



Rialtas na hÉireann
Government of Ireland

National Philanthropy Policy 2024-2028



Prepared by the Department of Rural and Community Development
gov.ie

The purpose of this Policy is to deepen understanding and knowledge, create an enabling environment and accelerate engagement with philanthropy in Ireland for social good.

This Policy is a recognition by Government of the value of philanthropy and a statement of intent to collaborate and support the development of philanthropy to maximise its potential for public good.



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Minister's Foreword



There are many definitions of philanthropy both in Ireland and internationally. However, all of them include the underlying objective of strategic giving for public good and the promotion of the welfare of others. With that in mind, I am delighted to publish this first National Policy on Philanthropy for Ireland with the purpose of developing an enabling environment for philanthropy to grow and thrive for the benefit of all.

The vision for this National Philanthropy Policy is that it will positively contribute to enabling and advancing philanthropy to support a more equitable, sustainable, and just society.

This policy signals Government's commitment to the development of philanthropy in Ireland and is another pillar in the framework of social policies published by my Department. Its implementation will be led by my Department, supported by other relevant government departments and stakeholders who will all have a role to play. The delivery of each action included in this policy will be key to allow philanthropy in Ireland to grow and develop to fully benefit society. To this end, the first action of this policy is to establish an Implementation Group, which will oversee, monitor and measure the progress made under each of this policy objectives.

Philanthropy can support new, fast and innovative responses to social issues. It can provide early stage funding, enabling Government to intervene later when data and an evidence base is available. If concepts are proven, Government can move to mainstream, scale, or advance the innovation.

Philanthropy can support a diverse and independent community and voluntary sector. A strong community and voluntary sector is vital to a democratic and open society.

Enabling philanthropy through government policy sends a clear message on the value placed on doing good and our collective responsibility to society. It confirms a whole-of-government approach to the development and enablement of the sector. The successful delivery of this policy will support the philanthropy sector to strengthen its capacity to contribute to the Sustainable Development Goals and will ensure we move towards a more joined-up approach that supports and recognises the important role of philanthropy in policy development and delivery. The policy also underlines that philanthropy is not seen as a substitute for public service provision, but as independent funding which can also be innovative, ground-breaking and take risks on potential solutions to societal challenges.

Collaboration and consultation between philanthropists, grant-makers, government, beneficiary organisations and civil society underpins the development of this policy which builds on the connections already forged with the philanthropic sector and which were very evident in our combined and flexible response to the Covid pandemic. This approach is now more important than ever, as our society continues to create vibrant and integrated communities while responding to emerging challenges.

Minister's Foreword *continued*

I would like to thank the members of the National Advisory Group (The Group) who brought with them the expertise and knowledge of the different elements of philanthropy. The input from The Group along with the public consultation process, overseen by my Department, challenged us to broaden our view of philanthropy and to consider how better we can enable philanthropy through new approaches for its development. This wider stakeholder engagement will be maintained as a key element in the effective implementation of the objectives and actions outlined in our policy, including a frame of reference by which we can reflect on progress.

This first National Policy on Philanthropy marks the start of a new phase in the development of philanthropy in Ireland. It is a new policy for a new era. I am optimistic that it will build a more sustainable and effective model of philanthropy in Ireland, and for Ireland, that will benefit our society for future generations.



Joe O'Brien T.D.

Minister of State for Community
Development, Integration and Charities



Secretary General's Foreword



A key objective of the Department of Rural and Community Development is to develop a strong policy framework and provide a full range of appropriate supports to improve the capability of organisations that deliver services to individuals and communities, tackle social issues, and contribute to a fairer and more inclusive society.

This first National Policy on Philanthropy for Ireland is another strand in the enabling policy framework and connects with other key strategies including: 'Our Rural Future: The Rural Development Policy 2021-2025'; 'Sustainable, Inclusive and Empowered Communities: A Five-Year Strategy to Support the Community and Voluntary Sector in Ireland 2019-2024'; the forthcoming Second National Social Enterprise Strategy and 'The National Volunteering Strategy 2021-2025'.

This Policy is intended to deepen understanding and knowledge, create an enabling environment and accelerate engagement with philanthropy in Ireland for social good. As a starting point, it focuses on five key strands: Communications and Awareness Raising; Data and Research; Stimulating and Incentivising Philanthropy; Government and Sectoral Partnership; and Capacity Building. Associated with these strands are objectives, actions and designated responsible bodies. Taken together they signal the vision and broad ambition of this policy.

While acknowledging the independence and autonomy of stakeholders in the philanthropy space, government and the sector have a unity of purpose in developing a cohesive and impactful national philanthropy policy for better social outcomes. This is reflected in our Department's Statement of Strategy: 'To enable the community, voluntary, charity, philanthropic and social economy sectors to contribute fully to civil society'.

The wider philanthropy sector will have a pivotal role in the effective implementation of the policy actions and recommendations along with this Department, as the responsible body for the co-ordination of the policy. As such, the Department will build on its already existing partnership with all stakeholders involved and continue to foster a strong collaborative approach.

This policy will run for a period of five years, from 2024 to 2028. Along with an implementation plan, an extensive review of the policy, following consideration by the Implementation Group, will be undertaken after three years which will facilitate an evaluation of progress with a view to updating it where necessary.

Finally, I would like to extend my thanks to the National Advisory Group, drawn from across all strands of philanthropy and government departments, for their assistance and expertise, and to all the organisations and individuals who contributed to the public consultation process to make this Philanthropy Policy a very relevant and dynamic road-map for the way forward.

A handwritten signature in black ink that reads "Mary Hurley". The signature is written in a cursive, flowing style.

Mary Hurley

Secretary General
Department of Rural and Community
Department

Executive Summary

What is Philanthropy?

Philanthropy - literal translation from the Greek word being “the love of humanity”- is private giving for public good.

While there is no single definition of philanthropy, there is general agreement on a key characteristic that philanthropy is *giving that is strategic and planned which benefits society and delivers public good.*

On that basis, for the purpose of this strategy, the National Advisory Group (The Group) agreed to a ‘working’ definition, as follows:



Philanthropy is long-term, strategic and sustainable. It is solution focused, often evidence based and can take risks. It is private giving for public good”

1 Introduction and Background

This first National Policy on Philanthropy for Ireland is the newest step in the development of the enabling policy documents framework by the Department of Rural and Community Development (DRCD). It is envisioned that it will positively contribute to facilitating and advancing philanthropy to support a more equitable, sustainable, and just society. It looks to define philanthropy in the Irish context and examine how philanthropy can be developed to support society.

2 Laying the Foundations for a Philanthropy Policy

The first step in the preparation of this policy was to commission independent research to inform both process and content. The report based on this research entitled ‘The Landscape of Philanthropic Giving in Ireland’¹ provided key insights and understandings to both guide and underpin the development of this policy.

The publication of this research was immediately followed by a Consultative Workshop convened and hosted by the Department of Rural and Community Development in association with the European Research Network on Philanthropy (ERNOP).

¹ The Executive Summary of which can be found in Appendix 5.

An independent report from the workshop rapporteur² found that building a philanthropy policy in a modular approach should be considered for Ireland, where philanthropy is still at an early stage of development. Broadly speaking the workshop underlined the following:

- the ambition to clarify a joint purpose for the development of policy;
- the intent to create a positive legislative and regulatory environment;
- the need to raise awareness inside government and beyond; and
- the intent to establish an advisory group to assist with the development of policy.

2.1 Establishment of the National Advisory Group

The next step in the process was the establishment of the *National Advisory Group on the Development of a Government Policy on Philanthropy in Ireland (The Group)*. The Group was chaired by Minister of State Joe O'Brien and members of The Group included representatives of a cross section of government, the broader philanthropy sector, relevant agencies, corporates, and academia, which included international representatives. The work of The Group was supported by sub-groups which were representative of the sector and whose appointment enabled more detailed analysis of emerging themes for consideration in the development of the policy.

2.2 Public Consultation

Once an initial policy draft was agreed by The Group, a wider public consultation process was initiated in May 2023 which received over sixty responses from a wide representation of society. The collective outputs from the sub-groups and the public consultation provided a varied range of insights for consideration by The Group, as reflected in the policy.

3. Policy Strands

The Group identified five broad strands to form the framework of the Philanthropy Policy. Supporting objectives with associated actions are outlined under each of these strands in the main body of this document. Taken together these signal the vision and broad ambition of this policy:

Communications and Awareness Raising

To increase awareness of the value of philanthropic giving so that it is recognised, supported, and developed for the improvement and enhancement of peoples' lives.

A key action under this objective will be to:

- Initiate and support the development of a national communication strategy illustrating the positive impact of philanthropy and encouraging philanthropic giving.

Data and Research

To activate strategies for the creation, collection and utilisation of data and research to inform and guide decision-making in philanthropy, contributing to building an evidence base of needs.

A key action under this objective will be to:

- Develop new mechanisms for collation of independent baseline data on philanthropic giving in Ireland.

Stimulating and Incentivising Philanthropy

To create an enabling environment and culture for Irish philanthropy to thrive and maximise its potential to benefit society.

A key action under this objective will be to:

- Identify and champion appropriate fiscal measures to facilitate the growth of philanthropy.

² Alistair Hodgett *Development of National Philanthropy Policy* (2022) Polwarth Strategy.

Government and Sectoral Partnership

To promote understanding and collaboration between philanthropy and government for innovative solutions addressing key social issues.

A key action under this objective will be to:

- Activate measures to ensure cross-government awareness, including local government, of the benefits and potential of philanthropy.

Capacity Building

To build and support capacity of philanthropy stakeholders to strengthen engagement and to maximise impact for civil society and the communities they serve.

A key action under this objective will be to:

- Develop proposals to inform and support effective engagement of beneficiaries with philanthropy, and facilitate structures to more effectively link potential donors with potential beneficiaries; to build confidence, trust and understanding.

4. Philanthropy and the Sustainable Development Goals (SDGs)

The successful delivery of the Strategic Objectives in this policy will support the philanthropy sector to strengthen its capacity to contribute to the SDGs. It will also ensure we move towards a more joined-up approach that supports and recognises the important role of philanthropy in policy development and delivery. Partnership and collaboration form the cornerstone of this policy and there is real potential to advance this partnership approach in support of strategic SDG implementation and achievement.

5. Implementation and Monitoring

To ensure the successful implementation of this policy, the Department of Rural and Community Development will:

- Establish an Implementation and Monitoring Group, chaired by the Department of Rural and Community Development, with representation from other government departments, public bodies and stakeholders of the philanthropy sector.
- Publish annual updates on the implementation of this policy, following consideration by the National Philanthropy Policy Implementation Group.
- Publish the baseline and trend data emerging from the implementation of this policy.

This policy will run for a period of five years, from 2024 to 2028. A review of the policy, following consideration by the Implementation Group, will be undertaken after three years, which will facilitate an evaluation of progress with a view to updating it where necessary.

Case Study

Trinity College Dublin E3 Initiative



“I believe in having the best education facilities here in Ireland. Second class is really no good, so when Paddy Prendergast asked me for €25 million, he was pushing at an open door.”

Martin Naughton, Philanthropist.

The Challenge:

In the 2010s Trinity began developing a radical vision for a pioneering approach to STEM education and research, centred on interdisciplinarity and sustainability. The mission: to educate engineers, natural scientists, and computer scientists together at scale to develop the transversal skills needed to find solutions for global challenges like climate change, renewable energy, and sustainable manufacturing. This became the **E3 initiative in Engineering, Environment and Emerging Technologies**.

Trinity set ambitious goals for E3 to increase the number of STEM students in the target disciplines, co-locate them in a purpose-built interactive learning foundry, and educate in emerging trans-disciplines such as Environmental Microbiology and Climate Science.

The Solution:

The financing model for E3, based on what had worked for the Trinity Business School, was to seek a major philanthropic gift which could then be leveraged to raise funds from other sources. Trinity understood that major donations come through strong relationships, donor confidence in the institution's ability to deliver, and projects that resonate with donor interests.

Martin Naughton joined the board of Trinity Foundation in 1993. Among the Naughtons' donations to Trinity was €5 million for the Naughton Institute in nanoscience in 2008.

As an engineer and industrialist, Martin Naughton understands both the importance of STEM graduates for the economy and of educating in sustainability. An early adopter, he set a mission for his company Glen Dimplex 'to be a leader in the transition to a sustainable world'.

Then Provost of Trinity, Patrick Prendergast, also an engineer, developed a close relationship with the Naughton family. In 2015, Provost Prendergast shared his vision for E3 with Martin Naughton. As a project, E3 had three key appeals for the Naughtons:

- a focus on STEM and sustainability
- a financing model which made business sense and
- a scale and ambition.

Asked why he gave the then largest philanthropic gift by an Irish person in the history of the state, Martin Naughton simple reply was as outlined above.

The Impact:

- 'Zero-Carbon Technology' and 'Smart & Sustainable Cities' are among the modules and masters since developed for E3 and now open to students.
- Dr Muhammad Ali, appointed January 2022 as Martin Naughton Assistant Professor in Environmental Microbiology, calls E3 'a platform to bring everybody together in one room and to educate graduates to think in a flexible, adaptive, multidisciplinary and solutions-oriented way'
- Work began on the capital project in 2019 and students will be welcomed to the 7,256 sq m *Martin Naughton E3 Learning Foundry in 2025*.

This facility for learning will endure for years to come for those studying, for the direct beneficiaries of research, and for wider society, as solutions to challenging global challenges are addressed in a cohesive and sustainable manner.

“I had one idea that never changed in my mind - that you should use your wealth to help people.”

Chuck Feeney

(April 23, 1931 – October 9, 2023)

Businessman and Philanthropist

What is Philanthropy?

Philanthropy is a powerful tool for creating positive change in the world. When we give our time, money, or resources to help others, we make a difference in their lives and in our own.

Philanthropy has the power to bring about positive social change for everyone. When a charity, an organisation, or a cause seeking to improve society receives philanthropic support, many lives and communities are enriched, potentially for generations to come. The 33,000 non-profit organisations in Ireland play a vital role in Ireland's social, economic and cultural life and many receive part of their funding from philanthropic sources. The range of non-profit organisations who benefit from philanthropy is diverse, ranging from small community groups to large national organisations working in areas such as Community Support and Development, the Arts, Education, Health, Sport and the Environment.

