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Philanthropic Giving in Ireland: a Scoping Project

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Abstract

For a developed country, with a reputation for generosity towards the needy, Ireland has a very limited profile in structured, persistent philanthropic giving. At €120m, institutional philanthropic giving (as defined) represents a tiny proportion of Ireland's €11bn turnover in the non-profit sector. Philanthropists need evidence of need and potential impact if their donations are to be well informed; the public needs to witness and approve of the effects of philanthropy if philanthropy is to be recognised as creating social goods; policymakers need tangible evidence to support decision-making including tax regulation.

Recognising the growing coalition of interest in measuring philanthropy and the lack of any Irish equivalent to the annual surveys produced overseas, this paper sets out to close the knowledge gap by identifying the factors necessary to make Irish philanthropy more transparent and better understood.

Supported by Benefacts, a leading non-profit research body in Ireland, the researchers aim to conduct a multi-annual research project 2018–21 to set out for the first time an agreed definition of 'philanthropy' in the Irish context and to provide a comparative basis for the study of Irish philanthropy by third party researchers. This paper is the first step towards facilitating valid international philanthropic comparisons between Ireland and other similar countries. Identifying the available data sources on, and gaps in knowledge about, philanthropy in Ireland, focusing specifically on gifts and receipts, it assesses the discernible trends in philanthropic giving in Ireland.

Key Words

Philanthropy, Ireland, definition, measurement, regulation

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Introduction – defining philanthropy in the Irish context

Using a broad definition of philanthropy – private action for public good – ERNOP’s *Giving in Europe Report* observes that “the current gaps in the data on philanthropic donations by individuals, corporations, foundations and charity lotteries prevent a convincing and comprehensive story about philanthropy [in Europe]. Instead, the data on philanthropy remain – for the time being – a series of anecdotal evidence” (Hoolwerf and Schuyt 2017, p. 20). The report’s authors call for a shared research agenda that will “determine the definitions of (sources of) philanthropy and the usage of a standardised methodology” (ibid).

The Irish contributors to this 20-country survey reached a similar conclusion in relation to Ireland (Gallo and Donnelly-Cox 2017). Notwithstanding growing interest in the topic, and renewed research focus on the ‘philanthropic infrastructure’ of the country, systematic data on philanthropic giving in Ireland remains limited. In the words of Gallo and Donnelly-Cox, “the research...that does emerge on giving in Ireland tends to be from various private sources, in ad hoc studies and lacks the potential for long-term comparability or reliability” (p. 141).

Several existing studies examine the Irish non-profit sector as a whole (Donoghue et al. 2006, Quinn 2012, Quinn 2018). Others focus on a moment in time such as the financial crisis (McKinsey & Company 2009). Recently, more detailed studies of non-profits’ income have provided a snapshot in time of charities’ fundraising or the income sources of a survey sample (Indecon 2018 and 2into3 2018, respectively). Still more examine a particular aspect of philanthropy such as individual donors (Amárach Research 2017) or giving circles (Eikenberry and Breeze 2015). The Community Foundation for Ireland provides detailed estimates of bequests by individuals and families (O’Leary 2018).

The upshot of this situation is that not only is there is little or no persistent data about philanthropic giving by individuals (living or dead), corporations, foundations and charity lotteries in Ireland, but that there is no evidence that there is a ready consensus that this set of sources - as promulgated by ERNOP - forms the basis for a definition of philanthropy in Ireland.

How then is or should philanthropy be defined – generally or more specifically in an Irish context? It is not enough to say that philanthropy is what philanthropists do, including especially philanthropic institutions. For example, does philanthropy encompass giving by all individuals, no matter how small or large the gift, and regardless of whether such giving is once-off or persistent, declared for tax relief or silent? Similarly, should a distinction be drawn between different kinds of voluntary giving and if so, can one draw a material and measurable line between acts of ‘philanthropic’ giving on the one hand and those of ‘charitable’ giving on the other?

If there is a distinction to be made, where and how is this to be established in a way that is credible both in the Irish and international contexts? Will we arrive at a definition of Irish philanthropy that includes the gift of time (volunteering) and other gifts in kind? Where do gifts from non-resident individuals and institutions, including overseas philanthropic foundations, sit in the definitional matrix? Does corporate giving include everything from commercial sponsorship to the grant-making work of corporate foundations and are these separate forms of giving each equally philanthropic? Where should we locate religious foundations in this model?

These many first order questions must be answered before looking for evidence of the scale, purposes and impact of philanthropic giving in Ireland, and indeed creating a framework for acquiring the evidence in the first instance. Part 2 of this paper looks at the theoretical framework which has developed around the concept of philanthropy in an effort to better understand the points of tension and conflict when it comes to drawing definitional boundaries. As Daly has noted, “philanthropy” has a number of different recognized uses and remains an ‘essentially contested concept’ (2012, p. 541). In developing a theoretical construct, we remain mindful of the reality that any definition of philanthropy must be informed by and remain relevant to the needs of philanthropy practitioners. To this end, we adopt Daly’s insight that a definition should be “contestable but not confused” (p. 553). Part 3 of this paper sets out to map the Irish evidential sources of giving against the theoretical norms found in other European jurisdictions. In this vein, we identify the available data sources on, and gaps in knowledge about, philanthropic gifts and receipts. Part 3 also seeks to discern trends in philanthropic giving in Ireland concerning: a) geographic source

(Ireland and overseas); b) institutional profile; c) scale and type of gifts; d) fiscal and other incentives for philanthropic giving; e) trends, targets and profile of gifts; and f) the approach of practitioners to reflection on impacts/other kinds of evaluation. The paper concludes in Part 4 by mapping out the proposed next steps in this phased research project.

