

**Warm Glow in a Cool Climate?
Philanthropy in Ireland**

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Introduction

For some time now the Irish have prided themselves on being generous both as givers to charitable causes and in their civic expression through volunteering. Evidence from several national surveys, however, does not present as simple an image and so far, a definitive picture of this generosity has not been painted (Ruddle and Mulvihill 1999, 1995, Ruddle and O'Connor 1993). While individual giving in Ireland contributes a greater proportion of the third sector's income than in many other countries internationally (Donoghue, Anheier and Salamon 1999), average amounts donated are not high and there is no history and little evidence of large donors as may be the case in other countries.

In the past decade a number of tax incentives have been introduced. In comparison with other countries internationally, however, these are limited and their effects may only just be beginning to be felt. At the time of writing, tax relief is available on individual donations to third world charities and on corporate donations to both domestic and third world charities. The former was introduced in 1995, while the latter was introduced two years later. Both tax incentives have been the work of a powerful vocal lobby within the third sector. The state has tended to react to this lobby rather than develop a proactive stance on the development of philanthropy in Ireland. Individual and corporate donors also appear not to give proactively. Giving through prompted means is far more popular than planned forms of giving for individuals. Donations from the corporate sector, meanwhile, are modest and, as with individuals, the adoption of a strategy of planned giving does not seem to have occurred on any great scale.

The Irish economy has grown enormously during the 1990s yet levels of individual giving have not risen with this growth. Furthermore, there is little sign that corporate donations are keeping pace with our economic success. So, in spite of having one of the largest third sectors internationally (Donoghue, Salamon and Anheier 1999), philanthropic support of the sector is relatively under developed. Indeed, Ireland has a small foundation field, which provides yet another indication that Irish philanthropy appears to be characterised by a relative lack of strategy.

This paper draws together findings from recent studies on different forms of philanthropy in Ireland (Donoghue 2000, Ruddle and Mulvihill 1999, 1995, Ruddle and O'Connor 1993, Donoghue forthcoming) in order to present a comprehensive picture of the current state of Irish philanthropy. Individual, corporate and foundation support of the third sector in Ireland will be assessed in comparison with such support in other countries. The perceived image of the Irish as generous donors will be critically appraised, and the paper will argue that, despite this positive image, philanthropy in Ireland needs greater development in order to harness better the goodwill that supposedly exists.

Private Giving in Ireland

Individuals

The most recent survey of the support of charities through individual donations (Ruddle and Mulvihill 1999) reveals that 87 per cent of respondents gave to charity and that, in total, they supported the voluntary sector¹ to the tune of £240.5m. This marked a slight increase on the previous survey which indicated that £217.5m had been given to charity in 1994 (Ruddle and Mulvihill 1995), a decrease on the 1992 level of £246m (Ruddle and O'Connor 1993). While the decline and the subsequent increase in giving over the six-year period were deemed not to be significant, a comparison with inflation over those years indicates that, in fact, individual donations have not kept in line with the Consumer Price Index (Central Statistics Office 1999), as Table 1 shows. By applying the CPI it can be inferred that if donations had kept pace with the cost of living they would have amounted to £276.77m in 1998 rather than £240.49m. By 1998, therefore, donations were worth only 86.9 per cent of 1992 donations. Furthermore, the average prompted monthly donation fell from £8.87 in 1992, through £8.67 in 1994 to £8.31 in 1997.

Table 1: Levels of Donations and Cost of Living 1992-1998

Year	Reported Donations (£m)	CPI %	Imputed Level of Donations if Linked to CPI (£m)
1992	246.032		
1993		1.5	249.72
1994	217.654	2.4	255.71
1995		2.5	262.10
1996		1.6	266.29
1997		1.5	270.28
1998	240.495	2.4	276.77

Source: Ernst and Young/Policy Research Centre (1999) using Ruddle and Mulvihill (1999, 1995) and Ruddle and O'Connor (1993).

Another interesting factor to take into account when examining those data is that over the same period Ireland found its claws as the Celtic Tiger roaring to prominence as an economic success in Europe and bounding away from its previous image throughout the 1980s as an economic basket case. As Ireland became a richer society, however, donations to charity – as reported by individuals – were not on a corresponding incline. In other words, individuals with more money to spend were not necessarily spending that money on charities. This has given rise to some concern and has been used to argue the case for an increase in tax incentives, which we will examine later (Ernst and Young/Policy Research Centre 1999).

