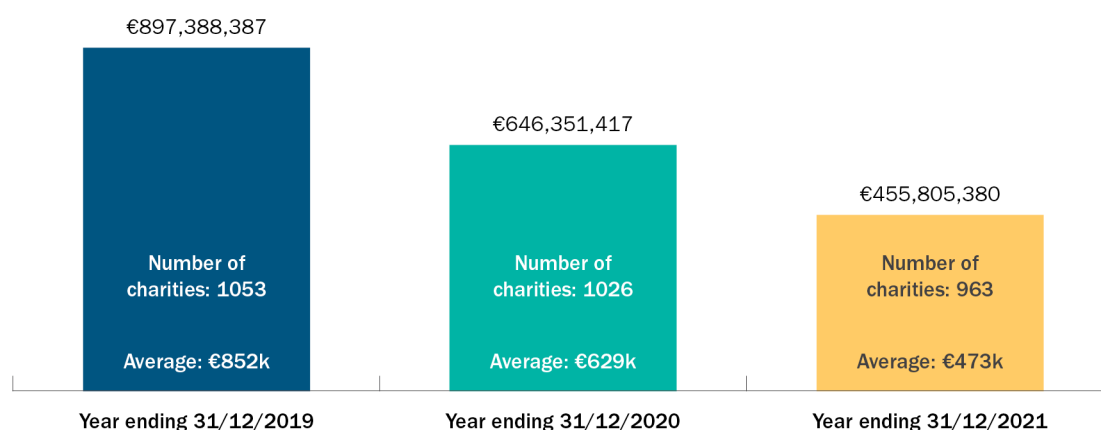
In total, the 'top 10' charities account for over 40% of all charity income in the sample of 3,170 charities in each of the years. Of these charities, apart from Concern Worldwide and Pobal, all are operating in the education or healthcare sectors.

Table 2: Top 10 charities with the highest income from all sources in the sample

Position	Year ending 31/12/2019	Year ending 31/12/2020	Year ending 31/12/2021
1	20020286 Higher Education Authority	20020286 Higher Education Authority	20020286 Higher Education Authority
2	20029609 Pobal	20029609 Pobal	20029609 Pobal
3	20083236 City of Dublin Education and Training Board	20083236 City of Dublin Education and Training Board	20083236 City of Dublin Education and Training Board
4	20017583 St. James's Hospital Board	20017583 St. James's Hospital Board	20017583 St. James's Hospital Board
5	20015978 Beaumont Hospital	20015978 Beaumont Hospital	20000349 Mater Misericordiae University Hospital
6	20000349 Mater Misericordiae University Hospital	20000349 Mater Misericordiae University Hospital	20027841 Bon Secours Health System CLG
7	20027841 Bon Secours Health System CLG	20037161 The Adelaide & Meath Hospital, Dublin Incorporating The National Children's Hospital	20037161 The Adelaide & Meath Hospital, Dublin Incorporating The National Children's Hospital
8	20037161 The Adelaide & Meath Hospital, Dublin Incorporating The National Children's Hospital	20027841 Bon Secours Health System CLG	20083274 Cork Education and Training Board
9	20083274 Cork Education and Training Board	20083274 Cork Education and Training Board	20009090 Concern Worldwide
10	20022754 Teagasc - Agriculture and Food Development Authority	20009090 Concern Worldwide	20022754 Teagasc - Agriculture and Food Development Authority

Charities not in receipt of government or other public funding

Figure 6: Income of charities in the sample not in receipt of government or public funding