1. Sources of a theoretical framework

“Clear thinking about philanthropy requires us to define it—to specify the boundaries between motives, means, and objectives that are truly philanthropic and those that are not. Any proper definition must pay attention to how the term ‘philanthropy’ has been applied in practice, and yet, description alone cannot suffice” (Miller 2006, p. 51).

A number of recent comparative studies provide evidence of the approach to defining philanthropic giving in the context of varying cultural norms and regulatory environments for philanthropy internationally. There are practical differences in these separate efforts. The 2018 Global Philanthropy Environment Index (‘GPEI’) comprises the world’s largest and most comprehensive effort to document the state of global philanthropy and the factors that enhance or inhibit its success. It identifies the incentives and barriers to philanthropy in 79 economies, producing 79 individual reports on countries and economies and a further 11 regional reports. The index was previously the product of the Hudson Institute, which for many years produced the annual Index of Philanthropic Freedom; its first report in this area appeared in 2006 with the last report in 2017 before the project transferred to the Indiana University Lilly Family School of Philanthropy in that year. In its methodology, GPEI adopts a broad definition of philanthropy based upon Payton and Moody’s concept of “voluntary action for the public good” (Payton and Moody 2008, p. 36). The term philanthropy in this context embodies and promotes positive values. It encompasses both less-regulated forms of organized philanthropy as well as philanthropic activities that occur in more informal settings such as the giving of money, but also goods, skills, services and time for public benefit (Index of Philanthropic Freedom 2017). According to Payton and Moody, “Humans use philanthropic action to relieve suffering or meet

other pressing needs, to improve the quality of life or civic capacity in our communities, to advocate for or express ideas or values or identities, to experiment with new ideas for social change as well as to preserve traditions in the face of impending change” (2008, p. 36).

A narrower definition of philanthropy is utilised in the *Palgrave Handbook of Global Philanthropy* (Wiepking and Handy 2015). This reference guide to giving in twenty six countries (including Ireland)¹ leaves it to the authors in each case to define philanthropy in their local context, while drawing on a qualified version of a 2011 Dutch definition of philanthropy which analyses philanthropic giving through the prism of financial donations.² Wiepking and Handy, the editors of the *Palgrave Handbook*, focus on this final financial element of philanthropy, eschewing consideration of services and activities in favour of defining and better understanding for the purpose of their work:

“philanthropic donations [which] are the voluntary financial donations provided to nonprofit organizations by private actors including individuals, for-profit organizations as well as other nonprofit organizations, such as churches and foundations” (p. 4).

Through this particular lens, alongside France and Germany, Ireland is characterized by high government welfare spending and a large, active nonprofit sector (Wiepking and Handy 2015, p. 11 & Breen and Carroll 2015, p. 153). This is a ‘corporatist’ state-society relationship under Salamon and Anheier’s influential typology (1998, p. 228).

Moving closer to home, the European Research Network on Philanthropy (ERNOP) *Giving in Europe* transnational survey provides evidence of philanthropic giving in 20 European countries, using a framework that, like the *Palgrave Handbook on Global*

¹ See Oonagh B. Breen and James Carroll, “Giving in Ireland: A Nation of Givers in a Largely Unregulated Arena” in Pamala Wiepking and Femida Handy, (eds.), *The Palgrave Handbook of Global Philanthropy* (Palgrave, 2015) at 190 – 210.

² See Schuyt, T.N.M., Gouwenberg, B., & Bekkers, R., *Geven in Nederland 2011. Giften, Legaten, Sponsoring en vrijwilligerswerk* (2011, Amsterdam, The Netherlands: Reed Business).

Philanthropy, focuses on financial transfers in so far as it measures giving by households, bequests, foundations, corporations and charity lotteries (Hoolwerf and Schuyt 2017). So, whereas in Ireland the survey finds that there is “little representative data available for the majority of philanthropy sources and/or few lower bound estimates available for the remaining philanthropy sources,” in at least eleven other countries surveyed there is representative (or some representative) data available for most sources of philanthropy (p. 17), and in each of these cases there is a discussion of how philanthropy is defined on those places, and what are the sources of evidence for it. The authors of the Irish contribution to Giving in Europe acknowledge the lack of, and appetite for such comprehensive data on philanthropy in Ireland (Gallo and Donnelly-Cox 2017).

The paucity of Irish data on philanthropy is a widely acknowledged fact in Ireland. While the Irish Government’s Department of Rural and Community Development is currently embarking upon the development of a philanthropy policy (Statement of Strategy 2017, p. 21), recent work commissioned by the Community Foundation for Ireland points to the fact that “there has not been a statement of government policy on the not-for-profit sector since the then Minister Hogan launched the report of the Forum on Philanthropy and Fundraising in July 2012 . . . and there has been no policy initiative adopted by government in relation to the sector since the measures introduced in the 2013 Finance Act” (O’Leary 2018, p. 31). The aforementioned government-sponsored Forum on Philanthropy and Fundraising identified the need for more data on philanthropic giving as far back as 2012. Among its recommendations in Proposal 6 of its report was the idea that government should support initiatives to develop and disseminate reliable data relating to charities and philanthropies (p. 17). The report concludes its Executive Summary by setting out its vision for the Forum for the period up to 2016, which includes the idea that “The fields of philanthropy and fundraising will be characterised by readily accessible and good quality information and research, which enable progress and developments within the field to be tracked and understood over time, including appropriate international comparisons” (p. 6).

