



An Rialálaí
Carthanas

Charities
Regulator

Ireland's Charities - charitable bequests in 2022

Report

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Introduction and about this report

The Charities Regulator (the Regulator) is the independent statutory body responsible for registering and regulating charities operating in Ireland. Its key functions include maintaining a public register of charities and ensuring compliance with the Charities Acts. The Register of Charities (the Register) can be accessed at www.charitiesregulator.ie

There are currently just over 11,500 registered charities, including almost 3,700 schools.

The charities on 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.

All charities are required, under section 52 of the Charities Act 2009 (the Act), to submit an annual report to the Charities Regulator within 10 months of their respective financial year end.

The report, an online form available through the Regulator's website, describes the charity's activities and financial affairs for the preceding twelve months. The contents of the report are published in the Register and help to inform the donors and the general public of:

- What the charity has done over the last 12 months to further each of its charitable purposes
- Who the charity has helped
- How the charity raised and spent funds
- Where the benefits of a charity's work were felt.

Based on charity financial data for 2022, which is the most up-to-date full year available, 444 charities, or 7.3% (excluding schools) reported income from charitable bequests.

In total, the 2022 annual reports of 6,077 non-school charities, filed up to 29 February 2024, were analysed.

In all cases, the relevant charity had a financial year end date falling between 1 March 2022 and 28 February 2023, with the majority of charities in the data set (70.8%) having a financial year which ran 1 January to 31 December 2022.

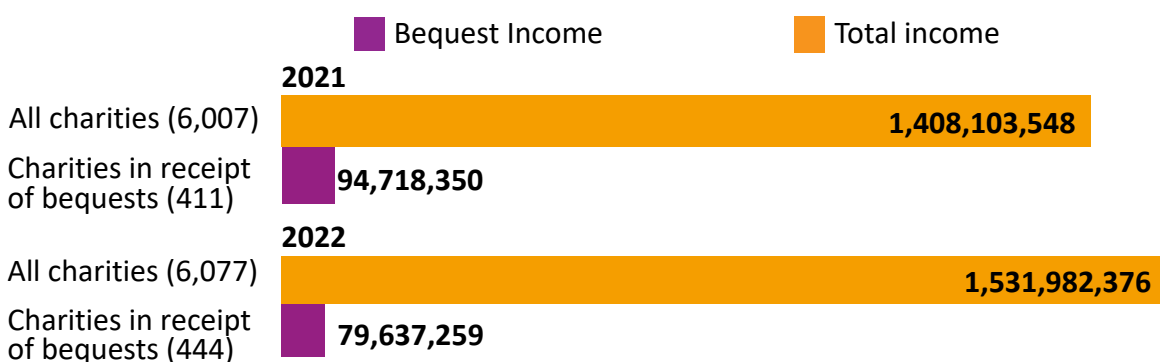
In this report, unless otherwise stated:

1. In their annual report charities are not required to provide a breakdown of individual bequests or what use was specified by the person making the bequest. Therefore the amounts reported are an aggregate of all bequests received by charities (excluding schools) that filed an annual report for 2022.
2. Charities are responsible for ensuring that the data and other information provided by them in their annual report to the Regulator are accurate. The Regulator does not routinely verify data contained in 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 process.
3. Although financial information is not published on the Register for individual private charitable trusts (a charitable trust which is not funded by donations from the public) and there are relatively few private charitable trusts on the Register, cumulative amounts are included in this report.

4. Figures for 2021 have been taken from our [Charitable Bequests Report 2021](#).
5. Data relating to the Health Service Executive (HSE) – RCN 20059064 - has been excluded. It is by far the largest registered charity, with income in excess of €24 billion and over 150,000 employees reported in 2022. The HSE did not report any bequest income in 2022 or 2021.
6. Percentages may not always total 100% due to rounding.
7. All references to the Register as a whole relate to its make-up as at 31 December 2023.
8. The terms charity and registered charity have the same meaning, that is, a charitable organisation that is included on the Register.