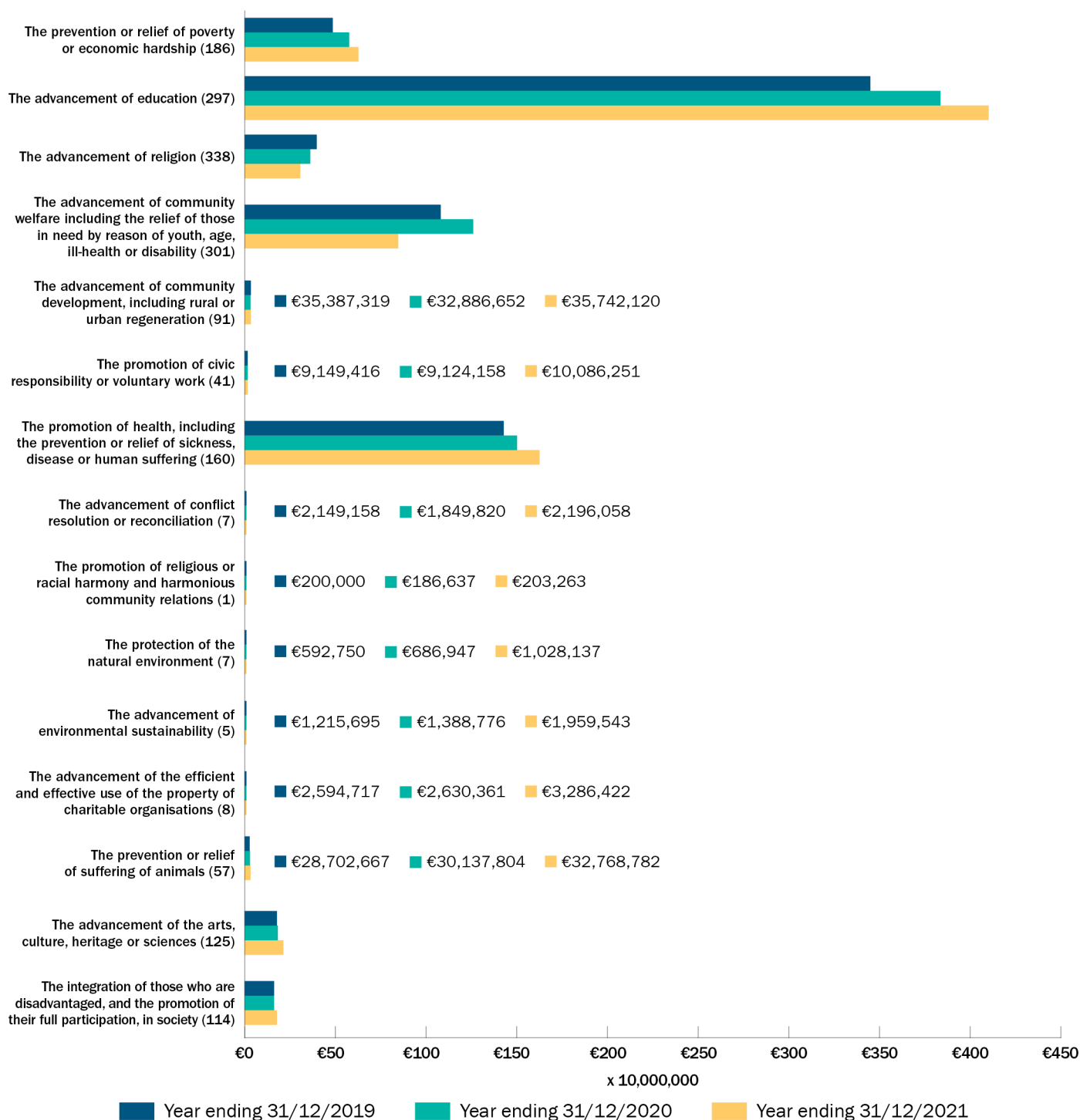
Although the number of charities in the sample not in receipt of any government or public funding dropped by 8.5% over the 3 years, the average income of those charities significantly decreased over the same period, showing a drop of over 44% from a 2019 average of €852k, to an average of €473k in 2021.

Of the 1,053 charities not in receipt of any government or public funding in 2019, 48% reported annual income of less than €50,000 and 64% were volunteer-only. In 2021, these figures were 58% and 71% respectively.