It is interesting to note that this Forum on Philanthropy report opens with its own unchallenged definition of philanthropy which the report attributes to Philanthropy

Ireland. It defines philanthropy not by reference to the nature of the activity but rather by reference to the motivation for the action: “*Philanthropy is a particular kind of charitable giving. It is focused on the root causes of problems and making a sustainable improvement, as distinct from contributing to immediate relief*” (p. 2). This issue, however, is not discussed within the body of the report and there is no further unpacking of the concept of philanthropy or the rationale for its definition in this manner.

The concept of philanthropy as a meta-tool which allows greater finesse in tackling the root causes of a social problem, perhaps through the adoption of a more strategic or longer-term approach or by way of a greater scaled donation of money, is sometimes contrasted with the concept of charitable relief. The latter is sometimes represented as a blunter tool for the ad hoc relief of the *symptoms* of society’s problems, being more concerned with alleviating poverty than necessarily ‘preventing’ its occurrence in the first instance. According to Sulek, one of the earliest recorded instances of the use of the word ‘philanthropy’ in French, found in Diderot’s summary of the philosophy of Leibniz, describes philanthropy as the ‘charity of the wise’ [charité du sage] (2010, p. 196). This notion of the higher status of philanthropy as a form of more disciplined or thoughtful giving when compared to its more unruly or indiscriminate cousin, charity, was evident throughout the nineteenth century and into the twentieth century in the United States.

Much has been written about the move away from ‘Christian charity’ towards ‘scientific giving.’³ The latter was perceived as more sophisticated than mere charitable benevolence with many of the leading American philanthropists active at the turn of the century, including Andrew Carnegie, John D. Rockefeller, and Russell Sage, turning their backs on ‘the scourge of indiscriminate giving’⁴ represented by charity in favour of more precise yet nuanced philanthropic giving on the basis that,

³ See, for instance, Judith Sealander (2003), “Curing evils at their source: The arrival of scientific giving” in L. J. Friedman & M. D. McGarvie (eds.) *Charity, philanthropy, and civility in American history*, Cambridge University Press, Cambridge UK, 217--240.

⁴ See Robert de Forest, ‘What is Charity Organization?’ (1891) 1(1) *Charities Review* at 2; see also Andrew Carnegie, ‘The Gospel of Wealth’ *The North American Review* Vol. 148, No. 391 (June 1889), at

“Philanthropy would address root causes, whereas charitable giving preoccupied itself with palliatives. Philanthropy would be governed by rational analysis and the sober calculus of the laboratory and boardroom, whereas most charitable giving was prompted by sentimental impulses, and was even, at heart, a selfish endeavor. Transcending charity’s limitations—and eschewing its enticements—became a mark of maturity, the badge of the seasoned, selfless giver. At their most aggressive, philanthropists engaged in a sort of supersessionist crusade; by extirpating the underlying causes of social ills, they would do away with the need for charity in the first place” (Soskis 2014).

This antithetical relationship of defining philanthropy as something certainly other than charity is not limited to the steel and oil barons of the past. While Carnegie bemoaned the wasteful and ineffective nature of charitable giving as far back as 1898,⁵ such sentiments sit equally well with his modern day counterparts. As Soskis notes, the President of the Carnegie Corporation echoed the creed of his founder at the award of the Carnegie Medal of Philanthropy in 2009, proclaiming “Philanthropy is not charity . . . Philanthropy works to do away with the causes that necessitate charity.”⁶ Similarly, the President of the Ford Foundation has commented on the need to fashion a ‘new gospel of wealth’ for the twenty first century. Writing in 2015, Darren Walker drew on Carnegie’s 1889 work on the Gospel of Wealth, stating,

To borrow a phrase from Carnegie’s ‘Gospel’ itself, we might recognize ‘the changed conditions of this age,’ and adopt “modes of expressing this spirit suitable to the changed conditions under which we live.” We might disentangle the web of conditions that make philanthropy both possible and necessary. If we’re being honest, we might acknowledge that we are crashing

653-664 and his aversion to “indiscriminate charity.”

⁵ See Carnegie, above, at 662 (noting “Of every thousand dollars spent in so called charity to-day, it is probable that \$950 is unwisely spent”).

⁶ See Soskis 2014, p. 4.

into the limits of what we can do with a 19th-century interpretation of philanthropy's founding doctrine.

Not all academics take a separatist approach to the concept of philanthropy. Lester Salamon in his 1992 work took a broader approach which saw him sweep charitable donations into his philanthropic drawer. According to Salamon, philanthropy consists of the 'private giving of time or valuables (money, security, property) for public purposes' (1992, p. 10). This definition has found broad acceptance in many regions.⁷ It focuses on acts of traditional voluntarism and financial giving and is seen as synonymous with charitable giving. As noted by Sulek, one of the primary alternatives to Salamon's definition within the field of philanthropic studies is that of Robert Payton, adopting the broader "voluntary action for the public good" (cited in Sulek 2010, p. 202).⁸ This latter definition is seen as more encompassing than Salamon's private giving approach and allows space for philanthropists to ask the more philosophical question of 'why do we exist' as opposed to the more utilitarian question of 'what do we do?' (Payton and Moody 2008, p. 4). Sitting somewhere between the Salamon definition and that of Payton lies the work of Jon Van Til which defines contemporary philanthropy as:

"the voluntary giving and receiving of time and money aimed (however imperfectly) toward the needs of charity and the interests of all in a better quality of life" (1990, p. 34).

