

*Draft – not to be referenced without author’s permission<sup>1</sup>*

## ***"When the going gets tough - how Irish charities are responding to the economic downturn"***

**Geraldine Prizeman and Siobhán McGee**

[prizemag@tcd.ie](mailto:prizemag@tcd.ie); [simcgee@tcd.ie](mailto:simcgee@tcd.ie);

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

Ireland

*July 2009*

### **INTRODUCTION: THE IRISH ECONOMY PAST AND PRESENT**

This paper does not take an economist perspective on how Irish charities are responding to the economic downturn that Ireland is currently experiencing. A brief look at the economic situation in Ireland over the past decade, however, is necessary in order to place the research and the significance of its findings into context. Ireland has experienced a period of economic growth known as the “Celtic Tiger” which began in the mid 1990s and lasted until the global economic downturn of 2001. Economic growth picked up again in 2003 but finally began to abate in mid 2008 (Prospect23 and 2into3 2009).

The economic situation began to change in 2008 when Ireland became ‘the first eurozone country to officially enter recession’ (Prospect23 and 2into3 2009:3). The changes in the country can be traced by looking at the rate of Gross Domestic Product (GDP) growth and unemployment figures over the past few years. In 2007 GDP growth in Ireland was at 6 per cent while the rate for 2008 was -1.1 per cent. In January 2009 the GDP forecasts for the year were at -4.1 per cent, a figure which is well below the average annual figure of 5 per cent during the economic ‘boom’ (PriceWaterhouseCoopers, (PWC) 2009). These figures indicate that the Irish economy is in decline. Tracing the unemployment rate in Ireland shows that the average rate peaked at 17 per cent in 1986 while at the height of the ‘Celtic

---

<sup>1</sup> At the moment we are conducting a short follow-up online survey with participating organisations (survey open 21<sup>st</sup> July to 4<sup>th</sup> August) to ascertain the changes in income and fundraising activity in the six months to the end of June 2009. We would hope to include these findings in the final paper we present.

Tiger' rates were averaging at just over four per cent while the average figure for 2008 was 6.4 per cent (Behaviour and Attitudes 2009). More recent figures from the Central Statistics Office (CSO) (July 2009) show that the rate of unemployment rose from 9.4 per cent in January this year to 11.9 per cent in June, rates which are similar to the pre 'Celtic Tiger' rates. Looking at the Live Register<sup>2</sup> gives a slightly different picture where we see that the number of people seeking employment in Ireland in June 2008 was 220,811 versus 418,592 in June 2009, the figure has almost doubled in one year. This figure gives an indication of the number of people who have been made redundant, those temporary staff whose contracts have not been renewed and those who have had to reduce their working hours due to the downturn in the economy. Both sets of figures highlight the impact of the recession on employment across all sectors.

While Ireland is not the only country to be affected by the global economic crisis, it does appear that the situation is particularly bleak compared to other eurozone countries<sup>3</sup>. Combined data from the CSO, Eurostat and PCW forecasts show that forecasted GDP rates in the United Kingdom for 2009 were second to Ireland (-4.1%) at -1.8 per cent while other countries had higher forecasted rates, for example, Portugal and Greece are at 1.0 and 1.2 per cent respectively (PWC 2009). Consumer perceptions of the effect of the economic downturn on their lives indicate that the general public has been hit hard by the recession. Market research shows that almost one third (30%) of people felt that the recession would have a major effect on them while over half (53%) stated that the recession would affect them modestly (Amárach 2009a).

Consumer perceptions of being financially worse off this year compared to last year (Behaviour and Attitudes 2009) has had an impact on consumer behavior with price being one of the key determining factors in choice of grocery shop (Amárach 2009a). The increasing unemployment figures and the changed behaviour of consumers could be expected to have an effect on both the demand for services offered by charities and the level of donations that charities can expect to get from individuals and corporate organisations during the recession.

---

<sup>2</sup> The Live Register is the register compiled of those people that are seeking employment but is not designed to measure unemployment as it includes part-time workers (those who work up to three days a week, seasonal and casual workers which are entitled to Jobseekers Benefit or Allowance (unemployment benefits) (Central Statistics Office July 2009).

<sup>3</sup> In Ireland the collapse of the property market, the global stock market crash and the banking crisis have contributed significantly to the current economic crisis.

