

The Hidden Landscape

First Forays into Mapping Nonprofit Organisations in Ireland

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Summary of Key Findings

What do Irish Nonprofit Organisations Look Like?

- Although the age range of organisations was large, dating from the Twelfth Century to date, the majority of organisations were young and half of responding organisations were established since the mid-1980s.
- One quarter of responding organisations were based in Dublin, but Cork, Galway, Limerick and Kerry also returned significant numbers.
- Organisations in Leinster and Munster were older than in Connacht and Ulster; this hints at different historical trajectories in the development of nonprofit organisations.
- A plurality of respondents (41%) had Charity (CHY) numbers and one-third (32.6%) were companies limited by guarantee.
- The younger the organisation the more likely it was to be a company limited by guarantee and have a CHY number, which indicates a growing formalisation amongst nonprofit organisations.
- Although a growing formalisation could be seen, there was still a high degree of informality among the responding population.
- Those organisations that were not incorporated nor had a CHY Number tended to be older and described their legal status variously as education, voluntary and community, sports or community based. None of these carries a legal personality *per se*.
- Confusion about the concept of legal status was apparent. This points to the timeliness of the General Scheme for the Charities Regulation Bill 2006 and the need for a legal infrastructure.
- The term community organisation was the most popular description, favoured by 39 per cent of respondents, followed by voluntary organisation (31%). Nonprofit organisation was chosen by 18 per cent, charity by six per cent and NGO by just under five per cent.
- Community organisation, as a description, was more popular among younger organisations while voluntary organisation was more popular among older organisations
- Responding organisations were found to be engaged in a wide range of activities. Amongst the most numerous were education, sports, recreation, economic, social and community development, cultural, artistic, environmental and social services.
- A classification of Irish nonprofit organisations using the International Classification of Nonprofit Organisations (see Appendices G and H) shows that the five most important sub-sectors were development and housing, education and research, sports and recreation, social services and arts, culture and heritage.
- When examined by age, it could be seen that sports organisations and those involved in education and research were older. Development and housing organisations were amongst the youngest, while the establishment of cultural organisations showed a surge in the period 1987-1996.

- Social services organisations demonstrated a marked rise in numbers from the late 1960s, which would correspond with an increase in State funding through Section 65 grants on the establishment of the health boards in 1971.
- Over 11.7m individuals and 89,000 organisations were said to benefit from the activities of responding organisations, which would suggest individual involvement with many nonprofit organisations. It also indicates a high degree of networking among nonprofit organisations themselves.
- These beneficiaries covered a large range of types, the most important being the local community, children, adults, youths, families, women, older people and voluntary and community organisations.
- Only 16 per cent of respondents stated that they had one type of beneficiary. The remainder had more than one, the average (mean) number of types being eight, and the median six.

Organisational Resources

- A total income of €2.564bn was reported by the sample population and over 80 per cent of respondents gave details of their organisations' finances.
- Substantial differences in the size of organisations could be seen in that half of all responding organisations had an income of €40,000 or less in 2003. Less than ten per cent of organisations earned the average (mean) income of €738,205 or more, while a further ten per cent reported an income of €1,300 or less.
- Differences in size could be seen by age; older organisations had larger incomes than younger organisations.
- Differences could also be seen by sub-sectors. Health organisations comprised only four per cent of the sample but attracted over one-quarter of the total reported income.
- Total expenditure of €2.556bn was reported by 79 per cent of respondents. Half of these respondents spent €39,000 or less; a pattern similar to that seen in the income figures.
- Over half of expenditure (54.6%) went on staff costs; followed by over one-third (36.9%) on operating costs. Just eight per cent went on capital costs.
- Although reported income was higher than reported expenditure, which would give a picture of an economically healthy sector overall, when those reporting both income and expenditure were examined, expenditure was higher than income.
- Differences could be seen among the responding population which would indicate resource vulnerabilities for some sub-sectors and age groups.
- Both the youngest and oldest age cohorts were more financially secure than the two middling age cohorts (1968-1996) which both returned deficits in their reported finances.
- The expenditure of the sample population amounted to 2.17 per cent of GNP (Gross National Product) and 2.145 per cent of GNI (Gross National Income).

- Applied to the sampling frame used in the study, it can be estimated that the expenditure of those organisations amounted to 3.84 per cent of GNP or 3.8 per cent of GNI.
- Responding organisations reported having a total of 1,570,408 volunteers, almost nine per cent of whom (8.7%) were non-Ireland based, which suggests that volunteer numbers were relatively high. The median number of volunteers was 15 (that is half of responding organisations had 15 or fewer volunteers; the other half had 15 or more volunteers).
- Under one-third of respondents (31%) reported an increase in volunteer numbers but only one-fifth reported a decrease; the decline in volunteering was not as large among our sample population as popular anecdotes might suggest.
- The reported time (465,624 hours per year) spent in volunteering, however, was lower than in other studies to date but again it should be noted that the findings reported herein are based on organisational data rather than on data derived from individuals as in previous studies.
- Male volunteers outnumbered female volunteers by a ratio of more than three to one for Ireland based volunteers and 1.25:1 for non-Ireland based.
- While the older organisations had far greater numbers of volunteers than the younger organisations, volunteers were more likely to be regarded as essential in younger organisations.
- Volunteers were more important in sports and recreation, environment, arts and culture, and religious groups than in other ICNPO categories.
- A total of 40,003 full-time employees were reported, which came to an average (mean) of 21 per organisation but half of responding organisations had five or fewer full-time employees.
- There were 14,754 part-time employees and 9,509 employees on State-supported schemes. Half of all responding organisations reported three or fewer part-time and scheme staff.
- Women outnumbered men among all types of employees by a ratio of 2:1 among full-time employees, 4:1 among part-time employees and 1.65:1 among state-supported scheme employees.
- Women were in the majority among paid employees, therefore, while men were in the majority among volunteers.
- Older organisations had greater numbers of full-time and part-time staff.
- Over half of organisations reported an increase in income in the three years prior to the survey.
- Just under half reported an increase in employee numbers in the three years prior to the survey.
- Older and larger organisations were more likely to report organisational growth in the three years prior to the survey.
- Education and research, development and housing, social services, and sports and recreation were more likely to report an increase in their income.
- Management committees and voluntary boards of directors were the most common governance structures.

- Over half of organisations elected their governance bodies. Nearly one-third invited and one-quarter co-opted members of their governance structures.
- The average (mean) number of members of governance bodies was 11 but half of reporting organisations had eight or fewer members.
- The average (mean) age of governance body members was 47 years.
- Voluntary organisations were the most important source of governance members, followed by the public sector and then the corporate sector.

Relationships, Roles and Values of Irish Nonprofit Organisations

- The most important relationships for generating financial resources were with the State followed by the local community and wider society.
- Relationships with the State were most important for younger organisations.
- The most important relationship for generating human resources was with the local community and wider society. This was followed by other voluntary and community organisations.
- While the preference for the local community and wider society was similar across all age cohorts, rising only slightly among younger organisations, the importance of other voluntary and community organisations was far greater amongst younger organisations.
- The most important relationships for the delivery of services were with the local community and wider society, closely followed by other voluntary and community groups. These, in turn, were followed closely by the State.
- All of these relationships were given a higher score of importance among younger than among older organisations; the differences were most stark for the relationship with other voluntary and community organisations which scored much higher amongst younger organisations.
- The most important relationships for the development of public policy were again with, in order of importance, the local community and wider society, other voluntary and community groups and the State.
- The importance of all of these three relationships rose as the age of responding organisations declined; in other words, the younger organisations gave these three relationships higher scores of importance than the oldest organisations.
- The four roles that emerged as most important were, in order, the community building role, the expressive role, the values role and the innovation role.
- The values and expressive roles were both more important for older than for younger organisations.
- The community building and innovation roles were more important among younger than older respondents.
- The most important value according to responding organisations was the community value. This was followed by the humanitarian value, and then the environmental value and the cultural value.

- The community value was more important for younger organisations. The humanitarian value was more important for the oldest and youngest organisations than for those organisations established during the 1970s and 1980s. The religious value, which was given a low score, overall, was far more important for the oldest organisations than for younger organisations.

Chapter One: Introduction

This Report presents the first findings from the Project to Map Nonprofit Organisations in Ireland carried out by the Centre for Nonprofit Management at the School of Business, Trinity College Dublin (hereinafter called the Centre). This study has been informed by precedents which have examined the economic significance of the Irish nonprofit sector (Donoghue, Anheier and Salamon 1999), the modelling of Irish nonprofit organisations (Donnelly-Cox and O'Regan 1999), the relationships between the State and Irish nonprofit organisations (Donnelly-Cox 1998, Donoghue 2002), a profile of Irish language nonprofit organisations (Donoghue 2004a) and foundations in Ireland (Donoghue 2004b). A theme running through all of those earlier works was the need for a large-scale representative study of the nonprofit sector, an issue previously aired publicly at policy level in the White Paper, *Supporting Voluntary Activity* (Department of Social, Community and Family Affairs 2000). Through the research presented in this Report we seek to address some of the gaps in the data and in our awareness of the nonprofit sector in Ireland. In so doing, we hope to contribute to practice and education, to promote research on nonprofit organisations in Ireland, and to inform policy discussion on the sector.

The nonprofit sector is becoming increasingly prominent in everyday discourse. The Taoiseach's Taskforce on Citizenship, the recent publication of the General Scheme for the Charities Regulation Bill 2006 and the debate that has ensued about the proposal by a consortium of business people to build a new children's hospital in the Dublin area on a 'not-for-profit' basis, all reflect a growing focus on this area of Irish life. Some of the various discussions about these issues have treated the nonprofit sector as a novel idea yet this sector has a long history in Ireland, albeit under different monikers. Furthermore, the paucity of publicly-available data on the sector has only served to bolster the misconception that nonprofit is a new or recent phenomenon. Clarity in public discussion is not always helped by the confusing terminology that is attached to the sector. Terms such as the Third Sector, the Social Economy, the Voluntary and Community Sector, Charities and Voluntary Bodies are all used with varying degrees of exactitude. For this research we have utilised the term 'Nonprofit'. Despite its inelegance, the term's value lies in its high degree of definition, its embracing nature, its low degree of value-expression, and its international recognition.¹ Nevertheless, the varied nomenclature associated with the sector is indicative of the multiple roles and functions which the sector performs. One shorthand way of capturing this multiplicity is to consider sector roles at three levels, *viz.* the level of society, the level of the organisation and the level of the individual. What are the core functions that the sector performs and what is the added value that the sector delivers to Irish society? What organisational missions are held by nonprofit organisations and how do these organisations create a case for their ongoing resourcing in society? At a personal level, how do the presence and actions of

¹ In our use of 'nonprofit' we have been informed by previous work (Salamon and Anheier 1997, Donoghue 1998a, for example). In Chapter Two below we examine the definitional question in a little more detail.

nonprofit organisations influence individual engagement with a community and with society more widely? Inevitably, differing agendas at the three levels create complexity, and actions or initiatives designed for one level can affect all three.

The roles played by nonprofit organisations in the delivery of key services, in community development, in facilitating organisational and individual engagement with the State and in providing a social space for the expression of diversity in the community are all assuming a growing importance in Irish life. Rapidly changing value systems, demographic changes, new settlement patterns, immigration from within the European Union and elsewhere, and the impact of globalisation on our place in the world all serve to create social change. Consideration of the roles that nonprofit organisations perform and the social and economic changes that Ireland is experiencing challenge us to think proactively about the sector's development. This is particularly relevant for a society feeling its way forward, in a new century, to an identity that is both sustained and changed. How will the relationship between the individual and society develop? How will we express ourselves as a community or communities? How will we organise to meet our service and social engagement needs? What kind of nonprofit sector do we want and how might the development of such be supported and encouraged? Urgent as such questions are, they can hardly be approached without information and knowledge about the past development, the present state and the possible future trajectories of the Irish nonprofit sector. Such information requires a sustained programme of targeted research and we see this Report as a timely start.

Legal Framework

At the time of writing, the legislative framework governing statutory-nonprofit relationships in Ireland is relatively underdeveloped although the General Scheme for the Charities Regulation Bill published in March 2006 promises to address that lack of development (Department of Community, Rural and Gaeltacht Affairs 2006). Until that Bill becomes law, there is no statutory definition of charity and charitable status does not exist; the granting of a Charity (CHY) number remains a tax designation rather than a particular legal status (Cousins 1994, Costello 1990), although a glance through the material of several nonprofit organisations suggests a common perception that a CHY number is construed as conferring a distinct legal status. Organisations apply to the Revenue Commissioners for CHY numbers which then grant or withhold exemption from certain taxes. The criteria under which nonprofit organisations have been granted charitable recognition date from 1891 (Pensel Criteria) and include relief of poverty, advancement of education, advancement of religion and 'other purposes beneficial to the community' (Cousins 1994). The 1967 Income Tax Act updated these to include 'any body of persons or trust established for charitable purposes only'.

This situation will change during 2006 as legislation on the regulation of charities is proposed and will include measures to provide a legal definition of charity, a system of registration of charities and the introduction of more formal procedures with regard to financial and performance accountability (Department of Community, Rural and Gaeltacht Affairs 2003, 2006, Charities Regulation Study Group 2004). A consultation process led by the Department of Community, Rural and Gaeltacht Affairs to get stakeholder feedback and input to the proposed legislation highlighted a number of pertinent issues including the recognition of State-nonprofit relationships, structures to improve the effectiveness of those relationships such as establishing a sectoral representative body, the need for a statutory definition of charitable status and a register of charities, and for improved transparency and accountability (Breen 2004).

Despite the lack of a regulatory framework for nonprofit organisations, the funding relationship with the State has been subject to various legislation, most notably in the health and social services arena, *viz.* the 1953 Health Act, the 1970 Health Act, the 1991 Childcare Act and most recently the Health Act 2004, which now supersedes those former Acts. All of these Acts recognise the input of nonprofit organisations in the delivery of vital services and the funding relationship that underpins the nonprofit-State relationship. The wording of Section 65 of the 1953 Health Act, which remains virtually intact throughout the various Health Acts as a statement of the basis of State-nonprofit relationships says that the State will fund nonprofit organisations providing services ‘similar or ancillary’ to those delivered by the State. This wording has not changed in essence since that Act and serves to indicate the development that is needed in political philosophy on nonprofit-State relationships (O’Ferrall 2000) as research has shown that many such funded services are neither similar nor ancillary (Donoghue 2002).

Policy Framework

Specific policy on the relationship between the State and nonprofit agencies dates from 2000 when the White Paper, *Supporting Voluntary Activity*, (Department of Social Community and Family Affairs 2000) was published which took some guidance from consultation within the sector, a previous Green Paper (Department of Social Welfare 1997) and developments at EU level and in Northern Ireland (European Commission 1997, Home Office 1998, Department of Health and Social Services 1998).

The core principles shaping the relationship between the State and the nonprofit sector, according to the White Paper, are the recognition of i) the nonprofit sector as a core component of a vibrant civil society, ii) the need to consult nonprofit service providers and other groups in receipt of State funding about service design and delivery, iii) the diversity and autonomy of the sector, iv) the role of the sector in contributing to policy and relevant legislation and v) the legal obligation that rests with the State for the delivery of services.

Key recommendations arising from the White Paper were the establishment of, and support for, an infrastructure to underpin the State-nonprofit relationship including voluntary activity units in relevant government departments, the development of legal and regulatory issues (as noted above), training support, and fostering and supporting volunteering. Key recommendations with regard to funding included the recognition that statutory funding would be made available for mutually-agreed programmes of activities which were consistent with government policies and objectives, the publication of clear eligibility, selection criteria and funding procedures, and improved co-ordination and clarity regarding roles and responsibilities between the parties to the funding relationship.

As a consequence of the recognition of the nonprofit sector's role in service delivery along with statutory agencies, the Department of Health was given co-responsibility along with the Department of Social, Community and Family Affairs (now Department of Community, Rural and Gaeltacht Affairs) for leading the White Paper's Implementation and Advisory Group to ensure that the White Paper's recommendations were implemented. As Acheson *et al.* point out, however, many of the recommendations of the White Paper remain to be implemented (Acheson *et al.* 2004).

Six years on from the publication of the White Paper, and with increasing prominence of nonprofit matters, there remains a great need to re-assert the position of nonprofit issues in policy and political discourse and not merely at the level of rhetoric. This Report aims to support that discourse through the dissemination of key empirical data.

Chapter Two will present the complex methodology used by this study. Chapters Three to Five present the main findings; Chapter Three gives a profile of the responding nonprofit organisations; Chapter Four examines their financial and human resources; and Chapter Five explores key relationships, roles and values. Finally, Chapter Six summarises important points arising in the Report and questions for further research.

Chapter Two: Methodology

Introduction

At present there is no nationally-available or complete database of nonprofit organisations in the Republic of Ireland. This lack has led to a substantial gap in the baseline knowledge of the organisational structure of the Irish nonprofit sector and has been highlighted by academics in the field (Donnelly-Cox, Donoghue and Hayes 2001, Donoghue, Anheier and Salamon 1999). There is a dearth of basic organisational data on this sector and this lack of data is a clear gap in our knowledge as we cannot say how many and what types of organisations make up the nonprofit sector in Ireland. One of the key aims of this study was to bridge this gap in knowledge. This project involved two key stages; the first involved the development of a suitable sampling frame to determine the population that would be involved in the study and the second involved the collection of information on these organisations.

Development of the Sampling Frame

Working Definition of Nonprofit Organisation

As this study was planning to ‘map’ the nonprofit organisations in Ireland a working definition of the term ‘Irish nonprofit organisation’ needed to be agreed prior to the development of the sampling frame. In this way it would be easier to determine who would and who would not be included in the study. Internationally, there have been several approaches to mapping the sector; the Johns Hopkins Comparative Nonprofit Sector Project (CNP) is the most well known. In the CNP Salamon and Anheier (1997) set out to identify common features shared by organisations that were not situated in the public or private sector. As a result, they developed their structural-operational definition, which focuses on the basic structure and operation of organisations rather than their purpose or sources of income (Salamon and Anheier 1997). This definition identifies five main criteria that are believed to be fundamental for defining nonprofit organisations. Nonprofit organisations, therefore, are:

- organised; organisations must have some kind of formality and institutional reality;
- private; organisations must be institutionally separate from government;
- nonprofit distributing; organisations must not return any profits generated to their owners or directors;
- self-governing; organisations must be in a position to control their own activities and have their own internal procedures for governance; and
- voluntary; organisations must involve some meaningful degree of voluntary participation.

This definition has been used in previous work on defining and uncovering the significance of the nonprofit sector in Ireland (Donoghue 1998a, Donoghue, Anheier and Salamon 1999). It was decided

that this structural-operational definition was useful as the main types of voluntary organisations in Ireland could be included as well as those organisations that are recognised as charities for tax purposes.² Applying that definition to the Irish situation, however, led to a number of problems which we sought to address. For example, some organisations, such as credit unions, are excluded from this definition as they distribute profit in the form of dividends to all members (Donoghue, Anheier and Salamon 1999). Yet the contribution made to civil society by mutual aid societies such as credit unions has been noted in the literature (see Morris 2000 for example), which would suggest that adopting the structural-operational definition of the nonprofit sector in its strictest interpretation does not allow for organisations that are somewhat ‘fuzzy’ and do not neatly fit neatly into each of the five criteria outlined above. As we wished to create a sampling frame that was as inclusive as possible in this study in order to reflect the many faces of the nonprofit sector in Ireland, we adopted a wide-sweeping definition, based on the structural-operational definition, which involved the inclusion of mutual aid societies, such as credit unions, as well as organisations that are non-commercial and non-State.

Compilation of the Sampling Frame

The sampling frame was compiled using various sources, all containing varying information in different formats. These had to be collated into one single, comprehensive database. For this purpose, a database was built in Microsoft Access, which could include all organisations and keep track of the duplication of records and changes to addresses. Furthermore, the database could be subdivided according to certain criteria for mail merges and for the analysis of organisations by county as well as for other purposes.

All records collected had to be cleaned and adapted to the new format. Source information, as well as tax status and details were added. The three main sources upon which the sampling frame was initially built were the Revenue Charity Number list³ (2003), the Wheel⁴ directory (2003) and the Comhairle⁵ directory (2003). Further publicly available lists were added, which included lists from the Department of Education, various directories of national agencies, health boards, governing bodies and so on. Several web-based directories were also used to add organisations to the list. Furthermore, a large number of organisations, Government Departments, and, most importantly, county development boards⁶, were contacted and lists of nonprofit organisations requested. Finally, the World Wide Web was used to source additional directories, links pages and websites of organisations. Appendix A gives a full breakdown of the sources used and the number of organisations that were located in each source.

Sampling Frame Cleaning Procedures

Once the sampling frame had been compiled, and it was agreed that no new entries would be included,

² This refers to organisations that have been granted a CHY number by the Revenue Commissioners.

³ Revenue List of bodies which had been granted charitable tax exemption (CHY Number) under Section 207, Taxes Consolidation Act, 1997.

⁴ The Wheel is a nonprofit, independent resource centre and advocate for community and voluntary organisations.

⁵ Comhairle is a statutory agency that comes within the remit of the Department of Social and Family Affairs in Ireland.

⁶ County development boards (CDBs) hold a list of local charities and nonprofit organisations, and details of those were obtained for most counties. A largely positive response to these requests yielded a substantial number of additional records for the sampling frame.

the cleaning process began. There was a lot of duplication of records because organisations were on several databases, so the standardisation of records was required to assist in the identification of duplicate organisations. Standardisation was also essential in creating the mail merge files for the fieldwork stage of the project. Duplicates were identified and deleted. The full list was checked manually for duplicates after the automatic check. Most duplicates were removed in this fashion. Due to cases where there was slightly different spelling, the use of dissimilar names or of addresses referring to the same organisation there were a number of potential duplicate records remaining. These were identified when the questionnaires were returned and removed at that stage of the process.

A number of entries in the sampling frame did not have any postal addresses so these were removed. During the cleaning stage a number of for-profit and statutory organisations were also identified and removed. At the end of these cleaning procedures we had a sampling frame of over 24,000 organisations.

Collection of Organisational Information

Having created the sampling frame, it was decided that a total population study was the most appropriate approach to take. As the study was endeavouring to fill an identified gap in knowledge about this sector, it was necessary, therefore, to try to gather organisational information from as many organisations as possible listed in the sampling frame. With this in mind, and considering resource limitations, it was decided that a large-scale quantitative study was the most appropriate method. Furthermore, it was decided that a postal survey should be conducted as it would enable the gathering of a large amount of information from a large sample and, moreover, respondents would be given time to consider their answers and to gather the relevant information.

Accordingly, the Centre embarked on a postal survey of over 24,000 nonprofit organisations included in the sampling frame using the Tailored Design Method (TDM) (Dillman 2000) as a guide. In this method questionnaire completion is viewed as a social exchange between individuals, and survey procedures which ‘create respondent trust’ are developed (Dillman 2000:27). Appendix B outlines how the tailored procedures were implemented in this survey.

Questionnaire Design and Testing

In a study such as the Mapping Project, which involved the development of a self-administered research tool that could be applied across the broad spectrum of organisations that make up the nonprofit sector in Ireland, questionnaire design and development were crucial and formed one of the key stages. When conducting a large-scale postal survey, the quality of the self-administered questionnaire can determine the quality of the data that will be obtained. Questionnaire design is thus crucial for the success of large-

scale postal surveys as the researcher has little or no influence on the respondents' approach to the questions. Many months were spent working on the questionnaire and reaching a stage where the pre-testing of the questionnaire could take place.

Pre-testing is an important part of questionnaire design (Bailey 1982, de Vaus 2001, Hussey 1997, Thietart 1999). Collins (2003), for example, believes that the development of a questionnaire for the purpose of a nationwide survey demands a precise and accurate pilot or pre-test to provide results that are valid, reliable, sensitive, unbiased and complete. One relatively new approach to the design of survey questionnaires is the cognitive approach developed by the Cognitive Aspects of Survey Methodology (CASM) movement developing during the 1980s. This method can provide a way to address difficulties in designing questionnaires, such as minimising response error arising from the wording and order of questions and the format of the questionnaire (Jobe and Mingay 1991). Accordingly, we used two key techniques of this method, the think-aloud interviews and probing questions. This stage resulted in some re-designing of the questionnaire and a copy of the final instrument can be seen in Appendix C.

Fieldwork and Data Entry

As mentioned above, TDM was adopted as a guide for the fieldwork. Each organisation included in the sampling frame was contacted three times, as recommended in TDM. The first and second package included a questionnaire and a pre-paid reply envelope while the final contact consisted of a reminder letter only. To deal with the various sub-sections of the sampling frame a number of separate letters had to be prepared. These included: a general letter which was used for most of the organisations in the sampling frame; a letter in Irish for Irish Language Organisations; a solicitor's letter for organisations listed as 'c/o Agent' on the Revenue list; and, a letter for individuals who were identified as the contact for a number of different organisations. These letters were generated for each of the three times we contacted the organisations.

Where possible the name of a contact person in the organisation was used and each letter was addressed to this person. If there was no contact name, the title 'A Chara' was used.

Fieldwork began in March 2005 and was completed in August 2005.⁷

Response Rates

As with any postal survey the objective is to achieve as high a response rate as possible. Babbie (1995) has suggested that a response rate of 50 per cent would be adequate while Baldauf, Reisinger and Moncrief (1999) believe that 15 per cent is an acceptable rate for an organisational survey. In a recent

⁷ A number of questionnaires were returned in September 2005 and these were also included in the dataset.

survey by NICVA⁸ (2002), *State of the Sector III*, a response rate of 25 per cent was reported. Response rates vary depending on the target audience, such as whether the audience is an individual or an organisation, as well as the methods used in a study. Dillman (2000) highlights the distinction that needs to be made between organisational or business studies and individual surveys and suggests that different research strategies need to be adopted accordingly. Considering the nature and scale of the study, as well as the strategies adopted, the overall response of almost 21 per cent recorded is an achievement.