Van Til cites Brian O'Connell who believes philanthropy "helps us to discover new frontiers of knowledge; to support and encourage excellence; to enable people to exercise their potential; to relieve human misery; to preserve and enhance democratic government and institutions; to make communities better places to live;

⁷ See Liu, Baocheng; Zhang, Mengsha "Philanthropy in China" *Journal of International Business Ethics*; Marietta Vol. 9, Iss. 1/2, (2016): 58-71; Salamon, L.M. & Anheier, H.K., In search of the non-profit sector. I: The question of definitions, *Voluntas* (1992) 3: 125; Helmut Anheier and Diana Leat, *Creative Philanthropy: Toward a New Philanthropy for the Twenty-First Century* (Routledge: London, 2006); Payton and Moody, *Understanding Philanthropy* (Indiana University Press: 2008), at 33.

⁸ See Robert Payton, *Philanthropy: Voluntary action for the public good*. (New York: American Council on Education/Macmillan, 1988)

to nourish the spirit; to create tolerance, understanding, and peace among people; and to remember the dead" (1990, pp. 25-26). Van Til also points out through Michael Katz's *In the Shadow of the Poorhouse* that philanthropy can be misguided, ineffective and deceptive in its application.⁹

The contestability of the concept of philanthropy, particularly at the margins is clearly demonstrated by the foregoing theorists. As we move to develop an Irish framework for capturing and measuring philanthropic activity, some decisions must be taken as to how philanthropy in an Irish sense should be more appropriately defined. Should we follow the Salomon approach and count all private charitable giving as synonymous with philanthropic giving? Should we pursue the Philanthropy Ireland definition that, at least on paper, disaggregates philanthropic activity from charitable activity? Should we focus on the Payton model which counts time given or time volunteered as highly as it does money? In the broader interests of comparability, should we adopt an existing model such as the GPEI or ERNOP research frameworks and seek to gather Irish data on giving so as to fill in existing information lacunae? Alternatively, are there legitimate grounds for further adapting an existing model to take account of Ireland's common law regime, which differs greatly to that experienced by our civil law neighbours, who comprise 18 of the 20 surveyed countries in ERNOP's Giving in Europe project? These are questions which the next phase of this research will strive to answer in an Irish context.

2. Building a robust data model – methodological approach and sources of evidence for giving in Ireland

To give away money is an easy matter and in any man's power. But to decide to whom to give it and how large and when, and for what purpose and how, is neither in every man's power nor an easy matter." (Aristotle)

⁹ See Michael Katz, *In the Shadow of the Poorhouse: The Social History of Welfare in America* (New York: Basic Books, 1986) at 89.

The approach to discussing philanthropy in the Irish context can start with evidence of what others, especially our neighbours, mean by philanthropy, and where they look for evidence of it. By learning from the experiences of other jurisdictions, we can begin to consider whether similar data is available in Ireland. Engaging with stakeholders – donors, including philanthropic organisations and membership organisations; philanthropy intermediaries and wealth advisors; public regulators and policy-makers; fund-raising nonprofits; subject matter experts – with the purpose of reaching a consensus on definition is also an important step in this research process.

Whereas various authors have availed of public information drawing on (for example) evidence of tax foregone (O’Leary 2018, Breen & Carroll 2015) and on the Register of Charities (Quinn/INKEEx 2012, Quinn/Benefacts 2018, INDECON 2018), a number of studies (Donoghue et al 2006, Zinto3 2018) have relied on survey evidence with all of the risks of inconsistency that these entail. Still more examine a particular aspect of philanthropy such as individual donors (Amárach 2019) or giving circles (Eikenberry and Breeze 2015).

Methodological Approach

The Benefacts Project will consult relevant stakeholders to validate our research and ensure its utility for the widest possible range of applications. The stakeholder groups, as listed above, are varied. These consultations will take the form of unstructured interviews and discussions (individual and collective), alongside a structured questionnaire.

Our methodological approach will be to use survey data only as a supplement to the primary evidence available from a number of sources – some emergent, others new (and as yet untested), and to use recognised international taxonomies and standards – modified for the Irish context if necessary – as the basis for our evidence-gathering work. This methodology has five features:

1) Classification of nonprofit organisations by type

Following Salomon and Anheier’s classification of nonprofit sectors and sub-sectors (1999, pp. 467-468), we will use this internationally-used typology for describing the sectoral targets of philanthropic giving to Irish charities and nonprofits. Thus, we will

look for evidence of philanthropy at both ends of the supply chain— from donor right through to recipient.

2) Classification of philanthropic foundations by type

As a common law country, Ireland does not have a recognised legal structure equivalent to the civil law philanthropic foundation (Breen 2014). Bearing this in mind, we will consult further on the descriptive taxonomy of philanthropic organisation types developed by Candid/the Foundation Center and published in Benefacts 2018 Third Sector Analysis report.

3) Use of public data on reported philanthropic receipts

Benefacts digitises and analyses all reported income of Irish nonprofits (including charities) whose financial statements are public documents in Ireland.¹⁰ Although the long-awaited Charity Accounting and Reporting Regulations, which will set the required common standard for charity reporting, have yet to be promulgated, the financial statements of incorporated non-profits are nonetheless an important source of evidence for income receipts from all sources.

4) Use of Irish public data on reported philanthropic expenditures

Where a number of philanthropic charities have published information about the targets of their giving (see, for example, the annual reports of the Community Foundation for Ireland and the legacy website of the Atlantic Foundation which provides a database describing all reported grants in Ireland),¹¹ Benefacts has harvested and digitised this information using the same approach described above.

5) Use of public data from international sources on reported philanthropic expenditures

Candid (formerly the Foundation Center) acquires data on the reported grant-making activities of US-based foundations and corporations, derived from their Internal

¹⁰ This approach is described at https://analysis2019.benefacts.ie/faq/#sectionSources_

¹¹ Available at: <https://www.communityfoundation.ie/governance/annual-reports> and <https://www.atlanticphilanthropies.org/regions/republic-of-ireland>.