¹ The third or nonprofit sector is most commonly known as the voluntary or voluntary and community sector in Ireland (Donoghue 1998). Throughout this paper, the terms voluntary organisation and nonprofit organisation will be used interchangeably and are synonymous with third sector, not-for-profit, charitable, independent and civil society organisations.

Corporate Sector

Meanwhile, what was the world of big business up to apart from making money in the 'New Ireland'? In 1997, as a recent report has shown (Donoghue 2000), corporate support of the voluntary sector among the Top 1000 companies in Ireland amounted to £11.8m composed of £10.5m in cash and £1.3m in in-kind support.² A maximum level of support for that year has been estimated at £31.7m or 0.04 per cent of turnover which is a lot lower than either in the US (Useem 1987, Clotfelter 1993) or in Britain (Arulampalam and Stoneman 1995).³ These findings indicate that corporate donations in Ireland are lagging behind such countries and are probably in need of some type of stimulus to boost activity.

Foundations

An important support for any voluntary sector is played by philanthropic foundations (Anheier and Toepler 1999). In Ireland, however, the number of foundations is small, estimated at not many more than 20 (CAFE 1994). Compared to other countries in Europe (see Anheier forthcoming), therefore, Ireland is not foundation rich. In 1997 those few foundations were estimated to have given in the region of £30m (see Donoghue forthcoming). What these findings also indicate is, once more, the absence of a stimulus that supports the development of a philanthropic foundation field.

To summarise briefly at this stage, then, private giving in Ireland in 1997 was worth an estimated £301m. As can be seen in Table 2, the different actors in philanthropy in Ireland had varying preferences. Individuals gave most of their support to social services followed by health; business supported sport and then community development, while foundations bridged the two other actors by favouring community development and health.

² It is worth noting here that there have been several large donations made by prominent Irish business people, particularly to the education field, which have not been necessarily captured in the survey data (because they were not made in the survey year). Examples of these would include donations by Michael Smurfit and Tony O'Reilly to University College Dublin and Trinity College Dublin.

³ According to Useem (1987) and Clotfelter (1993), corporate donations have been estimated to average at one per cent of a corporation's pre-tax income. Arulampalam and Stoneman (1995) suggest that corporate giving in Britain amounts to 0.2 per cent of pre-tax profits. These levels, although based on different measurements from the Irish data, indicate that donations in those countries are higher than in Ireland.

Table 2: Comparison of Individual, Corporate and Foundation Support

	Individuals¹	Business²	Foundations³
	% of support	% of support	% of support
Social services	29.4	8.7	1.2
Health	23.2	10.6	29.9
Other	14.2	10.2	0.5
International activities	12.9	3.5	-
Arts, culture, sports and recreation	11.1	31.1	12.8
Environment	10.5		1.3
Education and research	6.2	17.3	17.8
Community development	2.0	18.6	36.5
Total	100	100	100

Other = civic advocacy, philanthropy, religion; all of which, for comparative purposes, were not given as much support as the other categories.

Sources: (1) Ruddle, H and Mulvihill, R (1999): *Reaching Out. Charitable Giving and Volunteering in the Republic of Ireland. The 1997/98 Survey*; (2) Donoghue, F (2000): *Philanthropy or Advertising? Corporate Giving to the Non-Profit Sector in Ireland*; (3) Donoghue, F (forthcoming): 'Foundations in Ireland', in H. Anheier (ed) (forthcoming) *Handbook of Foundations in Europe*.

Although private giving in Ireland, as seen in the data presented so far, is not as healthy as we would probably like to think it is, it is still respectable when viewed in comparative terms. Recently it was estimated that private giving in Ireland, while lower than the international average, was still above the EU average when measured as a proportion of the cash income to voluntary organisations (see Salamon, Anheier and Associates 1998). Furthermore, the actors described so far are not the only ones to examine when the 'stage' of philanthropy in Ireland is discussed; external stimuli in the form of tax incentives also have their part to play. These will be examined below. Attention turns first, however, to the non-cash side of philanthropy in Ireland

Volunteering in Ireland

Philanthropy also includes the non-cash input of individuals through volunteering. Throughout the last decade of the 20th century, the proportion of people engaged in formal and informal voluntary labour in Ireland fell from 39 per cent in 1992, through 35 per cent in 1994 to 33 per cent in 1997-1998. Over that period the decline in the proportion of the population volunteering has, therefore, been acknowledged as significant (Ruddle and Mulvihill 1999).