As the questionnaires began to be returned, the response rates were monitored. The table below outlines the response rate for each of the three mail-outs as well as the valid overall response rate for the study. The valid response rate takes account of the removal of: duplicate records (95); questionnaires that were returned unopened ('not known at this address' N=1,343); and questionnaires from organisations that were identified as statutory (68), for-profit (53) and defunct (123). This breakdown can be seen in Appendix D.

Table 2.1: Response Rates

Mail Out	No. Sent	No. Ret'd	No. Ret'd Unopened	Other Non-valid	Total Non-valid	No. Valid	Base Adjust ment*	Valid Resp. Rate (%)
1	24,753	1,941	842	450	1,292	23,461	220	8.4
2	23,135	1,459	351	450	801	22,334	200	6.6
3	22,398	1,243	150	458	608	21,790	200	5.8
Resp. Rate	25,032*	4,643	1,343	1,358	2,701	22,331	N/A	20.8

* During the fieldwork an additional 279 organisations were sent a questionnaire. Where possible questionnaires were not sent to duplicate organisations.

It can be calculated, therefore, that 465,624 hours were worked by volunteers per year in responding organisations, which translates to a full-time equivalent of 277 persons (at 35 hours per week and 48 weeks per year) or €2,956,712 (applying the 2003 minimum wage of €6.35 per hour). In other words, in the organisations responding to this question (N=1,830), the input of volunteer labour can be imputed as the same as that of 277 full-time equivalent workers. This finding indicates that although the number of volunteers in our responding organisations was large, the amount of time spent volunteering was quite low.

When we checked the returning questionnaires we found that the proportion of responding organisations matched the proportionate county breakdown of the sampling frame. This indicates that the respondents in this study are representative of the sample population as a whole so we can be confident that our findings are representative of our sample. (see Appendix F)

⁸ NICVA is the Northern Ireland Council for Voluntary Action, an umbrella body for voluntary, community and charitable groups in Northern Ireland.

Coding, Cleaning and Initial Analysis

When designing the questionnaire it was agreed that most of the questions should be closed or pre-coded, that is where respondents are offered a number of answers and they indicate which is most appropriate for their organisation. While most questions were pre-coded, respondents were also offered the option of including an ‘other’ response. These ‘other’ responses as well as the open-ended questions included in the survey had to be coded. A coding frame was developed based on the first 185 completed questionnaires. This coding frame was used by the coders to code each of the returned questionnaires before data entry began. Once data entry was complete the final data file was delivered in Microsoft Excel format and converted to SPSS for cleaning and analysis purposes.

The findings from a total of 4,304 valid questionnaires are presented in this Report. Ninety of those organisations were branches for which their headquarters supplied overall organisational data as well. We have included their data, therefore, with their parent organisations, which means that throughout this report we refer to a responding population of 4,214 organisations.

We now turn our attention to Chapter Three which presents a profile of organisations that responded to the survey.

Chapter Three: What do Irish Nonprofit Organisations Look Like?

Introduction

This chapter gives a profile of responding organisations such as their age, location, legal status and activities. In so doing, this chapter presents details on responding organisations, which serve to provide a framework for the further analysis that follows in Chapters Four and Five below.

Age and Location

In this section we present background details on responding organisations in the sample. As the graph shows, responding organisations were young at the time of the questionnaire survey.

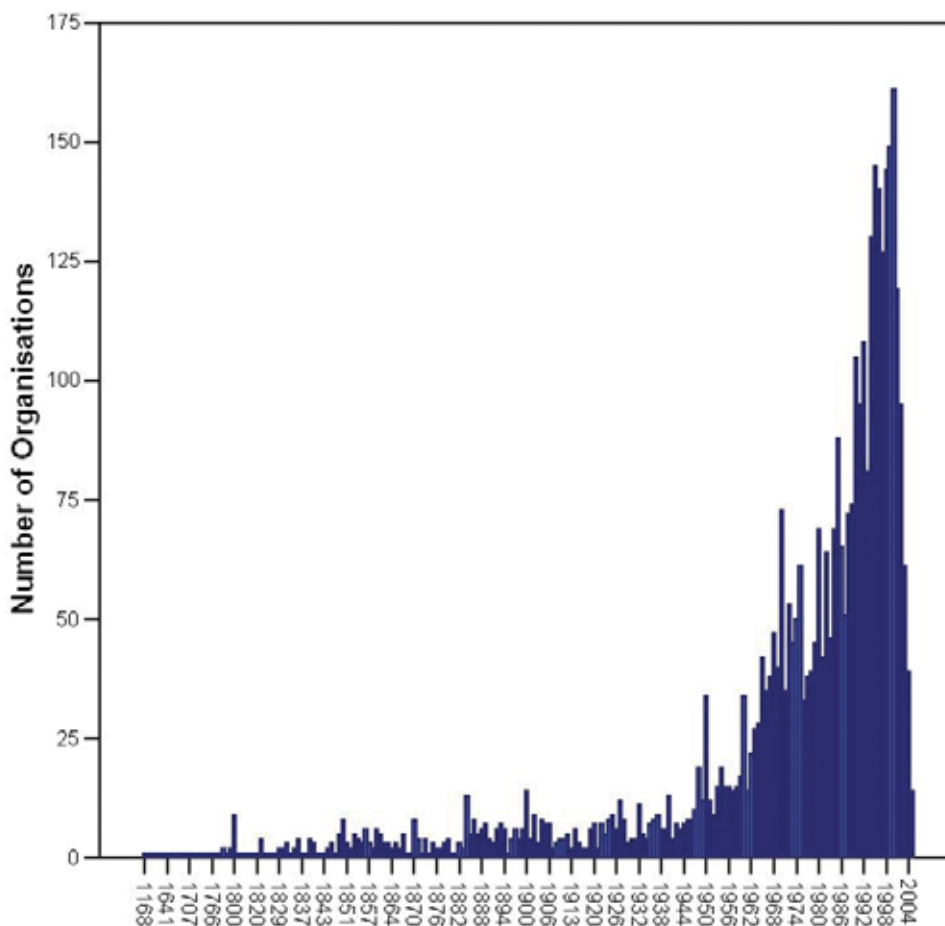


Figure 3.1: Number of Organisations by Year of Establishment

Although organisations ranged in age from 837 years (date of establishment 1168) to less than one year old at the time of the survey (date of establishment 2005), the vast majority of organisations were young and had been established in the past 30 years while half had been formed in the 19 years prior to the survey (that is, since 1986). One quarter of responding organisations were not even 10 years old by the time of the survey in mid-2005. The average (mean) age of organisations in the responding sample was 34 years old (mean year of establishment 1971) but only 30 per cent of the responding organisations were older than 34, while 70 per cent were established from 1971 onwards. Table 3.1 confirms the data presented in Figure 3.1 for, as can be seen, only 20 per cent of the sample had been established by 1960 and the trend towards youthfulness evident in the graph can be seen in the fact that another 20 per cent of responding organisations were established in the eight years prior to the survey.

Table 3.1: Founding Year of Responding Organisations

Year of Establishment	% of Organisations
1960	20
1980	40
1991	60
1997	80
<hr/>	
1967	25
1986	50
1996	75

Figure 3.2 presents details of the location of organisations that responded to the questionnaire (see also Appendix E). As can be seen, a quarter of the organisations were based in Dublin (25.4%), which would be the base of many national organisations. Cork, Galway, Limerick and Kerry also stand out although their numbers are a lot smaller than Dublin’s. The proportion of responding organisations matches the proportionate breakdown by county in the sampling frame which indicates that our respondents were representative of the sampling frame as a whole (see Appendix F).

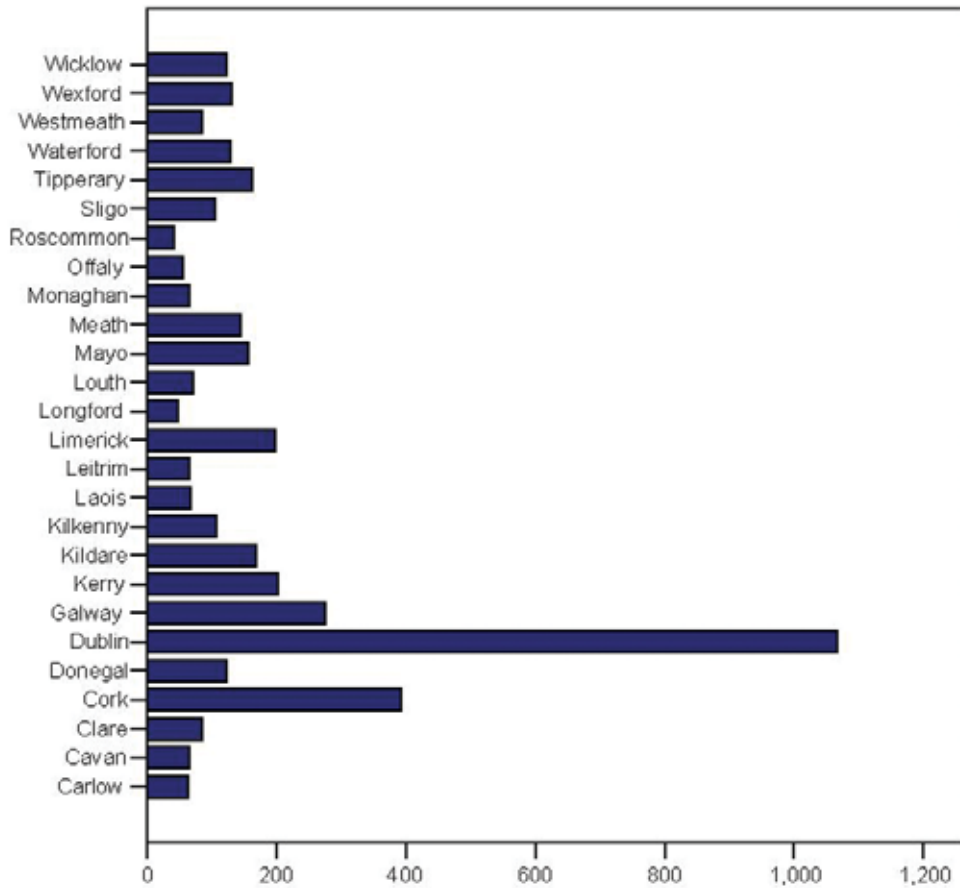


Figure 3.2: Number of Responding Organisations per County

If we aggregate these data by province, we can see (Table 3.2) that half of our responding sample of organisations was based in Leinster, more than one quarter in Munster, approximately one-sixth in Connacht and one-sixteenth in the three counties of Ulster.

Table 3.2: Location of Organisations by Province

Province	N	%	Population 2002 %
Leinster	2,131	50.7	53.7
Munster	1,173	27.9	28.2
Connacht	641	15.3	11.8
Ulster	254	6.0	6.3
Total	4,199	100	100

Significant at .000

When we compare these data to the Census of Population 2002 we can see that Leinster has fewer organisations per head of population while Connacht has a greater number of organisations per head of population than the other provinces. Furthermore, if we examine the breakdown of organisations' date of establishment by province an interesting pattern begins to emerge. First of all, we know from above that half of our responding sample was established by 1986. As can be seen in the following table,

however, both Connacht and Ulster are significantly under represented up to that date, but they are over represented after that date (by at least seven percentage points).

Table 3.3: Age of Organisations by Province

Province	Pre 1986 %	1986 and Since %
Leinster (N=2,005)	52.2	47.8
Munster (N=1,079)	50.3	49.7
Connacht (N=592)	42.6	57.4
Ulster (N=232)	41.4	58.6
Total (N=3,908)	49.6	50.4

Significant at .000

Amongst our sample population therefore there was a greater amount of voluntary organisation activity in Connacht and Ulster from 1986 onwards than in the organisation population as a whole. It is not possible, however, to give this breakdown by county because the numbers per county, in almost half of our population, come to less than 100, which makes percentage breakdown meaningless. It appears, however, that the counties that are over represented in the data (that is, who have a much greater proportion of responding organisations formed from 1986 on) are Carlow, Cavan, Galway, Leitrim, Longford, Mayo, Monaghan, Roscommon and Sligo (significant at .001).⁹ Of those counties, however, only Galway, Mayo and Sligo numbered more than 100 responding organisations, which is why we would point to the province figures as being more robust. Those counties that are significantly under represented from 1986 on are Laois and Kilkenny, whose voluntary organisations, in other words, would tend to be older.

When we examine this breakdown a little further, we can see that for organisations in Leinster the period 1967-1986 was significant for their establishment, while for Connacht a period of growth in the number of nonprofit organisations occurred between 1986-1995. Ulster, on the other hand experienced an increase a little later, while Munster was most likely of all provinces to have older organisations.

Table 3.4: Province of Organisation by Age Quartile¹⁰

Province	1168-1967 %	1968-1986 %	1987-1996 %	1997-2005 %
Leinster	25.3	28.9	23.1	22.7
Munster	28.1	23.4	26.6	21.9
Connacht	22.0	22.1	30.9	25.0
Ulster	25.4	16.8	29.4	28.4
Total	25.6	25.6	25.6	23.2

Significant at .000

⁹ Statistical significance refers to confidence levels which are limits constructed so that a certain percentage of the time the true value of the population mean will fall within these limits. If true for 99.9%, then true for 99.9 out of every 100. Significant at .001 = 99.9%; .01 = 99%; .05 = 95%.

¹⁰ Age quartile refers to the breakdown of the responding population into quarters on the basis of the age of the organisation.

This pattern can also be seen in the average (mean) age of organisations per province. Both Connacht and Ulster organisations are younger on average than organisations in the other provinces. In Munster, the average age was 36.4 years, in Leinster it was 34.8 years, while in Connacht it was 29.5 years and in Ulster it was 31.2 years. Furthermore, half of all organisations in both Leinster and Munster were established before 1985, while half of all organisations in Connacht were formed by 1989, and half in Ulster by 1991; the median for the whole population was 1986.

We might, at this juncture, be able to point to the ‘Co-operative Effect’ in Munster, because Munster is over represented amongst those organisations formed before 1922; an ‘EU and Poverty Programmes Effect’ amongst organisations in Leinster because that province is over represented amongst organisations formed between 1973 and 1986; a ‘Peace Programme Effect’ in the Ulster counties because they are significantly under represented amongst organisations established between the years 1973-1986 and over represented in the years since then. We can also indicate a ‘Western Development Commission Effect’ occurring in Connacht, because that province, too, is under represented between the years 1959-1972 and over represented in the years since 1987 and up to 1997. In other words, these data suggest the importance of different types of interventions in an organisation’s establishment or its survival.

Type of Organisation

In our survey we addressed the question of organisation type in a number of ways. First of all, a majority (59.9%) were stand-alone organisations, 23.2 per cent were branches,¹¹ five per cent were umbrella organisations and two per cent were head offices, while a further nine per cent classified themselves as ‘other’.

Secondly, we asked whether or not organisations had charity (CHY) numbers and whether or not they were companies limited by guarantee. As noted already in Chapter 1 above, legal status of nonprofit organisations in Ireland is not guaranteed on being granted a CHY number by the Revenue Commissioners, although many organisations assume that this is the case for it is not uncommon to hear of representatives from nonprofit organisations referring to being from ‘a registered charity’ or to refer to the organisation as having ‘charitable status’, as has also been noted in the General Scheme for the Charities Regulation Bill 2006 (Department of Community, Rural and Gaeltacht Affairs 2006). We will explore this in greater detail as we move through this section but first we should note that 41 per cent of organisations in the sample (N=1,729) stated that they had a CHY number although only 29.2 per cent of organisations (1,233) listed their CHY number. When cross-checked 71.4 per cent of those respondents who stated their organisation was a charity gave their CHY number and 28.6 per cent of the sample (N=496) did not. We can conjecture that perhaps these respondents did not know the

¹¹ These branch organisations did not have their data returned by their head offices unlike those noted in Chapter Two above.

organisation’s CHY number so could not list it although they did know that the organisation had such a number.

Table 3.5: Status of Organisation

Status	N	%
CHY number	1,729	41.0
Company limited by guarantee	1,373	32.6
Other	1,501	35.6
Total	4,603	109.2

As we can see from the table above, while the largest proportion of responding organisations stated that they had a CHY number, nearly one third stated that they were a company limited by guarantee. There were a significant number of organisations with CHY numbers which also had company limited by guarantee status (N=892). In other words, therefore, while just under one-third of organisations in our sample had incorporated as a company (and therefore had legal status), over half of organisations with CHY numbers (51.5%) had also incorporated as companies, and almost two-thirds of companies (65%) also had CHY numbers.

We can also explore these data by the date of establishment of the organisation and as we will see in the table below the more recently-established organisations were more likely to be incorporated and to have a CHY number.

Table 3.6: Date of Establishment by Status of Organisation

Status	Formed before 1986 %	Formed from 1986 %
Company limited by guarantee	32.7	67.3
CHY number	41.8	58.2

From these data we can see growing formalisation amongst voluntary organisations in Ireland as the majority of organisations established since 1986 were incorporated as companies (over two-thirds), or had CHY numbers (over half). Interestingly, those organisations which were incorporated as companies and also had CHY numbers (N=892) had an average (mean) age of 19.5 years and half were established before 1992 (that is, their median age was younger than for the sample as a whole). In fact, of this group of organisations, only ten per cent (9.6%) were from the oldest age cohort, 23.2 per cent from the next oldest (1968-1986); 38 per cent were established between 1987-1996 and 29 per cent between 1997-2005.

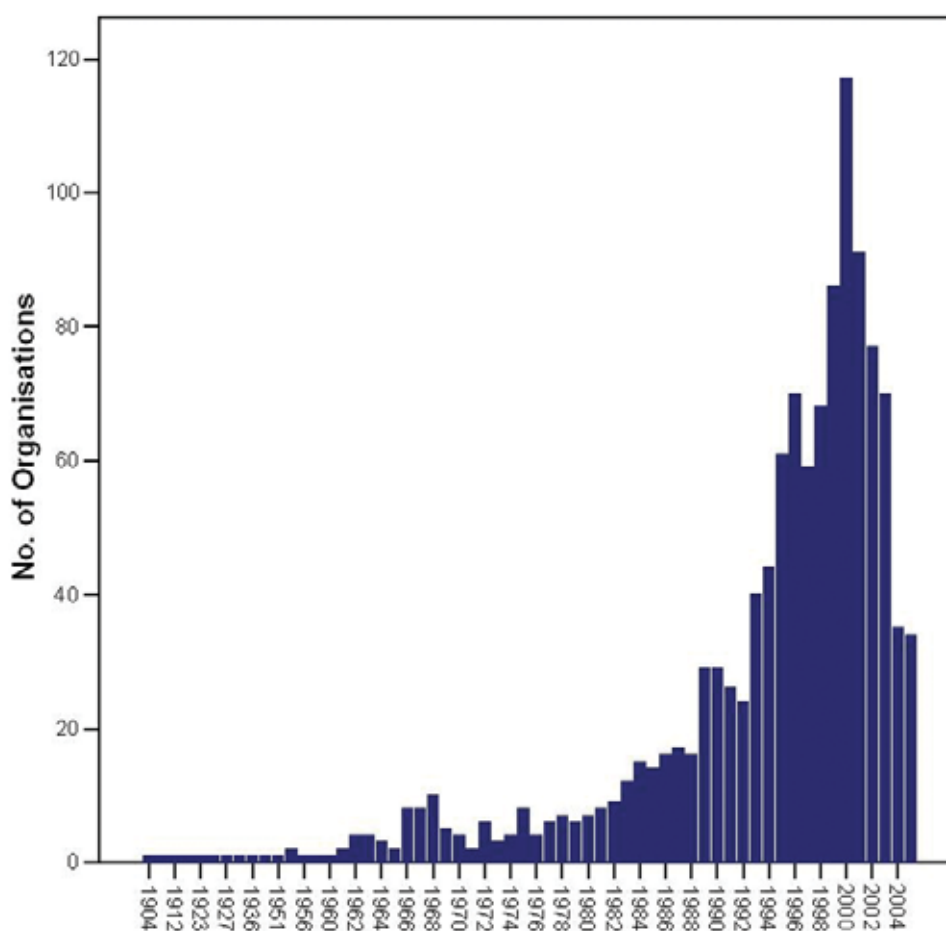


Figure 3.3: Year of Incorporation as a Company Limited by Guarantee

When we explored the question of formal organisational status further, we found that the average (mean) time for incorporation was around September 1993. Only one tenth of organisations had incorporated by 1980 whereas 90 per cent had incorporated by 2003.

Although having a CHY number does not confer legal status on the organisation, it can be seen as a kind of formalisation because of the widely-held belief that a CHY number *does* confer such a status (Department of Community, Rural and Gaeltacht Affairs 2006) and because it brings with it a number of tax exemptions (Cousins 1994). In response to our request for information on this, 1,019 organisations stated the year when their CHY number was granted, which ranged from 1921 to 2005. Similar to the responses for incorporation, the mean time for being granted a CHY number was around April 1994, while one-tenth had been granted a CHY number by 1983 and 90 per cent by 2003.

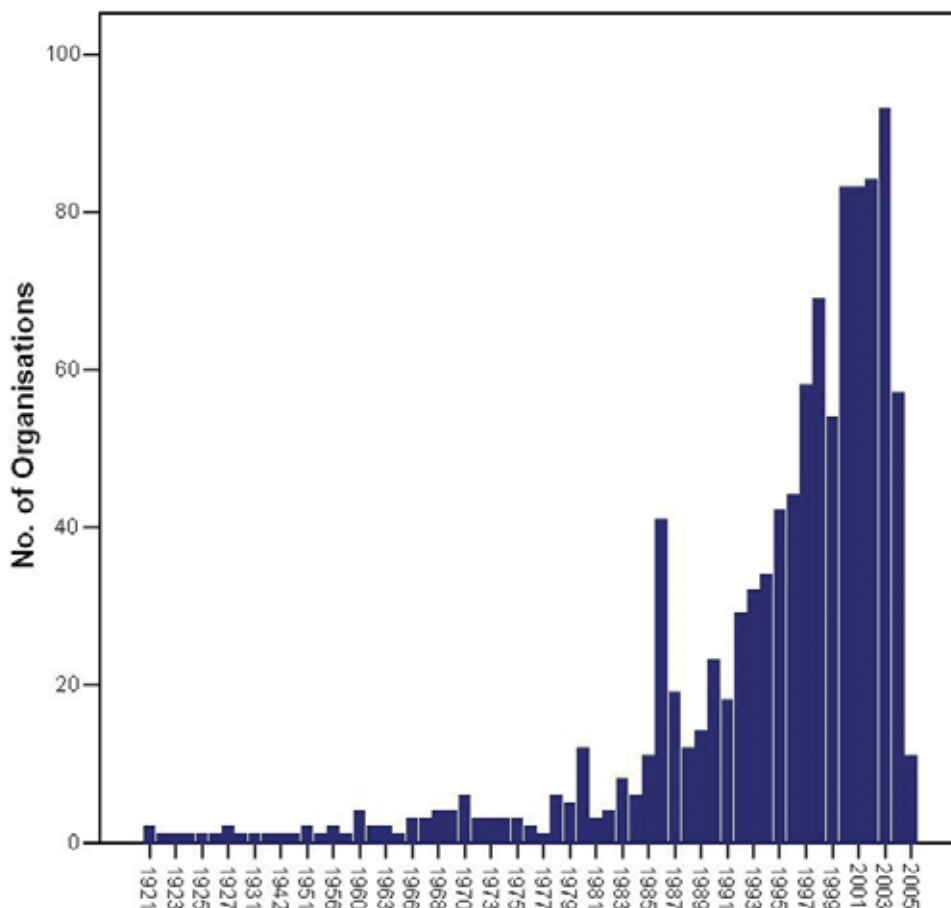


Figure 3.4: Year CHY Number Granted

As noted above, however, there was a sizeable proportion of respondents who reported their status as ‘other’ (see Table 3.5 above). Of these, several were also incorporated as companies limited by guarantee or had CHY numbers. Among those respondents not falling in either category, however, the average (mean) age was 40 (date of establishment 1965), while half had been established by 1980. In other words, these organisations were older than the population of respondents as a whole, and were a lot older than organisations with either CHY numbers (aged 30 on average) or which had incorporated as companies (aged 20 on average). Respondents who chose the label ‘other’ stated their organisation was an educational institution (8.8%), a voluntary and community organisation (7.7%), a sports club (5.3%) and smaller numbers referred to themselves as community based (1.8%) and residents’ associations (1.1%).

As well as exploring the kinds of organisations that exist amongst our population, we were also interested in their legal status, which is a timely subject at the time of writing due to the publication in March 2006 of the General Scheme for the Charities Regulation Bill (Department of Community, Rural and Gaeltacht Affairs 2006). Although, as shown above, there is some evidence amongst our responding

organisations of increasing formalisation, the legal state of a majority of responding organisations was unclear. One-third of responding organisations were companies limited by guarantee but two thirds of organisations did not appear to have a separate legal personality, although there was some confusion apparent in answers to the question about legal status. For example, various responses were received which did not directly address the issue of legal status and indicate the timeliness of the present General Scheme for the Charities Regulation Bill 2006. Several hundred respondents (N=328) stated that they were ‘voluntary and community organisations’, while a further number (N=225) said that they were ‘sports clubs’ and yet others (N=77) stated that they were ‘community based’. None of these descriptions implies a separate legal personality *per se*. Several respondents (N=71) stated that they had a constitution but it was unclear how this constitution provided for a separate legal personality for the organisation. Several other respondents (N=64) said that they were under trusteeship, which Cousins (1994) has noted is a difficult legal form to manage. What emerged from exploring this question with respondents, therefore, was a vast array of responses, (as well as over-one third non-responses), which did not necessarily mean that the organisation had a separate legal personality and indicates the confusion that has existed in this area in the absence of statutory regulation.

