



An Rialálaí
Carthanas

Charities
Regulator

Charitable Bequests



A snapshot of charitable bequests in 2021

Under section 52 of the Charities Act 2009, all registered charities are required to submit an annual report to the Charities Regulator within 10 months of their respective financial year end. Annual Reports submitted to the Charities Regulator relate to a charity's previous financial year and include information on income, expenditure and charitable activities. In order to gain further insight into the amount of charity income generated from charitable bequests (or legacies), in their 2021 annual report, and for the first time, charities were required to specify the amount of income generated by bequests.

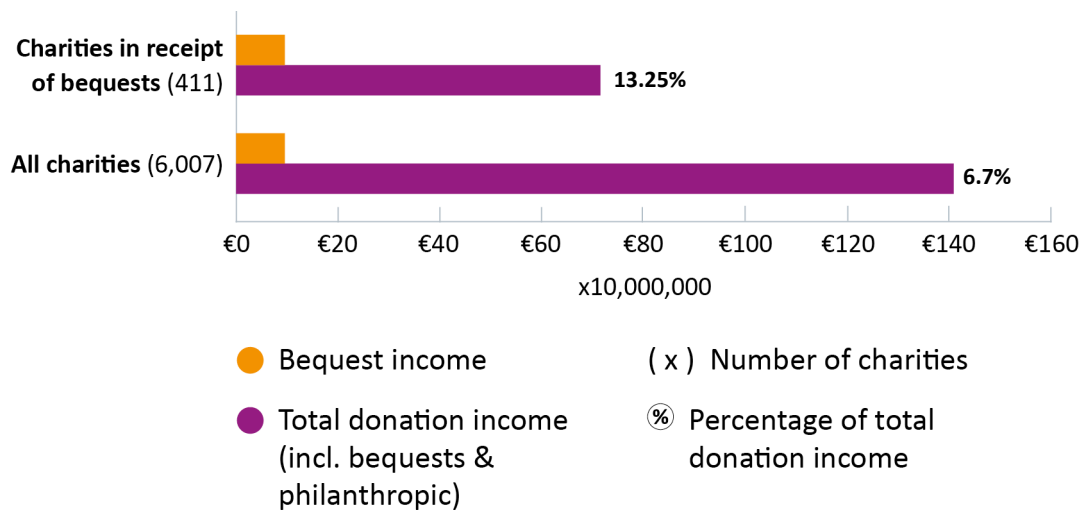
The data in this report was obtained from 6,007 annual reports for 2021 which were filed by registered charities (excluding schools) up to 28 February 2023. Bequest income, with a total value of €94,718,350, was reported by 411 (or 6.8%) charities which filed an annual report for 2021.

Notes:

- Although overdue, 22% of registered charities (1,700) had not filed an annual report for 2021 at the time the data was extracted for analysis. Therefore total bequest income levels in the sector, and figures more generally, are likely to be significantly higher than those included in this report.
- Charities are not required to provide a breakdown of individual bequests in their annual report, therefore the amounts reported are an aggregate of all bequests received by registered charities (excluding schools) which have filed an annual report for 2021.
- This analysis is based on information submitted to the Charities Regulator by registered charities in their annual report. The Regulator does not routinely verify annual reports therefore there may be errors in what is submitted by individual charities which impact the data as a whole. However, annual reports and financial statements are scrutinised on a case-by-case basis where required as part of the Regulator's concerns and inquiries process.

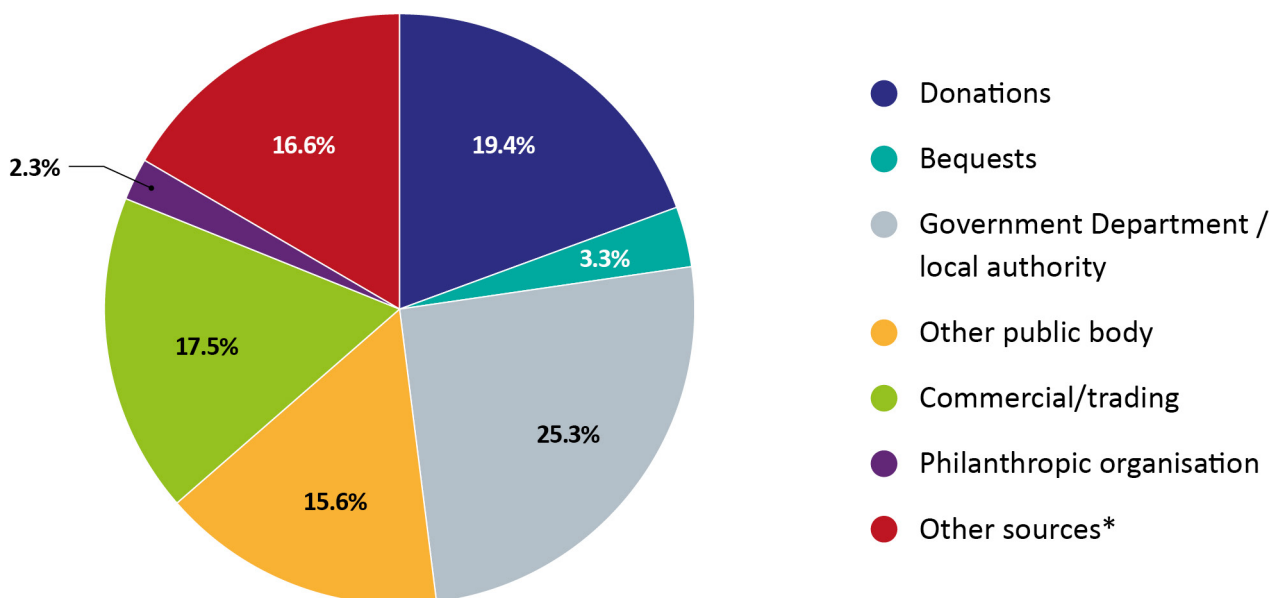
As this is the first time bequest income is available from registered charities' annual reports it is not possible to carry out any comparisons with previous years, however a recent report, [‘Legacy Insights Ireland Overview 2015 – 2021’](#), published by Campaign Solutions, provides a useful overview of legacy giving in Ireland based on its research in this area.

