



An Rialálaí  
Carthanas

Charities  
Regulator

# Report on the Social and Economic Impact of Registered Charities in Ireland 2023

Report

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# Foreword

On behalf of the Charities Regulatory Authority, I welcome this second report on our research into the social and economic impact of registered charities in Ireland.

Our first report was published in 2018 and was based on data provided by registered charities through annual reports filed with the Charities Regulator in 2017. A lot has happened since that first report including a global pandemic during which registered charities played a significant role in helping the most vulnerable in our society. Given the significant social and economic changes that we have witnessed since 2018, it seemed timely that the Charities Regulator would re-visit this subject and seek to establish an understanding of the charity sector's social and economic impact in Ireland today.

The Charities Regulator's functions are set out in the Charities Act 2009 and include the publication of information on registered charities of which there are over 11,500. In its Statement of Strategy 2022 – 2024, the Charities Regulator identified research on the sector as one of the ways that it could provide greater transparency for the public and strengthen trust and confidence in registered charities. This report highlights the significance of the sector for the public and aims to ensure that the important role that it plays in Irish society is understood.

The information in this report has been obtained from the Register of Charities and 6,067 annual reports relating to 2021, which were submitted to the Regulator by or on behalf of charity trustees around the country over the last few years.

The huge diversity of organisations which are registered as charities in Ireland has not changed since the last report. At one end there are large hospitals and universities with budgets funded by the Exchequer extending to hundreds of millions of euro and thousands of paid staff. At the other end there are local organisations that are entirely led by volunteers who provide much needed supports at community level, with small budgets and in some cases no paid staff - the contrast is stark.

Chapter 6 of the report outlines the key social and economic impacts of the sector on Irish society. The report notes that Total Direct Expenditure in 2022 had reached €18.6bn (up from €14.5) in 2018) and employment stood at 209,000 in 2022 (up from 189,000 in 2018). While a 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, it is clear that the overall social impact of the wider sector continues to be significant. Based on a recent Amárach survey, just under one in five adults have volunteered in some capacity in the past year. Another significant figure is the number of people, over 76,000 at the end of 2022, who volunteer as charity trustees and in doing so take on significant responsibilities for leading and overseeing the operation of Ireland's 11,500 charities.

The evidence from this report when aligned with the recent attitudes survey undertaken by Amárach for the Charities Regulator, indicates that the sector is resilient with a clear ability to adapt to challenges when they arise and that it continues to impact positively on Irish society.

I would like to thank the staff of the Authority and our partner on this research, Amárach, for their work in carrying out the analysis which is presented in this report.



**Patrick Hopkins**  
Chairperson  
Charities Regulatory Authority

# Introduction

The Charities Regulator (the ‘Regulator’) was established on 16 October 2014 and is the independent statutory body responsible for registering and regulating charities operating in Ireland. Its key functions include maintaining a public [Register of Charities](#) (the ‘Register’) and ensuring compliance with the Charities Acts. Under the terms of the [Charities Act 2009](#) (‘the 2009 Act’), all charities which operate in Ireland must be included on the Register.

Charities differ in size and in terms of the sources of their income, their level of expenditure, legal structure, the number of employees and/or volunteers and the complexity of the charity’s activities, for example whether it works with vulnerable people or operates overseas. The Register holds a record of every charity in Ireland, including information on their finances and activities, taken from the annual report that each charity is required by law to submit to the Regulator.

In 2018, the Regulator commissioned independent research into the Register with a particular focus on the economic and social impact of registered charities in Ireland. This was the first time that such research was carried out using the Register as the primary data source. The research, and subsequent ‘[Registered Irish Charities – Social and Economic Impact Report](#)’, was enabled by the Register which, at that time, was still a limited database as charities had only commenced reporting to the Regulator in mid to late 2015.

The years since the publication of the 2018 report have seen significant new challenges arise, such as the Covid-19 pandemic and cost of living crises, so it is therefore timely to again consider the economic and social impact of charities in Ireland.

This report broadly follows the same themes addressed in the 2018 report and has been compiled in-house, with support from Gerard O’Neill, economist and Chairman of Amárach Research who has provided an assessment of the overall social and economic impact of registered charities. Following recent enhancements to the online charity annual report form, this report also includes some data which was not previously available - particularly relevant is that charities must now provide the actual number of employees, rather than in bands as previously. Not only does this additional information provide further clarity on the operation of individual charities, it has enabled more detailed analysis of the sector as a whole.

Future reports of this nature will be enhanced when all registered charities have selected and submitted their classification under the [new standard](#) that has been introduced. The classification of registered charities will provide more detailed data 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. The Register will be further developed when the [proposed Charity Financial Accounting Regulations and Charities SORP](#) become mandatory in Ireland, providing for greater transparency in the way charities report on their finances and ensuring that all charities are treated equally regardless of whether they are a company or an unincorporated entity such as an association or charitable trust. This in turn will ensure that the financial statements of charities are more informative and comparable than is currently the case.

# About this report

The information in this report has been obtained from the Register and 6,067 annual reports relating to 2021 which were submitted to the Regulator by or on behalf of charity trustees. Under section 52 of the 2009 Act all registered charities must file an annual report with the Regulator within 10 months of their respective financial year end. In all of the 6,067 annual reports analysed, the relevant charity had a financial year end date falling between 1 March 2021 and 28 February 2022, with the majority of charities in the data set (4,318 or 71 %) having a financial year which ran 1 January 2021 to 31 December 2021.

In this report, unless otherwise stated:

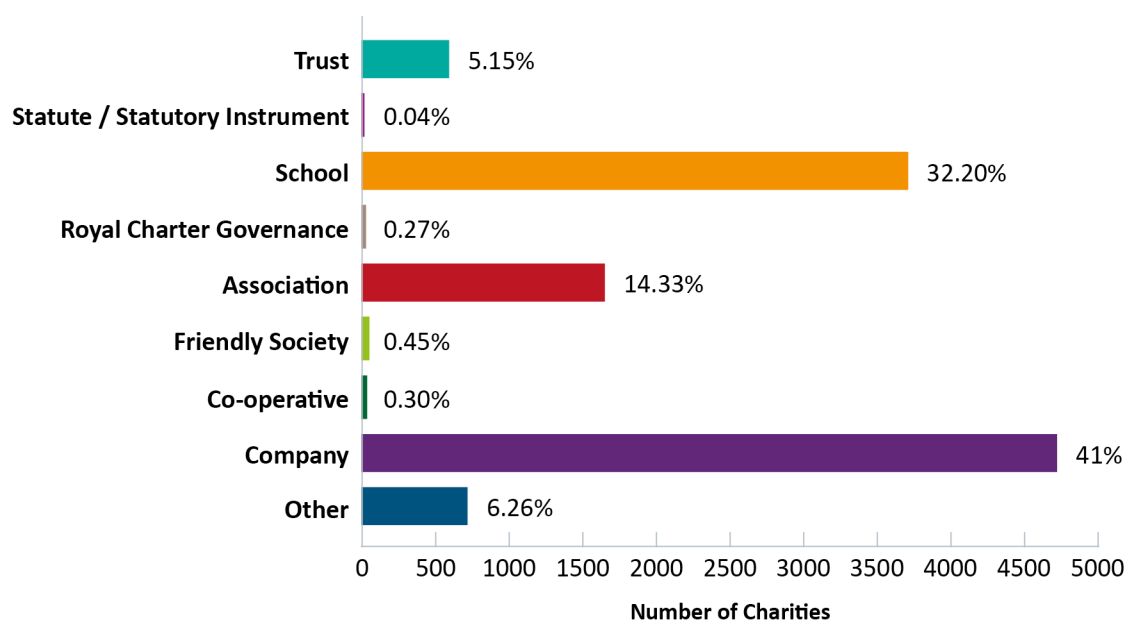
- The data source for section 1, 'Overview of Registered Charities' is the Register as at 31 December 2022. The data sources used elsewhere in the report are 6,067 charity annual reports relating to 2021 which were filed up to 31 March 2023.
- Charities are responsible for ensuring that the data and other information provided in their annual reports is accurate. 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.
- While primary, special and post-primary schools represent a third of all registered charities, as their financing and governance arrangements are not reflective of the wider charity sector, they do not form part of the analysis set out in this report.
- The Health Service Executive ("HSE") is by far the largest registered charity in the State, reporting an annual income in excess of €22.4 billion for 2021, with close to 150,000 employees and more than 5,000 volunteers. As the inclusion of the HSE would detract from the overall analysis and its usefulness in terms of understanding the wider charity sector, its annual report does not form part of the analysis. HSE payments/grants received by other registered charities have been included.
- Although financial information is not published on the Register for individual private charitable trusts (that is a charitable trust that is not funded by donations from the public) and there are relatively few private charitable trusts on the Register, cumulative amounts which are provided in their annual reports are included in this report.
- 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.
- Average salaries in this report have been calculated based on the number of employees (taking part-time at 50%) and the total pay costs submitted in charity annual reports which includes, for example, employers PRSI and pension contributions, overtime payments, shift allowances etc.
- The terms 'charity/charities' and 'registered charity/charities' have the same meaning, that is, a charitable organisation which is included on the Register.
- Percentages may not total 100% due to rounding.

# 1. Overview of Registered Charities

At 31 December 2022, there were 11,506 charities on the Register, of which 3,705 were primary, special or post-primary schools.