Description of Organisation

Leaving aside the question of legal status, we were also interested in the labels that are used as descriptors for nonprofit organisations in Ireland. We asked this question in two ways, first of all what description could be applied to their organisation, and secondly, what term *best* described their organisation. When asked how organisations *could* be described, the term ‘nonprofit organisation’ emerged as the most popular but was closely followed by ‘voluntary organisation’ and ‘community organisation’ as popular terms. When asked to choose the best description for their organisation, however, the order of preference was changed and ‘community organisation’ emerged as most popular, followed by ‘voluntary organisation’. Less than one fifth of respondents to this question chose ‘nonprofit organisation’ which may indicate its popularity as a catch-all term but not as a specific description. The popularity of ‘community organisation’ as a term has already been noted in the literature (Donoghue 1998a,b, Acheson *et al* 2004) and has appeared in policy (Department of Social Welfare 1997, Department of Social, Community and Family Affairs 2000).

Table 3.7: Possible Terms to Describe Organisations

Types	N	%
Nonprofit organisation	2,835	72.4
Voluntary organisation	2,707	69.2
Community organisation	2,538	64.8
Non-governmental organisation (NGO)	1,168	29.8
Charity	1,145	29.3
Total	10,393	265.5

Table 3.8: Best Terms to Describe Organisation

Types	N	%
Community organisation	1,638	39.4
Voluntary organisation	1,289	31.0
Nonprofit organisation	773	18.6
Charity	261	6.3
Non-governmental organisation (NGO)	200	4.8
Total	4,161	100.0

Examining the range of terms that organisations could use, it is interesting to note that under one-third (29.3% or N=1,145) of respondents chose ‘charity’ as a possible description while only six per cent (N=261) chose it as the best description of their organisation. Yet, we also know from above, that 41 per cent of the sample (or 1,729 organisations) had CHY numbers, and 29.2 per cent of the sample (1,233) demonstrated awareness of those CHY numbers by listing them. It appears, therefore, that ‘charity’ may be regarded as a generic term, although it is also used to denote legitimacy as already noted above for there are plenty of references to ‘registered’ charities in either organisational literature or in the media. This may indicate some kind of legitimacy especially from a fund-raising point of view; as we know, however, this legitimacy does not confer a legal status (Cousins 1994).

When we explore these data by age a clear difference between the oldest cohort and the other age groups appears, particularly with regard to the choice of community organisation as a description. This distinction emerges in both the ‘could describe’ and ‘best describes’ tables but is more apparent in the latter. For example, 23 per cent of organisations formed before the mid-1960s thought that ‘community organisation’ was the best description compared with 41 per cent of organisations formed after the mid-1990s. Voluntary organisation and nonprofit organisation were preferred amongst organisations established before 1986, while community organisation was the preferred term for younger organisations.

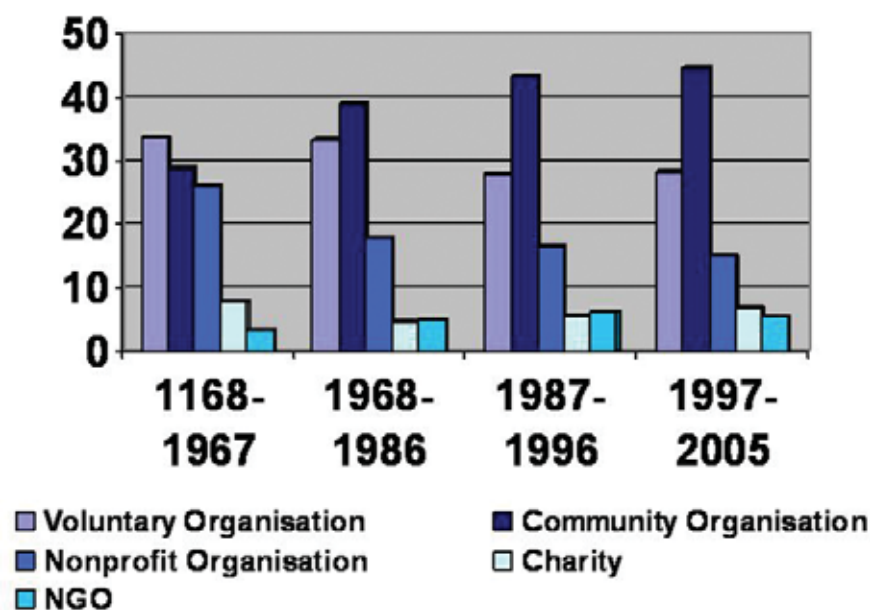


Figure 3.5: Preferred Description by Age of Organisation

It seems, too, that as well as a significant level of informality amongst our sample, Irish organisations were also content to describe themselves in several ways and did not like to be tied down. Even when respondents were asked to choose only one term to describe their organisation, several terms were chosen. Several hundreds of respondents, for example, also chose ‘other’ as a description in addition to the alternative labels (although only 11 respondents chose ‘other’ as the sole description of their organisation). When asked to specify what this ‘other’ was, however, there was a variety of responses, as well as a few hundred non responses, which made this category statistically meaningless in comparison with the other descriptors. As with the choice of ‘other’ above, respondents choosing ‘other’ in this section also tended to be the older organisations. While such responses may illustrate a national anti-authoritarian trait, they also indicate a sense of individuality and lack of conformity and point to an interesting future debate to be had on whether we can talk about a coherent ‘sector’ and whether a common and shared understanding of that ‘sector’ exists.

Activities of Organisations

Respondents were asked to describe the activities of their organisations in several ways. In this section we classify these activities using the International Classification of Nonprofit Organisations (ICNPO; see Appendix G) developed by Johns Hopkins University as a framework (Salamon and Anheier 1996, United Nations 2003), as can be seen in Table 3.9 below.

Table 3.9: Activities of Irish Nonprofit Organisations

Activities	All Activities	
	N	%
Culture and arts	1,477	35.0
Recreation and social clubs	1,435	34.1
Environmental	1,255	29.8
Sports	1,223	29.0
Economic, social and community development	1,112	26.4
Other education	1,072	25.4
Adult education	979	23.2
Social services	942	22.4
Primary education	934	22.2
Promotion of volunteering	907	21.5
Employment and training	782	18.6
Civil rights and advocacy	768	18.2
Physical health	759	18.0
Research	600	14.2
Secondary education	591	14.0
Mental health	572	13.6
Housing	377	8.9
Higher education	366	8.7
International/overseas development	351	8.3
Religious/faith-based	304	7.2
Emergency and relief services	304	7.2
Business and professional	295	7.0
Grantmaking	265	6.3
Hospitals and rehabilitation	255	6.1
Income support and maintenance	237	5.6
Animal protection	229	5.4
Law and legal services	221	5.3
Political	213	5.1
Trade union	149	3.5
Nursing homes	131	3.1

Responding organisations engage in a wide number of activities but several of these dominate, *viz.* culture and arts, recreation and social activities, environmental, sports, economic, social and community development and other education. These data also show that respondents from nonprofit organisations viewed the output of their organisations as multi-faceted.

From these responses it is possible to classify organisations according to the ICNPO (Salamon and Anheier 1996, United Nations 2003), although we have made some amendments to this classification system to reflect the Irish situation (see Appendix H). For example, we make a distinction in community development between ‘traditional’ organisations and other community development organisations, similar to what Curtin (1996) calls the two models of community development, consensual and conflictual. The classification ‘traditional community development’ would include organisations such as Muintir na Tire and Macra na Feirme, whereas the classification ‘community development’ would include the more recent organisations such as those funded under the Community Development Programme, local development partnerships, and other community groups. The following figure gives a profile of this classification for Irish nonprofit organisations

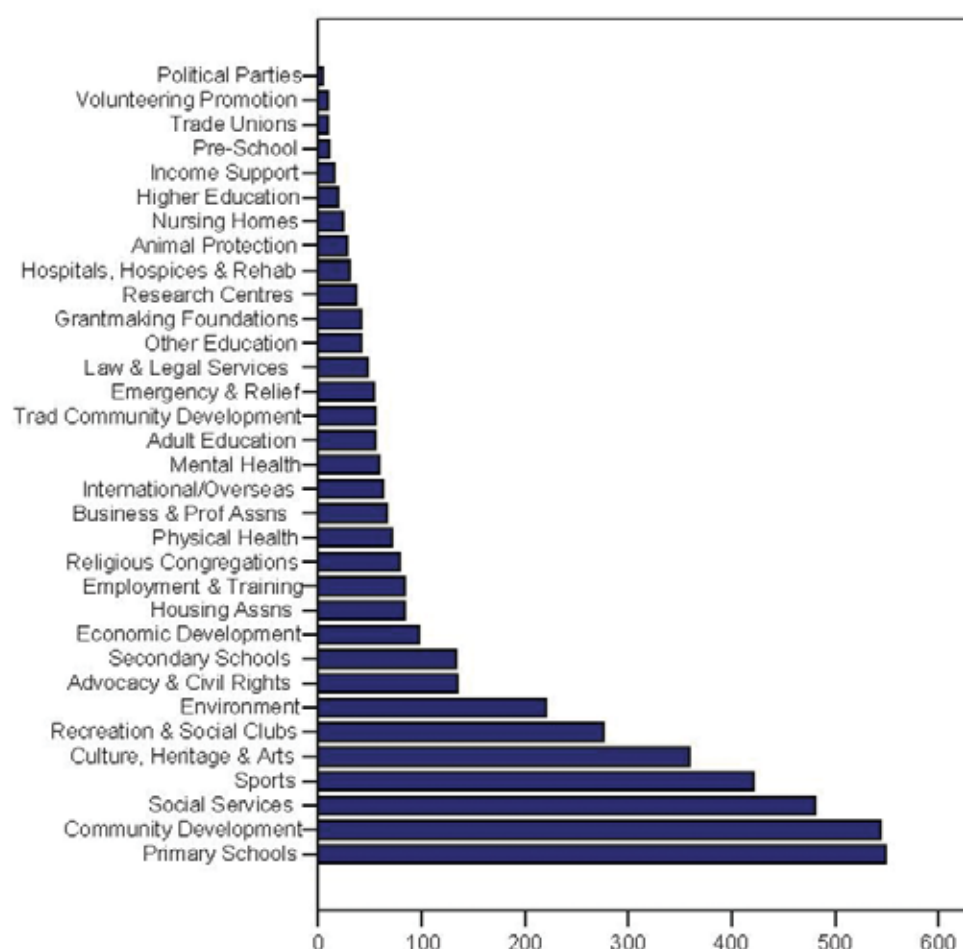


Figure 3.6: Number of Irish Nonprofit Organisations by Classification

As can be seen from the above, Irish nonprofit organisations predominate in a number of categories. Community development, primary schools, social services and sports are the largest categories, followed by cultural groups, and to a lesser degree recreation and social clubs. These groups can be further aggregated as can be seen in the following graph.

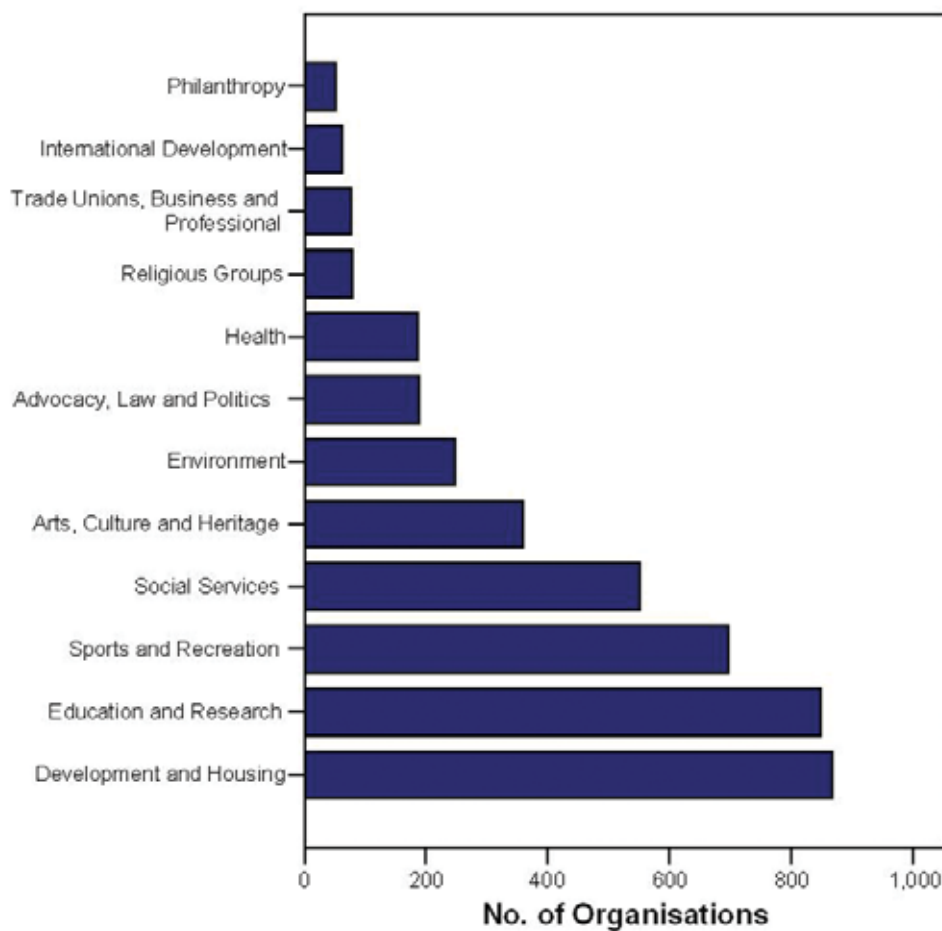


Figure 3.7: International Classification of Nonprofit Organisations in Ireland

We can examine these groups further by age and, as we can see in the following table, the data suggest that there have been heydays for some groups of organisations. Sports groups, for example, are over represented up to 1986, while development and housing groups are over represented since 1986. Social services organisations are over represented since the late 1960s, and arts and cultural organisations are over represented in the period 1987-1996. Education, religious groups and trade unions, business and professional associations are over represented in the period up to the late 1960s. These data may point to a changing profile amongst nonprofit organisations in Ireland and certainly hint at further research that could be done in this area. We will explore this in greater detail when we come to the following chapter which looks at the resources within the responding population.

Table 3.10: ICNPO of Irish Organisations by Age Cohort

ICNPO	1168- 1967 %	1968- 1986 %	1987- 1996 %	1997- 2005 %	Total* %
Development and housing	10.0	20.5	30.1	24.9	21.3
Education and research	41.1	16.6	6.6	10.9	19.0
Sports and recreation	20.7	20.4	11.7	12.0	16.3
Social services	5.8	15.9	14.8	17.1	13.3
Arts, culture and heritage	6.1	8.7	12.6	7.5	8.7
Environment	2.4	5.5	6.7	9.5	5.9
Advocacy, law and politics	1.3	3.9	6.6	7.3	4.7
Health	4.0	4.2	5.3	4.3	4.4
Religious groups	3.5	0.5	1.5	1.5	1.8
Trade unions, business and professional associations	3.1	1.7	1.1	1.4	1.8
International development	1.4	1.3	1.5	2.0	1.5
Philanthropy	0.7	1.0	1.6	1.8	1.3
Total	100	100	100	100	100

*As not all respondents answered the age question, the proportionate breakdown per ICNPO Group is slightly different in the Total column.

Beneficiaries

Just over sixty per cent of respondents (61.3% or N=2,585) stated that their organisations benefited individuals, while 18.3 per cent of respondents (N=770) stated that their organisation benefited other organisations. A total of 11,942,246 individuals were said to benefit from the respondents' organisations' work, which translated to an average (mean) of 4,619 individuals per organisation but half of those responding stated that their organisation benefited 150 individuals or fewer (median). The number of organisations stated to be benefiting came to 89,870. An average (mean) of 117 organisations were said to benefit, but 18 was the median number; in other words, half of those 770 organisations benefited 18 organisations or less.

The following table gives a breakdown of the types of beneficiaries noted by responding organisations in the survey.

Table 3.11: Types of Beneficiaries

Description	N	%
Local community	2,215	52.6
Children	1,847	43.8
Adults	1,667	39.6
General public	1,596	37.9
Parents	1,534	36.4
Youth	1,526	36.2
Family	1,517	36.0
Women	1,316	31.2
Older People	1,257	29.8
Voluntary and Community organisations	1,222	29.0
Organisation's members	1,146	27.2
Learning Disabilities	1,129	26.8
Men	1,081	25.7
Environment	993	23.6
Unemployed and low income	974	23.1
Socially-excluded people	895	21.2
Volunteers	872	20.7
Physical Disabilities	850	20.2
Travellers	730	17.3
Pre-school Children	711	16.9
Tenants and Residents	583	13.8
Mental Health	567	13.5
Asylum Seekers	567	13.5
Carers	558	13.2
Addiction	544	12.9
Couples	530	12.6
Farmers	455	10.8
Bereaved	453	10.7
Long-term Illness	442	10.5
Homeless	419	9.9
Irish-speaking Community	335	7.9
Patients	333	7.9
Ex-offenders and Prisoners	314	7.5
Overseas/Developing Countries	297	7.0
Sexual Abuse Survivors	241	5.7
Victims of crime	205	4.9
Animal Welfare	130	3.1
Lesbian, Gay, Bisexual and Transgendered	88	2.1
Immigrants	24	0.6

Among the respondents to this question, only 16.2 per cent (N=654) of organisations stated that they had just one type of beneficiary. The following table gives the breakdown of responses to this question by the number of types of beneficiaries.

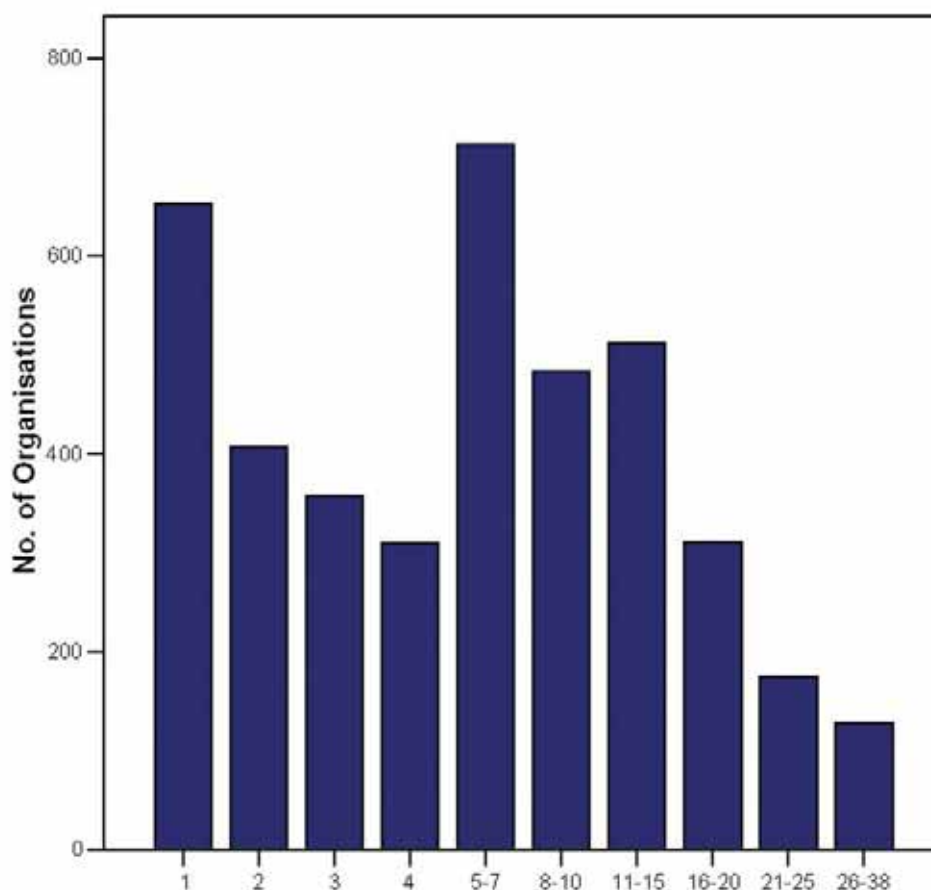


Figure 3.8: Number of Beneficiary Types

Respondents reported an average (mean) of eight beneficiary types, while the median number was six (in other words, half of all responding organisations dealt with six types or fewer). The majority of responding organisations had both female and male beneficiaries as can be seen in the following table. Much smaller proportions of respondents, meanwhile, provided information or supported projects.

Table 3.12: Kinds of Beneficiaries

Kinds	N	%
Both female and male	2,642	78.9
Female only	376	11.2
Male only	328	9.8
Information provided	91	2.2
Projects	87	2.1

Almost half of responding organisations noted that their beneficiaries were both urban and rural based, while approximately one-quarter of responding organisations each stated that their beneficiaries were either rural or urban only.

Table 3.13: Location of Beneficiaries

Location	N	%
Urban and rural	1,606	45.9
Rural only	1,023	29.2
Urban only	869	24.8

We can also compare the response on the location of the beneficiaries to the remit of the organisations. The majority of organisations to the survey operated on a local basis, whether that was in an urban or a rural location or both. Just under one in five organisations operated nationally, while just under one in ten operated at international level; there was also some cross-over between the remits of organisations.

Table 3.14: Remit of Organisation

Remit	N	%
Local	3,297	78.2
National	823	19.5
Regional	670	15.9
International	393	9.3

Summary and Concluding Comments

The profile of Irish nonprofit organisations presented in this chapter shows that these organisations were young and half of them had only been established since 1986. The relative youth of nonprofit organisations in Ireland has also been noted in previous studies (Ruddle and Donoghue 1995, Powell and Guerin 1997). One quarter of organisations were based in Dublin, which would be approximately in line with Census of Population figures as well as representative of the sampling frame as a whole. Organisations based in Leinster and Munster were older than those in Connacht and Ulster, both of which showed an increase in numbers since the mid-1980s. These variances would indicate different historical trajectories and would point to some interesting further research to be done in this area.

The population of responding organisations showed increasing formalisation as there was a far greater proportion of younger organisations incorporated as companies limited by guarantee. On the whole, however, the organisations responding to the questionnaire survey tended to be informal and two-thirds of them did not have legal status. Not only does this underline the absence of charitable regulation up to the time of writing but also some confusion about the concept which could be seen among responses.

Responding organisations preferred the description community organisation, which was followed in preference by voluntary organisation and then nonprofit organisation. Age differences in these preferences could be seen as younger organisations were more likely than older organisations to prefer

the term community organisation, while older organisations chose voluntary or nonprofit organisation.

The responding organisations were engaged in a wide range of activities and reported a large number of beneficiaries, both individuals and organisations. When classified according to the ICNPO, Irish nonprofit organisations were more numerous in the fields of development and housing, education and research, sports and recreation, culture and arts and social services.

We now move on to Chapter Four and an investigation of the resources, both financial and human, reported by our sample population.

Chapter Four: Organisational Resources

Introduction

Nonprofit organisations are renowned for their resource dependency, which has an effect on the relationships they form in their external environment, the trajectory of their organisation's development and the management of their resource flows (Donnelly-Cox and O'Regan 1999). In this chapter we explore, in depth, the organisational resources reported by our sample population. As will be seen, the response rates to questions on finance, in particular, but also on human resources, were high, which allow us to paint with confidence a picture of the nature of their resources. In this chapter, then, we start off with finances, move to human resources and conclude with governance.

Income

A large majority of responding organisations (82.4% or N=3,473) gave details of their total income. These organisations received a total of €2,563,787,467 or €2.564billion in 2003. Their mean income during this period was reported as €738,205, but the median income was only €40,000. In other words, half of all responding organisations had an income of €40,000 or less. Less than ten per cent of responding organisations (N=355) reported more than the mean income, which would indicate that only a small proportion of organisations in our sample had large incomes. In fact, the bottom ten per cent of organisations had an income of €1,300 per annum compared to an income of €774,106 or more reported by the top ten per cent of organisations. One quarter of organisations had incomes of up to €6,000; half of organisations had incomes of €40,000 or less while a further quarter of organisations reported incomes of up to €200,000.

Differences amongst our responding population become apparent when we compare average (mean) incomes by age cohort, as the oldest age group had an average income of almost twice the next age group and over seven times the mean income of the youngest age cohort (note 193 organisations reporting income did not give their date of establishment). So, although the mean income for all responding organisations was €738,205, the oldest age cohort (established between 1168 and 1967) reported a mean income of €1,677,746 and the next age cohort (1968-1986) reported €821,263 as their mean income. The third age cohort (1987-1996) had a mean income of €317,900 compared to €218,113 reported by the youngest age cohort (1997-2005). In other words, the mean income of the oldest age cohort was just over twice that of the next age cohort, which, in turn, was over two and a half times that of the third age cohort. Differences between the third and fourth age cohorts were not as great.