Income by charitable purpose

Note: This figure only includes income data for charities with a single charitable purpose. For further information on charitable purposes see our [‘What is a charity’](#) guidance document. (The number in brackets is the number of charities with a single charitable purpose in the sample of 3,170 charities in 2021)

Figure 7: Income by charitable purpose in the sample



See appendix 3 for more detailed information.

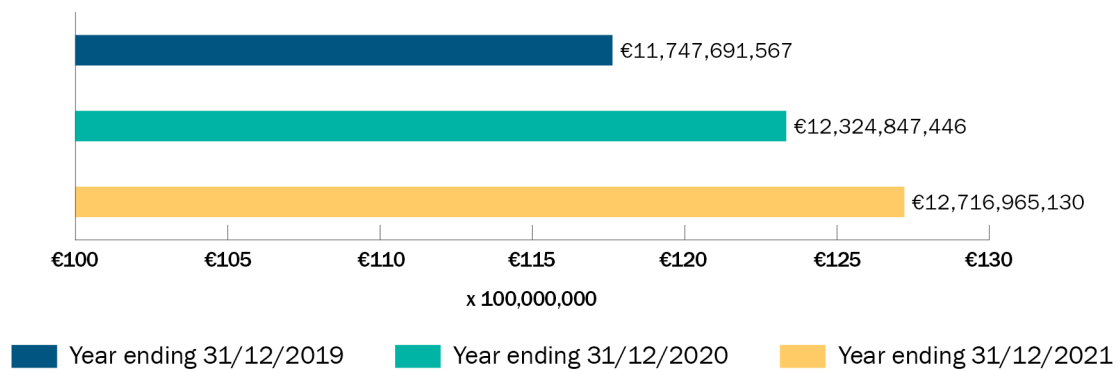
Although the data in this figure is limited in that it only relates to charities with a single charitable purpose, the significant rise in income for the relatively few charities with charitable purposes of ‘the protection of the natural environment’ and ‘the advancement of environmental sustainability’ is of particular note, albeit that the monetary value is small in overall terms.

While it is difficult to match like for like, it is interesting to note that the [Giving Ireland 2022 report](#) found, when comparing 2020 to 2019, that “*all subsectors experienced declines in total income with the exceptions of Religion and Philanthropy & Voluntarism, which increased substantially.*” It also found that “*the greatest decreases in income were experienced by the Arts and Sport, at 25% and 11% respectively*”. We anticipate that adoption of the new [classification standard](#) by registered charities will greatly assist in providing further insight into trends and developments in the sector in future reports.



Charity Expenditure

Figure 8: Total Expenditure in the sample



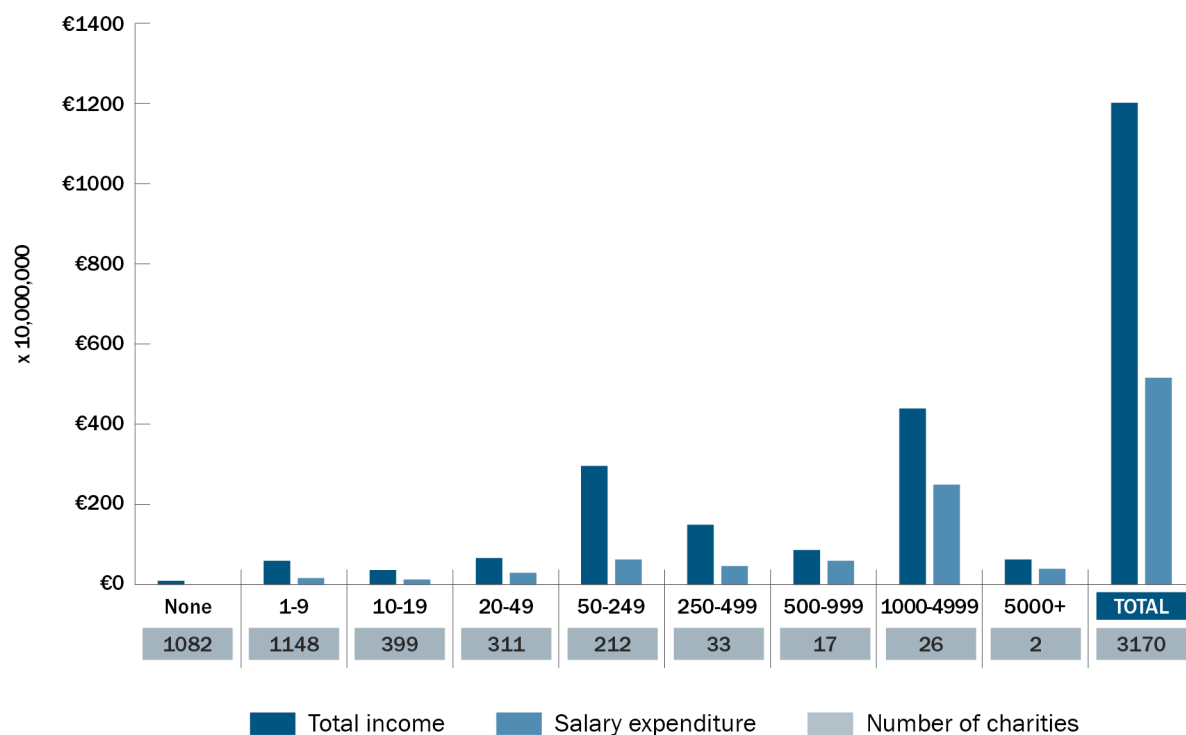
Total expenditure rose year on year, up 4.9% 2019 to 2020 and a further 3.2% from 2020 to 2021.