## 1.1 Legal Form

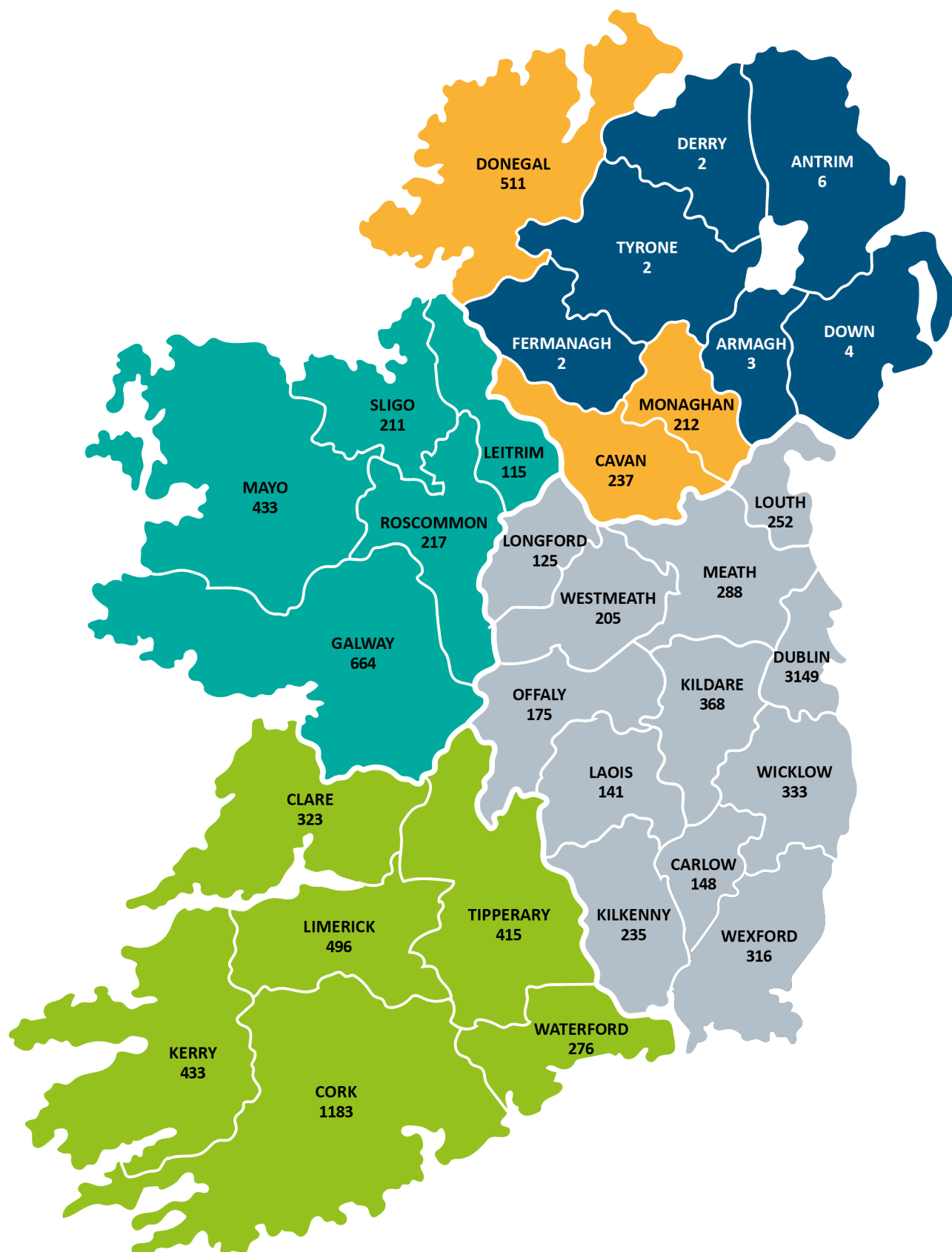
**Figure 1:** Legal form of charities



If schools are excluded, 60% of charities have some form of company structure, the most common being Company Limited by Guarantee (“CLG”).

## 1.2 Location

**Figure 2:** number of charities by county (based on principal address)



A further 26 charities on the Register of Charities have head offices in Great Britain.

## 1.3 Charitable Purposes

The 2009 Act sets out specific categories of charitable purposes:

- The prevention or relief of poverty or economic hardship
- The advancement of education
- The advancement of religion
- Any other purpose that is of benefit to the community (this is further broken down into 12 sub-purposes including the promotion of health, the protection of the natural environment and the advancement of the arts, culture, heritage or sciences).

Every registered charity advances one or more of these purposes and, in the case of charities which have more than one purpose, there is no ranking of purposes. A charity cannot advance purposes which are not charitable purposes. A charity must seek the prior approval of the Regulator before it can change purpose(s). For further information about charitable purposes see our [‘What is a charity?’](#) guidance document.

Almost 32% of the 11,506 registered charities have advancement of education as a charitable purpose, making it the most common. When schools are excluded, advancement of education is still the most common charitable purpose, at 14%.

The charitable purposes set out in the 2009 Act are broad terms and grouping or classifying charities by purpose alone does not illustrate the breadth of the sector and sheer diversity of the types of charitable activities being carried out by registered charities. For example charities with the charitable purpose of the promotion of health including the prevention or relief of sickness, disease or human suffering includes, but is not limited to, hospitals and hospices, mental health services, residential care, counselling services, patient and survivor supports, community defibrillators, hospital radio and respite care.

Research has also shown that there is often a lack of public understanding about the extent and variety of activities carried out by charities in furtherance of their charitable purpose(s). In the 2022 public survey, [Irish Attitudes Towards the Charity Sector](#), we found that:

“Over half of adults (55%) claim to have a direct or indirect (via a friend or family member) involvement with a charity. However, 88% have potentially engaged with a charity in the past year by taking part in activities such as visiting a heritage building (34%) or museum (32%) as well as more obvious charity shop purchases (54%) or attendance at religious services (47%).

So while almost half of those surveyed claim to have no involvement with a charity, the fact that almost 9 in 10 had potentially engaged with a charity in the previous 12 months indicates many are not aware of the breadth of the charity sector in Ireland and/or are not aware they may be a charity beneficiary.”

We anticipate that adoption of the classification standard by registered charities will greatly assist in providing further insight into the sector in future reports by enabling, amongst other things, more detailed analysis of charities by reference to their actual activities rather than by charitable purpose.



**Table 1: Charitable purpose of charities**

Area	Charitable Purpose	Nº Charities	%
<b>Education</b>	Advancement of education	6,674	31.9
<b>Community welfare</b>	Advancement of community welfare including the relief of those in need by reason of youth, age, ill-health, or disability	2,380	11.4
<b>Poverty or economic hardship</b>	Relief of poverty or economic hardship	1,757	8.4
<b>Integration of disadvantaged</b>	Integration of those who are disadvantaged, and the promotion of their full participation, in society	1,739	8.3
<b>Religion</b>	Advancement of religion	1,590	7.6
<b>Health</b>	Promotion of health, including the prevention or relief of sickness, disease or human suffering	1,384	6.6
<b>Community development</b>	Advancement of community development, including rural or urban regeneration	1,382	6.6
<b>Civic responsibility or voluntary work</b>	Promotion of civic responsibility or voluntary work	1,108	5.3
<b>Arts, culture, heritage or sciences</b>	Advancement of the arts, culture, heritage or sciences	1,092	5.2
<b>Conflict resolution or reconciliation</b>	Advancement of conflict resolution or reconciliation	229	1.1
<b>Environment</b>	Protection of the natural environment	414	2.0
<b>Environment</b>	Advancement of environmental sustainability	392	1.9
<b>Community relations</b>	Promotion of religious or racial harmony and harmonious community relations	282	1.3
<b>Property</b>	Advancement of the efficient and effective use of the property of charitable organisations	275	1.3
<b>Animal suffering</b>	Prevention or relief of suffering of animals	230	1.1

Note: Charities with multiple charitable purposes are included in the count for each of their purposes.

## 1.4 Charity Trustees

Charity trustees are the people who ultimately exercise control over, and are legally responsible for, a charity. Charity trustees may also be known as directors (if the charity is company), board or committee members. The position of charity trustee is a volunteer role – charity trustees may not profit from carrying out their duties as a charity trustee, however they can be reimbursed for reasonable expenses that they incur as a charity trustee. The 2009 Act does not require registered charities to have a minimum number of charity trustees, but the Regulator recommends that a charity have at least three independent trustees each serving a suggested total maximum term limit of nine years. No data is currently available on the gender mix, experience or expertise of charity trustees.

**Table 2: Number of charity trustees**

	Nº charities	Nº trustees	Average per charity
Schools	3,705	30,101	8.1
Non schools	7,801	46,368	5.9
<b>TOTAL</b>	<b>11,506</b>	<b>76,469</b>	<b>6.6</b>

Note: Individuals may be trustees for more than one charity.



## 2. Income and Expenditure of Registered Charities

Total income of €19.7 billion and total expenditure of €18.6 billion was declared by registered charities in the 6,067 annual reports filed for 2021.

Over a third of charities, (37.8%) have annual income of less than €50,000 and the majority of charities (62.6%), have income of less than €250,000.

**Table 3: Income and expenditure by charity size (gross income)**

Size of charity by income	Nº charities	Percentage of charities	Total income	Total expenditure	Average income per charity	Average expenditure per charity
€0	295	4.9%	€0	€4,458,575	€0	€15,114
€1 - €9,999	870	14.3%	€3,331,439	€8,092,165	€3,829	€9,301
€10,000 - €49,999	1,125	18.5%	€29,470,013	€31,402,774	€26,196	€27,914
€50,000 - €99,999	645	10.6%	€47,252,140	€42,291,788	€73,259	€65,569
€100,000 - €249,999	866	14.3%	€146,931,031	€134,539,396	€169,666	€155,357
€250,000 - €499,999	693	11.4%	€251,557,294	€241,232,232	€362,998	€348,098
€500,000 - €999,999	608	10.0%	€424,406,226	€380,532,344	€698,037	€628,876
€1,000,000 - €4,999,999	656	10.8%	€1,437,530,691	€1,361,109,577	€2,191,400	€2,074,862
€5,000,000 - €9,999,999	128	2.1%	€858,632,335	€786,301,734	€6,708,065	€6,142,982
>€10,000,000	181	3.0%	€16,507,470,836	€15,624,563,922	€91,201,496	€86,323,558
<b>TOTAL</b>	<b>6,067</b>	<b>100%</b>	<b>€19,706,582,005</b>	<b>€18,614,524,507</b>	<b>€3,248,159</b>	<b>€3,068,160</b>

Although overdue, 1,639 charities had not submitted an annual report for 2021 when the data was extracted for analysis\*. If the percentages set out in Table 3 (income and expenditure by charity size) are applied to these charities (that is they are divided into bands based on the rest of the sample and average income per band is applied), it is estimated that the gross income of registered charities could be in excess of €25 billion. If the HSE is included, the estimated gross income of registered charities would be over €47.4 billion.

\*Note: The Regulator is currently engaged in a targeted compliance and enforcement initiative in order to increase compliance with annual reporting obligations and bring non-compliant charities into compliance where possible. Charities that fail to file their annual reports on time i.e. within 10 months of their charity's financial year end, risk prosecution and/or removal from the Register.