Figure 1: Donation and bequest income



Source: 2021 annual reports submitted to the Charities Regulator

Figure 2: Sources of income as a percentage for charities in receipt of a bequest



* the online annual report form requires charities to break down the total income under the headings above. When 'other sources' is selected, the charity must specify the source(s) in a free text box. Income from 'other sources' includes, for example, investment income, interest and dividends, sale of property, tax or VAT rebates/refunds.

Table 1: Sources of income in charities in receipt of bequests (411 charities)

Source of income	Amount
Donations	€553,736,874
Bequests	€94,718,350
Government Department / local authority	€725,080,584
Other public body	€445,998,927
Commercial/trading	€501,812,295
Philanthropic organisation	€66,666,676
Other sources*	€473,667,996
TOTAL INCOME	€2,861,681,702

* the online annual report form requires charities to break down the total income under the headings above. When 'other sources' is selected, the charity must specify the source(s) in a free text box. Income from 'other sources' includes, for example, investment income, interest and dividends, sale of property, tax or VAT rebates/refunds.

Two thirds (66.6%) of charities with bequest income reported a figure of less than €100,000, with 1 in 4 charities reporting less than €5,000. Almost 6% (24) reported bequest income in excess of €1,000,000, with 2 charities reporting over €5,000,000.

The largest total amount reported by an individual charity was €9,623,000. Three charities, with a combined income of €99,859, reported bequests as their only source of income in 2021.

Table 2: Bequest income as declared by charities in annual reports filed for 2021

Total amount of bequest income	Number of charities	Total bequest income	% of charities	Average per charity
€1 - €999	51	€17,310	12.4%	€339
€1,000 - €4,999	53	€114,751	12.9%	€2,165
€5,000 - €9,999	31	€199,031	7.5%	€6,420
€10,000 - €19,999	49	€651,938	11.9%	€13,305
€20,000 - €49,999	50	€1,549,926	12.2%	€30,999
€50,000 - €99,999	40	€2,652,311	9.7%	€66,308
€100,000 - €199,999	53	€7,164,364	12.9%	€135,177
€200,000 - €299,999	17	€4,133,735	4.1%	€243,161
€300,000 - €499,999	22	€8,291,470	5.4%	€376,885
€500,000 - €999,999	21	€15,039,389	5.1%	€716,161
€1,000,000 - €5,000,000	22	€39,298,125	5.4%	€1,786,278
>€5,000,000	2	€15,606,000	0.5%	€7,803,000
TOTAL	411	€94,718,350	-	-

