

The Charities Regulator Irish Charity Survey Results An Amárach Briefing for:



An Rialálaí
Carthanas

Charities
Regulator

May 2021/S20-190

Background

In October 2020, the Charities Regulator issued a public tender for market research to be undertaken which would focus on two stakeholder groups:

1. A survey among the general public on their attitudes to engagement with, and thoughts on the Charity Sector in Ireland. This study was also to include research on the awareness of the regulatory framework within which charities operate, and specifically knowledge of the Charities Regulator.
2. A second survey was to be undertaken among charity organisations regulated by the Charities Regulator.

Following the tender process, the contract for both research components was awarded to Amárach Research (www.amarach.com).

The research programmes ran simultaneously with data collected in December 2020 and January 2021.

The report on the outcomes of the Survey of the General Public has been reported separately to the Charities Regulator and will be published in 2021.

This report is focused on the outcomes of the research programme undertaken with the charitable organisations regulated by the Charities Regulator.



Acknowledgements

The project team in Amárach is particularly grateful to the following project participants:

1. The 1,240 respondents who took the time to fill out the interview at an extremely challenging time for the sector
2. The team in The Charities Regulator who worked to assist us in every way possible to ensure a successful outcome.

Methodological Approach Adopted

The research programme was undertaken in December 2020 and January 2021. It is important to recognise that throughout 2020 and 2021, including the study period, the COVID-19 pandemic impacted all aspects of Irish society. Charities have been no different – restricted in their ability to undertake their activities in normal fashion – as the survey findings will later demonstrate.

There are two questions at the heart of the methodological approach to every market research project.

1. Who do you ask?
2. What do you ask the participants?

Who did we ask?

The focus of this survey was the organisations regulated by the Charities Regulator i.e. registered charities. Currently there are almost 11,500 registered charities (including schools)¹ consisting of organisations of all sizes and interests – from very small organisations to very large ones. The Charities Regulator maintains a database of charities – the Register of Charities. Included in that database are contact details for each organisation, including charity trustees, employees and volunteers. Given the environmental context, particularly the fact that many organisations were working remotely at the time of data collection, it was agreed that the most appropriate and effective means of engaging with the sector was to use an online survey methodology. After the survey was designed and scripted using an industry software package ('NIPO') by Amárach, a generic link was sent to the Charities Regulator. Each charity was sent a link to the survey and invited to participate by the Charities Regulator. This process is a standard industry approach and ensures that all research activity is undertaken in full compliance with GDPR regulation and with the highest market research industry standards.

When the nominated respondent clicked on the embedded link, they were brought to an Amárach controlled website to complete the survey. This approach has two specific advantages. By the very fact that it comes to the organisation from the Charities Regulator it creates a sense of importance and significance for the research. The fact however, that the survey is then completed anonymously on an Amárach controlled website guarantees anonymity of individual responses. In reporting to the Charities Regulator, no individual respondents are identified.

1. Although 30% of registered charities are schools, they have certain characteristics in common which are not representative of the sector as a whole. Therefore, to ensure as far as possible that the findings were balanced and fair, schools were not invited to participate in the survey.

Response Rate and Field Work Dates - Summary

The email with the survey link embedded was sent by the Charities Regulator to 14,920 charity and trustee email addresses. The email itself was opened by 6,659 (45%) of potential respondents and 1,240 completed the survey.

In total 1,240 surveys were completed. Field work ran from 18th December 2020 to 12th January 2021.

What did we ask the participants?

Working with the Charities Regulator, Amárach designed a questionnaire that focused on the following issues:

1. The Scale and Scope of the Charity including income and history.
2. The Challenges the Charity faced pre the Covid Pandemic.
3. The challenges faced by the Charity since the onset of the pandemic.
4. Funding the Charity's activities.
5. The use of professional guidance and support.
6. Perceived attitudes of the public to the Charity Sector.
7. The role of the Charities Regulator.
8. The impact of the Charities Regulator.
9. Interacting with the Charities Regulator.
10. The impact of being a registered charity.
11. The Charities Governance Code.

The questionnaire was comprehensive and is contained in Appendix 1.

Appendix 2 contains a full slide presentation where all of the question outcomes are charted.





Profile of Charitable Organisations

Profile of Survey Respondents

The invitation to participate in the survey was sent to all registered charities (excluding schools) by the Charities Regulator, of those who responded:

- 52% were charity trustees;
- 34% were employees of the charity;
- 9% were volunteers (who were not trustees) and
- 2% were advisors to the charity (for example an accountant or solicitor).

Over 7 in 10 (71%) respondents said that their charity has volunteers other than charity trustees, compared to 28% who said that they did not.

Fifty eight percent of the organisations surveyed have paid employees and 42% have not. Of those with paid employees (722 organisations):

- 40% have less than 5 employees;
- 20% have between 5 and 10 employees;
- 28% have between 11 and 50 employees and
- 11% have more than 50 employees.

We asked the charities where they provided most of their services geographically. Twenty three percent provided services throughout Ireland.; 26% provided most of their services in Munster, 20% in Dublin City and County; 18% were focused on Leinster, 13% focused on Connacht and 8% in Ulster (including Northern Ireland). Ten percent provide services overseas.

The scale of the sector can be summarised by the fact that just over a quarter (28%) of all charities have no employees and almost two thirds (63%) of all charities surveyed employ 10 people or less. This would equate to a classification as micro enterprises.

The Central Statistics Office (CSO) defines SMEs as enterprises with less than 250 persons engaged. SMEs are further split into Micro enterprises with less than 10 persons engaged, other Small enterprises with between 10 and 49 persons engaged and Medium sized enterprises with between 50 and 249 persons engaged. Using this CSO classification just 6% of the charities surveyed would be classified as a Medium Sized Organisation - having more than 50 employees – the comparable figure in the Charities Regulator database is 7%. From our survey findings one third (32%) of the organisations surveyed would be comparable to a classification as a small enterprise. The balance would be classified as micro.



Almost 4 in 10 charities have an annual income of less than €50,000

The scale of the organisations surveyed is also reflected in their level of income. The chart illustrates the income identified in the research vis the total income of each charity in the last financial year.

One in ten (10%) of respondents reported that their charity's income was less than €5,000, 8% reported an income between €5,001 and €10,000 and a further 7% said that their income was between €10,001 and €20,000. A further 12% had income of between €20,001 and €50,000. 11% had income between €50,001 and €100,000. A further 15% had income between €100,001 and €250,000, ahead of the 12% whose organisations had income between €250,001 and 500,000. Just over one in five (21%) had income of more than €500,001. 4% of respondents were unsure of their level of organisation income. The income levels and thresholds that emerge in the analysis underline the micro nature of many charitable organisations.

The income figures gathered in this survey are closely aligned with annual income levels reported by registered charities as seen on the Register of Charities, which confirms that the respondents were a good representative sample. Categorising charities into broader income bands based on this finding:

- Just less than four in ten (37%) of respondents indicated that their charity had income of €50,000 or less
- Just over one in ten (11%) had income of between €50,001 and €100,000.
- Another quarter (27%) had income between €100,001 and €500,000.
- One fifth (21%) had income of more than €500,000.

Those respondents who indicated that their charity's income is less than €50,000 per annum have the following characteristics:

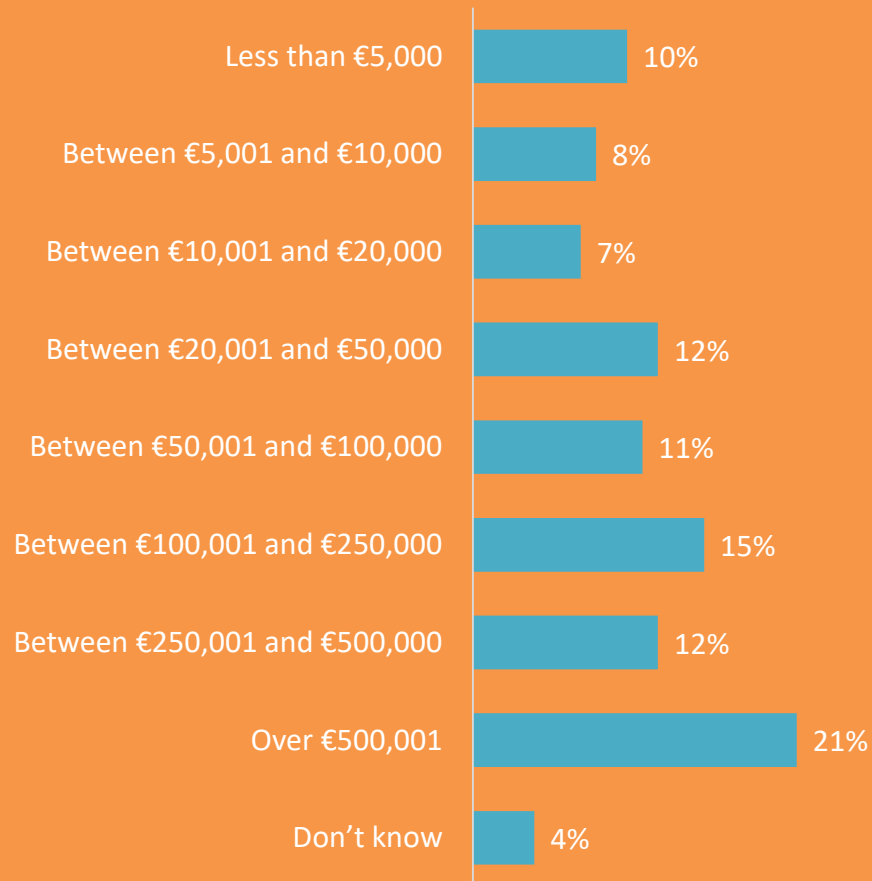
- They constitute just 8% of charities with employees, unsurprisingly
- Just under two thirds (62%) have been formed in the last 10 years

In contrast those respondents (21% of the overall total) who indicated that their charity had income of €500,000+ have the following characteristics

- They constitute 36% of all charities with employees.
- Just 7% have been formed in the last 10 years.
- Charities which are more than 50 years old constitute 43% of those with annual income in the €500,000+ category.

Annual income

(Base: All respondents - 1,240)



Q4. What was the total annual income of your charity in the last full financial year?

Most charities operate through company structures

Those surveyed were asked about the legal form used by their organisation. Just over three in five (61%) utilise a company structure (this survey outcome figure is exactly the same as the Register of Charities), one in five surveyed (20%) are unincorporated and one in ten (10%) use a trust structure. Five percent use some other legal structure and 4% of respondents did not know.

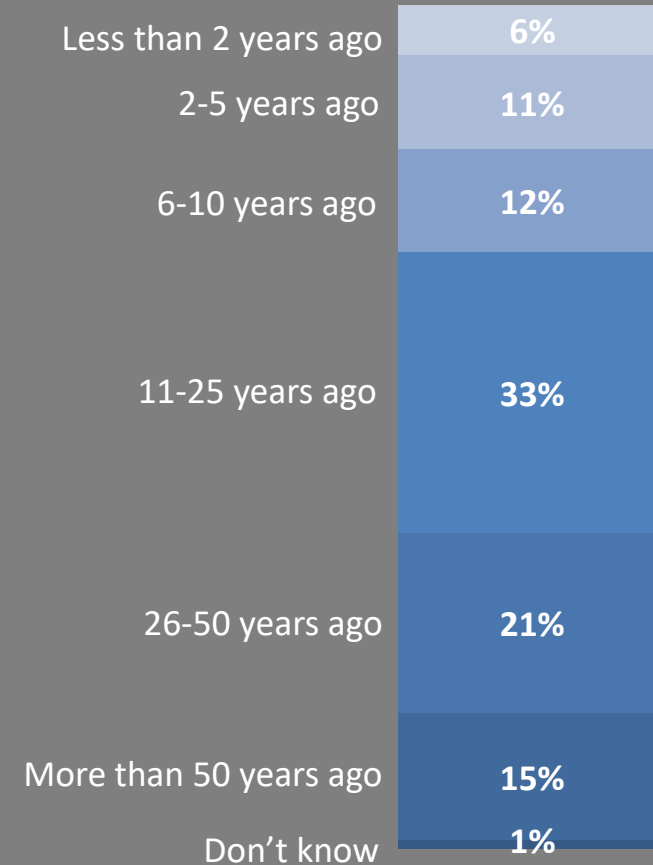
A large majority of charities do display their Registered Charity Number (RCN) on all documentation, website, social media and fundraising material. Sixty-two percent display it on everything and a further 27% display it where possible. Just 7% of those surveyed said that it was not included anywhere; 3% did not know and just 1% did not know what an RCN was.

The vast majority of those surveyed (88%) hold charitable tax status. Eight percent of respondent charities did not hold charitable tax status and again 4% of respondents did not know whether their charity did or did not have charitable tax status. The benefits of being a registered charity and holding charitable tax status are discussed later in this report.

The organisational age profile (illustrated in the diagram) is also interesting. There appears to be a continuous stream of new charitable organisations being established. Six percent of charities were established within the last two years and a further 11% between two and five years ago. One eighth (12%) were established between five and ten years ago. A further third (33%) are between 11 and 25 years old. One fifth (21%) of charities are between 26 and 50 years old and 15% are more than 50 years old.

The key findings are that almost three in ten (29%) charitable organisations are less than a decade old. This outcome aligns closely with the Charities Regulator's data which indicates that 21% were established since 2014. Another third (33%) are between 11 and 25 years old and a further third (36%) are more than 25 years old.

When was your charity established?



Outcomes – Charity Size, Structure and Purposes



The Survey Findings provide good insight into the scope, scale and reach of the sector. The key points that emerge from the analysis include:

- Most charities are small. They would be classified as micro if they were business organisations. While 58% have paid employees, of these 40% employ fewer than five people. Forty two percent have no employees at all and must rely totally on volunteers to achieve their charitable purpose.
- The vast majority of charities generate low levels of income. Over a third (37%) have annual income of €50,000 or less, (37%) a similar number have annual income of between €50,000 and €500,000, while just 21% have income of more than €500,000 per annum.
- The consequence of the size of the organisations in revenue and resource terms is that the majority are focussed regionally. Just under a quarter of the organisations surveyed provide services to the whole of Ireland and a further 10% provide services overseas.
- There appears to be a continuous appetite to establish new charitable organisations. Just under one in five (17%) of the organisations surveyed were established within the last five years and 6% were established in the past two years.
- This constant renewal of the charity 'stock' underlines the need for continuous training and education of charity trustees and those working in the sector. While there may be some overlap of experience among trustees, each organisation will have its own goals, focus and purpose. The need for regulatory understanding will be critical to the sector in the future.



Organisational Challenges

Challenges and Responses pre COVID-19

As previously highlighted, the research programme took place during the third lockdown associated with the COVID-19 Pandemic. Data collection took place during the months of December 2020 and January 2021. At that stage Ireland was 9 months into the pandemic – with the first lockdown having taken place from mid-March 2020. Our data collection period coincided with the initial limited opening for Christmas 2020 and then a return to Level 5 lockdown in late December 2020.

Respondents were presented with a series of potential challenges that they faced **prior** to this pandemic and asked to select the top five challenges that they faced in order of seriousness, with 1 being the most serious. In the chart the responses are identified by both the first mention and then aggregating all mentions.

Two thirds of respondents (67%) identify income and securing funding as a greatest challenge, and 38% of all respondents identified it as the most serious challenge. It ranks far ahead of any other challenge.

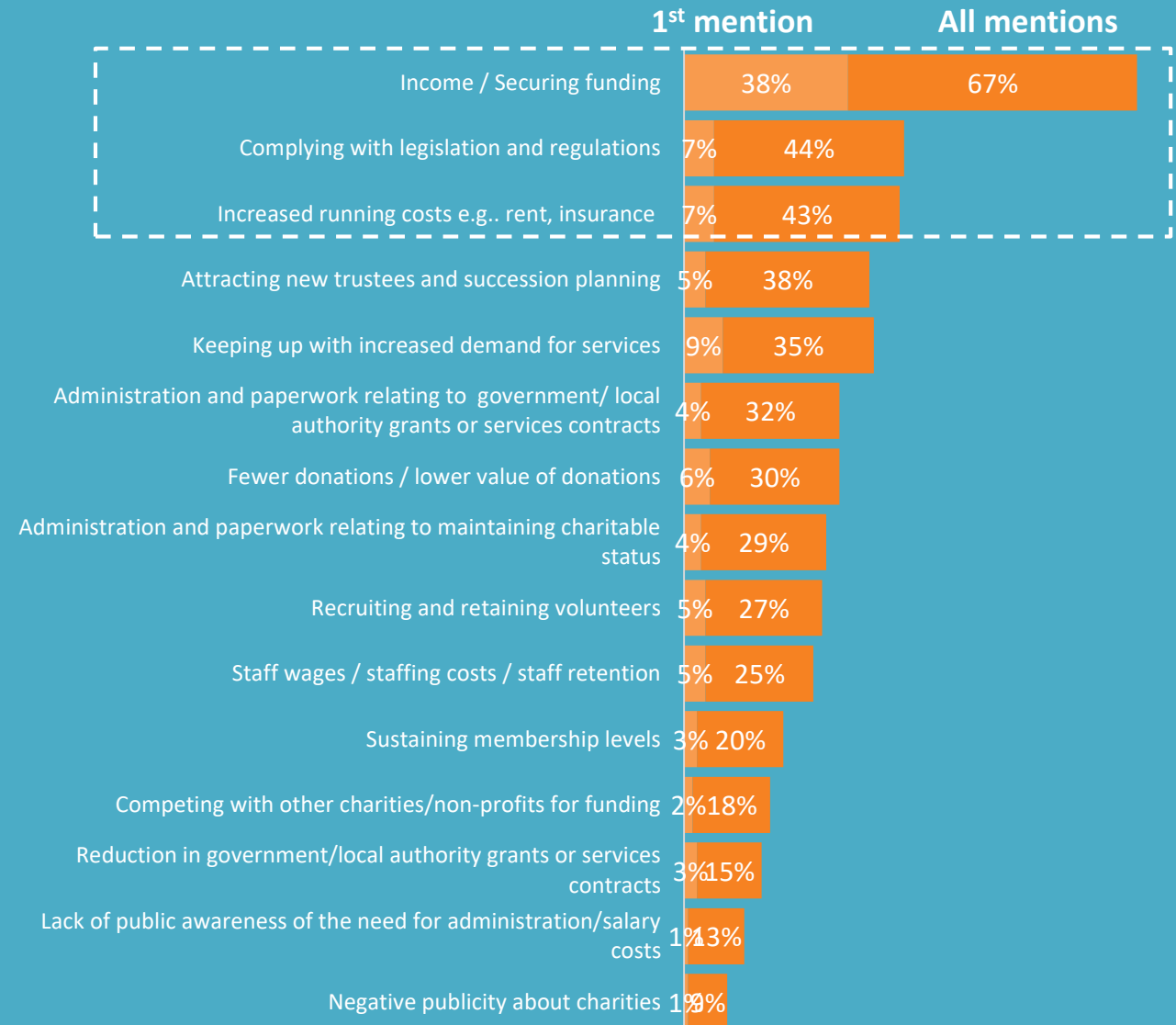
In terms of overall mentions, the next ranked challenges are:

- Complying with legislation and regulation – mentioned by 44%
- Increased running costs e.g. rent and insurance – mentioned by 43%
- Attracting new trustees and succession planning mentioned by 38%
- Keeping up with increased demand for services – mentioned by 35%

The funding and income challenge was regarded as the most serious issue by all charity types. The differences between organisations appear to be linked to employment. Forty-three percent of charities with 31+ employees identified it as the most serious challenge pre-Covid, compared to 33% of charities who had no employees at all. There was a consistency in the seriousness of the challenge across charities with different income levels and no difference in the regional responses.

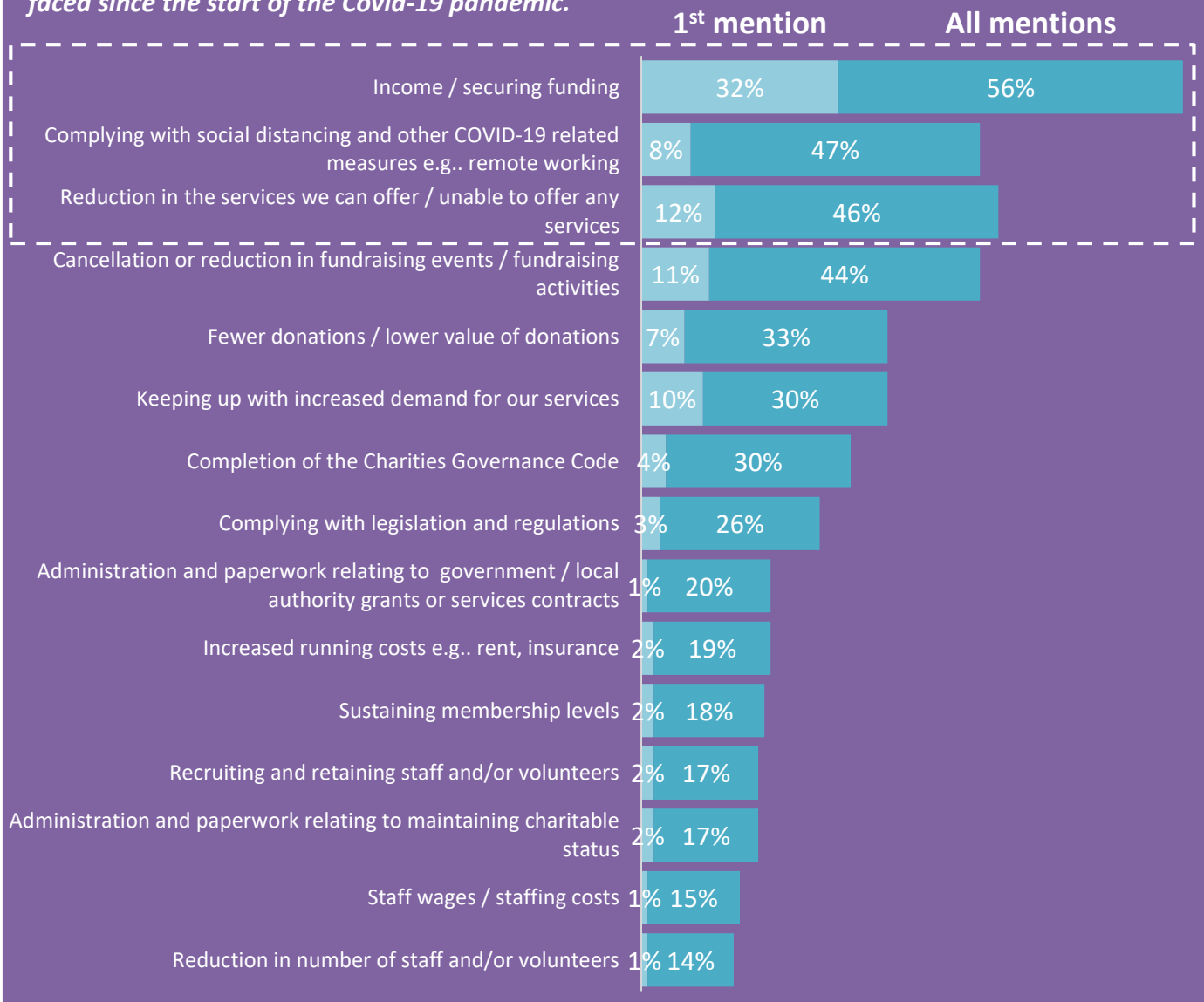
The respondents were then asked to identify the actions that were taken to address the top issue that had been identified. Just over one third (38%) had looked or were looking for other sources of funding. 25% were increasing their social media presence and 18% were actively looking for new members.

Q10. In this question we'd like you to focus on the issues your charity faced before the COVID-19 pandemic. Select the 5 issues which were the greatest challenge to your operations in 2019.



Challenges and Responses Post COVID-19

Q12. In this question we'd like you to focus on the challenges your charity has faced since the start of the Covid-19 pandemic.



The consequences of the COVID-19 pandemic have been as severe for charities and their operations as much as for any other group in Irish society.

Having asked charities about their top five challenges pre-Covid, respondents were then asked to identify the most serious challenges that they faced since the start of the pandemic. The chart illustrates the responses. While there has been some movement relative to the pre-pandemic period in numeric terms, income and securing funding remains the key challenge - identified by over half (56%) of all organisations as a serious challenge and selected by one third (32%) as the most serious challenge. This is consistent across charities of all different sizes and structure. Income and funding has clearly been impacted by the necessity of cancelling events and the general disruption of fundraising activities.

The pandemic's impact can be seen by the change in the challenges that come behind Income and Funding. Complying with social distancing and other Covid measures was identified as a serious challenge by just under half (47%) of respondents and a reduction in the services that can be offered or being unable to offer any services at all was mentioned by 46%. Forty four percent also highlighted the impact on fundraising activities and a third (33%) mentioned fewer donations or a reduced value of donations. Thirty percent highlighted the challenge of keeping up with demand for services and 30% identified completion of the Charities Governance Code.

Charities were then asked how they were responding to these challenges. The key actions taken by charities to respond to the pandemic context include:

- Looking for new sources of funding – mentioned by 37%
- Providing services in a different way – mentioned by 35% overall. This was higher for larger organisations. Of organisations with income of less than €50,000 per annum, the comparable figure was 24%. For the largest organisations with annual income greater than €500,000, the comparable response was 46%.
- Increasing presence on social media – mentioned by 28% - for those organisations who offer their services through an online platform this figure was much higher at 57%.
- Applied for supports – mentioned by 20% of respondents. Many of these supports are employment related and it is therefore unsurprising that 30% of organisations with employees have applied for supports, compare to just 7% of those who have no employees.

Interestingly just 13% planned or were planning to cut costs. This response did not vary across different organisation types – although 17% of organisations with annual income of €500,000 did plan to cut costs.

Outcomes – Challenges Faced

Whether it is pre or during COVID-19, the most serious challenge facing charitable organisations remains income and funding.

When survey respondents think back to the pre-pandemic period, income and funding as the most serious challenge is substantially ahead of all other challenges and ahead of all other factors in terms of seriousness for their organisation.

The pandemic has caused huge upheaval for charitable organisations in terms of the demand for and delivery of services and day to day running of the organisation. Like other sectors of Ireland's economy and society, the sector has been able to avail of a variety of financial supports provided by the Government. Given the organisational upheaval and challenges faced, it is striking that the most serious challenge as identified by survey respondents remains income and funding. While other challenges have moved up the ranking, income and funding remains at the top level. Also of note is that despite indicating that their organisations face these challenges on an ongoing basis, just 13% of those surveyed plan to cut costs and less than 1% plan to close.

The responses of survey respondents on the challenges that they currently face charts a path ahead for the sector in this new environment. Just over a third (35%) hope or plan to offer services in a different way while over a quarter (28%) plan to raise their social media profile. What is striking in analysing the responses is their relative consistency across the survey sample.



A photograph of a green plant with small, rounded leaves and tiny buds, growing from a piece of weathered wood. The background is dark and out of focus. A semi-transparent white banner is overlaid across the middle of the image.

Funding your Organisation

Revenue typically comes from multiple sources

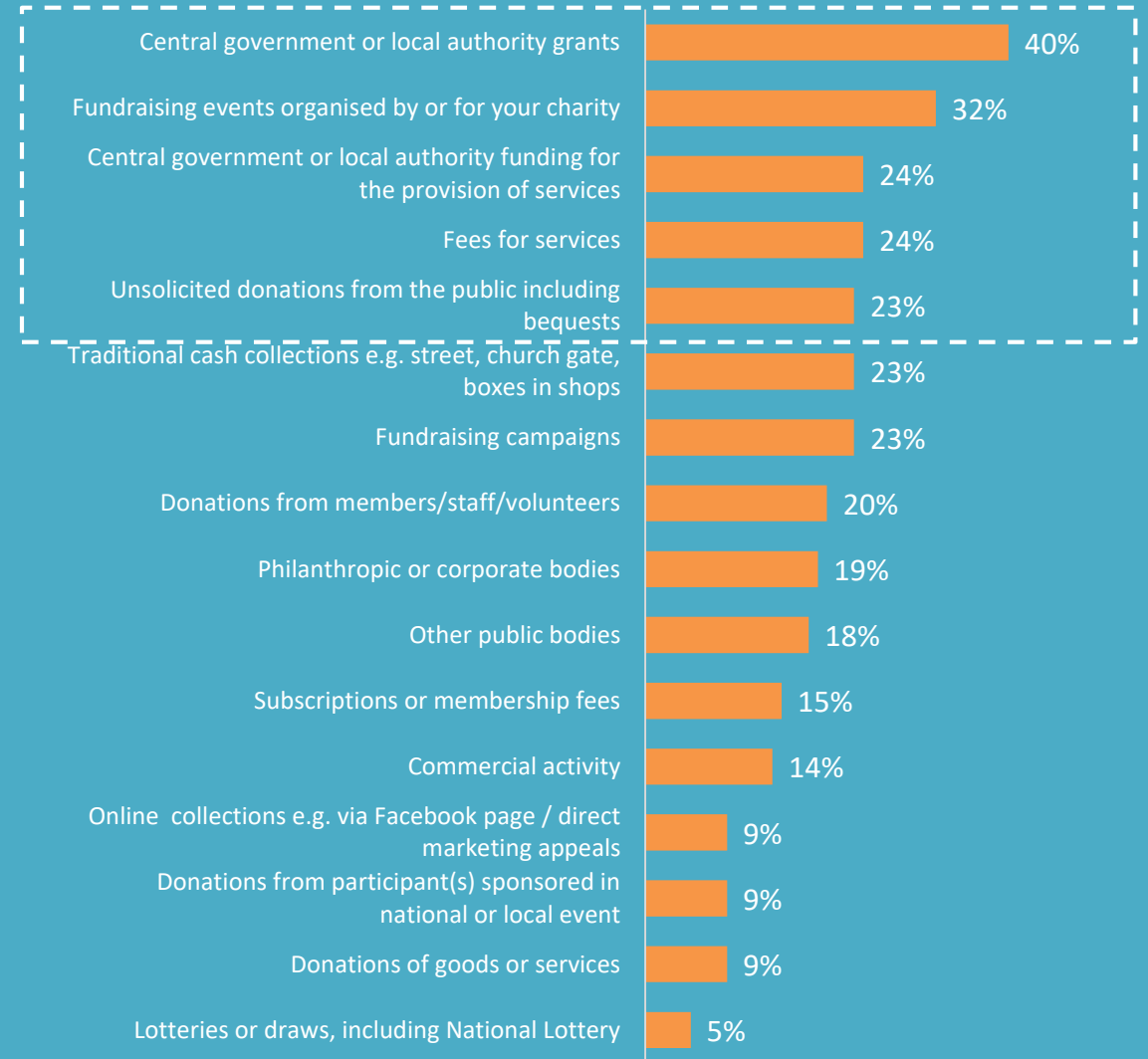
Charity revenue comes from multiple sources. Respondents were asked to identify their top five sources of funding in normal times and the results are shown in the chart opposite.

Central Government was mentioned by 40% of respondents. This is separate to central and local government paying charities for the provision of services which was mentioned by a quarter of respondents (24%). Fundraising events were mentioned by one third of respondents (32%). Fees for the provision of services was also mentioned by 24%. Other sources of income were unsolicited bequests (23%); traditional cash collections (23%); fundraising campaigns (23%); donations from members, staff and volunteers (20%); and philanthropic or corporate bodies (19%).