When total income and total expenditure reported by charities in the sample are compared, income in each of the years exceeds expenditure, that is, a surplus. The differential between income and expenditure rose from just over €280 million in 2019 (or 2.3% of income), to €424 million in 2020 (or 3.3% of income) and fell back again slightly to €402 million in 2021 (or 3% of income). This means that the balance of reserves held by the sample of charities has increased over the three years. It is unclear if this is because charities were unable to deliver services during this time, if this is a timing difference, or if charities were being prudent and improving their reserves balance.

Employment in charities

Figure 9: Charities with employees – income and salary expenditure in the sample

Year ending 31/12/2019



See appendix 4 for more detailed information.

Year ending 31/12/2020



Year ending 31/12/2021



Notes on this figure 9. In 2021, for the first time, average full-time and part-time employee numbers were required in the annual report. This breakdown is included in the data above. The decrease in income between 2019 and 2020 in the employee band 250-499 and the increase in the next band can largely be accounted for by Pobal which moved bands between 2019 and 2020 (employee numbers increased to 537 in 2020 as per financial statements filed with the Companies Registration Office). Based on the total figures, taking part-time as 0.5, the average salary of a charity employee in 2021 was just over €48,000. According to the Central Statistics Office, average earnings for Q4 2021 were €863.70x52= €44,912.