As this was only the second year that charities have been required to provide the amount of income from charitable bequests in their annual report to the Regulator, year-on-year comparisons are limited. However a recent report, [Legacy Insights – Ireland Trends Overview 2015 -2022](#), published by Campaign Solutions, provides a useful overview of legacy giving in Ireland based on its research in this area.

Graph 1: donations and bequests in 2021 and 2022



See appendix for more detail

Although there has been a slight increase in the percentage of charities reporting bequest income, 7.3% compared to 6.8% in 2021, the amount reported makes up a smaller proportion of total donation income, falling from 13.2% in 2021 to 9.7% in 2022.

As can be seen in table 1, over two thirds (70.5%) reported a figure of less than €100,000, with one in four charities reporting less than €5,000. Half of the charities (21) in the lowest income band reported bequest income of under €250.

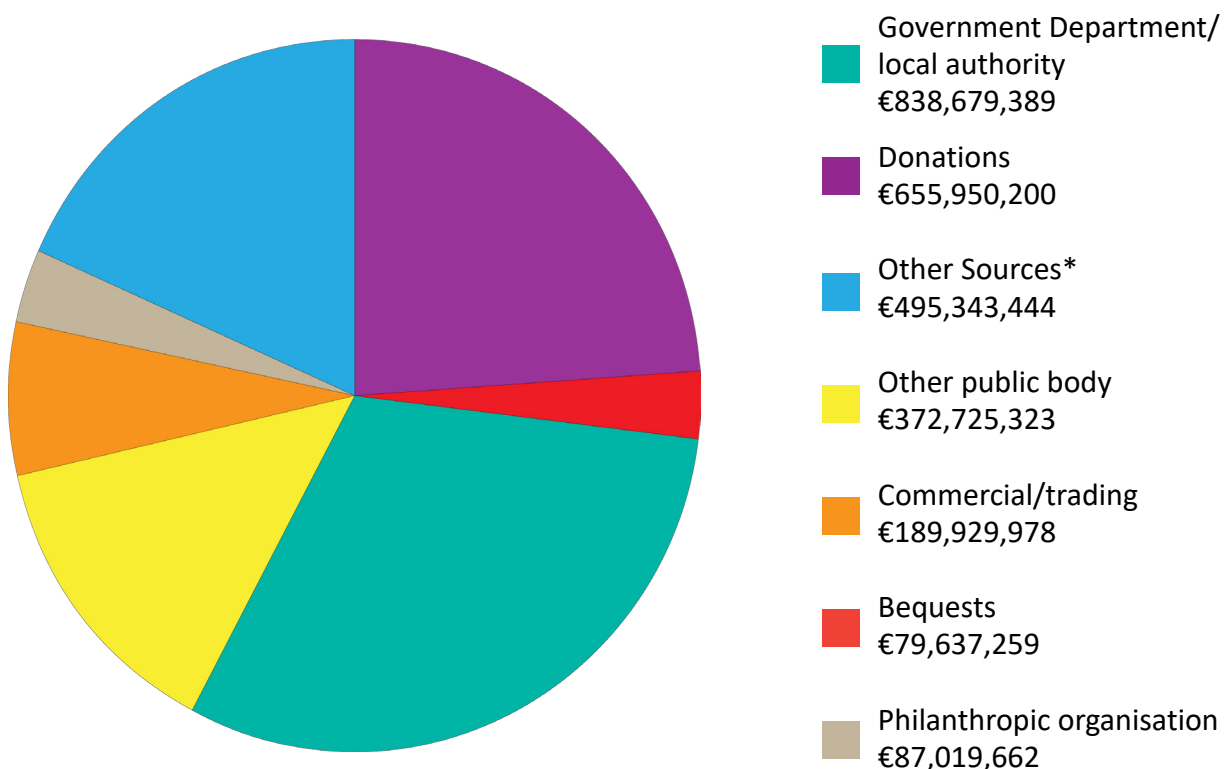
Sixteen charities, or 4%, reported bequest income in excess of €1 million, with 2 charities reporting over €5 million. This compares to 66.6% reporting less than €100,000 in 2021, and 6% reporting a figure in excess of €1 million for that year.