**Table 4:** Income and expenditure by governing form

Governing Form	Nº charities	Percentage of charities	Total income	Total expenditure
Company	3,868	63.8%	€8,579,179,409	€7,750,952,468
Association	1,185	19.5%	€1,333,942,560	€1,311,714,812
Other	472	7.8%	€7,825,913,559	€7,695,068,554
Trust	453	7.5%	€510,955,133	€436,844,959
Friendly Society or Co-operative	60	1.0%	€60,959,039	€44,880,830
Royal Charter Governance	29	0.5%	€1,395,632,305	€1,375,062,884
<b>TOTAL</b>	<b>6,067</b>	<b>100%</b>	<b>€19,706,582,005</b>	<b>€18,614,524,507</b>



**Table 5: Income and expenditure by charitable purpose**

Note: A majority of charities have more than one charitable purpose. In this table charities have been included at each of their purposes, hence the total number is greater than 6,067. Similarly the income and expenditure for each charity with multiple purposes is included in the amount at each of their purposes.

Charitable Purpose	Nº charities	Income	Expenditure	Average income per charity	Average expenditure per charity
The advancement of education	1,825	€10,270,058,857	€9,780,531,972	€5,627,430	€5,359,196
Advancement of community welfare including the relief of those in need by reason of youth, age, ill-health, or disability	1,759	€5,369,615,331	€4,949,035,729	€3,052,652	€2,813,551
Integration of those who are disadvantaged and the promotion of their full participation in society	1,316	€3,113,848,558	€2,914,189,511	€2,366,146	€2,214,430
The prevention or relief of poverty or economic hardship	1,111	€2,991,741,942	€2,793,587,447	€2,692,837	€2,514,480
Advancement of community development, including rural or urban regeneration	1,049	€1,805,093,671	€1,688,986,605	€1,720,776	€1,610,092
Promotion of health, including the prevention or relief of sickness, disease or human suffering	1,029	€4,932,664,975	€4,556,625,003	€4,793,649	€4,428,207
The advancement of religion	976	€1,351,723,552	€1,307,606,051	€1,384,976	€1,339,760
Advancement of the arts, culture, heritage or sciences	823	€585,282,609	€534,087,604	€711,157	€648,952
Promotion of civic responsibility or voluntary work	808	€939,070,403	€872,284,824	€1,162,216	€1,079,560
Protection of the natural environment	301	€450,780,087	€415,648,319	€1,497,608	€1,380,891
Advancement of environmental sustainability	282	€587,572,534	€524,110,426	€2,083,591	€1,858,548
Promotion of religious or racial harmony and harmonious community relations	209	€1,186,001,919	€1,155,272,297	€5,674,650	€5,527,619
Advancement of the efficient and effective use of the property of charitable organisations	208	€566,435,610	€522,446,023	€2,723,248	€2,511,760
Prevention or relief of suffering of animals	174	€325,910,814	€301,678,236	€1,873,051	€1,733,783
Advancement of conflict resolution or reconciliation	169	€1,099,646,563	€1,071,445,061	€6,506,784	€6,339,912

**Table 6: Reported sources of income**

Income Source	Amount reported	Nº charities	Percentage of charities (6,067)	Percentage of total income
<b>Donations</b>	€1,130,174,101	3,574	58.9%	5.7%
<b>Bequests</b>	€94,733,027	412	6.8%	0.5%
<b>Government / local authority</b>	€10,801,113,938	3,392	55.9%	54.8%
<b>Other public body</b>	€3,281,264,083	1,668	27.5%	16.7%
<b>Commercial/trading</b>	€2,399,869,077	2,212	36.5%	12.2%
<b>Philanthropic organisation</b>	€161,180,423	674	11.1%	0.8%
<b>Other sources*</b>	€1,838,247,356	3,188	52.5%	9.3%
<b>TOTAL</b>	<b>€19,706,582,005</b>	-	-	-

\*Note: The online annual report form requires charities to break down their total income under the headings above. Income from 'other sources' may include, for example, investment income, interest and dividends, sale of property, tax or VAT rebates/refunds.

Just over 31% of charities (1,928) reporting income did not receive any funding from central government, local authorities or public bodies in 2021. The total income of these charities was €848.8 million, or 4.3% of the total income declared by non-school charities. Over half of these charities (1,127) had annual income of less than €50,000 and 72% (1,398) were volunteer-only meaning they had no paid staff.

3% of charities (181) reported individual income in excess of €10 million. If the income of the two largest, the Higher Education Authority and Pobal, is excluded on the basis that they disburse most of their income to organisations which are also registered charities, thus leading to 'double counting', the declared income for this small cohort of charities with income in excess of €10 million is €13.8 billion, which represents 70% of the total income declared by non-school charities.

When these very large charities, that is those with income in excess of €10 million, are further analysed it is clear that many are 'public service type' organisations such as hospitals and other health and disability services, universities and education bodies, funded primarily by government or public bodies such as the HSE.

With regard to funding, 15 of these very large charities reported that they did not receive any funding from central government, local authorities or public bodies. The total income of these 15 charities was €269.8 million, made up of 44% from donations and bequests, 23% from commercial activities/trading and 32% from other sources.



**Table 7:** Reported sources of income of charities with income in excess of €10 million

Type of charity	Government, local authority or other public bodies	Percentage of total income	Donations, bequests and philanthropy	Percentage of total income	Commercial / Trading	Percentage of total income	Other sources	Percentage of total income	Total
Hospitals and other health organisations (31)	€2,531,021,280	72.6%	€58,087,406	1.7%	€572,144,899	16.4%	€324,130,188	9.3%	€3,485,383,773
Universities, Institutes of Technology, other Higher Education or Research bodies (33)	€2,184,267,337	54.5%	€108,437,636	2.7%	€1,070,427,431	26.7%	€647,794,780	16.2%	€4,010,927,184
Education and Training Boards (15)	€2,110,837,841	98.0%	€6,244,975	0.3%	€363,917	0.0%	€36,356,166	1.7%	€2,153,802,899
Disability and other charities primarily funded by HSE or other government funding (38)	€1,733,248,799	91.8%	€43,921,130	2.3%	€45,955,476	2.4%	€64,732,480	3.4%	€1,887,857,885
Other Government services / development agencies (8)	€448,434,682	87.2%	€195,065	0.0%	€49,400,000	9.6%	€16,279,208	3.2%	€514,308,955
Other (54)	€805,079,205	45.7%	€519,121,406	29.5%	€203,054,399	11.5%	€232,905,130	13.2%	€1,760,160,140
<b>SUB-TOTAL</b>	<b>€9,812,889,144</b>	<b>71%</b>	<b>€736,007,618</b>	<b>5.3%</b>	<b>€1,941,346,122</b>	<b>14.1%</b>	<b>€1,322,197,952</b>	<b>9.6%</b>	<b>€13,812,440,836</b>
HEA and Pobal	€2,680,238,000	99.5%	-	-	-	0	€14,792,000	0.5%	€2,695,030,000
<b>TOTAL</b>	<b>€12,493,127,144</b>	<b>75.7%</b>	<b>€736,007,618</b>	<b>4.5%</b>	<b>€1,941,346,122</b>	<b>11.8%</b>	<b>€1,336,989,952</b>	<b>8.0%</b>	<b>€16,507,470,836</b>

In our report [Ireland's Registered Charities 2019 – 2021](#) we analysed the annual reports filed for three consecutive years by 3,170 charities. We found that although overall income rose in the period, there were some significant changes regarding the sources of income reflecting the financial impact of the Covid-19 pandemic, particularly with regard to income generated from the general public.

**Table 8:** extract from 'Ireland's Registered Charities 2019 – 2021'

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%
<b>TOTAL</b>	<b>€12,028,598,076</b>	<b>€12,748,917,630</b>	<b>€13,119,157,840</b>	<b>Up 6.0%</b>	<b>Up 2.9%</b>
Average by charity	€3,794,510	€4,021,740	€4,138,535		

The [Irish Charity Survey](#) 2022 found that 'Participants reported that their charities had experienced considerable adjustments to their income streams in the two years prior to the survey with one third seeing an increase in funding and one third experiencing decreased funding over the same period.'

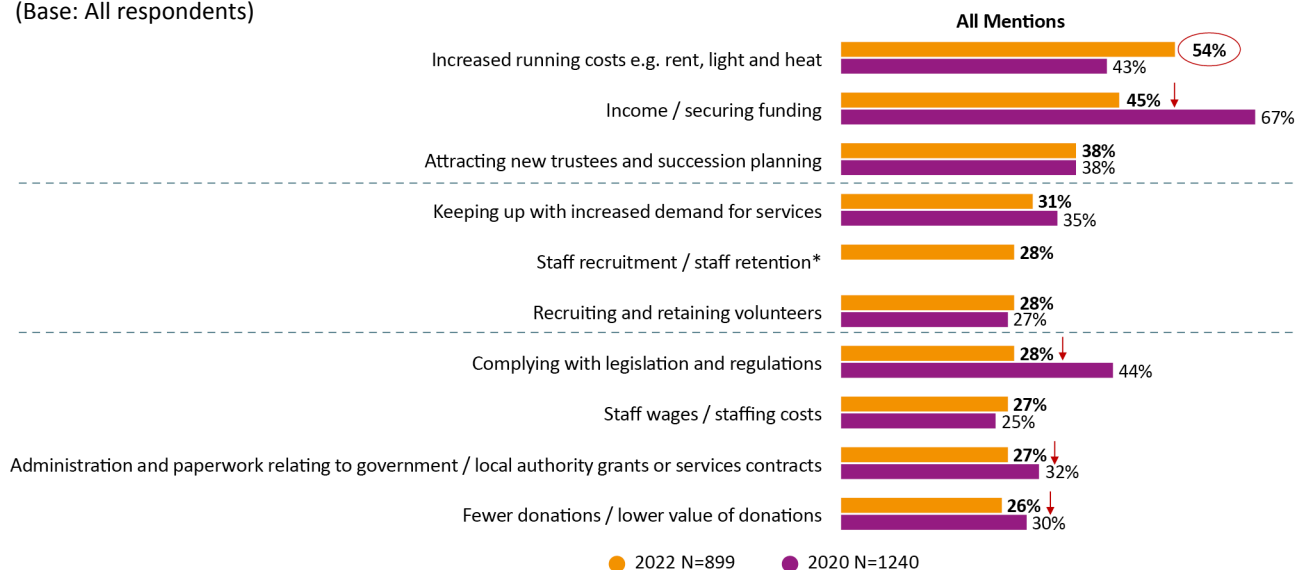
The survey also found that income /securing funding and meeting increasing running costs remain the greatest challenges facing charities.