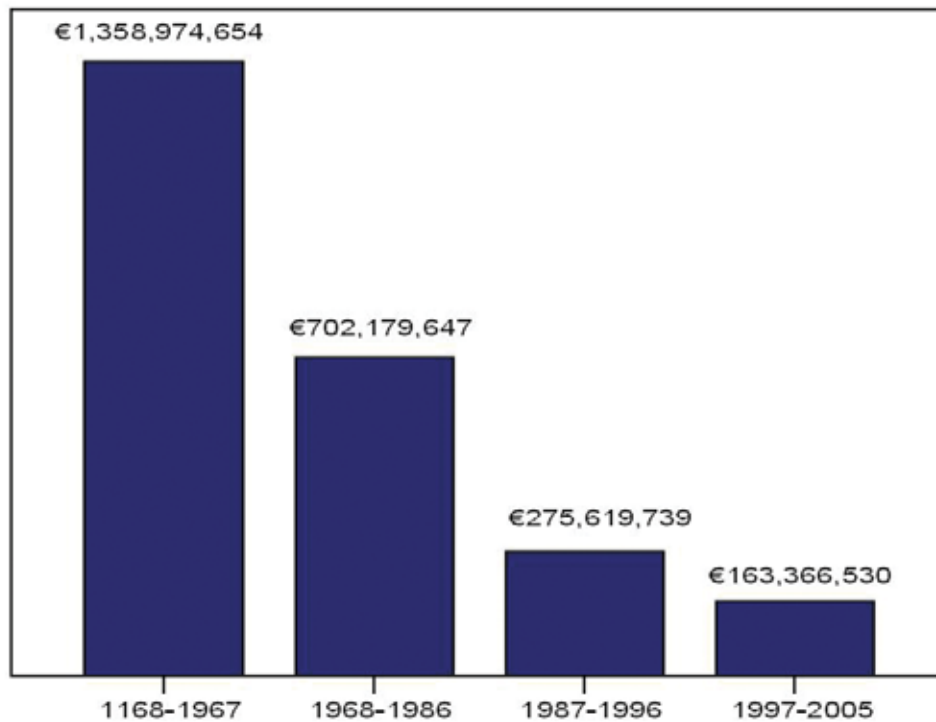


Figure 4.1: Total Income by Year of Establishment

The pattern found in the comparison of mean incomes is also repeated when we look at the total income data by age. As Figure 4.1 shows, the oldest age cohort had a far larger total income at €1,358,974,654, which was almost twice as large as the total income of the next age cohort. That age cohort, in turn, reported an income much greater than the third age cohort which reported, in total, only 39 per cent of the second age cohort's. The differences between the two youngest age cohorts, as with the mean incomes reported earlier, were not as large.

We can also compare income by different groups, or sub-sectors, of nonprofit organisations in Ireland (see Figure 4.2 below).

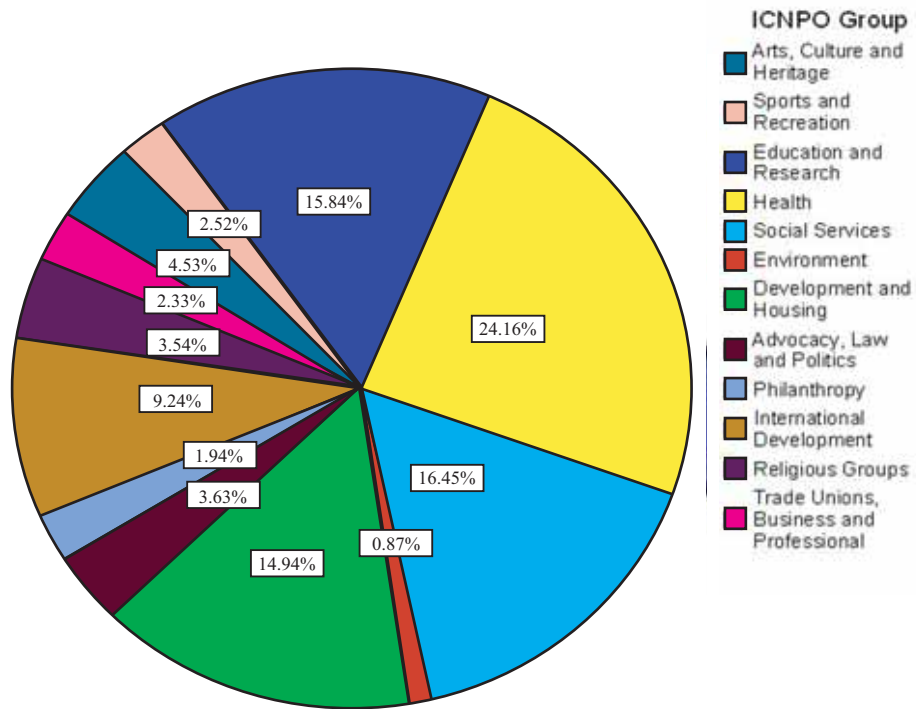


Figure 4.2: ICNPO Groups by Proportion of Income

As can be seen in Table 4.1 below, furthermore, while health organisations make up only less than five per cent of those organisations answering the question on income, they commanded more than one-quarter of the total reported income. Other very significant distinctions that appear are the positions of sports and recreation organisations which comprise 18 per cent of responding organisations but only received over two per cent of income. Another example is that of environmental organisations which comprised six per cent of responding organisations but received less than one per cent of total reported income. Meanwhile, international development organisations comprised less than two per cent of responding organisations but received nine per cent of income. From these data we can begin to see resource vulnerabilities in different groups, an issue we will return to below.

Table 4.1: Comparison of Income and Proportion of Responding Organisations

ICNPO Group	Total Income €	%	
		of Income	of Orgs
Health	619,442,342	24.2	4.7
Education and research	406,146,179	15.8	17.4
Social services	421,721,779	16.4	13.7
Development and housing	382,934,766	14.9	20.4
International development	237,019,353	9.2	1.7
Arts, culture and heritage	116,104,099	4.5	8.9
Advocacy, law and politics	93,125,163	3.6	4.5
Religious groups	90,646,253	3.5	1.8
Sports and recreation	64,642,134	2.5	17.8
Trade unions, business and professional assns	59,813,714	2.3	1.8
Philanthropy	49,816,972	1.9	1.3
Environment	22,374,713	0.9	6.0
All	2,563,787,467	100	100

Sources of Income

A total of 3,215 organisations (76%) reported on their sources of income. As we can see, just over two-thirds of organisations received funding from the State, just over half received private donations, 40 per cent cited fee income and just one-third stated they received revenue from membership dues.

Table 4.2: Sources of Income by Organisation

Source	N	%
State	2,185	67.9
Private donations	1,698	52.8
Fees	1,298	40.3
Membership	1,054	32.7
Corporate donations	488	15.1
Other	296	9.2
Deposit income	163	5.0

The following table gives the amount of money cited by respondents as coming from each source. As can be seen, 60 per cent of income was received from State sources, 15 per cent from fees, just under ten per cent from private donations, eight per cent from deposit income and three per cent from membership dues.

Table 4.3: Reported Sources of Income by Amount

Source	€	%
State	1,142,433,539	59.8
Fees	278,932,029	14.6
Private donations	200,942,710	10.5
Deposit income	153,937,805	8.1
Membership	60,744,316	3.2
Other	46,203,897	2.4
Corporate donations	25,994,995	1.4
Total	1,909,189,291	100

An examination of the breakdown of different sources of funding to each cohort shows that the older organisations received a greater proportion of finances.

Table 4.4: Age Cohort by Source of Funding (%)

Age Cohort	State %	Fees %	Private %	Membership %
1168-1967	45.6	42.4	38.9	57.4
1968-1986	31.8	39.5	44.9	11.7
1987-1996	13.5	10.0	7.2	24.8
1997-2005	9.1	8.1	9.0	6.1
Total	100.0	100.0	100.0	100.0

Note: data on corporate donations, income from deposits and other sources were not statistically significant

When we examine the proportion of different kinds of income by ICNPO groups we can see different patterns of dominance appearing. Among State-funded organisations, health groups predominate at 30 per cent of funding, followed by social services (17%), education and research (16%) and development and housing (13.4%).

Table 4.5: Proportion of State Funding by ICNPO Group

ICNPO Group	%
Health	30.2
Social services	16.9
Education and research	15.9
Development and housing	13.4
International development	7.7
Advocacy, law and politics	6.8
Arts, culture and heritage	5.6
Sports and recreation	1.1
Philanthropy	0.9
Environment	0.6
Trade unions, business and professional associations	0.5
Religious groups	0.4
Total	100.0

Among those organisations reporting income from private donations, international development organisations received one-quarter of the total income reported from this source. They were followed by social services at 21 per cent, and philanthropy at 10 per cent.

Table 4.6: Proportion of Private Donations by ICNPO Group

ICNPO Group	%
International development	25.1
Social services	21.6
Philanthropy	10.4
Arts, culture and heritage	8.4
Health	8.0
Religious groups	7.9
Education and research	5.9
Development and housing	5.4
Advocacy, law and politics	3.5
Sports and recreation	2.9
Environment	0.6
Trade unions, business and professional associations	0.3
Total	100.0

Fees emerged as of most importance to education and research organisations which received over one-third of the reported income from this source. Fees were also important to health organisations and development and housing organisations.

Table 4.7: Proportion of Fee Income by ICNPO Group

ICNPO Group	%
Education and research	36.1
Health	18.5
Development and housing	17.2
Social services	6.8
Arts, culture and heritage	5.5
Trade unions, business and professional associations	4.6
Sports and recreation	3.6
Environment	3.3
Advocacy, law and politics	1.6
Religious groups	1.4
International development	0.9
Philanthropy	0.5
Total	100.0

When we examine the breakdown of membership dues per ICNPO group, not surprisingly trade unions, business and professional associations, which are membership organisations, commanded more than half the income reported as coming from those sources. Other groups where membership organisations can be found are development and housing, and sports and recreation which each received more than 10 per cent of the income reported from this source.

Table 4.8: Proportion of Membership Dues by ICNPO Group

ICNPO Group	%
Trade unions, business and professional associations	54.3
Development and housing	14.2
Sports and recreation	12.3
Education and research	4.3
Social services	3.9
Arts, culture and heritage	3.6
Advocacy, law and politics	2.8
Environment	2.1
Philanthropy	1.0
Health	0.8
Religious groups	0.5
International development	0.2
Total	100.0

Finally, in Table 4.9 we can see that corporate donations were most important to organisations engaged in philanthropic activities (primarily grant-making foundations, trusts and fund-raising organisations as well as volunteer development organisations). Social services, arts and culture, health, and education and research organisations also received a significant proportion of the corporate donations reported.

Table 4.9: Proportion of Corporate Donations by ICNPO Group

ICNPO Group	%
Philanthropy	45.6
Social services	9.6
Arts, culture and heritage	8.8
Health	8.7
Education and research	8.6
Sports and recreation	5.3
International development	5.0
Development and housing	3.7
Advocacy, law and politics	2.7
Environment	1.4
Religious groups	0.4
Trade unions, business and professional associations	0.2
Total	100.0

These data indicate the dependencies that exist among different types of organisations upon various sources of income. We will return to this issue of resource dependency later in this chapter.

In-kind Income

Separate from the above sources of income, we also asked responding organisations to report on their income from in-kind sources. A total of 540 respondents reported income from in-kind sources totalling €54,479,653. Half of these organisations reported receiving in-kind income to the value of €2,750 or less while three-quarters received in-kind donations valuing €10,000 or less. There were a few organisations, therefore, which received in-kind income of a very high value and they tended to bring

up the mean value being reported. In-kind income was of most significance to international organisations as they received 71 per cent of the income reported. They were followed by development and housing organisations which received 14.6 per cent of the reported in-kind income, social services which received 3.4 per cent, advocacy organisations which received 2.8 per cent, arts and culture which received 2.4 per cent, philanthropy which received 1.3 per cent and health organisations which received 1.2 per cent.

Expenditure

A total of 3,343 organisations reported on their total expenditure (130 fewer than those reporting income), which amounted to €2,556,030,261 or €2.556bn. The average (mean) expenditure reported was €764,592 but half of all responding organisations had an expenditure of €39,000 or less. The bottom ten per cent of organisations spent up to €1,100 each while the top ten per cent spent more than €733,396 each. The lowest quarter of organisations reported expenditure of €5,500 or less, while the top quarter reported an expenditure of more than €204,000. As with income data, therefore, these organisations demonstrated vast differences in the size of their expenditure.

The questionnaire also sought information on what costs were involved in the organisations' expenditure. Not all organisations reported these data. Of those that did (N=2,913), however, we can see in the following figure that over half of expenditure went on staff costs, followed by over one-third on other operating expenses. Capital costs comprised just eight per cent while other costs came to 0.5 per cent.

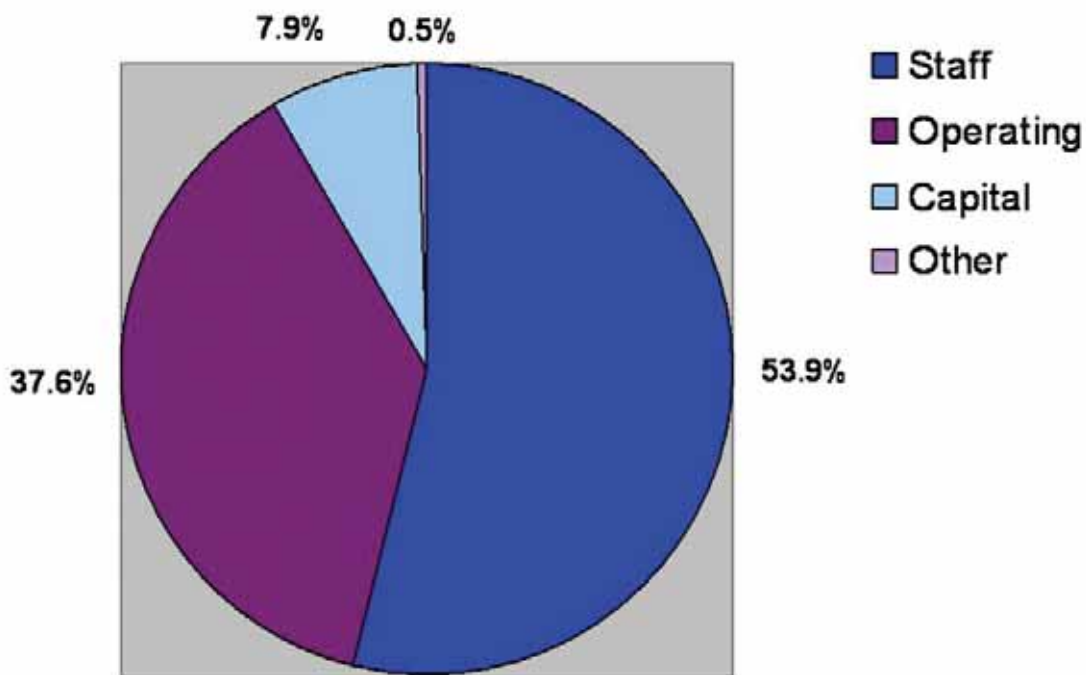


Figure 4.3: Breakdown of Organisations' Expenditure

As with the income data reported above, older organisations spent more than younger organisations. The oldest age cohort had a total expenditure of almost twice the next age cohort. The expenditure of this age group, in turn, came to over twice that of the next cohort, which, itself, reported expenditure of double that of the youngest age cohort.

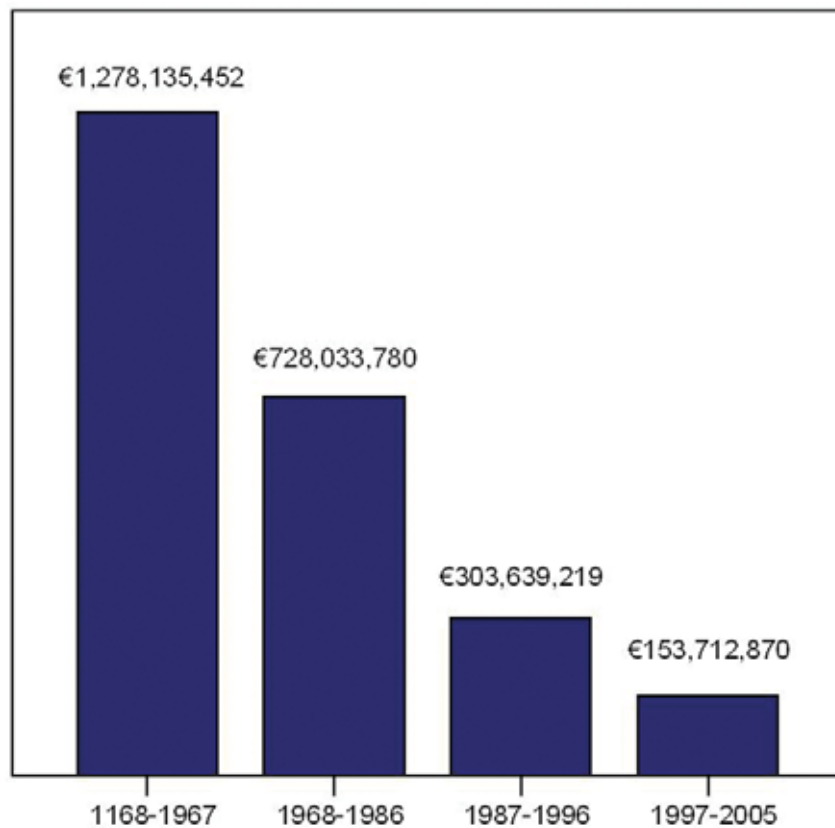


Figure 4.4: Total Expenditure by Year of Establishment

We can also identify the ‘high spenders’ amongst our population of organisations (see Table 4.10). As with the income data reported above, health organisations emerged as the highest spenders, but, this time, were followed by social services, development and housing and then education and research.

Table 4.10: Expenditure by ICNPO Group

ICNPO Group	Total Expenditure €	%	
		of Exp	of Orgs
Health	635,427,219	24.9	4.5
Social services	454,314,753	17.8	13.5
Development and housing	361,967,898	14.2	20.9
Education and research	343,021,792	13.4	17.0
International development	253,124,837	9.9	1.6
Arts, culture and heritage	150,192,932	5.9	8.9
Religious groups	97,764,204	3.8	1.8
Advocacy, law and politics	82,328,929	3.2	4.8
Sports and Recreation	57,394,772	2.2	17.9
Trade unions, business and professional assns	49,412,194	1.9	1.8
Environment	38,389,004	1.5	6.0
Philanthropy	32,691,726	1.3	1.3
All	2,556,030,261	100.0	100.0

A total of 3,265 organisations reported both income and expenditure so we can make comparisons between those data for those organisations. A total income of €2,473,449,417 (or €2.473bn) and a total expenditure of €2,519,995,185 (€2.520bn) were reported by these organisations, which represents a deficit of €46,545,768. In other words, the total income of these organisations amounted to 98.2 per cent of their expenditure.

When we examine these differences by age we can see that some groups were more resource vulnerable than others. As Table 4.11 shows, organisations established between 1968 and 1996 were more vulnerable than those established between 1168 and 1967 and those established between 1997 and 2005.

Table 4.11: A Comparison of Income and Expenditure By Age Cohort

Year Established	Income Total €	Expenditure Total €	Income as % of Expenditure
1168-1967	1,280,799,577	1,248,193,370	102.6
1968-1986	699,563,697	726,657,646	96.2
1987-1996	268,755,033	299,369,489	89.8
1997-2005	161,399,009	153,322,978	105.2
Total (N=3,090)*	2,410,517,316	2,427,543,844	99.3

*All respondents reporting both income and expenditure did not report age; only those reporting age included here.

We can also compare the income and expenditure patterns of different groups amongst our respondents. The following table shows income, expenditure and deficits by ICNPO Group. As can be seen, some groups were far more vulnerable to resource insufficiency than others. The most vulnerable were environmental organisations whose income was just over half of their expenditure. These were followed by arts, culture and heritage organisations whose income was just over three-quarters of their expenditure. The least vulnerable organisations were philanthropy organisations, the trade union and professional associations group, sports and recreation, advocacy, and development. As the philanthropy organisations are involved in grant-aiding other voluntary organisations it would make sense that they would exhibit the least vulnerability but there would be differences at the sub-group level between those organisations involved in fund-raising only and those involved in the development of volunteering.

Table 4.12: Resource Vulnerability by ICNPO Group

	Income Total €	Expenditure Total €	Income as % of Expenditure
Arts, culture and heritage	115,688,343	149,849,390	77.2
Sports and recreation	63,396,848	56,124,999	112.9
Education and research	332,236,388	342,685,347	96.9
Health	618,553,754	635,386,469	97.3
Social services	418,682,840	431,252,349	97.1
Environment	22,334,673	38,385,746	58.2
Development and housing	376,071,834	352,203,364	106.7
Advocacy, law and politics	92,687,963	82,308,350	112.6
Philanthropy	49,815,317	32,690,026	152.4
International development	236,902,811	253,124,837	93.6
Religious groups	89,268,532	97,764,204	91.3
Trade unions, business and professional associations	57,810,114	48,220,104	119.9
Total (N=3,265)	2,473,449,417	2,519,995,185	98.2

As has been done previously (Donoghue, Anheier and Salamon 1999), we can examine the contribution made by the sample population to the Irish economy in 2003. The total expenditure reported by the 3,343 organisations in the sample (€2,556,030,261 or €2.556bn) comes to 2.19 per cent of GNP. We can calculate the potential contribution of nonprofit organisations in Ireland to the economy, therefore. While a mean (average) expenditure was reported as €764,592 for 3,343 organisations, 90 per cent of organisations (3,017) reported expenditure of less than this sum. The mean expenditure of these 90 per cent of organisations was €100,949. This mean figure can be applied to those organisations in the sampling frame which did not return any questionnaires or expenditure data. As seen in Chapter Two above, 22,331 questionnaires were regarded as valid for calculating the response rate to this survey, which, allowing for 3,343 reporting expenditure data, would give a total of 18,988 organisations with a mean expenditure of €100,949. Adding the calculated sum of this expenditure (€1,916,827,207) to the expenditure reported by 3,403 organisations (€2,556,030,261) gives a total of €4,472,857,468 potential expenditure, or 3.84 per cent of GNP.¹²

Human Resources

Volunteers

Almost half of the sample of responding organisations (1,952) reported the numbers of their volunteers and stated that they had a total of 1,433,401 volunteers in their organisations. Alongside these, 229 organisations reported having non-Ireland based volunteers numbering 137,007, which gives a total of 1,570,408 volunteers. As 206 of these organisations had both Ireland and non-Ireland based organisations, the total number of organisations reporting volunteer numbers in our sample came to 1,975 (46.8%). Half of all organisations with volunteers had 15 or fewer although a mean of 795 volunteers was reported. Although not all organisations reporting total numbers of volunteers gave a gender breakdown, of those giving female and male data, there were over three times as many male

¹² Expenditure can also be calculated as a proportion of Gross National Income or GNI (2.17 per cent for respondents and 3.8 per cent for sampling frame) and GDP (1.82 per cent for respondents and 3.19 per cent for sampling frame). Different methods of data collection would account for the differences between this Report and Donoghue, Anheier and Salamon (1999). Furthermore, when we refer to the Irish 'nonprofit' sector in this Report, we are using that as a catch-all term to describe organisations that are similar in that they are non-State and non-profit distributing. The respondents are, however, similar to what was termed the 'voluntary and community sector' in Donoghue, Anheier and Salamon (1999) as the population is not dominated by large organisations, as this chapter indicates.

volunteers as female amongst Ireland-based volunteers. Men also outnumbered women amongst non-Ireland based volunteers but only by a ratio of 1.25.

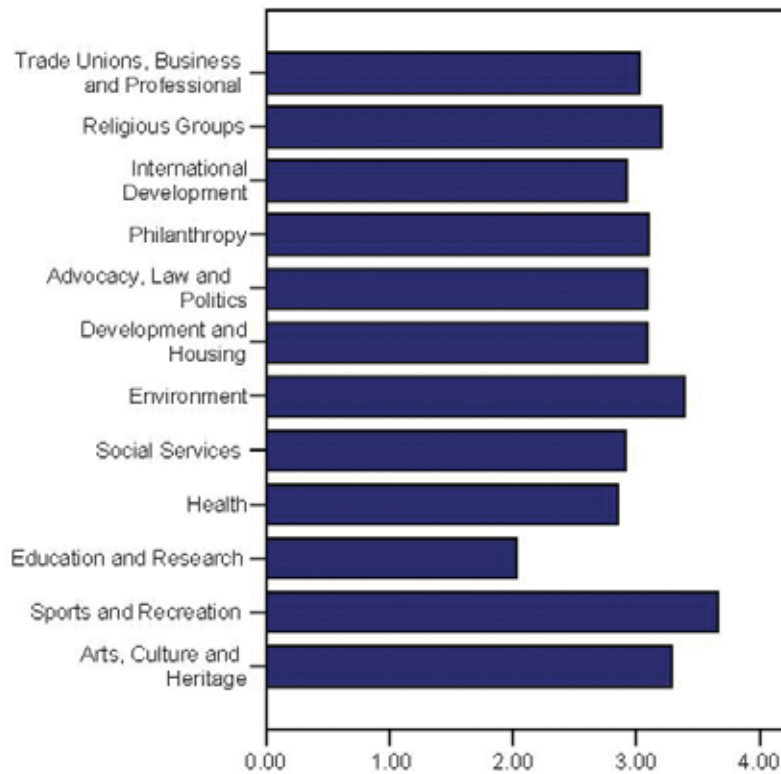
Almost all of those organisations reporting Ireland and non-Ireland based volunteers also gave details of the hours that were worked per month (N=1,830 organisations), which totalled 38,802, or an average (mean) of 21 hours per organisation, although half of all of these organisations reported 10 or fewer hours worked by their volunteers per month. A total of 465,624 hours were worked by volunteers annually in our responding organisations, which can be translated to a full-time equivalent of 277 persons (at 35 hours per week and 48 weeks per year) or €2,956.712 (applying the 2003 minimum wage of €6.35 per hour).