An investigation of volunteering during the 1990s using data from three surveys conducted over the period (Ruddle and Mulvihill 1999, 1995, Ruddle and O'Connor 1993) reveals some interesting findings, however (see Table 3). First of all, although the proportion of volunteers has fallen, there has been some consolidation of volunteers in different kinds of activities and also the emergence of 'newer' types of activity. The proportion engaged in visiting the elderly (a consistently popular type of activity in all three surveys) increased from 9.6 per cent in 1992 to 25.7 per cent of all volunteers in 1997-1997 while those engaged in visiting the lonely and sick increased from 14.3 per cent to 16.8 per cent. Interestingly, in an increasingly secular society volunteering as a church helper grew from 4.8 per cent of volunteers to 17 per cent. The other two activities that recorded significant increases were fundraising and the

organisation of such, from 9.7 per cent of volunteers to almost 18 per cent, and committee work, which increased from five per cent to almost 26 per cent of volunteers.

Table 3: Proportion of Volunteers in Certain Activities⁴

Activity	1992	1994	1997-1998
	% of Volunteers	% of Volunteers	% of Volunteers
Visiting the lonely/sick	14.3	9.8	16.8
Fundraising and organisation of fundraising	9.7	8.5	17.8
Visiting elderly	9.6	11.7	25.7
Committee work/meetings	5.0	5.8	25.7
Church helper	4.8	3.4	17.0

These data are also of interest to look at in the context of *time* given to such activities over the same period. In 1992, volunteers gave 5,317 hours in one month, which declined to 4,635 in 1994 and even further to 3,674 during 1997-1998. Yet, this overall decrease is apparent in some activities but not in others. As Table 4 shows, the hours spent serving on a committee doubled over the period, yet the number of hours spent in fundraising activities or in the organisation of those activities almost halved. Similarly, although the amount of time spent visiting the elderly increased over the years, the greatest increase was in the earlier part of the decade and was offset, to some degree, by a decrease between 1994 and 1998. The number of hours spent visiting the lonely and sick also declined over the period.

Table 4: Time spent in Certain Voluntary Activities

Activity	1992	1994	1997-1998
	No. of hrs/month	No. of hrs/month	No. of hrs/month
Committee work/meetings	379	428	830
Visiting elderly	502	927	787
Fundraising and organisation of fundraising	881	461	463
Church helper	280	165	338
Visiting the lonely/sick	602	471	314

It appears, therefore, that with less time to give and fewer volunteers around consolidation has occurred in various activities, perhaps in a pragmatic response to attempting to juggle volunteering with an increasingly busy life. Be that as it may, the picture that is beginning to emerge indicates that there may be a problem in

⁴ The top five activities recorded during 1997-1998 were taken as a guide to measure changes over the survey years.

attracting or retaining volunteers. This is further emphasised when international comparisons are examined.

It has been estimated in a separate study that volunteering contributed £470m to the economy in 1995, which is not insignificant as it raises the overall contribution of the nonprofit sector from 8.2 per cent to 9.5 per cent of GDP (see Donoghue, Anheier and Salamon 1999:17). That study also showed, however, that volunteers are not as important in Ireland as they are in other countries in either the EU or internationally (Salamon, Anheier and Associates 1998). The following table shows the proportion of the non-agricultural labour force engaged in formal voluntary activity in a number of countries. Ireland, as can be seen, is below the total and EU averages.

Table 5: Volunteering as Proportion of the Non-Agricultural Work Force

Country	%
Netherlands	6.63
UK	6.35
US	5.67
France	5.12
Germany	3.78
Australia	3.50
Argentina	3.38
Finland	3.30
<i>Ireland</i>	<i>2.79</i>
Israel	1.82
Japan	1.32
Austria	1.19
Czech Rep	1.04
Romania	0.78
Brazil	0.70
Slovakia	0.38
Total Average	3.00
EU Average	4.16

Source: Salamon, Anheier and Associates (1998)

As has been shown, therefore, not only has the proportion of the population engaged in voluntary activity fallen during the 1990s, the amount of time spent in volunteering has also fallen and has tended to be consolidated in certain activities. Ireland, as a consequence, although benefiting from the vital economic contribution of such volunteers, could be profiting more from such activity. As with the data presented above on private giving it appears that ways in which to stimulate philanthropy in Ireland are important. The next section, therefore, looks at the supports that are currently available.