**Figure 3: Extract from the 'Irish Charity Survey 2022'**

**Increased running costs are reported to be the greatest challenge facing charities in the past 12 months, surpassing funding, with a significant decrease in those citing legal and regulatory compliance as a challenge.**

(Base: All respondents)



\*New statement in 2022

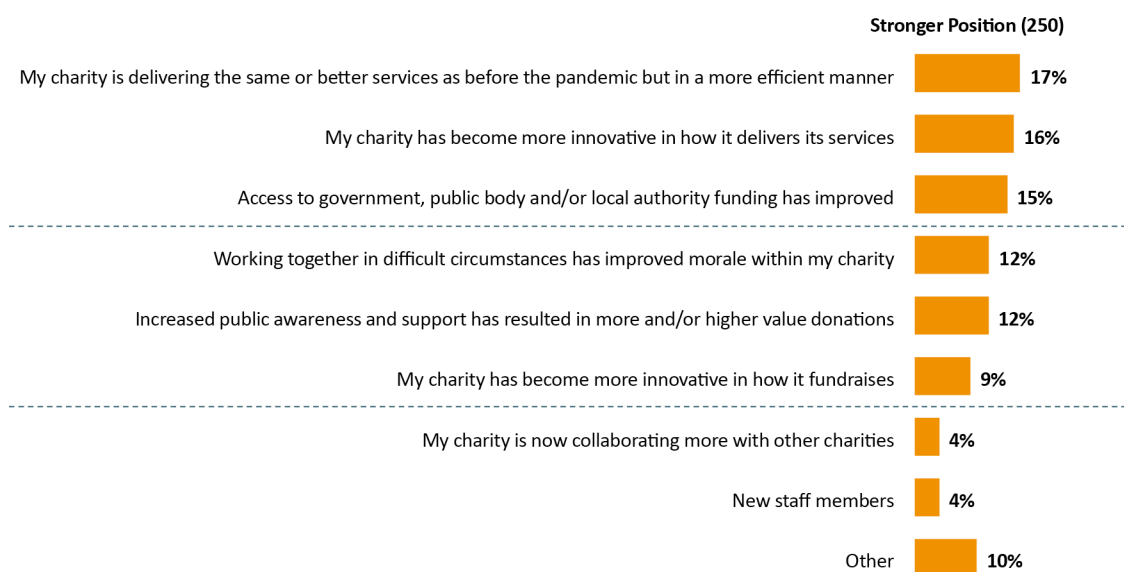
Q10. In this question we'd like you to focus on the issues your charity has faced in the last 12 months. Select the 5 issues which have been the greatest challenge to your operations since October 2021

Although the financial impact of the pandemic and the persistent operational challenges faced by charities cannot be underestimated, 3 in 10 charity survey participants felt their charity was in a stronger position now than it had been pre-pandemic, citing increased efficiency and innovation in the delivery of services and improved access to public funding as the main reasons.

**Figure 4: Extract from the 'Irish Charity Survey 2022'**

**Survey participants reporting that their charities are in a stronger position post-pandemic attribute this to increased efficiencies, innovative service delivery and access to public funding**

(Base: All charities in a stronger position)



\*New question in 2022

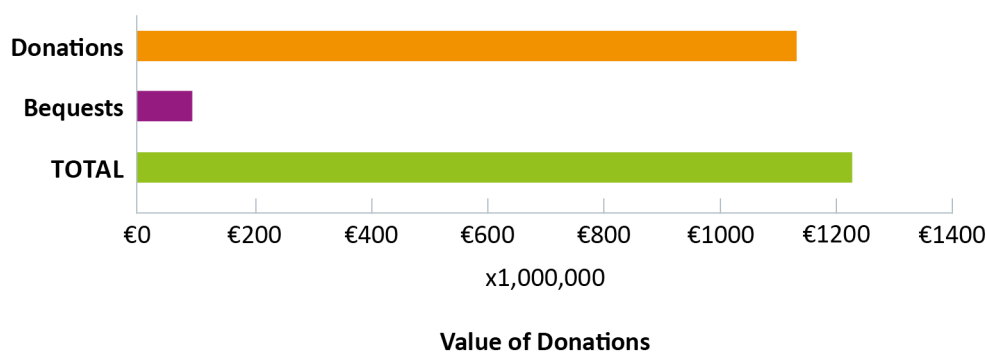
Q14a: What do you think is the main reason for your charity being in a stronger position now than it was in early 2020 (i.e. before the Covid-19 pandemic)

## 3. Charitable Donations

### 3.1 Donation income

Just under 59% of charities (3,574) which filed an annual report for 2021 declared that they received donation income, including bequests.

**Figure 5:** Total reported value of donations received by charities

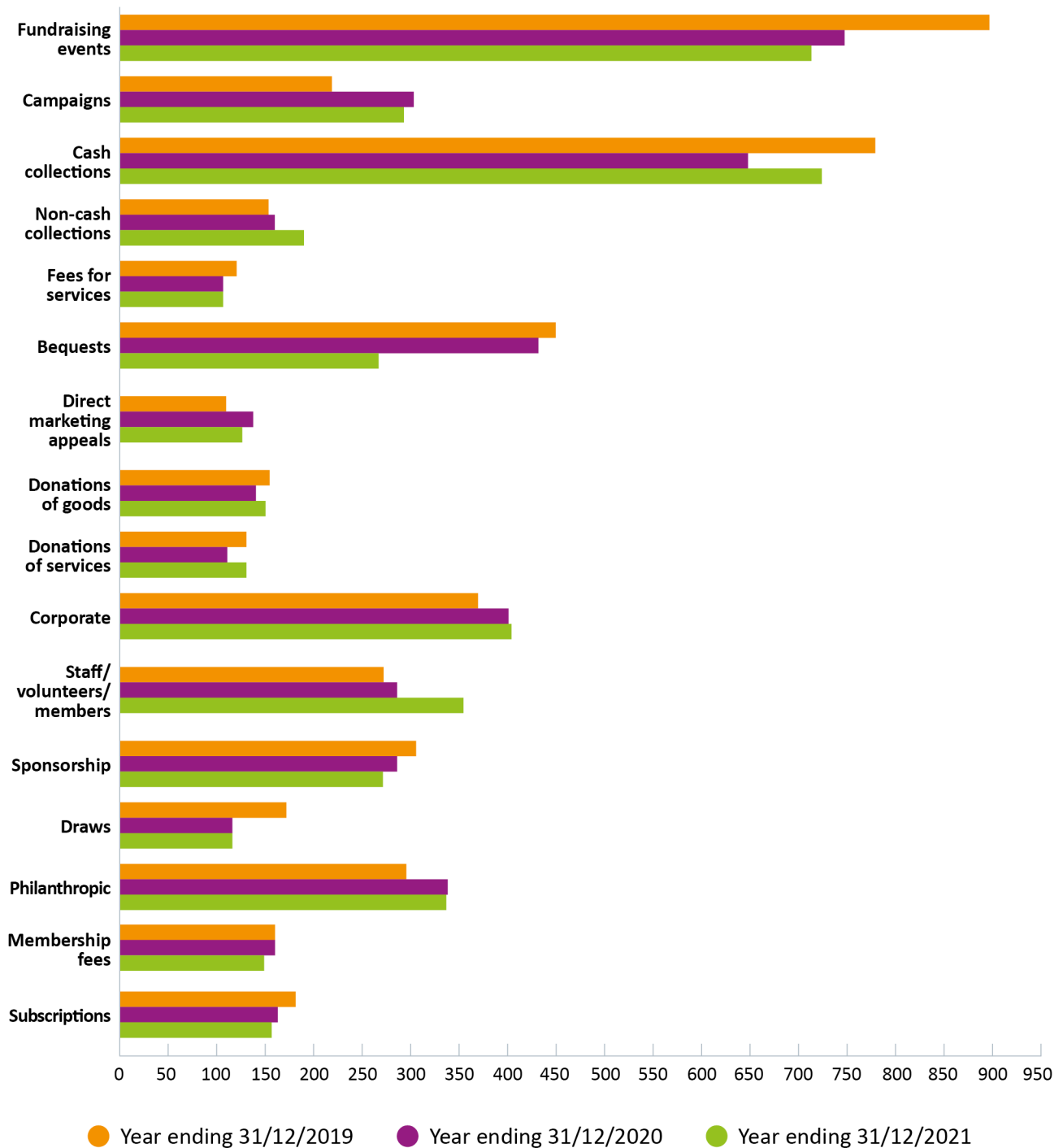


Donations (including bequests) was the only income stream for 644 charities (10.6%), the majority of which (71%) had income of less than €50,000. These 644 charities reported a total income of just over €91.1 million.