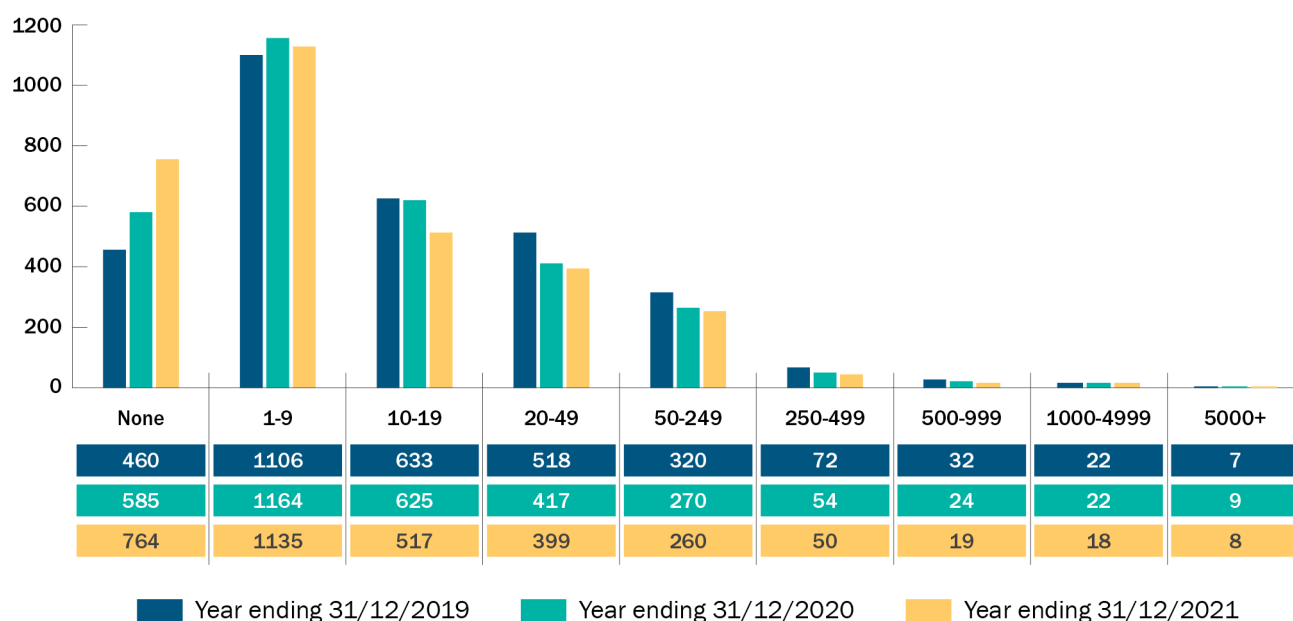
In the **'Impact of Coronavirus'** survey carried out by the Regulator in May 2020, 10% of respondents indicated that they had let some employees go and a further 18% were preparing to let some employees go. Just 3% indicated they had or would be taking on extra staff. This is also reflected in the Giving Ireland 2022 report which found that in the wider non-profit sector *'all subsectors saw a decrease in their workforce during 2020'*. Because employee data was collected in bands prior to 2021 it is not possible to determine if these indications are mirrored in the annual reports filed by charities with the Regulator nor whether the rise of 4.2% in expenditure on salaries between 2019 and 2021 is due to an increase in employee numbers or higher salary levels, or a combination of factors.

Volunteering in charities

Of the sample of 3,170 charities, 34% are volunteer-only (do not have any employees). More than half of these (51%) reported that they had fewer than nine volunteers.

Figure 10: Number of charities with volunteers in the sample

(indicative only, as historically some charities included charity trustees in their volunteer count)



In the [‘Impact of Coronavirus’](#) survey carried out in May 2020, 60% of respondents said the number of volunteers with their charity had been unaffected, while 6% said the number of volunteers had increased. However, 33% of the respondents said the health crisis had resulted in a reduction in the number of volunteers.

This appears to be reflected in the annual reports filed by charities in the sample with the number of charities with volunteers dropping over the three year period in each of the bands, with the exception of those with one to nine volunteers. However, this data must be considered with caution as some charities will have included their charity trustees in their volunteer count for 2019 and 2020, while others did not. It is only since 2021 that charity trustees are specifically excluded in the volunteer count on the annual report form. In addition, the significant rise in the number of charities reporting that they had no volunteers in 2021 can largely be accounted for by those charities which had previously included their trustees in the volunteer count.

Conclusion

Over the last few years the Covid-19 pandemic has affected life in so many ways from the economic impact to the impact on physical health and mental well-being to changing how we interact socially. The charity sector, whilst proving to be resilient in so many ways, has certainly been impacted as can be seen from the financial information which has been analysed in producing this report.

While many charities were agile and pro-active, developing new and innovative strategies and methods to ensure that they continued to actively fundraise, and provide the same or increased levels of services to beneficiaries, the experiences of individual charities, both during the pandemic and into the future, will vary depending on their own circumstances. Undoubtedly events over the last few years will have had a significant impact on the longer term viability of some charities and it is likely to be another couple of years before the full effect of the pandemic on individual charities, and the wider sector, can be determined.