The average per charity in 2021 was €230,458. This fell to an average of €179,363 in 2022. The largest total amount reported by an individual charity was €8,672,000. Seven charities, with a combined income of €1,692,128, reported bequests as their only source of income in 2022.

Table 1: bequest income reported by charities in 2021 and 2022

Total amount of bequest income	2021				2022			
	Number of charities	Total bequest income	% of charities	Average per charity	Number of charities	Total bequest income	% of charities	Average per charity
€1 - €999	51	€17,310	12.4	€339	42	€15,083	9.5	€359
€1,000 - €4,999	53	€114,751	12.9	€2,165	69	€169,255	15.5	€2,456
€5,000 - €9,999	31	€199,031	7.5	€6,420	44	€302,754	9.9	€6,881
€10,000 - €19,999	49	€651,938	11.9	€13,305	46	€632,821	10.4	€13,757
€20,000 - €49,999	50	€1,549,926	12.2	€30,999	56	€1,739,476	12.6	€31,062
€50,000 - €99,999	40	€2,652,311	9.7	€66,308	56	€3,630,544	12.6	€64,831
€100,000 - €199,999	53	€7,164,364	12.9	€135,177	48	€6,399,637	10.8	€133,326
€200,000 - €299,999	17	€4,133,735	4.1	€243,161	24	€5,859,684	5.4	€244,154
€300,000 - €499,999	22	€8,291,470	5.4	€376,885	26	€10,118,105	5.9	€389,158
€500,000 - €999,999	21	€15,039,389	5.1	€716,161	15	€10,181,454	3.4	€678,764
€1,000,000 - €5,000,000	22	€39,298,125	5.4	€1,786,278	16	€25,938,446	3.6	€1,621,153
>€5,000,000	2	€15,606,000	0.5	€7,803,000	2	€14,650,000	0.5	€7,325,000
Total	411	€94,718,350		€230,458	444	€79,637,259		€179,363

Chart 1: sources of income in charities in receipt of bequests



See appendix for more detail

* 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, funding from parent organisations, interest and dividends, sale of property, tax or VAT rebates/refunds.

Table 2: bequest income by size (total income) of charity

Total income (number of charities)	Total income	Bequest income	% of total income	% of total income in 2021 (411 charities)
<€25,000 (30)	€414,064	€177,865	43.0	23.1
€25,000-€250,000 (129)	€13,479,068	€1,889,854	14.0	16.2
€250,001-€1,000,000 (103)	€53,819,295	€7,536,518	14.0	14.2
>€1,000,000 (182)	€2,651,572,829	€70,033,022	2.6	3.1
TOTAL (444)	€2,719,285,255	€79,637,259	2.9	3.3

Table 3: bequest income by structure of charity

Charity Structure (number of charities)	Total income	Bequest income	% of total income	% of total income in 2021 (411 charities)
Volunteer only (122)	€40,206,025	€7,553,280	18.8	12.4
Has employees (322)	€2,679,079,230	€72,083,979	2.7	3.2
Total (444)	€2,719,285,255	€79,637,259	2.9	3.3

Over 59% of charities (264) reported bequest income in 2022 and also in 2021. Although overall income rose over the two years, the amount reported as coming from bequests fell 28% in the same period.

Table 4: charities in receipt of bequests in consecutive years

	2022	2021	% change 2021 to 2022
Bequest income	€61,152,034	€84,956,544	Down 28.0
Total income	€2,432,971,331	€2,245,912,460	Up 8.3
% of total income	2.5	3.8	

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

1. 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.
2. 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.

Six in 10 charities (or 264) reported bequest income in both 2021 and 2022. Of these, 86% are section 40 charities and they have seen income from bequests fall by almost a third in the period, while section 39 charities, registered since the establishment of the Regulator, have seen it increase by almost 48%.