The oldest organisations reported the highest numbers of volunteers (91.1 per cent of all volunteers; see Table 4.14 below when we discuss organisational size and growth); such high numbers of volunteers would appear to be a function of the size of the organisation rather than volunteers being viewed as essential to the organisations’ operations. Although overall almost half of respondents said that volunteers were essential (48.4%), as the following table shows, volunteers were less important to the oldest organisations than to organisations in the other age cohorts.

Table 4.13: Importance of Volunteers

	1168-1967	1968-1986	1987-1996	1997-2005	Total
	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>
Essential	43.9	52.4	48.0	50.5	48.7
Very important	15.3	20.5	22.9	20.2	19.7
Important	23.8	16.0	17.9	18.5	19.0
Not very important	11.4	5.1	5.2	4.6	6.6
Not at all important	5.6	6.0	6.0	6.2	6.0
Total (N=2,953)	100	100	100	100	100

The following figure shows the importance of volunteers for different kinds of nonprofit organisation. As can be seen, although volunteers are regarded as important for all ICNPO groups, they were most important for Sports and Recreation (average score of 3.66 where 4=essential), followed by Environment (3.39), Arts and Culture (3.29) and Religion (3.20). They were less important for Education and Research (2.0) than for all other groups.



Key: Scale 0-4, where 0=Not at all important and 4=Essential

Figure 4.5 Mean Importance of Volunteers by ICNPO Group

Paid Staff

In all, 1,883 respondents reported on full-time employees, which numbered a total of 40,003, or an average of 21 employees per organisation. Half of these responding organisations, however, had five full-time employees or fewer. The questionnaire also asked about part-time employees and 1,772 respondents reported that they employed 14,754 part-time staff. In addition, 1,049 organisations reported a total of 9,509 State-supported scheme¹³ staff. Half of organisations reporting part-time staff employed three or fewer. Similarly, half of all organisations reporting State-supported scheme staff employed three or fewer such staff. Although not all organisations reporting on their employees provided a gender breakdown of such staff, we can see that females outnumbered male full-time employees in the order of almost two to one. Women also outnumbered men amongst part-time staff and amongst State-supported scheme staff. Amongst part-time staff, the ratio of women to men was almost four, while women outnumbered male State-supported scheme staff by a ratio of 1.65. Unlike volunteers, therefore, women tended to be in the majority amongst paid staff whether full-time, part-time or on State-supported schemes.

As with volunteers, the oldest organisations employed larger numbers of both full-time and part-time staff but not State-supported scheme staff. Almost half of all State-supported scheme staff (46.7%) were employed in organisations established between 1987 and 1996, and a further fifth (21.9%) were

¹³ The questionnaire asked respondents to number their 'FÁS/CE/Other Scheme employees'

employed in organisations established between 1968-1986. The oldest age cohort employed 18.9 per cent of State-supported scheme staff, while the youngest cohort of organisations employed 14.5 per cent. We will now explore those data in some more detail under the theme of organisational size.

Organisational Size and Growth

As already noted when we explored income and expenditure data, a relationship could be seen between the size of the organisation and its age and this relationship is also apparent in the human resources data. As can be seen in the following table, the oldest organisations employed the greatest number of full-time and part-time staff and volunteers. They did not employ the greatest proportion of State-supported scheme staff, however.

Table 4.14: Proportion of Human Resources by Age of Organisation

Year Established	Full-time Staff %	Part-time Staff %	Scheme Staff %	Volunteers %
1168-1967	52.1	42.2	18.9	91.1
1968-1986	31.2	31.0	19.9	6.3
1987-1996	11.2	17.0	46.7	1.5
1997-2005	5.5	9.8	15.0	1.1
Significance	.001	.011	.005	.002

Almost half of all organisations (49%) reported an increase in the number of their employees over the three years prior to the survey but the rate of increase amongst both oldest and youngest cohorts was greater than amongst the middle two cohorts. So, for example, 51 per cent of the oldest and youngest cohorts increased their employee numbers compared with 46.3 per cent of organisations established between 1968 and 1986 and 47 per cent of those established between 1987 and 1996. Furthermore, the greatest rate of decrease in employee numbers was reported by organisations established between 1987 and 1996 at 15.7 per cent, compared to ten per cent of the oldest organisations and 13 per cent for the population as a whole.

Table 4.15: Change in Employee Numbers by Age Cohort

	1168-1967 %	1968-1986 %	1987-1996 %	1997-2005 %	Total %
Increased in previous three years	51.7	46.3	47.0	51.1	49.0
Decreased in previous three years	10.5	13.9	15.7	11.8	13.0
Stayed same	37.8	39.8	37.3	37.1	38.0
Total (N=2,622)	100	100	100	100	100

Sig at .005

Meanwhile, the rate of increase in volunteers numbers was not as great as that reported for paid employees. While almost half of organisations reported an increase in their employee numbers, just under one-third of organisations (31.2%) reported an increase in the number of volunteers. Less than one-quarter (22.7%), however, reported a decline in volunteer numbers and under one-half reported a stasis (46.1%). The youngest cohort of organisations was more likely than other age cohorts to report an increase in their volunteer numbers and they were also less likely to report a stasis.

Table 4.16: Change in Volunteer Numbers by Age Cohort

	1168- 1967	1968- 1986	1987- 1996	1997- 2005	Total
	%	%	%	%	%
Increased in previous three years	31.8	27.6	29.4	37.0	31.2
Decreased in previous three years	20.8	24.7	22.7	22.0	22.7
Stayed same	47.4	47.7	47.9	41.0	46.1
Total (N=2,426)	100	100	100	100	100

Sig. at .014

Finally, when we explore growth in income in the three years prior to the time of the survey we can see that the oldest organisations were most likely to report an increase. Youngest organisations were most likely, with organisations established since 1987, to report a decrease in income, and more likely than the other organisations to report a stasis. Overall, however, more than half of all age cohorts reported an increase in income which could be taken as a measure of health.

Table 4.17: Income Change by Age Cohort

	1168- 1967	1968- 1986	1987- 1996	1997- 2005	Total
	%	%	%	%	%
Increased in previous three years	68.4	61.0	55.5	52.9	59.6
Decreased in previous three years	10.5	13.8	18.7	18.2	15.3
Stayed same	21.1	25.2	25.8	28.9	25.1
Total (N=3,531)	100	100	100	100	100

Sig. at .000

From the data being presented so far, a relationship between organisational age and size is apparent. We can see this pattern repeated when we examine changes to income by the income quartiles for our responding organisations. As can be seen in the following table, less than one-third of those organisations in the lowest income quartile, that is, earning €6,000 or less per annum increased their income over the past three years compared with over three-quarters of organisations in the highest income quartile. Furthermore, over one-fifth of those organisations in the lowest income quartile experienced a decrease in income compared to only one-eighth of organisations in the highest income quartile. What these data demonstrate, once more, are the vast differences in our sample population.

Table 4.18: Change in Income by Income Quartile¹⁴

	≤€6,000	€6,001- €40,000	€40,001- €200,000	>€200,000
	%	%	%	%
Increased in previous three years	30.4	61.3	71.7	76.5
Decreased in previous three years	46.8	24.9	15.8	11.8
Stayed same	22.8	13.8	12.5	11.7
Total (N=3,395)	100	100	100	100

Sig. at .000

Finally, Figure 4.6 gives a breakdown of ICNPO Groups reporting an increase in income. As can be seen of the 60 per cent of respondents who stated that their income increased in the three years prior to the survey, one quarter were in education and research, about 18 per cent were in development and housing, 15 per cent were in sports and recreation and 14 per cent were in social services.

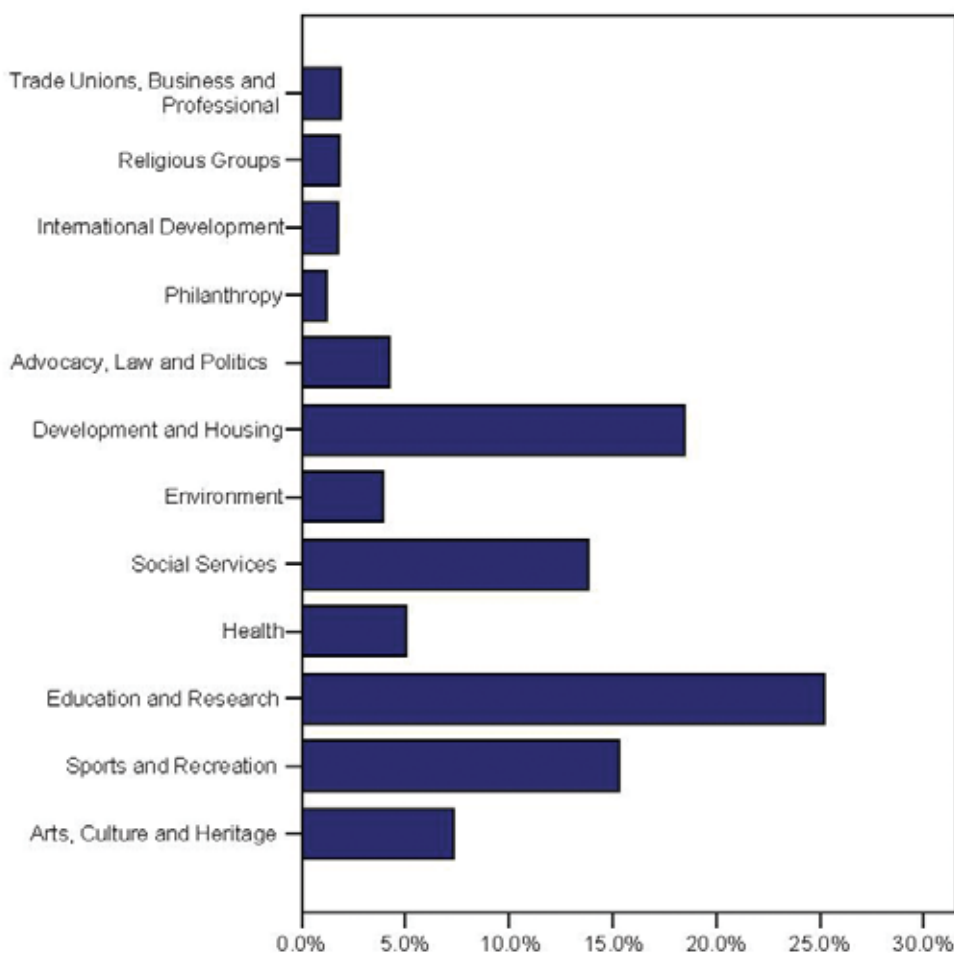


Figure 4.6: Proportion of ICNPO Groups Reporting Income Increases

Governance

Finally, we report on governance structures in our responding organisations. A total of 3,722 organisations (88%) stated that they had a governance structure of one kind or another. The majority of these structures were either a management committee or a voluntary board of directors.

¹⁴ As with age quartile, income quartile refers to the breakdown of the responding population into quarters on the basis of the reported income of the organisation.

Table 4.19: Governance Structures

	N of orgs	% of orgs
Management committee	1,994	53.6
Voluntary board of directors	1,490	40.0
Advisors, directors, trustees	28	0.8
Team leaders	16	0.4
House council	16	0.4
Other or structure not named	178	4.8
Total	3,722	100.0

Over half of organisations reported that the members of their governance structures were elected by the organisations. More than one third of responding organisations invited individuals to serve on their governing boards.

Table 4.20: Methods of Selection of Governance Structure

Methods of Selection	N of orgs	% of orgs
Members elected by organisation	2,156	51.2
Members invited	1,441	34.2
Members co-opted by board	1,036	24.6
Members headhunted	392	9.3
Members elected by council	357	8.5
Members appointed by funder	267	6.3
Members volunteered	80	1.9

The average (mean) length of service reported by responding organisations (N=3,279) was 8.38 years, and the median was five; in other words in half of those organisations reporting on length of service by the members of their governance structures, those members had served five years or less. The average size of these structures tended to be 11 members (mean), although half of the 3,456 organisations reporting on the size of their governance bodies noted that they had eight members or less. The average age of members of the governance structures was 47 (both mean and median) and organisations reported marginally more male board members than female members.

As can be seen in the following table, the majority of organisations drew its board members from the voluntary sector (70.3% of organisations). The public sector was the next most popular source accounting for board members in 37.6 per cent of organisations. Board members drawn from the corporate sector, meanwhile, were reported on more than one quarter of responding organisations.

Table 4.21: Source of Governance Members

Source of Members	N	%
Voluntary sector	2,511	70.3
Public sector	1,333	37.6
Corporate sector	974	27.6
Society at large	213	6.2
Religious	90	2.6

Summary and Concluding Comments

Responding organisations had a total income of €2.564bn and spent a total of €2.556bn in 2003. There were significant differences among organisations, however, and while there were a small number of very large organisations, most organisations (90%) earned less than the mean income. In fact, half of all organisations had incomes of less than €40,000 and spent €39,000 or less. The economic contribution of the responding sample came to 2.19 per cent of GNP, which, when grossed up to account for the whole sampling frame, was estimated at 3.84 per cent of GNP. This figure is larger than that estimated previously for the Irish voluntary and community sector but smaller than the previous estimate for the Irish nonprofit sector (Donoghue, Anheier and Salamon 1999).¹⁵

Older organisations tended to be larger than younger organisations when the size of their income, employee and volunteer numbers was analysed. When the population of organisations reporting both income *and* expenditure was examined, several groups appeared to be more resource vulnerable than others. The oldest and youngest age cohorts appeared to be more secure in that their income exceeded their expenditure, while the two other age cohorts (1968-1986 and 1987-1995) demonstrated resource vulnerability. This may be related to tensions experienced as a result of organisational growth, which has been suggested in previous research (Donnelly-Cox and O'Regan 1999), and certainly points to further research to be done in this area. Furthermore, when organisational development was examined specifically, the oldest organisations were the most likely to report an increase in income and employee numbers, but other age cohorts demonstrated a variety of patterns; one of the more resource vulnerable age cohorts had a large proportion of State-supported scheme staff which might be another indication of vulnerability and deserves further exploration.

Resource vulnerability could also be seen amongst different kinds of nonprofit organisations. For example, environmental organisations and arts and cultural organisations demonstrated significant deficits between their income and expenditure. Other kinds of organisations which showed noticeable differences between their reported income and expenditure were international development organisations and religious groups.

¹⁵ As stated earlier, different methods of data collection would account for the differences in these data. The current Report is based on a survey of organisations, whereas previous data were drawn from a variety of different sources (see Donoghue, Anheier and Salamon 1999).

The number of volunteers, at 1.5m, was large and would perhaps indicate, given that 77 per cent of respondents said that volunteer numbers either stayed the same or increased, that the much-touted decline in volunteering may not be as significant as previously suggested. As *Tipping the Balance* has stated however, it would appear that volunteering may be changing in nature and volunteers cannot be assumed to be life-long adherents to the cause (National Committee on Volunteering 2002). The data suggest that the hours spent volunteering in organisations are less than those reported elsewhere (Ruddle and Mulvihill 1999), but our data are based on organisations and not on individuals unlike previous research. Volunteers were still found to be essential or very important to most responding organisations, however, and, therefore, still a defining characteristic of such organisations.

Interestingly, the volunteering population reported by responding organisations appeared to be very male dominated as male volunteers outnumbered female volunteers by a ratio of more than three to one for those who were based in Ireland. There were also more male non-Ireland based volunteers but the male to female ratio was a lot lower. At the same time, responding organisations were female dominated in the structure of their employees for women outnumbered men in full-time employment by a ratio of two to one, in part-time employment by a ratio of four to one and in State-supported schemes by a ratio of 1.65 to one. In these data, therefore, we challenge one myth but uphold another; *viz.* volunteering is not a female preserve but nonprofit organisations are, at least in terms of their paid employee numbers.

Having explored what organisations look like in Chapter Three and their resources in this chapter, attention turns in Chapter Five to the relationships, roles and values reported by Irish nonprofit organisations.

Chapter Five: Relationships, Roles and Values of Irish Nonprofit Organisations

Introduction

Chapter Four above has indicated the resource vulnerability that could be seen among certain groups in the responding population of organisations. As already stated, nonprofit organisations are known for being resource dependent and, as such, are susceptible to shifts in their external environments which may have an effect on their internal operations. The relationships that nonprofit organisations enter into are crucial to their sustainability and development. Tied up with these relationships, however, are role expectations for, as has been seen in previous research, relationships with the State, for example, may result in revenue to the organisation which is based on expectations of a role to be performed (Donnelly-Cox 1998, Donnelly-Cox, Donoghue and Hayes 2001, Donoghue 2002).

Nonprofit organisations also enter into other relationships in their external environment, an action which can be traced back to their resource dependency and also to their being value-driven organisations. So, for example, nonprofit organisations may attract either employees or volunteers as a result of their promotion of certain values; in so doing, their organisational need for human resources to fulfil their organisational mission may be satisfied. Nonprofit organisations may also enter relationships in order to provide services and to develop or promote public policy. Again, these relationships are also closely linked to role expectation and performance. This chapter, therefore, examines this inter-related arena of relationships, roles and values in an effort to begin to tease out these issues but also to provide some empirical flesh on what has been, to date, hypothesis about the Irish case.

Relationships

As can be seen in Figure 5.1 below, several parties emerged in the data as very important to have relationships with in order to generate financial resources. Average (mean) scores were generated for responses along a scale of 0-3 where 0=not applicable and 3=very important. As can be seen in Figure 5.1, the State was accorded the highest mean score of 1.98, followed by the local community and wider society at 1.85, which, in turn was followed by voluntary and community groups at 1.45. To augment this picture of mean scores, over half of respondents (52.6%) stated that the State was very important. By comparison, 42.1 per cent of respondents noted that the local community and wider society were very important and 22.4 per cent of respondents said that voluntary and community groups were very important for generating financial resources. The least important relationships were with religious institutions (only 8.8% of respondents said this was very important) and TDs (10.5% of respondents said this was very important). Meanwhile, both beneficiaries and the business community were regarded as very important by just one in five respondents. We have already seen in Chapter Four above

that the State was an important source of finance for the nonprofit organisations in the sample as also were fees and private donations, so the importance of relationships with the State and with the community or wider society can be understood in that context.

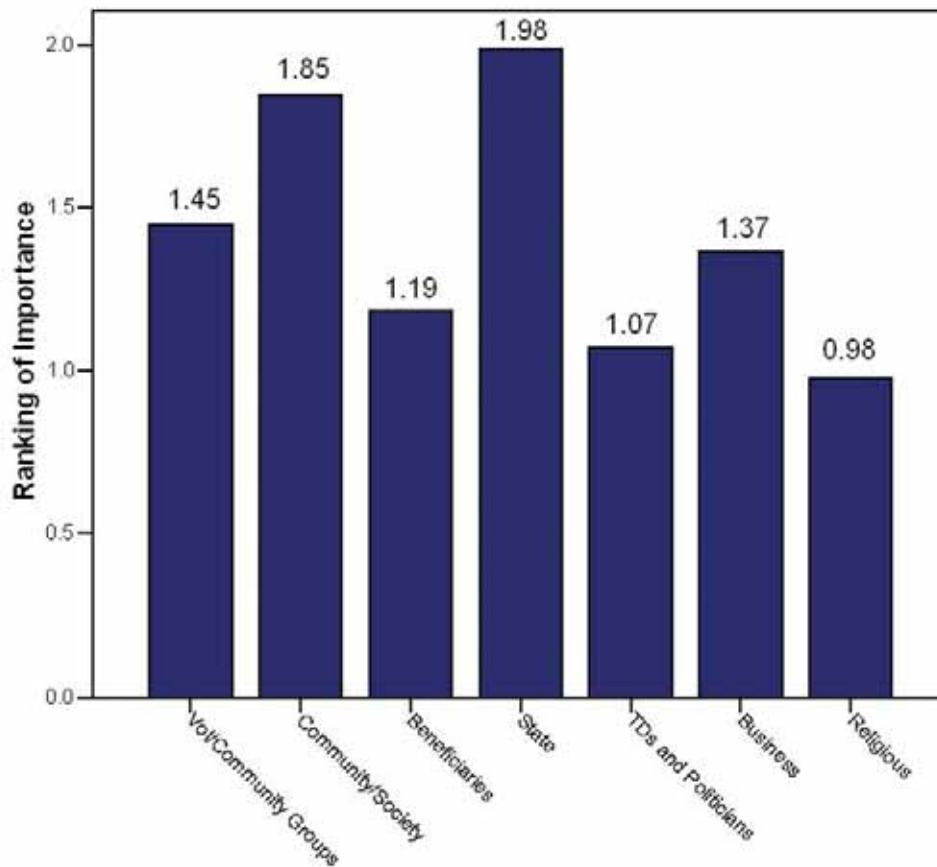


Figure 5.1: Mean Scores for Importance of Relationships for Generating Financial Resources

When we explore these findings by age group, some differences appear (see Figure 5.2). For example, relationships with the State emerged as most important in generating finance for the younger organisations. These organisations also gave a higher overall score to voluntary and community groups and to TDs and politicians. The oldest cohort of organisations gave a higher overall score to religious institutions. The importance of beneficiaries and the local community and wider society was the same across all age groups.

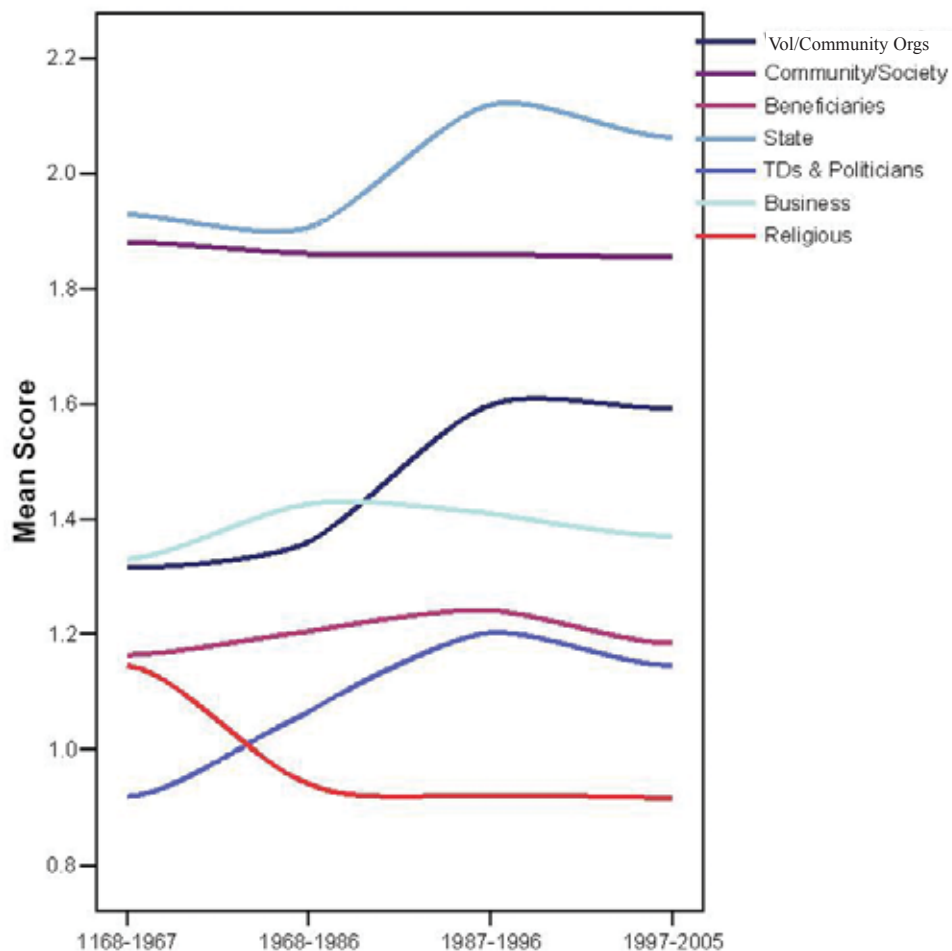


Figure 5.2: Difference in Importance of Finance Relationships

Because they are resource dependent, nonprofit organisations also need to engage in relationships in the external environment in order to generate human resources. Figure 5.3 indicates that the most significant relationships for the generation of human resources were with the local community and wider society (mean score of 2.01), followed by other voluntary and community groups (mean score of 1.63).