## GIVING AND THE IRISH CHARITY SECTOR

There is no one statistical source for data on giving to charities and nonprofit organisations in Ireland at the moment. Over the years a number of sources have provided data on private, State and corporate donations<sup>4</sup>. As mentioned earlier the economic status of many individuals improved during the economic growth that Ireland experienced. While it has been suggested that this economic growth has increased the potential for charitable giving in Ireland (Donoghue, O'Regan, McGee and Donovan 2007), there is no empirical evidence that this potential has been realised. Indeed the average household donation as a percentage of disposable income has decreased over this period (Central Statistics Office 1996, 2001, 2006). While the net wealth in the Irish economy grew significantly over the past decade the wealth was not evenly distributed with the top five per cent of individuals holding 40 per cent of the wealth of the country (Prospect23 and 2into3 2009).

The charity sector in Ireland is not hugely supported by corporate organisations with donations in Ireland being relatively low (Donoghue 2000) and contributions have been estimated at 0.34 per cent of GNP (Prospect23 and 2into3 2009). In contrast charities in Ireland are hugely dependent on State funding with almost 60 per cent (59.8%) of funding for charities coming from the State (Donoghue, Prizeman, Noël and O'Regan 2006). In addition the majority (81%) of the State's financial support for charities in 2007 came from two departments, the Department of Health and Children and the Department of Education and Science (Donoghue 2008). This high dependency on two main State departments is a concern for charities considering a recent report, which was commissioned by the State to highlight measures to be taken in order to reduce current spending, suggested that savings of almost €1,976m be made in these two Departments (Government of Ireland 2009).<sup>5</sup>

The previous sections have highlighted a number of issues that could impact on service provision and fundraising ability for charities in Ireland at the moment; the dramatic fall of the Irish economy; low levels of corporate funding; the high dependency on State funding; and the fact that the potential for increased giving to charities was not realised in the 'boom' years. With the effects of the recession beginning to show late last year, key charities indicated that their income had decreased in 2008<sup>6</sup>, we

---

<sup>4</sup> Amárach 2005; Donoghue *et al.* 2006; Ruddle and O'Connor 1993; Ruddle and Mulvihill 1995, 1999.

<sup>5</sup> The report comes from 'An Bord Snip Nua' which is officially titled the Special Group on Public Service Numbers and Expenditure Programmes who were commissioned to examine the current expenditure programmes in each Government Department and to make recommendations for reducing public service numbers so as to ensure a return to sustainable public finances.

<sup>6</sup> <http://www.fundingpoint.ie/news/recession-begins-bite-irish-charity-sector>

decided to conduct research in order to explore how charities and nonprofit organisations in Ireland were experiencing the impact of changed economic circumstances in terms of managing their voluntary income and exploring how they were managing their donor relationships. This paper draws on research carried out by the Centre in February 2009, targeting CEOs, Financial Directors and Heads of Fundraising. The paper also draws on more recent research conducted by other sector and private organisations in order to present a more comprehensive up-to-date picture of the economic climate in Ireland and the impact of the situation on organisations operating in the charity sector.

## **METHODOLOGY**

A total of 267<sup>7</sup> organisations took part in the research by completing a detailed online survey. A comprehensive questionnaire was developed using Zoomerang online survey software. The survey was launched on 3rd February 2009 and remained active until 16th February 2009. Once the survey was closed the data was converted into SPSS (data analysis software) and data cleaning and analysis began.

## **KEY FINDINGS**

### *About the Organisations:*

Over half (55.1%) of the responding organisations were based in Dublin, the Capital City of Ireland. Over one third of organisations (35.2%) operated locally while four in ten organisations (42.7%) stated that they operated at a national level. Smaller numbers stated that they had a regional or international remit. Of the organisations that took part in the study, approximately half operated in one of three main fields of activity<sup>8</sup>, namely health (18.7%), development and housing (16.5%) and social services (15.4%).

### *Staffing in the organisations:*

Two thirds of organisations (67%) indicated that they were volunteer-involving organisations. Of those who had volunteers working in their organisations (N=179) almost half (46.4%) stated that the number of volunteers had increased in the past two years with 10.1per cent indicating that volunteer numbers had decreased over that period. Over four in ten organisations (41.9%) stated that the number of

---

<sup>7</sup> A sample of 1,638 organisations derived from the Centre for Nonprofit Management's Directory of the Irish Nonprofit Sector and the membership of Irish Charities Tax Reform Group (ICTRG) were initially sent the link to participate in the research study. The responding organisations represent a response rate of 16 per cent. The membership of the ICTRG, which are considered to be representative of charities in the sector in Ireland, was strongly represented with 41per cent of the 155 member organisations taking part in the study.