The Regulator recognises the important role that the Register can play in building public trust and confidence by providing a reliable source of information on the charity sector. While there is a wealth of data available on the Register, there is scope for improving the accuracy and consistency of that data. A number of projects are currently being undertaken, or have recently been completed, by the Regulator to improve both the quality of the data collected and its usefulness. It is hoped that that these improvements, such as changes to the annual report, the new charity details verification form and the introduction of the classification standard will enhance the nature of the data available on the sector to policy makers, charities, beneficiaries, funders, donors and the wider public over the coming years.

Appendices

Appendix 1: Income by source in the sample

Source of Income	Year ending 31/12/2019	Year ending 31/12/2020	Year ending 31/12/2021	% change 2019 to 2020	% change 2020 to 2021
Government Department / local authority	€6,821,996,657	€7,784,739,728	€7,904,408,381	Up 14.1%	Up 1.5%
Other public bodies	€2,114,980,340	€2,229,965,684	€2,395,741,756	Up 5.4%	Up 7.4%
Commercial/trading	€1,365,768,353	€1,137,775,554	€1,130,709,540	Down 16.7%	Down 0.6%
Donations (includes bequests)	€850,113,010	€784,974,503	€828,773,232	Down 7.7%	Up 5.6 %
Philanthropic organisation	€50,823,061	€51,827,310	€66,233,139	Up 2.0%	Up 27.8%
Other sources	€824,916,655	€759,634,851	€793,291,792	Down 7.9%	Up 4.4%
TOTAL	€12,028,598,076	€12,748,917,630	€13,119,157,840	Up 6.0%	Up 2.9%
Average by charity	€3,794,510	€4,021,740	€4,138,535		

Appendix 2: Types of Donation Income in the sample

Type of Donation	Year ending 31/12/2019 *	Year ending 31/12/2020 *	Year ending 31/12/2021 *	% change 2019 to 2020	% change 2020 to 2021
Fundraising events	897	747	713	Down 16.7%	Down 4.6%
Campaigns	220	304	294	Up 38.2%	Down 3.3%
Cash collections	779	648	724	Down 16.8%	Up 11.7%
Non-cash collections	155	162	191	Up 4.5%	Up 17.9%
Fees for services	122	108	108	Down 11.5%	No change
Bequests	450	433	268	Down 3.8%	Down 38.1%
Direct marketing appeals	111	139	128	Up 25.2%	Down 7.9%
Donations of goods	157	142	152	Down 9.6%	Up 7.0%
Donations of services	132	112	133	Down 15.2%	Up 18.8%
Corporate	370	402	405	Up 8.6%	Up 0.7%
Staff/volunteers/members	273	287	355	Up 5.1%	Up 23.7%
Sponsorship	307	287	272	Down 6.5%	Down 5.2%
Draws	173	118	118	Down 31.8%	No change
Philanthropic	296	339	337	Up 14.5%	Down 0.6%
Membership fees	162	162	151	No change	Down 6.8%
Subscriptions	183	164	158	Down 10.4%	Down 3.7%

* Number of charities in the sample.