This diversity of beneficiaries goes hand-in-hand with the many forms of philanthropic giving which is done by individuals, families, foundations, religious and other institutions, corporations or by combinations of these. Consequently, there is no single definition of philanthropy in Ireland or internationally. However, there is common agreement on a key characteristic of philanthropy – it is giving that is strategic and planned which benefits society and delivers public good.

On that basis, for the purpose of this strategy, The Group agreed to the following 'working' definition:



Philanthropy is long-term, strategic and sustainable. It is solution focused, often evidence based and can take risks. It is private giving for public good”



1 | About this Policy

1.1. Purpose

This first National Philanthropy Policy has been developed by Government in collaboration with key stakeholders. It is intended to deepen understanding and knowledge, create an enabling environment and accelerate engagement with philanthropy in Ireland for social good.

This policy is a recognition by Government of the value of philanthropy and a statement of intent to collaborate and support the development of philanthropy to maximize its potential for public good. It is accepted that this cannot be done by any one individual or institution in isolation, and therefore outlines a shared vision and a set of targeted actions for how we can achieve this vision.



Our vision for this policy is that it will create an understanding of the philanthropy sector and underpin its importance to civic society. The philanthropy policy will also support knowledge and capacity development of the sector and identify the supports required for it to thrive and maximise its potential”.

Minister of State Joe O'Brien

Workshop Charting a Course for the Development of an Irish National Policy on Philanthropy on 1st December 2021

Enabling philanthropy through government policy sends a clear message about the value placed on doing good and our collective responsibility to society. Philanthropy should not be seen as a substitute for public service provision, but as independent funding. Philanthropic capital can be innovative, brave and take risks on potential solutions to societal problems where others cannot.

This policy provides a framework for Philanthropy, Government and Beneficiaries to work more collaboratively and effectively and put in place an environment for philanthropy to grow.

Demands on resources for social, economic, and environmental challenges continue to grow. Philanthropy can unlock additional resources to address these emerging needs to achieve sustainable impact.

Philanthropic capital can play a role in the economy and society

- by encouraging and enabling community action,
- by supporting relationships and partnerships, and
- by providing additional assistance and identify areas in need.

While acknowledging the many forms and independence of philanthropy, it is intended that this policy will strengthen collaboration between philanthropists, grant-makers, government and civil society.

This policy is the first step of an incremental process in the strategic development of philanthropy in Ireland. The twenty-one actions outlined in the policy encompass a broad canvas over five themes, each of which will be distilled down further once the Implementation Group and sub-groups are established. The timeline envisaged takes into account the interdependence and cross-cutting nature of the thematic areas, e.g., more bespoke data will better inform implementation of certain actions. However, some measures may be advanced and developed at an earlier stage.

1.2. Understanding Philanthropy

Philanthropy - literal translation from the Greek word being “the love of humanity” - is private giving for public good. It takes many forms including the provision of resources to individuals and organisations by way of gifts, grants, legacy gifts in wills, technical support, capacity building, in-kind donations, scholarships and strategic planning. Philanthropic giving is long-term and strategic in intent and purpose.

Philanthropic giving happens in many ways and can be done by individuals, families, foundations, religious and other institutions, corporations or by combinations of these. There are a wide range of entities actively involved in managing philanthropic funds including private foundations, community foundations, corporate bodies, family trusts, philanthropic intermediary organisations³, and other legal entities.

While there is no single generic form of philanthropy, there is a common purpose across all types of philanthropy, which is to benefit society. Philanthropy is evolutionary in nature, often determined in practice and by the experience of learning through engagement.

Strategic, Community/Place-Based, Venture and Trust-based philanthropy all articulate an approach that is designed to fit with the giver’s overall mission, goals, and values.

- **Strategic Philanthropy** takes a longer view, is often solution driven, seeking to deliver long-lasting change. Such giving is evidence and research-based, often driven from within communities themselves and identifying the challenges to be addressed.
- **Community and Place-Based Giving** is based on a sense of belonging to a local community. It is an approach whereby the donor gives back to a geographical area of connection, which may be through ancestry, birth, relocation, etc. Foundations are noting a significant growth in interest in this form of giving from individuals, families, and corporates.

3 Philanthropic intermediary bodies manage the raising and/or spending of donations and link donors to the groups they fund.

- **Venture philanthropy** is an approach to building stronger charities and social enterprises, by providing them with both financial and non-financial support, and “using all the tools in the philanthropist’s toolbox”, such as access to skills and networks as well as grants. The business world has a long tradition of philanthropic giving but over time, the concept of strategic and venture philanthropy has developed, challenging how traditional philanthropic giving has been conducted.
- **Trust-based** philanthropy is an approach whereby the principles of trust, collaboration and partnership underpin the funding relationship, promoting a relationship of equals between funders and recipients as co-creators of a project.
- Another collaborative option is **match-funding** where private funding is matched with public funding in support of a specific cause or social challenge. These approaches to funding put partnership to the fore, recognising and building on the value of collaboration, cooperation and common objectives.

In practice, philanthropic programmes and strategies may have elements of several or all of these approaches. They are not necessarily mutually exclusive.



Almost all of us benefit in some way from the work of organisations that need philanthropic gifts of all sizes to fund activity that benefits everyone, such as stronger communities, a cleaner environment, medical advances and new knowledge. Donations that funded vaccines and cures for covid-19 benefited people of every wealth bracket, the same is true for philanthropic efforts to mitigate climate change.”⁴

1.3. Why is Philanthropy Important?

There are direct benefits to those involved in initiatives receiving philanthropic funding, but as a society, we all benefit when issues of inclusiveness and equality are addressed. We face significant social challenges, and in an era of increasing uncertainty and change there will always be new needs emerging.

- **Philanthropy can take risks** and support innovation where government may be restricted. It can provide scope for innovating and testing models of intervention, building an evidence base for change and embracing risk as a necessary element in achieving that change. The Katharine Howard Foundation supported the development of The Nurture Programme, addressing infant health and well-being which supported system change within the health and public sector services, including the HSE. The Programme was a philanthropic supported innovation, which is now mainstreamed as part of our public sector health service.
- **Philanthropy can support new, fast and innovative responses to social issues.** It can provide early stage funding, enabling Government to intervene later when data and an evidence base is available. If concepts are proven, Government can move to mainstream, scale, or advance the innovation. For example, the ONE Foundation along with Atlantic Philanthropies, co-funded early-stage responses to immigration, supporting the development and testing of models that have subsequently become mainstream, as well as providing the data and evidence that specific policy changes were needed.

⁴ Beth Breeze *In Defence of Philanthropy* (2021) Agenda Publishing, Newcastle-upon-Tyne.

Case Study

Youghal Blue and Green Community Network



“Tomar Trust was drawn to Youghal Blue and Green Community Network as it is a straightforward, all-encompassing community-driven initiative, the learnings, and findings of which in time, should be transferrable to other towns & villages in the Country.”

Tomar Trust

Youghal Blue and Green Community Network is a community-driven initiative that is working towards building a sustainable future for Youghal. By promoting sustainability and protecting the town’s natural and cultural heritage, the Network is creating a cleaner, healthier, and better living environment for everyone in the area.

The need for a ‘Blue and Green Community Network’ came about because of the realisation that the web of life is being seriously damaged by human beings’ unsustainable lifestyle, and the related realisation that while this will affect us all, it is already causing enormous suffering for many of the poorest people on earth: people who have done the least to bring about the problem. Their work involves helping people gain some knowledge about what is happening and some understanding of how and why it is happening and developing ways of constructively responding to these challenges whilst at the same time building community resilience.

“A town that is healthy, clean, and environmentally friendly will enhance the lives of those living, working, visiting, and considering investment in the town. We are in the privileged position and are delighted to be able to provide financial support to enable elements of this great work.”

Until this programme, Tomar Trust had given limited funding to climate action as it felt the issue was too enormous for Tomar to make any impact. However, when we received a proposal on behalf of Youghal Blue and Green Community Network, we felt that this initiative could deliver, have impact, and be replicated. 12 months into our three-year commitment we are delighted with what is being achieved.”

Tomar Trust

Peter Sutherland SC's leadership donation was central to the realization of the new School of Law building at UCD. He made a transformative donation to support the construction of a state-of-the-art School of Law in Ireland, on condition the Government matched his donation. With both these commitments on board, UCD School of Law, in collaboration with UCD Foundation and UCD School of Law Development Council reached out to its alumni and the legal sector to ask for their support to realise their vision and ambitions. UCD Sutherland School of Law building was officially opened in November 2013. Peter reluctantly agreed to the proposal by then UCD President, Dr Hugh Brady, that the magnificent new building should be known as UCD Sutherland School of Law. It is the first purpose-built Irish law school in Ireland and is ranked one of the Top 100 Universities in the World for Law.



- **Philanthropy can support a diverse and independent community and voluntary sector.** Philanthropy, when funding innovations independent of Government, can support civil society and play a significant role in a functioning democracy. A strong advocacy sector is vital to a democratic and open society. For example, early-stage funding provided in 2005 by The Atlantic Philanthropies in support of the Children's Rights Alliance ultimately led to constitutional change to protect the interests of children in Ireland.
- **Philanthropy can support Government initiatives** and collaborate on the advancement of key issues of concern. It can catalyse and challenge current spending, creating potential for additional investment in the not-for-profit sector. For example, the Vodafone Foundation HiDigital project, focused on older people and digital skills. This project invested €2m over five years in this area of need, which is complementary and aligned to current government programmes and plans, supporting the development of digital skills for over 65s.

1.4. Government Commitment

The Department of Rural and Community Development was established in July 2017 to provide a renewed and consolidated focus on rural and community development. The Department's Mission is "to promote rural and community development and to support vibrant, inclusive and sustainable communities throughout Ireland". In line with this Mission, a key objective of the Department is to develop a strong policy framework and provide a full range of appropriate supports to improve the capability of organisations that deliver services to individuals and communities, tackle social issues, and contribute to a fairer and more inclusive society.

Implementation of key policy documents underpin the work of the Department, including: 'Our Rural Future: The Rural Development Policy 2021-2025'; 'Sustainable, Inclusive and Empowered Communities: A Five-Year Strategy to Support the Community and Voluntary Sector in Ireland 2019-2024'; 'Public Library Strategy 2023-27: The Library is the Place', the forthcoming second National Social Enterprise Strategy and 'The National Volunteering Strategy 2021-2025'.

This policy connects with, and complements, these strategies and signals Government’s commitment to the development of philanthropy in Ireland. It seeks to align with the policies and work across government, such as Irish Aid, where philanthropy plays an important role in the funding and development of Irish-led international and humanitarian projects.

While acknowledging the independence and autonomy of stakeholders in the philanthropy space, Government and the sector have a unity of purpose in developing a cohesive and impactful National Philanthropy Policy for better social outcomes. This is reflected in the Department of Rural and Community Development’s objectives, as outlined in its statement of strategy:



To enable the community, voluntary, charity, philanthropic and social economy sectors to contribute fully to civil society.”

Stated actions for delivery of this objective are to:

- Support the growth and development of philanthropy in Ireland;
- Develop a National Philanthropy Policy in consultation with stakeholders, drawing on commissioned research and experience in other EU countries and similar philanthropic environments.

1.5. The Development of Philanthropy in Ireland

Ireland is seen and is evidenced as a generous nation⁵. The nature of giving and generosity tends to be spontaneous, often unplanned and reactive. The recent research on the motivation of philanthropists and what encourages their giving identified a range of personal, societal and other factors. These factors include care for a particular cause, wanting ‘to make a difference’, the desire to ‘give back’ and to ‘assist others’. The common motivation is the desire to help and to do so in an effective way⁶.

As a concept, giving is deep rooted in Irish society through religious tradition and indeed our unique concept of ‘meitheal’⁷. The Royal Dublin Society, founded in **1731**, is one of the oldest philanthropic organisations in Europe. Guinness and Bord na Móna provide historical examples of progressive employers providing housing and other social benefits for its employees and the local community. The Iveagh Trust, established in **1903**, continues the vision of the Guinness family for the provision of housing for the most disadvantaged in our community. The Bewley Fund is another important early corporate philanthropy model.

In more recent times, The Ireland Funds was one of the pioneers in the establishment of philanthropic structures. Established in **1976** it has built a global network of support, spanning 12 countries and has raised over \$600m for causes in Ireland and beyond.

Early leaders in taking a more strategic philanthropic approach were often modest in size, but were visionaries on how their giving could be most effectively used. Such examples include The Katharine Howard Foundation and The St. Stephen’s Green Trust, which emphasise working in partnership to maximize impact.

5 According to the 2022 World Giving Index, Ireland is the 11th most generous country, out of 119 countries ranked. (https://www.cafonline.org/docs/default-source/about-us-research/caf_world_giving_index_2022_210922-final.pdf).

6 See Appendix 7 ‘Views of Philanthropists on Motivations for Philanthropists’.

7 Meitheal is an old Irish term that describes how people come together to help one another out.

8 Liam Collins *The Atlantic Philanthropies Republic of Ireland* (2017) David Morse, New York.

Case Study

Pioneering Exoskeleton Project



“My wife, who has secondary progressive MS, has been working with the service since the start of the DCU Exoskeleton programme in March 2019. It is surprising the liberation that comes with walking “properly” again, even if it is with the support of the Ekso suit. It holds out the hope for us that my wife can retrain her muscles to someday walk unassisted again. In the shorter term the Ekso suit provides exercise and muscle usage that would otherwise be impossible for (her).”

Husband of Service User

The Challenge:

Individuals having spinal cord injuries, stroke, multiple sclerosis, and other neurological conditions experience reduced mobility due to paralysis, severely impacting quality of life and health.

As an example, a summer J1 visa stay in San Diego led to life-changing injuries for Jonathan Ranson. A sudden electric shock like sensation after diving into a swimming pool signalled trouble. After two severe operations in California, it soon became clear that Jonathan had serious spinal injuries.