Table 5: charities in receipt of bequests in consecutive years by method registered

Section of 2009 Act (number of charities)	2022	2021	% change 2021 to 2022
Section 39 (35)	€6,612,248	€4,475,140	Up 47.8
Section 40 (229)	€54,539,786	€80,481,404	Down 32.2
TOTAL	€61,142,034	€84,596,544	Down 28.0

Charities with multiple charitable purposes make up 39% (or 174) of the charities that reported bequests in 2022. The total bequest income reported by these 174 charities was €44.8 million, compared to 162 charities reporting €40.9 million for the previous year.

In 2021, 249 single purpose charities reported that they had received bequests totalling €53.7 million compared to 270 single purpose charities receiving €34.8 million in 2022.

Table 6: bequest income by charitable purpose*

Charitable purpose	Bequest income reported by single purpose charities	Number of charities	Average per charity	Average per charity in 2021
The prevention or relief of poverty or economic hardship	€8,176,897	25	€327,076	€328,876
The advancement of education	€4,463,700	23	€194,074	€521,283
The advancement of religion	€9,169,647	121	€ 75,782	€141,823
The advancement of community welfare including the relief of those in need by reason of youth, age, ill-health or disability	€2,576,270	36	€71,563	€83,007
The advancement of community development, including rural or urban regeneration	€1,800	2	€900	€14,188
The promotion of civic responsibility or voluntary work	€157,064	4	€39,266	€7,286
The promotion of health, including the prevention or relief of sickness, disease or human suffering	€6,340,623	25	€253,625	€398,160
The protection of the natural environment	€7,717	1	€7,717	€7,750
The prevention or relief of suffering of animals	€3,420,573	23	€148,721	€408,992
The advancement of the arts, culture, heritage or sciences	€334,464	7	€47,781	€23,293
The integration of those who are disadvantaged, and the promotion of their full participation, in society	€163,235	3	€54,412	€56,131
TOTAL	€34,811,990	270		

*Charities with a single charitable purpose.

Note: 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. Purposes which did not receive any bequest income are not included

The charitable purposes set out in the 2009 Act are broad and charities can have more than one. Consequently grouping or classifying charities by purpose alone does not illustrate the breath of Ireland’s sector and sheer diversity of the types of charitable activities being carried out by registered charities.

A new classification standard was launched in 2022 and charities are being encouraged to classify their charity according to the new system. Once the majority of organisations have classified their charity it will be possible to identify or group charities with similar activities such as those working in mental health, or operating internationally, or running a community or resource centre.

Classification will greatly assist in providing further insight into the sector in future reports by enabling, amongst other things, greater analysis of charity operations with reference to their actual activities rather than by charitable purpose. Once classification has been fully adopted by charities it will be possible, for example, to determine whether bequests to charities with a charitable purpose of the promotion of health have specifically supported mental health services, medical research or hospices and so on.

Appendix

Table 7: donations and bequests in 2021 and 2022

	Number of charities analysed		Total donation income (incl. bequests and philanthropic)		Bequest income		% of total donation income	
	2021	2022	2021	2022	2021	2022	2021	2022
All charities	6,007	6,077	€1,408,103,548	€1,531,982,376	€94,718,350	€79,637,259	6.7	5.2
Charities in receipt of bequests	411	444	€715,121,900	€822,607,121	€94,718,350	€79,637,259	13.2	9.7

Table 8: sources of income in charities in receipt of bequests

Sources of income	Amount	% of total income (444) charities	% of total income in 2021 (411 charities)
Donations	€655,950,200	24.1	19.4
Bequests	€79,637,259	2.8	3.3
Government Department / local authority	€838,679,389	30.8	25.3
Other public body	€372,725,323	13.7	15.6
Commercial/trading	€189,929,978	7.0	17.5
Philanthropic organisation	€87,019,662	3.2	2.3
Other sources*	€495,343,444	18.2	16.6
Total income	€2,719,285,255		



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