The Support of Philanthropy in Ireland

Tax incentives for the support of philanthropy in Ireland are fairly limited and can be summarised as follows:

Individual Donations

- **Covenants**

A covenant system is in place in which the taxes donors would pay on income used for gifts pledged to non-profit organisations in certain areas are rebated to the donors. This applies to donations to universities and colleges for a) research, b) teaching natural sciences, and c) to human rights bodies having consultative status with the UN or the Council of Europe (Cousins 1997). Only five per cent of a taxpayer's total income is allowable for tax purposes by way of covenant.

- **Gifts to Educational Establishments**

Limited tax relief exists on gifts by individuals in some other special circumstances. Gifts of between £100 and £10,000 to certain educational establishments may be entitled to relief (these include third level establishments providing education in architecture and the art). There are about 100 such approved establishments on a list published by the Revenue Commissioners (Cousins 1997).

- **Donations to Third World Charities**

Section 848 of the Taxes Consolidation Act (TCA) 1997 provides that third world charities can receive payment from the Revenue Commissioners of the income tax paid by donors on donations between £200 and £750 per year. Relief is given at the standard rate of tax, which will be 20 per cent with effect from April 2001.

Corporate Donations

Limited tax relief exists in Ireland on corporate support. Although relief for gifts to charities operating in certain sectors has been available for some time it is probably only since 1997 that any significant relief has been available with the passing of the Finance Acts 1997 and 1998. The relief that currently exists comprises the following:

- Companies donating between £250 and £10,000, or up to 10 per cent of their income, are allowed tax relief as an ordinary business expense (under the Finance Act 1998) to a list of 'eligible' charities (currently about 500 on a list maintained by the Revenue Commissioners). These 'eligible' charities lodge annual accounts and are subject to review.
- Tax credits are available under the Finance Act 1995 for companies donating a relevant gift to an approved body (such as the National Archives, the National Gallery, National Library, National Museum, the Irish Museum of Modern Art)
- Gifts of between £100 and £10,000 from companies to certain educational establishments (there are about 100 approved by the Revenue Commissioners) are allowable as a business expense.
- Tax relief is available for gifts of money to the Minister for Finance for use in certain projects that benefit the public

- Tax relief is available for gifts of between £100 and £10,000 to Cospoir, the National Sports Council
- Tax relief is available for education in the arts to an ‘approved’ body

At the time of writing, therefore, Ireland lags behind other OECD countries in the tax incentives that are offered in support of philanthropy (Ernst and Young/Policy Research Centre 1999, 2000). Furthermore, no incentives to encourage volunteering in a sustainable way exist although the government has begun to voice its recognition of the importance of volunteering (Department of Social Welfare 1997). It has, moreover, recently expressed its intention to examine the contribution that volunteering makes in order that its role in civil society is supported and under the terms of the White Paper a National Committee on Volunteering has been established (Department of Social, Community and Family Affairs 2000).

Do Stimuli Make Any Difference?

This section examines the possible effect of one stimulus to philanthropy in Ireland, the application of s.848 of the Taxes Consolidation Act 1997 (which originally came into effect as s.8 of the Finance Bill in 1995). The premise of this test was to see if donor activity had been stimulated post 1995, and it was also to see if anecdotal evidence of such, provided by overseas charities (personal communication, see Ernst and Young/Policy Research Centre 1999), could be seen in the survey data.

Table 6 shows the increase in the proportion of donations to overseas charities from 1992 to 1998. Over the same period, as can be seen, the amount of money to domestic charities decreased. Bearing in mind the fact that, as noted above, donations have not kept pace with the cost of living, it is noteworthy that the proportion of donations to overseas organisations has risen and, moreover, that the absolute sums of money given to international activities has also risen.

Table 6: Donations to International and Domestic Voluntary Organisations

Survey Year	% of all donations	International (monthly)	Domestic (monthly)
1992	6.6	£545.76	£8,667.93
1994	7.4	£599.86	£7,521.35
1997-1998	12.9	£1,192.65	£8,074.26

Furthermore, when planned giving only is examined (see table 7) it can be seen that the proportion of such giving going to international activities increased quite substantially between the last two survey periods. This would also support the inference above that tax incentives do support philanthropy, and as can be seen, help foster the development of strategic philanthropy.

Table 7: Planned Donations to International Activities

% of Planned Giving 1994	% of Planned Giving 1997-1998
12.7%	35.9%

The evidence provided would suggest, therefore, that tax incentives can make a difference. Interestingly, however, donor behaviour over the same period has not accompanied the legislative change by a major shift from giving through prompted means to giving in a planned manner. The majority of individual donors in Ireland still give through prompted means, that is they respond when they are asked – in whatever form that ‘asking’ takes. Interestingly, too, this reactive rather than proactive approach to giving can also be found among corporate donors. As recently reported, the majority of corporate givers in Ireland do not have a policy on giving, and, although it is not one of the major reasons for giving, eight per cent of companies did note the importance of being asked (Donoghue 2000). This lack of a strategic approach to giving can be seen further in the fact that the foundation field is underdeveloped in Ireland.