<sup>8</sup> Organisations were classified according to the Johns Hopkins University International Classification of Nonprofit Organisations (ICNPO).

volunteers had stayed the same over the two previous years. Almost half (45.8%) believed that the number of volunteers in their organisation would stay the same this year. A further 43.6 per cent felt that the number of volunteers would increase, mirroring findings in a recent survey in the United Kingdom<sup>9</sup> which suggested that the economic downturn might result in ‘more people willing to become volunteers’. Two thirds of organisations (66.5%) stated that volunteers in their organisations were involved in fundraising. It appears that organisations without paid fundraising staff rely heavily on volunteers to carry out fundraising.

The majority of organisations (N=217 or 81.3%) stated that they employed paid staff. Four in ten (44.2%) of those organisations who had paid staff stated that they had five or less paid employees. This figure is similar to that reported in other surveys<sup>10</sup> indicating that many Irish charities are relatively small. Almost one quarter (23.5%) of organisations stated that they had between six and 15 paid employees while almost one third (32.3%) indicated that they had 16 or more paid employees. Looking to the future almost two thirds (62.2%) of organisations expected the number of paid staff to remain the same in 2009. A more recent survey of Irish charitable organisations suggested that over one fifth (21.7%) had made permanent or paid positions in their organisations redundant in the six months prior to the survey and almost half (47.4%) of organisations stated that they planned to make staff redundant if their ‘organisation’s financial situation deteriorates.’ (The Wheel 2009).

Organisations were asked if they employed paid fundraising staff, that is, staff whose primary role in the organisation was fundraising. A small number of organisations (N=61 or 22.8%) stated that they employed paid fundraising staff. This suggests that many organisations function and raise funds without the support of paid staff whose main role is one of fundraising. Paid staff, it seems, take on fundraising as one of their many roles within these organisations. Further examination of the number of paid staff that organisations had indicated that those organisations with 50 or more paid staff were more likely to employ paid fundraising staff. This confirms that smaller organisations, that is, those with few paid staff, are heavily reliant on volunteers for fundraising in the organisation.

---

<sup>9</sup> The survey, ‘Managing in a Downturn’ is the result of collaboration between PriceWaterhouseCoopers, the Charity Finance Director’s Group and the Institute of Fundraising (2008).

<sup>10</sup> Donoghue et al. (2006) found that half responding organisations had ‘five full-time employees or fewer’ and the Wheel survey of its members (June 2009) stated that 50.3% of charities had ‘five or fewer permanent staff’.