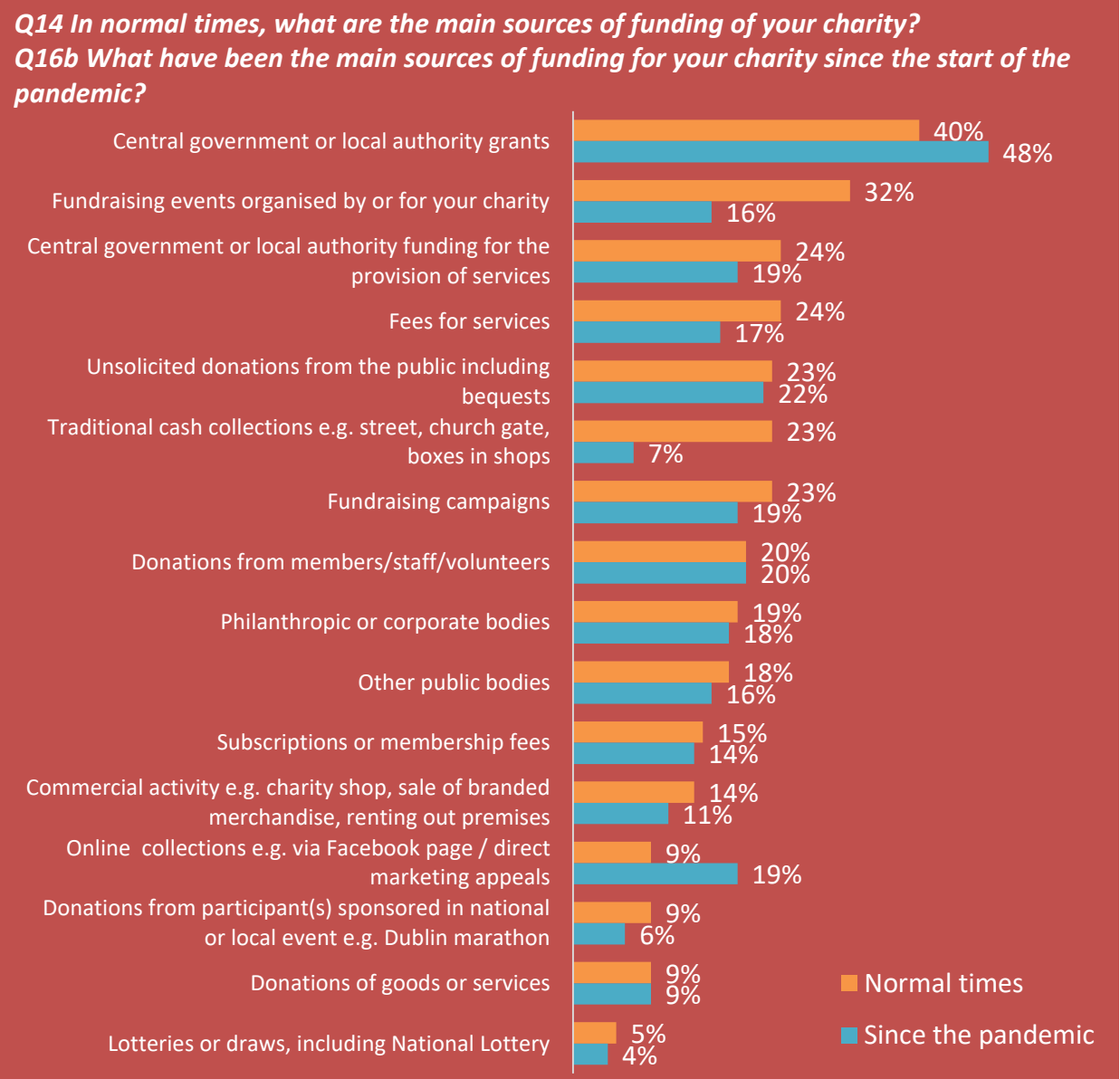
As charities grow in scale, government linked revenue grows in importance. Payment by local or central government for the provision of services was mentioned by 10% of charities with income less than €50,000 per annum, but by 40% of charities with income greater than €500,000 per annum. Conversely donations from members, staff and volunteers was mentioned by 28% of Charities with an income of less than €50,000 per annum, compared to 11% of charities with income in excess of €500,000 per annum. In contrast, income from philanthropic or corporate bodies was mentioned by 15% of charities with income of less than €50,000, but by 31% of those charities with an income in excess of €500,000 per annum. Donations from staff and volunteers was mentioned by 20% of respondents. It was higher for smaller organisations (28% for charities with annual income less than €50,000) than for larger ones (11% for those organisations with annual income of more than €500,000).

Respondents were asked about their source and scale of funding prior to the pandemic. Over four out of five respondents (83%), said that their main sources of funding had not changed in the two years prior to the pandemic, significantly ahead of the 15% of respondents who said that it had. One in five (21%) said that their funding had decreased in the two years prior to the pandemic, compared to slightly over a third (37%) who said it had increased and 42% who said that it had stayed the same. For those whose funding had changed, the major changes were as a result of changes in State funding or a decrease in donor funding.

Q14 In normal times, what are the main sources of funding of your charity?



The COVID-19 Pandemic has undoubtedly impacted on income



Respondents were asked whether their charity’s source of funding had changed in the two years **before** the pandemic. For over four out of five (83%) it had not, while for 15% it had. Here again responses were consistent across all organisation categories.

Since the onset of the pandemic respondents were almost evenly split between those who said that their **main sources of funding** had not changed (51%) during the pandemic, just ahead of the 47% who said that it had. Two percent said that they did not know. There was more evidence **of the level of funding having changed**. Just over half (54%) said that funding had decreased, just under a third (30%) said that it had stayed the same and 16% said that it had increased. Compared to the overall outcome, smaller charities seem to have been more impacted by funding decreases. Two thirds (66%) of charities with income of less than €50,000 said that their revenue had decreased, compared to 40% of those charities with annual income of more than €500,000. One fifth (20%) of charities with paid employees said funds had actually increased and that figure rose to 26% of those charities who employed more than 31 staff.

The main source of funding since the start of the pandemic has been Central Government or local authority funds (48%); unsolicited donations (22%) and donations from members, staff and volunteers (20%).

The chart encapsulates the range of income sources charities draw income from, along with the changes that have been wrought by the pandemic in funding terms.

Respondents were asked to identify the top five sources of funding before and during the pandemic. The importance of Central Government or Local Authority Grants has risen from 40% to 48% of organisations. All other areas are either static or in decline with the exception of online collections, which has risen from a source of income for 9% of charities pre the pandemic to a comparable figure of 19% now.

Outcomes – Funding the Organisations pre and during the pandemic

In looking at the challenges facing charitable organisations pre and during the pandemic, income and funding is at the fore of the issues facing the sector.

The range of income sources used by charities to generate revenue so that they can offer services to their clients is testament to their ingenuity and creativity.

The pandemic has clearly impacted on income. Those larger charities (e.g. those with higher annual income and as a result able to have paid employees) appear to have fared better with the income disruption caused by the pandemic. Government supports are typically centred on employment support (e.g. EWSS or TWSS).

Those charities with employees may well have been better able to cushion the drop in income once they met the eligibility criteria for support.

Charities (typically smaller) who depend on one-off fundraising events or on donations from members, staff and volunteers, and who don't have paid employees have limited opportunity to seek mainstream government support.



A wooden post with four directional signs pointing in different directions: HELP, SUPPORT, ADVICE, and GUIDANCE. The signs are made of wood and are mounted on a weathered wooden post. The background is a clear blue sky with some white clouds.

HELP

SUPPORT

ADVICE

GUIDANCE

Seeking advice and support

Multiple Sources of Advice are Used ...

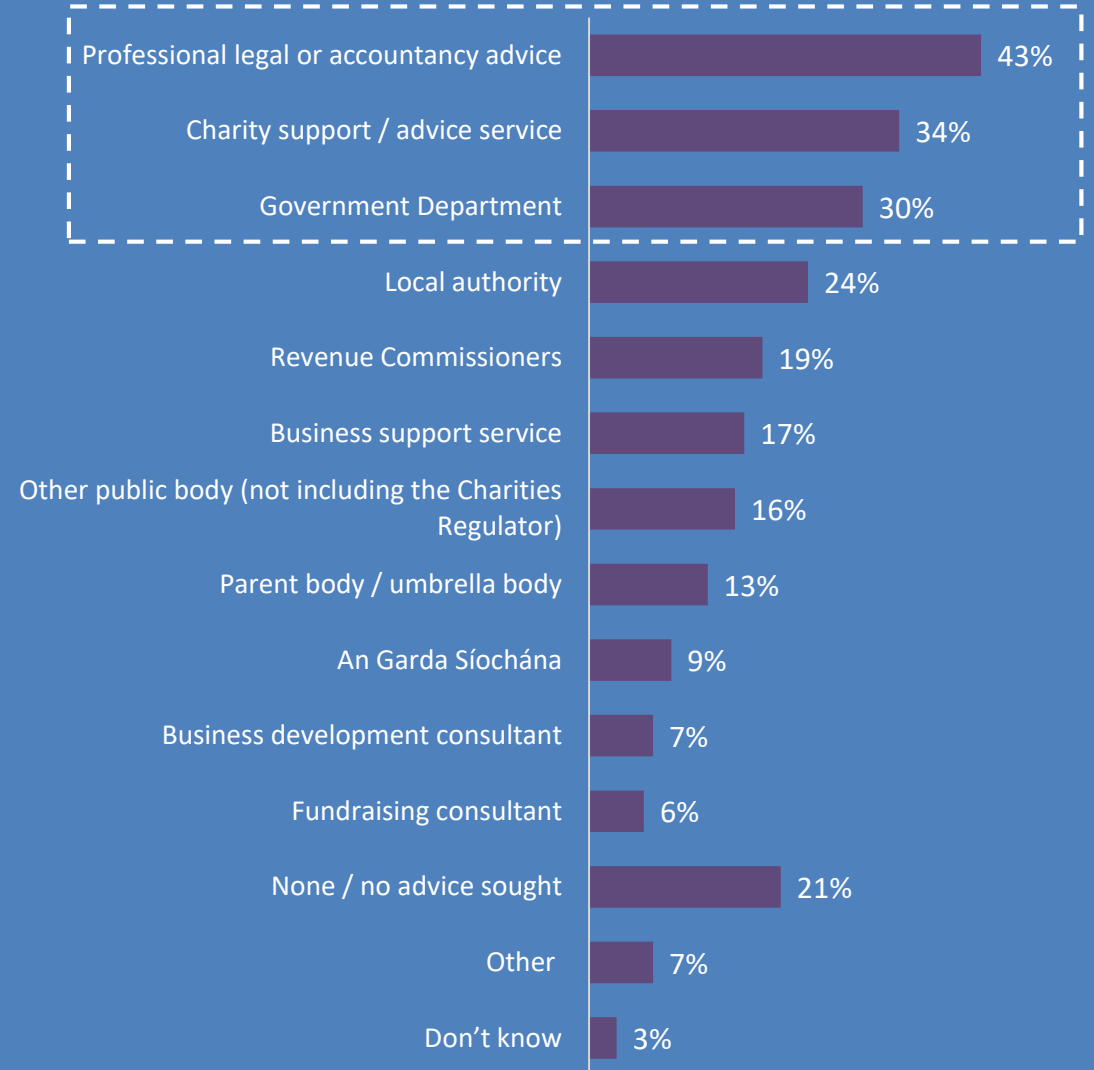
Trustees of charities fulfil their roles on a voluntary basis. In the context of a strengthened regulatory framework the availability of external advice and expertise is extremely important. Respondents were asked whether they had sought advice from a range of different organisation types. Respondents could tick all responses that applied from a list provided.

The top three providers of advice to charities in the last year were professional services firms in law and accountancy – mentioned by 43%; charity support and advice services (e.g. The Wheel, Carmichael or Charities Institute Ireland) mentioned by 34% and Government Departments selected by 30%. Other public sector organisations selected included Local Authorities (24%); the Revenue Commissioners (19%); Other Public Bodies (not including the Charities Regulator) 16% and An Garda Síochána 9%.

One of the key differences that the question illustrates is the difference between those who sought advice (from whatever source), and those who did not who constitute a fifth (21%) of the total. Within this figure there are major differences between smaller and larger charities. Over a third (36%) of those with annual income of less than €50,000 did not seek advice from any source. The comparable figure for those who had an annual income of €500,000 or more was just 7%. Just one in ten (10%) of those organisations who had employees did not seek advice from any source, compared to 36% of those organisations who had no paid employees.

For those who received advice, three quarters said that the advice that they received was generally satisfactory; 19% said that the advice was mixed and just 2% said that the advice was not satisfactory.

Q17. In the last 12 months has your charity sought guidance or advice from any of the following bodies



Outcomes – Sources of Advice

Here again the ingenuity of the sector in seeking advice from multiple sources stands out.

There is a real challenge for smaller organisations. While it is undoubtedly true that larger charities by their nature may have to address more complex issues (e.g. employment issues) nonetheless, all charity trustees are responsible to the Charities Regulator for the successful and compliant running of their organisations regardless of their size. For all charity trustees the challenge is to ensure that they remain up to date and informed on the regulatory framework. While smaller charities may have more limited budgets, the non-use of external expert support could raise concerns about how charity trustees stay informed.





Public trust and confidence

Four in ten believe that public trust and confidence has increased

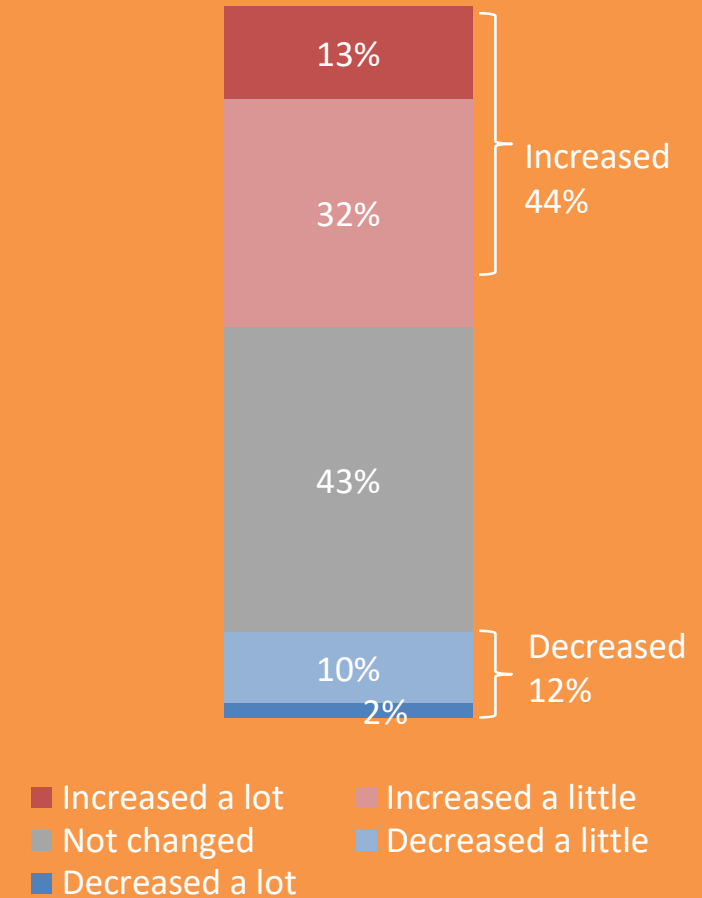
Maintaining public trust and confidence remains a critical issue for the charity sector. Respondents were asked a series of questions about their perception of trust in charities. It is useful to compare these answers with the responses of the general public in the public survey. When asked to rate their trust of charities on a scale of 0 to 10, just over one third (36%) of respondents in the public survey gave a score of 8 to 10; just over half (55%) gave a neutral score of 4 to 7; while 9% gave a score of 3 or less.

The responses to this charity survey highlighted a number of different perspectives. As the chart demonstrates just less than half (44%) of respondents to this survey believe that public trust and confidence in charities has increased in the past 12 months. This is just marginally ahead of the 43% who believe that it has not changed and substantially ahead of the 12% who believe that public trust and confidence has decreased.

Once again there is a clear divergence in the views of larger and smaller charities. Over half (56%) of those charities with income of more than €500,000 believe that confidence has increased and just 7% in this category believe that it has decreased. In contrast of those charities with incomes of less than €50,000, just a third (32%) believe that public trust and confidence has increased, while 15% believe that it has decreased.

Those who believe that public trust and confidence have increased over the past 12 months were separately asked whether the role that the charity sector has played during the COVID-19 pandemic has contributed to this improvement in public trust in the sector. Over nine in ten (90%) of this subsample of respondents believed that it had, with just 1% disagreeing. Those who believe public trust has increased also believed that it was as a consequence of positive media coverage about charities generally (40%); fewer negative stories about charities generally (20%); a greater awareness that charities are regulated (15%) and improvement in public awareness about the structure and governance of charities (9%). They also perceive that there is greater public support generally for their charity (44%) and critically more confidence internally within the organisation (25%).

Over the last 12 months do you think public trust and confidence in charities has ...?



Media is perceived to play a critical role

The twelve percent of respondents who believed that public trust and confidence has declined over the past 12 months were asked why they thought this had happened.

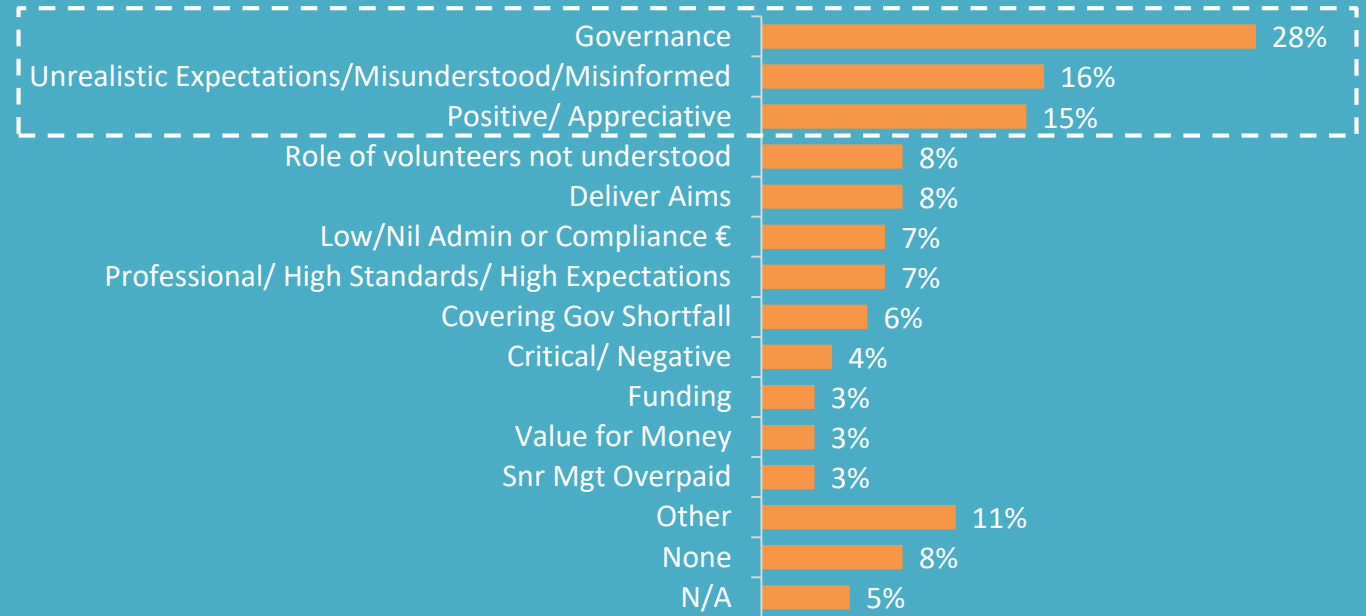
Just over a quarter (27%) of respondents identified media coverage of serious issues in large high profile charities impacting across the sector; 26% similarly thought that ongoing public dialogue about perceived issues in the sector impacted and just over a fifth (21%) identified negative media coverage about charities generally.

These respondents were then asked about the impact of these negative perceptions on their charity. Forty percent thought it had no impact. A third (31%) believed that it impacted in terms of less support generally; reduced donations (21%) and staffing and volunteering impacts (16%).

All of the survey respondents were asked about the media portrayal of the charity sector. Respondents are almost evenly split between those who believe registered charities are portrayed positively in the media (37%) and those who believe that they are portrayed negatively (34%). Others have either no opinion (16%) or suggest that it is a mixed bag (10%), with an underlying requirement for a greater understanding of the sector.

Respondents believe that the highest ranked expectations for the charity sector by the public are governance (28%). This is consistent across all organisation sizes. Fifteen percent of respondents believe that the public are positive and appreciative about the sector's work, but 16% believe that the public's expectations are unrealistic. There is no real difference across charities of different organisation sizes in their responses to these questions.

What are your views on expectations of the charity sector by the general public?



"The general public rightly expect transparency and good stewardship of funds"

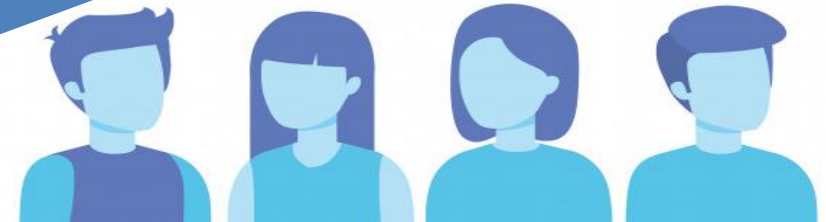
"If you form a charity and advertise what you deliver, the public have a right to expect good service"

"Not aware of amount of work and time by volunteering."

"I feel the general public is so misinformed about the work and services the charity sector actually provide, that they are unjustly offended when they learn of the running costs involved."

"They expect too much, specially small charity trying to provide services when funding has been cut"

"General public have a positive view of charities and believe that charities do a good job in difficult circumstances."



Outcomes – Public Trust and Confidence

Winning and maintaining public trust and confidence is critical to the success and reputation of the sector.

Directly and at one remove through Government the sector needs public support to deliver and prosper. Charities perceptions of the level of trust and confidence that the public has in the sector and in individual charities will impact on the work that charities do. It will also impact on how positively that work impacts on beneficiaries and society more generally.

In overall terms, the most positive outcome is that the vast majority of respondents (87%) to this survey believe that public trust and confidence is rising (44%) or static (43%). Just one in eight (12%) believe that public trust and confidence is declining.

One of the survey outcomes that will need to be addressed is why those from smaller charities take a more negative view than the sector overall on this issue, and in particular a different view from the largest charities. These smaller charities may well be the closest of all to both their clients and their support base.

The other issue that needs to be addressed at sectoral level is the perception among a core group that the media takes a negative view of the sector.

Those who participate in charities are no different in their media consumption and engagement than the rest of society. A more positive, balanced and realistic view of the sector in the media would mean positive outcomes for all stakeholders. Positive action by registered charities to proactively inform the public about what they do, how they do it and the impact that their work has on the lives of their beneficiaries may go some way to achieving this.

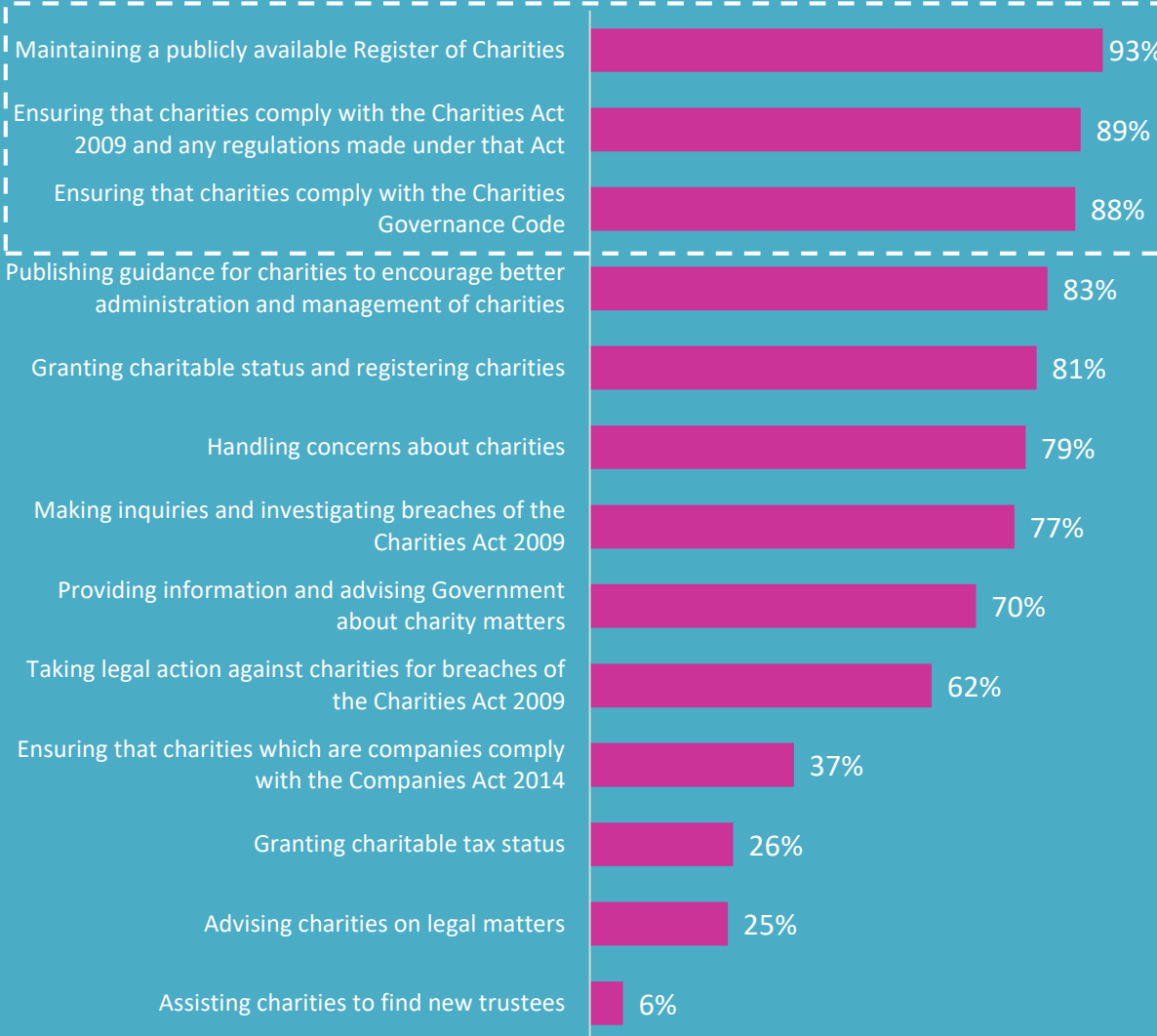


A close-up photograph of two hands cupping a group of seven light blue paper cutouts of human figures. The figures are arranged in a circle, holding hands, symbolizing unity and community. The background is a rustic wooden surface.

The Charities Regulator

Regulation is a critical part of the role for the sector

Q21 Which of the following functions do you think the Charities Regulator is responsible for?



A core part of this research programme was to understand the attitude of respondents to regulation in general and the Charities Regulator in particular.

Respondents were asked to identify the functions that the Charities Regulator is responsible for. The high levels of agreement demonstrates an understanding of the core functions of the Regulator. As the chart illustrates, over three quarters of respondents identified seven core activities of the Regulator, including maintaining a publicly available Register of Charities (93%); ensuring that charities comply with the Charities Act 2009 (89%); and ensuring that charities comply with the Charities Governance Code (88%). They also recognise the role of the Regulator in publishing guidance to encourage better administration and management of charities (83%); handling concerns about charities (79%) and making enquiries and investigating breaches of the Charities Act 2009 (77%). With such high levels of agreement, it is unsurprising that there are no material differences in the responses by organisation size.

The respondents do clearly delineate the role of the charity and the Charities Regulator in ensuring that each charitable organisation is well run. Fundamentally the charity bears more responsibility than the Charities Regulator for:

- **Ensuring that the charity is well run** (54% for the charity, 6% for the Charities Regulator and 40% believing that they are equally responsible);
- **Ensuring that the charity is run ethically** (48% for the charity; 6% for the Charities Regulator and 46% believing that they are equally responsible);
- **Ensuring that a charity is transparent and accountable** (41% for the charity; 7% for the Charities Regulator and 52% believing that it is shared).

The role of the Charities Regulator is seen to be as or more important in the following areas:

- **Ensuring that the public has access to charity accounts and financial reports** (25% for the charity; 24% for the Charities Regulator and 51% shared); and
- **Improving public trust in the charity sector** (8% for the charity; 30% for the Charities Regulator and 62% equal responsibility)

A majority of respondents do see a shared responsibility between the charity and the Charities Regulator in the following areas:

- **Ensuring that a charity is transparent and accountable** (52%);
- **Ensuring that a charity operates within the law** (57%);
- **Ensuring that a charity has access to information about how a charity is providing a benefit to the public** (58%);
- **Ensuring that the public has access to charity accounts and financial reports** (51%), and,
- **Improving trust in the charity sector** (62%).

Clearly, charities themselves see the role of the Regulator as fundamental to increasing trust in the sector.

There is recognition that increased regulation and the introduction of the Charities Regulator has been good for the sector

Respondents were presented with a series of statements about the work of the Charities Regulator and given the opportunity to agree or disagree with each one. The chart below illustrates the answers.

In overall terms the level of agreement with the statements is substantially ahead of the level of disagreement with each statement. It is worth highlighting that those who neither agree or disagree can account for more than one quarter of respondents for half of the statements. However, in six of the statements, the absolute level of disagreement is 10% or less. The highest level of disagreement occurs with the statements that

- **The Charities Regulator does its best to keep the regulatory and administrative burden on charities to a minimum (19%),** However the number of respondents who agreed with the statement (53%) far outweighed those who disagreed.
- **The Register of Charities should show more detailed financial information about the charity (19%).** Here again the number of respondent who agreed (30%) was significantly ahead of those who disagreed

We examined those statements where there is a very high level of Neither / Nor to identify whether there are any variations across the sample. For each statement the numbers who select neither/nor in response to statements are consistent across the sample. In the final statement, just under half of respondents (45%) selected Neither/ Nor in response to the **statement “The Register of Charities should show more detailed financial information about the charity”**. This was more than the number who agreed (30%) or disagreed (19%) with the statement. There was no real or material difference in responses across the organisation types.

In terms of specific statements there is a very high level of agreement

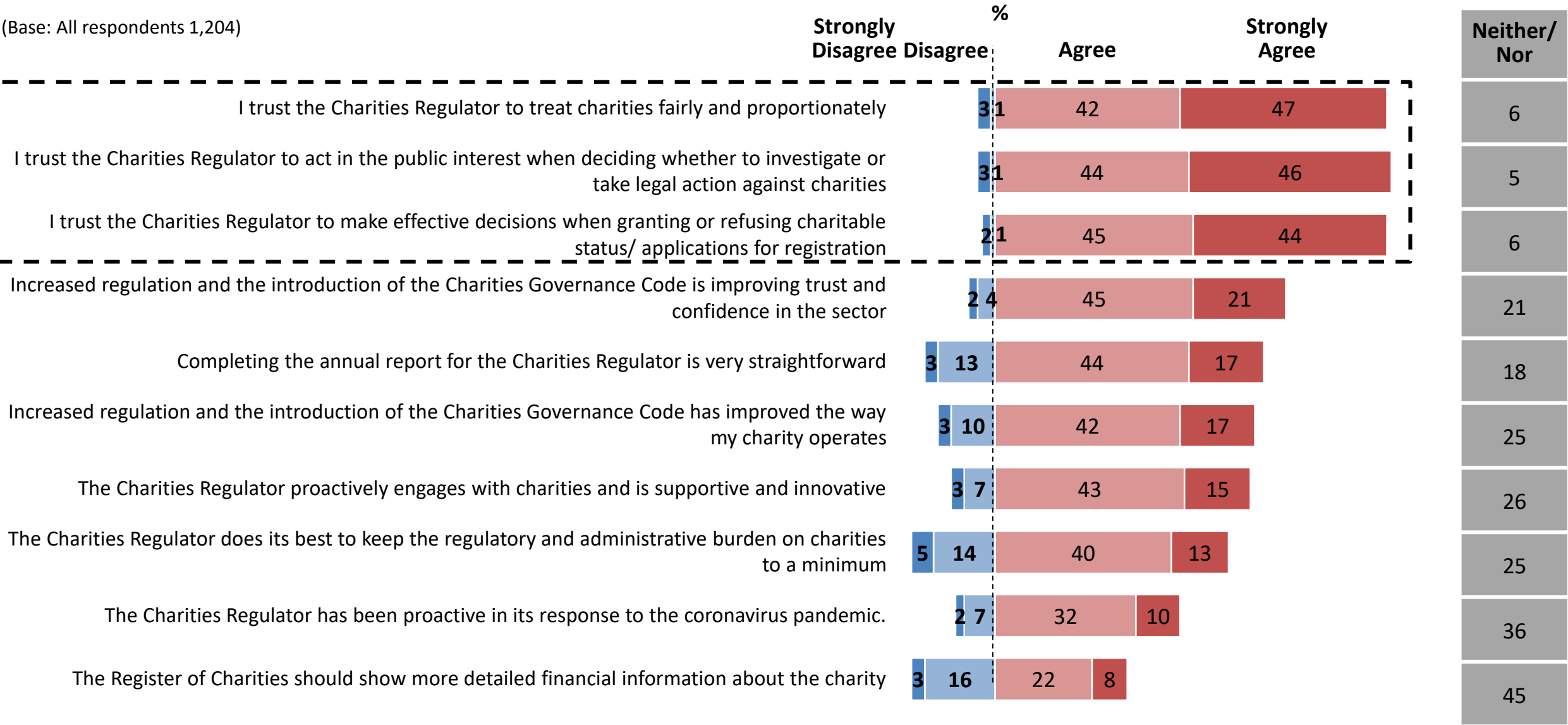
- ***“I trust the Charities Regulator to treat charities fairly and proportionately”*** (89% agree);
- ***“I trust the Charities Regulator to act in the public interest ..”*** (90% agree) and
- ***“I trust the Charities Regulator to make effective decisions when granting or refusing charitable status or applications for registration”*** (89% agree).
- Two thirds of respondents (66%) also believe that increased regulation and the introduction of the Charities Governance Code is improving trust and confidence in the sector – and only 6% disagree.