Revenue Service returns where there are mandatory disclosures for tax relief purposes.¹² Benefacts acquires this data and stores it alongside other data in its database, associating Irish beneficiaries of funding with nonprofits (including charities) whose data is already stored in the database.

We plan to supplement these existing sources of data, drawing on some additional, under-utilised sources in such a way as to allow for a more comprehensive examination of the evidence for giving in Ireland. Such a research framework could for the first time bring consistency to future analyses of philanthropic giving in Ireland and is one of the main goals of the project. Drawing on the ERNOP research framework for these purposes, we propose to look for new or additional sources of data about money, goods and time given to Irish nonprofits [although for consistency we may not include volunteering, due to the objective difficulty of placing a monetary value on volunteer hours, as described by Hoolwerf and Schuyt (2017, p. 24)].

To this end, our intention is to compile and access new data sources and augment them with additional research, informed by the international literature so as to build a consistent, replicable and internationally comparative framework. The main elements of this framework are summarised below under the ERNOP categories of giving by individuals and families, by corporations and by foundations. The fourth ERNOP category is charity lotteries, which have historically been a significant philanthropic mechanism in Ireland but have effectively been replaced by the National Lottery (Association of Charity Lotteries in the EU 2019). Here we follow ERNOP in not including the National Lottery, as it is neither a private nor independent organisation and thus falls outside the working definition of philanthropy. We remain open, however, to the possibility of further revisiting our classification of national lottery funding as the project progress in light of the development of a National Philanthropic Policy by the Department of Rural and Community Development.¹³

¹² Available via: Foundation Center by Candid. Foundation Data (Online). Available at: <http://foundationcenter.org/gain-knowledge/foundation-data>.

¹³ It is worth noting that the most recent annual report for the National Lottery available on its website dates to financial year end 2014. The 2014 report notes at 6 that “a further €178.9 million or 28.4% of sales was raised for good causes in the 11 months to 29 November 2014.” See

Sources of evidence in Ireland - Giving by individuals and families

Ireland ranks highly on the World Giving Index, ranking 5th amongst 146 countries surveyed in 2018 (Charities Aid Foundation 2018, p. 11). The quality of data around the nature of such giving, however, leaves much to be desired. There is anecdotal evidence that the majority of giving in Ireland is spontaneous (and necessarily ad hoc) rather than planned (O’Leary 2018, p. 8).

Giving by Testate and Intestate Means

As a nation, Irish people are poor at succession planning in general. A Royal London survey in 2017 estimated that seven out of ten people die intestate in Ireland.¹⁴ In 2015, more than €2.4 million in unclaimed money was held in the State’s deposit account from the estates of people who died and left no wills and no known beneficiaries.¹⁵ Ironically, such funds do eventually make their way to good causes with the State ultimately transferring those unclaimed funds to the Dormant Account Funds after an approximate waiting period of 15 years. In 2007, some €4.4m from unclaimed intestate succession was transferred from the state’s hands to the Dormant Accounts Fund for onward distribution to charitable causes.¹⁶ An Irish charity Mylegacy.ie was established in 2006 as an umbrella group of 65 Irish charities working together to encourage legacy gifts for a better future.¹⁷ An Amárach Research study conducted on behalf of MyLegacy in 2016 revealed that only 12% of Irish people plan to leave money to a charity.¹⁸

https://www.lottery.ie/static/c/assets/ctplotteryiecms/pages/about/annual-reports/2014-annual-report_a32ed4da3a3906831e179cddc9790099.pdf .

¹⁴ Royal London’s nationwide research as part of its investigation into the probate process in Ireland was released in September 2018 and based on a survey of 1,000 people.

¹⁵ See Fiona Gartland, “Over €2.4m unclaimed from people who died without wills,” *The Irish Times*, October 7, 2015.

¹⁶ Ibid.

¹⁷ See <http://mylegacy.ie/find-out-more/>.

¹⁸ See <http://mylegacy.ie/dying-family-wills-charity-legacy/>. The research was conducted as part of an omnibus survey by Amárach and was a syndicated survey of 1,000 people, with quotas set on gender, age, social class and region to achieve a sample aligned with national population. The Amárach Research omnibus was completed online, and the research went to field August 15th – 17th 2016.

Even where wills are made, extracting the data on philanthropic bequests in Ireland is far from a seamless process. This problem is not a uniquely Irish one, as ERNOP author Hoolwerf acknowledges, as gathering data on bequests is much more difficult than in inter vivos charitable donations (Hoolwerf and Schuyt 2017, p. 24). Among the 20 countries studied by ERNOP, only Switzerland currently provides an estimate of total charitable bequests (p. 278). The giving behaviour of individuals and families in Ireland, in particular in the form of bequests has been repeatedly measured, analysed and reported on over the years by the Community Foundation for Ireland in a series of reports.¹⁹ The most recent of these - *Legacies for Good: Wealth Transfer and the Potential for Philanthropy in Ireland* (O’Leary 2018) - provides a useful description of one under-utilised source of data, the Charities Regulatory Authority.²⁰

“There is a paucity of firm data on charitable bequests in Ireland. In the first instance, there are no official data. This is somewhat puzzling and represents a gap that, on the face of it, could be easily remedied. Solicitors applying for a Grant of Probate of any will that contains a charitable legacy are required to lodge a simple one-page summary form with the Probate Office setting out the details of all charitable bequests in the will (The information includes the exact wording of the charitable bequest.) These forms are then forwarded to the Charities Regulator on a monthly basis. It would seem to be a fairly straightforward matter for the Charities Regulator to collate the information received in this way and to calculate and publish data in relation to the number and amount of charitable bequests. However, the Regulator does not see it as