The impact of the Covid-19 pandemic on the various sources of donation income of charities over the period can be seen in the following figure, taken from our report, [‘Ireland’s Registered Charities 2019 – 2021’](#), which shows the number of charities listing each source in their annual report (chosen from a drop-down list in the online annual report form):

**Figure 6: Impact of the Covid-19 pandemic on reported donation sources**



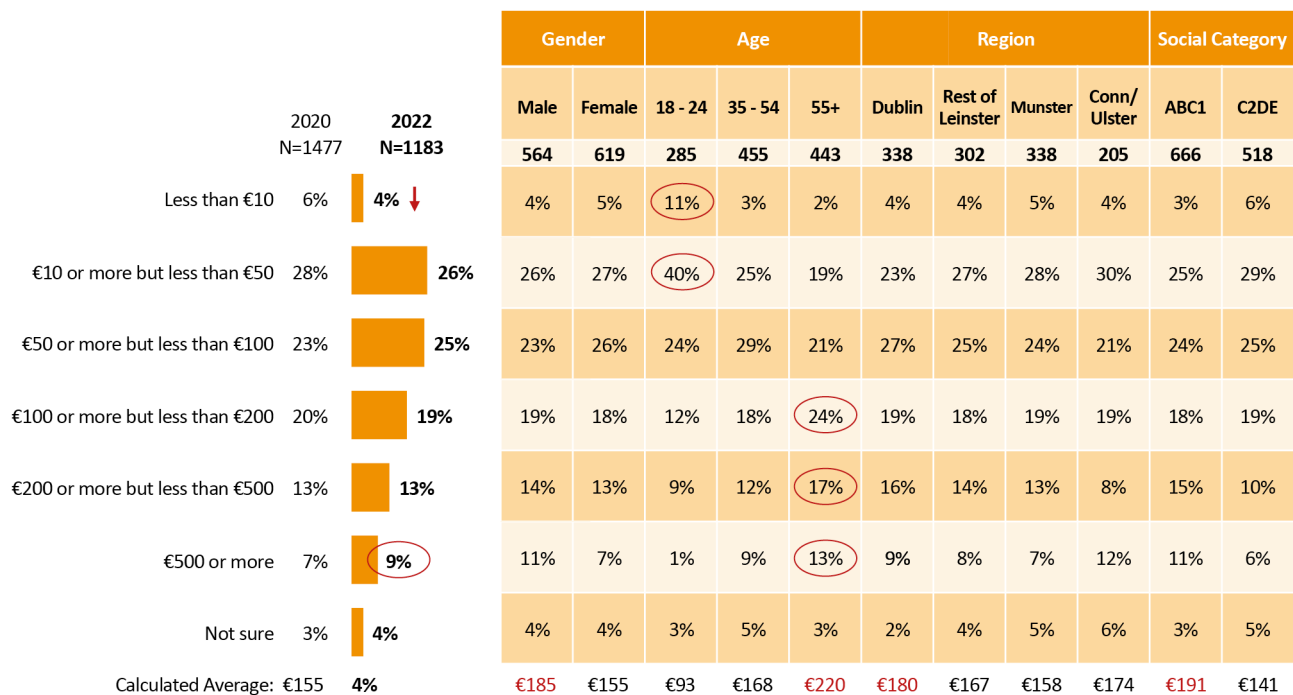
## 3.2 Who is donating and how much?

In our 2022 public survey, [Irish Attitudes Towards the Charity Sector](#), 59% of respondents indicated that they had donated money to charity in the previous 12 months, the most common amount being in the region of €10-€49, and the most popular method of donating was buying a raffle or charity lottery ticket.

**Figure 7: 2022 Public Survey – donation amount**

**There is no significant change in the value of donations with the average peaking amongst men, the over 55s, Dublin residents and higher socio economic groups**

(Base: All who donated money in the past 12 months)



Q3a. How much money have you given in the last 12 months (include loose change in cash collections)? (please select one)

**Figure 8: 2022 Public survey – donation type**

**Raffle/lottery tickets are again the most common way to donate with a significant increase in the use of charity shops. Greater use of direct debit donations aligns with the increased frequency of donating once or twice a month.**

(Base: All who donated money in the past 12 months)

	2020 N=1477	2022 N=1183	Gender		Age			Social Category	
			Male	Female	18 - 34	35 - 54	55+	ABC1F50+	C2DEF50-
Bought a raffle / charity lottery ticket	55%	53%	47%	58%	39%	58%	56%	53%	52%
Bought goods (including from a charity shop)	37%	45%	41%	49%	42%	45%	48%	45%	45%
Cash collection or a street or door to door fundraiser*	N/A	45%	44%	45%	41%	44%	48%	45%	44%
Sponsored someone in a fundraising event	41%	36% ↓	34%	39%	28%	42%	36%	36%	37%
Online fundraising platform (e.g. GoFundMe)*	N/A	32%	22%	41%	38%	42%	19%	36%	28%
Direct debit or standing order	22%	26%	28%	24%	16%	27%	32%	28%	24%
Text donation	36%	26% ↓	23%	29%	21%	33%	23%	29%	23%
Attended / participated in a fundraising event	19%	24%	18%	29%	26%	26%	19%	24%	24%
On the charity's website or app*	N/A	23%	21%	25%	28%	20%	23%	23%	23%
Credit/debit card or cheque*	N/A	21%	20%	22%	18%	19%	26%	21%	22%
Via social media	26%	19% ↓	13%	24%	22%	24%	12%	19%	19%
Membership fee or subscription	8%	7%	7%	7%	7%	7%	6%	7%	6%
Regular payroll deduction	4%	3%	4%	2%	3%	3%	4%	4%	3%
Other*	N/A	3%	3%	3%	3%	2%	4%	3%	3%

\*New response option in 2022

Q3c. How have you given money to charity in the last 12 months? (please select all that apply)

The report noted the following:

‘Over the past two years there has been little change to the top causes supported or the main reasons for choosing a charity, though support is likely to be impacted by emergency situations and natural disasters.

89% of adults have made a charity donation in the past 12 months, lower than the 92% recorded in 2020. However, the nature of donations has transformed, with a marked decline in financial contributions (from 74% to 59%) and an increase in the donation of goods (from 43% to 57%).

Over half (56%) of those who donated money, gave at least six times in the past year with raffle/lottery tickets being the most common form of financial donation, a fund-raising activity that is likely to become more regulated in the future.

There is increased engagement with charity shops in 2022. The purchase of goods/use of charity shops as a way of donating is up significantly (+8 pts), there is a higher incidence of donating goods (up 14% pts to 57%) as well as widespread purchasing from charity shops (54% of all adults).

Despite the increased donation of goods, contributions made via bags/stickers received through the door have declined and may be linked to the recognition that only some of these bags/stickers are from registered charities (45%).’

### 3.3 Irish donations in an international context

The UK based Charities Aid Foundation stated in a [press release](#) in March 2019:

‘Ahead of St. Patrick’s Day, an international charity has revealed that Ireland has been the most charitable country in Europe throughout the last 10 years.

Ireland is also the only European country to feature in the top 10 of the World Giving Index every year since 2010. That’s according to the Charities Aid Foundation, which compiles the annual list of the most charitable countries around the world.

In seven of the last nine years, Ireland has finished top in Europe, only losing out to the UK in 2015 and 2016. There are three key metrics in the World Giving Index that define a country’s generosity – donating money, volunteering, and helping a stranger – with the Irish consistently performing well across all three categories.’

However in their [2021 World Giving Index](#) the Charities Aid Foundation reported that Ireland had dropped to number 26, noting that:

‘Against a backdrop of lockdowns and restrictions, most of the Western countries which usually occupy the Top 10 have fallen down the rankings, likely due in large part to the effects of the coronavirus pandemic.’

In their [2022 World Giving Index](#), the Charities Aid Foundation noted:

‘After a year when Western countries that usually occupied the top rankings were adversely influenced by the effects of the pandemic, in 2021 their scores returned to pre-pandemic levels. However, some of these Western top-ranking countries (such as the United Kingdom, **Ireland**, the Netherlands) did not place in the top 10 most generous countries in the world, due in large part to the unusually increased levels of giving in previously lower ranking countries.’ (emphasis added)

The report further noted:

‘Notably, Ireland first saw a decline in 2019. Due to its strong charitable tradition, Ireland usually features in the most generous countries, but it now sits just outside the top 10 at #11.’

## 4. Employment in Registered Charities

### 4.1 Estimated number of employees

**Table 9:** Number of employees reported in charity annual reports filed for 2021

Part-time	70,014
Full-time	136,210
Sub-total	206,224
Additional estimated	3,182
<b>TOTAL</b>	<b>209,406</b>

Note: The online form used by charities to submit their annual report was amended in early 2022, and, if a charity has employees, the actual number of employees (averaged over the year) is now required, rather than in bands as was the case previously. 119 charities with employees submitted their annual report for 2021 prior to the amendment of the online form, therefore their employee numbers were reported in bands with no differentiation made between full and part-time. The number of employees in these charities has been estimated at 3,182 (calculated using the mid-point of band multiplied by the number of charities falling into the band) and is included as “Additional estimated” in the above table.

If the percentages of charities falling into each band set out in Table 11 are applied to the 1,639 charities which had an annual report outstanding for 2021 when the data was extracted for analysis, (that is they are divided into bands based on the rest of the sample), it is estimated that the number of people employed by charities would be over 281,250. If the HSE is included, this figure would rise to 431,250.

Based on the estimate that 281,250 people are employed by charities and comparing this to Central Statistics Office (‘CSO’) data relating to [numbers in employment](#) in 2021, almost 1 in 8 workers (11.2%) in Ireland are employed in the charity sector. If the HSE is included, over 17%, which is close to 1 in 5, of the working population are employed by charities (excluding schools).

Although no direct comparison between employment in charities and other sectors of the economy was identified during our desk-based research, the [Monthly Estimates of Payroll Employees using Administrative Data](#) compiled by the CSO provides some context. The diversity of the charity sector is such that charity employees will be included in many of the sectors listed in its Employee Index, and will form a significant portion of a number of them, in particular education, health and arts.

Employment in charities in comparison to other sectors of the economy is an area that may warrant further research and analysis by others including in the wider context of the not-for-profit sector.



**Table 10:** extract from ‘Monthly Estimates of Payroll Employees using Administrative Data’

Table 4a Total Number of Employees classified by NACE Rev.2 Economic Sector, Seasonally Adjusted

**Table 4a Total Number of Employees by NACE Economic Sector, Seasonally Adjusted**

Sector	Number of Employees			Monthly % Change	Annual % Change
	December 2021	November 2022	December 2022		
Agriculture, forestry and fishing (A)	26,800	27,600	27,700	0.4	3.5
Industry (B to E)	248,500	260,300	261,500	0.4	5.2
Construction (F)	129,000	133,900	135,400	1.1	5.0
Wholesale and retail trade; repair of motor vehicles and motorcycles (G)	367,800	375,700	375,900	0.1	2.2
Transportation and storage (H)	81,200	86,500	86,600	0.1	6.7
Accommodation and food service activities (I)	173,400	189,000	192,800	2.0	11.1
Information and communication (J)	117,000	125,400	125,700	0.3	7.4
Financial, insurance and real estate activities (K,L)	111,800	123,400	124,100	0.5	11.0
Professional, scientific and technical activities (M)	146,400	153,900	153,800	0.0	5.1
Administrative and support service activities (N)	149,500	159,500	160,400	0.6	7.3
Public administration and defence; compulsory social security (O)	191,100	197,400	197,000	-0.2	3.1
Education (P)	159,700	170,200	168,700	-0.9	5.7
Human health and social work activities (Q)	262,100	273,000	274,700	0.6	4.8
Arts, entertainment, recreation and other service activities (R,S)	91,300	92,600	93,400	0.9	2.3
Services (T,U)	4,200	3,900	3,900	-0.5	-8.6
Not stated	0	600	900	..	..
Cultural and Creative Industries	34,600	35,500	35,900	0.9	3.6
Tourism Industries	190,200	207,300	208,000	0.3	9.4
<b>All economic sectors</b>	<b>2,250,500</b>	<b>2,363,600</b>	<b>2,372,200</b>	<b>0.4</b>	<b>5.4</b>

Source: PMOD Revenue Commissioner's Employee Tax Data

**Table 11:** Number of charities with employees

Nº employees	Nº charities	Percentage of charities
<b>None</b>	2,721	44.8%
<b>1-9 employees</b>	1,846	30.4%
<b>10-19</b>	568	9.4%
<b>20-49</b>	501	8.3%
<b>50-99</b>	205	3.4%
<b>100-249</b>	107	1.8%
<b>250-499</b>	45	0.7%
<b>500-999</b>	22	0.4%
<b>1000-4999</b>	48	0.8%
<b>5000+</b>	4	0.1%
<b>TOTAL</b>	<b>6,067</b>	<b>100%</b>

Note: no differentiation has been made between full and part-time employees

While over 55% of charities have employees, more than half of these (55%) employ fewer than 10 people and 13% (441) have part-time staff only.