The high level of agreement with statements about the Charities Regulator (e.g.. just 3% disagree with the statement that they trust the Charities Regulator to treat charities fairly and proportionately) means that there is no difference in the response levels of different organisation types.



Strongest agreement among respondents was the belief that the Charities Regulator treats charities fairly, acts in the public interest, and makes effective decisions regarding charitable status applications

(Base: All respondents 1,204)



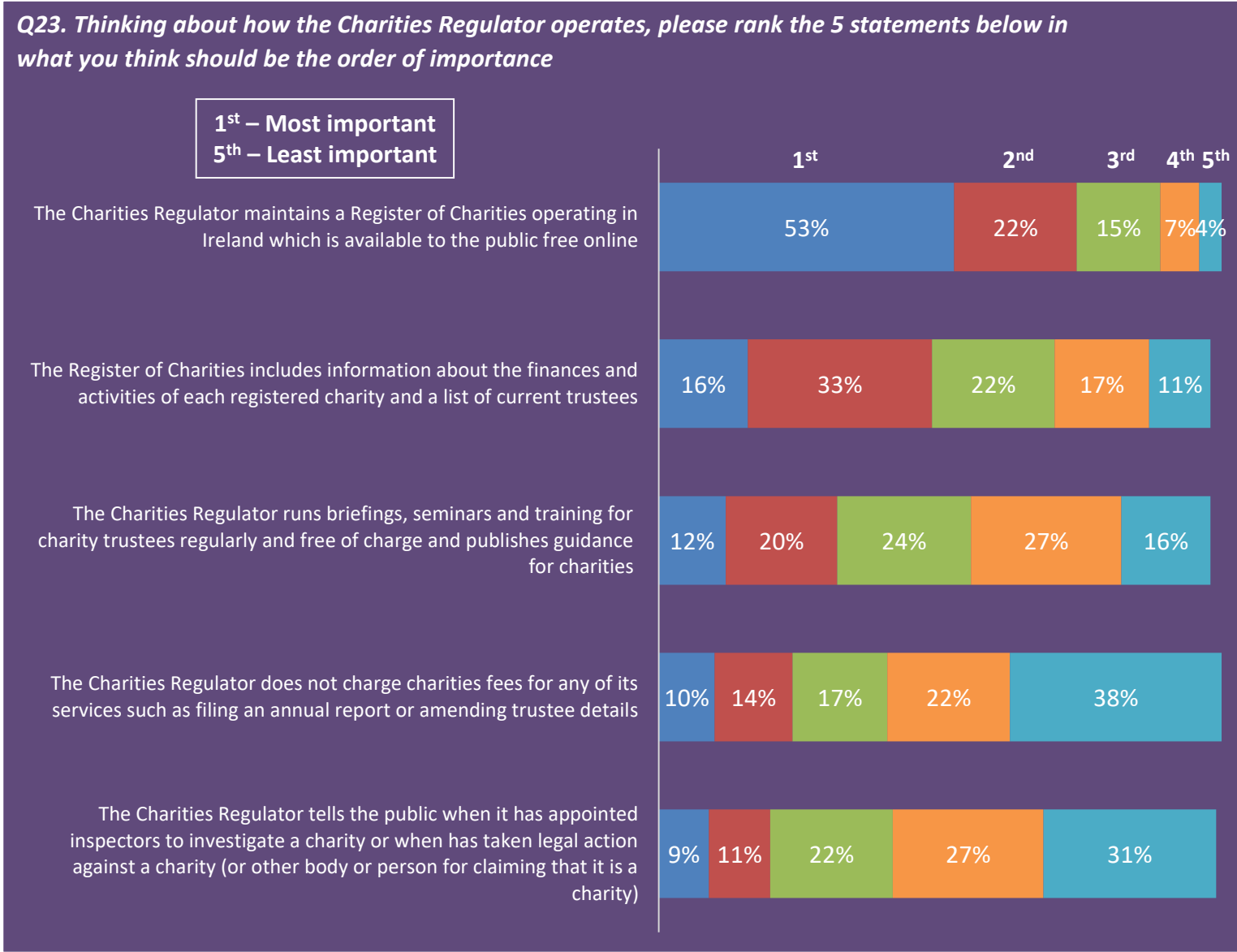
Charities perceive the key function of the Charities Regulator as maintaining a Register of Charities in Ireland

Respondents were asked to rank the functions of the Charities regulator in order of importance.

Maintaining a Register of Charities operating in Ireland which is available to the public free online was selected by just over half the respondents (53%) as the most important function. This is significantly ahead of all other functions as a first choice of the key role.

This was followed by the Register of Charities including information about the finances and activities of each registered charity and a list of current trustees (16%); The Charities Regulator running briefing sessions and seminars for charity trustees and publishing guidance for charities (12%).

The Charities Regulator not charging fees for any of its services was selected by 10% of respondents and the Charities Regulator informing the public when it has appointed inspectors to investigate a charity was chosen by 9%.



Charities have regular interaction with the Charities Regulator

Over 8 out of 10 respondents (85%) had visited the Charities Regulator website over the past 12 months.

The main reasons for visiting the website include Logging into MyAccount to file a charity's Annual Report (64%); to look for guidance on the Charities Governance Code (58%) and to view their own charity on the Register of Charities (48%). The vast majority (94%) said that finding information on the website was Generally easy (60%) or OK (34%). Just 4% said that it was generally difficult. Two thirds (65%) think that it is a good website, another third (33%) think it is ok, and just 2% think it is a poor website.

Just 8% of respondents have had no personal interaction with the Charities Regulator over the past 12 months as the chart below demonstrates. Two thirds (68%) have submitted an annual report or other form online; half (49%) have emailed or had a MyAccount message and one third (35%) have participated in Charities Governance Training organised by the Charities Regulator.

Just 3% of respondents have never logged into the MyAccount system in the past 12 months. Fourteen percent log in monthly or more often; 68% have logged in a few times and 15% didn't know.

The drivers behind proactive contacting of the Charities Regulator from the respondent's charity include queries about completing the online annual report (32%) seeking information about the Charities Governance Code (24%); queries about completing an online form other than the annual report (16%); and seeking information about making changes in a charity record (also 16%). One third of respondents (32%) said that their organisation had no need to contact the Charities Regulator.

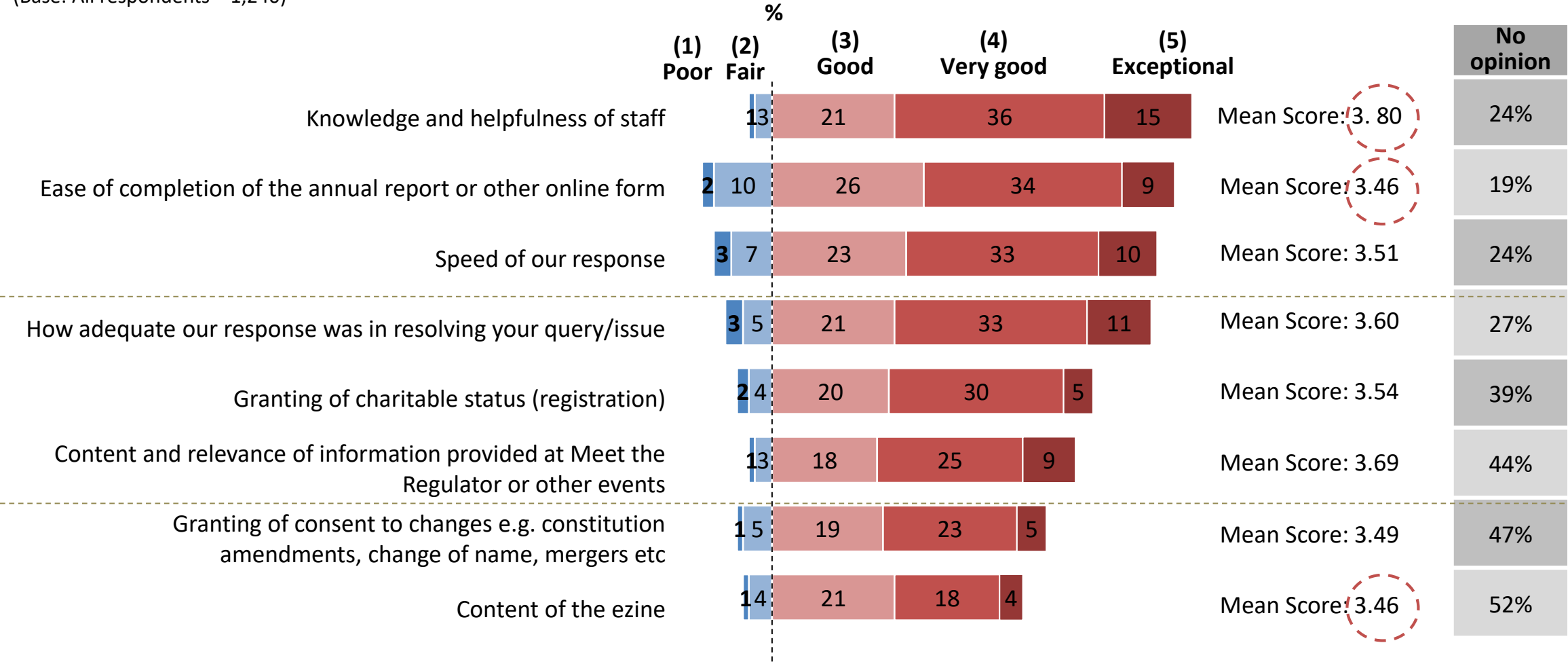
Respondents were asked to score their interaction with the Charities Regulator over the past twelve months. Bear in mind that one third of respondents said that they had no interaction with the Office. The chart below provides the respondents ratings of the scores, where 1 is Poor and 5 is Exceptional. While the number who have no opinion in each category is striking, it is important to note that respondents were asked about specific scenarios – and if those scenarios were not relevant to their particular charity in the past year, respondents were not in a position to provide an opinion. All of the scores received ranked between Good and Very Good, with the highest being the Knowledge and Helpfulness of Staff scoring 3.8 out of 5.

Respondents were asked to rate the quality of the communications received over the past twelve months. Four out of five (80%) regard it as good - 9% regarded it as fair and just 1% regarded it as poor. Template documents and explanations rank as top choices for improving communication – with providing more model documents and templates for policies and procedures mentioned by 38% of respondents; providing plain English explanations for legislation and legal documents mentioned by 28%. Other suggestions from respondents focused more on training – including the provision of more training videos on the website (23%); issuing more guidance documents (20%) and using simpler language in all communications (19%). Twenty five percent said that they didn't have any improvements to suggest.

Nine in 10 (90%) say that email is the best way to communicate with them. They would also be interested (76%) in topic-specific webinars organised by the Charities Regulator (to help educate and support charities). Sixty-one percent would be interested in the Charities Regulator indicating whether a charity trustee of a particular charity is also a trustee of another charity or charities. Just over half (56%) would like the Charities Regulator to be represented at more charity events.

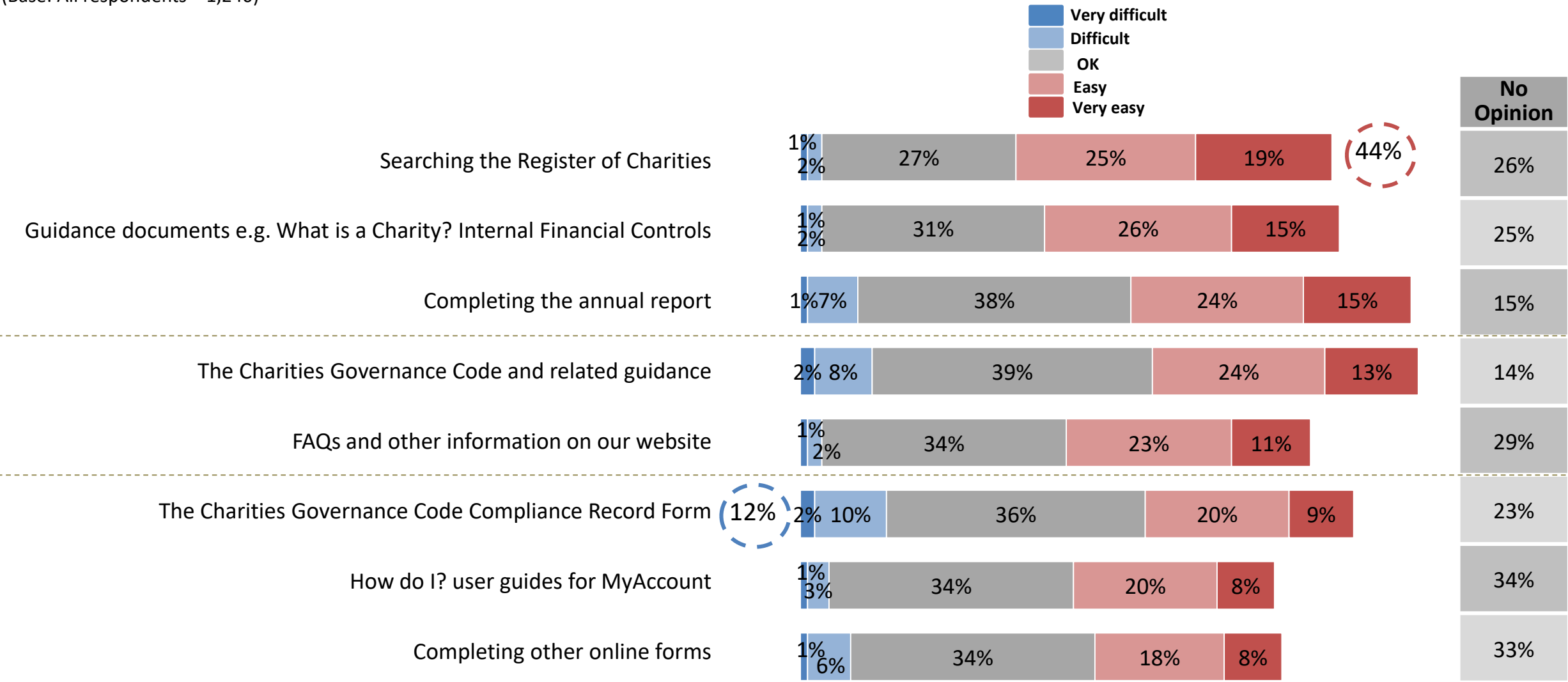
Knowledge and helpfulness of staff ranks highest among respondents when rating the performance of the Charities Regulator, while content of the ezine and ease of completing the annual report or other online forms ranks lowest (Mean Score = average of 1 (poor) to 5 (exceptional) scores)

(Base: All respondents – 1,240)



Just over 4 in 10 found searching the Register of Charities either very easy or easy.
The Governance Code compliance Record Form ranks as most difficult for respondents,
with over 1 in 10 selecting very difficult or difficult

(Base: All respondents – 1,240)



Feedback on interacting with the Charities Regulator is very positive

Respondents were asked a series of questions on their interaction with the Charities Regulator. When considering these outcomes, bear in mind that 33% of respondents had said previously that they haven't needed to contact the Charities Regulator in the past 12 months. That of course does not include proactive communication by the Charities Regulator to the organisation.

Respondents were presented with a series of routine interactions with the Charities Regulator and asked to rate the performance of the office in each case. In many cases, the number who have no opinion is very high – which is unsurprising given that the scenario put forward may not be relevant to the respondent. In all cases, the number who give a rating of poor or fair is substantially less than the numbers who give a rating of good, very good or exceptional.

Respondents were asked to rate overall how the Charities Regulator has communicated with the charity over the past twelve months. As the chart demonstrates, four out of five (80%) give it a good, very good or exceptional score, compared to just 1% who rate it as poor and 9% who see it as fair. One in ten (10%) say that they have no opinion (5%) or the question is not applicable to them (5%).

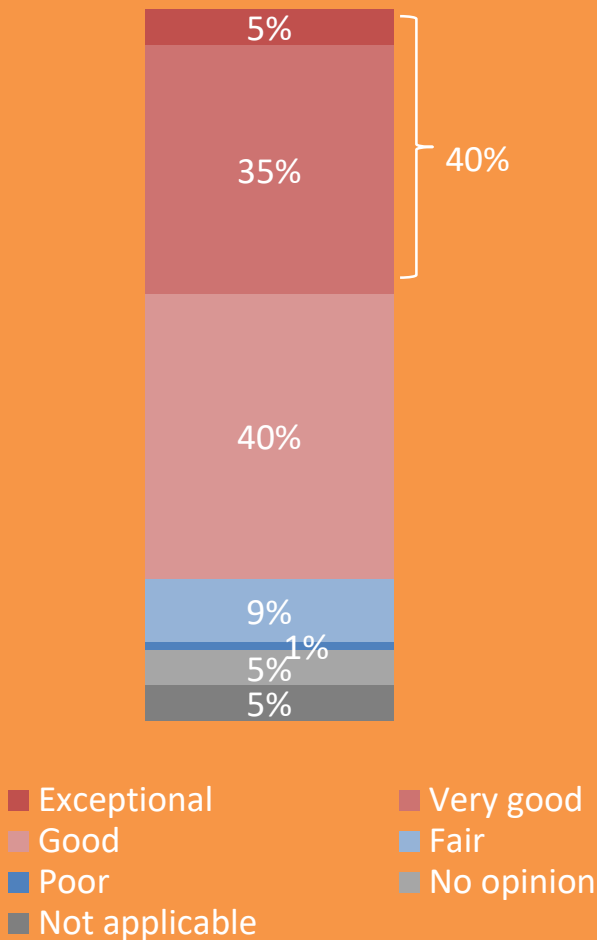
Respondents were asked how communications between the Charities Regulator and their organisation could be improved. Most focused on providing clarity on what was required and general training support. One quarter (25%) of respondents had no improvements to suggest. Among the most popular suggestions were:

- Provide more model documents and templates for policies and procedures (38%)
- Provide plain English explanations for legislative and legal documents (28%).
- Hold more events and training (24%)
- Publish more training material on the website (23%)

Nine in ten (90%) say that the best channel of communication for them is email.

Three quarters (76%) would be interested in topic specific webinars organised by the Charities Regulator. Over half (56%) would also like to see the Charities Regulator represented at more charity events. Three out of five (61%) would like the Register of Charities to provide details where a charity trustee is also the trustee of another charity.

Communication over the last 12 months



The Charities Regulator is perceived to have had a positive impact

Q40. Imagine the Charities Regulator did not exist. In your opinion what difference would this make to the charity sector overall?



Respondents were asked to identify what would be the difference to the charity sector if the Charities Regulator **did not** exist. They were presented with a series of statements and asked to select up to 3 responses.

- Four out of five (80%) responded that charities would be less transparent and publicly accountable.
- Three in five (59%) stated that public trust and confidence in charities would be lower.
- Just under half (46%) thought that there would be more bogus charities and more scams;
- Just less than one in three (29%) thought that the public would be less informed about charities.
- Eighteen percent thought that charities would be less well run and 13% thought that charities would be less ethical in the way that they operate. Thirteen percent thought that charities would have to spend significantly less time on administration and compliance.
- Just 2% of all respondents didn't think it would make any noticeable difference.

Outcomes – The Charities Regulator

There are many very positive messages from the regulated to the Regulator in these survey findings.

Respondents believe the existence of the Charities Regulator is important in promoting transparency and accountability in the sector. The Charities Regulator plays an important role in the ongoing challenge to build and protect public trust. The very fact of regulation is seen to promote good governance and better standards in charities.

There are also positive messages in relation to the interaction between the charities themselves and the Charities Regulator. A huge majority (90%) believe that charities are treated fairly and proportionately by the Charities Regulator and just 4% disagree. There are similar levels of agreement (90%) and disagreement (4%) on trusting the Charities Regulator to act in the public interest when deciding whether to investigate or take legal action against charities. Even though some of the regulatory requirements may be challenging for individual organisations, the support for the new regulatory framework is evidenced by the fact that three in five respondents (59%) agree that increased regulation and the introduction of the Charities Governance Code has improved the way their charity operates with just 13% disagreeing.

One of the challenges for the Charities Regulator from the survey is not just to change those who disagree with regulation and the areas of focus for the Charities Regulator. A more immediate challenge may well be to ensure that those who sit in the middle, and have no opinion, are informed as to what the Charities Regulator does and how charities can engage with regulation of the sector in a way that positively contributes to their work. The risk for the sector is that they may have no opinion not because they have not formed a view, but because they are unaware of the issue being discussed.





Being a Registered Charity

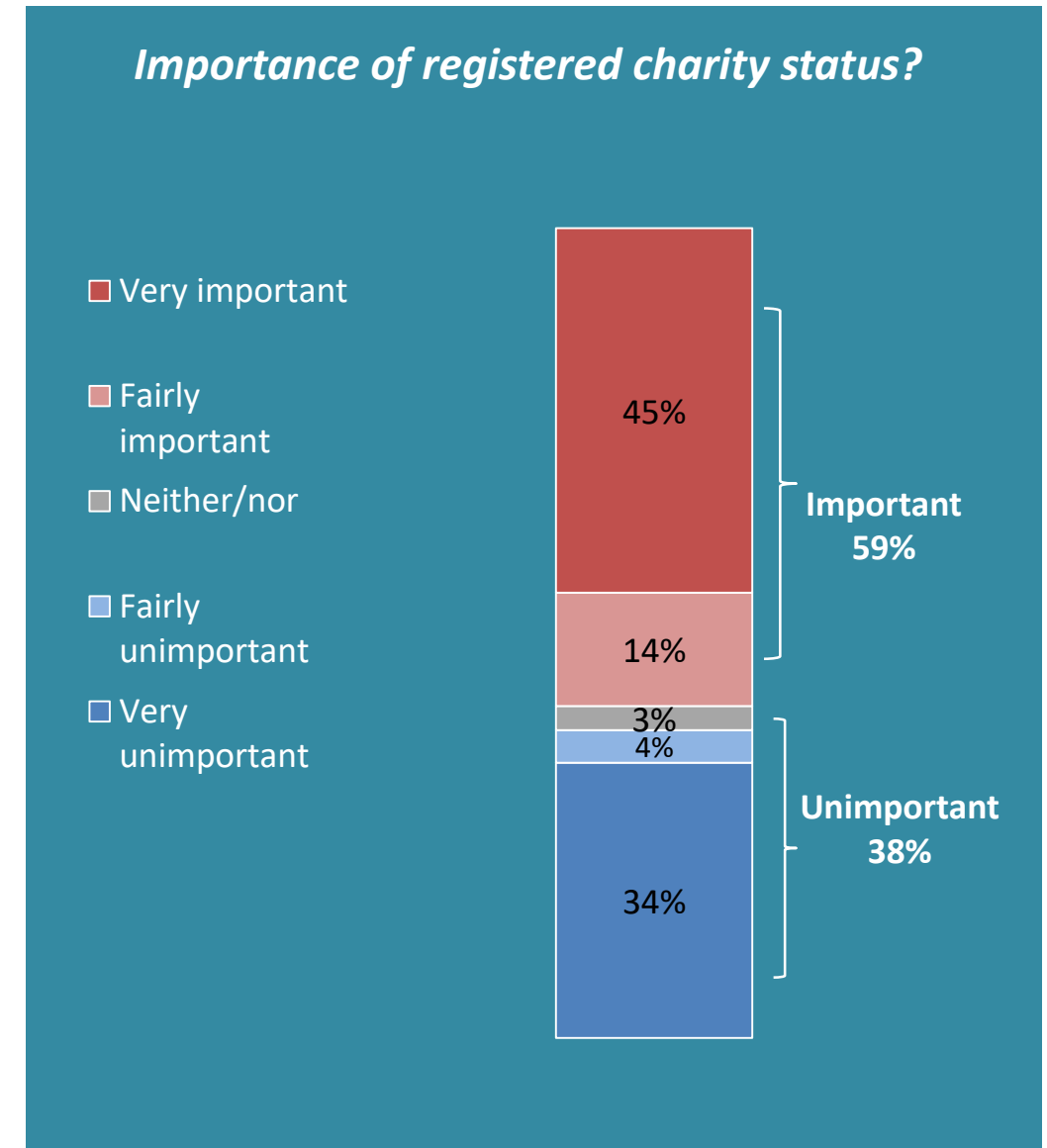
Being a registered charity is important to the majority

A key component of the research focused on how respondents perceived how being a registered charity impacted on their organisation.

At an overall level, three in five respondents (59%) believed that charitable status was either very important or fairly important to their organisation. In contrast 38% perceived it to be unimportant, with almost all of these (34%) saying it was very unimportant. In examining the detailed responses, there is remarkable consistency in responses for both important and unimportant by different charity organisation types.

Respondents were asked to identify the key benefit of being a registered charity. In this question they could only select one response. The highest scoring benefit identified by more than half (57%) was that it gave higher credibility and trust. This was three times more popular than the next benefit identified - being able to obtain and maintain charitable tax status (18%) and improved access to funding streams (16%).

Respondents were also asked about the drawbacks of being a registered charity. Four in ten (39%) saw no obvious drawback. One in four (26%) identified the extra paperwork and administration to keep charitable status. One in eight (12%) identified compliance with charity legislation and the requirements of the Charities Regulator and 9% identified compliance with the Charities Governance Code.



And public trust remains at the heart of charitable status

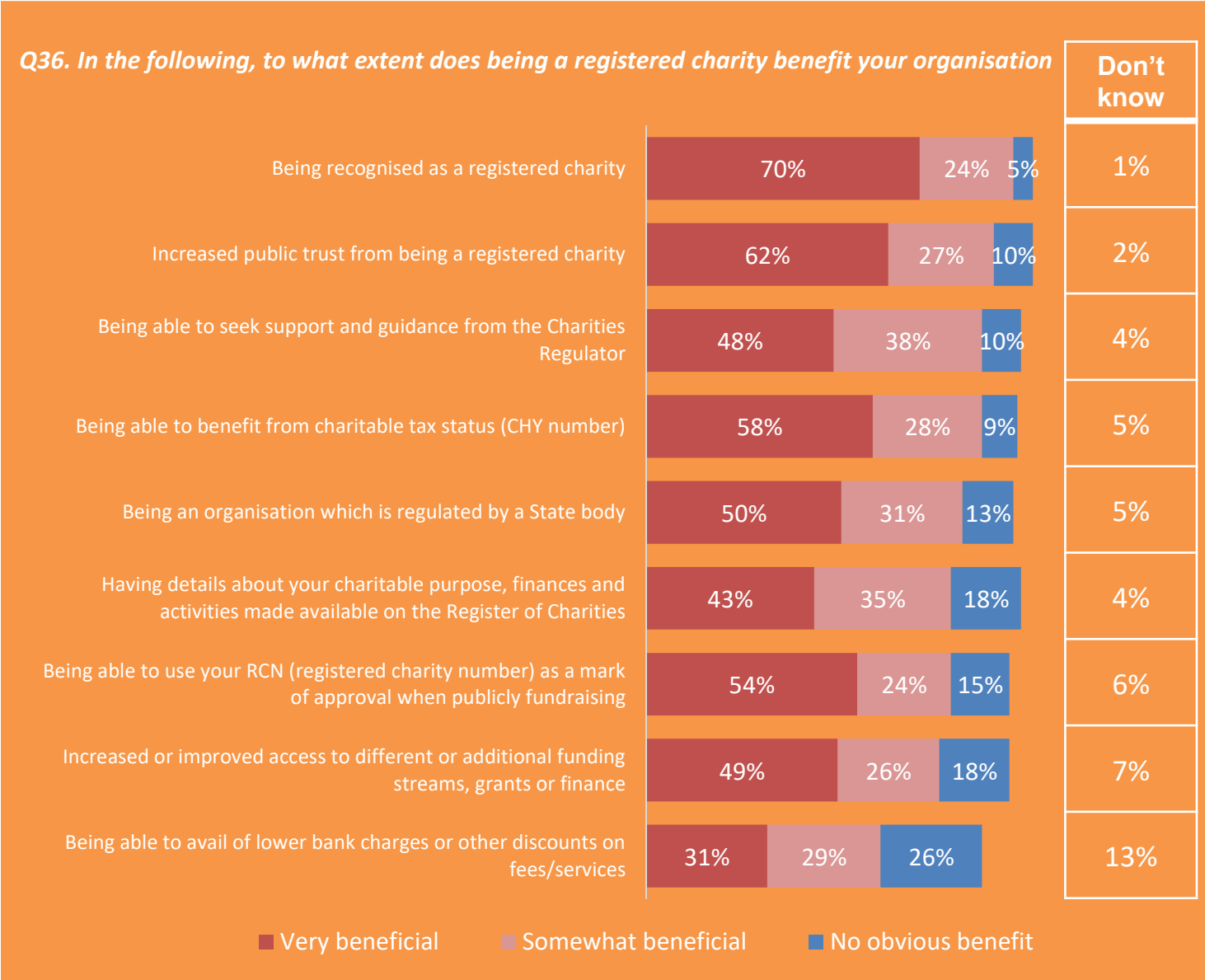
Respondents were asked to assess how beneficial various aspects of being a registered charity were to their organisation.

The chart illustrates that at the core of the benefits of being a registered charity are public recognition and increased public trust. It also highlights that even in the lowest scoring attribute, the number of respondents who see it as having no obvious benefit is a quarter (26%).

It is also worth highlighting that ‘Don’t Knows’ for this question are generally very low and in low single digits.

In almost every case, the beneficial score is above 75%. Among the most beneficial attributes of being a registered charity are:

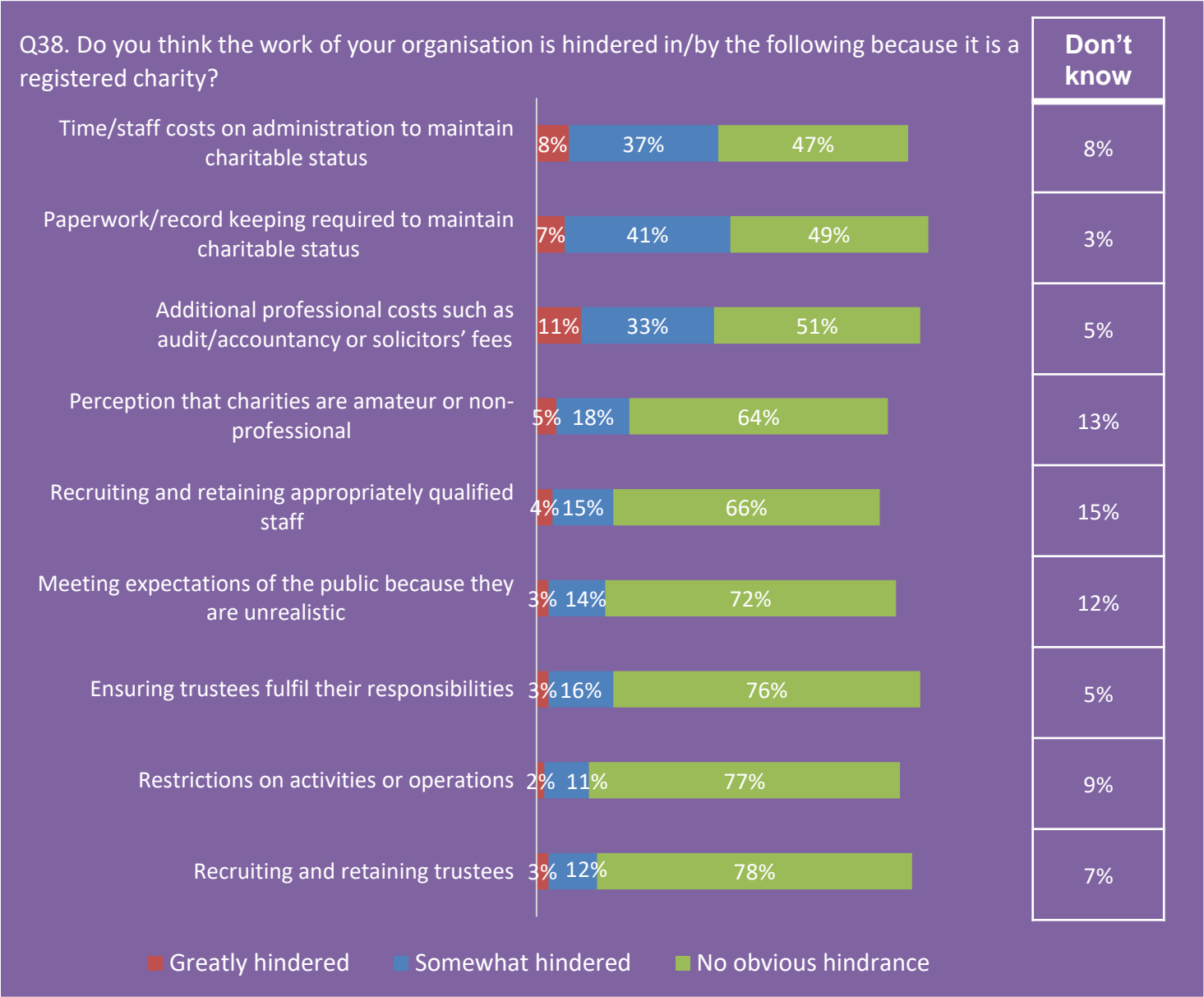
- **Being recognised as a registered charity** – 94% see it as beneficial.
- **Increased public trust** – 89% see it as beneficial.
- **Being able to seek advice and support from the Charities Regulator** – 86% see it as beneficial.
- **Being able to benefit from charitable tax status** – 86% see it as beneficial.
- **Having details about your charitable purpose , finances and activities made available on the Register of Charities** – 78% see it as beneficial.
- **Being able to use the RCN as a mark of approval when publicly fundraising** – 78% see it as beneficial.