Back in Ireland the support of family, friends, experts at the Mater and the National Rehabilitation Centre in Dun-Laoghaire strengthened muscles through therapy and physio. However, it looked like despite his strength and determination Jonathan may not walk again. But philanthropy has helped to change that.

The Solution:

The Exoskeleton program is a groundbreaking service led by physiotherapists, offering individuals with reduced mobility due to paralysis, access to the Ekso Bionics exoskeleton, known as the Ekso GT.

The program facilitates supported walking sessions guided by experienced handlers, with a team of experts from the fields of neurorehabilitation and robotics.

Community Foundation Ireland supported this work with philanthropic donors ensuring the expansion of the Exoskeleton Programme in Ireland through funding of €150k for further education and research.

The Impact:

- Funding of the program provides opportunity to reach a wider audience of users.
- As one of the participants, Jonathan in five and a half years, recorded 145,990 steps. He continues to work with his trainer.
- While benefits will vary from user to user they can include improved exercise tolerance, improved bone health, reduced pain, improved walking ability, improved sense of well-being and quality of life.

The program envisions a future where robotic applications are commonplace, allowing children who are suffering from conditions such as Spina Bifida or spinal muscular atrophy, which cause scoliosis and seeks to establish DCU as a centre of excellence in this field.

From the mid **1980s**, a time when Ireland was experiencing economic recession and social challenges, international philanthropies emerged as a key support in enabling change, most notably [The Atlantic Philanthropies](#).



One of the issues that can put people off was that Atlantic was so big, the money was so vast; what we want to convey is that in our experience, you can achieve a great deal with smaller amounts of money. With well-chosen interventions, modest grants can achieve amazing results – it is not always about the money; it is about vision, ambition, focus on outcomes, partnership; it is a commitment to building capacity.”⁸

Mary Sutton

Country Director for the Republic of Ireland at the Atlantic Philanthropies

The Atlantic Philanthropies brought the word ‘philanthropy’ into the Irish vernacular. It elevated the profile of philanthropy and opened a debate. All the time maintaining engagement with Government, evidence of their impact can be seen in universities, in programmes for the young and old and on issues of social change such as children’s rights and marriage equality.

The **1990s** saw the emergence of University Foundations as the third level sector began to formalise their structures to facilitate their engagement with philanthropy.

Irish philanthropic giving grew during the Celtic Tiger era and equally there was evidence of it becoming increasingly structured. For example, in **2000** [Community Foundation Ireland](#) was established, supported by a government investment of €1m. With a mission of equality for all in thriving communities, the Foundation uses the internationally-recognised community foundation model to provide a philanthropic hub and has collaborated with Government on a number of funds, including the Covid-19 Support Fund.

In **2002**, with the expansion and advancement of philanthropic giving, a network of Grantmakers was formally established as [Philanthropy Ireland](#). A membership organisation, Philanthropy Ireland’s purpose is to promote philanthropy and to provide a means by which members can enhance the effectiveness of their philanthropic work by increasing professionalism and grant-making capacity, and by sharing information and ideas.

The following year saw the establishment of one of the early innovators in Corporate Philanthropy⁹ in Ireland. The [Vodafone Ireland Foundation](#), founded in **2003**, is dedicated to supporting groups across all segments of society seeking to make a real difference in the community.

Inspired by The Atlantic Philanthropies, [The One Foundation](#) was established in **2004** as a 10-year limited life foundation. This was a significant development in many ways but most notably it was fully independent with private resources, Irish founded and led. The impact of the One Foundation, while many, is most recognisable in the area of Youth Mental Health.

⁹ Corporate philanthropy differs to sponsorship or Corporate Social Responsibility (CSR). The public benefit element is core to philanthropy while CSR will generally have a marketing or public affairs element.

In **2006** the original Forum on Philanthropy was established through the Department of An Taoiseach. In the years of the recession, this initial Forum lost some momentum and it was not until 2011 that a newly reformed Forum on Philanthropy and Fundraising was convened under the then Department of Environment, Community and Local Government with expanded representation, encompassing the voices of philanthropists, the charitable 'fundraising' sector, and government departments with an interest in philanthropic investment. As a collaborative initiative and a partnership between government and sector stakeholders, the Forum was intended as a 'think tank' to explore how philanthropy could be further developed, with exchange of information, building learning and insight.

The same year, My Legacy was founded to research and develop legacy giving in Ireland. It works with its member charities to encourage people to make a will and to consider leaving a legacy gift to a favourite charity.

In response to the sharp impact on society of the recession, in **2012**, the Forum published a significant report identifying key actions to assist the advancement and acceleration of philanthropy in support of civil society. Key themes included the delivery of a National Giving Campaign, improvements to the fiscal environment and infrastructure for giving, the development of fundraising capacity among not-for-profits and the establishment of a National Social Innovation Fund¹⁰.

Implementation of the four key recommendations, while not all fully activated, saw some successes, and provided insights on challenges in advancing philanthropy.

A significant success was the launch in **2016** of Social Innovation Fund Ireland, now Rethink Ireland. Through collaboration and partnership with private donors and government, using a match funding model, it has created a €96m Social Innovation Fund supporting 54 individual funds, and encompassing 415 innovative not-for-profits, funding projects across health, education, social enterprise, equality, and green transition.

Since **2017** other foundations, including family foundations, have been established. However, the number remains small and endowed funds¹¹ are not common.

The early years of the millennium was a time of accelerated development of philanthropy in Ireland, though somewhat ad-hoc in its progression. That is not to undermine the independence of philanthropy but to acknowledge that there is capacity for further development, and opportunity to inject further pace and momentum into advancing philanthropy through policy development.

This is just a snapshot of how philanthropy has developed over time in Ireland and demonstrates at a high level the impact and influence it has had.

¹⁰ Report of the Forum on Philanthropy and Fundraising (May 2012) Dublin.

¹¹ Endowment funds are defined as investment funds established for the purpose of supporting a charitable foundation or non-profit organisation. Typically funded through donations, they are normally structured in a way that ensures the fund's initial capital remains intact.

1.6. Scale and Scope of Philanthropic Giving Today

There is no single measure that precisely captures the overall scale and scope of philanthropic giving in Ireland. Charitable giving to all not-for-profits in Ireland was estimated at €1.71bn in 2020¹². Of this, almost €80m¹³ is approximated as being from philanthropy, although this is likely an underestimation as much of individual philanthropic giving is done in private.

Most philanthropic giving in Ireland comes from Irish philanthropies established in the last 25 years. By comparison to other European countries, the number of grant making organisations in Ireland is estimated to be 30 times lower than the European average¹⁴.

More recent figures point to 159 registered Irish entities dedicated to philanthropy, most of which are small in scale. By comparison, in Norway, most closely aligned in population, there are 7,612 philanthropic foundations¹⁵.

Giving by way of legacies and bequests, another source of philanthropic giving, is modest in Ireland. Lack of access to data is a barrier to a robust analysis of this form of giving. However, 2023 research by Community Foundation Ireland (CFI)¹⁶ shows that while legacy giving is increasing by 15-16% each year, it is still at less than half the rate in the UK, where 3.6% of inter-generational wealth transferred is donated to charitable causes. Achieving similar wealth transfer levels here could see the benefits for communities double to over €300m. The research recommends increased awareness and incentives to achieve those levels.

As a vehicle for philanthropic giving, the potential to grow bequests is compelling, particularly when considered against a backdrop of significant growth in wealth in Ireland and future intergenerational transfer of wealth.



Philanthropy and philanthropic organisations are a critical part of our democratic and pluralistic society. More and more citizens want to do good; they want to help address societal issues; to express themselves and connect and collaborate with others who share their ideals. Such ideals stem from concern about injustice and inequality, care for the most vulnerable and marginalised, passion to stimulate new trends and ideas, and a sense of responsibility for preserving valuable nature and culture.”¹⁷

Philanthropy Manifesto
Philanthropy Ireland 2020)

12 *Analysis and Insights on Funding of the Non-Profit Sector in 2020* (2022) Giving Ireland (<https://givingireland.ie/wp-content/uploads/2022/11/GivingIrelandReport2022.pdf>).

13 *Philanthropic and Charitable Giving in Ireland 2021* (2022) Benefacts (<https://benefactslegacy.ie/wp-content/uploads/2022/03/benefacts-philanthropic-and-charitable-giving-report-2021.pdf>).

14 McKinsey & Company *Philanthropy in the Republic of Ireland* (2009).

15 *Philanthropic and Charitable Giving in Ireland 2021* (2022) Benefacts (<https://benefactslegacy.ie/wp-content/uploads/2022/03/benefacts-philanthropic-and-charitable-giving-report-2021.pdf>).

16 Community Foundation Ireland Legacies for Good (2023) (<https://www.communityfoundation.ie/resource/legacies-for-good-by-economist-jim-oleary/>).

17 *Philanthropy Manifesto - For a better Ireland* (2020) Philanthropy Ireland (<https://philanthropy.ie/wp-content/uploads/2020/11/Philanthropy-Manifesto-January-2020.pdf>).

Case Study

Vodafone Foundation Hi Digital Project for Older People



“Hi Digital is a great course to inspire confidence in using smartphones and other tech that is lost on a lot of people that are scared of technology.”

User of the Hi Digital e-learning platform

“I find the drive to do everything online, e.g., tax returns and banking, most stressful and unfair to older people. I also regret that one has to have a smartphone to exist in Ireland today.”

Respondents to Age Action’s Lived Experience Survey for Budget 2022

The Challenge:

The Vodafone Foundation in Ireland is one of 24 foundations worldwide created with the vision of ‘Connecting for Good’. They use their technological expertise to create services that empower people, provide access to technology, and change lives for the better, ensuring that no one is left behind.

Ireland is seeing a growing digital divide between generations, with one in four people aged 60-74 and more than half of those aged 75 and over, not using the internet. As services become increasingly digitised, many older people are at risk of being excluded and isolated, posing a long-term threat to their mental health.

The Solution:

Vodafone Foundation launched the Hi Digital Initiative in direct response to the issue, aiming to increase digital skills and confidence amongst +65-year-olds, envisioning a digitally literate older population, who are more connected, included and less isolated. The foundation committed an investment of €2m over five years, enabling:

- Partnering with **Alone**, they developed a free e-learning platform **hidigital.ie** which consists of **bite-sized lessons covering key digital themes**, e.g., how to use online devices like smartphones, staying secure online, creating an email account and many other essential features to improve everyday life and combat isolation.

- Development of a **programme of in-person classes and support** around Ireland for those who find an e-learning course daunting.
- Creation of **‘Digital Champions’** in partnership with Irish Girl Guides to support older people in their communities.

The Impact:

- Over 38,000 people have accessed the course to date.
- Over 800 Girl Guides were trained as **Digital Champions** supporting thousands of older people in communities throughout the country.
- Over 1500 people have attended **‘Hi Digital Drop-In Fridays’** in Vodafone Ireland stores. This is a dedicated time between 10am and 1pm when older people are encouraged to drop into their local store for free practical support and advice on how to use a smartphones and other devices.

Hi Digital is a fantastic example of how philanthropy together with technology can bring people together and create a more inclusive and connected society.



2 | Laying the Foundations for a Philanthropy Policy

The existence of a vibrant, thriving philanthropic community is an important element of civic society in developed democracies. Although never a substitute for State investment in core services, philanthropic giving - particularly when it is done strategically and over the longer term - can make a significant difference across many areas of society including health, education, the arts and community development. Furthermore, if Government and philanthropic donors can work together in partnership in pursuit of shared strategic objectives, particularly in relation to systemic challenges, the impact can be transformational.

In order to deliver on the Department of Rural and Community Development's commitment in our Statement of Strategy, the first step in the development of this policy was to commission independent research to inform both the process and content for what would be a first National Policy on Philanthropy in Ireland.

Delivery of this research on the landscape of philanthropy provided key insights and understandings to both guide and underpin the development of this policy. The main aims of the research project were:

- to inform an understanding of philanthropy and the philanthropic sector
- to establish knowledge and capacity of the sector
- to identify available sources of data on philanthropy and data gaps
- to identify points of connection for philanthropy with government and civil society
- to inform the development of a positive regulatory and fiscal framework.

Once these aims were identified a process of consultation and laying down the foundations of the policy commenced.

2.1. The Vision

The vision for this National Philanthropy Policy is that it will positively contribute to enabling and advancing philanthropy to support a more equitable, sustainable, and just society. Specifically it will:

- Accelerate the development of a culture of philanthropy in Ireland through deepened understanding and engagement which benefits society and public good.
- Create a broad understanding of the role of philanthropy and underpin its importance to civic society.
- Generate an enabling environment to support the development of philanthropy by identifying the supports required for it to thrive.
- Stimulate philanthropy by building on learnings from measures already activated.
- Seek to promote Corporate Philanthropy, inspiring strategic giving in Ireland by indigenous and multi-national companies.

While the Policy will run for a five-year period, 2024-2028, a review of the Policy will commence after three years. The framing of the review process will be agreed in advance by the Implementation Group. The key objectives and actions will be monitored, reviewed, and further developed with a unity of purpose to progress a cohesive and impactful plan for the way forward.

2.2 Building Frameworks

'The Landscape of Philanthropic Giving in Ireland'¹⁸, a report commissioned by the Department of Rural and Community Development was published in November 2021. The independence of the research was important as it ensured an evidence-based approach to policy considerations.

This report was compiled by Indecon Consultants with the assistance of Philanthropy Ireland and with input from other government departments, philanthropy organisations, donors/wealth advisors, academia and charities. Research also included the examination of relevant available Irish and international data.

The Report included the following key recommendations:

- increase engagement with Philanthropists and Beneficiaries;
- develop incentives to promote Philanthropic Giving by Individuals and Corporates;
- invest in skills training in Philanthropic Fundraising in the Non-Profit Sector;
- implement a strategic approach across government for increased co-operation and engagement with philanthropy at both policy and project level;
- develop a Philanthropy Data Plan.