Over 71% of charity employees work in charities which have income in excess of €10 million.



## 4.2 Employment in charities with income in excess of €10 million

**Table 12:** Employment levels in charities with income in excess of €10 million (including HEA and Pobal)

Type of charity	Part-time	Full-time	Estimated*	Total	Expenditure on salaries	Average salary (taking p/t at 50%)
Hospitals or other Healthcare (31)	7,493	29,098	-	36,591	€2,244,415,453	€68,335
Universities, Institutes of Technology, other Higher Education or Research bodies (32)	7,612	27,652	-	35,264	€2,433,695,503	€77,363
Education and Training Boards (15)	10,675	19,679	-	30,354	€1,145,848,768	€45,804
Disability and other charities primarily funded by HSE or other government funding (37)	12,165	20,181	1,048	33,394	€1,353,128,856	€49,544
Other Government services/agencies (10)	656	2,713	149	3,518	€201,338,907	€63,116
Other (52)	3,401	6,437	334	10,172	€457,553,364	€54,011
<b>TOTAL (177)**</b>	<b>42,002</b>	<b>105,760</b>	<b>1,531</b>	<b>149,293</b>	<b>€7,835,980,851</b>	<b>€61,079</b>

\* See note on page 22 re estimated figure. The same methodology was used to obtain the figure of 1,531.

\*\* 4 charities with income in excess of €10 million reported that they had no employees

Note: Average salaries have been calculated based on the number of employees (taking part-time at 50%) and the total pay costs submitted in charity annual reports which includes, for example, employers PRSI and pension contributions, overtime payments, shift allowances etc.

## 4.3 Estimated employment supported by source of income

**Table 13:** Employment supported by source of income

Source of income	All charities	Nº employees	Charities >€10m	Nº employees
Government, local authority and other public bodies	71.5%	149,725	75.7%	113,015
Donations and philanthropy	7%	14,658	4.5%	6,718
Commercial / Trading	12.2%	25,548	11.8%	17,617
Other	9.3%	19,475	8.0%	11,943
<b>TOTAL</b>	<b>100%</b>	<b>209,406</b>	<b>100%</b>	<b>149,293</b>

Note: No differentiation has been made between full and part-time employees

A total of 529 charities not in receipt of any government, local authority or other public body funding reported that they had employees, but the vast majority of these (446 or 84%) employed fewer than 10 people with just 25 employing more than 50 people. The total number of people employed by these 529 charities is estimated to be 4,766 (full-time 2,517, part-time 2,249), with expenditure on salaries totalling €155.3 million.



## 4.4 Estimated salaries (average)

Taking part-time as 50% and the 3,182 estimated employees (see note on page 22 regarding this estimate) as full-time, the overall average salary of a charity employee in 2021 is €52,740. The average salary for employees in charities with income less than €1 million is €20,759, for charities with income in excess of €10 million it is €61,079 and the average salary of those employed in charities not in receipt of any public funding is €41,823. According to data from the CSO, [average earnings for 2021](#) were €44,912 (Q4 €863.70 x 52).

It is important to note that average salaries in this report are solely calculated using the number of employees and the total pay costs submitted in charity annual reports. It is therefore not reflective of the diversity and make-up of the sector in terms of types of charities, their day-to-day operations and level of staffing required in terms of numbers and required skills/qualifications/experience. The '[National Guide to Pay and Benefits in Community, Voluntary and Charitable Organisations](#)', published by The Wheel in late 2022 provides a comprehensive analysis of pay and other staffing costs and benefits based on its research in this area.

**Table 14: Average salaries based on charity income**  
(including HEA and Pobal)

Size of charity (by income)	Nº charities with employees	Full-time employees (including estimated)	Part-time employees	Salary expenditure	Average salary (taking part-time at 50%)
< €1,000,000	2,424	13,307	12,004	€400,842,500	€20,759
€1,000,000 - €4,999,999	622	12,874	12,116	€650,726,412	€34,372
€5,000,000 - €9,999,999	123	5,920	3,892	€319,708,640	€40,644
>€10,000,000	177	107,291	42,002	€7,835,980,851	€61,079
<b>TOTAL</b>	<b>3,346</b>	<b>139,392</b>	<b>70,014</b>	<b>€9,207,258,403</b>	<b>€52,740</b>

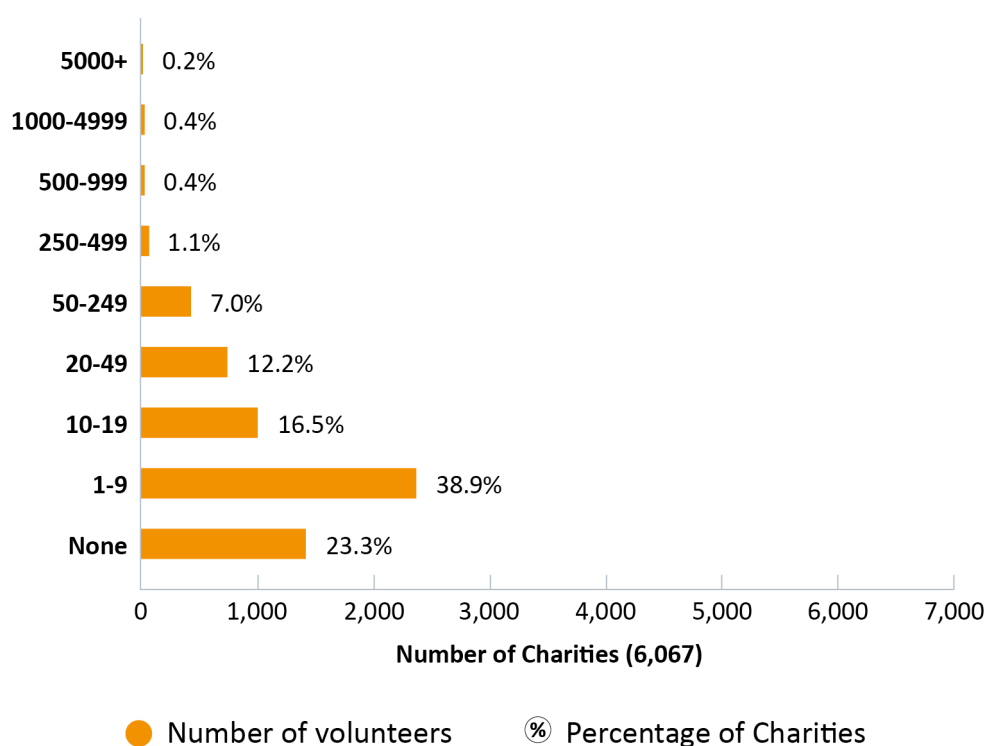
Note: See note on page 22 re estimated figure.

## 5. Volunteering in Registered Charities

Volunteer numbers are indicative only as some charities may include their charity trustees in their volunteer count although advised not to do so in the online annual report form. Figures will also include an element of double counting as some people will volunteer with more than one charity. It should also be noted that the source data is from annual reports which related to 2021 when, due to Covid-19 restrictions, some charities were unable to operate or were operating at a reduced level which may have impacted the number of volunteers.

Almost a quarter of charities (23.2%) reported that they had no volunteers. Over half of those with volunteers (55%) indicated that they had fewer than 20 volunteers and just over 2% had more than 250 volunteers.

**Figure 9: Number of charities with volunteers**

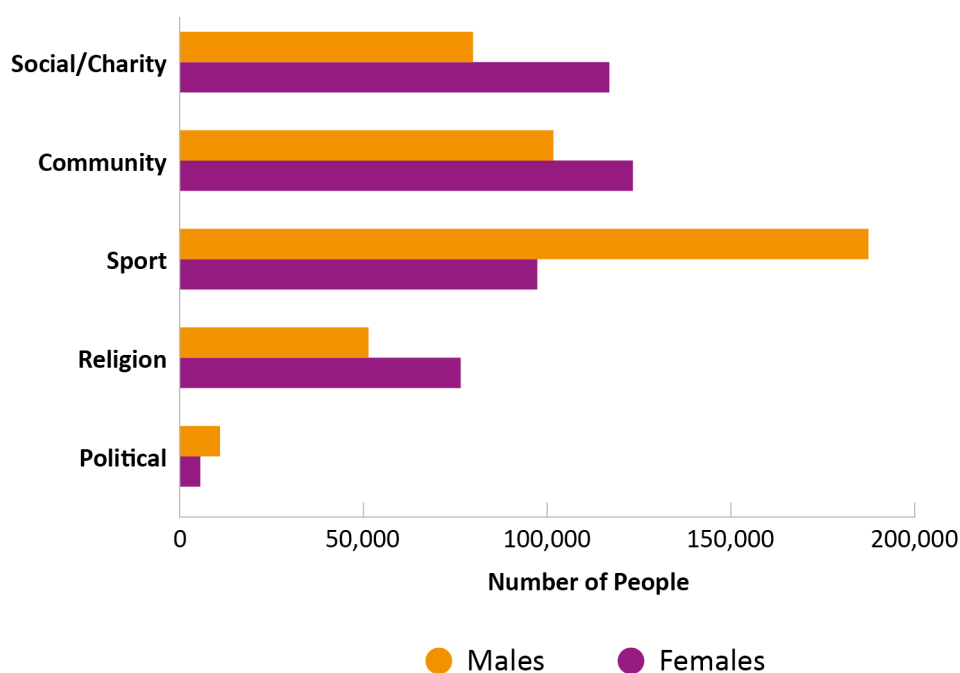


In our first [Public Survey](#), published in 2021, 19% of respondents indicated that they had donated 'their time' volunteering with a charity, in the previous 12 months. In the most recent [Public Survey](#) this had increased to 21%.