No real negatives were identified from being a registered charity

Respondents were also asked whether the work of the organisation is hindered in anyway because it was a registered charity. They were presented with nine potential negative consequences of being a registered charity. In all but two of the nine cases, the majority said there was no obvious hindrance.

- **Recruiting and retaining trustees** – 78% no obvious hindrance
- **Ensuring trustees fulfil their responsibilities** – 76%
- **Paperwork and record keeping to maintain charitable status** – 49%
- **Meeting unrealistic public expectations** – 72%
- **Perception that charities are amateur or unprofessional** – 64%
- **Restrictions on activities or operations** – 77%
- **Additional professional costs** – 51%
- **Recruiting and retaining appropriately qualified staff** – 66%
- **Time/staff costs in maintaining charitable status** – 47%



Outcomes – Being a Registered Charity

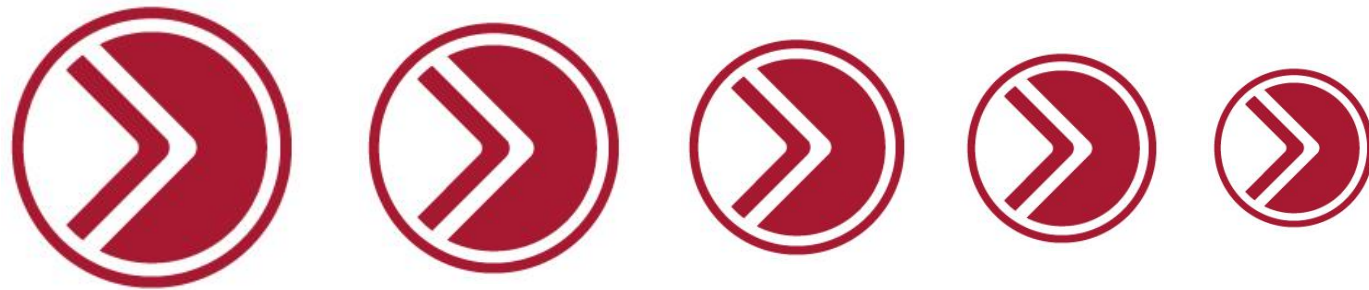


Respondents clearly see the positives and benefits of being a registered charity with high levels of support for charitable status emerging under a series of different questions. It is also striking that when asked to identify any drawbacks, the highest scoring answer is 'No obvious drawbacks' which was selected by 39%.

Charitable status is seen to benefit a charitable organisation in many ways. It builds trust and recognition among the general public. It facilitates participation in the Register of Charities and regulation by the Charities Regulator, which has been identified earlier in this report as a positive for the sector. It enables access to a range of funding streams – and as demonstrated earlier, charities rely on a multiplicity of sources for income. Fundamentally it gives credibility about the organisation to its various stakeholder groupings.

The final key finding is what charitable status does not do. While there is recognition of some administrative burden, there is no significant negative burden on the organisation as a consequence of its charitable status.

Insights and Implications



Conclusions

The charity sector is one of the more vibrant in Irish society. It is refreshed constantly by new organisations. The range and scale of the activities undertaken by charities underline a continuous appetite for societal impact and change. The fact that there are so many new organisations created every year is evidence of social entrepreneurship and engagement.

Many of these organisations may remain small. They are run by charity trustees who are responsible and accountable for the running of their organisations. As the regulatory environment changes, it will be critical for the success of, and trust in, the sector, that charity trustees and their organisations are equipped with the knowledge and skillset to run their organisations effectively, efficiently and well.

The constant challenge for the sector – regardless of organisation size – is funding and income. The pandemic has undoubtedly disrupted many organisations traditional income patterns. It will also for many have disrupted activity, volunteering and the way that the organisation operates. When the pandemic ends, many organisations will be challenged by the new context in which they operate. Those that depend on purely volunteer activity may also be impacted by the impact of the pandemic (health, employment and social) on their volunteer cohort. Given that many charitable organisations are micro organisations, consideration needs to be given to the practical support that they will need as they enter the post-Covid world.

There is a clear desire for building governance and transparency within registered charities. In responding to a series of questions it is obvious that charities understand the role of good governance and accountability in reinforcing public trust, confidence and understanding. They clearly support the work of the Charities Regulator in its various forms and formats. They believe that the charities benefit from the regulatory framework and see that the Charities Regulator is making a material difference to how they operate. A key challenge will be to maintain governance momentum across all charities regardless of their size and scale. The fact that one third of very small organisations did not seek external advice in the past 12 months may well be a preliminary flag of either not understanding the need for, or simply not engaging some of the complexities of the regulatory environment.

Charities also clearly understand and are supportive of the Charities Regulator. They believe that the Charities Regulator acts in the public interest and treats them professionally and fairly.

Charities believe that public trust in the sector is increasing. This perceived rise in public trust arguably underpins their overall appetite for better governance. The belief that good governance underpins rising levels of public trust and confidence is the fundamental finding of the survey.

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Appendix 1

The Marked Up Questionnaire

Charities Regulator
Irish Charity Survey – Topline Results
(N = 1240)

Q1. Are you? (please select one)

A charity trustee	51%
A charity volunteer (other than a charity trustee)	9%
An employee of the charity	34%
An advisor to the charity (e.g. accountant, solicitor)	2%
Other – please specify:	5%

SKIP Q2 IF CODE 2 AT Q1 (A charity volunteer)

Q2. Other than charity trustees, does your charity have volunteers? (please select one)

<i>Base: 1129</i>	
Yes	71%
No	28%
Don't know	1%

Q3. Does your charity currently have any paid employees? (please select one)

<i>Base: 1240</i>	
Yes	58%
No	42%
Don't know	-

if yes to Q3

Q3a How many employees does it have?

<i>Base: 722</i>	
Under 5	40%
5-10	20%
11-15	9%
16-20	6%
21-30	6%
31-50	7%
More than 50	11%
Don't know	1%

Q4. What was the total annual income of your charity in the last full financial year? (please select one)

<i>Base: 1240</i>	
Less than €5,000	10%
Between €5,001 and €10,000	8%
Between €10,001 and €20,000	7%
Between €20,001 and €50,000	12%
Between €50,001 and €100,000	11%
Between €100,001 and €250,000	15%
Between €250,001 and €500,000	12%
Over €500,001	21%
Don't know	3%

Q5. Where does your charity provide most of its services (i.e. geographically where are the majority of beneficiaries located)? Select all which apply

Munster	26%
Connacht	13%
Ulster (including Northern Ireland)	8%
Leinster (excluding Dublin city and county)	18%
Dublin city or county	20%
All over Ireland	23%
Overseas	10%
Not able to specify as all services are provided online	1%
Don't know	*

Q6. What is the legal form of your charity? (please select one)

Company (e.g. CLG, DAC)	61%
Unincorporated body (e.g. an association)	20%
Trust (including a private charitable trust)	10%
Other	5%
Don't know	4%

Q7. When was your charity established (i.e. when was it started up)? (please select one)

Less than 2 years ago	6%
Between 2 and 5 years ago	11%
Between 6 and 10 years ago	12%
Between 11 and 25 years ago	33%
Between 26 and 50 years ago	21%
More than 50 years ago	15%
Don't know	1%

Q8. Does your charity currently display its Registered Charity Number (RCN) on all documentation, website, social media, fundraising material etc? (please select one)

Yes, it is on everything	62%
No, we haven't included it anywhere	7%
Where possible	27%
Not aware whether we do or not	3%
Don't know what an RCN is	1%

Q9. Does your charity hold charitable tax status (i.e. has a current CHY number)? (please select one)

Yes	89%
No	8%
Don't know	4%

Q10. In this question we'd like you to focus on the issues your charity faced before the COVID-19 pandemic. Select the 5 issues which were the greatest challenge to your operations in 2019.

<i>Ranked by all mentions</i>	1 st mention	All mentions
Income / Securing funding	38%	67%
Complying with legislation and regulations	7%	44%
Increased running costs e.g. rent, insurance	7%	43%
Attracting new trustees and succession planning	5%	38%
Keeping up with increased demand for services	9%	35%
Administration and paperwork relating to government/local authority grants or services contracts	4%	32%
Fewer donations / lower value of donations	6%	30%
Administration and paperwork relating to maintaining charitable status	4%	29%
Recruiting and retaining volunteers	5%	27%
Staff wages / staffing costs / staff retention	5%	25%
Sustaining membership levels	3%	20%
Competing with other charities/non-profits for funding	2%	18%
Reduction in government/local authority grants or services contracts	3%	15%
Lack of public awareness of the need for administration/salary costs	1%	13%
Negative publicity about charities	1%	9%
Don't know	3%	23%

Q11. What actions did your charity take/is it taking to resolve or address the top issue (ranked number 1) you identified? (Select up to 3 of the options)

Looked/looking for other sources of funding	38%
Increased/increasing our social media presence	25%
Actively looking for new members	18%
Working in partnership and collaboration with other charities /non-profits	17%
Increased/increasing advertising and promotion of the charity and/or fundraising events	15%
Have sought/are seeking professional advice or services	15%
Really struggling to address the issue	14%
Cut/planning to cut costs	13%
Approached members/family/friends/local community seeking volunteers	11%
Held/holding more fundraising events	9%
Employed/recruiting more staff	6%
Reduced/planning to reduce the services being offered to beneficiaries	5%
Increased/increasing our fees or charges for services or activities	4%
Have done nothing about it	4%
Reduced/ planning to reduce the number of staff	3%
Don't know	4%

Q12. In this question we'd like you to focus on the challenges your charity has faced since the start of the COVID-19 pandemic. Select the 5 issues which have been the most challenging in 2020.

<i>Ranked by all mentions</i>	1 st mention	All mentions
Income / securing funding	32%	56%
Complying with social distancing and other COVID-19 related measures e.g. remote working	8%	47%
Reduction in the services we can offer / unable to offer any services	12%	46%
Cancellation or reduction in fundraising events / fundraising activities	11%	44%
Fewer donations / lower value of donations	7%	33%
Keeping up with increased demand for our services	10%	30%
Completion of the Charities Governance Code	4%	30%
Complying with legislation and regulations	3%	26%
Administration and paperwork relating to government / local authority grants or services contracts	1%	20%
Increased running costs e.g. rent, insurance	2%	19%
Sustaining membership levels	2%	18%
Recruiting and retaining staff and/or volunteers	2%	17%
Administration and paperwork relating to maintaining charitable status	2%	17%
Staff wages / staffing costs	1%	15%
Reduction in number of staff and/or volunteers	1%	14%
Competing with other charities/non-profits for funding	1%	11%
Don't know	3%	23%

Q13. What actions did your charity take/is it taking to resolve or address the top challenge (ranked number 1) you identified (Select up to 3 of the options)

Looked/looking for other sources of funding	37%
Offering/hoping to offer some services in a different way e.g. online, virtual meetings, drive through	35%
Increased/increasing our social media presence	28%
Applied for supports e.g. Stability Fund, TWSS / EWSS	20%
Increased/increasing advertising and promotion of the charity and/or fundraising	13%
Cut/planning to cut costs	13%
Working more in partnership and collaboration with other charities /non-profits	10%
Really struggling to address the issue	10%
Actively looking for new members	9%
Have sought/are seeking professional advice or services	9%
Reduced/planning to reduce the services being offered to beneficiaries	7%
Approached members/family/friends/local community seeking volunteers	5%
Employed/recruiting more staff and volunteers	5%
Reduced/ planning to reduce the number of staff	2%
Increased/increasing our fees or charges for services or activities	1%
Have decided to close the charity and wind it up	*
Don't know	3%
Have done nothing about it	5%

Funding your Organisations

Q14 In normal times, what are the main sources of funding of your charity? (Select up to 5 options)

Central government or local authority grants	40%
Fundraising events organised by or for your charity	32%
Central government or local authority funding for the provision of services	24%
Fees for services	24%
Unsolicited donations from the public including bequests	23%
Traditional cash collections e.g. street, church gate, boxes in shops	23%
Fundraising campaigns	23%
Donations from members/staff/volunteers	20%
Philanthropic or corporate bodies	19%
Other public bodies	18%
Subscriptions or membership fees	15%
Commercial activity e.g. charity shop, sale of branded merchandise, renting out premises	14%
Online collections e.g. via Facebook page / direct marketing appeals	9%
Donations from participant(s) sponsored in national or local event e.g. Dublin marathon	9%
Donations of goods or services	9%
Lotteries or draws, including National Lottery	5%

Q15. Have your main sources of funding changed in the last 2 years before the pandemic? (please select one)

Yes	15%
No	83%
Don't know	2%

Q15a. In the 2 years prior to the pandemic, has your funding increased or decreased?

Increased	37%
Decreased	21%
Stayed the Same	42%

If answered yes to Q15 – main source of funding has changed in last 2 years

Q15b. What has been the biggest change to your sources of funding over the last 2 years, before the pandemic? (Please give a short outline)

Base: 191
(To be coded)

Q16. Have your main sources of funding changed during the pandemic? (please select one)

Base: 1240	
Yes	47%
No	51%
Don't know	2%

Q16a. During the pandemic, has your funding increased or decreased?

Increased	16%
Decreased	54%
Stayed the Same	30%

If answered yes to Q16 – main source of funding has changed during the pandemic

Q16b What have been the main sources of funding for your charity since the start of the pandemic? Select up to 5 responses

Base: 583	
Central government or local authority grants	48%
Unsolicited donations from the public including bequests	22%
Donations from members/staff/volunteers	20%
Central government or local authority funding for the provision of services	19%
Online collections e.g. via Facebook page / direct marketing appeals	19%
Fundraising campaigns	19%
Philanthropic or corporate bodies	18%
Fees for services	17%
Other public bodies	16%
Fundraising events organised by or for your charity	16%
Subscriptions or membership fees	14%
Commercial activity e.g. charity shop, sale of branded merchandise, renting out premises	11%
Donations of goods or services	9%
Traditional cash collections e.g. street, church gate, boxes in shops	7%
Donations from participant(s) sponsored in national or local event e.g. Dublin marathon	6%
Lotteries or draws, including National Lottery	4%

Seeking Advice and Support

Q17. In the last 12 months has your charity sought guidance or advice from any of the following bodies? (Select all that apply)



Base: 1240	
Professional legal or accountancy advice	43%
Charity support / advice service e.g. the Wheel, Carmichael Centre, Volunteer Ireland, Boardmatch, Dochas, Charities Institute	34%
Government Department	30%
Local authority	24%
Revenue Commissioners	19%
Business support service e.g. IT specialists, advertising agencies, recruitment specialists	17%
Other public body (not including the Charities Regulator)	16%
Parent body / umbrella body	13%
An Garda Síochána	9%
Business development consultant	7%
Fundraising consultant	6%
Other (please specify)	7%
Don't know	3%
None / no advice sought	21%

If advice sought at Q17

Q18. Was the guidance or advice received generally satisfactory? (please select one)

Base: 982	
Yes	74%
No	2%
Mixed	19%
Don't know	4%

Public Trust and Confidence

Q19. Over the last 12 months do you think public trust and confidence in charities has: (please select one)

Base: 1240	
Increased a lot	13%
Increased a little	32%
Not changed	43%
Decreased a little	10%
Decreased a lot	2%

If answered *decreased a little or a lot* to Q19

Q19b What do you think has been the main cause of this decrease in public trust and confidence? (please select one)

Base: 154	
Media coverage of serious issues in large, high profile charities impacting on all charities e.g. child protection	27%
On-going public dialogue about perceived issues in the charity sector e.g. CEO salaries, high expenses, money spent on a	26%
Negative media coverage about charities generally	21%
General lack of public awareness about the structure and governance of charities	12%
Ineffective oversight of charities by the Charities Regulator	3%
Other (please specify)	5%
Don't know	6%

If answered *decreased a little or a lot* to Q19

Q19c What impact do you think this decrease in public trust and confidence has had on your charity? (please select all that apply)

Base: 154	
No obvious impact	40%
Less support generally	31%
Reduced donations	21%
Less volunteers/ harder to recruit and retain staff	16%
Increased scrutiny by the public	15%
Reduced membership	8%
Don't know	3%

If answered *increased* a little or a lot to Q19

Q19d What do you think has been the main factor behind this increase in public trust and confidence? (please select one)

Base: 551	
Positive media coverage about charities generally	40%
Fewer negative stories about the charity sector	20%
Greater public awareness that charities are regulated	15%
Improvement in public awareness about the structure and governance of charities	9%
Introduction of the Charities Governance Code	4%
Increased oversight of charities by the Charities Regulator	3%
The availability of the public Register of Charities	2%
Other (please specify)	7%
Don't know	2%

If answered *increased* a little or a lot to Q19

Q19e What impact do you think this increase in public trust and confidence has had on your charity? (please select all that apply)

Base: 551	
More support generally	44%
No obvious impact	35%
More confidence internally within the organisation	25%
More donations / higher value of donations	14%
More volunteers / easier to recruit staff	8%
Less public scrutiny	4%
Increased membership	2%
Don't know	1%

If answered *increased* a little or a lot to Q19

Q19f Do you think the increased public awareness of the role played by many charities at the frontline of the COVID-19 pandemic has directly contributed to this improvement in public trust and confidence in charities? (please select one)

Base: 551	
Yes	90%
No	1%
Don't know	9%

Q20 What are your views about the way registered charities are portrayed in the media? (please give short outline)

Base: 1240	
(To be coded)	

Q20a. What are your views on expectations of the charity sector by the general public?

Base: 1240	
(To be coded)	

The Charities Regulator

Q21 Which of the following functions do you think the Charities Regulator is responsible for?

(Select all that you think are correct and leaving out any which you don't think are responsibilities of the Charities Regulator)

Maintaining a publicly available Register of Charities	93%
Ensuring that charities comply with the Charities Act 2009 and any regulations made under that Act	89%
Ensuring that charities comply with the Charities Governance Code	88%
Publishing guidance for charities to encourage better administration and management of charities	83%
Granting charitable status and registering charities	81%
Handling concerns about charities	79%
Making inquiries and investigating breaches of the Charities Act 2009	77%
Providing information and advising Government about charity matters	70%
Taking legal action against charities for breaches of the Charities Act 2009	62%
Ensuring that charities which are companies comply with the Companies Act 2014	37%
Granting charitable tax status	26%
Advising charities on legal matters	25%
Assisting charities to find new trustees	6%

Q21a. Indicate who you think should be responsible for each of the following

(Select one response for each statement)

	The Charity itself	The Charities Regulator	Equally responsible
Publishing a list of the current charity trustees	36%	19%	45%
Ensuring the public has access to charity accounts and financial reports	25%	24%	51%
Ensuring that a charity is well run	55%	6%	40%
Improving public trust in the charity sector	8%	30%	62%
Ensuring that a charity is transparent and accountable	41%	7%	52%
Ensuring that a charity operates within the law	31%	12%	57%
Ensuring that a charity operates in an ethical way	48%	5%	46%
Ensuring that the public has access to information about how a charity is providing a benefit to the public	26%	16%	58%

Q22 For each of the following statements tick the response which most accurately reflects your opinion (Select one for each statement)

	Strongly disagree	Disagree	Neither agree or disagree	Agree	Strongly agree	Don't Know
I trust the Charities Regulator to treat charities fairly and proportionately	3%	1%	6%	42%	47%	1%
I trust the Charities Regulator to make effective decisions when granting or refusing charitable status/ applications for registration	2%	1%	6%	45%	44%	2%
I trust the Charities Regulator to act in the public interest when deciding whether to investigate or take legal action against charities	3%	1%	5%	44%	46%	2%
Completing the annual report for the Charities Regulator is very straightforward	3%	13%	18%	44%	17%	5%
The Charities Regulator does its best to keep the regulatory and administrative burden on charities to a minimum	5%	14%	25%	40%	13%	4%
The Charities Regulator has been proactive in its response to the coronavirus pandemic.	2%	7%	36%	32%	10%	14%
Increased regulation and the introduction of the Charities Governance Code has improved the way my charity operates	3%	10%	25%	42%	17%	3%
Increased regulation and the introduction of the Charities Governance Code is improving trust and confidence in the sector	2%	4%	21%	45%	21%	6%
The Charities Regulator proactively engages with charities and is supportive and innovative	3%	7%	26%	43%	15%	6%
The Register of Charities should show more detailed financial information about the charity	3%	16%	45%	22%	8%	7%

Q23. Thinking about how the Charities Regulator operates, please rank the 5 statements below in what you think should be the order of importance.

	1 st mention
The Charities Regulator maintains a Register of Charities operating in Ireland which is available to the public free online	53%
The Register of Charities includes information about the finances and activities of each registered charity and a list of current trustees	16%
The Charities Regulator does not charge charities fees for any of its services such as filing an annual report or amending trustee details	10%
The Charities Regulator tells the public when it has appointed inspectors to investigate a charity or when has taken legal action against a charity (or other body or person for claiming that it is a charity)	9%
The Charities Regulator runs briefings, seminars and training for charity trustees regularly and free of charge and publishes guidance for charities	12%

Q24. Approximately how often in the last 12 months have you, or someone else representing your charity, logged into the charity account on MyAccount (the online system) e.g. to submit your annual report (Please select one)

Weekly	1%
Monthly	13%
A couple of times	68%
Never	3%
Don't know	15%

Q25. What type of contact have you personally had with the Charities Regulator in the last 12 months? (Select all that apply)

Submitting an annual report or other form online	68%
Email or MyAccount message	49%
Participation in Charities Governance Code training organised by the Charities Regulator	35%
Phone	21%
Attendance at a Meet the Charities Regulator or other similar event (including virtual/online events)	21%
Via the 'contact us' form on the Charities Regulator's website	15%
At a conference or event where someone from the Charities Regulator spoke	14%
Ezine	11%
In connection with a concern raised	7%
Via social media	6%
Letter	5%
None of the above	8%

Q26. For which of the following reasons have you, or someone else from your charity contacted the Charities Regulator within the last 12 months? (Select all that apply)

Query about completing the online annual report	32%
Seeking information about the Charities Governance Code	24%
Query about completing an online form (other than the annual report)	16%
Seeking information about making changes to your charity record such as amending the constitution or changing the name o	16%
Technical issues with the online system	14%
Providing information or clarification about a new application for charitable status (registration)	10%
Seeking information about issues relating to charity operations during the Covid-19 pandemic	6%
To raise a concern	3%
To provide information in response to a concern raised about your charity	3%
Other (please specify)	5%
I/we haven't needed to contact the Charities Regulator	33%

Q27. Thinking about the contact you have had with the Charities Regulator how would you rate its performance in relation to each of the following (Please select one response for each statement)

	Poor	Fair	Good	Very good	Exceptional	No opinion
Granting of charitable status (registration)	2%	4%	20%	30%	5%	39%
Granting of consent to changes e.g. constitution amendments, change of name, mergers etc	1%	5%	19%	23%	5%	47%
Knowledge and helpfulness of staff	1%	3%	21%	36%	15%	24%
Speed of our response	3%	7%	23%	33%	10%	25%
How adequate our response was in resolving your query/issue	3%	5%	21%	33%	11%	26%
Ease of completion of the annual report or other online form	2%	10%	26%	34%	9%	19%
Content of the ezine	1%	4%	21%	18%	4%	52%
Content and relevance of information provided at Meet the Regulator or other events	1%	3%	18%	25%	9%	44%

Q28. Have you visited the website of the Charities Regulator in the last 12 months? (Please select one)

yes	85%
no	11%
not sure	4%

If answered Yes to Q 28 (visited the website of the Charities Regulator in the last 12 months)
Q28a. Why did you visit the website? (Please select all that apply)

Base: 1059	
To log into MyAccount to file the annual report	64%
To look for guidance on the Charities Governance Code	58%
To view/check your own charity on the Register of Charities	48%
To log into MyAccount to file a form (other than the annual report)	35%
To find out more about charity legislation and regulation	32%
To download a document	28%
To search for another charity on the Register of Charities	23%
To look for guidance on a topic other than the Charities Governance Code	23%
To find out more about the Charities Regulator	19%
To find out how to contact the Charities Regulator	14%
To find out more about Irish charities	9%
To subscribe to the ezine or look at the Charities Regulator's latest news	7%
To raise a concern about a charity or unregistered organisation operating as a charity	1%
To make a complaint about the Charities Regulator	*
None of the above	*

If answered Yes to Q 28 (visited the website of the Charities Regulator in the last 12 months)
Q28b. How easy or difficult was it to find what you needed? (Please select one)

Base: 1059	
Generally easy	60%
OK	34%
Generally difficult	4%
Couldn't find it	1%
Don't remember	1%

If answered Yes to Q 28 (visited the website of the Charities Regulator in the last 12 months)
Q28c. Overall, which of the following statements is the best summary of what you think of the website? (Please select one)

Base: 1059	
It's a good website	65%
It's ok	33%
It's a poor website	2%

Q29. Thinking about the information and documentation available on our website and in the MyAccount online system, how easy or difficult to understand do you find the following (Please select one response for each statement)

Base: 1240	Very difficult	Difficult	OK	Easy	Very easy	No opinion
Completing the annual report	1%	7%	38%	24%	15%	15%
Completing other online forms	1%	6%	34%	18%	8%	33%
The Charities Governance Code and related guidance	2%	8%	39%	24%	13%	15%
The Charities Governance Code Compliance Record Form	2%	10%	36%	20%	9%	23%
'How do I?' user guides for MyAccount	1%	3%	34%	20%	8%	34%
FAQs and other information on our website	1%	2%	34%	23%	11%	29%
Guidance documents e.g. What is a Charity? Internal Financial Controls	1%	2%	31%	26%	15%	26%
Searching the Register of Charities	1%	2%	27%	25%	19%	26%

Q30. Thinking about how we have communicated with you during the last 12 months, how do you rate it overall? (Please select one)

Poor	Fair	Good	Very good	Exceptional	No opinion	Not applicable
1%	9%	40%	35%	5%	5%	5%

Q31. What would improve our communications with you? (Select up to 3 responses)

Provide more model documents/templates for policies and procedures	38%
Provide plain English explanations for legislation and legal documents	28%
Hold more events / training	24%
Publish more training / instruction videos on our website	23%
Issue more guidance documents	20%
Use simpler language in all communications	19%
Include more screen shots and clearer instructions in the MyAccount user guides	10%
Improve how quickly the Charities Regulator responds to your query	8%
Issue the ezine more frequently	2%
Publish important documents such as the Charities Governance Code in additional languages to English and Irish	1%
Other (please specify)	6%
I don't have any improvements to suggest	25%

Q32. What is the best channel of communication for you? (Please select one)

Email	90%
A combination of the above	4%
Phone	2%
MyAccount messaging	2%
Post	1%
Website	1%
At events/training	1%
Social Media	-
ezine	-

Q33. How interested would you be in the following? (Please select one response for each statement)

	Not at all interested	Interested	Very interested	Don't know
Topic specific webinars organised by the Charities Regulator to help educate and support charities e.g. changing the name of the charity, amending a charity's constitution, re-writing a main object etc	13%	49%	27%	11%
The Charities Regulator to be represented at more charity events	16%	40%	16%	28%
The Register of Charities to include an indication that a charity trustee of a particular charity is also a trustee of another charity or charities, along with details of those charities	20%	42%	19%	19%

Q34. Thinking about the status of your organisation as a registered charity, how important is this status? (Please select one)

Very unimportant	Fairly unimportant	Neither/ Nor	Fairly important	Very important
34%	4%	3%	14%	45%

Q35. Which of these do you think is the greatest benefit of being a registered charity? (Please select one)

Higher credibility and trust	57%
Being able to obtain/maintain charitable tax status (CHY number)	18%
Improved access to funding streams	16%
Tax benefits (e.g. rates relief)	5%
No obvious benefit	2%
Other (please specify)	1%
Don't know	1%

Q36. In the following, to what extent does being a registered charity benefit your organisation
(Please select one response for each statement)

	Very beneficial	Somewhat beneficial	No obvious benefit	Don't know
Being recognised as a registered charity	70%	24%	5%	1%
Having details about your charitable purpose, finances and activities made available on the Register of Charities	43%	35%	18%	4%
Increased public trust from being a registered charity	62%	27%	10%	2%
Being able to use your RCN (registered charity number) as a mark of approval when publicly fundraising	54%	24%	15%	6%
Increased or improved access to different or additional funding streams, grants or finance	49%	26%	18%	7%
Being an organisation which is regulated by a State body	50%	31%	13%	5%
Being able to seek support and guidance from the Charities Regulator	48%	38%	10%	4%
Being able to avail of lower bank charges or other discounts on fees/services	31%	29%	26%	13%
Being able benefit from charitable tax status (CHY number)	58%	28%	9%	5%

Q37. Which of these do you think is the greatest drawback of being a registered charity? (Please select one)

No obvious drawbacks	39%
Extra paperwork/record keeping required to maintain charitable status	26%
Complying with charity legislation and requirements of the Charities Regulator	12%
Compliance with the Charities Governance Code	9%
Filing an annual report with the Charities Regulator	4%
Issues with funding/restrictions on fundraising activities	2%
Not being able to pay trustees	2%
Increased public scrutiny	1%
Other (please specify)	6%
Don't know	-

Q38. Do you think the work of your organisation is hindered in/by the following because it is a registered charity? (Please select one response for each statement)

	Greatly hindered	Somewhat hindered	No obvious hindrance	Don't know
Recruiting and retaining trustees	3%	12%	78%	7%
Ensuring trustees fulfil their responsibilities	3%	16%	76%	5%
Paperwork/record keeping required to maintain charitable status	7%	41%	49%	3%
Time/staff costs on administration to maintain charitable status	8%	37%	47%	7%
Meeting expectations of the public because they are unrealistic	3%	14%	72%	12%
Perception that charities are amateur or non-professional	5%	18%	64%	13%
Restrictions on activities or operations	2%	11%	77%	9%
Additional professional costs such as audit/accountancy or solicitors' fees	11%	33%	51%	5%
Recruiting and retaining appropriately qualified staff	4%	15%	66%	15%

Q39. Overall, what impact has having charity status had on your organisation? (Please select one)

Benefitted a lot	Benefitted a little	Neither benefitted or hindered	Hindered a little	Hindered a lot	Don't know
58%	27%	10%	2%	•	3%

Q40. Imagine the Charities Regulator did not exist. In your opinion what difference would this make to the charity sector overall? (Please select up to 3 responses)

Charities would be less transparent and publicly accountable	80%
Public trust and confidence in charities would be lower	59%
There would be more bogus charities and more scams	46%
The public would be less informed about charities	29%
Charities would not be so well run	18%
Charities would need to spend significantly less time on administration and compliance	13%
Charities would be less ethical in the way they operate	13%
I don't think it would make any noticeable difference	2%

The Register of Charities and the Charities Governance Code

Q41. Would you like to see the financial statements of charities that are not companies i.e. associations, trusts etc., made available on the Register of Charities website? (Please select one)

Yes	57%
No	9%
No opinion / Don't Know	34%

Q42. Do you think that all charities, regardless of whether they are companies or not, should have to publish unabridged (full) financial statements? (Please select one)

Yes	61%
No	18%
No opinion / Don't know	21%

Q43. Are you aware of the Charities Governance Code? (Please select one)

Yes	96%
No	4%

If yes to Q43 – aware of the Charities Governance code

Q43b Do you believe the Charities Governance Code assists your charity in improving how it is run? (Please select one)

Base: 1191	
Yes	85%
No	15%

If yes to Q43 – aware of the Charities Governance code

Q43c. Do you think compliance with the Charities Governance Code will increase public trust and confidence in your charity? (Please select one)

Base: 1191	
Yes	84%
No	16%

If yes to Q43 – aware of the Charities Governance code

Q43d How do you think compliance with the Charities Governance Code should be assessed/overseen (Please select one)

Base: 1191	
Self-Assessment	15%
External Assessment	4%
Self-Assessment with oversight from the Charities Regulator	79%
Other	2%

Q44. Are there any additional guidance, template documents or other explanatory materials which you think would assist you in managing and administering your charity or with in implementing the Charities Governance Code? (Please outline requirements)?