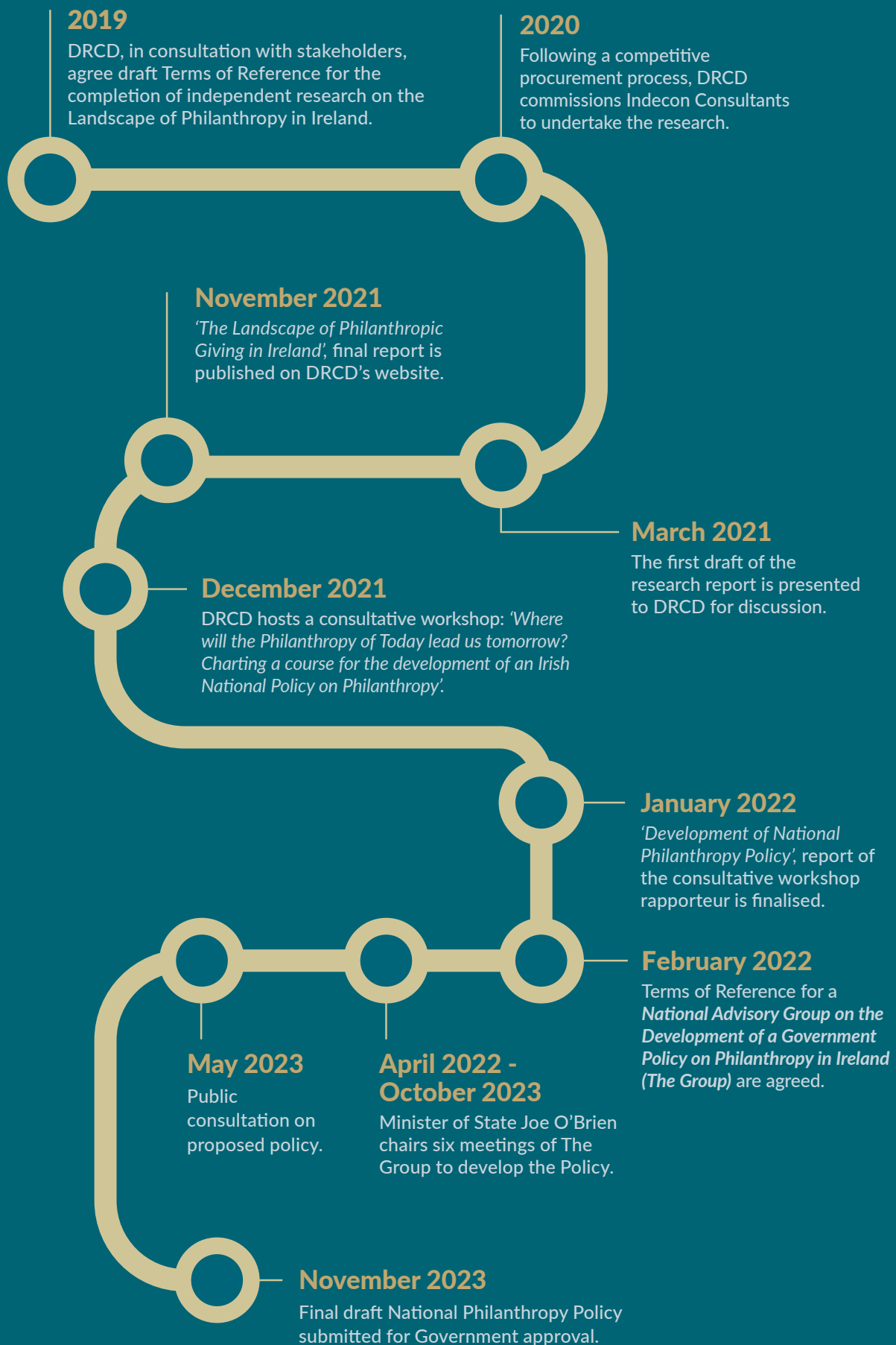
Publication of the research was immediately followed by a Consultative Workshop convened and hosted by the Department of Rural and Community Development in association with the European Research Network on Philanthropy (ERNOP). Attended by a broad spectrum of Irish and European stakeholders, the theme of the workshop was '*Where will the Philanthropy of Today lead us tomorrow - charting a course for the development of an Irish National Policy on Philanthropy*'.

An independent report from the workshop rapporteur¹⁹ found that building a philanthropy policy in a modular approach should be considered for Ireland, where philanthropy is still at an emerging stage of development. This approach would mitigate the risk of being bound up in a process of dialogue rather than action. Further, a set of achievable actions in the short term could drive understanding, collaboration, identify areas for government/sector collaboration and measures to stimulate philanthropy. Broadly speaking outcomes from the workshop supported the following:

- the ambition to clarify a joint purpose for the development of policy;
- the intent to create a positive legislative and regulatory environment;
- the need to raise awareness inside government and beyond; and
- the intent to establish an advisory group to assist with the development of policy.

18 *The Landscape of Philanthropic Giving in Ireland* (2021) Indecon (<https://www.gov.ie/en/publication/ffc26-the-landscape-of-philanthropic-giving-in-ireland/>).

19 Alistair Hodgett *Development of National Philanthropy Policy* (2022) Polwarth Strategy.



2.3. The National Advisory Group

The next step in the process was the establishment of the **National Advisory Group on the Development of a Government Policy on Philanthropy in Ireland (The Group)** which met for the first time on 26 April 2022. Membership of The Group includes representatives of a cross section of government, the broader philanthropy sector, relevant agencies, corporates, academia, and international representatives. A Public Call for an Expression of Interest was also advertised, from which three members were appointed to The Group.

Such a broad membership was designed to ensure the views and experience of all stakeholders is strongly reflected in the composition of The Group, and ultimately the philanthropy policy. (The Group's Membership is available in Appendix 3).

Chaired by Minister of State Joe O'Brien, The Group met on six occasions in 2022/23. The work of The Group was supported by sub-groups which were representative of the sector and whose appointment enabled more detailed analysis of emerging themes for consideration in the development of the policy. The collective outputs from the sub-groups provided crucial insights for consideration in the development of this policy (Membership of the sub-groups is available in Appendix 4).

2.4. The Public Consultation

Once an initial draft policy was agreed by The Group, a wider public consultation process was initiated in May 2023. The consultation ran for six weeks and received over sixty responses from a wide representation of society. All the submissions were reviewed by the Department of Rural and Community Development and all issues raised have been taken under consideration. The majority of comments are reflected in this policy. The remainder of the observations have been noted for further review and exploration during the implementation phases of the policy.

2.5. Implementation and Monitoring

The aim of this Policy is to set out clear objectives with supporting actions to enable philanthropy to grow and thrive in Ireland for social good. It is recognised that effective implementation and collaboration is key to the achievement of the objectives outlined in this policy. Along with the members of The Group, wider stakeholder engagement will continue, providing ongoing opportunities to input to the implementation of the strategy and to reflect on progress and challenges.

While all the stakeholders have a role to play in the effective implementation of the policy actions and recommendations, the Department of Rural and Community Development is the responsible body for the co-ordination of the policy.

As such, the Department of Rural and Community Development will build on its already existing partnership with stakeholders and will continue to foster a strong collaborative approach.

The Policy will entail far reaching changes across government and the philanthropic sector, and will require an incremental building of supports over the policy period and beyond. This will be the case particularly for those actions requiring larger-scale, sustained funding support. To this end, actions are grouped into three categories – short-term, medium-term, and long-term.

Short-term actions will commence immediately and will be completed by the end of 2024. Medium-term actions will commence on a phased basis over the coming years and will be completed by mid-2026.

While work on long-term actions may commence immediately, they involve significant change and will require time to scope, develop and implement. Accordingly, long-term actions will be progressed early in the policy period and will continue to be developed and built upon until the end of 2028, and possibly beyond.

Actions will be progressed through annual work plans. They will be prioritised on the basis of stakeholder input and available resources, with the rate of progress on some actions contingent on the budget process in each of the coming years.

To ensure the successful implementation of this policy, the Department of Rural and Community Development will:

- Establish a National Philanthropy Policy Implementation and Monitoring Group, chaired by the Department of Rural and Community Development, with representation from other government departments, public bodies and stakeholders of the philanthropy sector;
- Publish annual updates on the implementation of this policy, following consideration by the National Philanthropy Policy Implementation and Monitoring Group;
- Publish the baseline and trend data emerging from the implementation of this policy.

This is reflected in the first action of this policy. It is intended that the Implementation and Monitoring Group will produce a yearly Action Plan, including potential sub-actions, dedicated timelines and the establishment of implementation sub-groups where and if necessary. In addition, the Implementation and Monitoring Group will report their progress to the Minister of State on an annual basis.

This policy will run for a period of five years, from 2024 to 2028. A review of the policy, following consideration by the Implementation Group, will be undertaken after three years which will facilitate an evaluation of progress with a view to updating it where necessary.

	Action	Timescale	Responsible Body
1	In partnership with all relevant stakeholders, deliver, implement and carry ongoing review of the Policy.	Long-term	<ul style="list-style-type: none"> • DRCD led • All stakeholders



We believe that this Irish National Policy on philanthropy and its participatory process can serve as a benchmark for other countries and we hope to see more such initiatives in other European countries.

In our updated Philea Manifesto policy recommendations, we also encourage the development of national philanthropy strategies next to other recommendations to EU policy makers, with a view to create a single market for philanthropy in Europe.”

Hanna Surmatz

Head of Policy, Philanthropy Europe Association (European Foundation Centre converged with the National foundation networks to Philea)



3 | Policy Strands

Against the background of the initial research report and the report on the Consultative Workshop, The Group identified the following themes as appropriate to form the major strands of the Philanthropy Policy:

- Communications and Awareness Raising**
- Data and Research**
- Stimulating and Incentivising**
- Government and Sectoral Partnership**
- Capacity Building**

Supporting objectives with associated priorities and actions are outlined below against each of these strands. Taken together, these signal the vision and broad ambition of this policy. The priorities and actions identified will enable a modular approach to implementation and facilitate some immediate actions, e.g., awareness raising and pilot projects. At the same time, the foundations can be laid for the more long-term and cross cutting measures requiring data and research, for example around consideration of fiscal incentives.

3.1. Objective 1:

Communications and Awareness Raising

To increase awareness of the value of philanthropic giving so that it is recognised, supported, and developed for the improvement and enhancement of peoples' lives.

Background and Context

Increasing awareness of the value of philanthropic giving to the wider public is important in influencing the overall environment and cultural context.

The research illustrated a range of ways in which philanthropic giving benefits Irish society and underlined that communication of the positive impacts and benefits is a vital component in building understanding of the sector.

Stakeholders consulted as part of the research outlined how philanthropy has a significant societal benefit including indirect benefits, e.g., the fostering of innovative problem solving and strengthening organisational efficiency.

There are multiple examples of philanthropy in practice across Ireland and many more opportunities to grow and develop its reach for the greater good.

The challenge is to make the impact and possibilities visible and real through effective communication and awareness raising. By addressing this challenge and implementing the actions listed below, philanthropy will be more widely understood, appreciated and valued by the public.

Greater understanding and trust will also be achieved within the sector and should create a unity of purpose and ambition amongst the different players and different perspectives leading to greater impact.

Why is this objective important?

- Promotion of philanthropic giving and its impact drives visibility which is essential to building understanding; understanding is a pre-requisite for long term engagement.
- Communicating the positive impact of philanthropy in Ireland can educate, inspire, and mobilise companies and members of the public to get involved, creating a more effective philanthropic ecosystem.
- Effective communication builds trust, confidence and value.
- Increased awareness and understanding will facilitate deeper commitment to philanthropy for public benefit and social good.
- Articulating a vision for philanthropy into the future drives sustainable giving for communities and society.

	Action	Timescale	Responsible Body
2	Initiate and support the development of a national communication strategy illustrating the positive impact of philanthropy and encouraging philanthropic giving.	Short-Term	<ul style="list-style-type: none"> DRCD PI Government Depts Group Members
3	Develop 'case studies' for local and national media, highlighting the benefit of philanthropy from the perspective of donors and receivers.	Short-Term	<ul style="list-style-type: none"> PI Group Members Comms sub-group
4	Organise an annual co-ordinated National Philanthropy Awareness Event celebrating the role of philanthropy in Ireland, supported by key spokespersons, engaging all sectors of society.	Short-Term	<ul style="list-style-type: none"> DRCD PI Gov. Depts Group Members
5	Collaborate with the Third Level education sector for inclusion of philanthropy on curricula and/or development of outreach programs of philanthropy education.	Long-Term	<ul style="list-style-type: none"> DRCD DFHERIS/ D/Education

Expected Outcomes

- Increased understanding of philanthropy.
- Increased support of philanthropy from key decision makers.
- Increased interest in the impact of philanthropy.
- Increased confidence in the beneficiary organisations.
- Increased philanthropic giving from those with means, private and corporate.
- A stronger and more visible culture of philanthropy in Ireland.

3.2. Objective 2:

Data and Research

To activate strategies for the creation, collection and utilisation of data and research to inform and guide decision-making in philanthropy, contributing to building an evidence base of needs.

Background and Context

Ireland currently lacks a centre of excellence for the creation of philanthropic knowledge. This differentiates Ireland from its Europe and UK neighbours. Robust knowledge and effective measurement are central components to drive change. To advance and grow philanthropy we need to build baseline information to understand what is needed, what change could look like and to effectively measure what is being achieved over time. Lack of robust independent trend data is a missed opportunity for informed and compelling policy decisions.

The research noted that while there is a range of data sources providing useful data and/or knowledge relevant to philanthropy, there is a lack of integration, coordination and trending analysis, leading to significant data gaps when seeking a full understanding of the philanthropic sector in Ireland. The gaps in knowledge in Ireland reflect challenges evident in other countries, but equally there is learning to be gained from international examples of good practice on data collection. Ensuring key basic data sets on philanthropy are adequate is a challenge in many areas of appraisal.

The collection and provision of independent, timely, accurate and in-depth data on philanthropy and the wider non-profit sector is an essential element of infrastructural support for government, donors, and the broader philanthropic community. Establishing the scale, reach and impact of philanthropy is necessary to inform ongoing policy development. In this regard, the current gaps in comprehensive, reliable, comparative, and accessible data need to be addressed.

Research to inform and understand wider environmental and contextual issues is fundamental to building a culture of philanthropy. To add real value, research necessitates funding support and access to existing data sources.