*Expected changes in Income and fundraising activity:*

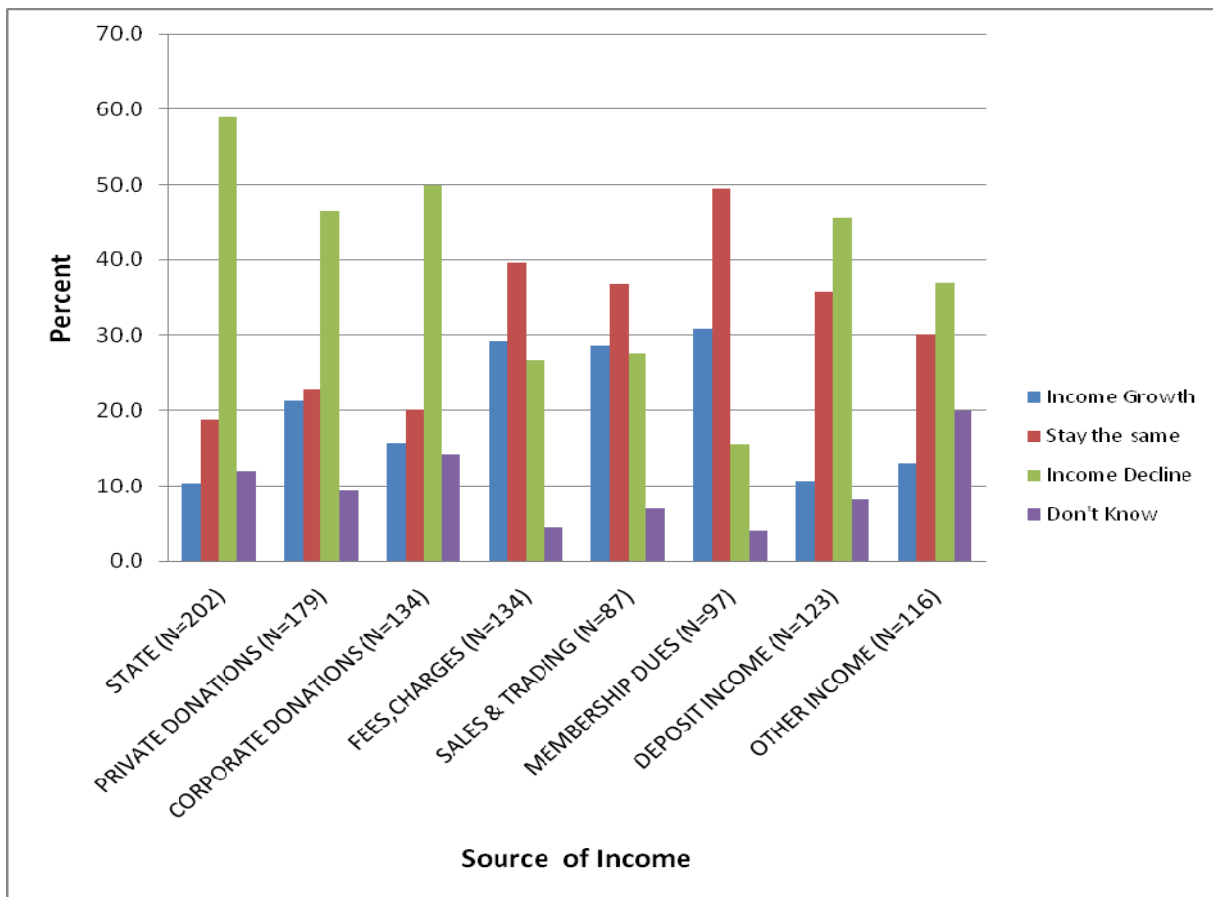
Organisations were asked to indicate the changes in total income they expected to experience in 2009 and almost two thirds (64%) of responding organisations (N=253) indicated that a decrease in income was expected this year. Some organisations (14.2%) indicated that they expected their total income to increase in 2009 while a similar percentage (15.8%) believed that their income would remain the same. A small percentage of responding organisations (6%) stated that they did not know if income changes would occur in the current year. In fact, more recent research indicates that three quarters (75%) of charities interviewed had experienced a decrease in their overall income in the first half of this year with a small percentage (4.8%) reporting an increase (The Wheel 2009).

Organisations were asked to indicate the change in income, if any, that they expected from various sources this year. Examination of their expected changes provides an indication of the level of income growth and decline from each source. As can be seen in Figure 1 below almost 60 per cent of responding organisations (N=202) expected a decline in State funding<sup>11</sup>. Significant declines were also expected from other sources of income. Almost half (46.4%) of responding organisations (N=179) expected a decrease in private income while 50 per cent of responding organisations (N=134) expected a decrease in corporate funding. Four in ten (45.4%) responding organisations (N=123) anticipated a decrease in deposit interest income this year.

Two sources of funding where similar increases and decreases in income were expected were fees and charges and sales and trading. Membership dues presents a slightly different picture with almost half (49.5%) of responding organisations (N=97) saying that income generated from membership dues would remain the same, while almost one-third (30.9%) said that such income would increase.

---

<sup>11</sup> Research conducted by the Wheel (a support and representative body connecting community and voluntary organisations) in June 2009 indicates that 69 per cent of organisations had their statutory funding reduced in the year prior to the survey.



**Figure 1 Expected Changes in Overall Income in 2009**

*Fundraising Areas of Activity:*

This section looks at the areas of fundraising that organisations were involved in and the expected changes in fundraising activity and fundraising income during the coming year. Organisations were asked to outline the kinds of fundraising activities that they were involved in. The top five fundraising activities were events (44.9%), corporate sponsorship (34.1%), standing orders/direct debits (31.5%) mail shots (23.3%) and major donors (22.8%). Other significant activities included local business sponsorship (22.1%), web appeals (19.9%), church gate collection (18.7%), legacies (18%) and flag days (18%). Types of activities that were less popular among responding organisations were draws and lotteries (16.9%), other public collections (15%) and international treks (10.1%). Finally, few organisations indicated that they operated ‘charity shops’ (4.9%).