Base: 1140
(To be coded)



THANK YOU FOR TAKING PART



Appendix 2

The Complete Slide Presentation

The Charities Regulator The Slide Presentation

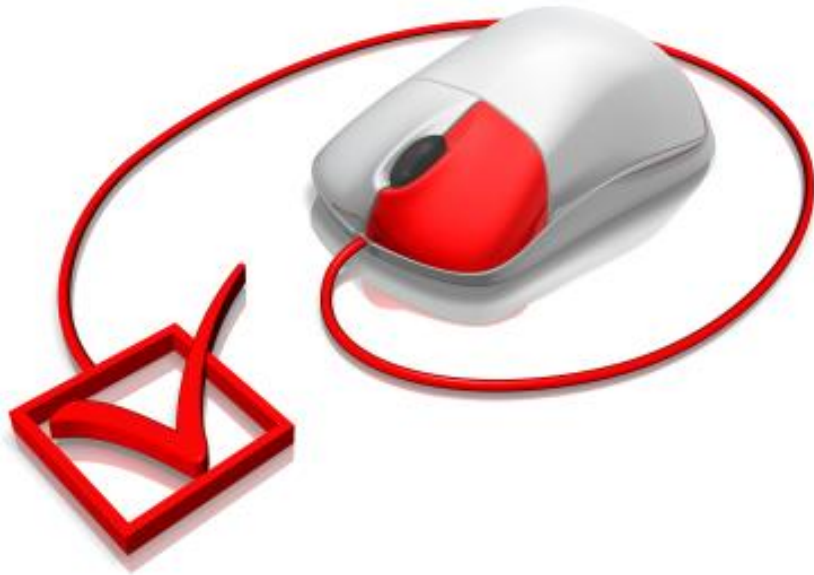
An Amárach Briefing on behalf of:

February 2021/S20-190



An Rialálaí
Carthanas
Charities
Regulator

Research Methodology



- Amarach Research were commissioned by the Charities Regulator to undertake research to gauge the current position of the sector
- The survey was distributed to charities / sector contacts by the Charities Regulator and hosted by Amarach Research
- In total, 1,240 completed surveys were achieved
- Fieldwork ran from the 18th of December 2020 to 12th of January 2021

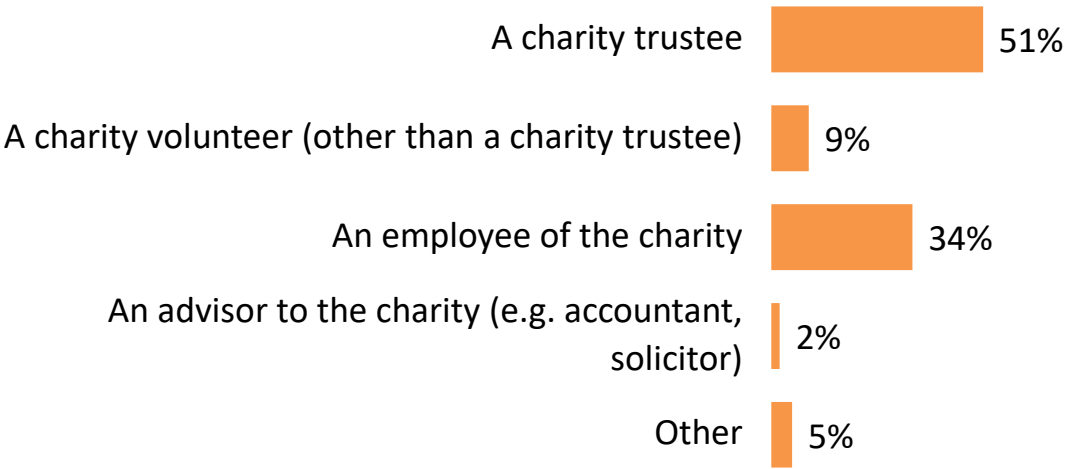
A close-up photograph of several hands of different skin tones stacked together in a circle, palm up. The hands are positioned in a way that suggests a group hug or a gesture of solidarity. One hand has a colorful, multi-layered bracelet. Another hand has light purple nail polish. A grey cable-knit sweater cuff is visible on one of the hands. The background is blurred, focusing attention on the hands.

Your Organisation

Half of respondents are trustees, while 1 in 3 are employees of a charity. 7 in 10 stated their charity has volunteers

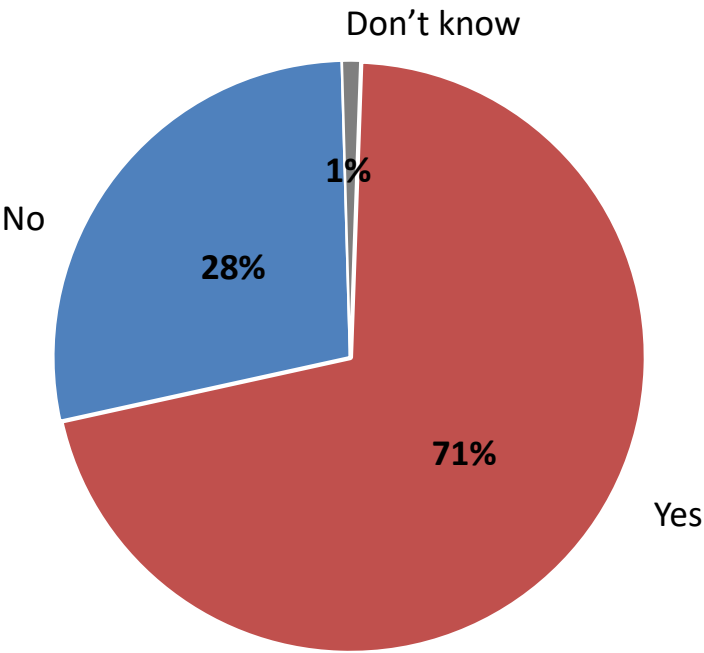
Are you...?

(Base: All respondents –1,240)



Other than charity trustees, does your charity have volunteers?

(Base: All except Charity Volunteers –1,129)



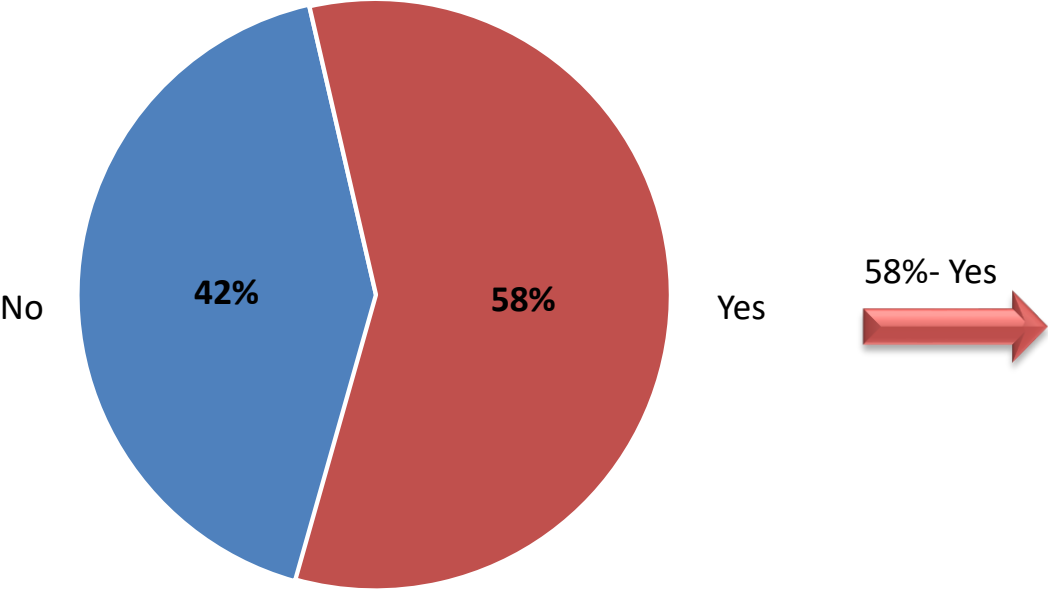
Q1. Are you...?

Q2. Other than charity trustees, does your charity have volunteers?

Almost 6 in 10 respondents have paid employees. Of those that do, 40% have less than 5 employees

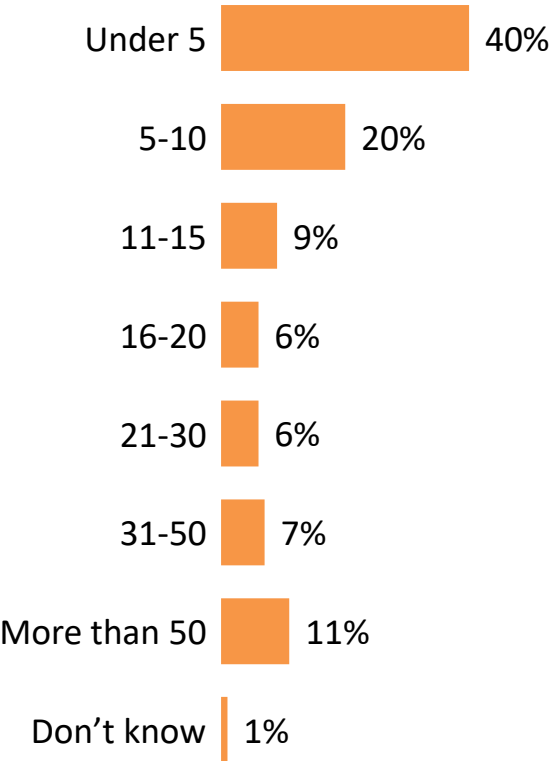
Paid employees?

(Base: All respondents – 1,240)



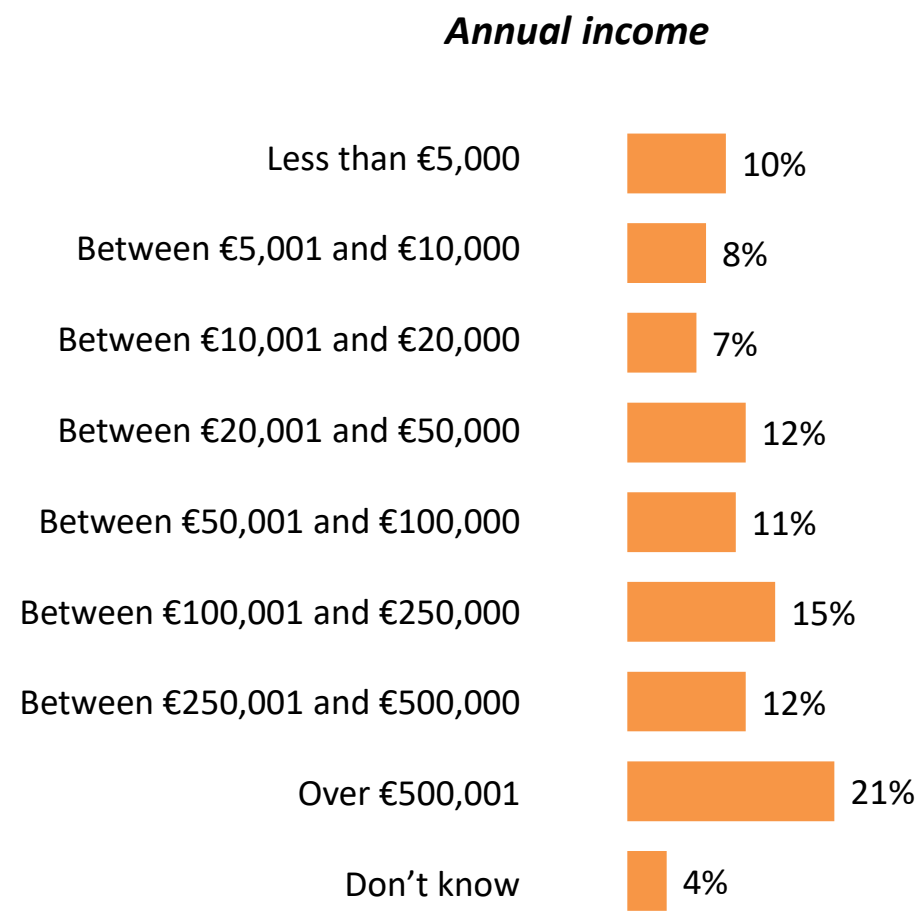
How many employees?

(Base: All who have paid employees – 722)



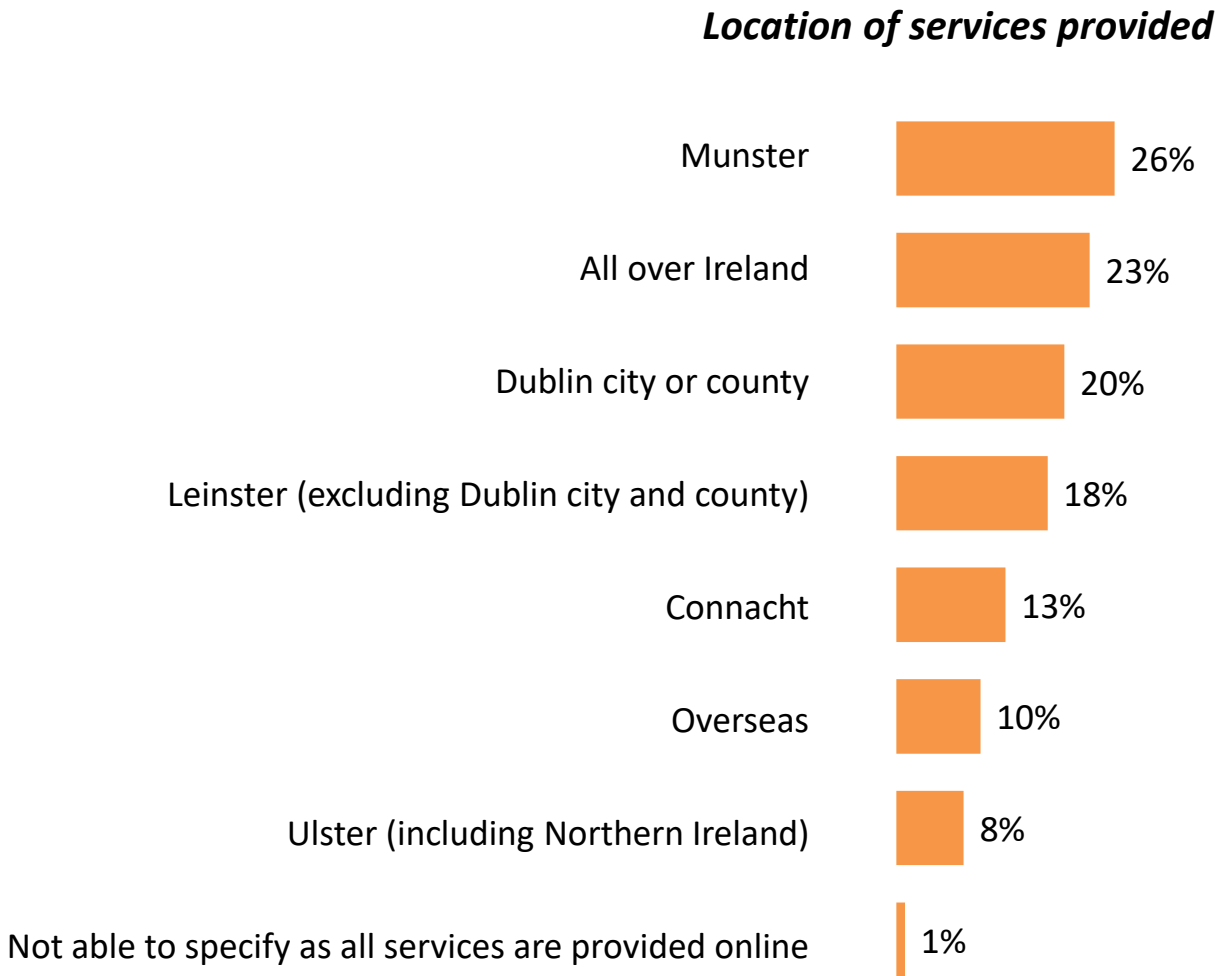
Almost 4 in 10 respondent organisations had an annual income of less than €50K

(Base: All respondents - 1,240)



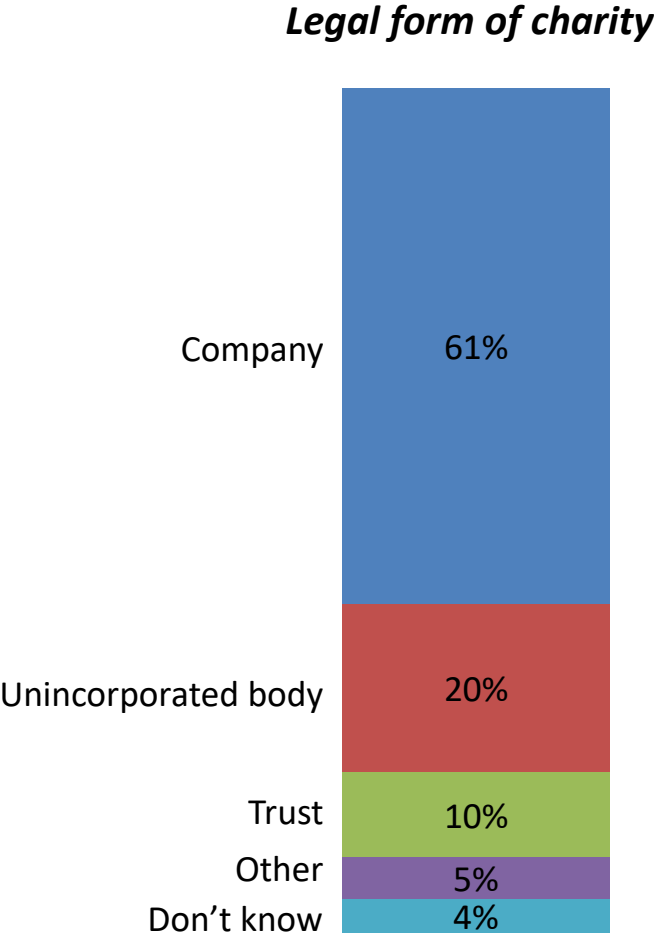
Most charities who responded are providing services in Munster, Dublin or all over Ireland

(Base: All respondents –1,240)



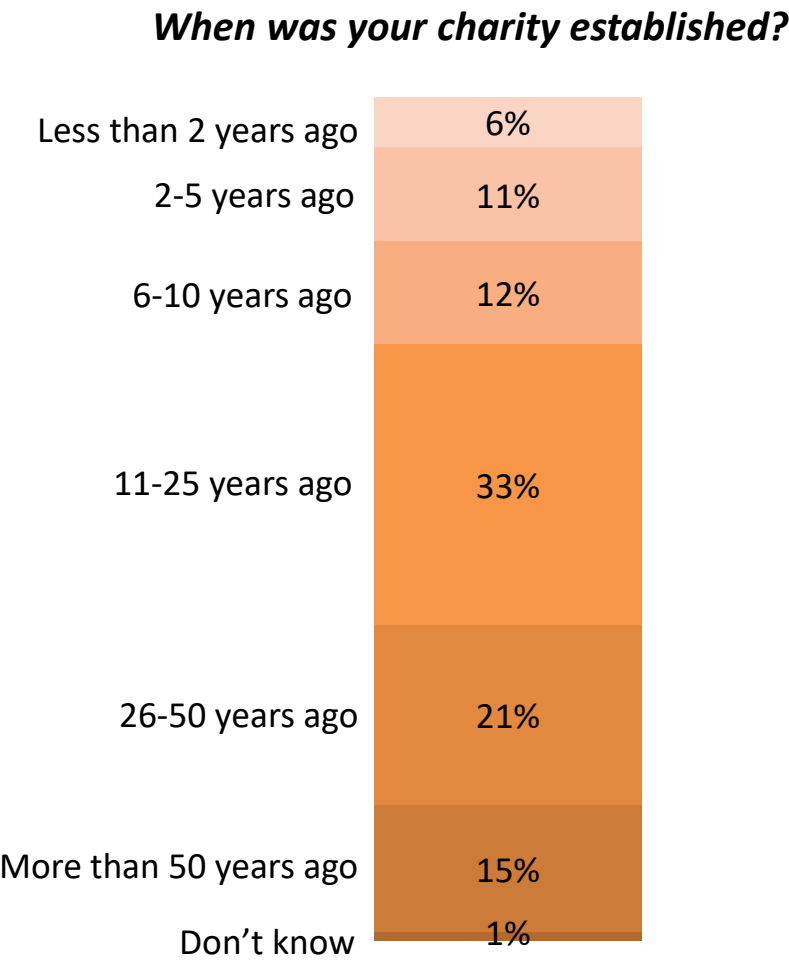
The most common legal form of a charity is a company (3 in 5), followed by an unincorporated body (1 in 5)

(Base: All respondents –1,240)



Almost 3 in 10 charities who responded were established within the last 10 years

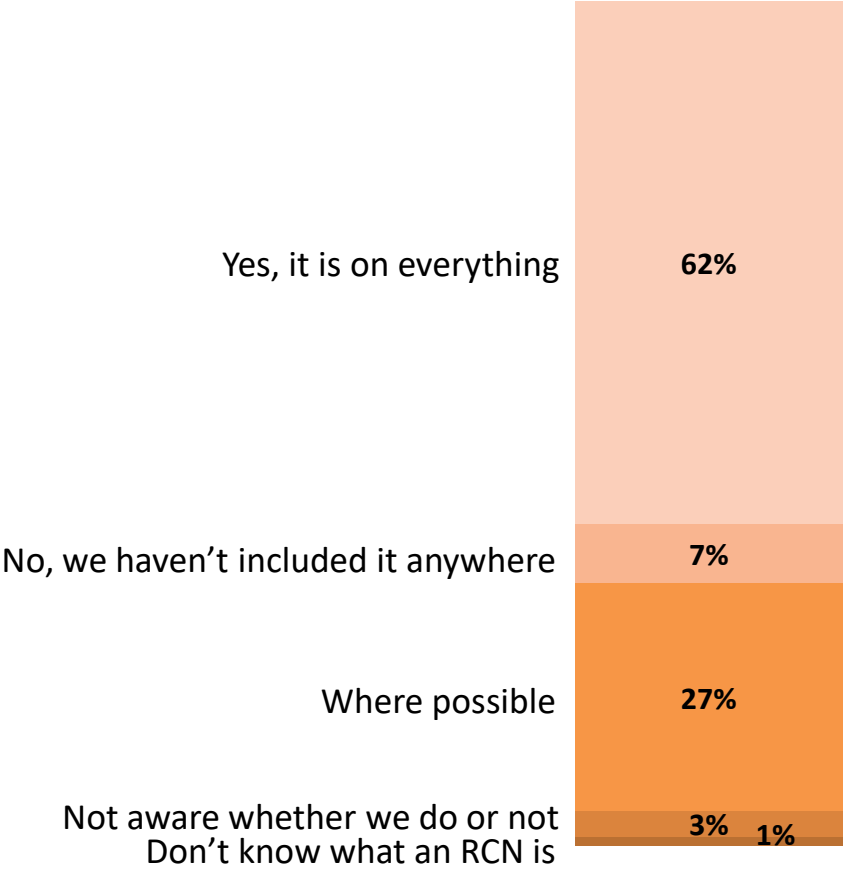
(Base: All respondents –1,240)



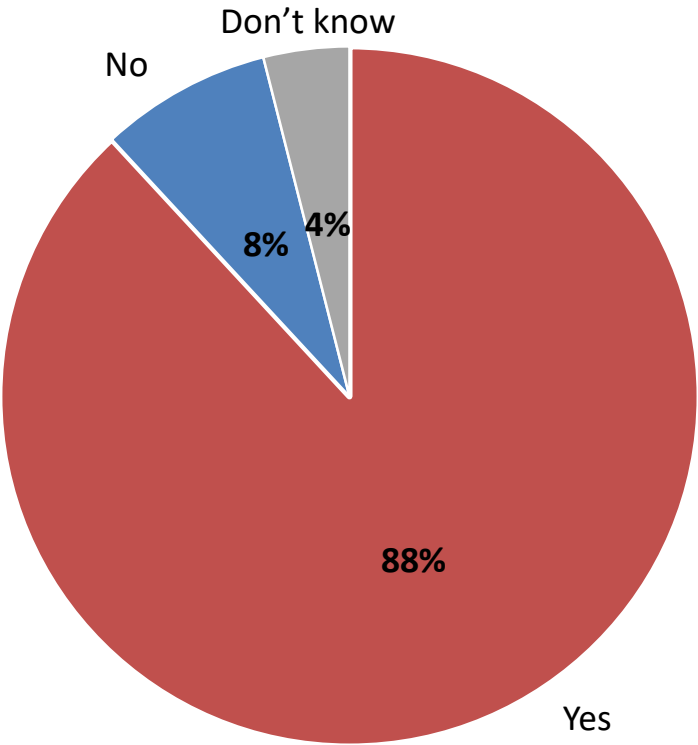
9 in 10 respondents display their RCN on everything or where possible to do so. A similar proportion hold charitable tax status.

(Base: All respondents –1,240)

Does your charity display its RCN?



Does your charity hold charitable tax status?



Q8. Does your charity currently display its Registered Charity Number (RCN) on all documentation, website, social media, fundraising material etc?

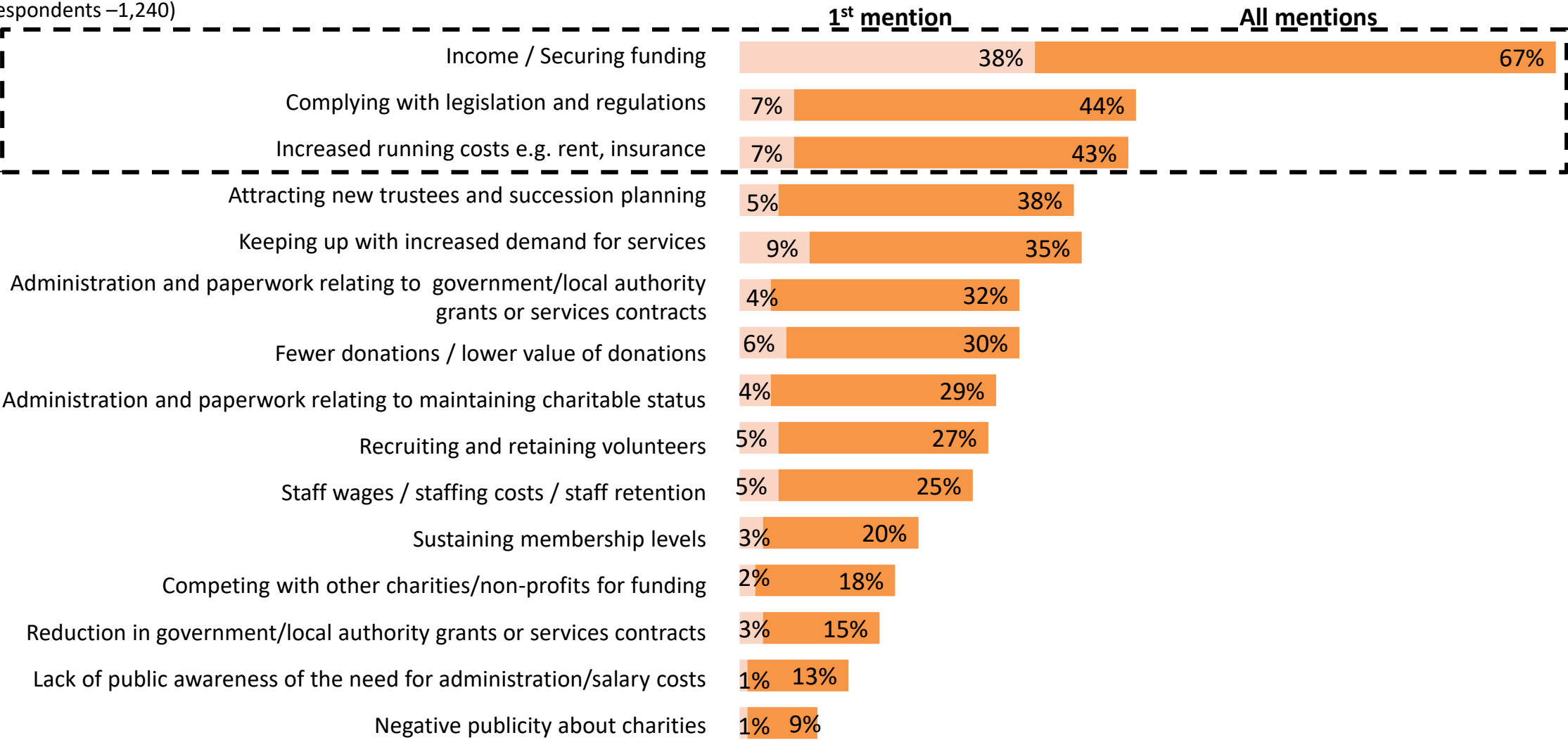
Q9. Does your charity hold charitable tax status (i.e. has a current CHY number)?



The Operation of your Organisation

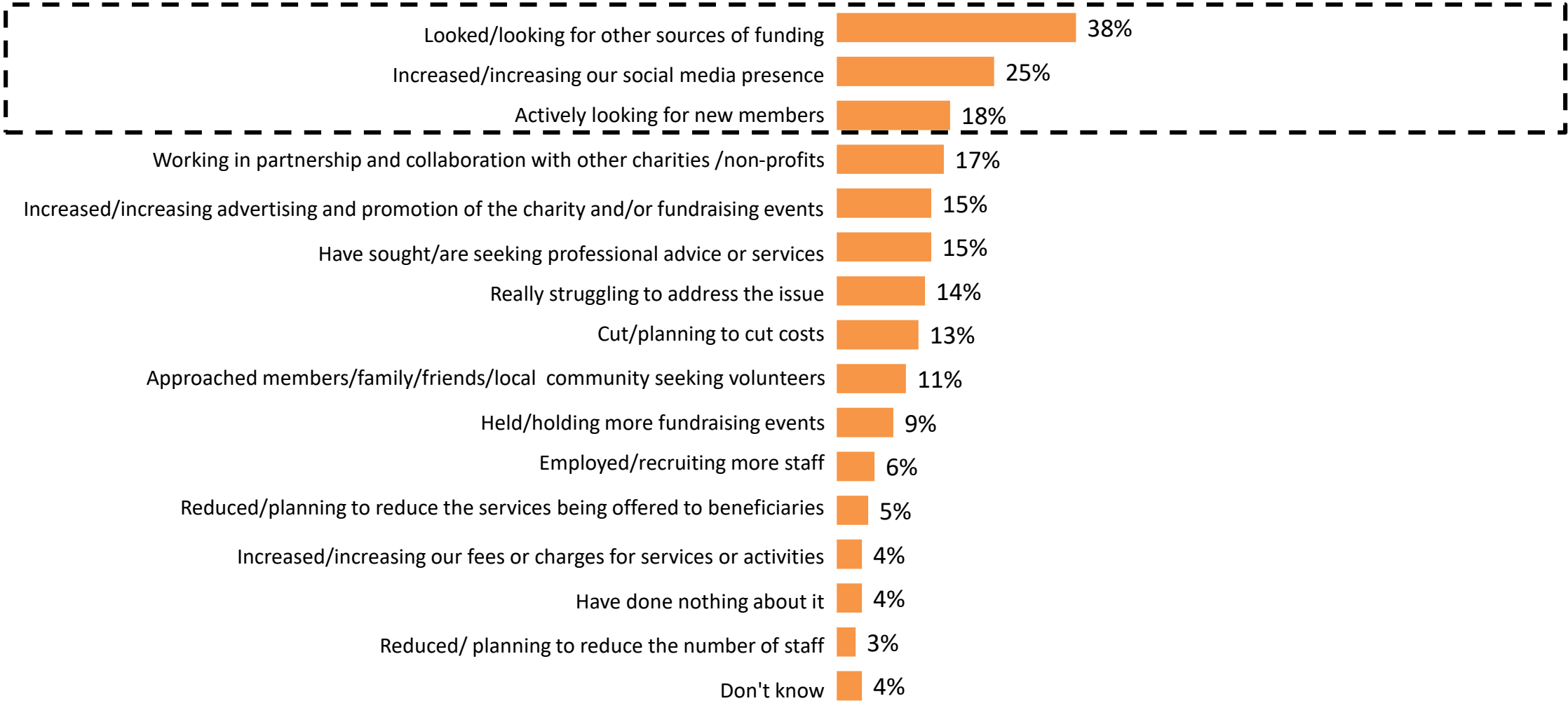
Prior to the pandemic, the top issues faced by respondents were securing funding, complying with regulations, and increased operating costs...