This can assist with the understanding of the blockages, donor motivations for giving, behavioural considerations, trends, etc. Such research builds a vital picture of the landscape of philanthropy.

A positive culture of philanthropy is dependent on trust and transparency with access to reliable information. International evidence²¹ points to credible publicly available data being a key factor in building the confidence of philanthropists to allocate funding and to increase their strategic contributions. Data that identifies social and environmental funding gaps, as well as comparable quantitative and qualitative data about operations, finances, activities and outcomes across the non-profit sector is vital to enable donors to identify and monitor causes for support.

Why is this objective important?

- Data, independent research, and robust knowledge are critical to making informed decisions; they are fundamental tools for encouraging philanthropy and the more effective use of resources.
- Baseline data showing the added value of philanthropy for civil society can provide direction on ambition for future development.
- Comparative data and trend analysis demonstrates commitment to best practice in identifying sustainable, long-term solutions to social needs.
- International standards of best practice in data and research are vital for impact.

	Action	Timescale	Responsible Body
6	Develop research partnerships for the creation and collation of comparable time framed quantitative and qualitative data on philanthropic trends and giving behaviours.	Short-Term	<ul style="list-style-type: none"> • DRCD • Third Level Institutions
7	Develop new mechanisms for collation of independent baseline data on philanthropic giving in Ireland.	Short-Term	<ul style="list-style-type: none"> • DRCD • Commission research
8	Draw on learnings from international practice to make informed recommendations on centres of research for the ongoing development and sustainability of Irish philanthropy.	Medium-Term	<ul style="list-style-type: none"> • DRCD • Gov. Depts • Third Level Institutions • PI

Expected Outcomes

- The establishment of a third level centre of excellence to create and collate valid, timely, comparable data and knowledge on philanthropy in Ireland.
- Transparent, accessible baseline measurements to support and inform key decision making on direction and utilisation of resources are available to all stakeholders.
- Clear data and metrics are being used to deliver maximum and transparent impact.
- Standards of international best practice are being applied to the collation and dissemination of data relevant to giving.

21 Angela Kail, Stephanie Johnson, Matthew Bowcock *Giving More and Better: How can the philanthropy sector improve?* (2016) NPC, Hazelhurst Trust (<https://www.thinknpc.org/resource-hub/giving-more-and-better/>).

Case Study

Irish Sailing Foundation



The Irish Sailing Foundation was formed to bridge the financial gap and provide the Performance Pathway with the funds necessary to increase coaching hours, upgrade equipment and provide world class sport science support to a greater number of high-potential Irish sailors.

“I grew up in West Cork and was lucky enough to attend Schull Community College, where sailing is part of the curriculum. Having worked hard to achieve a high level nationally, I harboured dreams of competing internationally and sailing for Ireland at the Olympics.

It was not an option for my family as the costs were prohibitive. When the Irish Sailing Foundation offered me and my sailing partner Oisín O’Driscoll a scholarship to compete and join the Irish High Performance Sailing team, it was a life-changing experience. The training programme and experience gave me the life skills to progress to a professional consultancy career. Oisín is now a full-time professional sailor.

Hopefully, our story will inspire other kids from rural communities to put their hands up and go for it, without having to worry about the costs involved.”

Mark Hassett, 49er sailor

The Performance Pathway has a proven track record of success and is made up of Junior, Academy, Development and Olympic squads and it provides young, talented and ambitious Irish sailors with the opportunity to move up through the ranks from an early age.

“I needed to be based in Dublin for university so I could take part in Irish Sailing’s High-Performance Programme. The programme operates from Irish Sailing’s Performance Headquarters in Dun Laoghaire. As a centralised programme, incorporating all aspects of the necessary training to compete internationally, athletes need to be based in Dublin.

This was not possible for me due to the high cost of accommodation in Dublin. So, despite having attained the necessary points for my chosen course at Trinity College Dublin as well as a Sports Scholarship, I could not afford to stay in Dublin and fund my sailing.

I was about to accept the same course at the University of Southampton which the generous NHS bursary would have allowed me to do when, thankfully, the Irish Sailing Foundation stepped in and offered me an accommodation bursary. As a result, I’ve been able to study at Trinity, alongside pursuing my sailing ambitions in and for Ireland.”

Ellen Barbour, 49er FX sailor

3.3. Objective 3:

Stimulating and Incentivising Philanthropy

To create an enabling environment and culture for Irish philanthropy to thrive and maximise its potential to benefit society.

Background and Context

The discussions of The Group considered the challenges outlined in the research and identified opportunities to encourage and increase the scale of philanthropic giving. It was considered this should be addressed in the context of Stimulating Philanthropy and Fiscal Incentives.

A. Stimulating Philanthropy

To build sustainable models of philanthropy we need to stimulate behavioural change to attract greater investment. Modest stimulus and support have potential to accelerate philanthropic giving.

Beyond taxation, the Government has a number of structures which it can engage to stimulate greater giving. These include:

- Match-funding schemes, which have proven to be effective levers to encourage major donations. Broadening the parameters of such schemes could accelerate giving and deepen partnerships enabling both government and philanthropy to extend the reach of their resources;
- Seed funding initiatives which act as vital accelerators for the growth of funds;
- Creation of systems that enable philanthropic organisations to engage in impact investing with their programme and/or endowment investments;
- Supporting the funding of effective infrastructure to encourage philanthropy, both locally and internationally.

Equally, there is opportunity to accelerate the potential and scope of corporate giving in Ireland. Corporate foundations can provide more sustained giving over a longer period of time and there is real potential in the Irish market for further leaders in this space.

Government's role in encouraging and supporting economic development could support an added dimension of stimulating corporate philanthropy amongst both domestic and international businesses. There is opportunity to feature philanthropy as part of broader government conversations with existing and new multinationals entering the Irish market, a conversation which would not be 'new' to many of them, as evidenced by the number of multi-nationals with corporate philanthropy structures already in place in their home countries. Advancing such conversations would, for example, provide room for endowed foundation creation, e.g., contribution of corporations via Donor Assisted Funds; and gifts of shares to existing institutional philanthropies.

Legislative frameworks are recognised as being a vital component of the regulatory environment within which philanthropy operates. While the legislative and policy environment for the charitable sector is strong, in practice it is largely framed in terms of service provision. Recognition of the role of funders and grant-making organisations by statutory bodies is vital for the effective alignment with the key objective of this policy i.e. to accelerate engagement with philanthropy in Ireland for social good.

B. Fiscal Incentives

One of the aspects of the regulatory and fiscal framework is support for philanthropic endeavour by providing tax incentives to stimulate and accelerate engagement in major giving. The Indecon report acknowledges and notes that this is a complex area, and there is a need for equity in the fiscal system and clarity on the complementary role that philanthropic activities can play jointly with the public sector. It is also critical that any tax incentives are used effectively and avoid deadweight²². Equally important is the need for fiscal measures to be clear and easily managed.

22 Deadweight refers to the likelihood that an outcome would have occurred without the intervention. See: Gray A *Guide to Evaluation Methods* (1995) Gill and MacMillan.



“I am committed to considering how our tax system can better encourage and support philanthropy.”

Minister for Finance Michael McGrath,
Budget Statement 2024, 10 October 2023

The 2020 OECD study on Taxation and Philanthropy highlights that countries need to ensure that the design of their tax incentives for philanthropic giving is consistent with their underlying policy goals and that “countries with a progressive personal income tax system wishing to provide a greater incentive to richer donors in order to maximise total giving, may wish to provide a tax deduction.”²³ While it is important in the context of national economic policy that tax changes must be targeted to address needs and add value, they can also play a vital role in removing blockages to philanthropic giving and encourage greater levels of giving.

Thoughtful fiscal changes could lead to increased support of charities that have more strategic projects and a major-gifts approach. Targeted measures could further inspire the philanthropic journey of individuals and others to increase their scale of giving and to become more strategic in their giving approach. This was exemplified by the success of government partnership with Community Foundation Ireland (CFI) and Rethink Ireland in the co-funding of the ‘RTE Does Comic Relief’ and ‘Innovate Together Funds’ which were set up in 2020 in response to the Covid 19 crisis. It can also be seen in the success of the match-funding model in Rethink Ireland, where philanthropic donations are matched by Government has seen funding grown from €5m in 2016, to a cumulative fund of €96m towards the close of 2023.

Why is this objective important?

- To access additional philanthropic funding for social and community projects; initiatives driving behavioural change can unlock that potential.
- To increase confidence and belief in the value of philanthropic giving through partnership and collaboration and to support and innovate on key social issues.
- Positively utilising the financial mechanisms of the State can proactively support and encourage greater and new philanthropy.
- Validates the efforts of philanthropists through government policies that support giving.

²³ OECD *Taxation and Philanthropy* (2020), OECD Tax Policy Studies, No.27, OECD Publishing, Paris (https://www.oecd-ilibrary.org/taxation/taxation-and-philanthropy_df434a77-en).

	Action	Timescale	Responsible Body
9	In line with Government commitment, identify and champion appropriate fiscal measures to facilitate the growth of philanthropy.	Medium-Term	<ul style="list-style-type: none"> Gov. Depts DRCD Relevant Group Members Sub-Group
10	Identify and activate measures to encourage professional advisors (e.g., tax advisors, accountants, solicitors) and other advocates to discuss philanthropy with clients.	Short-Term	<ul style="list-style-type: none"> Gov. Depts DRCD Relevant Group Members Sub-Group (to include financial advisor representatives)
11	Build on existing national and local government co-funding models including match-funding, co-granting and co-investment mechanisms.	Short-Term	<ul style="list-style-type: none"> DRCD Gov. Depts Local Gov Rethink Ireland Group Members
12	Identify measures to encourage less developed vehicles of philanthropic funding, e.g., Legacy giving, Social Outcome Contracts, Charitable Remainder Trusts, High Net Worth individuals.	Medium-Term	<ul style="list-style-type: none"> PI Relevant Group Members Philanthropic Bodies
13	Identify and recommend measures to facilitate cross-border and international giving.	Medium-Term	<ul style="list-style-type: none"> Gov. Depts Relevant Group Members Local Gov
14	Engage with Stakeholders to agree a Framework of Understanding of the different types of philanthropy and build alignment on legislative frameworks and statutory requirements for activation of grant making vehicles.	Short-Term	<ul style="list-style-type: none"> Gov. Depts DRCD Philanthropic bodies

Expected Outcomes

- Public financial mechanisms are positively contributing to the growth of philanthropy.
- Cross-government engagement on collaborative funding models is being maximised.
- Utilisation of less developed methods of philanthropy are in evidence.
- Increased Philanthropic Giving from the Corporate Sector and increased confidence of corporate entities in transparency and accountability of giving.
- Key stakeholders, e.g., professional advisers, recognise and include philanthropy in financial planning processes.

Case Study

A Legacy Gift



A substantial legacy gift from the **Joe & Helen O'Toole Charitable Trust** of over €3m, made in memory of a well-known Tuam business couple, the late Joe and Helen O'Toole, will fund what the charity Croí described as 'transformational community projects' aimed at preventing stroke and supporting stroke survivors.

Established in 1985, Croí is a registered Irish heart and stroke charity whose aim is to lead the fight against heart disease and stroke, with a particular focus on the West of Ireland.

The philanthropic gift will enable Croí to:

1. Purchase and custom design **2 mobile health units** which will be used for early detection of stroke and cardiac risk in the community. They will be used as mobile community education and awareness centres, travelling throughout the west of Ireland and nationally.
2. Construct a **new dedicated stroke building** which will be connected by a link corridor to the main Croí Heart & Stroke Centre in Newcastle, Galway. The facility will be used to provide a stroke recovery day program for those recovering from stroke.
3. Fund the purchase and custom design of a Minibus to transport stroke survivors and their carer's to and from the new Croí Stroke Hub.

"The O'Toole's believed in reinvesting their profits locally and were committed to charitable giving throughout their lives. They would be delighted to see the impact that the donation to Croí will make to the lives of stroke survivors and their families in the West of Ireland."

Mary Lardner, Trustee

"Croí is deeply indebted to the Joe & Helen O'Toole Charitable Trust for this landmark donation, the first of its magnitude in the history of Croí. This legacy gift allows Croí to fast track a number of strategic initiatives in response to unmet local need which otherwise would have taken many years to address. The real beneficiaries are those recovering from the often-devastating impact of a stroke. We will be forever grateful to the Trust for this remarkably supportive gift"

Mark Gantly, Croí Chairman

3.4. Objective 4:

Government and Sectoral Partnership

To promote understanding and collaboration between philanthropy and government for innovative solutions addressing key social issues.

Background and Context

In recent years Government, local government, public sector bodies and agencies have developed closer relationships and mutual understanding of the philanthropy and charity sectors and there is strong merit in enabling an environment for increased collaboration. An important issue for partnership is how national and local government, and philanthropic agencies and organisations can, when appropriate, coordinate their activities. This is particularly relevant in Ireland given the extensive role the State plays in tackling social problems and the role non-profit organisations play as a delivery mechanism for social interventions and piloting new approaches.

Philanthropy also has the potential to complement and add further value to government investments such as under the Rural Development Investment Programme in rural areas, e.g., in restoration / heritage projects, community development or enterprise.

The notion of ‘working with’ rather than ‘for’ people is central to bringing about desired changes in social and economic conditions. Local government works with the private, social and community sector in a multitude of ways, including as agents for delivering national policy at the local level. The local government sector is a key player in communicating the importance of and benefits of philanthropy.

Ensuring a close link between the National Philanthropy Policy, the current suite of the Department of Rural and Community Development social policies, and other government policies, such as the Creative Ireland Programme, will ensure a more cohesive approach and greater impact for social good.

One of the ways that Government currently encourages philanthropic giving in Ireland is through government and corporate partnerships, often facilitated by an intermediary body. Such partnerships can generate additional funding to initiatives for community well-being such as social enterprises and social innovations. And in the case of the latter, philanthropic investment can provide unrestricted funding and supports where Government may be restrained.