¹⁹ The Community Foundation for Ireland was founded in 2000. Its aim is to “connect the generosity of donors with the energy, ideas and time of people in the community.” It is a partial funder of the Benefacts Philanthropy Research Project. Its research includes: *Giving and Gaining: How Entrepreneurs view Philanthropy in Ireland* (2015), *Giving and Gaining Through Philanthropy: A Guide to Family and Personal Giving* (2013), *Realising the Power and Potential of Charitable Bequests in Developing Irish Philanthropy* (2010), All available at: <https://www.communityfoundation.ie/insights/research> (Last accessed 11 June 2019)

²⁰ Established in 2014 under the Charities Act, 2009 the Charities Regulatory Authority in Ireland the Registrar for charities in Ireland and has statutory oversight and enforcement powers when it comes to registered charities.

its function to carry out this task and claims not to have the resources to do so” (O’Leary 2018, p. 23).

In concluding, O’Leary recommends:

“... that data relating to the total number and aggregate value of charitable bequests be published annually as a matter of course, together with an analysis of the size distribution of such bequests and the charities supported. It would also be useful from the point of view of ascertaining and analysing trends over time if data for earlier years were published.

As for the broader process of wealth transfer at death, there is a sizeable volume of data currently being collected by the system which could be better harnessed for policy-making purposes²¹” (p. 32).

The researchers will approach the Charities Regulatory Authority and the Probate Office, through the Courts Service of Ireland, to investigate whether access is possible to this data for the purposes of this project.

Planned Giving Inter Vivos

The reluctance on the part of Irish people to commit to regular giving is also echoed in inter vivos giving habits. Deloitte has estimated that only 15% of all Irish charitable donations are planned and regular (e.g., by way of a percentage of income through direct debit) with the remaining donations being unplanned and spontaneous. By contrast, in the UK, 36% of donors make regular donations.²² In terms of empirical data, the Central Statistics Office (‘CSO’) carries out a five yearly Household Budget Survey (HBS) amongst a random sample of all private households in Ireland. The main reason for this survey is to ensure that the Consumer Price Index (CPI), the official

²¹ This is particularly true of data generated by the probate process and collected by the Probate Office, which includes the so-called Internal Revenue Affidavit (Form CA 24), a form that executors must have completed by their solicitors in order to obtain a Grant of Probate. Potentially, the CA 24 data could be a rich source of insights, not only of interest to the non-for-profit sector but also to a range of other actors in the public policy space (O’Leary 2018, pp. 32-33).

²² See <https://www2.deloitte.com/ie/en/pages/deloitte-private/articles/philanthropy-strategic-giving-family-affair.html>. No source is provided for these statistics, however.

measure of inflation, continues to be based on up-to-date and accurate household expenditure. The CSO asks each household to keep a detailed diary of household expenditure over two full weeks. It also asks for detailed information on all sources of household income and on a range of household facilities. The 2015/16 Household Budget Survey data contains data on weekly household donations to charity. Average weekly household expenditure on charitable donations/subscriptions was €3.75 in 2015.²³ An important caveat with this data is that it is only measured over a period of two weeks, and thus households with a monthly recurring donation have a 50% chance of being uncounted (Breen and Carroll 2015, p. 200). The ERNOP report also advises that to achieve a representative estimate of household giving in most national contexts, high net worth individuals should be oversampled, because they comprise the largest philanthropic donors (Hoolwerf 2017, p. 282).

However, limitations remain until it is possible to obtain details of itemized income from the organizations which receive donations. In fact, 32% of registered Irish charities elected to file abridged accounts in FY 2017, which do not provide details on different income streams (Benefacts 2018, p. 14). A survey, even a government one, is by definition a sample. Along with other considerations, wealthier households tend to understate their wealth in surveys, and individual respondents tend to significantly overestimate their charitable donations when asked in a survey.²⁴ Difficulties also arise in measuring large donations from major Irish donors who are not tax-resident in Ireland (Breen and Carroll 2015, p. 196).

Effecting the Forum on Philanthropy and Fundraising's Recommendation 2 to improve the fiscal infrastructure around charitable donations, the Finance Act 2013 made individual donors, whether self-assessed or pay-as-you-earn taxpayers, eligible for tax relief on eligible donations between €250 and €1 million (Breen and Carroll 2015, p. 192). Charities and other 'approved bodies,' such as educational institutions, are deemed eligible for tax relief on donations based on criteria set by Revenue. Prior to

²³ Available via <https://www.cso.ie/en/releasesandpublications/ep/p-hbs/hbs20152016/>, data found in CSO Statbank

²⁴ See O'Leary 2018 at 11; See also Bekkers R. & Wiepking P., "Accuracy of self-reports on donations to charitable organizations" (2010) 45(6) *Quality & Quantity*, 1369—1383.

2013, the tax relief system was more complex, but tax relief accrued to individual donors. The Finance Act 2013 specified that this tax relief shall be paid to charities, not individual taxpayers. While this effectively increases the value of money donated to charity, its actual impact on donor behaviour is ambiguous at best, with the first initial review of such impact up to December 2018 emerging in a new report by Philanthropy Ireland, released in July 2019. Consistent, regular data collection on individual giving would provide important insight to policymakers and stakeholders on the impact of major regulatory changes such as these.