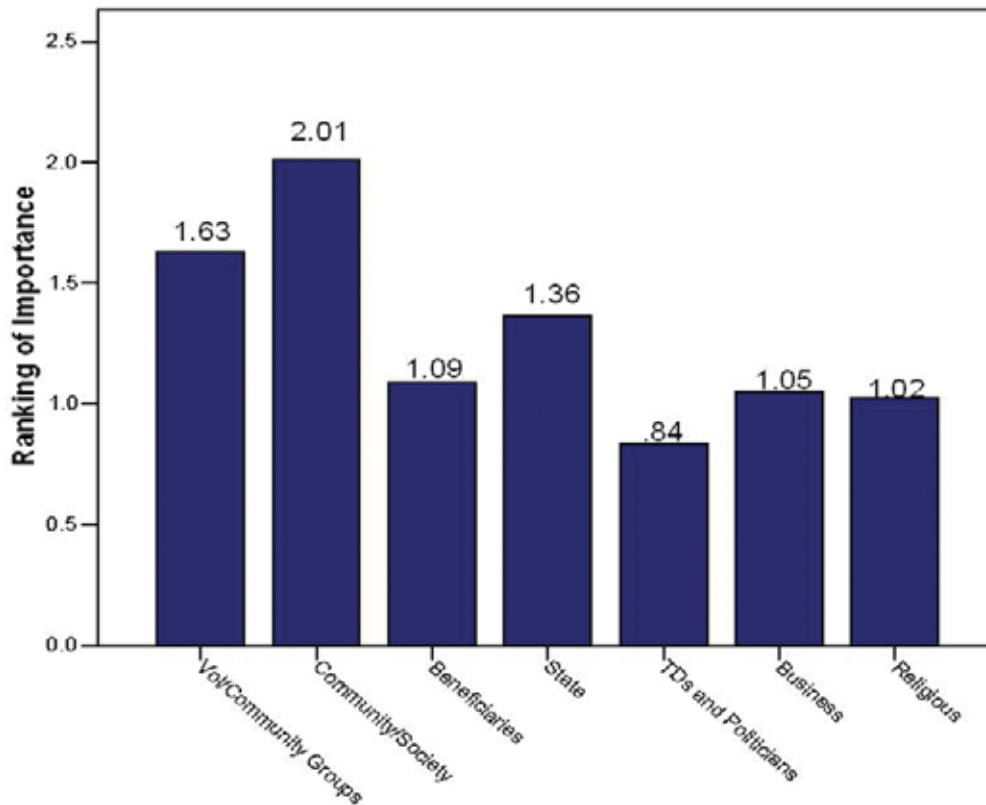


Figure 5.3: Mean Scores for Importance of Relationships for Generating Human Resources

As well as getting a mean score of 2.01 overall, 51 per cent of respondents noted that it was very important to have relationships with the local community and wider society for generating human resources for their organisations. Thirty-one per cent of respondents noted that other community and voluntary groups were also very important, and these were ranked second overall. The least important parties were TDs, the religious, business and beneficiaries, which were also given low mean scores overall as can be seen in Figure 5.3. In fact, 85.1 per cent of respondents noted that relationships with politicians and TDs were either not important or applicable and 75.1 per cent of respondents thought that relationships with religious institutions were not important or applicable. Seventy-one per cent of respondents thought that relationships with the business community were not important or applicable for generating human resources, and 70.2 per cent of respondents thought that their beneficiaries were not important or applicable in this instance.

The same kinds of differences emerged when the importance of relationships for generating human resources was examined by age group. Again, the oldest age cohort gave a higher overall score to religious institutions and the younger age cohorts were more likely to view other voluntary and community groups as more important as well as the business community and TDs and politicians (see Figure 5.4).

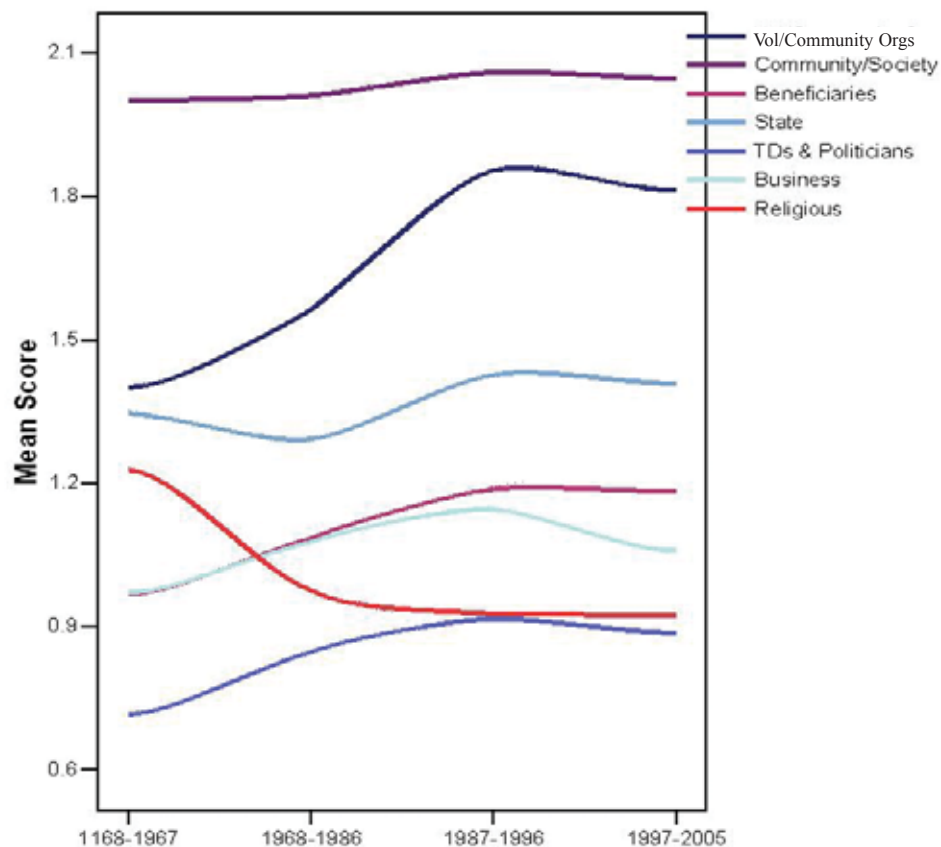


Figure 5.4: Difference in Importance of Human Resources’ Relationships

The three most important constituencies that emerge as important for generating both financial and human resources are voluntary and community organisations, the local community and wider society and the State but there are differences apparent by age cohort. For younger organisations the State and voluntary and community organisations are more important for generating both financial and human resources than they are for older organisations. Meanwhile, relationships with the local community and wider society are slightly more important for older organisations for generating financial resources, but are slightly less important for the same organisations for generating human resources.

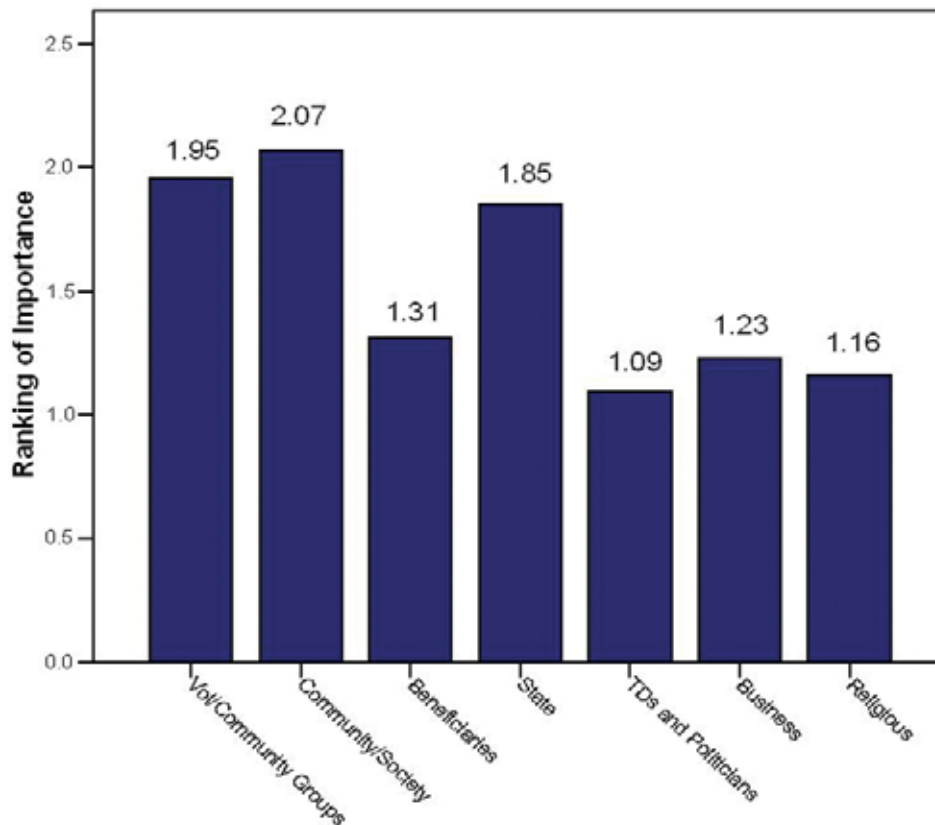


Figure 5.5: Mean Scores for Importance of Relationships for Service Provision

When we explored the issue of significant relationships for service provision, not surprisingly, given the history of nonprofit-State relationships in Ireland (Faughnan and Kelleher 1993, Donoghue 2002, Boyle and Butler 2003) the State emerged as important but not as important, overall, as the local community and wider society and other voluntary and community groups. The local community and wider society scored, on average 2.07, compared with 1.95 for voluntary and community groups and 1.85 for the State. In fact, 52.5 per cent of respondents noted that the local community and wider society was very important, while 45.3 per cent noted that the State was very important, followed by 43.3 per cent of respondents who noted that community and voluntary groups were very important. The least important parties for service provision were politicians and TDs (68.9 per cent of respondents noted these were either not important or not applicable). One finding that emerges from this question, however, is the lack of importance of religious institutions whose historical position as service providers has changed radically in the past three decades. Sixty-seven per cent of respondents noted that the religious institutions were either not important or not applicable and their overall score of 1.16 out of three provides real evidence of the decline in their significance.

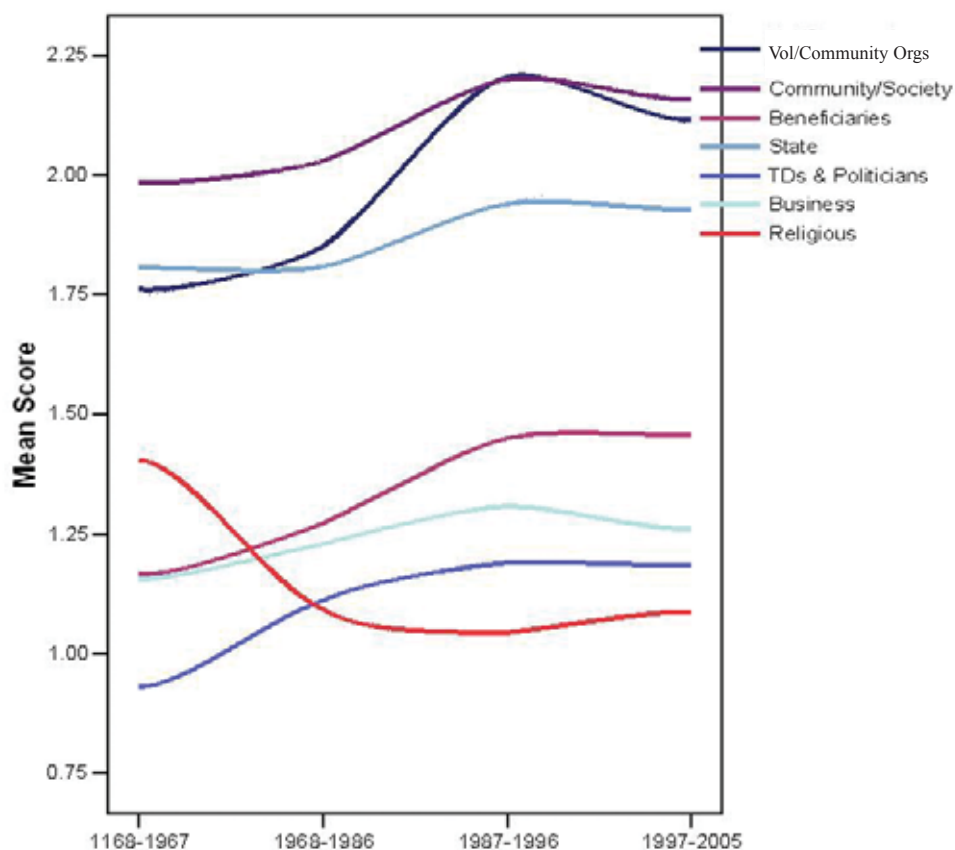


Figure 5.6: Difference in Importance of Service Provision Relationships

When we explore these data by age, however, as with the other relationships, important distinctions emerge. Younger organisations were more likely to give a higher overall score to the importance of relationships with other voluntary and community groups, the local community, beneficiaries, the State, TDs and the business community. The oldest organisations, again, were most likely to give a higher score to the importance of religious institutions. So for example, the overall importance of relationships with the religious in the provision of services was 1.16 (where the scale ran from a low of 0 to a high of 3); amongst the oldest age cohort, however, the mean score was 1.42, while organisations established between 1987 and 1996 gave the religious a mean score of 1.02.

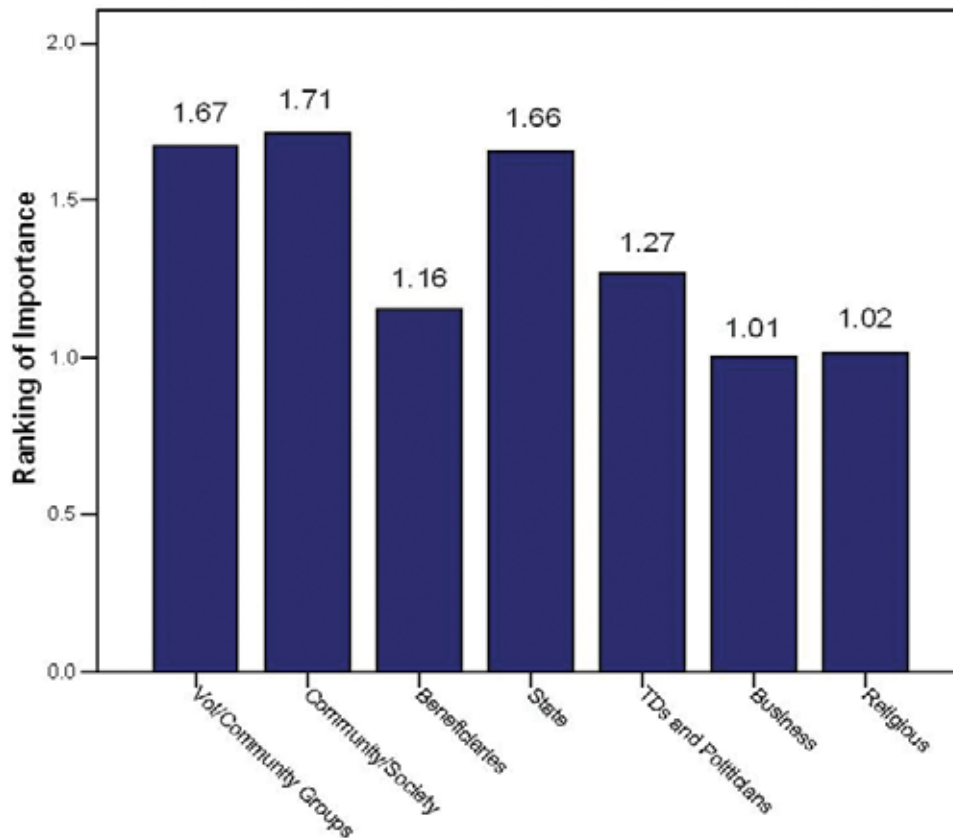


Figure 5.7: Mean Scores for Importance of Relationships for Developing Public Policy

Finally, there were three parties with whom respondents thought it was very important to have relationships with in order to develop public policy. These were, in order of overall importance, the local community and wider society (mean score of 1.71 out of 3), voluntary and community groups (mean score of 1.66 out of 3) and the State (mean score of 1.66 out of 3). Over one-third of respondents (34.6%), thought that community and voluntary groups were very important. A slightly higher percentage (36.9%) thought that the local community and wider society were very important, while 38.1 per cent thought that having a relationship with the State was very important. The development of public policy was accorded lower mean scores overall than the generation of financial and human resources and service provision.

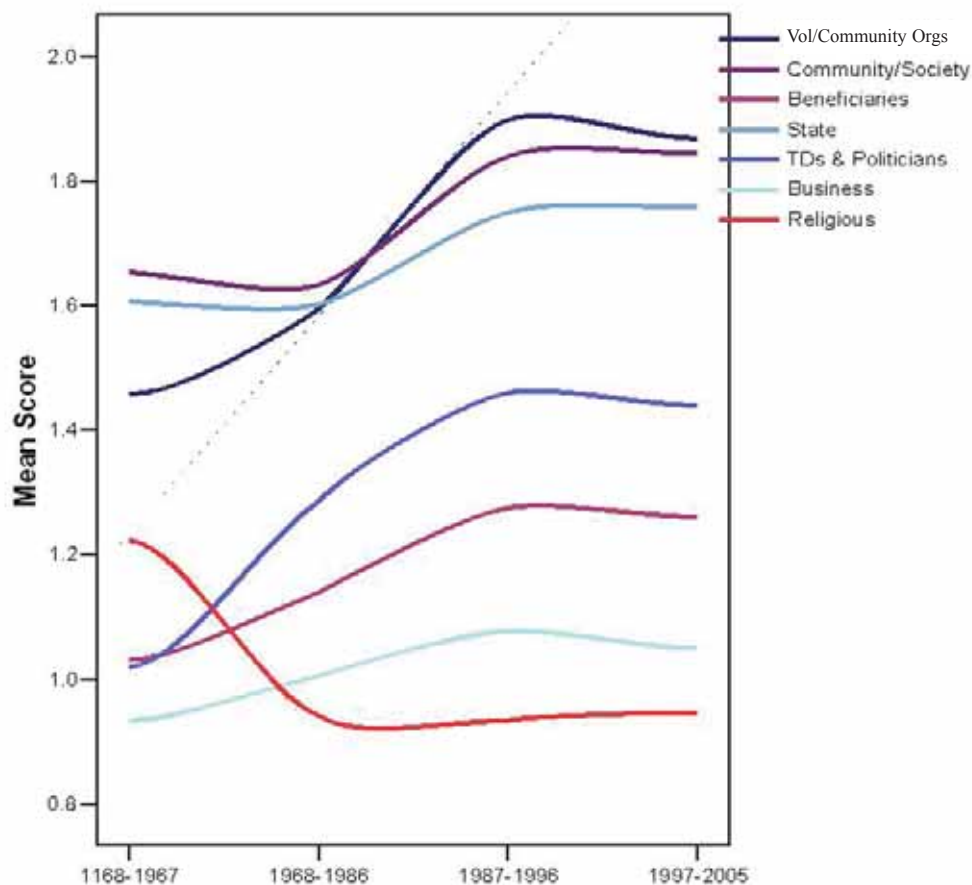


Figure 5.8: Difference in Importance of Relationships for Developing Public Policy

The significance of different relationships for developing public policy also demonstrated some age variances. While relationships with voluntary and community groups, the local community and wider society and with the State were important, overall, for all age cohorts, they were most important for the younger age groups and particularly so for those organisations established since the mid-1980s. Differences by age could also be seen in the relative importance of relationships with TDs and politicians for developing public policy, which were regarded as of far greater significance for younger organisations compared to older organisations.

To conclude, therefore, there were three parties that emerged consistently throughout the four relationships questions as being of significance. These were the State, voluntary and community groups, the local community and wider society. These findings are also consistent with the financial profile presented in Chapter Four above. While relationships with the State, the local community and wider society and with other voluntary and community organisations were regarded as important for the generation of financial and human resources, the delivery of services and the development of public policy, some important distinctions emerged between different age groups. On the whole, moreover, younger organisations were more likely to give higher scores than older organisations.

Roles of Voluntary Organisations in Ireland

The literature has noted the importance of several roles for nonprofit organisations (Faughnan and Kelleher 1993, Salamon, Hems and Chinnock 2001 for example). Accordingly, the questionnaire asked respondents to rank the importance of seven roles. These were listed as ‘maintaining and/or changing values in society’ (hereafter called the advocacy of values role); ‘identifying and/or addressing present or new social needs’ (hereafter called the innovation role); ‘developing the social economy through not-for-profit market activities’ (hereafter called the social economy role); ‘delivering social or welfare services, sometimes acting in partnership with the State’ (hereafter called the service role); ‘influencing or involvement in national policy development’ (hereafter called the policy development role); ‘providing a way through which individuals can interact with their community to produce a better society for all’ (hereafter called the community building role); and ‘offering a space that allows individuals to express themselves within society’ (hereafter called the expressive role).

As can be seen in Figure 5.9, four roles emerged as of far greater importance than the other three roles. These were first, the community building role; second, the expressive role; third, the innovation role; and fourth, the advocacy of values role. These four roles were given a much higher average (mean) score than the other three roles *viz.* the policy development role, the service role and the social economy role. For example, on a scale of 0-6 where six was most important, the community building role scored an average of 4.7, the expressive role an average of 4.3 and the innovation and advocacy of values roles an average of 4.1 each.

Almost three-quarters of respondents (70%) thought that the community building role was very important. Under two-thirds (60%) thought that the expressive role was very important. Just over half of respondents thought that nonprofits were very important in performing the innovation role (54.9%) and the advocacy of values role (53%). At the opposite end of the scale, 61 per cent of respondents thought that the social economy role was not important for nonprofit organisations in Ireland; 54 per cent of respondents thought that the service role was not important; and 44 per cent thought that the policy development role was unimportant. These last two roles were regarded as very important by just over one-quarter of respondents (29.9% thought the policy development role and 26.6% thought the service role were very important).

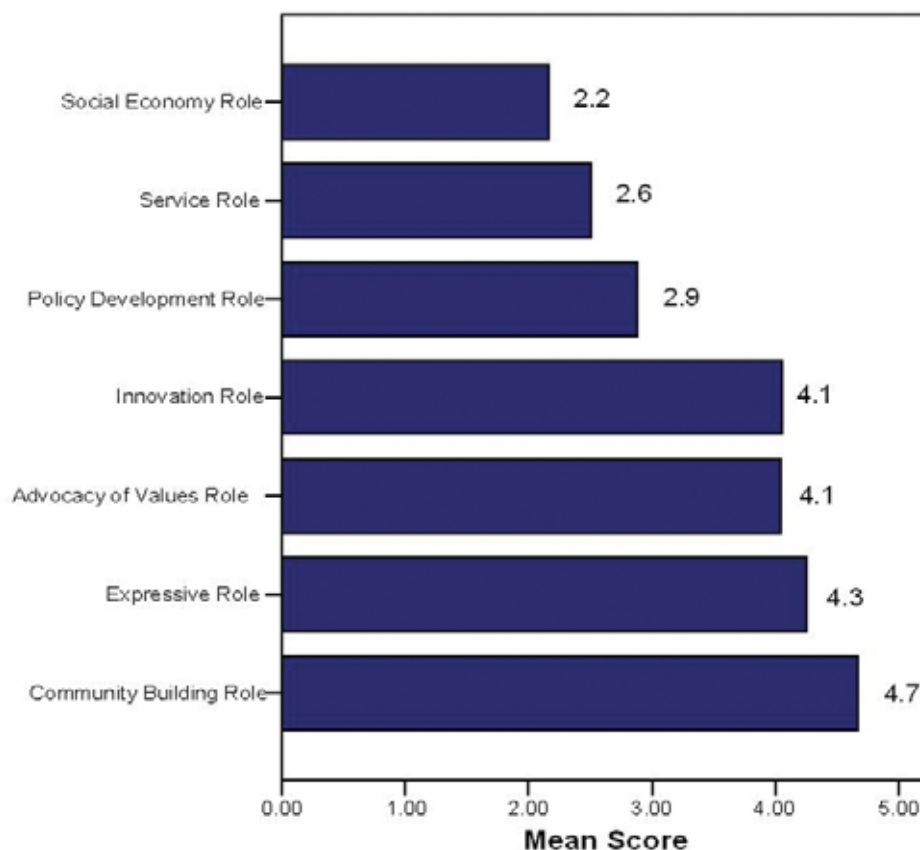


Figure 5.9: Importance of Roles of Nonprofit Organisations

Again, however, when we examine these roles further, we can see age differences appearing. So, for example, as can be seen in Figure 5.10 the oldest age cohort gave higher scores to both the advocacy of values and expressive roles than the other age groups. The community building role and the innovation role were more important for younger organisations, particularly those established since the mid-1980s. Similarly, although overall the policy development, service and social economy roles were regarded as least important, they were relatively more important amongst younger than older organisations.

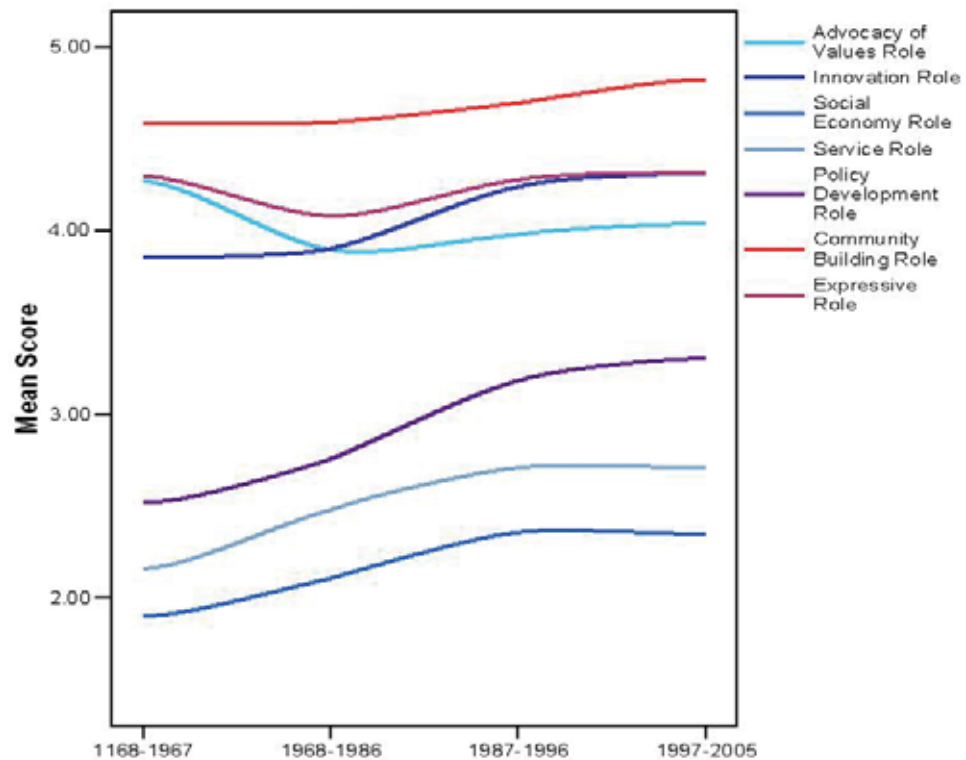


Figure 5.10: Importance of Different Roles by Age Cohort

Values of Nonprofit Organisations in Ireland

Given the importance of the advocacy of values role above, and the fact that nonprofit organisations are value-led organisations, the questionnaire investigated the main values thought to be influencing Irish nonprofit organisations. In all, nine values were identified in the literature (Smith 2000) and respondents were asked to rank their importance (from 0-6 where six was most important). As can be seen, and in line with the significance of the community building role noted above, the most important value cited by respondents was the community value, which got a score of 5.11 out of six. This was followed by the humanitarian value, which achieved a score of 4.69 out of six, and the cultural value, which was ranked at 3.63 out of six.¹⁶

¹⁶ The values were defined in the questionnaire thus: Sports Values 'where actions are motivated by valuing sporting activity'; Religious/Faith-based Values 'where actions are motivated by religious beliefs'; Political Values 'where actions are motivated by a view on the distribution of political power in society'; Humanitarian Values 'where actions are motivated by valuing the individual person in society'; Environmental Values 'where actions are motivated by valuing the physical, natural or built environment'; Economic Values 'where actions are motivated by a view on the distribution of economic power in society'; Cultural Values 'where actions are motivated by valuing a national, regional or ethnic culture'; Community Values 'where actions are motivated by valuing community' and Aesthetic Values 'where actions are motivated by valuing specific art forms' (see Questionnaire in Appendix C).