Figure 3: Bequest income by legal form of charity

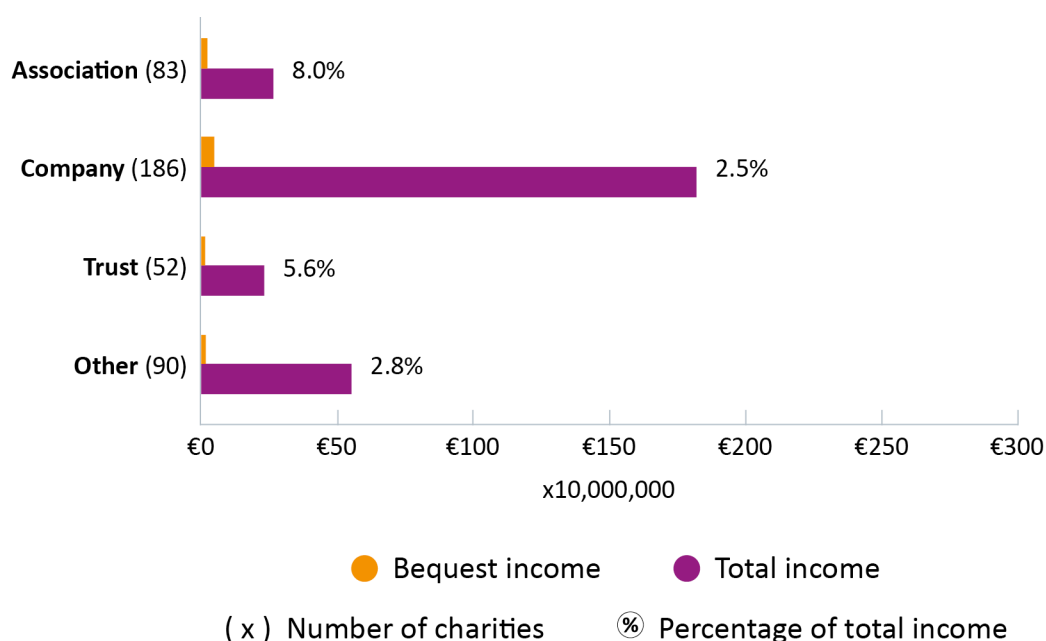


Table 3: Bequest income by size (total income) of charity

Total income (number of charities)	Total income	Bequest income	% of total income
<€25,000 (28)	€364,501	€84,052	23.1%
€25,000-€250,000 (117)	€12,783,606	€2,072,696	16.2%
€250,000-€1,000,000 (86)	€45,813,992	€6,489,173	14.2%
>€1,000,000 (180)	€2,802,719,603	€86,072,429	3.1%
TOTAL (411)	€2,861,681,702	€94,718,350	3.3%

Figure 4: Bequest income by structure of charity

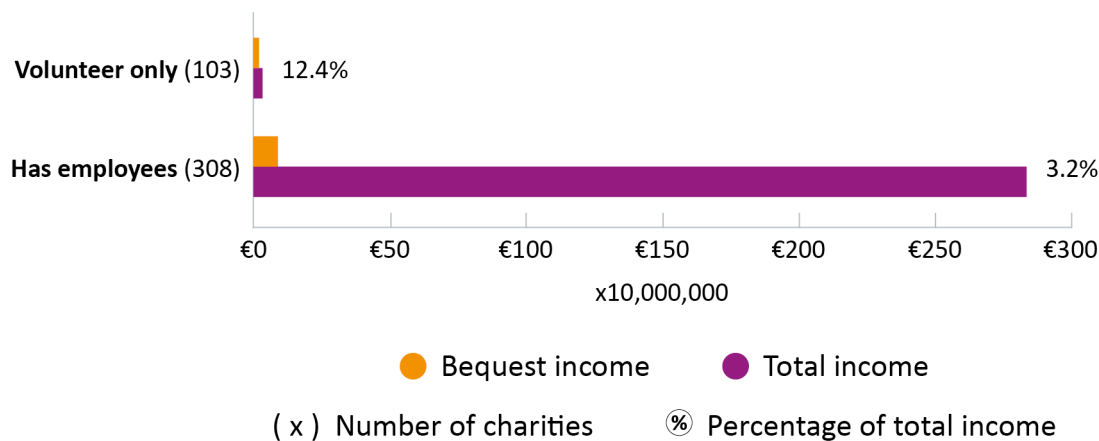


Table 4: Bequest income by charitable purpose

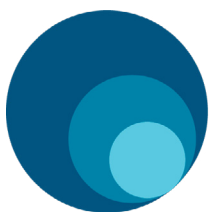
Notes: This table only includes bequest amounts for charities with a single charitable purpose. Charities with multiple charitable purposes make up 39.4% (or 162 charities) of the charities which reported bequests in 2021. The bequest income reported by charities with multiple purposes was €40,943,670.

Charities are not required to provide a breakdown of what use was specified by the person making the bequest, for example bequests to charities advancing religion could include the saying of masses.

Charitable purpose	Bequest income reported by single purpose charities	Number of charities	Average per charity
The prevention or relief of poverty or economic hardship	€7,893,023	24	€328,876
The advancement of education	€9,904,369	19	€521,283
The advancement of religion	€16,026,033	113	€141,823
The advancement of community welfare including the relief of those in need by reason of youth, age, ill-health or disability	€2,905,255	35	€83,007
The advancement of community development, including rural or urban regeneration	€14,188	1	€14,188
The promotion of civic responsibility or voluntary work	€21,859	3	€7,286
The promotion of health, including the prevention or relief of sickness, disease or human suffering	€8,361,365	21	€398,160
The advancement of conflict resolution or reconciliation	-	-	-
The promotion of religious or racial harmony and harmonious community relations	-	-	-
The protection of the natural environment	€15,500	2	€7,750
The advancement of environmental sustainability	-	-	-
The advancement of the efficient and effective use of the property of charitable organisations	-	-	-
The prevention or relief of suffering of animals	€8,179,837	20	€408,992
The advancement of the arts, culture, heritage or sciences	€116,464	5	€23,293
The integration of those who are disadvantaged, and the promotion of their full participation, in society	€336,787	6	€56,131
TOTAL	€53,774,680	249	-

Further reports

It is the Charities Regulator's intention to make updated information available to the sector at regular intervals. Future reports of this nature will be enhanced when [charity classification](#) is fully implemented. The classification will provide more clarity on the make-up of the charity sector, and will enable more in-depth analysis of groups of charities by reference to their particular activities and operations. In addition to facilitating analysis of which charitable purposes benefit most from bequests, it will also provide greater insight into the types of activities being supported.



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