(Base: All respondents –1,240)

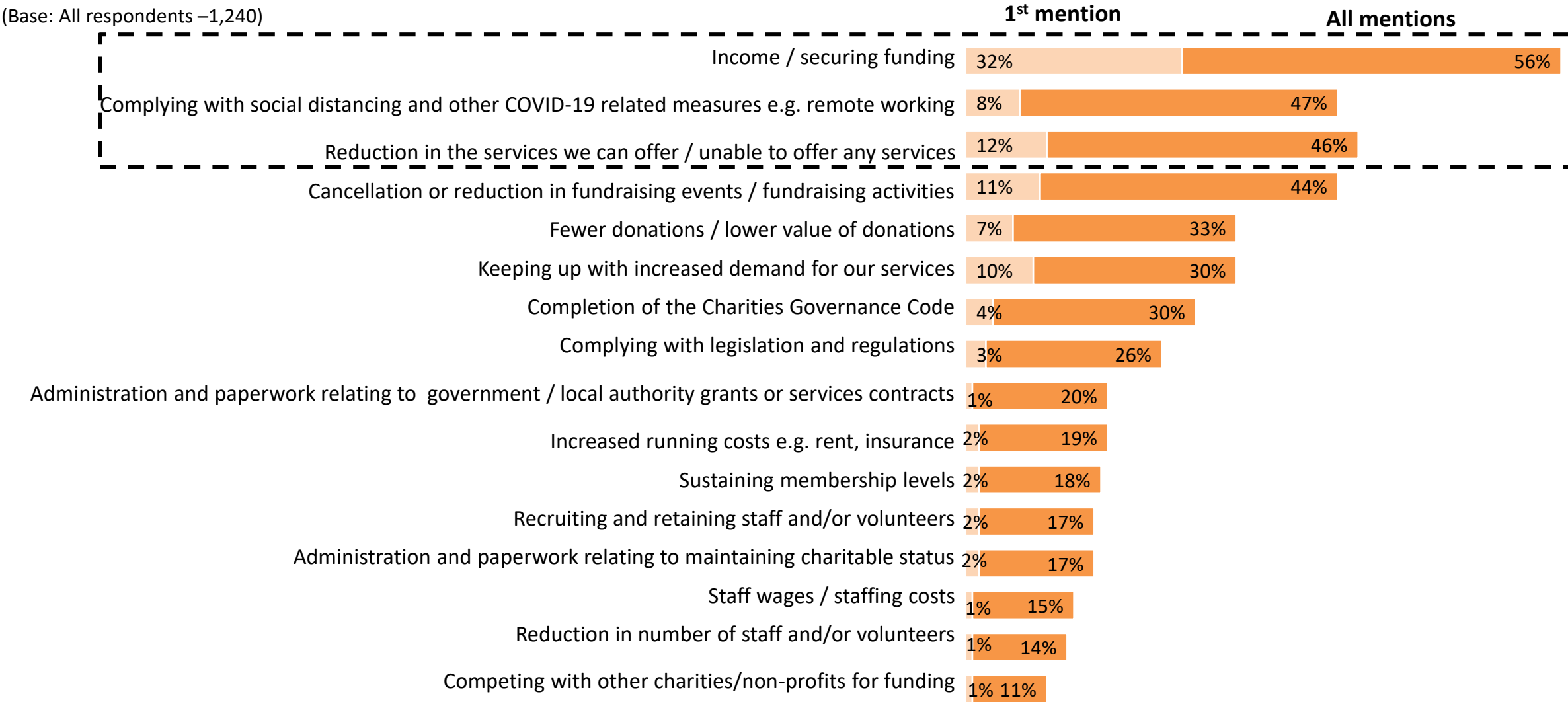


...the top actions being taken to resolve these issues are sourcing funding, increasing social media, and looking for new members

(Base: All respondents –1,240)

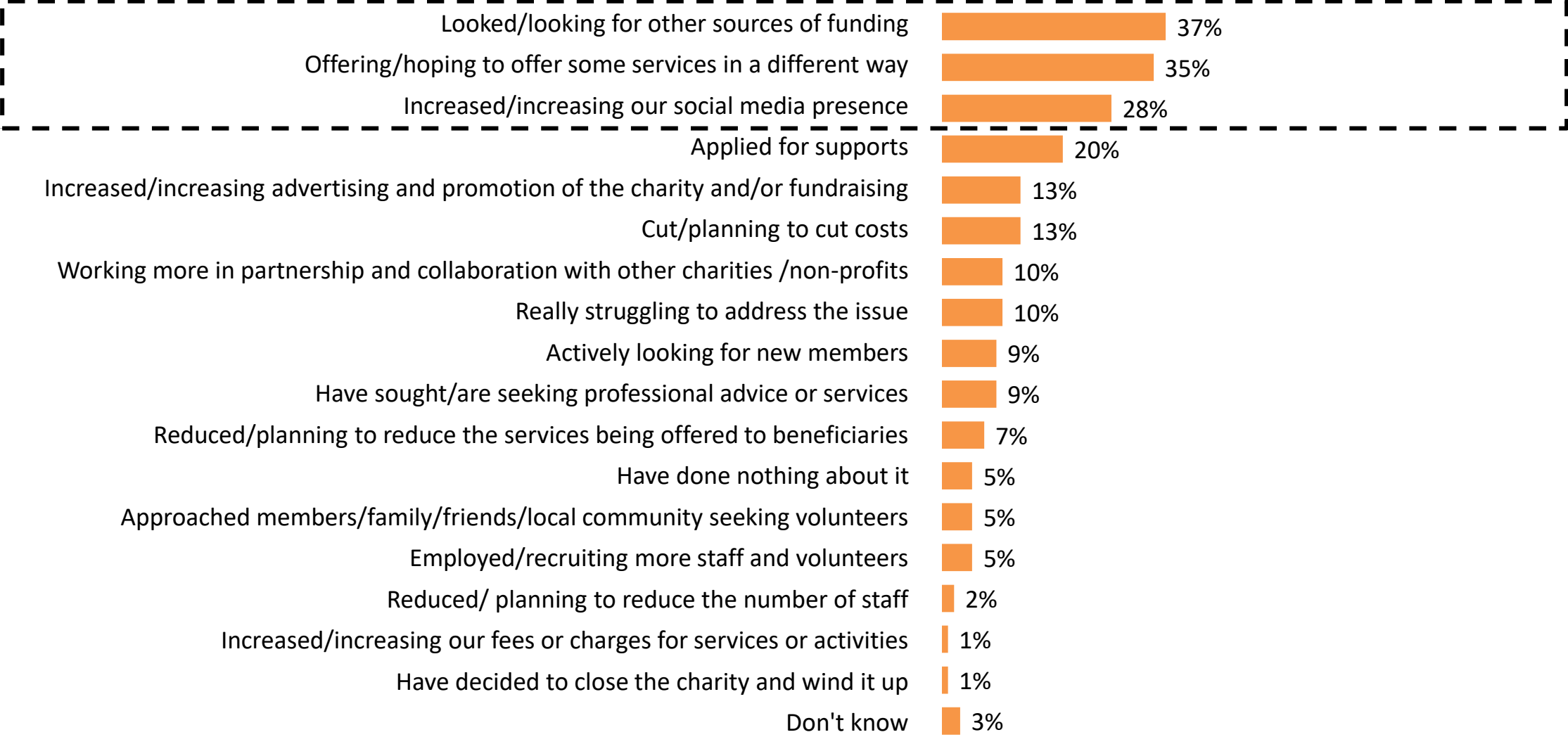


Since the start of the pandemic, the top challenges faced by respondents are securing funding, COVID-19 work related measures, and reduced ability to offer services...



...the top actions taken by respondents to resolve these issues are to seek out other sources of funding, new service offerings, and increasing social media

(Base: All respondents –1,240)

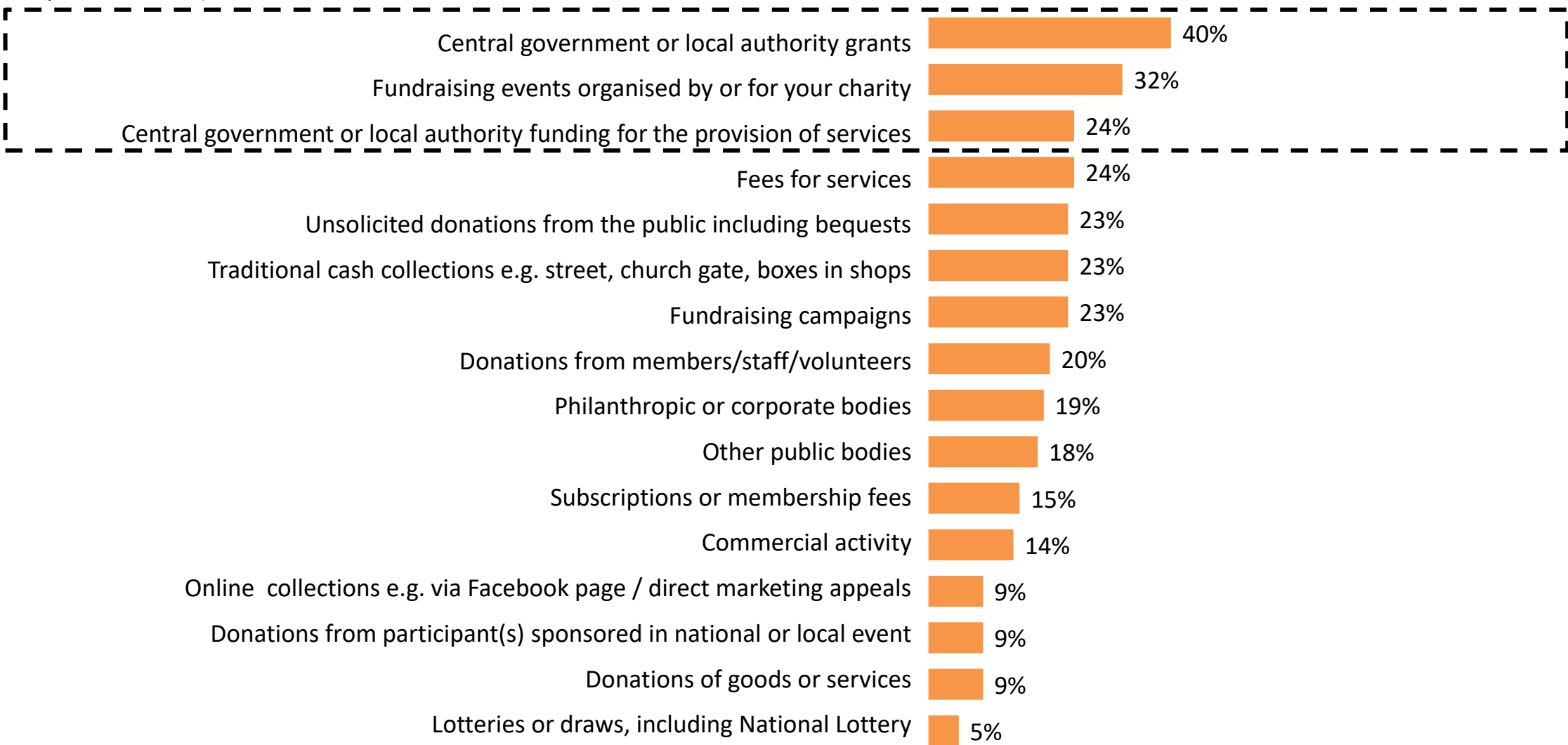


A close-up photograph of a young green plant with several pairs of small, rounded leaves and a cluster of tiny buds at the top. The plant is growing out of a piece of weathered, light-brown wood. The background is dark and out of focus.

Funding your organisation

During normal times, the main sources of funding for respondents are government grants and fundraising events

(Base: All respondents –1,240)



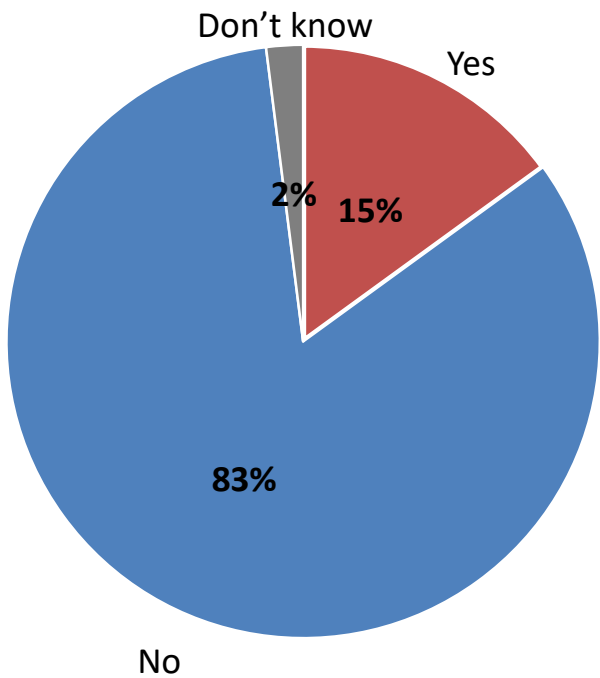
Main sources of funding during normal times (top 10) by employee size, annual income, and legal form

		EMPLOYEES				TOTAL ANNUAL CHARITY INCOME				LEGAL FORM OF CHARITY		
	TOTAL	Under 5	5 – 10	11 – 30	31+	Less than €50K	€50 - €100K	€101 - €500K	>€500K	Company	Unincorporated body	Trust
Central government or local authority grants	40%	39%	55%	51%	45%	36%	35%	47%	43%	46%	38%	15%
Fundraising events organised by or for your charity	32%	27%	29%	27%	27%	38%	37%	26%	26%	30%	38%	23%
Central government or local authority funding for the provision of services	24%	27%	36%	38%	50%	10%	20%	31%	40%	31%	14%	8%
Fees for services	24%	26%	42%	35%	28%	14%	25%	38%	27%	31%	13%	17%
Unsolicited donations from the public including bequests	23%	23%	18%	21%	33%	21%	23%	19%	32%	21%	28%	29%
Traditional cash collections e.g. street, church gate, boxes in shops	23%	17%	17%	16%	20%	29%	28%	14%	20%	17%	32%	26%
Fundraising campaigns	23%	20%	15%	15%	28%	27%	22%	15%	24%	21%	26%	19%
Donations from members/staff/volunteers	20%	20%	9%	12%	6%	28%	21%	14%	11%	14%	26%	33%
Philanthropic or corporate bodies	19%	19%	21%	25%	29%	15%	15%	20%	31%	22%	13%	18%
Other public bodies	18%	20%	27%	23%	32%	9%	15%	23%	28%	23%	9%	7%

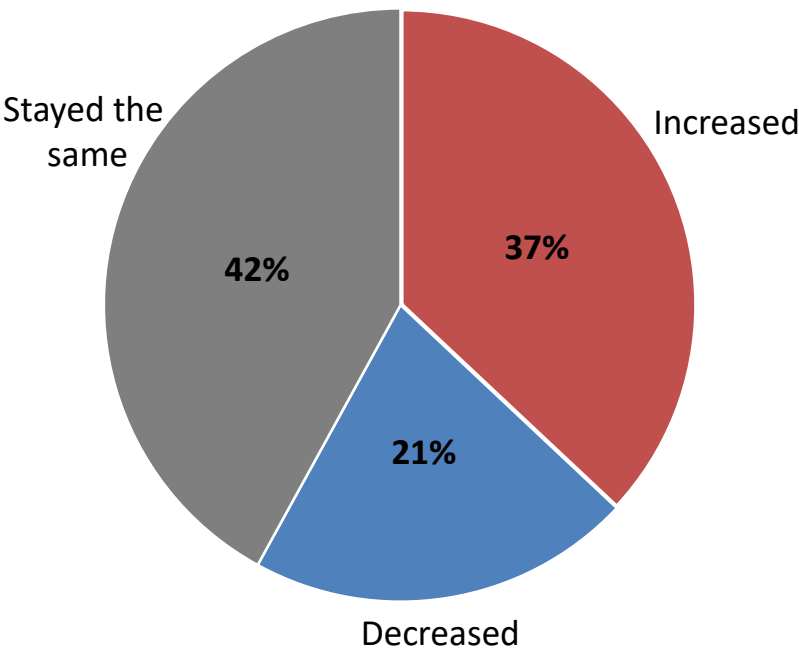
In the 2 years prior to the pandemic, the main sources of funding for 83% of charities who responded did not change. During the same period, almost 4 in 10 saw an increase in their funding and 2 in 10 experienced a decrease.

(Base: All respondents –1,240)

Have your main sources of funding changed prior to pandemic?

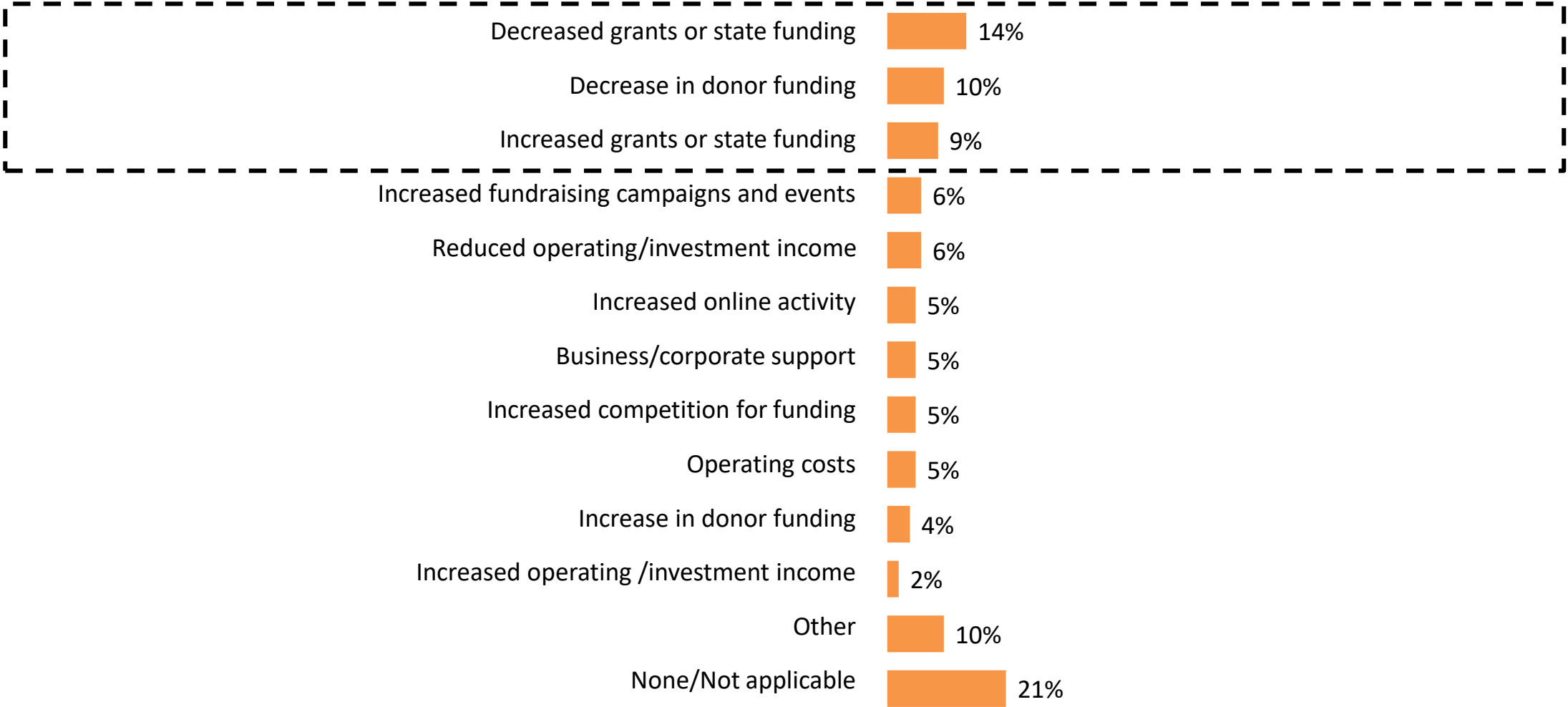


Has your funding increased or decreased prior to pandemic?



The biggest changes to funding sources for respondents were decreases in state and donor funding. However 1 in 10 respondents stated that they had seen an increase in state funding in the same period.

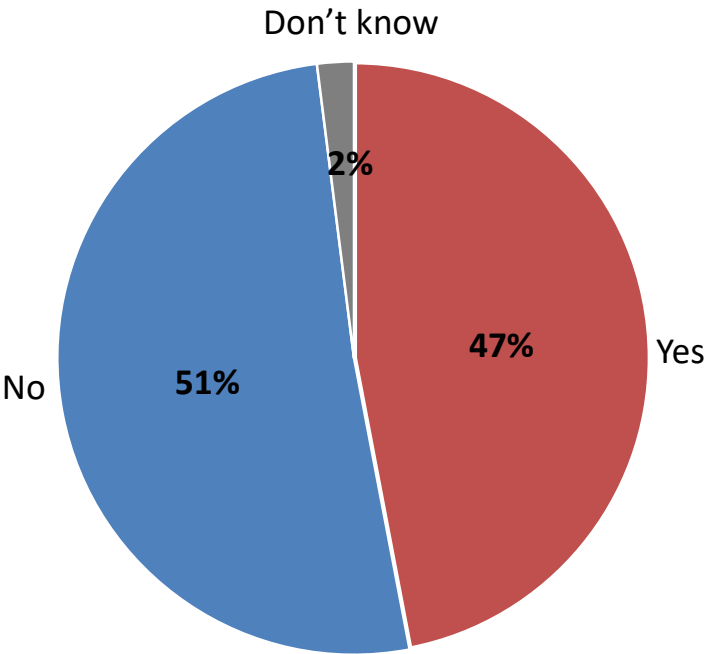
(Base: Main sources of funding changed in the last 2 years before the pandemic- 191)



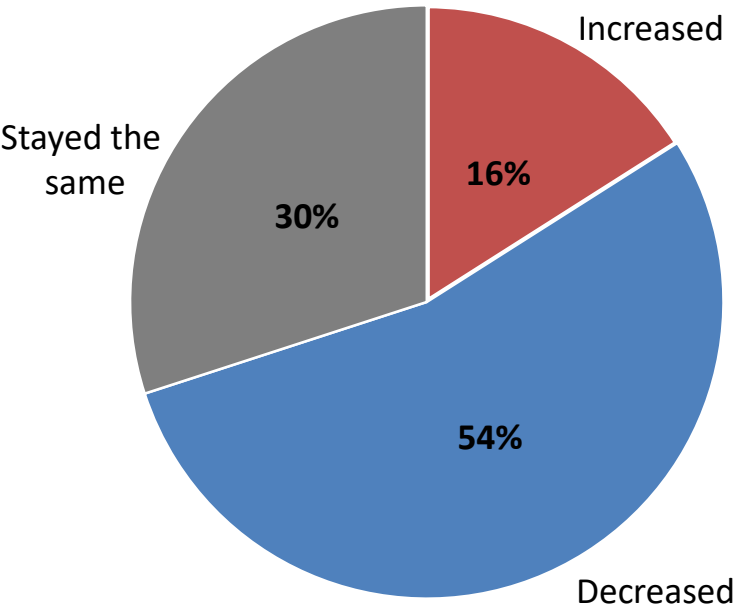
During the pandemic, the main sources of funding changed for just under half of respondents. Just over half experienced a decrease in their level of funding during the same period.

(Base: All respondents –1,240)

Have your main sources of funding changed during the pandemic?

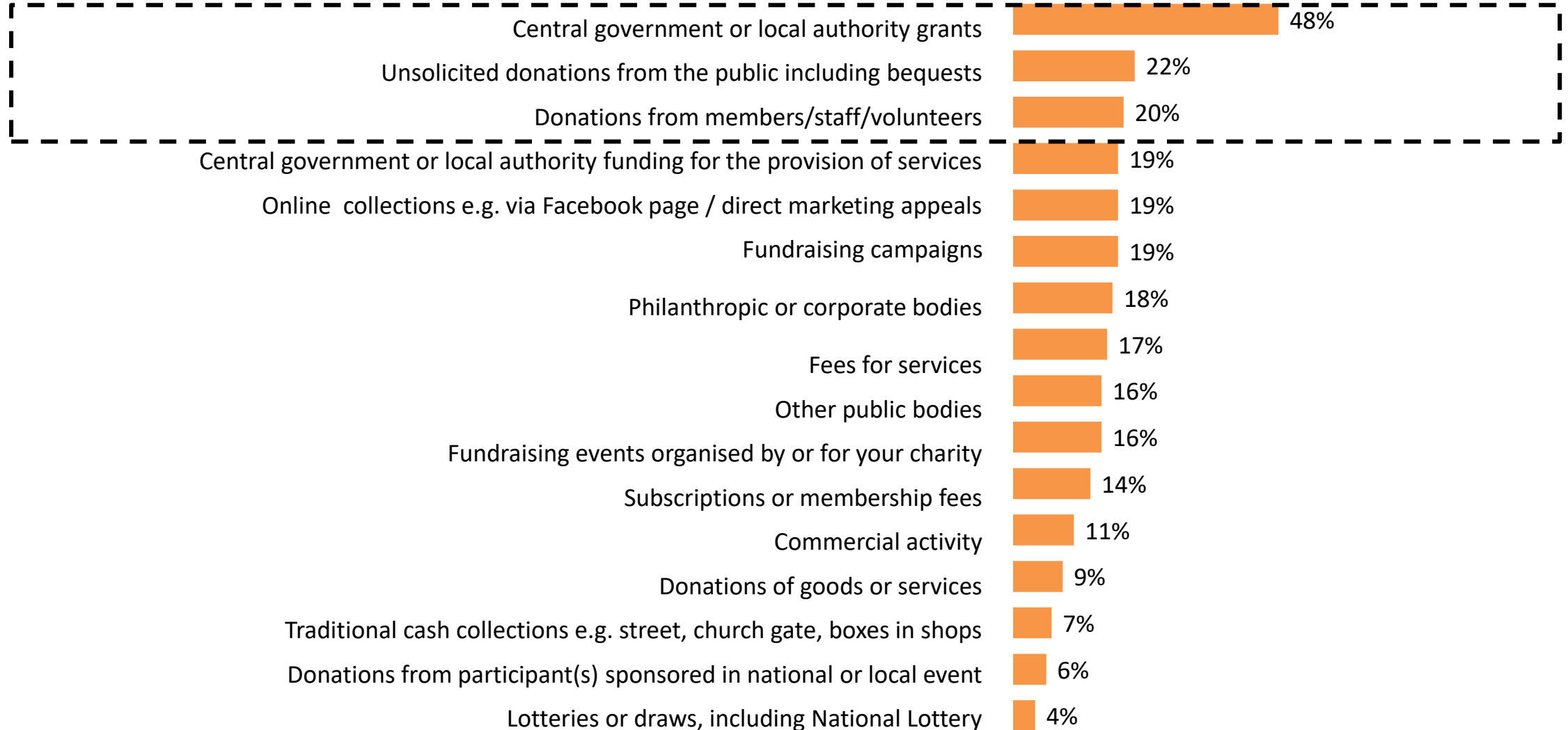


During the pandemic, has your funding increased or decreased?



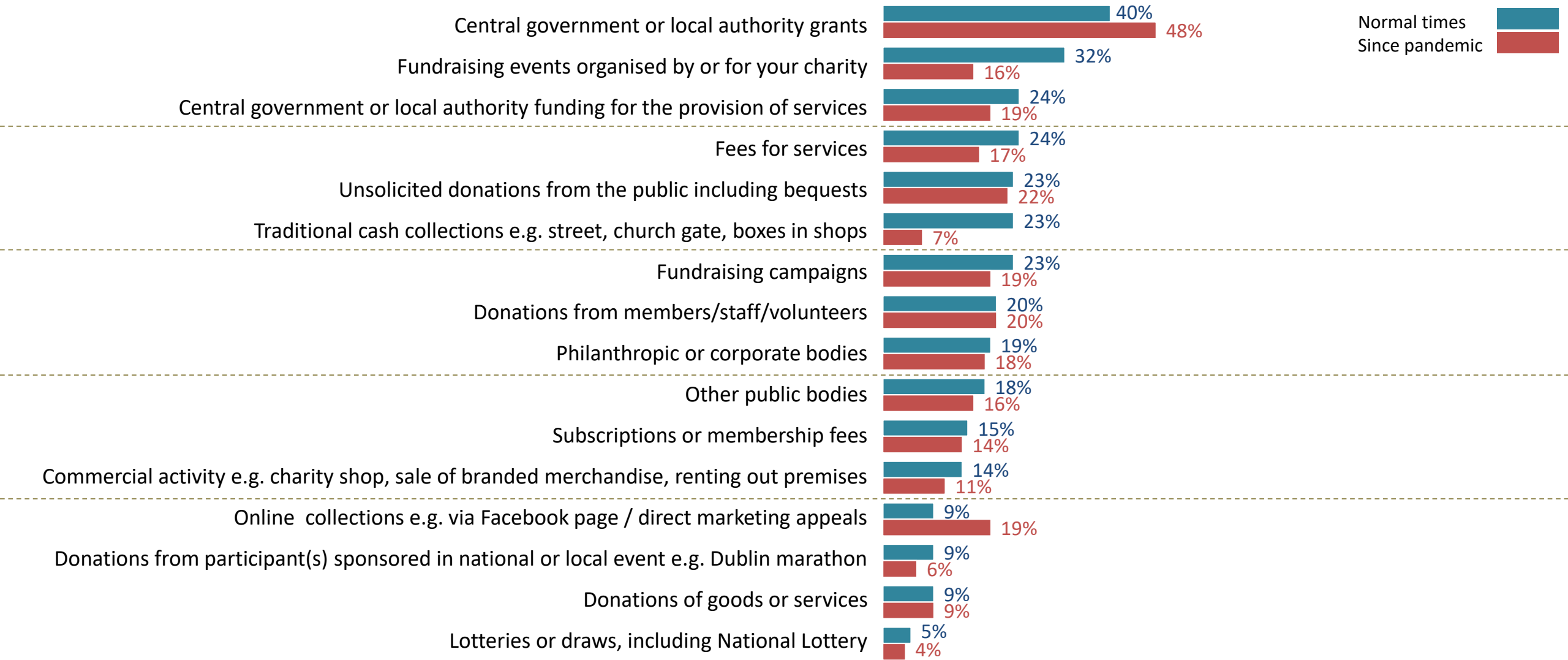
Since the pandemic began, the main sources of funding for charities who responded have been government grants, unsolicited public donations and member donations

(Base: All respondents –1,240)



Funding during normal times and since the start of the pandemic

(Base: All respondents –1,240)



Q14 In normal times, what are the main sources of funding of your charity? (Select up to 5 options)

Q16b What have been the main sources of funding for your charity since the start of the pandemic? Select up to 5 responses



HELP

SUPPORT

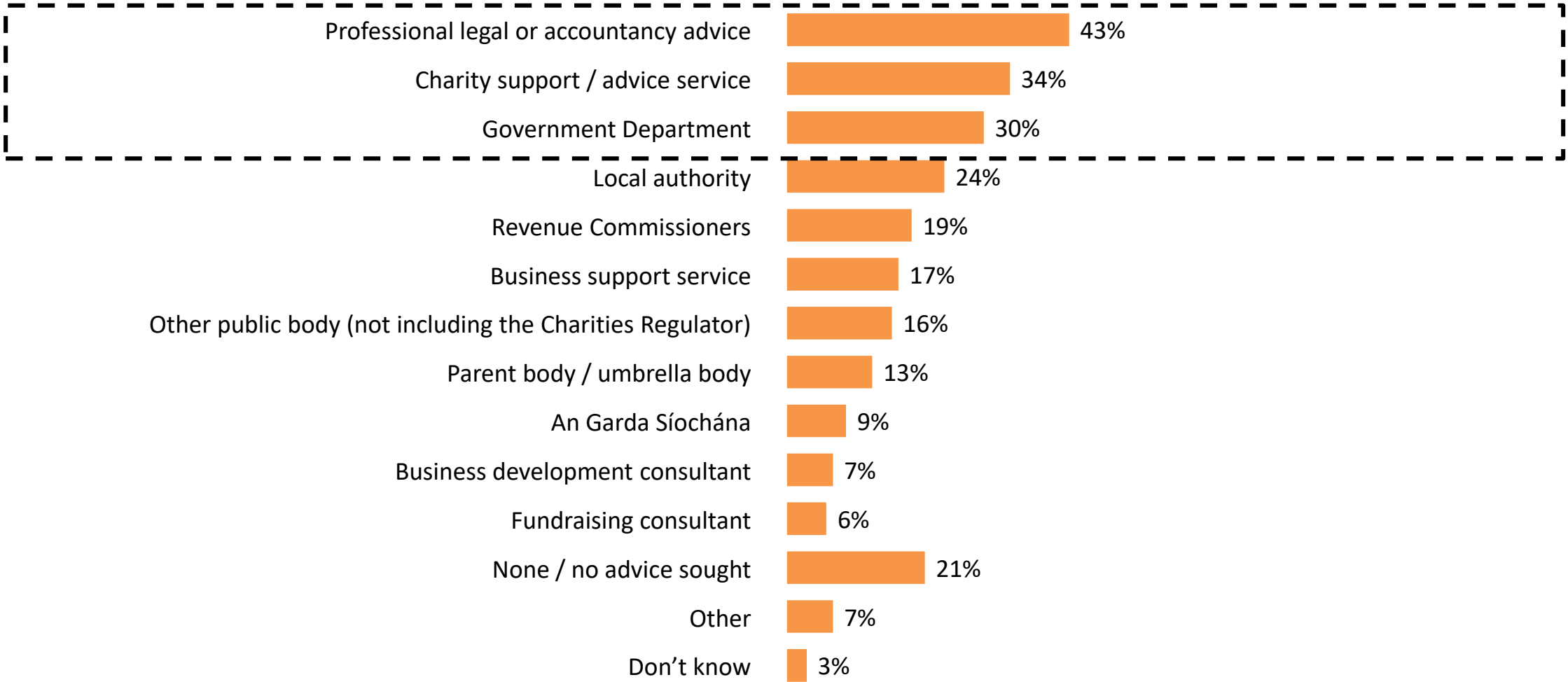
ADVICE

GUIDANCE

Seeking advice and support

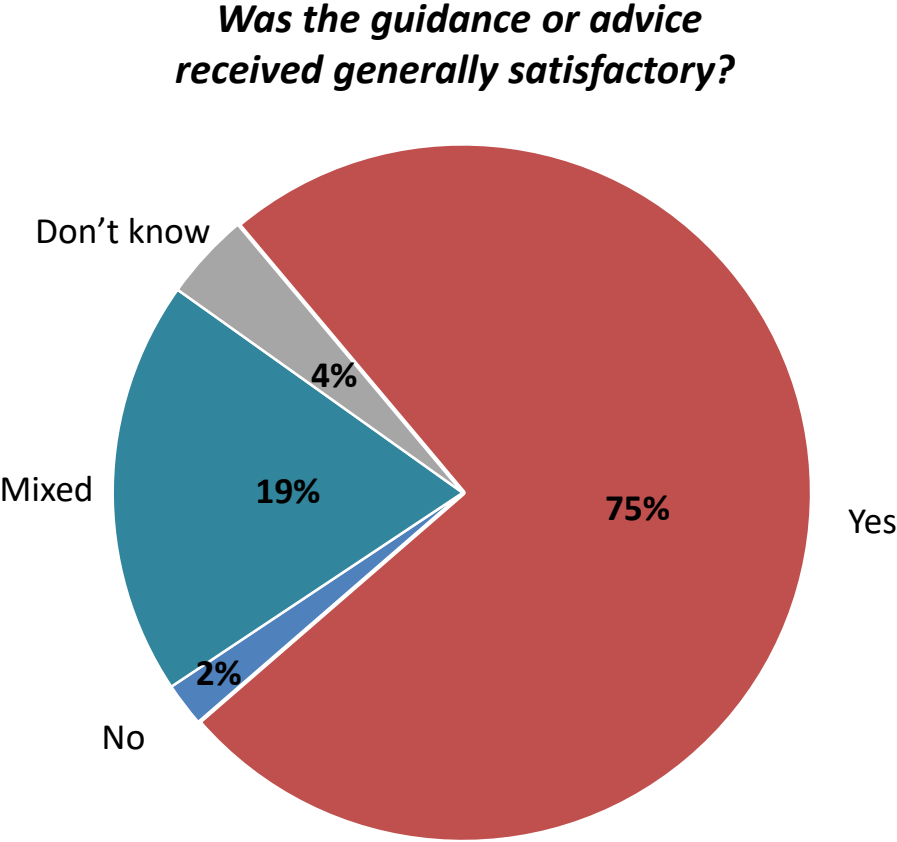
The main bodies that respondents have sought advice from over the last 12 months are legal/accountancy professionals, charity support services, and government departments. One fifth haven't sought any advice.