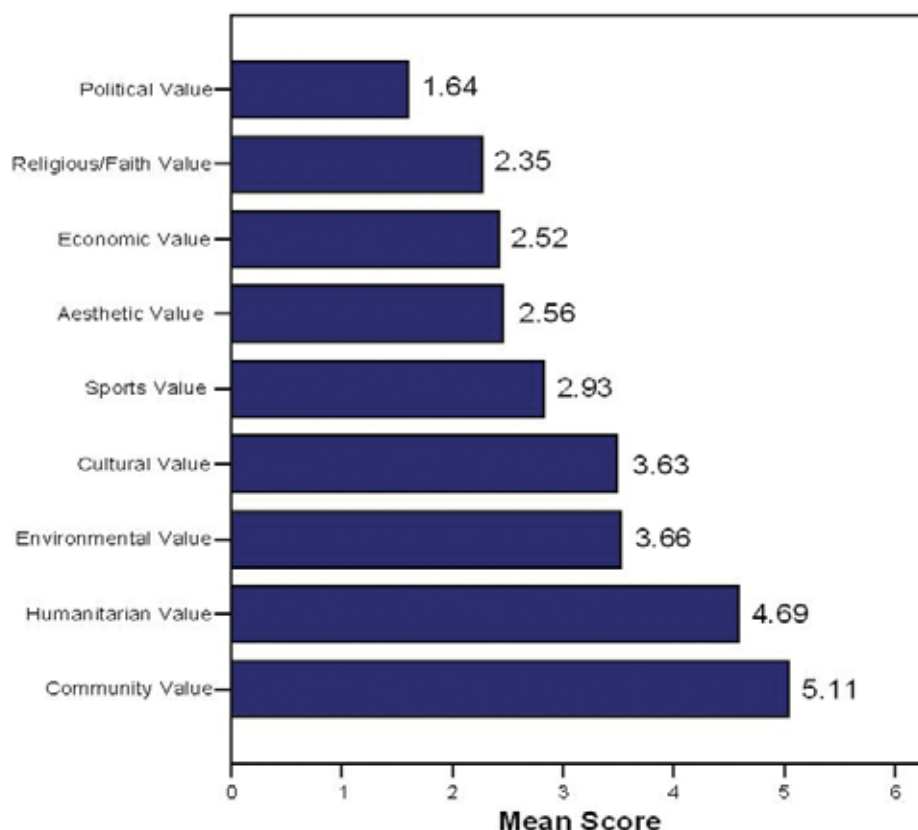


Figure 5.11: Values of Irish Nonprofit Organisations

A large majority of respondents ranked the community value (79%) as very important. This was followed in importance by the humanitarian value (69.3% of respondents ranked this as very important), the cultural value (45% of respondents ranked this as very important), the environmental value (44% of respondents ranked this as very important) and the sports value (32.1% of respondents ranked this as very important). Of much lesser importance were the political value (75.5% of respondents ranked this as not important or not applicable); the religious/faith value (62.3% of respondents ranked this as not important or not applicable); the aesthetic value and the economic value (53.7% of respondents ranked both of these as not important or not applicable).

Again, when we examine these rankings by age, some distinctions appear (see Figure 5.12). The community value, while most important for all age cohorts, was more important for younger than older organisations. Interestingly, while overall the humanitarian value was marginally more important for the youngest age cohort than the oldest age cohort, it dipped in importance for organisations established in the 1970s and 1980s but rose again for organisations established during the 1990s.

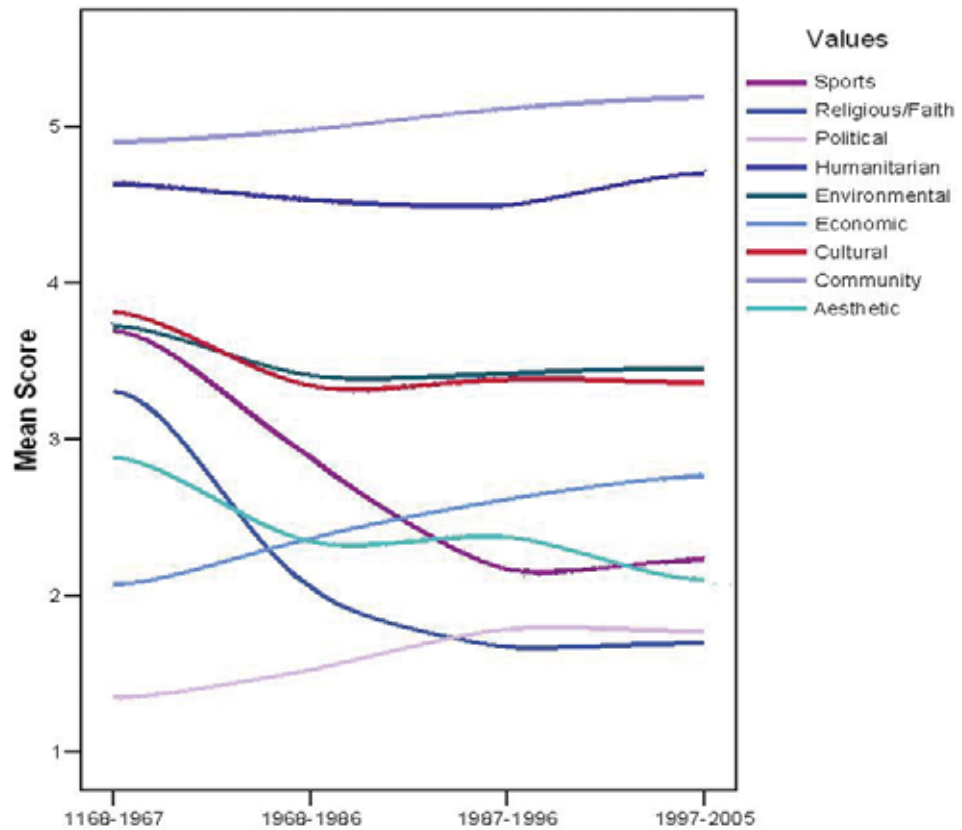


Figure 5.12: Importance of Different Values by Age Cohort

As can also be seen the sports value was less important as the age of organisations decreased and a similar pattern could be seen in the religious/faith value although both of these values demonstrate some levelling off and a slight increase amongst the youngest organisations. The economic value rose in importance as age decreased as did the political value. The aesthetic value, meanwhile, was more important for older than younger organisations but rather than declining consistently as organisations became younger it displayed some levelling off amongst organisations established during the 1970s and 1980s.

Summary and Concluding Comments

This chapter examined the relationships, roles and values that respondents stated were important to their organisations. The relationships found to be most important for the generation of financial resources were those with the State, and the local community or wider society. The most important relationships for generating human resources were found to be with the local community and wider society, and to a lesser extent, with voluntary and community groups. When significant relationships for service provision were examined the most important relationships identified were those with, in order of importance, the local community and wider society, other voluntary and community groups and the State. These three constituencies also emerged as most important for the development of public policy but in different order *viz.* the local community and wider society was more important than voluntary and community groups which, in turn, were more important than the State. Some differences emerged by age so that, for example, the relationship with the State was found to be more important for younger organisations than for older organisations for generating financial resources. Religious institutions emerged as more important amongst older organisations for generating financial and human resources and for service delivery although their importance relative to the other constituencies was also lower amongst this age cohort.

When we examined the roles performed by Irish nonprofit organisations, community building emerged as most important, followed by the expressive role, the innovation role and the advocacy of values role. What was interesting in the exploration of roles was the lack of relative importance given by respondents to the service role, a finding which begins to unpack assumptions that have been made about the Irish nonprofit sector to date. It has been assumed, for example, that the service role is the most important role played by nonprofit organisations and that this is the basis for their long and strong relationship with the State. As we can see, however, the service role was regarded as far less important to respondents than was assumed, and, furthermore, it was less significant among older than younger organisations. Prior to this research, the service role would have been assumed to be more important amongst older organisations (Donnelly-Cox and Jaffro 1999). Furthermore, the importance given to the expressive role had been noted for Irish language organisations (Donoghue 2004a, forthcoming) but not for all nonprofit organisations. This finding points to the need for a broader vision of the roles of Irish nonprofit organisations for to view them as mainly performing the service role is too conservative and limiting. We will return to this point in Chapter Six below.

The importance of the community building role has already been signalled in policy (Department of Social, Community and Family Affairs 2000) but, as was seen above, it was regarded as important by all responding organisations and not just community development organisations, which had been an assumption prior to this Report. As we can see, in line with the popularity of the label ‘community

organisation' noted in Chapter Three above, although younger organisations gave this role a higher score overall, it was still the most important role for all age cohorts.

Not only does 'community' emerge as important in the roles performed by Irish nonprofit organisations but the community value was found to be the most important value cited by respondents from the nonprofit organisations in the sample. This was followed by the humanitarian value and then the environmental and cultural values. Finally, the position of the religious was found to be more important for older than younger organisations, whether this was in the shape of the religious value or in relationships with religious institutions for generating different resources.

Chapter Six: Summary and Conclusions

This Report has presented the initial findings from the first-ever large-scale survey of nonprofit organisations in Ireland. Having taken its cue from earlier work on the economic significance of the sector (Donoghue, Anheier and Salamon 1999) and the call, oft repeated, for research that quantifies community and voluntary sector activity (Department of Social, Community and Family Affairs 2000, Donnelly-Cox, Donoghue and Hayes 2001), this Report addresses present gaps in our knowledge of nonprofit organisations. It has been preceded by other work, both quantitative and qualitative, that helped hone and clarify issues which were then explored in the survey (Donnelly-Cox and O'Regan 1999, Donnelly-Cox, O'Regan and Moller 1999, Donnelly-Cox, Donoghue and Hayes 2001, Donoghue 2004a,b). This Report is also published at a time of great change in the environment in which nonprofit organisations operate. These changes are social, economic, demographic, cultural and, if the proposed regulation of charities comes into force, legal. Irish nonprofit organisations, therefore, have reached a stage in their history at which it may be opportune for them to ask questions about their futures. This Report may help such organisations, as well as policy makers and academics interested in this area, to clarify some of those questions.

The names and contact details of some 25,000 organisations were compiled and each one was sent a questionnaire which had been designed, developed and pre-tested in substantial detail. More than 4,300 valid responses were received which resulted in a response rate of 21 per cent. The questionnaire sought information on age, legal status, description of the organisation, human resources, financial resources, governance, relationships, roles and values.

As detailed in Chapter Three, nonprofit organisations have a long history in Ireland, nevertheless the majority of the responding sample were young organisations. In fact, half of all responding organisations had only been established in the 20 years prior to the survey. The youth of responding organisations can be seen as an indication not only of activity within the sector but also of organisational life cycles; an issue worth exploring in further research. There were also some geographical differences in the age of organisations as organisations in Munster and Leinster were older, on average, than organisations in Connacht and the three Ulster counties.

In the context of the recent publication of the General Scheme for the Charities Regulation Bill it is interesting to note that some confusion about the concept of legal status could be seen in the responses. This confusion points to the timeliness of the proposed legislation. While one-third of responding organisations were companies limited by guarantee and therefore had a legal personality, the legal status of the other two-thirds was less clear. Increasing formalisation could be seen among the

population of respondents as organisations incorporated as companies limited by guarantee tended to be younger. Although 50 per cent of responding organisations were established from 1986, 67 per cent of organisations incorporated as companies had been established in that time. Furthermore, although CHY numbers do not confer a legal status, they do carry tax exemptions; 58 per cent of organisations with CHY numbers had been established since 1986, which could also be indicative of increasing formalisation.

Responding organisations were found to be engaged in a wide range of activities and reported a large number of beneficiaries, both individuals and organisations. When classified according to the International Classification of Nonprofit Organisations (ICNPO; Salamon and Anheier 1996), Irish nonprofit organisations were most numerous in the fields of development and housing, education and research, sports and recreation, culture and arts and social services.

On the financial front, responding organisations reported a total income of €2.564bn and a total expenditure of €2.556bn in 2003. There were significant differences among organisations, however, and while there were a small number of very large organisations, most organisations (90%) earned less than the mean income of €738,205. In fact, half of all organisations had an income of less than €40,000 and an expenditure of €39,000 or less. The economic contribution of the responding sample came to 2.17 per cent of GNP, which when grossed up to account for the whole sampling frame was estimated at 3.84 per cent of GNP. This estimate is smaller than the previous estimate for the Irish nonprofit sector (Donoghue, Anheier and Salamon 1999). This variance is due to differences in data collection methods and sources as the current data are based on organisational returns rather than the variety of sources used previously. The sample includes a greater number of smaller organisations and is not dominated by larger organisations as was the case in Donoghue *et al* (1999), which highlighted the need for further research conducted at organisational level.

A relationship between age and size could be seen in the data as older organisations tended to be larger than younger organisations when the size of their incomes, employee and volunteer numbers was analysed. A comparison of income and expenditure patterns of organisations which returned both of these types of data, showed that several groups appeared to be more resource vulnerable than others. The two age cohorts 1968-1986 and 1987-1995 demonstrated resource vulnerability as their expenditure exceeded their income while the income of both oldest and youngest age cohorts was greater than their expenditure, which would suggest greater financial security. Furthermore, when organisational development over time was examined specifically, the oldest organisations were the most likely to report an increase in income and employee numbers in the three years prior to the survey, but other age cohorts demonstrated a variety of patterns. One of the more resource vulnerable age

cohorts (1987-1996), for example, had the largest proportion of State-supported scheme staff. This might be another indication of vulnerability and deserves further exploration in future research.

Resource vulnerability could also be seen amongst different kinds of nonprofit organisations. For example, environmental organisations and arts and cultural organisations demonstrated significant deficits between their income and expenditure. Other kinds of organisations which showed noticeable deficits between their reported income and expenditure were international development organisations and religious groups. The most resource secure groups were philanthropy, trade unions, sports and recreation, advocacy, law and politics and development and housing.

The number of volunteers, at 1.5 million, was larger than in previous studies (Ruddle and Mulvihill 1995, 1999) and would appear to indicate that the much-touted decline in volunteer numbers may not be as large as has been commonly perceived. These data do not tell us, however, how many of these volunteers were involved in more than one organisation, as studies on volunteering and political activity have suggested that individuals may be active in a number of different organisations (Ruddle and Mulvihill 1995, 1999, Miller, Wilford and Donoghue 1996). Furthermore, as *Tipping the Balance* has stated, it would appear that volunteering may be changing in nature and volunteers cannot be assumed to be life-long adherents to the cause (National Committee on Volunteering 2002). Our data indicate that although the decline in numbers may not be apparent, the hours reported by responding organisations were fewer than reported in previous research (Ruddle and Mulvihill 1999). For comparability purposes, however, it should be noted that our data are based on organisations as the unit of analysis and not on individuals in the population at large. The Census of Population 2006 should be able to augment this data gap because it has collected data on volunteering by individuals. Volunteers were still seen as essential or very important to most responding organisations, however, and remain a defining feature of nonprofit organisations.

Interestingly, the volunteering population reported by responding organisations appeared to be very male dominated as male volunteers outnumbered female volunteers by a ratio of more than three to one for those volunteers who were based in Ireland. There were also more male non-Ireland based volunteers but the male-to-female ratio was a lot lower. At the same time, responding organisations were female dominated in the structure of their employees for women outnumbered men in full-time employment by a ratio of two to one, in part-time employment by a ratio of four to one and in State-supported scheme employment by a ratio of 1.65 to one. In these data, therefore, we suggest that volunteering itself is not a female preserve but that women are predominant in the employee population of nonprofit organisations.

In Chapter Five, we explored organisational relationships, roles and values. The relationships found to be most important for the generation of financial resources were those with the State, and the local community or wider society. The most important relationships for generating human resources were found to be with the local community and wider society, and to a lesser extent other voluntary and community groups. When significant relationships for service provision were examined the most important relationships identified were those with, in order of importance, the local community and wider society, other voluntary and community groups and the State. These three constituencies also emerged as most important for the development of public policy but in different order *viz.* the local community and wider society was more important than voluntary and community groups which, in turn, were more important than the State. Some differences emerged by age so that, for example, the relationship with the State was found to be more important for younger organisations than for older organisations for generating financial resources.

Important relationships for generating finance, human resources and for the purposes of service provision were, in general, given higher mean scores than the important relationships for the development of public policy. This finding might suggest that the development of public policy is viewed as of less significance than the other three. Interestingly when we explored which roles respondents thought were most significant for nonprofit organisations in Ireland, the policy development role was ranked fairly low, coming fifth out of seven roles. The roles that were regarded as much more important were the community building role, followed by the expressive role, the innovation role and the advocacy of values role. What was also interesting in the exploration of roles was the lack of relative importance given to the service role, a finding which begins to unpack assumptions that have been made about the Irish nonprofit sector to date. It has been assumed, for example, that the service role is the most important role played by nonprofit organisations and that this is the basis for the long and strong relationship with the State. As could be seen in the data, however, the service role was far less important than several other roles. Furthermore, it was less important among older than younger organisations, which would appear contrary to suggestions in other research (Donnelly-Cox and Jaffro 1999) and worth exploring further. The importance given to the expressive role has already been noted for Irish language organisations in previous research (Donoghue 2004a, forthcoming) but as seen in this Report, this role was regarded as important by a majority of all the respondents. These findings point to the need for a broader vision of the roles that Irish nonprofit organisations perform for to view them as mainly performing the service role is too conservative and limiting.

Not only does a community orientation emerge as important in the roles performed by Irish nonprofit organisations but the community value was found to be the most important value cited by respondents

from the nonprofit organisations in the sample. This value was followed in importance by the humanitarian value and then the environmental and cultural values. The importance given to community as a value and as a role is also in line with its popularity as a label to describe responding organisations.

Finally this Report also shows the declining significance of the religious among nonprofit organisations in Ireland, a point which has been cited in previous research (Faughnan and Kelleher 1993, Ruddle and Donoghue 1995, Donnelly-Cox and Jaffro 1999). Religious institutions were deemed to be not as important as other parties for human resources, service provision or for developing public policy and generating finance. The religious value was also given the lowest mean score of all values. Age differences could be seen, however, and the position of the religious was found to be more important for older than younger organisations, whether this was in the shape of the religious value or in relationships with religious institutions for different resources.

Future Research

This report provides an initial presentation of the findings of the Mapping Project. The data arising from the Project are substantial and are open to further analysis relative to a variety of issues and to disciplinary perspectives. Inevitably, in a project such as this one, in which empirical evidence is gathered for the first time, commonly-held perceptions and anecdotally-based views come under the spotlight. Our attention has been drawn initially to questions of (i) the nature of the roles performed by nonprofit organisations in Irish society and (ii) the demographics and life cycles of the population of nonprofit organisations. Accordingly, our plans for future research include the following:

- The complexity of roles performed by Irish nonprofit organisations will be explored further building on previous work (Donoghue 2004a, forthcoming). This will be carried out alongside the interaction between nonprofit organisations and different constituencies and the values that nonprofit organisations identify as important. For example, the significance of the community building role is an indication that nonprofit organisations in Ireland see themselves as having an important part to play in the development of social capital. Further investigation into the engagement of nonprofit organisations with the State, and their input to active citizenship, could be developed in recognition that active citizenship is not just about volunteering and that a more complex perspective is required of individuals and nonprofit organisations as inter-related actors in the societal fabric. This would be useful, also, for the purposes of policy and for the present Taskforce on Active Citizenship.

- Such work on the perceived roles performed by Irish nonprofit organisations will also go beyond the service role to take greater cognisance of the wider roles of nonprofit organisations. We will link such work to a further exploration of the State-nonprofit relationship to include future visions and the philosophy underpinning that relationship (Donoghue 2002, 2004a).
- The relationship between age and size of organisations in the data needs to be teased out further in the context of organisational development, and related management and governance issues that arise. For example, resource vulnerabilities at a particular stage of the organisation's development raise challenges at management level that require particular skills and the need to build and hone relationships in the external environment. We will explore the data further to see if we can put more empirical flesh on the nonprofit organisational development model that has been developed previously (Donnelly-Cox and O'Regan 1999). We will also examine key factors in organisational establishment and life cycles such as State intervention and support, values and the prevailing economic climate.
- Further work on imaging Irish nonprofit organisations will be pursued. The geographical map that has begun to emerge in this Report will be explored in greater detail. We will link this to other ongoing research on county identity and social capital (Donoghue, Hughes and O'Regan 2005).
- The Top 500 Irish nonprofit organisations will be identified to explore what these are like. Their growth and development patterns, and their roles, relationships and resources will all be examined (Prizeman 2004).

Finally, we end this Report with an exhortation for centralised information collection and management (as we have done elsewhere, see Donoghue, Anheier and Salamon (1999) for example). Research is increasingly being recognised as the basis of effective policy and practice. The inclusion of a question on volunteering in the 2006 Census of Population is a good beginning to the collection by the State of information on the nonprofit arena but the scope of such data gathering needs to be broadened. While this Report provides invaluable information which has not been available before, such information needs to be updated at regular intervals so that policy making and practice in this area can continue to be effective. The proposed regulator for charities will be a very useful resource for the regular compilation and updating of organisation data. In addition, the centralisation of data collection on all nonprofit organisations, and not just charities, through Labour Force Surveys (and the separate identification and classification of nonprofit organisations), would be an important and useful development.

Appendix A: Sources used in the development of the Sampling Frame

Main Sources Used	No. of Organisations
Revenue list of bodies which had been granted charitable tax exemption (CHY Number) at 1 March 2003 under Section 207, Taxes Consolidation Act, 1997	4,865
Revenue list of bodies which had been granted charitable tax exemption (CHY Number) at 9 January 2004 under Section 207, Taxes Consolidation Act, 1997 (only included those that were new since March 2003)	303
Charities authorised at 1 March 2003 under the Scheme of Tax Relief for Donations to eligible Charities and other Approved Bodies under the terms of Section 848A Taxes Consolidation Act, 1997	8 *
Activelink List (a web-based directory of nonprofit organisations)	25
List of environmental organisations prepared for the Management of Nonprofit Organisations course for final year students in Trinity's School of Business Studies	65
County Development Board Lists (from 29 out of 37 County Development Boards)	8,207
List of Foundations prepared for use in a research project on foundations in Ireland (Donoghue 2004b)	6
CNM Mailing Database (the Centre's own mailing list)	208
Comhairle (web-based directory of organisations)	389
Comhdháil List of Irish language organisations	20
Department of Education lists of ordinary and special primary and secondary schools, and adult education centres	4,008
Golden Pages and Phone Book (using appropriate keywords, and to check up addresses)	50
Health Board List of meals-on-wheels and related services to the sick and elderly	177
IPA Yearbook	69
Lamh 2004 Dublin City Environmental Database	554
List of Approved Hospitals and Nursing Homes (Section 469, TCA, 1997)	878
One Lottery list (shortlist of lottery grants awarded)	16
The Wheel Directory, based on their members and contacts	1,427
Angling Association List	103
Inland Waterways of Ireland List	10
Barnardos Head Office List	25
Disability Federation (affiliated organisations)	6
Dóchas Members List	6
Down's Syndrome List	23
Enable Website	35
Lists received from various GAA County Boards	558
Alzheimer Society of Ireland branches (sent in by Head Office)	22
Irish Congress of Trade Unions website, affiliated organisations	13
Irish Sports Council website (National Governing Bodies)	61
Sports organisations' details received from their Governing Bodies	1,162
Millennium Partnership Fund 2002-2003	26
National Adult Literacy Association List	125
Patient Support List	6
Rotary Governor's List	45
Various Websites	1,034
Credit Unions (websites)	414
TOTAL	24,949

* Originally this list held the names of 1,410 organisations, however, when the names were checked most were already included in the Revenue Commissioners' CHY list of 1st March 2003.

** The numbers in this table are approximates and do not match the final number of questionnaires sent out (25,032) as some organisations contacted the Centre and asked for questionnaires to be sent to them (see Chapter Two above).