The Charities Aid Foundation (‘CAF’) in their [‘Ireland Giving 2020’](#) report, found that “*Nearly a quarter (23%) of people in Ireland claim to have volunteered for a charity within the last year*”, which is higher, but broadly comparable with, the 21% figure in the 2022 Public Survey. In their [‘World Giving Index 2022’](#), the CAF ranked Ireland at number 21 out of 119 countries based on levels of volunteering.

The [Irish Census 2022](#) found that 711,379 people regularly engaged in ‘helping or voluntary work’ across five different areas of activity. Although 198,274 people indicated that they volunteered for ‘social or charitable organisations’, the actual figure is likely to be considerably higher as many of those who indicated ‘religious group or church’ or ‘in the community’ will be volunteering with registered charities.

**Figure 10: Irish Census 2022 – volunteering activities**



The results of a recent volunteering survey and an assessment of the value of volunteering are included in the next section, ‘Overall Economic and Social Impact of Charities’.

# 6. Overall Economic and Social Impact of Charities

## An overview by Gerard O'Neill, Amárach Research

This section of the report has been contributed by Gerard O'Neill, economist and Chairman of Amárach Research.

### 6.1 The Value of Impact Analyses

It is important to understand the wider impact of the charity sector on Irish society. To do this, Amárach Research has updated the social and economic impact analysis of the sector completed on behalf of the Charities Regulator in 2018. There are multiple benefits from conducting such an analysis, including:

1. **Enhanced oversight and decision-making:** Understanding the direct, indirect, and induced economic impacts of the charity sector or individual organisations can help charities, key funders and regulators make more informed decisions about resource allocation, policy development, and regulatory enforcement.
2. **Encouraging investment in the charitable sector:** Demonstrating the economic impact of the sector or specific organisations can encourage philanthropic investments, as it showcases the value and potential return on investment. A robust analysis can support charitable organisations in securing funding from both private and public sources as well as encourage regular donations.
3. **Informing policy and regulatory development:** An economic impact analysis can provide evidence to support the development of policies and regulations that benefit the charitable sector. By highlighting the positive effects of the sector on the economy, charities, key funders and regulators can advocate for particular policies, regulations, and funding opportunities that foster growth and positive outcomes within the sector.
4. **Promoting transparency and public trust:** A clear understanding of the economic impact of the charitable sector or individual organisations can help build public trust and foster a sense of accountability. Demonstrating the positive contributions to the local or national economy can improve public perception and support for charitable organisations, promoting charitable donations, volunteering and other support.
5. **Identifying areas for capacity-building and improvement:** An economic impact analysis can potentially reveal areas where the charitable sector or individual organisations may need support or where regulatory or State intervention may be required. By identifying these challenges, policy makers and regulators, as appropriate, can develop targeted strategies and initiatives to strengthen the sector, ultimately enhancing the overall economic impact and effectiveness of charitable organisations.

Most sectoral and industrial impact analyses use a standard model that measures the direct, indirect and induced contribution of activities in the sector or industry. Therefore, in the context of the Irish charity sector, the terms direct, indirect, and induced effects refer to different types of economic impacts that result from the activities and operations of charitable organisations. These effects help to quantify the overall economic contribution of the sector:

- **Direct effects:** These are the immediate economic impacts generated by the activities of charitable organisations in Ireland. Direct effects include the employment provided by the charities, the income paid to their employees, and the goods and services produced or distributed by these organisations. Direct effects also encompass the direct benefits to the target beneficiaries of the charitable activities, such as improved health outcomes, education, or social welfare.
- **Indirect effects:** These are the secondary economic impacts that result from the interdependencies between the Irish charity sector and other industries or sectors. Indirect effects occur when charitable organisations purchase goods and services from suppliers, such as office supplies, marketing services, or technology. These purchases generate additional output, employment, and income in the supplier industries, contributing to the broader Irish economy.
- **Induced effects:** These are the economic impacts that arise from changes in household spending due to the direct and indirect effects. When the employees of charitable organisations and the supplier industries earn income, they will spend a portion of that income on goods and services in Ireland. This spending generates additional demand, output, employment, and income throughout the Irish economy. Induced effects capture these broader impacts, reflecting the wider economic contributions of the charity sector, including taxation.

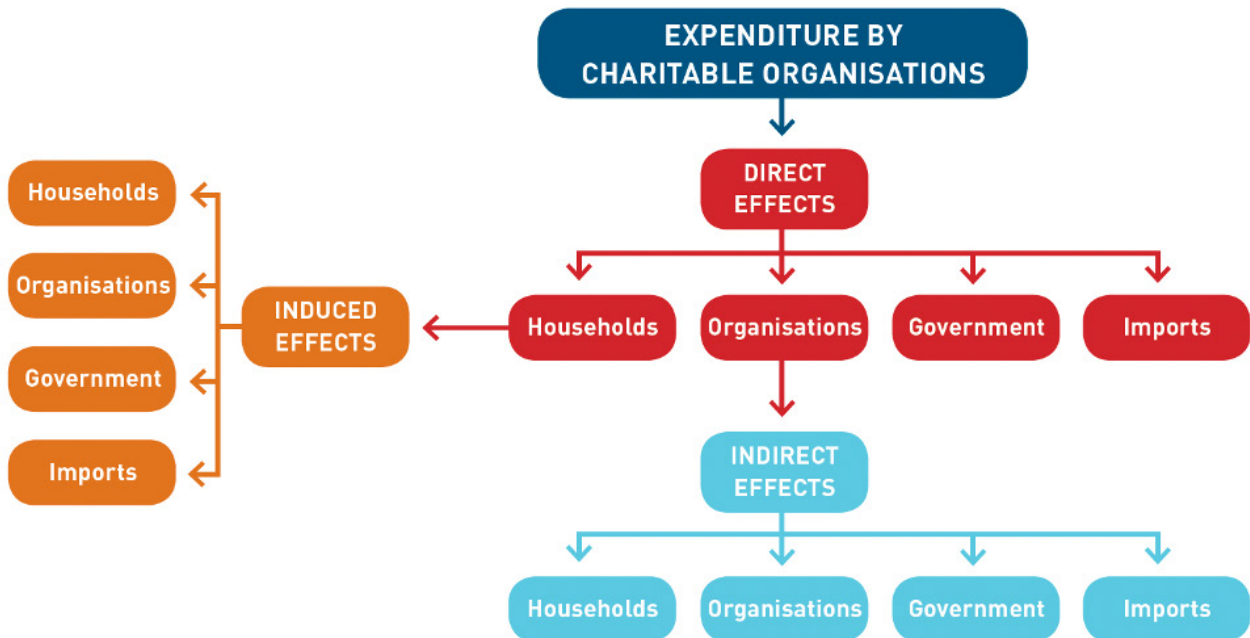
Understanding the direct, indirect, and induced effects of the Irish charity sector can provide valuable insights into its economic significance and help inform policy decisions, resource allocation, and strategies for enhancing the sector's impact on the Irish economy and society. For the purposes of this report, we have built on the methodology for capturing and measuring these effects published in 2018.



## 6.2 Economic Impact

The 2018 economic impact report was based on the following model:

**Figure 14:** *Economic Impact of Charitable Organisations*



Source: Indecon analysis of Charities Regulator data

Using the data analysis from the Register in previous sections of this report, we have updated the 2018 findings to provide estimates for 2022 as follows:

- Using the most recent data analysis, we estimate that Total Direct Expenditure in 2022 reached €18.6 billion (up from €14.5 billion in 2018), expanding to **€32.1 billion** when Indirect and Induced Impacts are added (€25 billion in 2018): an increase of 28.4% in the intervening period (roughly in line with growth in Modified Final Domestic Demand as calculated by the CSO).
- Again using the most recent data analysis, we estimate that Direct Employment in the charity sector in 2022 stood at just over 209,000 (up from 189,000 in 2018), with Indirect and Induced Impacts adding a further 111,000 jobs attributable to the sector – a combined total of **321,000**: an increase of nearly 32,000 jobs on 2018's estimate of 290,000 jobs, also in line with employment growth over the same period.



The table below compares the 2018 and 2022 estimates:

**Table 15: Estimates of direct, indirect and induced effects**

	2018	2022
<b>Expenditure by Charities (€ billion):</b>		
- Direct	14.5	18.6
- Indirect	3.9	5.0
- Induced	6.6	8.4
Total Expenditure Impact:	25.0	32.1
<b>Employment by Charities:</b>		
- Direct	188,714	209,406
- Indirect	39,647	43,994
- Induced	60,835	67,505
Total Employment Impact:	289,196	320,906

This tells us that the charity sector has expanded broadly in line with Ireland's economy and labour market over the past five years, and continues to play an important economic role as well as in job creation.

## 6.3 Social Impact

Of course the impact of the charity sector doesn't stop at the economy and jobs. As noted earlier in this report, volunteers play a vital role in enabling charities to deliver benefits to users of their services. There are different ways of estimating the contribution of volunteers – we can calculate the number of people volunteering for charities and/or the number of hours of volunteering provided to charities.

In 2018, it was estimated from CSO data (from several years before) that there were just over 300,000 people volunteering in charities, contributing an average of 226 hours each over the course of the year.

The Covid-19 pandemic undoubtedly affected people's consciousness about volunteering, and did spur a surge of volunteering as we all felt 'in this together'. Amárach conducted a survey in June 2023 to update data on the incidence and contribution of volunteering. Further details of the survey are available in the appendix.

We found that the number of people who say they did some voluntary work for charities over the past year rose to nearly 648,000 people – just under one in five adults (18%) in the total population. So a significantly higher number than estimated in 2018, albeit using a different

methodology. However, when we ask about the average number of hours of volunteering in any given year we get a lower number than in 2018, that is 145 hours, down from 226 hours.