Sources of evidence in Ireland - Giving by corporations

Despite being a relatively recent phenomenon, corporate philanthropy is now commonplace. It remains difficult to define, however, because it is not precisely analogous to individual giving. We do not attribute the same values of generosity to corporations as we do to individual donors; altruism and profit-seeking are seen as opposites (Gautier and Pache 2015, pp. 344-346). There are numerous 'gray areas' in corporate giving, for example, should 'cause-related marketing' (corporate donations that are simply a percentage of transactions on a particular product) count as philanthropy? Tactics like these are increasingly popular, but difficult to measure and differentiate from 'purer' forms of corporate philanthropy (ibid, p. 348).

On the corporate level, the practice of philanthropy may occur in a number of different ways. Many corporations simply donate money to causes that are intended to bring about social change. These corporations may or may not place their brand on the cause and bask in the credit for the resources offered. This kind of giving often happens without any direct involvement outside of the funds offered.²⁵ Corporations may also be directly involved in philanthropy by partnering closely with a cause, or, in some cases, by bringing the efforts in-house. Some corporations have entire departments dedicated to managing their charitable gifts and philanthropic

²⁵ Such giving equates with the lowest point on Austin's 'collaboration continuum' – see Austin, J. E. "Strategic Collaboration Between Nonprofits and Businesses" (2002) 29 *Nonprofit and Voluntary Sector Quarterly*, 69–97.

programs. The level of collaboration may vary depending upon the corporate culture of the companies involved or sometimes even as a direct result of the leadership personalities on both sides of the corporate/NGO divide (Austin 2000). Increasingly, corporate philanthropy is shifting its focus towards staff volunteerism and strategic engagement.²⁶

Although, as argued in Part I above, it is possible to separate philanthropy and charity by definition, the two concepts are commonly put into a single category within the corporate environment. Engagement in philanthropic giving or activity falls within a broader suite of a company's corporate social responsibility (CSR) activities. The difference between CSR and corporate philanthropy is nicely summarized by Lazzari, who explains: "Philanthropy is simply a way to reinvest wealth in a cause. It can happen at the corporation's leisure; it is purely optional. If the corporation does not participate in philanthropy, it will likely not affect the way the corporation is viewed. Failing to implement CSR, however, will cast the corporation in a negative light" (2018).

The ERNOP Research framework acknowledges that the definition of philanthropy encompasses money, goods and time given, and thus theoretically at least, this model has the capacity to capture these new movements in corporate philanthropy. Valuing volunteering is often difficult however, leading to volunteering being routinely left out of giving estimates in other categories (Hoolwerf and Schuyt 2017, p. 24). Companies, however, routinely include the value of time volunteered when calculating their corporate philanthropy contributions using the London Benchmarking Group (LBG) model (*ibid.*).²⁷ At present, several European countries conduct surveys or reviews of their largest private sector companies to estimate corporate giving (for example: Switzerland, ERNOP p. 257 and the UK, ERNOP p. 268). Consistent with the approach Benefacts takes to research on philanthropic foundations - measuring the source

²⁶ America's Charities, Snapshot 2015: The New Corporate DNA: Where Employee Engagement and Social Impact Converge, at 21 (noting "Corporate-nonprofit partnerships are no longer solely based on a financial transactions; they now play a central role in the employee engagement equation of involvement, impact and value.")

²⁷ See <http://www.lbg-online.net/about/>

rather than beneficiary reports of philanthropic giving - this may be a feasible approach to adopt in quantifying Irish corporate philanthropy. To this end, the researchers will draw upon evidence collected by Business in the Community in surveys of their corporate members, along with receipts evidence from both Benefacts and the Foundation Center.

Sources of evidence in Ireland - Giving by foundations

“‘Philanthropic space’ refers to the environment within which donors and funders and the philanthropic organisations they create (i.e., institutional philanthropy), are facilitated in their use of private assets for the public benefit. Institutional philanthropy takes many different forms across our Member States: we have both incorporated and unincorporated legal forms. We have legal forms found in civil law jurisdictions (like the ‘foundation’) that do not have exact counterparts in common law jurisdictions (which use more the trust or the company limited by guarantee). Moreover, legal and cultural traditions vary between countries and these traditions inform what is viewed as ‘charitable’ or ‘philanthropic’ or of public benefit.”²⁸

According to Anheier & Leat, “philanthropic foundations are among the freest institutions of modern, democratic society,” not subject to market or electorate constraints (2019, p. 1). Foundations form a vital part of the non-profit ecosystem, as they can complement public programs when government spending is constrained (ibid, p. 8). Theoretically, they could also continue to offer funding in difficult economic times when individual and corporate donors face tighter budgets. In Ireland, as has been widely acknowledged, the number of foundations is small in number, and the foundation ‘sector,’ as more commonly understood in Europe, is underdeveloped (Breen 2014).

²⁸ Oonagh B. Breen, Keynote address to a committee of the European Parliament on “Enlarging the space for philanthropy and social investment in Europe” (Brussels, September 9, 2018). See further Oonagh B. Breen, Enlarging the Space for European Philanthropy (EFC & DAFNE: Brussels, 2018), 1-70.

The European Foundation Centre defines philanthropic nonprofits as “[i]ndependent, separately-constituted . . . bodies with their own established and reliable source of income, usually but not exclusively from an endowment, and their own governing board. They distribute their financial resources for public benefit purposes, either by supporting associations, charities, educational institutions or individuals, or by operating their own programmes” (2001, as cited in Breen 2018, pp. 7-8).