“Governments should embrace long term vision and structures, see diaspora groups as development partners not just sources of funds, and understand the lifecycle of giving and engaging diaspora before and after the act of philanthropy.”²⁴

As an independent funding source, philanthropy will frequently work separately to Government, allocation of resources being determined by funding need and areas of funder focus. However, Government is in a unique position to facilitate the private and social sectors to collaborate on issues such as new philanthropy products, or by helping interested philanthropists and innovative charities, social enterprises and organisations find each other and collaborate around particular themes, e.g., ‘*Sport Ireland will also explore alternative options for funding, including different financial models, sale of land, philanthropy or through sponsorship by means of naming rights or otherwise*’ National Sports Policy 2018 – 2027.

24 Key highlights Report, Global Diaspora Summit 2022 (<https://www.idiaspora.org/sites/g/files/tmzbd1181/files/resources/document/key-highlights-gds-2022.pdf>).

In considering the potential interactions and connectivity with other government policies, the learnings from the experience of the partnership-based approach with The Atlantic Philanthropies are worth noting as an example of how a partnership approach increases the benefit to be gained from public resources.

The collaboration was a good example of how Government worked alongside the organisation to focus on a number of initiatives, which were then embedded into policies and streamlined into mainstream public funding. A summary of lessons learned by The Atlantic Philanthropies, one of the largest philanthropic organisations in Ireland, is outlined in the table below.

Views of The Atlantic Philanthropies on lessons of working with Government²⁵

Lessons for Philanthropies	Lessons for Government
<ul style="list-style-type: none"> • Work at both the policy and project levels. • Relationship-building between philanthropy and government takes many years. • Individuals matter, especially those in senior management positions in government. • Change in government is slow. • Atlantic would not have had the influence it had with Government unless the scale of, and timescale for, investment was substantial. • Phased payment of grants act as a learning and accountability mechanism. • Co-funding of investments by Government is important. • Moving beyond pilot sites can be challenging. • Having a consistent focus on outcomes and evidence is vital. • Collaborations and networks play a pivotal role in embedding change. • A firm approach is required to secure the commitment to agreed outcomes. • A flexible approach is required to adapt as necessary within agreed boundaries. 	<ul style="list-style-type: none"> • Think strategically about areas where it is appropriate to work with philanthropy. • Identify priority issues where innovative thinking could be of most assistance. • Understand the opportunities and challenges that working with philanthropy can bring. • Working with philanthropies to develop theories of change and examining the evidence base can support longer-term thinking on policy. • Looking at philanthropies solely as a source of cash to support existing programmes will lead to a poor working relationship. • Commit time to developing a good working relationship. • Develop willingness to operate across organisational boundaries and collaborate with civil society organisations. Facilitate collaborative learning networks. • Support evidence generation and evaluation activities. • Plan ahead for embedding change and identify what mainstreaming might look like.

Why is this objective important?

- It encourages innovative thinking while merging the abilities of Government and philanthropy to address often complex social challenges.
- Philanthropy can provide risk capital where Government is precluded, to test solutions on key social issues.
- Establishing frameworks for public partnership proactively supports and expedites positive engagement.
- It will promote and encourage a whole-of-government approach which is important to maximise effectiveness.²⁵

²⁵ Richard Boyle, Laura Shannon *Better Together? Philanthropy and Government Lessons from The Atlantic Philanthropies and Irish Government Partnership-based Co-Investments* (2018) Institute of Public Administration/ The Atlantic Philanthropies (<https://www.atlanticphilanthropies.org/research-reports/better-together-philanthropy-and-government>)

	Action	Timescale	Responsible Body
15	Activate measures to ensure cross-government awareness, including local government, of the benefits and potential of philanthropy.	Medium-Term	<ul style="list-style-type: none"> • DRCD • Local Gov • Group Members
16	Advance government and philanthropy collaboration by undertaking a programme of pilot projects, e.g., thematic and place- based initiatives, funding on key issue projects, further develop cross-border and diaspora giving.	Medium-Term	<ul style="list-style-type: none"> • DRCD • Gov. Depts • Local Gov • Rethink Ireland • Philanthropic bodies
17	Agree frameworks for public/private engagement on philanthropic initiatives.	Medium-Term	<ul style="list-style-type: none"> • Gov. Depts • Local Gov • Group Members
18	Further develop partnerships with philanthropy intermediary bodies.	Short-Term	<ul style="list-style-type: none"> • Gov. Depts • Local Gov • Group Members

Expected Outcomes

- An enabling climate for philanthropy to grow and develop.
- Deeper understanding of philanthropy across government and the public sector at local and national level.
- Strengthened relationships at National Level and networks that increase confidence and inform decision making.
- Evidence-based learning from pilots.
- Agreed standards and models for engagement.
- Evidence of increased cross-border philanthropy moving towards alignment with EU policy.

Case Study

The HeadStart Fund



“We are thrilled to see the HSE match our contribution to Rethink Ireland’s HeadStart Fund. At the Z Zurich Foundation, we have made mental wellbeing promotion and prevention one of our top priorities to help young people thrive, live at their full potential and save lives. We know that with this unprecedented funding, the HeadStart Fund can create genuine impact at scale by supporting mental wellbeing organisations to expand their great work across Ireland.”

Sofyen Khalfaoui, Improving Mental Wellbeing Lead at Z Zurich Foundation

The Challenge:

A survey of more than 2,000 young people by the Ombudsman for Children earlier this year found that almost 1 in 3 (28%) rated their mental health as “not good”. Considerably more girls (31%) also rated their mental health as “not good” compared to boys (16%).

For those who identified as non-binary, another gender or preferred not to say, only 6% rated their mental health as “good”, while 61% state that their mental health is “not good”.

The Solution:

In January 2023, Rethink Ireland in collaboration with Z Zurich Foundation and the Health Service Executive (HSE) launched The HeadStart Fund, a **€3 million** Fund over three years dedicated to addressing the issue of mental health and wellbeing for **young people aged 15 – 24** in Ireland.

A strategic investment in youth mental health, the aim of the HeadStart Fund is to improve positive mental health and wellbeing outcomes for young people in Ireland. It is supporting 10 innovative mental health and wellbeing initiatives working across the full spectrum of mental health including early interventions, well-being and resilience programmes, confidence-building supports and initiatives fighting depression/social anxiety/loneliness and stress.

Approaching youth mental health and wellbeing in a holistic manner, The HeadStart Fund will equip our young people with the skills they need to improve and maintain their mental health and well-being over time. This Fund will **support up to 10,000 young people per annum**, decrease levels of depression, anxiety and loneliness and increase positive mental health and wellbeing outcomes for the next generation of young people in Ireland.

“My Department and the HSE places a huge importance on improving the mental health of our population, and particularly of young people. The collaboration by the HSE with the HeadStart Fund is a proactive and socially innovative effort to support the work being done overall in Ireland for the wellbeing of our current and future generations. I am pleased to be able to support this partnership by way of funding of €1.5m through the HSE. This follows significant funding given in recent times by Government for various new community-based initiatives to promote positive mental health nationally.”

Mary Butler TD, Minister of State at Department of Health with responsibility for Mental Health and Older People

3.5. Objective 5:

Capacity Building

To build and support capacity of philanthropy stakeholders to strengthen engagement and to maximise impact for civil society and the communities they serve.

Background and Context

The research on the motivation of philanthropists suggests that they, and their advisors, identified trust in beneficiary organisations as a key motivator for giving. This also includes trust in providing an effective solution to social problems of concern. It confirms the importance of strengthening capacity in organisations that benefit from philanthropy and highlights the importance of non-profits having the capacity to engage with philanthropists and grant makers in an effective way that promotes trust and can demonstrate impact.

However, capacity of non-profits to elicit major gifts and use them effectively depends on the skill and training levels of their employees, board members and volunteers, the availability of specialist philanthropy and major gift fundraisers, and service delivery personnel. The Arts Council commenced its own fundraising capacity building programme in 2012 as an enabler for arts organisations to create partnerships and collaborations in the area of Philanthropy. This initiative has proved successful, providing a positive example of how to successfully implement a fund-raising strategy. Its current iteration, the RAISE PROGRAMME, has assisted participating organisations to raise €10M in income and has supported over 70 arts organisations over the past 3 years. The 2023 plans have an expected income performance of €6M.

There is some, but limited, professional training available for people who are in fundraising roles in Ireland, similarly to most countries outside of the UK and US who are more developed in this area.

There is a known and measurable connection between fundraising success and the existence of a positive culture of philanthropy.²⁶ Fundraising is more advanced in countries where there is:

- a greater awareness of the role and contribution of philanthropy;
- expectations that prompt charitable giving;
- widespread social rewards, such as recognition, acknowledgement and respect for donors;
- enabling social policies, such as tax breaks, for donations.²⁷

Improving capacity within beneficiary organisations to engage with philanthropy more effectively is key. This includes the capacity to demonstrate good governance, and the ability to not only harness but to utilise donations effectively and be able to attract repeat and sustainable giving. All of this is underpinned by the need to build a 'Culture of Philanthropy' in Ireland to ensure lasting change, where social, political and cultural encouragement and recognition of philanthropic giving is present.

There is a strong connection between philanthropy and social innovation particularly where the one size fits all approach has failed. Through the Social Innovation strand of the European Social Fund (ESF+) it is intended to build the capacity in organisations to develop and scale social innovations which will enable them further to connect and build confidence with potential donors.

Looking to international examples of best practice, peer mentorship could be considered to strengthen capacity development. There is real opportunity for peer learning across all stakeholder cohorts.

26 Jeanne Bell and Marla Cornelius *UnderDeveloped: A National Study of Challenges Facing Nonprofit Fundraising* (2013).

27 Beth Breeze, Wendy Scaife *The Palgrave handbook of global philanthropy* (2015) Palgrave Macmillan UK.

Why is this objective important?

- Demonstration of meaningful impact and positive social return builds confidence, supports opportunities to leverage further funding and fosters sustainable giving.
- Donors, intermediaries and beneficiaries having greater alignment on expected impact and outcomes will maximise use of resources.
- Confidence in beneficiaries regarding standards of best practice, governance, raising and use of monies is essential to build trust and allow philanthropy to flourish and grow.
- It will assist in building public trust, as donors and the public can be satisfied that the organisations are being adequately supported and have the requisite skills.

	Action	Timescale	Responsible Body
19	Develop proposals to inform and support effective engagement of beneficiaries with philanthropy, and facilitate structures to more effectively link potential donors with potential beneficiaries; to build confidence, trust and understanding.	Medium-Term	<ul style="list-style-type: none"> • Group Members • The Wheel • CII • ILDN • Local Gov
20	Develop frameworks, to include for example mentor networks, to enhance capacity of key stakeholders in a philanthropy partnership to deliver on agreed objectives and to set realistic goals and expectations.	Medium-Term	<ul style="list-style-type: none"> • Rethink Ireland • CFI • Group Members
21	Work with stakeholders to identify blockages to the measurement of impact and sustainability of philanthropy.	Short-Term	<ul style="list-style-type: none"> • DRCD • PI • Group Members

Expected Outcomes

- Increased capacity of not-for-profit entities to effectively deliver on a philanthropic gift.
- Clearer alignment between donors and beneficiary organisations on expected outcomes.
- Return on investment for donors and grant makers is maximised and evidenced.
- Increased confidence in donor's money having a meaningful impact and positive social return is driving an increase in donations.
- Increased trust and confidence in beneficiary organisations including at leadership level by trustees and CEOs of their role in philanthropy.
- A strengthened culture of Philanthropy in Ireland, where social, political and cultural acceptance and encouragement of giving to charity is present.

Case Study

Children's Books Ireland



"I read every day. I like to read before bed to help me sleep and have good dreams."

Boy, 2nd Class

The Challenge:

Reading has the power to change lives. But not every child has access to reading, many get left behind. Children's Books Ireland aim to inspire and enable children and young people to become readers for life. Their Vision is simple: Every child a reader.

The Solution:

In 2020, a private charitable trust committed funding of €300k to Children's Books Ireland over a three-year period to end 2022. This was subsequently increased to €460k. A key pillar of their work is ensuring that all children have access to excellent books, regardless of their circumstances. This significant philanthropic funding enabled Children's Books Ireland to:

- Provide large collections of excellent books to **34** schools who had not had the resources to update their libraries since the school library grant was cut in 2008.

- **11,300** books were donated.
- **8,257** students (as well as many who will benefit from the libraries for years to come) experienced the joy of reading.
- **A writer or illustrator in residence** was provided for each school, to build excitement around reading for fun.

Organisational capacity was strengthened including the recruitment of an Evaluations Officer to measure impact and ensure programmes are evidence-based.

The Impact:

The commitment of philanthropic support has been renewed for a further five years. This will enable Children's Books Ireland to support an additional 14 schools per year to end 2027.

"We now have books which would appeal to our children of the Travelling community, to children who sought haven in our community as refugees of war, to children experiencing abject financial hardship and a whole myriad of titles that celebrated and reflected the very diversity that we believe makes our school unique!"

Teacher Testimonial

A student survey verifies the impact, recording:

- 90% of pupils said they have now **found new books** that they like.
- 82% said they now **read more widely** (and have tried different types of books).
- 85% of pupils said that they **enjoy reading and books** more now.
- 86% said they now **read more** than they used to.

This is the value of **philanthropy**.

3.6. The National Philanthropy Policy and the Sustainable Development Goals



What are the Sustainable Development Goals?

The Sustainable Development Goals (SDGs) are 17 interconnected objectives that are at the centre of the United Nations 2030 Agenda for Sustainable Development. The SDGs represent a global call to action to end all forms of poverty, to tackle climate change and to fight inequality and injustice, recognising that a collaborative response is required from all countries, irrespective of their income levels or geographic location.

In September 2015, Ireland, along with the other 192 United Nation Member States adopted the 2030 Agenda for Sustainable Development. This Agenda is a plan of action for people, planet and prosperity with focus on the 17 Sustainable Development Goals (SDGs).

Philanthropy and the SDGs

Philanthropic organisations are playing an increasingly prominent role in supporting the international sustainable development agenda. Many are early embracers who have been aligning their planning and grant strategies to the SDGs. Philanthropic organisations can contribute to the implementation of the 2030 Agenda for Sustainable Development in many ways. As advocates, they can support awareness raising through the integration of SDGs into their programming efforts and through thought leadership of collective platforms, and as impact drivers and innovators they can catalyze change and generate impact.