Nevertheless, because of the higher estimated number of volunteers, the total number of volunteering hours in charitable organisations rose from 68 million in 2018 to nearly 94 million in 2022-23: a 38% increase.

The economic value of volunteering is therefore significant: if charities had to actually pay their volunteers then the cost in 2022 would have been about €0.96 billion if they were paid the minimum wage, and almost €2.5 billion if they were paid the average hourly wage.

These findings are summarised below:

**Table 16: Volunteering impact**

	2018	2022
<b>Volunteering Impact:</b>		
Estimated number of volunteers	300,536	647,800
Estimated number of volunteering hours per volunteer per annum	226	145
Estimated volunteering hours in charitable organisations	67,921,136	93,931,000
Estimated value of volunteering in charitable organisations (using minimum wage)	€648,800,000	€958,096,200
Estimated value of volunteering in charitable organisations (using average earnings)	€1,539,400,000	€2,467,567,370

Of course, abstract calculations of hours and equivalent economic value does not really capture the spirit of volunteering and the benefits to the volunteers themselves, let alone the charities and users of their services.

A recent report by the University of Birmingham on [‘The Impacts of Volunteering on the Subjective Wellbeing of Volunteers’](#) explored the rich context for understanding what volunteers get from volunteering for charities.

The report found that volunteers enjoy a wide range of benefits, including:

- Increased life satisfaction, happiness, sense of purpose in life and reduced symptoms of depression
- People from older age groups, lower socio-economic groups, with chronic health conditions and initially lower levels of wellbeing all benefited disproportionately more from volunteering than others
- Volunteer wellbeing improved with more frequent volunteering and longer duration of volunteering, subject to a risk of burnout among those in high intensity/high demand or high risk roles.

Andrew Haldane, Chief Economist with the Bank of England [observed](#) that studies of the impact of volunteering have found:

“...a range of benefits including enjoyment, satisfaction and achievement, meeting people and making friends, broadening life experience, boosting confidence, reducing stress, improving physical health and learning new skills... Digging a little deeper, these self-reported benefits appear to fall roughly into three categories: enhanced well-being, health benefits and increased skills and employability.”

A recent analysis by Frontier Economics of [‘The Value of the Charity Sector’](#) in the UK identified five components which support the wider impact of charities beyond expenditure and jobs (important as these are of course). The components are:

1. **Direct value to the public in receipt of charitable services:** those who are specifically identified in the defined purpose of the charity (e.g. former armed forces personnel, elderly and infirm, vulnerable children etc).
2. **Value to members of the public who act as volunteers for charities:** those who give their time and, in turn, derive value linked to the services they deliver but often also in terms of the social bonds they form or the catharsis offered (e.g. for some working at a charity related to the loss of a loved one).
3. **Wider value to members of the public who donate to charities, beyond the value of their donation:** who, like volunteers, create and derive value directly linked to the services provided but also may derive value from a range of less tangible impacts on themselves including everything from their social standing to tax relief to emotional wellbeing. The latter explains why people often donate to causes linked to events in their lives, rather than based on any formal analysis of the highest returns for their money.
4. **Wider value to the employees of charities, beyond their salaries:** whose value is only partly reflected in their salaries because, at least for some, they willingly earn less than they would earn in alternative jobs for which they are qualified.
5. **Wider benefit to society through their broad role in society as distinct to their specific impacts on individuals:** charities make wider contributions through their participation in public and private debates relevant to their services, in providing an alternative point of view from private and public sector organisations and an alternative means by which people can engage with that point of view.

So while our analysis of the economic and social impact of charities in Ireland points to a very positive trend in the variables we can measure, it is the less tangible but nevertheless vital impacts that perhaps are the biggest contribution charities make to the well-being of Irish people.

## 7. Conclusion

The data and observations in this report once again highlight the significant role played by charities in Irish society and internationally. While many charities are small volunteer-only organisations providing services to a particular locality or community, the impact of the services they provide, is likely to be as important to their beneficiaries as that of large well-known charities operating nationwide or internationally.

Although this report primarily analyses financial data, other research highlights the overall importance and value of charities, with over 8 in 10 adults in our [2022 Public Survey](#) believing that charities and the work they do is important in Irish society and three quarters rating the impact that charities have in Irish society as significant. 55% of respondents in that survey said that they had direct involvement with a charity in the previous year, mostly through volunteering (35%).

Charities continue to adapt and innovate, demonstrating their resilience and ability to react quickly to challenging situations which was particularly apparent during the Covid-19 pandemic and more recently with regard to the housing and cost of living crises and in response to international events such as the situation in Ukraine. In the [Irish Charity Survey 2022](#), 29% of respondents reported that they felt that their charity was in a stronger position now than before the pandemic, accrediting this to increased efficiencies, innovative service delivery and improved access to public funding.

However, securing funding remains one of the main issues facing charities with 1 in 3 charities in the Irish Charity Survey reporting a decrease in income over the last two years and 29% indicating that they felt their charity was in a weaker position than it was before the pandemic. For some charities, the pandemic will have undoubtedly impacted on their long term viability. The survey also found that the financial position of many charities is likely to be a concern for the foreseeable future as 41% indicated they had to use some, and 3% used all, of their financial reserves over the last few years. A further 13% indicated that they had no reserves to use. It is likely to be another couple of years before the longer-term financial and other impacts of the pandemic, both positive and negative, can be measured.

Finally, while there is a wealth of data available on the Register of Charities, improving the accuracy and consistency of that data would be of benefit. A number of projects are currently being undertaken, or have recently been completed, by the Regulator to improve the quality of the data collected from registered charities and its usefulness. It is hoped that that these improvements, such as changes to the annual report and the completion of the classification standard by charities will enhance the nature of the data available on the sector to the Regulator, policy makers, charities, beneficiaries, funders, donors and the wider public over the coming years.

# Appendices

## Survey on Volunteering for Charities - June 2023

The survey was conducted by Amárach Research and was based on a sample of 1,500 adults, with quotas set on gender, age, social class and region to achieve a sample that is reflective of the State's population.

<b>Q1. Which of the following applies to you:</b>							
BASE : All respondents							
		<b>GENDER</b>		<b>AGE</b>			
	<b>TOTAL</b>	<b>Male</b>	<b>Female</b>	<b>U35</b>	<b>35-44</b>	<b>45-54</b>	<b>55+</b>
TOTAL (WTD.)	1500	735	765	413	306	270	511
	100%	100%	100%	100%	100%	100%	100%
I am a volunteer for one or more charities	18%	15%	20%	15%	17%	19%	20%
I used to be a charity volunteer but not any more	28%	27%	29%	27%	26%	29%	28%
I don't do volunteering for charity but might be interested in future	35%	33%	36%	41%	41%	31%	28%
I have never volunteered for charity and don't want to	20%	25%	15%	18%	16%	21%	23%

<b>Q2. How often do you volunteer?</b>							
BASE : Volunteer for one or more charities							
		<b>GENDER</b>		<b>AGE</b>			
	<b>TOTAL</b>	<b>Male</b>	<b>Female</b>	<b>U35</b>	<b>35-44</b>	<b>45-54</b>	<b>55+</b>
TOTAL (WTD.)	264	111	154	60	52	51	101
	100%	100%	100%	100%	100%	100%	100%
Several times a week	23%	23%	23%	23%	17%	29%	22%
Several times a month	35%	36%	34%	17%	41%	32%	43%
At least once a month	19%	18%	20%	21%	23%	16%	18%
A few times a year	18%	18%	18%	26%	17%	15%	16%
Once a year	4%	4%	4%	8%	0	7%	1%
Less often	2%	2%	1%	5%	2%	0	0

<b>Q3. Each time you volunteer, how big a commitment of time is it? Is it a morning/afternoon, all day etc. Specify to the nearest hour. If it varies guess the average:</b>							
BASE : Volunteer for one or more charities							
		GENDER		AGE			
	TOTAL	Male	Female	U35	35-44	45-54	55+
TOTAL (WTD.)	264	111	154	60	52	51	101
	100%	100%	100%	100%	100%	100%	100%
Less than 1 hour	2%	3%	1%	6%	0	0	2%
1 hour	13%	16%	11%	25%	14%	10%	7%
2 hours	23%	22%	23%	23%	25%	30%	18%
3 hours	24%	24%	25%	15%	35%	16%	29%
4 hours	18%	15%	20%	9%	16%	21%	23%
5 hours	5%	5%	5%	8%	2%	8%	3%
Between 6 and 10 hours	10%	11%	11%	10%	2%	11%	14%
More than 10 hours	4%	6%	4%	4%	6%	3%	4%

<b>Q4. How many charities do you volunteer for?</b>							
BASE : Volunteer for one or more charities							
		GENDER		AGE			
	TOTAL	Male	Female	U35	35-44	45-54	55+
TOTAL (WTD.)	264	111	154	60	52	51	101
	100%	100%	100%	100%	100%	100%	100%
1	69%	70%	67%	75%	74%	63%	64%
2	22%	22%	21%	21%	15%	23%	25%
3 or more	10%	8%	12%	4%	11%	14%	11%

## External sources and reports cited

### Charities Aid Foundation

[Press release](#) (2019)

[World Giving Index 2021](#)

[World Giving Index 2022](#)

### Central Statistics Office

[Labour Force Survey Quarter 4 2021](#)

[Earnings and Labour Costs Quarterly - Q4 2021 \(Final\) Q1 2022 \(Preliminary Estimates\)](#)

[Irish Census 2022](#)

[Quarterly National Household Survey – Volunteering and Wellbeing \(2015\)](#)

[Monthly Estimates of Payroll Employees using Administrative Data \(2022\)](#)

### The Wheel

[National Guide to Pay and Benefits in Community, Voluntary and Charitable Organisations](#)  
(2022)

### University of Birmingham

[The Impacts of Volunteering on the Subjective Wellbeing of Volunteers](#) - Stuart, J., Kamerāde, D., Connolly, S., Ellis Paine, A., Nichols, G. and Grotz, J. (2020) The Impacts of Volunteering on the Subjective Wellbeing of Volunteers: A Rapid Evidence Assessment, What Works Centre for Wellbeing and Spirit of 2012



**An Rialálaí  
Carthanas**

**Charities  
Regulator**

Document Reference: Report on the Social and Economic Impact  
of Registered Charities in Ireland September 2023 - Rev 000

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