(Base: All respondents –1,240)



For those who sought guidance, three quarters were satisfied with the advice received

(Base: All who sought advice – 982)



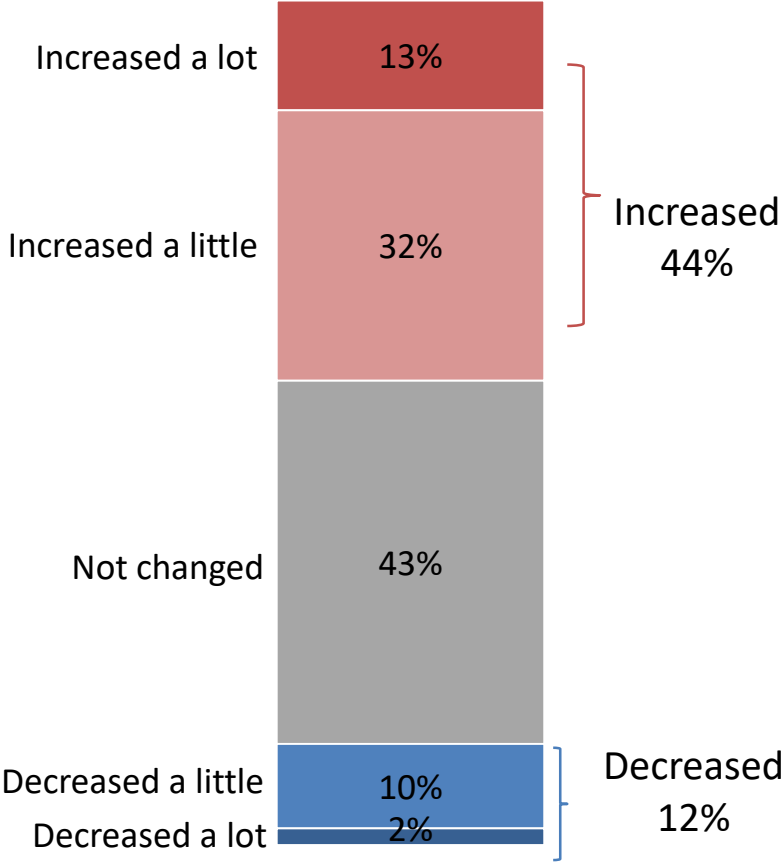


Public trust and confidence

Just over 4 in 10 believe that public trust in charities has increased during the last 12 months

(Base: All respondents –1,240)

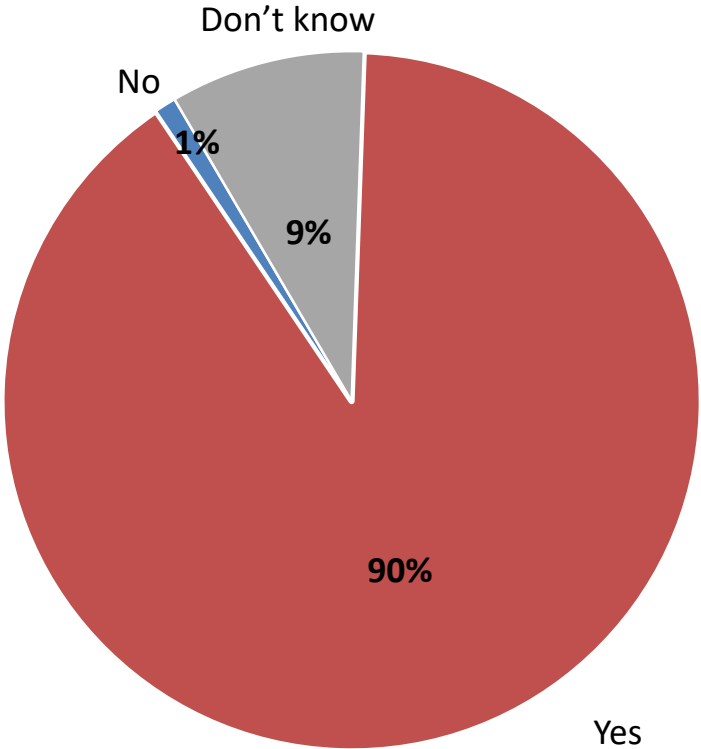
Over the last 12 months do you think public trust and confidence in charities has ...?



9 in 10 believe that increased public awareness of the role that charities have played during the pandemic has contributed to the improvement in public trust of the sector

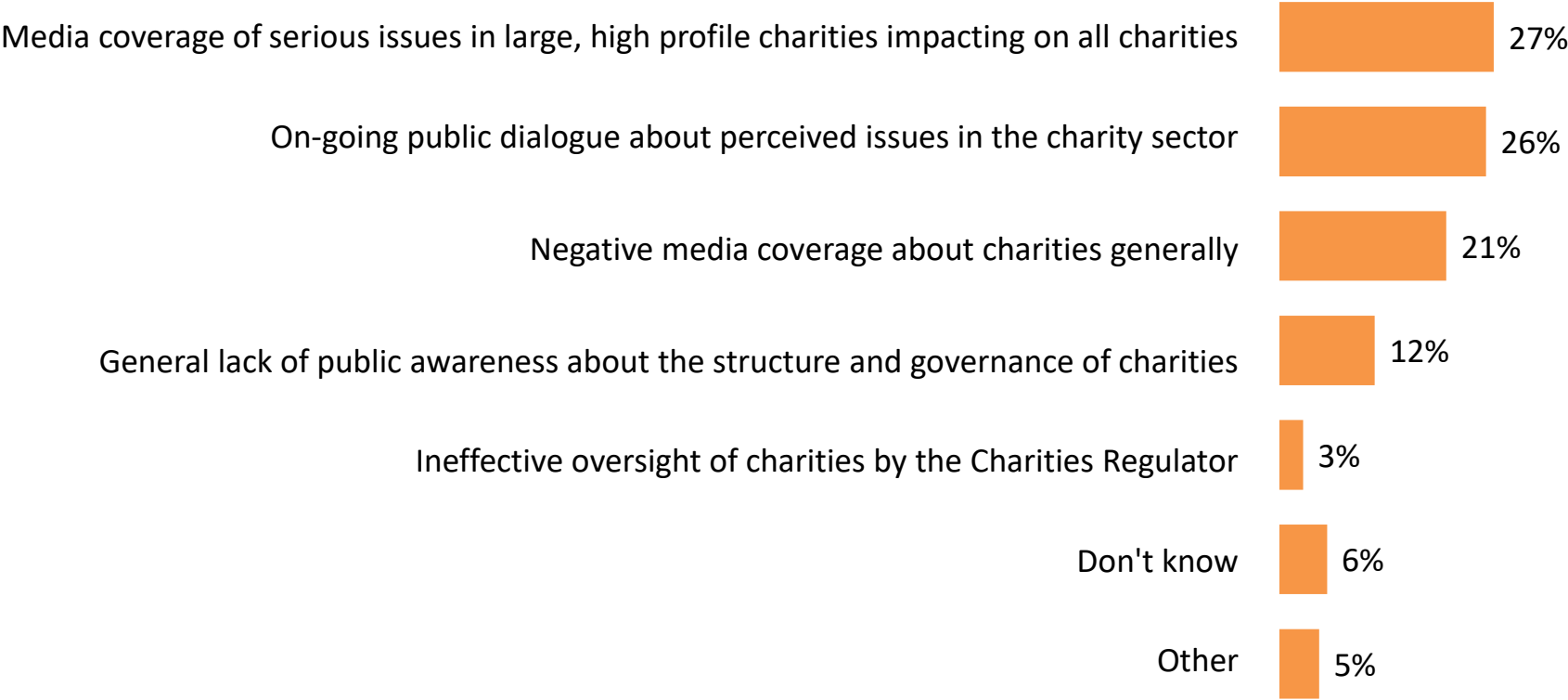
(Base: All who responded increase in public trust and confidence in charities - 551)

Has the increased public awareness of the role of charities during the pandemic improved trust?



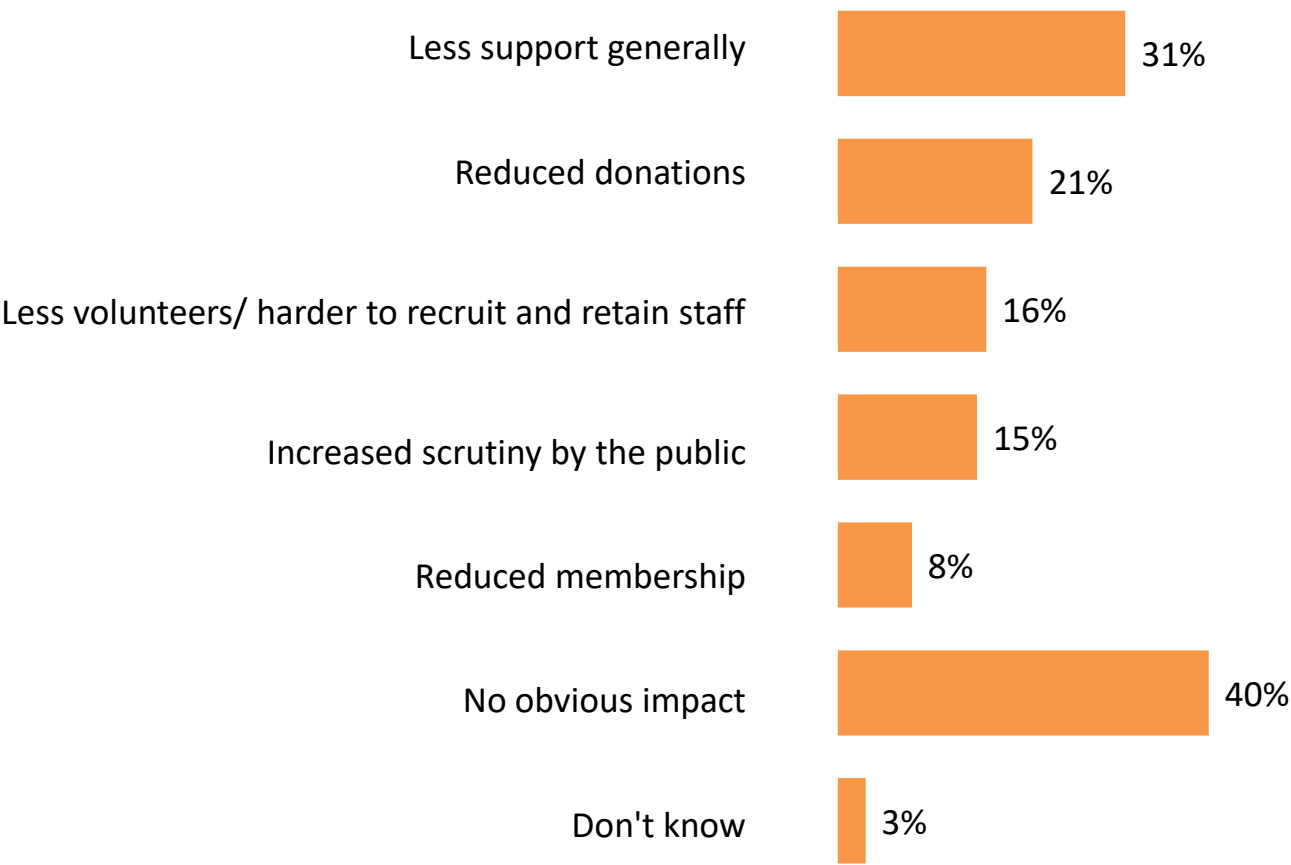
Respondents believe the main causes for a decrease in public trust in charities are media coverage of issues in large charities, ongoing public dialogue about perceived issues, and negative media coverage in general

(Base: All who responded decrease in public trust and confidence in charities - 154)



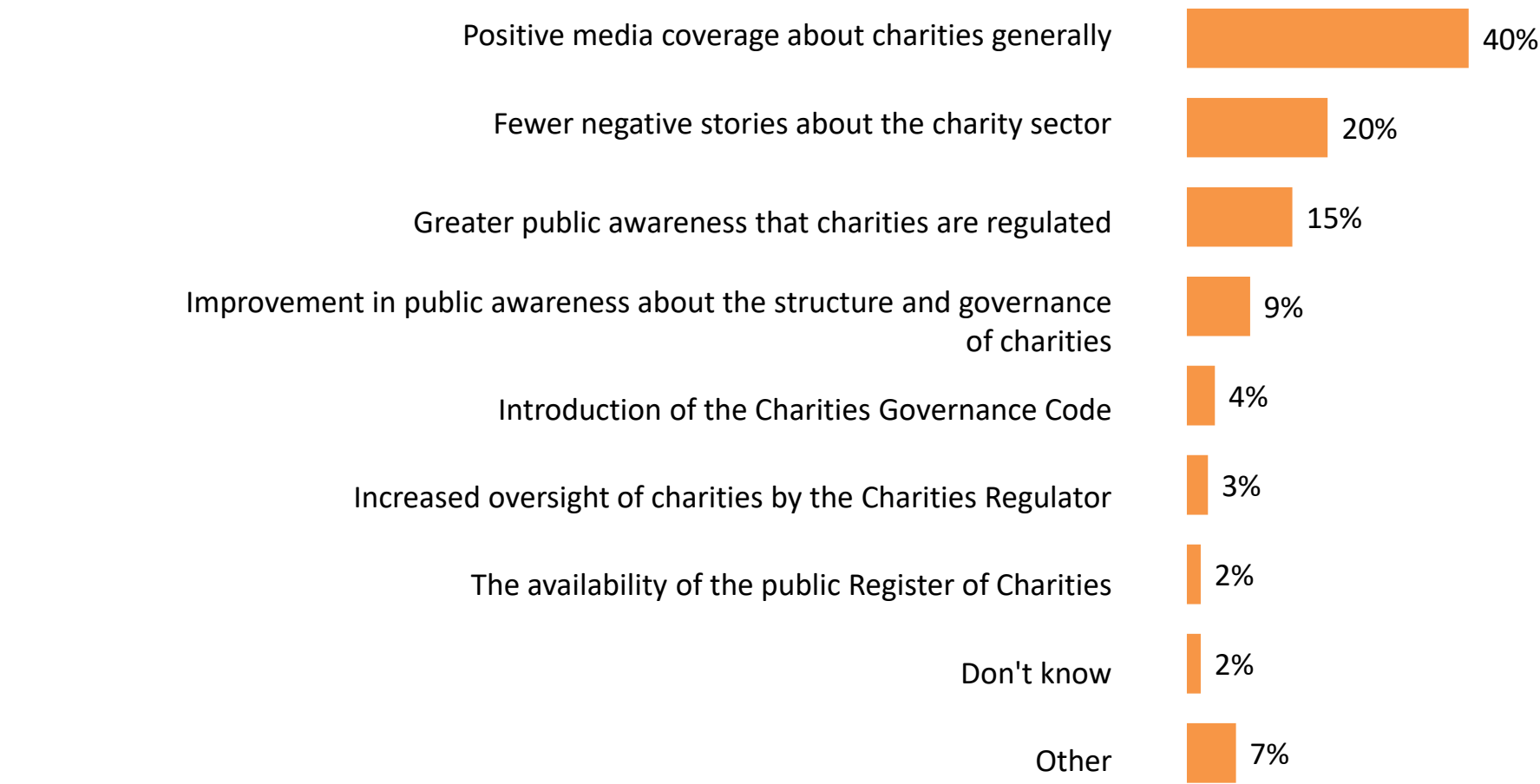
While 4 in 10 experienced no impact due to the decrease in public trust, other respondents saw less support in general and reduced donations

(Base: All who responded decrease in public trust and confidence in charities - 154)



According to respondents who believe public trust has increased over the last 2 years, positive media coverage and greater public awareness of charity regulation are the key reasons for this

(Base: All who responded increase in public trust and confidence in charities–551)



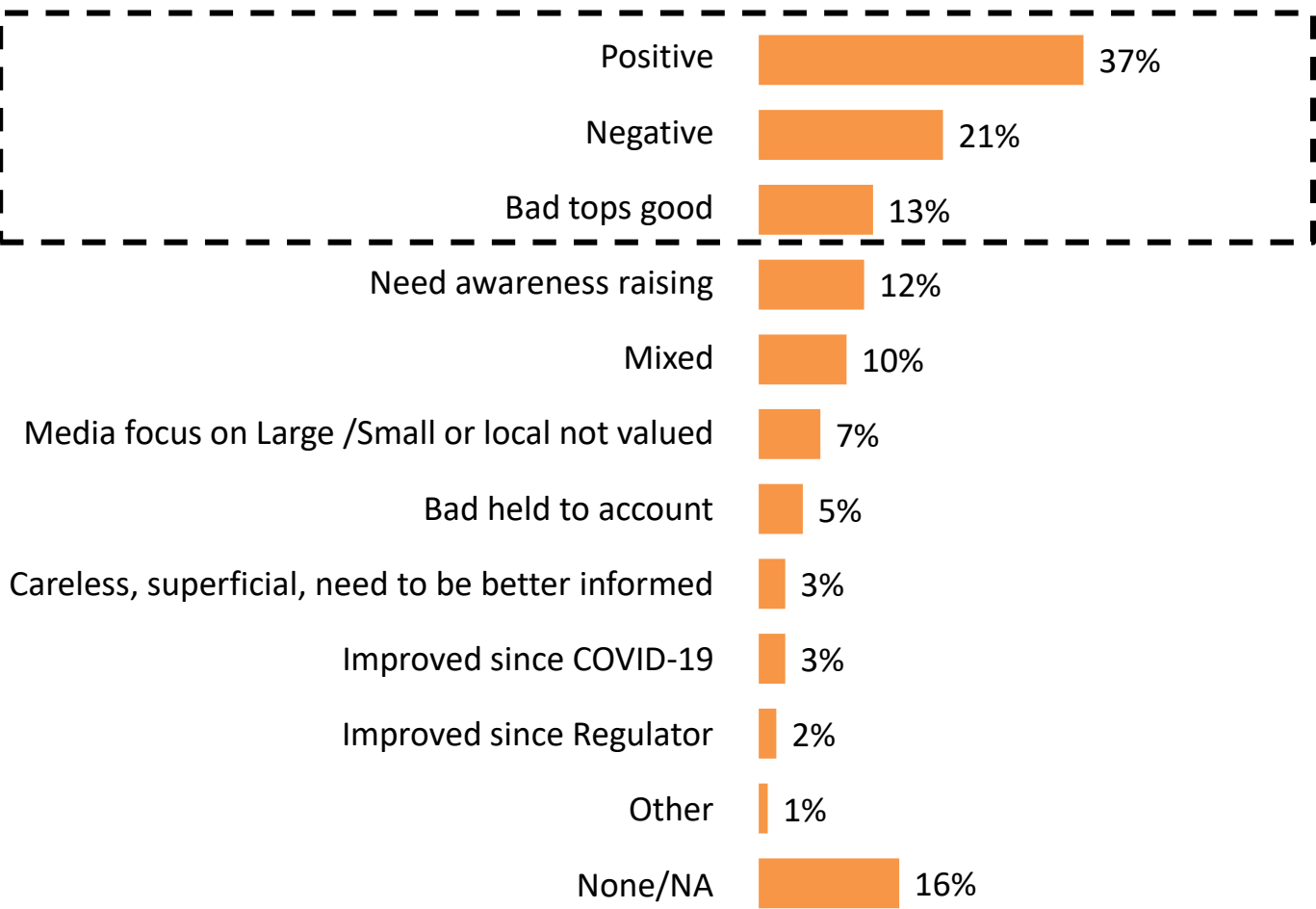
Increased public trust has had no obvious impact for one-third of charities who responded, but others have experienced more support and increased confidence within their organisation

(Base: All who responded increase in public trust and confidence in charities–551)



The top ranked views of how registered charities are portrayed in the media are divided, with over one-third viewing media coverage as being positive overall and a similar amount stating negative or largely negative

(Base: All respondents –1,240)



Verbatim responses

“Positive media portrayal of innovation and initiatives”

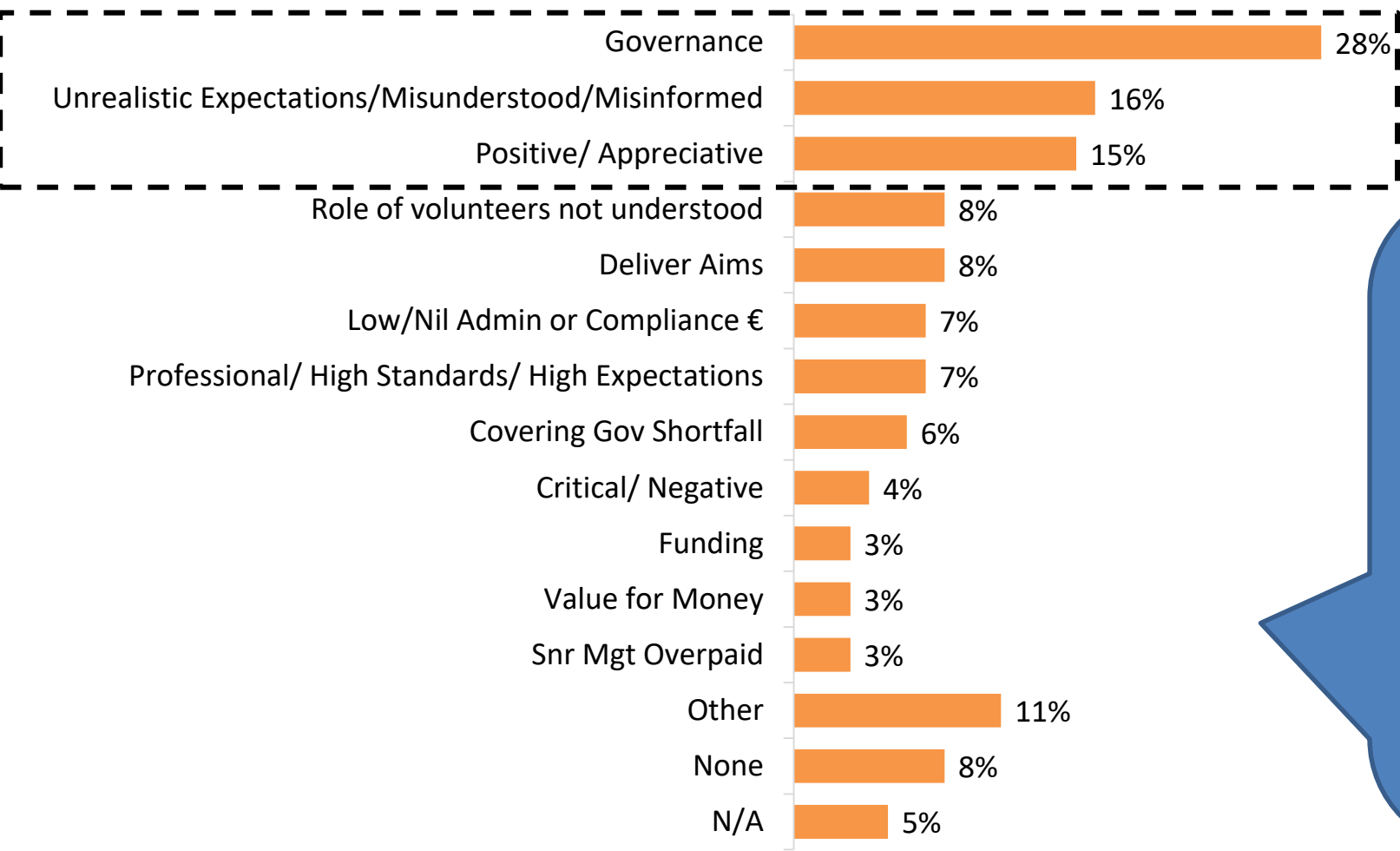
“For the most part, charities which continue to support projects or services that are understood by public and who are transparent about their activities and costs will be portrayed in a good light by the media, the charities who are less transparent are more likely to be under the spotlight of the media”

“I think the media seems to imply that all charities are the same, when this very clearly is not the case. I think there have been abuses in some areas of the Charity sector, but by no means in all.”

“Disappointment that focus is on CEO salaries, which are a necessary part of charity’s growth and survival. Media appetite seems to have switched to sensational reporting unfortunately.”

The highest ranked expectations for the charity sector by the public are governance, unrealistic expectations, and appreciation

(Base: All respondents – 1,240)



Verbatim responses

“The general public rightly expect transparency and good stewardship of funds”

“If you form a charity and advertise what you deliver, the public have a right to expect good service”

“Not aware of amount of work and time by volunteering.”

“I feel the general public is so misinformed about the work and services the charity sector actually provide, that they are unjustly offended when they learn of the running costs involved. ”

“they expect too much, specially small charity trying to provide services when funding has been cut”

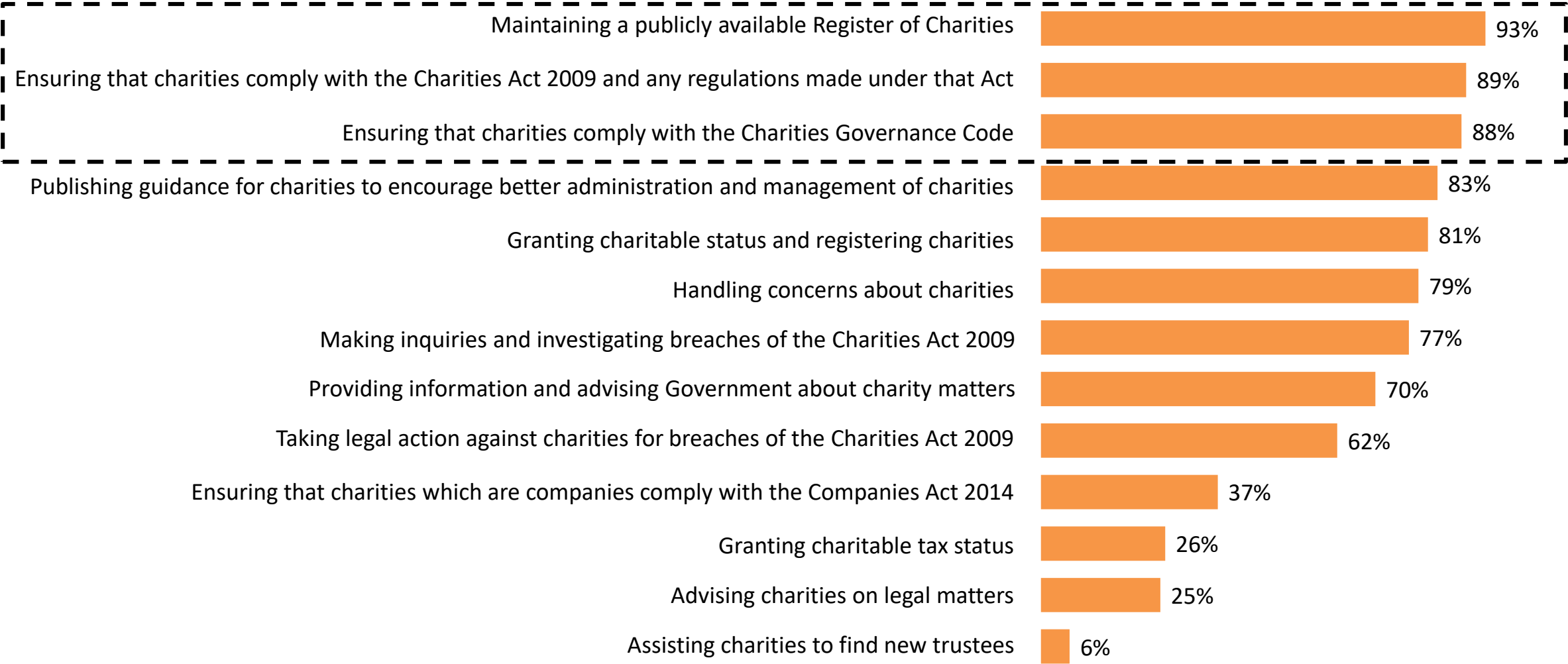
“General public have a positive view of charities and believe that charities do a good job in difficult circumstances.”

A close-up photograph of two hands cupping a group of seven light blue paper cutouts of human figures. The figures are arranged in a circle, holding hands, and are placed on a rustic wooden surface. The lighting is warm and soft, highlighting the texture of the wood and the skin of the hands.