Our Policy and the SDGs

The SDGs acknowledge that putting an end to poverty must go hand in hand with strategies that stimulate economic growth, advance educational attainment, improve health care provision and reduce inequalities, while simultaneously safeguarding the environment and tackling climate change. Philanthropy and the SDGs share these common themes underpinned by sustainability, co-operation and inclusivity.



“Philanthropy has immense potential to be a driver of change in Ireland and its support has made significant strides towards meeting the targets of SDGs. At Philanthropy Ireland, we analysed 1500+ social initiatives in the country that were supported by 24 philanthropic organisations between 2018 and 2021. The results indicated that a total of 1153 initiatives that received a total grant support of over €110 million contributed towards advancing 14 of the 17 SDGs”.²⁸

The successful delivery of the Strategic Objectives in this Policy will support the philanthropy sector to strengthen its capacity to contribute to the SDGs. Partnership and collaboration form the cornerstone of this Policy. The successful delivery of the Strategic Objectives will also ensure we move towards a more joined-up approach that supports and recognises the important role of philanthropy in policy development and delivery. There is real potential to advance this partnership approach in support of strategic SDG implementation and achievement.

²⁸ Submission from Philanthropy Ireland to Sustainable Development Goals Voluntary National Review 2023

²⁹ Submission from Philanthropy Ireland to Sustainable Development Goals Voluntary National Review 2023.



4 | Conclusion

The National Philanthropy Policy emphasises Government’s commitment to understand, develop, and maximise philanthropy in Ireland. It has been developed in partnership with a broad range of stakeholders, including government departments and Agencies, representatives of the philanthropic sector, beneficiaries organisations and academia.

It is underpinned by the core principles of:

- **Partnership** – recognising the experience, insights and work of stakeholders in philanthropy, collaboration between government and stakeholders will be vital to success of this policy;
- **Equality** – ensuring impartiality and fairness in all actions and recognising all models of philanthropy, being inclusive in process and practice;
- **Additionality** – seeking to add value, building on actions and achievements in philanthropy in a transparent, outcome-oriented manner, enhancing effectiveness and sustainability; and
- **Unity** – seeking to ensure synergy between this Policy and other policy initiatives which support or interface with not-for-profits and to improve policy alignment in relation to issues that impact philanthropy.

The implementation of the National Philanthropy Policy will be undertaken in partnership and collaboration with our sector partners and the process will ensure that we are accountable for the delivery of the vision and objectives set out in this policy. It will also be implemented in a manner that supports and complements not only the suite of policies in the Department of Rural and Community Development but also those across government to ensure coherent and aligned policy and supports are available to further the key Strategic Objective of the Department of Rural and Community Development to “support vibrant, inclusive and sustainable communities throughout Ireland”.

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Appendix 1:

Abbreviations and Acronyms

CFI	Community Foundation Ireland
CII	Charities Institute Ireland
CSO	Central Statistics Office
CSR	Corporate Social Responsibility
DFHERIS	Department of Further and Higher Education, Innovation and Science
DRCDD	Department of Rural and Community Development
ERNOP	European Research Network on Philanthropy
ESF	European Social Fund
ILDN	Irish Local Development Network
OECD	The Organization for Economic Cooperation and Development
PI	Philanthropy Ireland
SDGs	Sustainable Development Goals

Appendix 2:

Table of Actions

	Action	Timescale	Responsible Body
Implementation and Monitoring			
1	In partnership with all relevant stakeholders, deliver, implement and carry ongoing review of the Policy.	Long-term	<ul style="list-style-type: none"> • DRCD led • All stakeholders

Communications and Awareness Raising			
2	Initiate and support the development of a national communication strategy illustrating the positive impact of philanthropy and encouraging philanthropic giving.	Short-Term	<ul style="list-style-type: none"> • DRCD • PI • Government Depts • Group Members
3	Develop 'case studies' for local and national media, highlighting the benefit of philanthropy from the perspective of donors and receivers.	Short-Term	<ul style="list-style-type: none"> • PI • Group Members • Comms sub-group
4	Organise an annual co-ordinated National Philanthropy Awareness Event celebrating the role of philanthropy in Ireland, supported by key spokespersons, engaging all sectors of society.	Short-Term	<ul style="list-style-type: none"> • DRCD • PI • Gov. Depts • Group Members
5	Collaborate with the Third Level education sector for inclusion of philanthropy on curricula and/or development of outreach programs of philanthropy education.	Long-Term	<ul style="list-style-type: none"> • DRCD • DFHERIS/ D/Education

Data and Research			
6	Develop research partnerships for the creation and collation of comparable time framed quantitative and qualitative data on philanthropic trends and giving behaviours.	Short-Term	<ul style="list-style-type: none"> • DRCD • Third Level Institutions
7	Develop new mechanisms for collation of independent baseline data on philanthropic giving in Ireland.	Short-Term	<ul style="list-style-type: none"> • DRCD • Commission research
8	Draw on learnings from international practice to make informed recommendations on centres of research for the ongoing development and sustainability of Irish philanthropy.	Medium-Term	<ul style="list-style-type: none"> • DRCD • Gov. Depts • Third Level Institutions • PI

	Action	Timescale	Responsible Body
Stimulating and Incentivising Philanthropy			
9	In line with Government commitment, identify and champion appropriate fiscal measures to facilitate the growth of philanthropy.	Medium-Term	<ul style="list-style-type: none"> • Gov. Depts • DRCD • Relevant Group Members • Sub-Group
10	Identify and activate measures to encourage professional advisors (e.g., tax advisors, accountants, solicitors) and other advocates to discuss philanthropy with clients.	Short-Term	<ul style="list-style-type: none"> • Gov. Depts • DRCD • Relevant Group Members • Sub-Group <i>(to include financial advisor representatives)</i>
11	Build on existing national and local government co-funding models including match-funding, co-granting and co-investment mechanisms.	Short-Term	<ul style="list-style-type: none"> • DRCD • Gov. Depts • Local Gov • Rethink Ireland • Group Members
12	Identify measures to encourage less developed vehicles of philanthropic funding, e.g., Legacy giving, Social Outcome Contracts, Charitable Remainder Trusts, High Net Worth individuals.	Medium-Term	<ul style="list-style-type: none"> • PI • Relevant Group Members • Philanthropic Bodies
13	Identify and recommend measures to facilitate cross-border and international giving.	Medium-Term	<ul style="list-style-type: none"> • Gov. Depts • Relevant Group Members • Local Gov
14	Engage with Stakeholders to agree a Framework of Understanding of the different types of philanthropy and build alignment on legislative frameworks and statutory requirements for activation of grant making vehicles.	Short-Term	<ul style="list-style-type: none"> • Gov. Depts • DRCD • Philanthropic bodies

	Action	Timescale	Responsible Body
Government and Sectoral Partnership			
15	Activate measures to ensure cross-government awareness, including local government, of the benefits and potential of philanthropy.	Medium-Term	<ul style="list-style-type: none"> • DRCD • Local Gov • Group Members
16	Advance government and philanthropy collaboration by undertaking a programme of pilot projects, e.g., thematic and place based initiatives, funding on key issue projects, further develop cross-border and diaspora giving.	Medium-Term	<ul style="list-style-type: none"> • DRCD • Gov. Depts • Local Gov • Rethink Ireland • Philanthropic bodies
17	Agree frameworks for public/private engagement on philanthropic initiatives.	Medium-Term	<ul style="list-style-type: none"> • Gov. Depts • Local Gov • Group Members
18	Further develop partnerships with philanthropy intermediary bodies.	Short-Term	<ul style="list-style-type: none"> • Gov. Depts • Local Gov • Group Members

Capacity Building			
19	Develop proposals to inform and support effective engagement of beneficiaries with philanthropy, and facilitate structures to more effectively link potential donors with potential beneficiaries; to build confidence, trust and understanding.	Medium-Term	<ul style="list-style-type: none"> • Group Members • The Wheel • CII • ILDN • Local Gov
20	Develop frameworks, to include for example mentor networks, to enhance capacity of key stakeholders in a philanthropy partnership to deliver on agreed objectives and to set realistic goals and expectations.	Medium-Term	<ul style="list-style-type: none"> • Rethink Ireland • CFI • Group Members
21	Work with stakeholders to identify blockages to the measurement of impact and sustainability of philanthropy.	Short-Term	<ul style="list-style-type: none"> • DRCD • PI • Group Members

Appendix 3:

National Advisory Group Membership

Name	Organisation
Chair: Minister Joe O'Brien T.D.	Minister of State for Community Development, Integration and Charities
Ciara Bates Andrew Forde Richard Gavin	Department of Rural & Community Development
Joe Cullen Patrick Brennan	Department of Finance
Andrew Patterson	Department of Children, Equality, Disability, Integration and Youth
Caoimhe Hope Catriona Hilliard	Department of Further and Higher Education, Research, Innovation and Science
Micheál Smith	Department of Foreign Affairs
Barry Vaughan	Department of An Taoiseach
Tom Whelan	Department of Education
Trevor Moore	Department of Health
Deirdre Mahony Colm O'Connor	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media
Sean McKeown	CCMA
Madeleine A. Delaney	Charities Regulatory Authority,
Padraic Fingleton	ILDN
Éilis Murray	Philanthropy Ireland
Deirdre Mortell	Rethink Ireland
Denise Charlton	Community Foundation Ireland
Catriona Fottrell Siobhán Gallagher	Ireland Funds
Ellie O'Donnell	My Legacy
Deirdre Garvey Ivan Cooper	The Wheel
Áine Myler	Charities Institute Ireland
Liz Roche	Vodafone
Shane Doyle	State Street
Liam Lynch	KPMG
Faye Walsh-Drouillard	International Philanthropy/advisor
Hanna Surmatz	Philanthropy Europe Association
Prof. Beth Breeze	Centre for Philanthropy, University of Kent
Prof. Oonagh Breen	Sutherland School of Law, University College Dublin
Dennis O'Connor	2into3

Appendix 4:

Thematic Groups Membership

Name	Organisation
Writing Group	
DRCD	DRCD
Éilis Murray	Philanthropy Ireland
Jerry O'Connor	CFI
Padraic Vallely	Rethink Ireland
Communications/Media	
Jerry O'Connor (Facilitator)	CFI
Cora Lynch	Rethink Ireland
Siobhán Gallagher	Ireland Funds
Ellie O'Donnell	My Legacy
Mark Hughes	Charities Institute Ireland
Kevin Power	DRCD
Claire Whelan	Philanthropy Ireland
Laure Garcia (Admin)	DRCD
Government/Legal	
Sean McKeown (Facilitator)	Kilkenny County Council
Ciara Bates	DRCD
Oonagh Breen	Sutherland School of Law, UCD
Deirdre Mortell	Rethink Ireland
Denise Charlton	The Community Foundation for Ireland
Barry Vaughan	Department of An Taoiseach
Deirdre Garvey	The Wheel
Hannah Surmatz	Philanthropy Europe Association
Breda Bailey (Admin)	DRCD
Fiscal Incentives	
Liam Lynch (Facilitator)	KPMG
Patrick Brennan	Department of Finance
Oonagh Breen	Sutherland School of Law, UCD
Jackie Harrison	Director of Philanthropy CFI
John Gallagher	The Wheel
Niall O'Sullivan	My Legacy
Faye Walsh Drouillard	Wake Up Capital
Hannah Surmatz	Philanthropy Europe Association
Breda Bailey (Admin)	DRCD

Name	Organisation
Data	
Denis O'Connor (Facilitator)	2into3
Richard Gavin	DRCD
Shane Doyle	State Street
Patrick Sweeney	The Community Foundation for Ireland
Niall O'Sullivan	My Legacy
Madeleine Delaney	Charities Regulator
John Healy	Genio
Laure Garcia (Admin)	DRCD
Stimulating Philanthropy including new initiatives	
Éilis Murray (Facilitator)	Philanthropy Ireland
Padraic Fingleton	ILDN
Stephanie Walsh	Rethink Ireland
Jackie Harrison	Community Foundation for Ireland
Liz Roche	Vodafone
Ellie O'Donnell	My Legacy
Barry Vaughan	Department of An Taoiseach
Sean McKeown	Kilkenny CoCo
Ben Richardson (Admin)	DRCD
Capacity Building/Education/Training	
Liz Roche (Facilitator)	Vodafone
Ellie O'Donnell	My Legacy
Beth Breeze	Centre for Philanthropy, University of Kent
Áine Myler	Charities Institute Ireland
Hugh O'Reilly	The Wheel
Padraic Fingleton	DLDC
Pavithra Ramesh	Philanthropy Ireland
DRCD	CSP side
Martin O'Sullivan	Arts Council
Ben Richardson (Admin)	DRCD

Appendix 5:

Summary of the Indecon Report

Executive Summary

Introduction and Background

Indecon was appointed by the Department of Rural and Community Development (DRCD) to conduct an independent overview examination of the landscape of philanthropic giving in Ireland. The background to this research is that the existence of a vibrant, thriving philanthropic community is an important element of civic society. The objectives of the research are to inter alia provide an overarching landscape review including an analysis and baseline of the sector, identifying gaps in data and knowledge, considering the role and scope of philanthropy and the regulatory and governance implications. The project also outlines potential opportunities and comments on a vision for philanthropy and potential key objectives. Indecon understands that, following completion of this report, the Department will prepare a National Philanthropy Policy for Government approval.

Baseline and Definition

Recommendation of Appropriate Definition

Indecon believes that a focused definition should be considered which would establish philanthropy as strategic giving aimed at sustainable improvement or change. Indecon's research and consultations indicated that philanthropic giving is strategic and planned. Indecon recommends the following definition of philanthropy for consideration by policymakers and other stakeholders as presented in the box below. In this context, sustainable impacts refer to actions that have a long-term cumulative or lasting impact. This contrasts with measures that only have short-term or immediate impacts which are not sustained.

Recommended Baseline Definition of Philanthropy

Philanthropy should be defined as strategic giving for public good aimed at sustainable improvement to promote the welfare of others.