Conclusion

If civil society is an expression of the health of a society and philanthropy is central to that, it is important to foster its development. Philanthropy in Ireland at present appears to be more reactive rather than proactive as the data presented in this paper indicate. The amount given by individuals to charities has declined, in real terms, during the 1990s, while the proportion of the population engaged in voluntary activity has also decreased. Furthermore, donations from the corporate sector amount to only 0.04 per cent of company turnover, which is not large. The relatively *laissez faire* attitude by the state means, however, that the picture of philanthropy in Ireland may not be as gloomy as some of the data above would suggest and that, indeed, philanthropy is surviving fairly well. The lack of regulation and registration of charities, for example, and the limited incentives to support donating to charities and voluntary organisations are important factors to consider. At the same time, however, state funding of the sector is quite significant.⁵

So, what can be done to foster strategic philanthropy in Ireland? First of all, it must be recognised that, as the data in this paper indicate, there are a number of different actors all with their parts to play on the philanthropy stage. Individuals give but may need a stimulus to do so. That stimulus can come either from government through tax incentives or from voluntary organisations through ‘asking’ and highlighting their cause. As regards the former, we have demonstrated above that tax incentives can make some difference. In relation to voluntary organisations engaging in fundraising, an important encouragement to give, according to individual donors, is being asked. Indeed, the proportion of givers who cited this reason for giving trebled during the 1990s - from 10 per cent to 32 per cent of donors. Related to that, it is interesting to note that the proportion of respondents who cited the reason for giving as due to having difficulty refusing *also* increased (from 3% in 1992 to 19% in 1998).

⁵ It should be noted here too that funding also comes from the EU and the National Lottery. The latter, in particular, may also be a competitive player for the pool of donors although reasons for engaging in giving to charity as opposed to buying a national lottery ticket are quite different.

Similarly, business needs a stimulus. This may come in the form of tax incentives, or through being asked by non-profit organisations but it also needs to come from recognising the role that they too can play on this stage. Indeed, business could have a significant input to the philanthropic foundation field, as is the case in the US (Anheier and Toepler 1999). Recent initiatives like the Dublin Chamber of Commerce's 'Chamber in the Community' and 'Business in the Community' established by the Foundation for Investing in Communities are to be welcomed, therefore, for attempting to promote philanthropy in the Irish business world. It is, furthermore, of interest to note that the White Paper also states the government's intention to develop local community trusts (Department of Social, Community and Family Affairs 2000).

Finally, the dissemination of knowledge about the sector is crucial. Knowledge about what the sector does contributes to the sense of self awareness that the sector has and contributes to making the other actors aware of it. The sector, itself, also needs to engage in the dissemination of knowledge, so that its accountability and willingness to set and maintain standards are not open to question. If communication is key to any relationship, the openness to engage in that and the willingness to promote it can only help to foster the philanthropic relationship.

This paper started from the premise of not only collating some of the data on philanthropy in Ireland but also of beginning the process of 'unpacking' what philanthropy means in practice. In that context, it is of interest to conclude by examining attitudes towards giving. The majority of Irish citizens still believe that they have a moral obligation to give (68% in 1997-1998). The main reason for giving, over all survey years, was because donors believed the cause to be worthwhile. Furthermore, the top five causes that individuals rate as most important have remained remarkably consistent over the survey years. Irish people, in other words, give for philanthropic reasons.

Similarly, a sense of social responsibility is also apparent in the reasons why Irish companies support the non-profit sector. Irish companies wish to support the local community and they also like to support a worthy cause, even while acknowledging that advertising is important.

Willingness to give, therefore, may not be an issue, but the ways in which that is addressed are probably crucial to the future of philanthropy in Ireland. Voluntary non-profit organisations in Ireland, business, individuals and government all have to consider the part they can play on that philanthropy 'stage'. The warm glow in Ireland, which was possibly more evident in the early 1990s than now, needs careful tending and the cool climate of reaction needs to be addressed. Most importantly, all of the actors involved must recognise the role that each needs to play in the development of strategic philanthropy. Whether or not Irish people are generous becomes, in that case, a superfluous question, and attention turns, instead, to nurturing and fostering a climate in which a warm glow is sustained.

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