Moving on to look at the expected changes in fundraising activities in 2009 findings indicated that a high proportion of organisations were planning to increase their fundraising activities, very few organisations were planning to decrease fundraising activities. Examination of the top three fundraising

activities, events, corporate sponsorship and standing orders/direct debits, indicates that large proportions of organisations intended to increase activities in these areas during the course of the coming year. Over half of organisations (58.3%) that were engaged with standing orders/ direct debits appeals (N=72) were planning to increase these appeals. Almost two thirds (62%) of responding organisations planned to run more fundraising events and 62.8 per cent of responding organisations planned to encourage more corporate sponsorship.

Respondents were asked about expected changes in income from each of the fundraising activities they were involved with. The proportion of responding organisations that expected an increase in income from events (35.7%) was similar to the proportion of those that expected a decrease in income from events (33.9%) in the coming year. Yet we saw in the previous paragraph that almost two thirds of responding organisations (62%) were planning to increase activity in this area. Over half (54.1%) of the organisations engaged in corporate sponsorship as a fundraising activity indicated that they expected some decrease in income from this activity. This is interesting considering that previously it was noted that 62.8 per cent of organisations engaged in corporate sponsorship were planning to increase activity in this area in the coming year. These findings suggest that organisations were planning to increase their fundraising effort in order to obtain a reduced amount of funding from both events and corporate sponsorship. It seems that organisations were planning to extend their fundraising activity knowing that they would probably receive fewer funds from these sources.

#### *Demand for Services, Potential Threats and Opportunities:*

Prior to looking at the threats and opportunities that organisations believed they faced in the coming year organisations were asked if they expected the demand for their services to change. Almost three quarters of organisations (74.9%) stated that they believed the demand for their services would increase this year while only three per cent believed that demand for services would decrease. A further one fifth (19.1%) felt that the demand would remain the same while a small percentage (2.2%) stated that they did not know if the demand for services would change.

The majority (85.1%) of responding organisations (N=242) stated that they believed their organisations were threatened by the economic downturn. Very few organisations (N=21 or 7.9%) stated that they felt that their organisation faced no threats. The threats that organisations believed they were faced with included; an increase in demand for services; a major reduction in statutory funding for the sector; a

large decrease in corporate and private funding; and the possibility that organisations would either downsize or cease to exist as a result of the economic situation.

Almost half (46.5%) of responding organisations (N=242) stated that they believed that opportunities could arise out of the economic downturn whilst almost one third (32.2%) could see no opportunities arising from the current economic situation. Potential opportunities identified could be summarised under six key themes, namely; (1) reduced costs for the sector; (2) people's renewed interest in certain fields of activity such as, arts and culture, education, sports and recreation and social services as they are forced to make alternative life choices ; (3) generation of awareness of organisations working on social issues; (4) development of organisations in the sector; (5) sourcing new volunteers and bringing new skills into the sector; and (6) possible changes in the behaviour of individuals, organisations and the State. Some respondents expected the work of their organisations to become more valued by statutory agencies in this current climate.

#### **DISCUSSION AND IMPLICATIONS FOR THE IRISH CHARITY SECTOR**

Irish charities are highly dependent on State and private funds. In light of the current economic conditions they are expecting considerable decreases in income from both State and private sources. As a result they are apprehensive about their organisations' ability to continue to deliver quality services in the future, indeed some are concerned about being forced to reduce or even possibly cease their organisations operations altogether. Charities appear to be in the double bind of needing to do more, that is, increasing their fundraising activities, in order to stay at the same operating level or even in some cases to operate with reduced personnel and funds.

Some organisations have developed crude measurements of the economy one of which is the Economic Recovery Index developed by research consultants Amárach<sup>12</sup> (2009b). According to their index more people in Ireland thought that the situation had stabilised or was showing signs of improvement in the period between April and June this year (Amárach 2009b). There still remains, however, a large proportion of people (52%) who feel that the economic situation in Ireland is getting worse (Amárach 2009b) and as stated earlier unemployment rates have increased during the same period. Some newspaper reports<sup>13</sup> suggest that charity shops are 'booming as the recession continues'<sup>14</sup> but overall

---

<sup>12</sup> Every month they survey 1,000 adults online and ask them which statement 'best describes the economic situation in Ireland right now'. Changes in response to this question are tracked in order to see where the economy is placed on the recovery index.