Source: Indecon

Types of Donations and Entities Included in Definition

There are many different types of donations included in philanthropy, such as large and small financial donations as well as benefit-in-kind. There is also a range of entities involved in the act of philanthropic giving. These include private foundations, corporate bodies, philanthropic intermediary organisations and other legal entities. Philanthropic intermediary bodies engage in managing the raising and/or spending of donations. Donations from foundations and corporations as well as from the public should be considered within the definition of philanthropy, provided they represent strategic giving.

Scale and Scope of Philanthropic Giving

In examining the overall scale and scope of philanthropic giving in Ireland, we note that there is no single measure that precisely captures the extent of philanthropic giving. To understand the context and the scale of philanthropic giving, it is important to note that philanthropic giving is a subset of overall charitable giving. The overall level of charitable giving in Ireland, which includes philanthropic giving as well as more ad hoc contributions, is estimated to be around €1.2bn annually. While in the past the terms philanthropy and charity have often been used to refer to any charitable giving, Indecon believes it is important to be clear about the distinction between charitable donations and this is reflected in our proposed definition of philanthropic donations.

What is more relevant to this study is the levels of philanthropic giving, which as noted, is a subset of total charitable giving. Indecon's research shows that annual philanthropic giving to organisations that are registered charities amounted to €108m over the period 2017-2018.

A different aspect of understanding the scale of philanthropic giving is how much of it was provided by international philanthropic organisations. Indecon notes there has been a decline in annual levels of philanthropic giving by international philanthropists of approximately €65m over the period 2014-2019. How to address the scale of this decline is an important issue consideration for the proposed National Philanthropy Policy. Potential responses, as noted later in this report, should include consideration of fiscal changes, measures to highlight the benefits of philanthropy, building of philanthropic fundraising skills in beneficiary organisations and increased collaborative approaches with Government.

Motivations of Philanthropists and What Encourages Their Giving

Research on the motivation of philanthropists and what encourages their giving has identified a range of personal, societal and other factors. The new evidence collated for this project suggests one common motivation is the desire to help and to do so in an effective way. Motivations include care for a particular cause. Trust in the organisation receiving funding is also an important motivator, highlighting the role of information and regulation in measures to encourage philanthropic giving. Availability of well managed philanthropic intermediaries and information and advice on how to make a sustainable impact are also significant. In addition, taxation and financial incentives have an impact on encouraging philanthropists to give. These factors are important in designing a national policy aimed at increasing the level of philanthropic giving.

Major Beneficiaries of Philanthropy in Ireland

Non-profit organisations play an important role in Ireland's social and economic life and receive part of their funding from philanthropic sources. Indecon's survey research confirms that organisations aiming to advance education are major beneficiaries of philanthropy. Organisations advancing community welfare are also major beneficiaries of philanthropic giving.

Gaps in Data and Knowledge

Available Sources of Data and Gaps in Current Knowledge

There was limited research and information available in an integrated manner on the philanthropic sector in Ireland prior to this review. Indecon has, however, identified a range of existing sources that provide very useful data or knowledge relevant to philanthropy. Despite the value of existing sources of data, there are several gaps in published information on philanthropy in Ireland. Indecon's assessment of the main gaps are outlined below:

- Gap 1: Lack of Up-To-Date Comprehensive Data on Overall Scale of Philanthropic Giving
- Gap 2: Gaps in Data on Importance of Philanthropic Giving to Different Organisations
- Gap 3: Data Gaps on Type and Source of Philanthropic Income
- Gap 4: Lack of Data on Bequests
- Gap 5: Gaps in Financial Information on Income and Expenditures of Non-profit Organisations
- Gap 6: Lack of Consistent Data on Corporate Giving
- Gap 7: Gaps in Data on Motivations
- Gap 8: Data Gaps on Outcomes/Impacts
- Gap 9: Gaps in Internationally Comparable Data

Recommendations to Establish Accurate Data Baseline

Indecon has outlined recommendations to establish an accurate data baseline. This will require consultation by the Department with other organisations and it would be unrealistic to assume it will be possible to address all those issues in the short term. However, the implementation of a data management plan would be important.

Recommendations to Establish an Accurate Data Baseline	
Recommendation	Issue
Recommendation 1	Investigate the feasibility of undertaking an annual survey of the scale of Philanthropic Giving
Recommendation 2	Publish data on Bequests to inform understanding of the significance of this source of philanthropic giving
Recommendation 3	Consider Mandatory Application of SORP for Larger Charities
Recommendation 4	Develop regular Survey of Largest Indigenous Corporates
Recommendation 5	Develop regular Surveys of Motivations of Philanthropists and role that Philanthropy plays
Source: Indecon	

Role and Scope of Philanthropy, Regulatory and Governance Implications

Role that Philanthropy Plays and Value to Irish Society

Indecon's new survey research has illustrated a range of ways in which philanthropic giving benefits Irish society. Stakeholders consulted by Indecon indicated that philanthropy has a significant societal benefit. This includes the provision of additional resources and there is recognition of the significance of innovative solutions and the enhancement of capacity. Philanthropic giving has also enhanced capacity in beneficiary organisations and has increased the cost-effectiveness of resources allocated to philanthropic purposes. This latter impact has arisen from targeted planning by major philanthropic organisations and by developing the type of information which is required by funders.

Regulatory and Fiscal Framework

There are differences in the regulatory and fiscal framework for philanthropy between countries and there is no single example of best practice for all aspects of the regulatory and fiscal framework.

One of the aspects of the regulatory and fiscal framework is government support for philanthropic endeavour through providing tax and other incentives. The OECD has indicated that there is no single accepted rationale for the preferential tax treatment of philanthropy. This is a complex area and there is a need for equity in the fiscal system and clarity on the complementary role between philanthropic activities and the public sector. Indecon also believes it is critical that any tax incentives are used effectively and avoid deadweight. The OECD sets out arguments for and against preferential tax treatment, which are summarised in the next table. An alternative or complementary measure to fiscal incentives is the provision of government funding.

Rationale for Preferential Tax Treatment of Philanthropy	
Arguments in Favour	Arguments Against
<p>Under provision of Public Good</p> <p>This arises where Government is unable to provide public services at an optimal level, providing a rationale for philanthropic bodies to do so.</p> <p>Positive externalities</p> <p>Any good which provides positive externalities may be underprovided in a free market, and therefore could be incentivised by, or provided by, the State.</p>	<p>Cost to exchequer</p> <p>Tax concessions have a cost, reducing Government revenue and shifting the tax burden to other taxpayers.</p> <p>Gives power to wealthy donors</p> <p>Gives high-income donors a disproportionate say on which causes to support (e.g., favouring Higher Education and culture over broader social welfare).</p>
Source: OECD (2020), "Taxation and Philanthropy"	

Aspects of International Policy of Possible Benefit to Development of Philanthropy

There are aspects of international policy relevant to the development of philanthropy in Ireland. These include the need to develop a clear and agreed definition of philanthropy and the value of a national policy. The research completed for this study, and the preparation of the proposed National Philanthropy Policy, are part of the measures designed to benefit the development of philanthropy.

Potential Opportunities for Collaboration between Government and Philanthropic Sector

Indecon's assessment suggests there is strong merit in increasing collaboration between Government and the philanthropic sector. An important issue for collaboration is how government departments and agencies and philanthropic organisations coordinate their activities in achieving social goals. This is particularly relevant in Ireland given the extensive role the State plays in tackling social problems and the role non-profit organisations play as a delivery mechanism for social interventions.

Potential Interaction and Connectivity with other Government Policies

Ensuring a close link between the proposed National Philanthropic Policy and those of Government policies will be important. While there are many Government policies that have a direct connection with philanthropy, there are also potential interactions with a broader range of other policies that have implications for philanthropy. These include areas of policy within DRCD but it should be emphasised that interactions and connectivity with policies implemented by other government departments are of equal or potentially of greater importance. National policy should therefore encompass a whole of government approach.

In considering the potential interactions and connectivity with other government policies, the learnings from the experience of the partnership-based approach between The Atlantic Philanthropies should be noted. These include the importance of philanthropy in developing innovative policies which could potentially be embedded in mainstream programmes. The evidence also highlight the numerous sectoral areas which are supported by philanthropy in different ways, for example, in the higher education and research areas. With appropriate planning, philanthropy and governments working together can lead to long term positive impacts.

Commentary

Shared Vision for Philanthropy

Indecon's view is that the development of a vision for philanthropy should be based on clarity of the definition of philanthropy and it is hoped the proposed recommendations in this report will be of assistance with this. The shared vision should be built on a clear understanding of the value of philanthropic giving to society. There is also merit in the vision being developed in conjunction with the sector based on agreed objectives. In this context, we believe the approach to developing the National Social Enterprise Policy is a useful precedent whereby the strategy was based around agreed objectives. In developing a shared vision for philanthropy, Indecon recommends an ongoing programme to promote understanding between the philanthropic community and the Government to facilitate the realisation of the potential of philanthropy. A possible vision for philanthropy could be of a society where the role of strategic giving is recognised and facilitated so that peoples' lives are improved.¹

Recommendations on Potential Key Objectives

Indecon recommends that a key objective for consideration is the goal of significantly raising the quantum of philanthropic donations which are invested for public benefit. This would require building awareness of the value of philanthropic giving and strengthening capacity in beneficiary organisations. There is also a need to ensure alignment with wider policy objectives. Final agreement on what the objectives should be and the level of ambition of the strategy are policy matters. However, the table below sets out potential objectives of a philanthropy policy.

Recommendations on Potential Objectives of a Philanthropy Policy	
Objective	Rationale
1. Build awareness of value of philanthropic giving	Increasing awareness of the value of philanthropic giving would be important in influencing the overall environment and cultural context.
2. Significant increase in the scale of philanthropic giving to levels in comparator countries	An important objective of the new philanthropy policy will be to set an overall ambition for the scale of philanthropic giving. Setting a precise recommendation for the levels of increased philanthropy will require improved data on the baseline and an agreement by the Government on priorities. Indecon believes that the short-term/long-term targets set should be set when there is improved data and agreed priorities.

1 Indecon notes for comparative purposes that a shared vision was set for volunteering in Ireland's DRCD National Volunteering Strategy. This indicated that "Our vision is of a society where volunteering is promoted, valued, facilitated and supported so that people can contribute to developing and maintaining vibrant, inclusive and sustainable communities."

<p>3. Strengthen capacity in organisations that would benefit from philanthropy to enable an increase in the number of non-profits obtaining significant philanthropic revenues</p>	<p>Only 129 non-profits on The Charities Regulator Public Register of Charities received philanthropic funding of over €100,000 in 2018, with seven organisations accounting for over half of all such giving. The policy should have the objective of also broadening the base of non-profits that benefit from such funding, for example by supporting greater upskilling.</p>
<p>4. Ensure alignment of philanthropic policy with wider policy objectives</p>	<p>To maximise the effectiveness and impact of philanthropic giving, there is a need for a close alignment with wider Government policy.</p>

Comment on How Philanthropic Giving Can Be Encouraged

Indecon has identified five areas for consideration as to how philanthropic giving can be encouraged to meet the objectives as set out above. These are summarised below. The areas identified represent the inputs to a roadmap to assist in the development of a national policy to enhance the contribution of philanthropy in Ireland. These comments are influenced by the research on the motivation of philanthropists, by international experience and by our analysis of existing gaps in knowledge.²

Ways to Promote Philanthropic Giving

1. Increase engagement with Philanthropists and Beneficiaries.
2. Develop Incentives to Promote Philanthropic Giving by Individuals and Corporates.
3. Invest in skills training in Philanthropic Fundraising in the Non-Profit Sector.
4. Implement a Strategic Approach across Government involving increased co-operation with the Philanthropy Sector. This should be based on a long-term perspective with engagement at both a policy and a project level.
5. Develop a Philanthropic Data Plan.

Conclusion

Indecon believes the research presented in this report will assist in the development of a new National Philanthropic Policy for Ireland. The decision by the Department to commission this research reflects the commitment to the development of a supportive environment. The independence of the research is important in ensuring evidence-based policy development. Indecon acknowledges with thanks the valuable inputs and the level of engagement that we have received during this important project. Acknowledgements are listed in Annex 1.

² It is relevant here to highlight the June 2021 announcement by an Irish-led international consortium of a new EU-funded project to establish a National Competence Centre for Social Innovation in Ireland. The aim of the project is to facilitate an international, cross-sectoral network of stakeholders and promoters who will provide support for social innovations in each country. The project has been granted €650,000 from the EU, as well as at least €60,000 by DRC towards budgetary costs - <https://www.gov.ie/en/press-release/a5fbf-minister-obrien-welcomes-announcement-of-eu-funded-project-to-establish-a-national-competence-centre-for-social-innovation-in-ireland/>.

Appendix 6:

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Appendix 7:

Views of Philanthropists on Motivations for Philanthropists

Table 0.1: Views of Philanthropists on Motivations for Philanthropists

	Very strong motivator	Moderate motivator	Minor motivator	Not a motivator
Care about the cause	80.0%	20.0%	0.0%	0.0%
Believe they can make a difference	60.0%	40.0%	0.0%	0.0%
Believe we all need to help solve social problems	60.0%	20.0%	20.0%	0.0%
Trust the organisation(s) they donate to	55.6%	44.4%	0.0%	0.0%
Want to help people less fortunate than them	50.0%	30.0%	20.0%	0.0%
2023Want to set an example for others	33.3%	11.1%	33.3%	22.2%
Want to 'pay back' into society	30.0%	40.0%	10.0%	20.0%
Because people ask them to	20.0%	20.0%	40.0%	20.0%
Makes them feel good	0.0%	70.0%	30.0%	0.0%
Helps them become a better person	0.0%	20.0%	60.0%	20.0%
Because society expects this behaviour from them	0.0%	20.0%	50.0%	30.0%
Because everyone in their family/business donates	0.0%	20.0%	30.0%	50.0%
Because their religion encourages giving	0.0%	10.0%	20.0%	70.0%

Source: Indecon analysis of survey of philanthropists and philanthropic advisors (2020)
Note: Due to rounding some percentages may not add to 100%