Appendix B: Survey Implementation Procedures

Tailored Design Method Elements	CNM Procedure	Items Included
No. 1 Respondent-Friendly Questionnaire	Design of respondent friendly questionnaire	Design of questionnaire Pre-test questionnaire Agree final questionnaire
No. 2 Four Contacts by First Class Mail	First contact	Covering Letter Questionnaire Pre-paid reply envelope Information brochure about CNM Sector Endorsements
	Second contact	Covering Letter Questionnaire Pre-paid reply envelope
	Final contact	Covering Letter outlining our willingness to help complete questionnaires
No. 3 Inclusion of Stamped Addressed Envelopes	A pre-paid envelope was included	
No. 4 Personalisation of Correspondence	Where possible all correspondence was personalised	

Appendix C: Questionnaire



PROJECT TO MAP NONPROFIT ORGANISATIONS IN IRELAND

WHY map Irish nonprofit organisations?

We believe it is important to map nonprofit organisations because they are often undervalued in Irish society as very little is known about them. There is no representative information available on many aspects of nonprofit organisations, such as their size, the number of people they employ, the number of volunteers involved, etc.

This project aims to address these gaps and to build knowledge, which will strengthen capacity within the sector and enable substantial contribution to policy making.

HOW will you benefit from this project?

As part of this study a nationwide **Nonprofit Organisational Directory** will be created. To date there is no comprehensive list of nonprofit organisations in Ireland. With your help this Directory has the potential to be the largest of its kind in Ireland.

Each participating organisation will be provided with a **free CD-Rom copy** of this directory once it has been completed. The Directory will list all participating organisations and will act as a valuable resource for your organisation and for the sector as a whole.

WHAT can you do to be part of this Directory?

Please complete this questionnaire and return it to the Centre. The questionnaire was designed to be completed by both small and large organisations and you may feel that some of the questions do not apply to your particular organisation. We encourage you to complete all the questions relevant to you, regardless of the size of your organisation. We appreciate that there are many demands on your time, however, your participation is crucial for the success of this project.

Please remember, **EVERY QUESTIONNAIRE COUNTS** for the success of this project!

WHERE will the information you provide go?

The information provided will be used by the Centre for Nonprofit Management in Trinity College to prepare a comprehensive report profiling various aspects of nonprofit organisations in Ireland. This report will use the combined information gained from all the organisations and therefore it will not be possible to identify any single organisation in the report.

All data will be treated with strict confidentiality.

Thank you for participating

This questionnaire was designed in accordance with the Data Protection Acts (1988 & 2003).

It is being sent to over 24,000 nonprofit organisations that have been identified through a number of statutory and voluntary sources.

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SECTION 1: Organisational Information

In this section we ask you for some details on your organisation. Please remember that all information will be treated in confidence.

Please use **BLOCK capitals**.

Q.1a Name of organisation:

Q.1b Year established:

Q.2a If the name of your organisation has changed please give the previous name:

Q.2b In what year did the name change occur?

Q.3 Address of Organisation:

Q.4 Telephone No.: _____ / _____

Q.5 Fax No.: _____ / _____
(if applicable)

Q.6 Email Address (of Organisation): _____

Q.7 Website Address:
(if applicable)

Http://www. _____

Q.8a CHY Number:
(if applicable)

Q.8b Year CHY No. granted:
(if applicable)

Q.9 Please indicate which of the following applies to your organisation.

Please the appropriate box.

Stand-alone Organisation

Branch of an Organisation

Head Office of an Organisation

Umbrella Organisation

Other (please state) _____

Q.10 Please indicate whether you are answering this questionnaire for...

Please the appropriate box.

Your Organisation only

All Branches of your Organisation

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SECTION 2: Organisational Type

The information you provide in this section will be used to profile the types of organisations within the Irish nonprofit sector.

Q.1a Please indicate which of the following applies to your organisation.

Please all appropriate boxes.

Your Organisation is a Company Limited By Guarantee

Your Organisation has a Charity (CHY) No.

Other (please state) _____

Q.1b If you **DID NOT** tick “Company Limited By Guarantee”, could you please describe your organisation’s legal status.

Q.1c If your organisation is a **Company Limited By Guarantee**, please give the year of incorporation.

Q.2 Please indicate the geographical remit of your organisation.

Please all appropriate boxes.

Local _____

Regional _____

National _____

International _____

Q.3a Which of the following terms *could* describe your organisation?

Please all appropriate boxes.

Voluntary Organisation _____

Community Organisation _____

Charity/Charitable Organisation _____

Nonprofit Organisation _____

Non-governmental Organisation (NGO) _____

Other (please specify) _____

Q.3b Which of the following terms *best* describes your organisation?

Please only ONE box.

Voluntary Organisation _____

Community Organisation _____

Charity/Charitable Organisation _____

Nonprofit Organisation _____

Non-governmental Organisation (NGO) _____

Other (please specify) _____

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SECTION 3: Organisational Roles and Activities

In this section we would like to learn more about what your organisation does.

Q.1 Please outline the **main activities** of your organisation.

Please use **BLOCK capitals**.

Q.2 The following are a number of key roles that have been identified by nonprofit organisations. Could you indicate the importance of these roles for your organisation at the present time?

Please indicate the importance of **EACH** statement using numbers 1 to 6, where 1 = 'least important' and 6 = 'most important' ; n/a = not applicable.

Please circle the relevant number for each statement,

for example: ~~1~~ (2) ~~3~~ ~~4~~ ~~5~~ ~~6~~ n/a

	Least important			Most important			
Maintaining and/or changing values in society	1	2	3	4	5	6	n/a
Identifying and/or addressing present or new social needs	1	2	3	4	5	6	n/a
Developing the social economy through not-for-profit market activities	1	2	3	4	5	6	n/a
Delivery of social or welfare services, sometimes acting in partnership with the State	1	2	3	4	5	6	n/a
Influencing or involvement in national policy development	1	2	3	4	5	6	n/a
Providing a way through which individuals can interact with their community to produce a better society for all	1	2	3	4	5	6	n/a
Offering a space that allows individuals to express themselves within society	1	2	3	4	5	6	n/a

Q.3 Please indicate whether your organisation promotes certain positions on policy issues or on issues related to the interests of certain groups.

Please the appropriate box.

Your organisation seeks to promote positions on certain policy issues

Your organisation seeks to promote positions relevant to the interests of certain groups

Your organisation seeks to promote certain political groups

Your organisation is not involved in any of these activities

SECTION 4: Personnel in the Organisation

The information provided in this section will allow us to assess the value of the sector in terms of the contribution made to the economy by volunteers and paid employees.

Q.1 Please indicate the following: (where relevant)

	FEMALE	MALE	TOTAL
1a Number of Ireland-based volunteers (Do <u>not</u> include voluntary Board/ Committee members here)	<input type="text"/>	<input type="text"/>	<input type="text"/>
1b Number of non Ireland-based volunteers (Do <u>not</u> include voluntary Board/ Committee members here)	<input type="text"/>	<input type="text"/>	<input type="text"/>
1c Number of full-time paid employees	<input type="text"/>	<input type="text"/>	<input type="text"/>
1d Number of part-time paid employees	<input type="text"/>	<input type="text"/>	<input type="text"/>
1e Number of FÁS/CE/Other Scheme employees	<input type="text"/>	<input type="text"/>	<input type="text"/>

Q.2 In the past 3 years, has the number of employees in your organisation...

Please the appropriate box.

- Increased
- Decreased
- Stayed the same
- Not applicable

Q.3a On average, how many hours per month did the average volunteer work for your organisation last year?

- Hours per month: _____
- Not applicable

Q.3b In the past 3 years, has the number of volunteers (excluding voluntary Board/Committee members) in your organisation...

Please the appropriate box.

- Increased
- Decreased
- Stayed the same
- Not applicable

Q.3c How important are volunteers to the work of your organisation?

Please the appropriate box.

- Essential, we depend entirely on volunteers to carry out our mission
- Very important, we depend on volunteers for a wide range of tasks, but not all
- Important, we depend on volunteers for several tasks
- Not very important, we depend on volunteers for non-essential tasks
- Not at all important, we could carry out our mission without using volunteers
- Not applicable

Q.4a Please indicate the **number** of members in your organisation.

No. of Voluntary Organisations _____
 No. of Public Sector Organisations _____
 No. of For-profit Organisations _____
 No. of Individuals _____

Q.4b Please state whether these members are fee-paying or not.

Please the appropriate box.

Yes, all pay membership fees
 Yes, some pay membership fees
 No, none pay membership fees

SECTION 5: Governance of the Organisation

In this section we try to explore the key governance mechanisms that different nonprofit organisations choose. The answers provided by you in this section will enable us to do this.

Q.1 Is your organisation governed by ... ?

Please the appropriate box.

Management Committee
 Voluntary Board of Directors
 Other - Please state: _____
 Not applicable (Skip to section 6)

Q.2a Please give a demographic breakdown of the members of your governing structure.

Number:			Age range:	Average length of service:
FEMALE	MALE	TOTAL	_____ Years	_____ Years
_____	_____	_____	_____	_____

Q.2b Please indicate the **number** of the members of your governing structure coming from each of the following sources.

	No.
State/Public Sector _____	_____
Voluntary/Community Sector _____	_____
Corporate/Private Sector _____	_____
Other (please state) _____	_____

Q.2c Please indicate how individuals become members of your governing structure.

Please all appropriate boxes.

Elected by General Membership of Organisation
 Elected by Council of Members
 Co-opted by Board of Organisation
 Appointed by Funder/s
 Invited
 Head-hunted
 Other (please state)

SECTION 6: Beneficiaries of the Organisation

In this section we are interested in identifying those who are direct beneficiaries of an organisation. Such people are likely to have direct contact with the organisation or with goods, services, or activities provided by the organisation.

Q.1 Please indicate who or what your organisation attempts to help, address, or represent.

Please **all** appropriate boxes.

Addiction (drug/solvent/alcohol/gambling) <input type="checkbox"/>	Overseas/Developing Countries <input type="checkbox"/>
Adults <input type="checkbox"/>	Parents <input type="checkbox"/>
Animal Welfare <input type="checkbox"/>	Patients <input type="checkbox"/>
Asylum Seekers/Refugees <input type="checkbox"/>	People with Learning Disability <input type="checkbox"/>
Bereaved <input type="checkbox"/>	People suffering from Long-term Illness <input type="checkbox"/>
Carers <input type="checkbox"/>	People with Mental Health Issues <input type="checkbox"/>
Children (5-13 year olds) <input type="checkbox"/>	People with Physical Disability <input type="checkbox"/>
Couples <input type="checkbox"/>	Pre-school Children (0-4 years old) <input type="checkbox"/>
Environment <input type="checkbox"/>	Sexual Abuse Survivors <input type="checkbox"/>
Ex-offenders and Prisoners <input type="checkbox"/>	Socially Excluded People <input type="checkbox"/>
Family <input type="checkbox"/>	Tenants and Residents <input type="checkbox"/>
Farmers <input type="checkbox"/>	Travellers <input type="checkbox"/>
General Public <input type="checkbox"/>	Unemployed/Low Income <input type="checkbox"/>
Homeless People <input type="checkbox"/>	Victims of Crime <input type="checkbox"/>
Irish-speaking Community <input type="checkbox"/>	Voluntary and Community Organisations <input type="checkbox"/>
LGBT People <input type="checkbox"/>	Volunteers <input type="checkbox"/>
Local Community <input type="checkbox"/>	Women <input type="checkbox"/>
Men <input type="checkbox"/>	Youth (14-25 years) <input type="checkbox"/>
Older People <input type="checkbox"/>	Other (please state) <input type="checkbox"/>
Organisation Members <input type="checkbox"/>	<input type="checkbox"/>

Q.2 Please indicate the estimated **number** of direct beneficiaries of your organisation over the last year.

Number of Organisations: _____
 Number of Individuals: _____

Q.3 Are your beneficiaries mainly ...

Please **the appropriate box.**

Male
 Female
 Both
 Not applicable

Q.4 Are your beneficiaries generally from ...

Please **the appropriate box.**

Urban Areas
 Rural Areas
 Both
 Not applicable

SECTION 7: Networks or Relationships with Other Organisations

This section looks at the types of networks or relationships nonprofit organisations are engaged in and the perceived benefit of these relationships.

Q.1 How important are your relationships with the following in generating **Finance** for your organisation?

Please the appropriate box for EACH relationship.

	Not at all important	Somewhat important	Very important
Other Community/Voluntary Groups	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community/Wider Society	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State/Public Sector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Politicians/TDs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Business Community	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religious Institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (please state)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q.2 How important are your relationships with the following in generating **Human Resources**, such as staff, volunteers, and board members for your organisation?

Please the appropriate box for EACH relationship.

	Not at all important	Somewhat important	Very important
Other Community/Voluntary Groups	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community/Wider Society	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State/Public Sector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Politicians/TDs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Business Community	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religious Institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (please state)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q.3 How important for your organisation is working with the following in providing **Services**?

Please the appropriate box for **EACH** relationship.

	Not at all important	Somewhat important	Very important
Other Community/Voluntary Groups	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community/Wider Society	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State/Public Sector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Politicians/TDs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Business Community	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religious Institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (please state)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q.4 How important are your relationships with the following in developing **Public Policy**?

Please the appropriate box for **EACH** relationship.

	Not at all important	Somewhat important	Very important
Other Community/Voluntary Groups	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community/Wider Society	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State/Public Sector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Politicians/TDs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Business Community	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religious Institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (please state)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

SECTION 8: Organisational Classification

This section looks at the classification of nonprofit organisations. The information provided in this section will allow the comparison of the Irish sector with nonprofit sectors internationally.

- Q.1 Please indicate the various categories that **COULD** describe the field your organisation is in. Please **all appropriate boxes**. (More than one category might apply.)
- Q.2 Please indicate the single category that **BEST** describes the field your organisation is in. Please **only ONE box from the categories outlined below**.

	Q.1 <input checked="" type="checkbox"/> COULD	Q.2 One box only <input checked="" type="checkbox"/> BEST		Q.1 <input checked="" type="checkbox"/> COULD	Q.2 One box only <input checked="" type="checkbox"/> BEST
Culture and Recreation:			Civil Rights and Advocacy:		
Culture and arts	<input type="checkbox"/>	<input type="checkbox"/>	Civic and advocacy	<input type="checkbox"/>	<input type="checkbox"/>
Sports	<input type="checkbox"/>	<input type="checkbox"/>	Law and legal services	<input type="checkbox"/>	<input type="checkbox"/>
Recreation and social clubs	<input type="checkbox"/>	<input type="checkbox"/>	Political	<input type="checkbox"/>	<input type="checkbox"/>
Education and Research:			Health:		
Primary education	<input type="checkbox"/>	<input type="checkbox"/>	Hospitals and rehabilitation	<input type="checkbox"/>	<input type="checkbox"/>
Secondary education	<input type="checkbox"/>	<input type="checkbox"/>	Nursing homes	<input type="checkbox"/>	<input type="checkbox"/>
Higher education	<input type="checkbox"/>	<input type="checkbox"/>	Mental health	<input type="checkbox"/>	<input type="checkbox"/>
Adult education	<input type="checkbox"/>	<input type="checkbox"/>	Physical health	<input type="checkbox"/>	<input type="checkbox"/>
Other education	<input type="checkbox"/>	<input type="checkbox"/>	Philanthropy & Voluntarism:		
Research	<input type="checkbox"/>	<input type="checkbox"/>	Grant-making foundations and trusts	<input type="checkbox"/>	<input type="checkbox"/>
Development and Housing:			Promotion of volunteering	<input type="checkbox"/>	<input type="checkbox"/>
Economic, social and community development	<input type="checkbox"/>	<input type="checkbox"/>	Professional Associations:		
Housing	<input type="checkbox"/>	<input type="checkbox"/>	Trades unions	<input type="checkbox"/>	<input type="checkbox"/>
Employment and training	<input type="checkbox"/>	<input type="checkbox"/>	Business and professional associations	<input type="checkbox"/>	<input type="checkbox"/>
Social Services:			International Activities/ Overseas Development	<input type="checkbox"/>	<input type="checkbox"/>
Social services	<input type="checkbox"/>	<input type="checkbox"/>	Religious Congregations	<input type="checkbox"/>	<input type="checkbox"/>
Emergency and relief services	<input type="checkbox"/>	<input type="checkbox"/>	Other (please describe)	<input type="checkbox"/>	<input type="checkbox"/>
Income support and maintenance	<input type="checkbox"/>	<input type="checkbox"/>			
Environment:					
Environment	<input type="checkbox"/>	<input type="checkbox"/>			
Animal protection	<input type="checkbox"/>	<input type="checkbox"/>			

SECTION 9: Finances of the Organisation

We are interested in the financial sustainability of the nonprofit sector in Ireland. Again we would like to confirm that the information you provide will not be reported individually; no single answer will be linked to a single organisation.

INCOME

Q.1 Please indicate the amount of **total income** (including grants, donations, etc.) for your financial year 2003. €

Q.2 Please list the amount of **total income** received in your financial year 2003 from each source listed below.

	€
State (which includes State grants, health board grants, national lottery, EU funding etc.)	<input type="text"/>
Private Donations (which includes individual donations, foundation support etc.)	<input type="text"/>
Corporate Donations	<input type="text"/>
Fees, Charges, Sales, etc.	<input type="text"/>
Membership Dues	<input type="text"/>
Other (please indicate)	<input type="text"/>

Q.3 In the **past 3 years** has the amount of **total income** for your organisation...
 Please the appropriate box.

Increased
 Decreased
 Stayed the same

Q.4a Did you receive **in-kind contributions** (for example, office furniture, premises, equipment, advertising, etc., but **EXCLUDING** volunteers) during your financial year 2003?
 Please the appropriate box.

Yes
 No

Q.4b If yes, please indicate the estimated **total cash value** of this **in-kind income**. €

EXPENDITURE

Q.5 Please indicate the amount of **total expenditure** for your financial year 2003.

€

--	--	--	--	--	--	--	--	--	--

Q.6 Please list the amount of expenditure allocated to each of the following in your financial year 2003.

€

Direct Staff Costs

--

Operational Costs

--

Capital Costs

--

Other (please indicate)

--

.....

--

Q.7a Do you have an operational reserve?

Please the appropriate box.

Yes

No

Q.7b If **yes**, please indicate the estimated **cash value** of this reserve.

€

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Q.8 Does your organisation make grants or provide financial support to other nonprofits?

Please the appropriate box.

Yes, grant-making is your organisation's primary activity

Yes, but grant-making is only one of your activities

Yes, you contribute financial support to other nonprofits, but do not make grants

No, you don't make grants or financial contributions to other nonprofits

Q.9 If yes, please indicate the **amount** of grants or financial support given to other nonprofit organisations in 2003.

€

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SECTION 10: Organisational Values

The questions posed in this section seek to identify the main values influencing Irish nonprofit organisations.

Q.1 To which degree are the actions of your organisation motivated by the following values?

Please indicate using numbers 1 to 6, where

1 = 'not at all motivated', and 6 = 'extremely motivated' ; n/a = not applicable.

Please circle the relevant number,

for example 1 2 3 4 5 6 n/a

	Not at all			Extremely			
Sport Values (where actions are motivated by valuing sporting activity)	1	2	3	4	5	6	n/a
Religious / Faith-based Values (where actions are motivated by religious beliefs)	1	2	3	4	5	6	n/a
Political Values (where actions are motivated by a view on the distribution of political power in society)	1	2	3	4	5	6	n/a
Humanitarian Values (where actions are motivated by valuing the individual person in society)	1	2	3	4	5	6	n/a
Environmental Values (where actions are motivated by valuing the physical, natural, or built environment)	1	2	3	4	5	6	n/a
Economic Values (where actions are motivated by a view on the distribution of economic power in society)	1	2	3	4	5	6	n/a
Cultural Values (where actions are motivated by valuing a national, regional, or ethnic culture)	1	2	3	4	5	6	n/a
Community Values (where actions are motivated by valuing community)	1	2	3	4	5	6	n/a
Aesthetic Values (where actions are motivated by valuing specific art forms)	1	2	3	4	5	6	n/a

We would appreciate if you could fill in your details below.

**These details will remain fully confidential,
and will not be linked to any data provided in the questionnaire.**

Name of Contact Person:
Title of Contact Person:
Telephone No. of Contact Person:
E-mail Address of Contact Person:

There is no obligation to complete your details, but doing so would be helpful. The details provided here will only be used to contact you should we need to clarify any of the responses given in the questionnaire.

At this stage, we would like to thank you for taking the time to complete this questionnaire and for participating in this research project.

Please return the completed questionnaire in the pre-paid envelope provided.

Have you filled out the Directory page yet ? →

If you have any queries regarding the completion of this questionnaire, please contact either:

Geraldine Prizeman

Phone: 01-6083230 (direct line)

Email: prizemag@tcd.ie

Virginie Noël

Phone: 01-6083784 (direct line)

Email: vnoel@tcd.ie

Centre for Nonprofit Management, School of Business Studies, Trinity College, Dublin 2.

Organisational Directory

A separate part of this study is the creation of a nationwide Nonprofit Organisational Directory. To date there is no comprehensive list of nonprofit organisations in Ireland and many, both academics and those working in the nonprofit sector, have identified this gap.

This Directory has the potential to be the largest of its kind in Ireland.

The Directory will be published by the Centre for Nonprofit Management, and each participating organisation will receive a free CD-Rom copy of this directory once it has been completed.

This directory will contain only the information outlined below.

Please indicate the information relating to your organisation that you would like to be included in the directory:

Please all appropriate boxes.

- Organisation Name
- Organisation Address
- Telephone Number
- Fax Number
- E-mail Address (of Organisation)
- Website (if applicable)
- Volunteer-using Organisation
- Main Activity*
- Classification of Organisation**
- Contact Person (please fill in below)
- Position of Contact Person (please fill in below)

*This category will use the information you provided to Q.1 of Section 3 (page 4).
**This category will use the information you provided to Q.1 of Section 8 (page 10).

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Appendix D: Number of Invalid and Valid Questionnaires Returned

			TOTAL
Number of Questionnaires Returned			4,643
Invalid Questionnaires	Duplicate Questionnaires	95	
	Statutory Organisations	68	
	For-profit Organisations	53	
	Defunct Organisations	123	
Total Invalid Questionnaires			339
Valid Questionnaires			4,304
Other Invalid Questionnaires	Questionnaires of Branches included in Head Office Response	90	
Total Valid Questionnaires			4,214

Appendix E: Comparison of Sampling Frame with Responding

County	Sampling Frame N	Returned N	Sampline Frame %	Returned %
Carlow	350	63	1.53	1.50
Cavan	367	65	1.60	1.55
Clare	348	86	1.52	2.05
Cork	2,188	393	9.57	9.36
Donegal	605	124	2.65	2.95
Dublin	5,481	1,070	23.97	25.48
Galway	1,593	272	6.97	6.48
Kerry	958	203	4.19	4.83
Kildare	995	164	4.35	3.90
Kilkenny	592	109	2.59	2.60
Laois	437	66	1.91	1.57
Leitrim	395	67	1.73	1.60
Limerick	1,446	199	6.32	4.74
Longford	235	46	1.03	1.10
Louth	475	75	2.08	1.79
Mayo	950	156	4.15	3.71
Meath	656	144	2.87	3.43
Monaghan	296	65	1.29	1.55
Offaly	315	54	1.38	1.29
Roscommon	237	41	1.04	0.98
Sligo	453	105	1.99	2.52
Tipperary	949	162	4.15	3.86
Waterford	508	130	2.22	3.10
Westmeath	606	87	2.65	2.07
Wexford	658	130	2.88	3.10
Wicklow	776	123	3.39	2.93
Total	*22,869	**4,199	100.00	100.00

*The total N in sampling frame has been adjusted to account for non-valid and other returns as noted in Appendix B.

**Fifteen responding organisations had unknown addresses.

Appendix F: Map of Responding Organisations

Distribution of Nonprofit Organisations Responding to Questionnaire



Appendix G: Johns Hopkins University International Classification of Nonprofit Organisations (ICNPO)

Group 1 1100 1200 1300	Culture and Recreation Culture and Arts Sports Other Recreation and Social Clubs
Group 2 2100 2200 2300 2400	Education and Research Primary and Secondary Education Higher Education Other Education Research
Group 3 3100 3200 3300 3400	Health Hospitals and Rehabilitation Nursing Homes Mental Health and Crisis Intervention Other Health Services
Group 4 4100 4200 4300	Social Services Social Services Emergency and Relief Income Support and Maintenance
Group 5 5100 5200	Environment Environment Animal Protection
Group 6 6100 6200 6300	Development and Housing Economic, Social and Community Development Housing Employment and Training
Group 7 7100 7200 7300	Law, Advocacy and Politics Civic and Advocacy Organisations Law and Legal Services Political Organisations
Group 8 8100 8200	Philanthropic Intermediaries and Voluntarism Promotion Grant-making Foundations Other Philanthropic Intermediaries and Voluntarism Promotion
Group 9	International
Group 10	Religious Congregations and Associations
Group 11 11100 11200 11300	Business and Professional Associations, Unions Business Associations Professional Associations Trade Unions

Appendix H: CNM Adaptation of International Classification of Nonprofit Organisations

Group 1	Arts, Culture and Heritage Culture, Heritage and Arts
Group 2	Sports and Recreation Sports Recreation and Social Clubs
Group 3	Education and Research Pre-School Primary Education Secondary Education Higher Education Adult Education Other Education Research Centres
Group 4	Health Hospitals, Hospices and Rehabilitation Nursing Homes Mental Health Physical Health
Group 5	Social Services Social Services Emergency and Relief Services Income Support and Maintenance
Group 6	Environment Environment Animal Protection
Group 7	Development and Housing Economic Development Social and Community Development Traditional Community Development Housing Associations Employment and Training
Group 8	Advocacy, Law and Politics Advocacy and Civil Rights Law and Legal Services Political Parties
Group 9	Philanthropy Grant-making Foundations and Trusts Promotion of Volunteering
Group 10	International/Overseas Development
Group 11	Religious Groups
Group 12	Trade Unions, Business and Professional Associations Trade Unions Business and Professional Associations

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