Using this definition, and also by reference to the taxonomy developed in the US by the Foundation Center/Candid, Benefacts proposed an approach to classifying Irish foundations, which it published in its 2018 Irish nonprofit sector analysis report (pp. 18-19). Whilst recognising that Ireland lacks a distinct institutional form by which foundations can be clearly identified, Benefacts developed a working definition, which it validated with sector leaders, and then used to identify 225 Irish philanthropic institutions and 42 international ones active in Ireland in the financial year 2016 (Quinn 2018, p. 19). Using the ERNOP analysis of the profile of philanthropy across Europe (Hoolwerf and Schuyt 2017), we plan to compare the extent of giving by philanthropic institutions in Ireland with foundation giving elsewhere in Europe. This will test the anecdotal view that Ireland lags behind its developed neighbours in terms of the institutional framework for philanthropy – even recognising that two of the most prominent philanthropic foundations – the Ireland Funds and the Community Foundation for Ireland – are themselves devoted to stimulating the growth of planned philanthropy and providing institutional resources to support this.

The evidence for giving by these Irish philanthropic foundations is mixed: some report all of their gifts as a matter of course,²⁹ others disclose it on request (for example, the Ireland Funds). The rest do not publish any detailed information about their gifts or the outcomes that they are intended to achieve. Whereas 27 are incorporated under the Companies Act, 2014 as companies limited by guarantee, the remaining 198 are unincorporated and file accounts to the Irish Charities Regulator, whose policy

²⁹ See, for example, Atlantic Philanthropies and The Community Foundation for Ireland <https://www.atlanticphilanthropies.org/regions/republic-of-ireland> and <https://www.communityfoundation.ie/governance/annual-reports>.

currently is not to make these accounts available to the public or to researchers (Quinn 2018, p. 19).

Some evidence of receipts from philanthropic foundations may also be found in the financial statements of the beneficiary organisations, from which the data are harvested and included in the Benefacts Database of Irish Nonprofits.³⁰ Based on these combined sources of evidence, Benefacts has been able to find concrete evidence of more than €103m in gifts from philanthropic foundations (Irish and non-Irish) to Irish nonprofits in 2016 - a small but not insignificant portion of the sector's total €12.1 billion turnover, mostly directed towards third-level education and health-related causes (Quinn 2018, pp. 20-21). Benefacts' research also found that 2016 was the first year in which Irish philanthropies contributed more than international foundations to the work of Irish nonprofits – reflecting the spend-down policies of the Atlantic Philanthropies, the total value of whose contribution to public goods in Ireland from 1987 to 2016 was \$1.3 billion.³¹

4. Conclusions and Future Research

Why should we seek to measure philanthropy within society or track its growth or effects across nations? As Stanford political scientist Rob Reich observed in conversation with the Perpetual Foundation in Australia in a visit in 2017, as a source of power, philanthropy deserves not just society's gratitude, but also its scrutiny.³² Seibert has argued that as we use private wealth for public good, philanthropy becomes a source of power in its own right and how philanthropy exercises this power impacts upon its legitimacy. In the words of Seibert,

“If philanthropy is not seen to be contributing to the common good, it will lose that legitimacy. In such situations, philanthropy's effectiveness could be

³⁰ See <https://analysis2019.benefacts.ie/faq/> for more details.

³¹ See The Atlantic Philanthropies (2019). Regions: Republic of Ireland. Available at <https://www.atlanticphilanthropies.org/regions/republic-of-ireland> (Last accessed 26 June 2019).

³² See <https://www.perpetual.com.au/insights/impact-october-2017-philanthropy-and-democracy>

considerably diminished, and in some cases it could become completely ineffectual. If a significant portion of the broader community, or a particular community, does not view philanthropy as contributing to the common good, that actually means philanthropy will stop being philanthropy” (2017, p. 2).

Uncovering the extent of philanthropy in Ireland is the first step towards such a measurement process. ERNOP concludes that the biggest challenge to estimating philanthropic giving in Europe is the comparability of data, rather than data quality or quantity alone (Hoolwerf 2017, p. 283). This underscores the importance of our reaching an agreed definition of philanthropy in Ireland, but the primary challenge of accessing data in an Irish context should not be under-estimated.

Recognising the limitations of one-off surveys, a need exists in Ireland to undertake a concerted and longitudinal research effort that involves:

1. consensus-building (around definitions and taxonomies);
2. the release of existing data from some sources that don't make this type of information available currently;
3. greater use of existing published reports (especially annual financial statements), ideally produced to a standard to makes relevant disclosures more consistent and accessible;
4. the design and annual circulation of limited survey questionnaires to a) philanthropic foundations that don't currently disclose the scale/targets of their giving and b) the small number of major institutional recipients of philanthropic gifts.

As the Irish Government now turns its mind towards the development of a national philanthropy policy for the twenty-first century, the time for good data – well conceived and empirically sound - upon which to make future policy choices about all aspects of philanthropy in an Irish context has arrived. The value of such Irish research, however, does not stop at Irish borders. The European Commission has further recognised the urgent need for research and innovation that increases our knowledge about the current developments of European societies and that directly develops solutions for the future in the context of democratic governance, cultural

heritage and the creative economy, and social and economic transformations. Our understanding of philanthropic giving —at national and at European level— feeds directly into this research cluster. The Commission’s research framework for 2021-27 actively seeks out “inter-disciplinary, inclusive, cross-sectorial, cross-national, and comparative” research approaches that allow “the identification of change factors while elaborating innovative theories, applications and policy recommendations for moving forward” (European Commission 2019, p. 52). In doing so, the Commission calls on researchers to make best use of the ongoing big data revolution in the social sciences and the humanities (European Commission 2019, p. 52) – an aim that lies at the heart of this project.

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