<sup>13</sup> Limerick Leader, 22<sup>nd</sup> May 2009, 'Charity shops booming as recession continues'.

there is little or no evidence to show that the change in perception about the economy has or will translate into more funding for charities. I would suggest that it is more a case of some people feeling a little better about their own financial situation and believing that perhaps the situation could not worsen. Since the data was collected the report from 'An Bord Snip Nua', who were commissioned to examine the current expenditure programmes in each Government Department, was published (Government of Ireland 2009) and many of the recommendations, such as cutting social welfare payments and reduced funding for some voluntary and community organisations, will have a severe effect on individuals and charities alike.

One potential opportunity identified in the research we conducted was the increase in awareness and a renewed interest in the work of some charities such as, those involved in the fields of arts and culture, education, sports and recreation and social services. This potential 'new awareness' could be harnessed so that donors, be they individuals or corporates, were alerted to the implications for service delivery of a decrease in donations. Previous research has shown that individuals in Ireland do not think strategically about giving (Ruddle and Mulvihill 1995, 1999). This research indicates the real need for charities themselves to adopt a more strategic approach to targeting their donors and engaging in 'consciousness raising', so that giving activity becomes less *ad hoc* in the future. Recent market research suggests that over half of the people interviewed (58%) were very or somewhat concerned that someone in their household may lose their job in the next six months (Behaviour and Attitudes 2009). Relaying a message to potential and current donors about the organisational needs that exist behind a 'cause', in order to address and service that cause, is a challenge for organisations and their fundraisers and one that is probably more pertinent and difficult when the overall economic climate is uncertain.

It is also necessary to pose a question about Government policy and how supportive it is and could be for charities and those who donate to them at this particularly difficult time. How can Government policy create a more enabling environment for philanthropy and volunteering? For business also, questions must be asked. Are their Corporate Social Responsibility (CSR) programmes and charitable initiatives dispensable aspects of their balance sheet or can they consider their charitable and CSR commitments differently? Overall, all donors, whether individual, business or the State, need to be encouraged to think differently about the decisions they make when they decide to support or cease supporting a charity, particularly in challenging economic conditions.

---

<sup>14</sup> Media and anecdotal reports indicate that while more people are shopping in charity shops fewer are donating clothes or goods to these shops.

The charity and nonprofit sector in Ireland needs to make changes to reflect the changing environment. At this time Irish people are becoming more disillusioned with and less trustful of the State, the church and the major banks (Healy 2009). The sector relies heavily on State funding and as this research indicates, funds from the State are expected to be dramatically reduced for the foreseeable future. However, organisations remain focused on surviving the current year and are not articulating a sectoral response to the economic downturn. There is no evidence of any consideration of the impact of a prolonged recession or that the environment for fundraising may have changed significantly and not just in the short term. The lack of a sectoral response is striking in comparison to other sectors, for example the financial sector, who have conveyed their case, pressed for and received support to help them mitigate the economic stresses that potentially threaten their survival.

Earlier we noted that the organisations highlighted a number of opportunities that they believed could arise from the economic downturn and one of the ways in which these opportunities could be grasped by the organisations is through collaboration and possible mergers in the sector. Some (Anheier 2009; Charity Commission 2009; NICVA 2009a; The Ireland Funds and 2into3 2009) have suggested that mergers and coalitions will be necessary if charities are to recover from this recession and research in Northern Ireland goes as far as to say that mergers would be an important element of “counteracting the recession fallout” (NICVA 2009b:1). While potentially a way to reduce costs and streamline services, collaboration and particularly mergers present significant management challenges and organisations may require significant support to succeed.

In conclusion, charities in Ireland need to engage differently with their current and possible future funders, private, corporate and State, so that they can continue to serve their constituents and fulfil their mission. They need to highlight their effectiveness and show that they are accountable to their donors and constituents. They need to work closely with and maintain strong relationships with their close circle of donors. At the same time they need to endeavour to engage new donors who identify with the mission and values of their organisation and who are willing to help support the organisation in a regular and engaged way. Part of this change in focus will be achieved through organisations re-visiting their mission so that the future direction of organisations becomes clearer and more focussed. All of which poses a considerable challenge for charities that are operating in a financially unstable and

unsure environment and who are aware that in times of economic crisis some charities will flourish while others will become defunct.