Appendix 3: Income by charitable purpose in the sample

Charitable purpose	Year ending 31/12/2019	Year ending 31/12/2020	Year ending 31/12/2021	% change 2019 to 2020	% change 2020 to 2021
The prevention or relief of poverty or economic hardship (186)	€488,191,580	€577,605,202	€628,758,029	Up 18.3%	Up 8.9%
The advancement of education (297)	€3,450,811,282	€3,837,692,592	€4,104,553,394	Up 11.2%	Up 7%
The advancement of religion (338)	€397,674,819	€362,155,171	€308,784,669	Down 8.9%	Down 14.7%
The advancement of community welfare including the relief of those in need by reason of youth, age, ill-health or disability (301)	€1,081,535,253	€1,262,927,635	€847,616,295	Up 16.8%	Down 32.9%
The advancement of community development, including rural or urban regeneration (91)	€35,387,319	€32,886,652	€35,742,120	Down 7.1%	Up 8.7%
The promotion of civic responsibility or voluntary work (41)	€9,149,416	€9,124,158	€10,086,251	Down 0.3%	Up 10.5%
The promotion of health, including the prevention or relief of sickness, disease or human suffering (160)	€1,431,282,227	€1,502,599,884	€1,626,657,057	Up 5%	Up 8.3%
The advancement of conflict resolution or reconciliation (7)	€2,149,158	€1,849,820	€2,196,058	Down 13.9%	Up 18.7%
The promotion of religious or racial harmony and harmonious community relations (1)	€200,000	€186,637	€203,263	Down 6.7%	Up 8.9%
The protection of the natural environment (7)	€592,750	€686,947	€1,028,137	Up 15.9%	Up 49.7%
The advancement of environmental sustainability (5)	€1,215,695	€1,388,776	€1,959,543	Up 14.2%	Up 41.1%
The advancement of the efficient and effective use of the property of charitable organisations (8)	€2,594,717	€2,630,361	€3,286,422	Up 1.4%	Up 24.9%
The prevention or relief of suffering of animals (57)	€28,702,667	€30,137,804	€32,768,782	Up 5%	Up 8.7%
The advancement of the arts, culture, heritage or sciences (125)	€178,592,351	€183,042,880	€214,181,591	Up 2.5%	Up 17%
The integration of those who are disadvantaged, and the promotion of their full participation, in society (114)	€163,728,815	€163,744,276	€179,600,167	Up <0.1%	Up 9.7%

Appendix 4: Charities with employees – income and salary expenditure in the sample

	Year ending 31/12/2019			Year ending 31/12/2020			Year ending 31/12/2021 (average number of employees in brackets)		
Number of employees	Number of charities	Total income	Salary expenditure	Number of charities	Total income	Salary expenditure	Number of charities	Total income	Salary expenditure
None	1082	€96,772,756	-	1077	€123,669,869	-	1080	€134,743,207	-
1-9	1148	€588,644,132	€147,293,111	1140	€449,408,085	€142,773,157	1094 (F/T 2372, P/T 2151)	€506,525,363	€145,413,553
10-19	339	€352,776,338	€137,416,774	357	€349,886,284	€136,890,376	361 (F/T 2682, P/T 2234)	€392,258,268	€142,628,423
20-49	311	€658,576,993	€297,091,607	299	€651,996,558	€276,690,952	313 (F/T 5396, P/T 4300)	€620,560,406	€291,875,200
50-249	212	€2,951,699,509	€623,273,492	217	€3,218,722,282	€602,489,486	235 (F/T 11314, P/T 10344)	€3,518,715,912	€651,717,822
250-499	33	€1,486,371,238	€475,212,900	32	€725,112,212	€461,222,033	35 (F/T 6606, P/T 5136)	€962,283,013	€465,427,229
500-999	17	€865,980,516	€582,455,794	16	€1,510,084,861	€552,219,894	18 (F/T 7290, P/T 3906)	€1,543,434,219	€547,072,122
1000-4999	26	€4,407,670,458	€2,509,655,005	31	€5,199,443,479	€2,930,125,371	33 (F/T 44753, P/T 23258)	€4,826,757,680	€2,799,201,403
5000+	2	€620,106,136	€394,324,243	1	€520,594,000	€328,515,000	1 (F/T 4900, P/T 800)	€544,220,000	€342,778,000
TOTAL	3170	€12,028,598,076	€5,166,722,926	3170	€12,748,917,630	€5,430,926,269	3170 (F/T 85313, P/T 52129)	€13,049,498,068	€5,386,113,752



**An Rialálaí
Carthanas**

**Charities
Regulator**

Document Reference: REPORT Ireland's Registered Charities 2019 – 2021:
An analysis of the annual reports submitted by registered charities to the
Charities Regulator over three consecutive years - Rev 000

Charities Regulator
3 George's Dock
IFSC Dublin 1
D01 X5X0

Telephone: 01 633 1500

www.charitiesregulator.ie

© Charities Regulator 2023