## REFERENCES

- Amárach Consulting (2005). *Good Intentions: Consumer Preferences for Charities in Ireland*, Dublin: Amárach Consulting
- Amárach Consulting (2009a). *The Psychology of Recession and Recovery: Presentation to UCD Geary Institute*, Dublin: Amárach Consulting (March 2009)
- Amárach Consulting (2009b). *The Economic Recovery Index: An Amárach Research Briefing*, Dublin: Amárach Consulting (July 2009).
- Anheier, Helmut (2009). *Reflections on the Global Economic Downturn, Philanthropy and Nonprofits*. Paper read to the Centre for Nonprofit Management's 4<sup>th</sup> Annual Summer School. June 2009
- Behaviour and Attitudes (2009). *Consumer confidence Tracker: Barometer Report*, Dublin: Behaviour and Attitudes (March 2009)
- Central Statistics Office (1996). *Household Budget Survey 1994-1995: Final Results*, Dublin: The Stationery Office
- Central Statistics Office (2001). *Household Budget Survey 1999-2000: Final Results*, Dublin: The Stationery Office
- Central Statistics Office (2006). *Household Budget Survey 2004-2005: Final Results*, Dublin: The Stationery Office
- Central Statistics Office (2009). *Live Register: June 2009*, Dublin: The Stationery Office (July 2009)
- Charity Commission (2009). *Charity Commission Economic Survey of Charities*, London: Carol Goldstone Associates (March 2009)
- Donoghue, Freda (2000). *Philanthropy or Advertising? Corporate Giving to the Non-Profit Sector in Ireland*, Dublin: Policy Research Centre, National College of Ireland

Donoghue, F., Prizeman, G., O'Regan, A. & Noël, V. (2006). *The Hidden Landscape: First Forays into Mapping Nonprofit Organisations in Ireland*. Dublin: Centre for Nonprofit Management, School of Business, Trinity College Dublin

Donoghue, F., O'Regan, A., McGee, S. & Donovan, A.M. (2007). *Exploring the Irish Fundraising Landscape: A Report on the Practice and Scale of Charitable Fundraising from the Public in Ireland*, Dublin: Centre for Nonprofit Management, Trinity College Dublin

Donoghue, Freda (2008). *Quantifying the Economic Value of the Nonprofit Sector in Ireland*  
Unpublished report for the Department of Community, Rural and Gaeltacht Affairs.

Government of Ireland (2009) *Report of the Special Group on Public Service Numbers and Expenditure Programmes Volume I.(SNIP Report)* Dublin: Government Publications

Healy, John R. (2009). *Irish Philanthropy – Love or Money?* Paper read to the Centre for Nonprofit Management's 4<sup>th</sup> Annual Summer School. (June 2009)

Northern Ireland Council for Voluntary Action (NICVA) (2009) *Viewfinder 8: Survey Results and Findings*. Belfast NICVA (April 2009)

Northern Ireland Council for Voluntary Action (NICVA) (2009) *Collaboration and Merger Newsletter 2009*. Belfast NICVA (April 2009)

Prospect23 and 2into3 (2009). *Where is the Wealth Now? The Direction of Major-Gift Giving in Ireland*, Dublin: Prospect23 and 2into3 (May 2009)

PricewaterhouseCoopers LLP (2009) *Economic Views. January 2009*. Ireland:  
PricewaterhouseCoopers

PricewaterhouseCoopers, Charity Finance Director's Group and the Institute of Fundraising (2008) *Managing in a Downturn: November 2008 survey results, analysis and key messages*. United

Kingdom: PricewaterhouseCoopers, Charity Finance Director's Group and the Institute of Fundraising

Ruddle, H and O'Connor, J (1993). *Reaching Out: Charitable Giving and Volunteering in the Republic of Ireland*, Dublin: Policy Research Centre, National College of Industrial Relations

Ruddle, H. & Mulvihill, R. (1995). *Reaching Out: Charitable Giving and Volunteering in the Republic of Ireland. The 1994 Survey*, Dublin: Policy Research Centre, National College of Industrial Relations

Ruddle, H and Mulvihill, R. (1999). *Reaching Out: Charitable Giving and Volunteering in the Republic of Ireland. The 1997/98 Survey*, Dublin: Policy Research Centre, National College of Industrial Relations

The Ireland Funds and 2into3 (2009). *Collaboration for Greater Impact: A paper by the Ireland Funds and 2into3 sponsored by Ecclesiastical*. Dublin: The Ireland Funds and 2into3 (January 2009)

The Wheel (2009). *The Impact of the Economic Downturn on Ireland's Community and Voluntary Organisations*, Dublin: The Wheel (June 2009)