The Charities Regulator

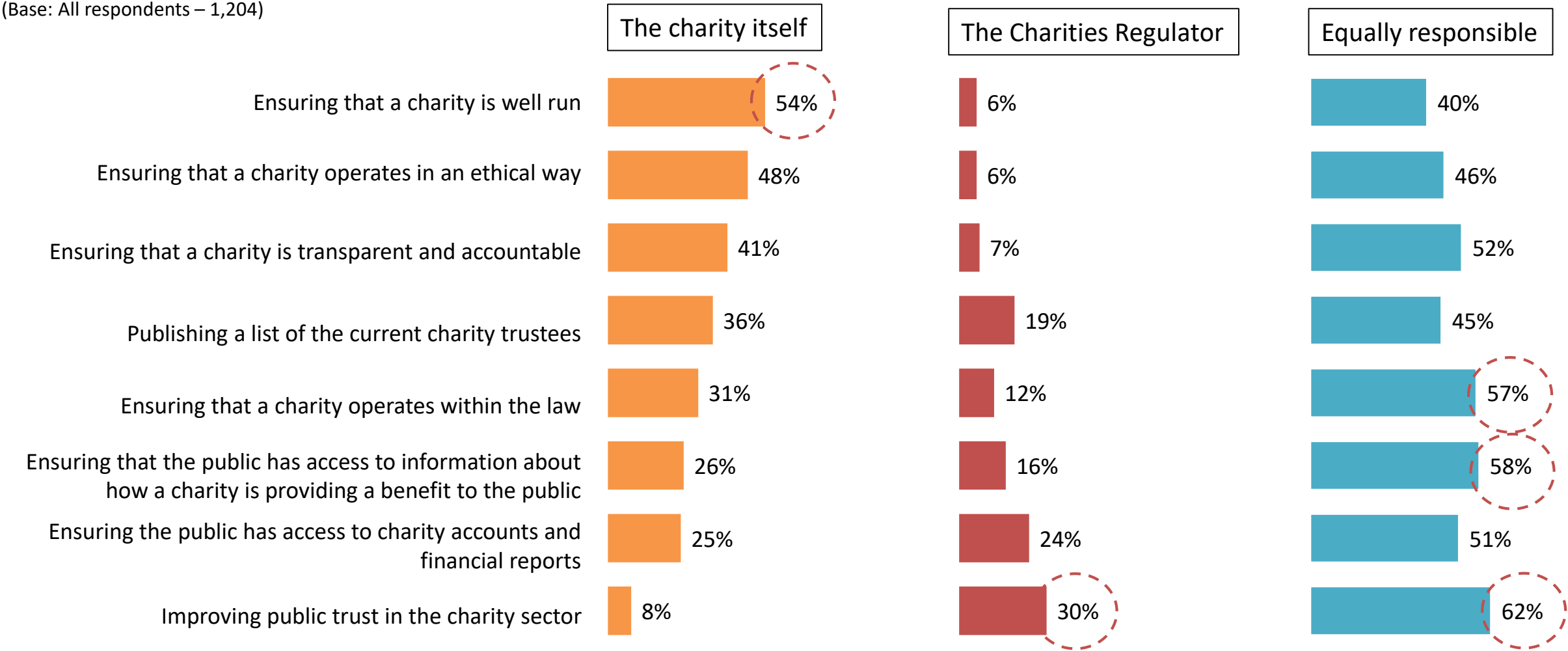
Respondents believe the top functions of the Charities Regulator are maintaining a publicly available Register of Charities and ensuring compliance with the Charities Act and Governance Code

(Base: All respondents –1,240)



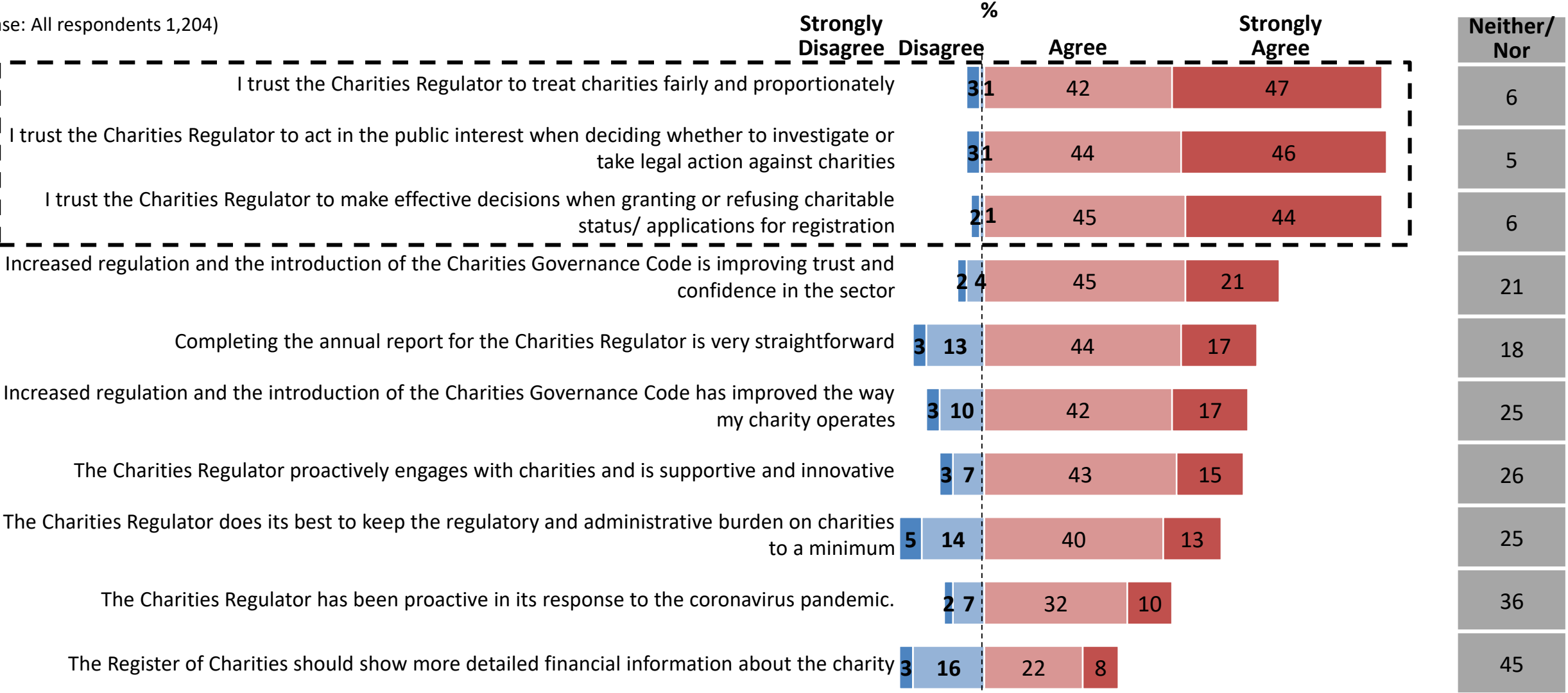
While in most cases there is a belief in shared responsibility, over half feel the charity itself is responsible for ensuring it's well run, and 3 in 10 believe the Charities Regulator is responsible for improving public trust in the sector

(Base: All respondents – 1,204)



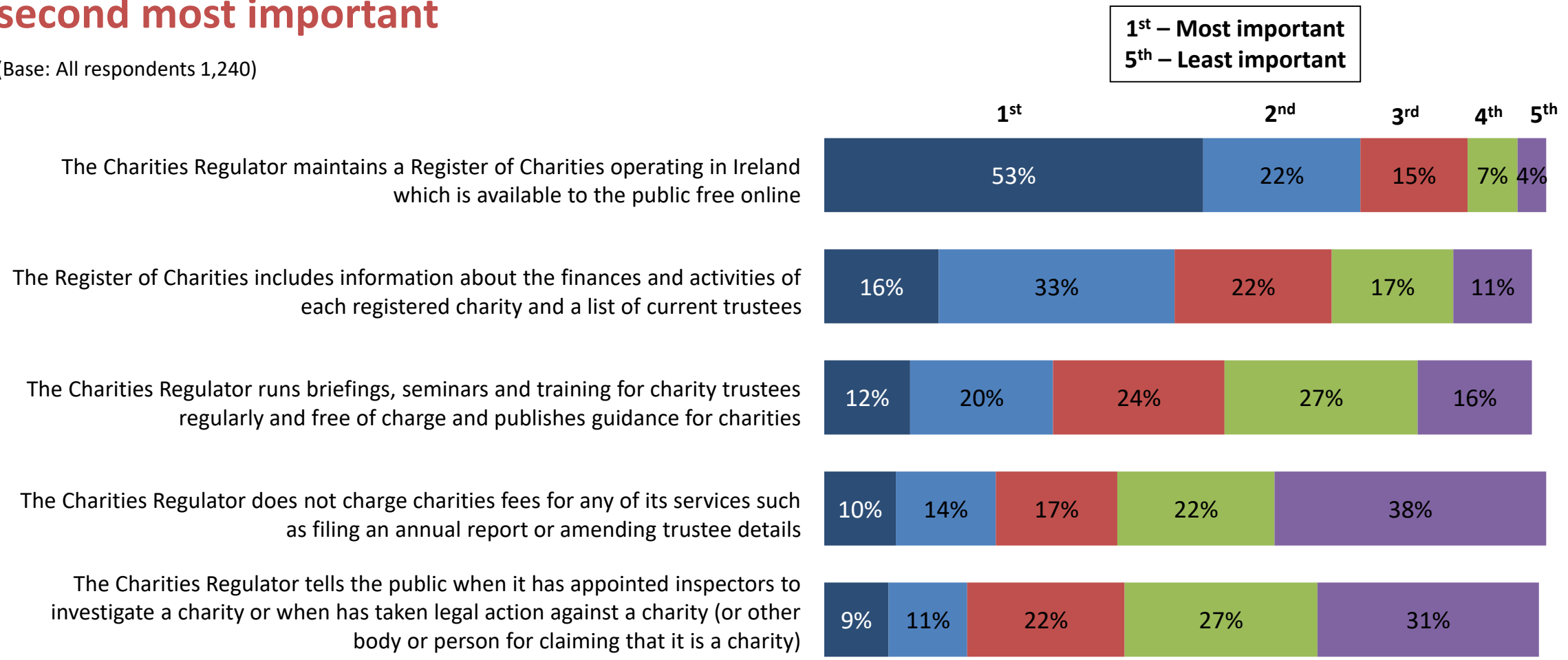
Strongest agreement and therefore clarity among respondents was the belief that the Charities Regulator treats charities fairly, acts in the public interest, and makes effective decisions regarding charitable status applications

(Base: All respondents 1,204)



For over half, maintaining a Register of Charities is the most important function of the Charities Regulator. Transparency within this register is second most important

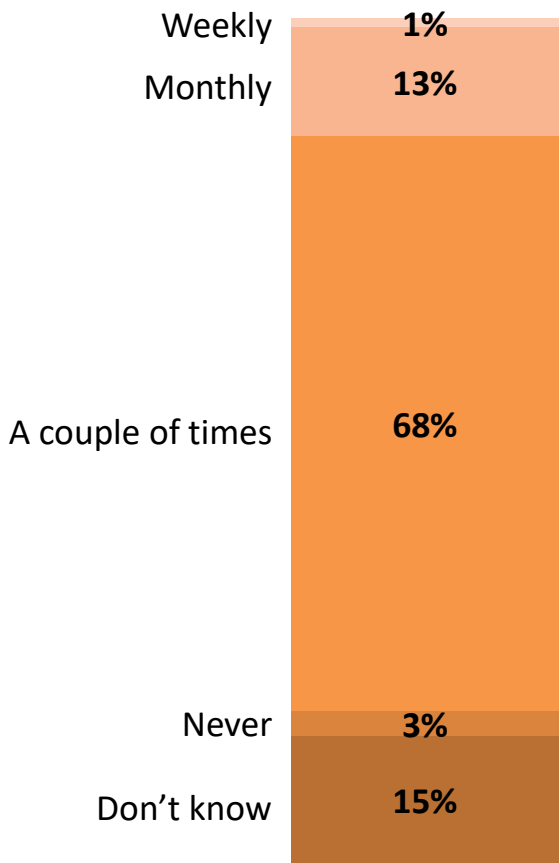
(Base: All respondents 1,240)



Almost 7 in 10 respondents logged into the MyAccount system a couple of times within the last 12 months

(Base: All respondents – 1,240)

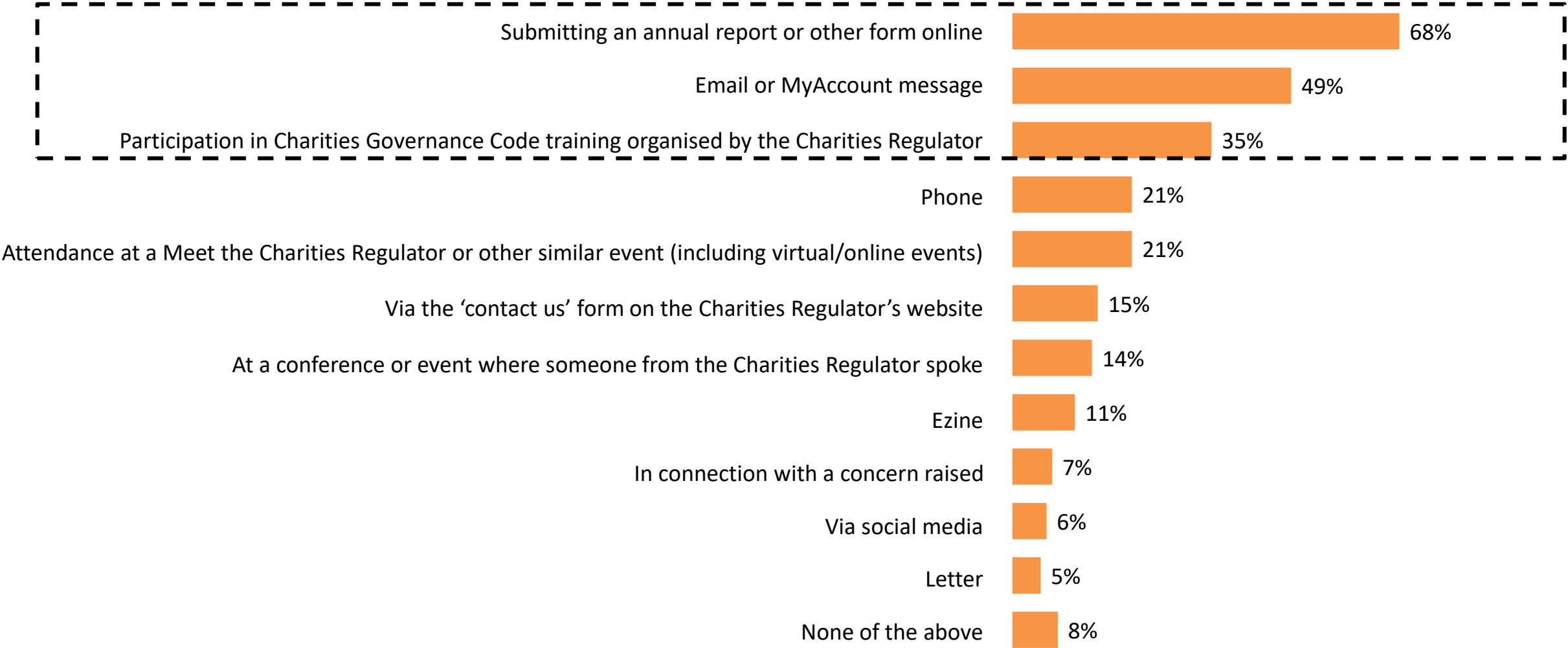
How often in the last 12 months have you logged into the charity account on MyAccount?



Q24. Approximately how often in the last 12 months have you, or someone else representing your charity, logged into the charity account on MyAccount (the online system) e.g. to submit your annual report

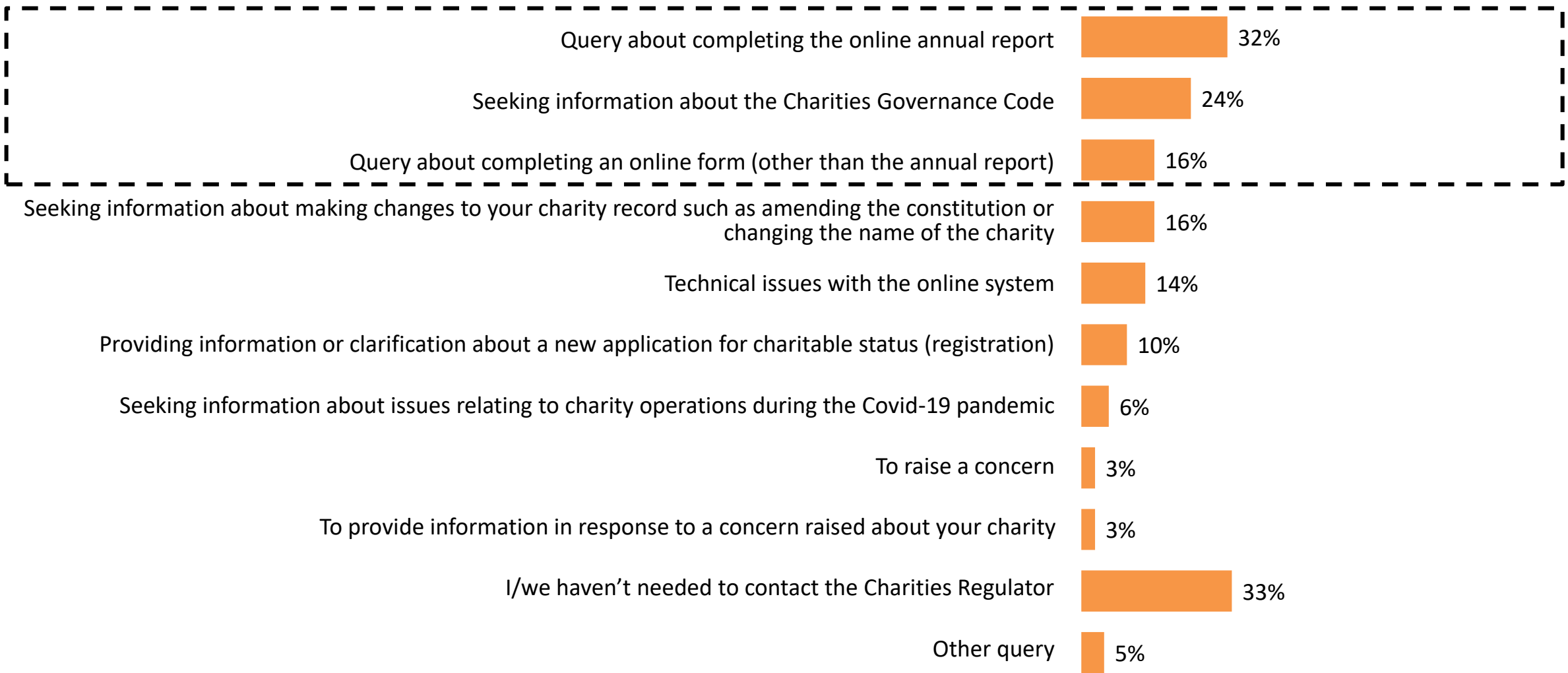
Submitting forms online, MyAccount messaging, and Charities Regulator training are the most common types of contact respondents have had with the Charities Regulator in the last 12 months

(Base: All respondents –1,240)



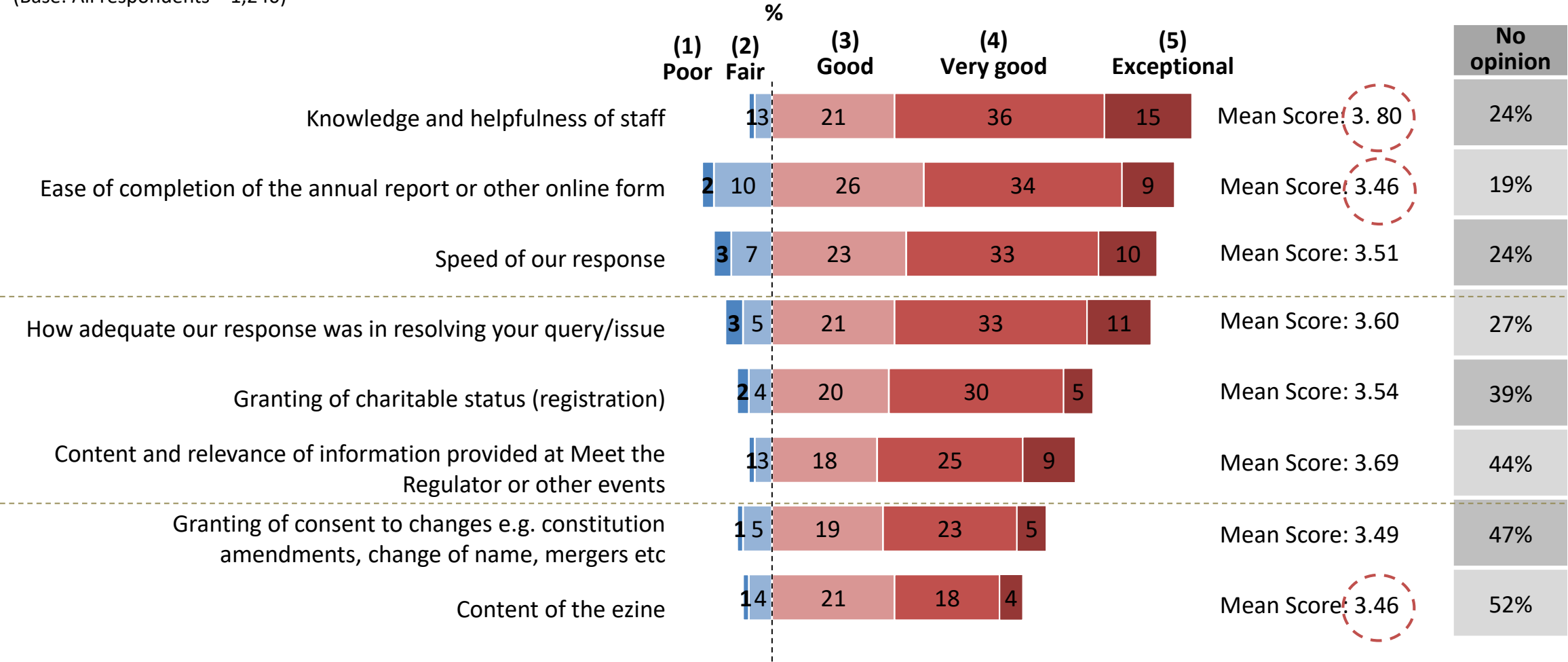
Annual report submission queries, Governance Code information, and online form queries were the most common reasons for contacting the Charities Regulator in the last 12 months

(Base: All respondents –1,240)



Knowledge and helpfulness of staff ranks highest among respondents when rating the performance of the Charities Regulator, while content of the ezine and ease of completing the annual report or other online forms ranks lowest (Mean Score = average of 1 (poor) to 5 (exceptional) scores)

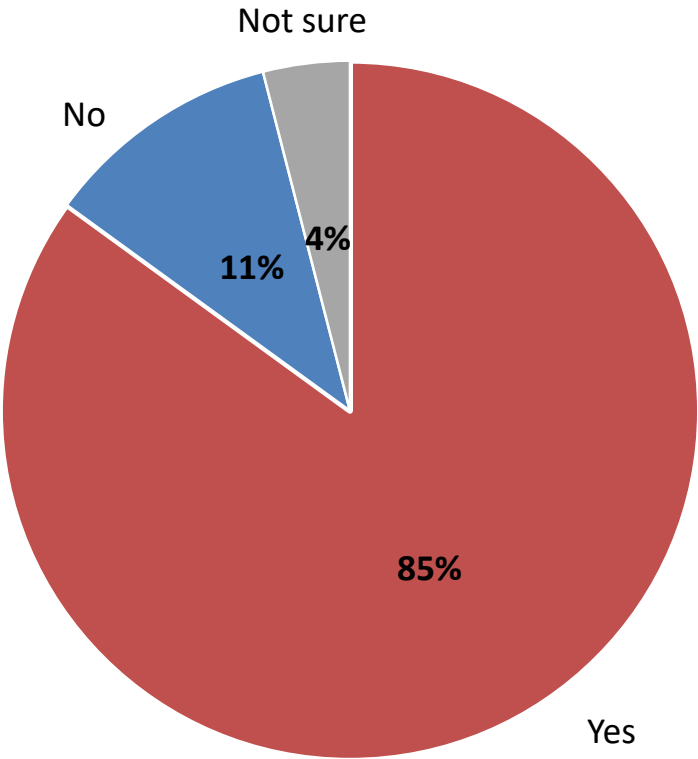
(Base: All respondents – 1,240)



Over 8 in 10 have visited the Charities Regulator website in the last 12 months

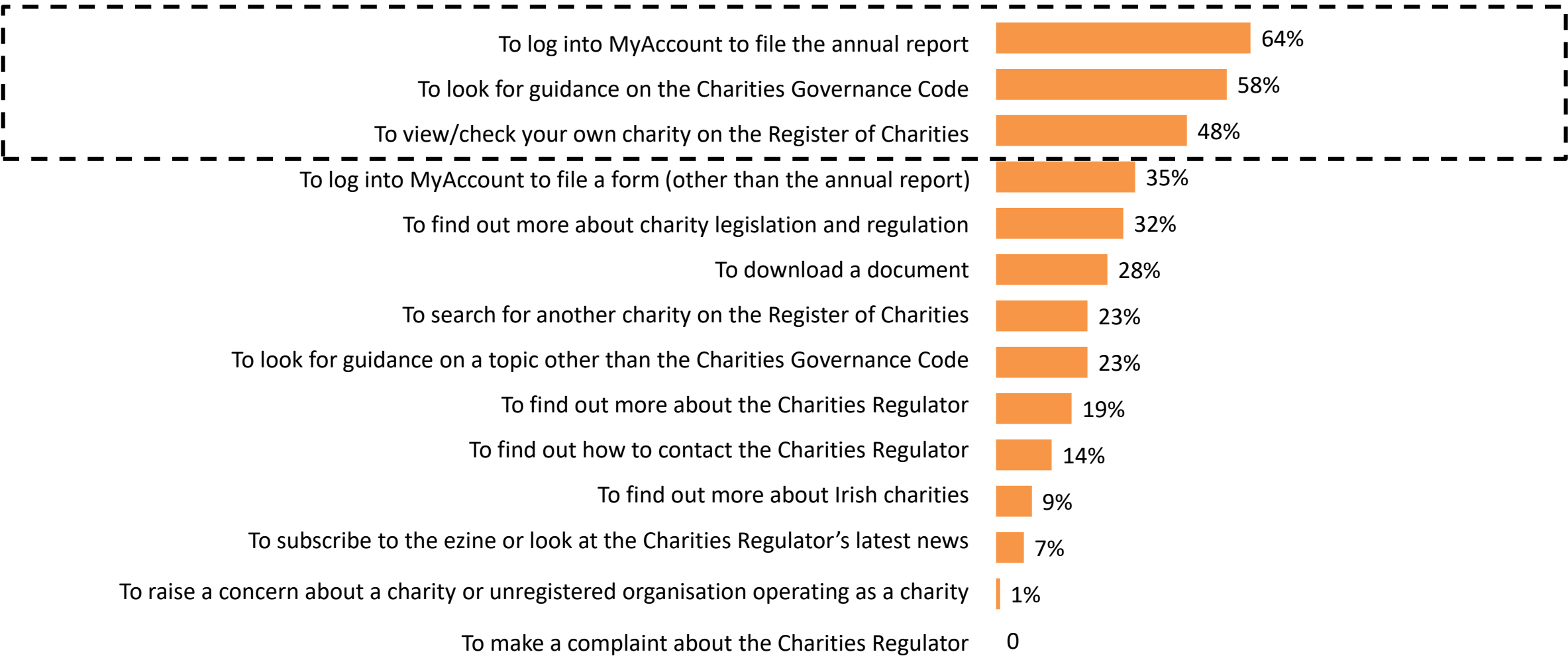
(Base: All respondents – 1,240)

Have you visited the website of the Charities Regulator in the last 12 months



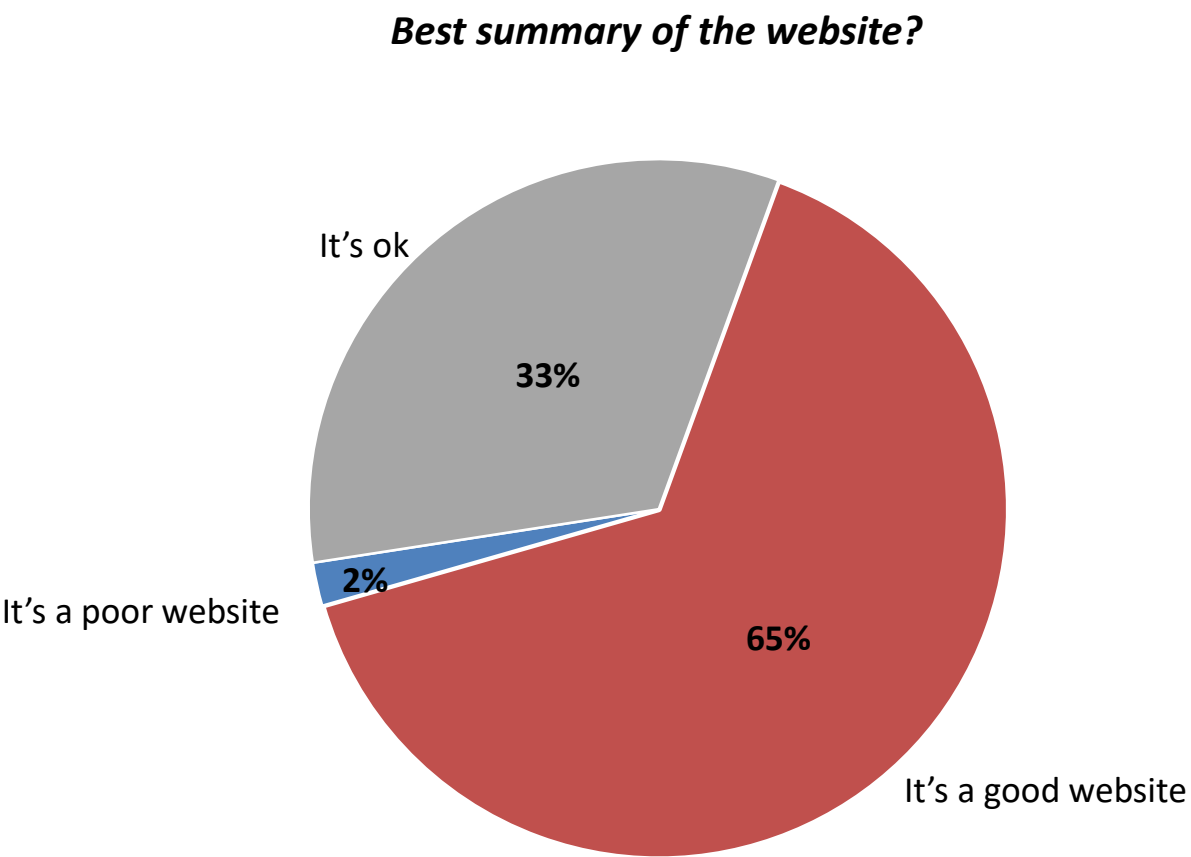
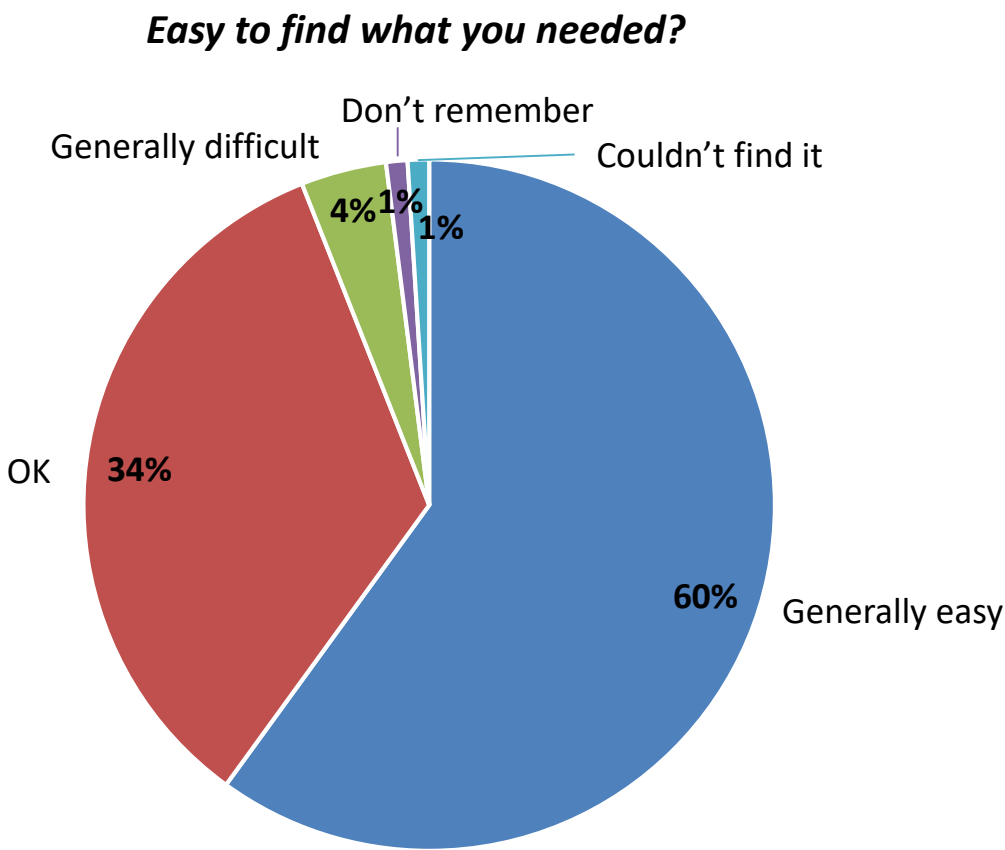
...with the top reasons for visiting being filing the annual report, Governance Code guidance, and to view your own charity on the Register

(Base: Visited the website of the Charities Regulator in the last 12 months– 1,059)



6 in 10 found it easy to find what they needed on the Charities Regulator website, while almost two-thirds think the website is good

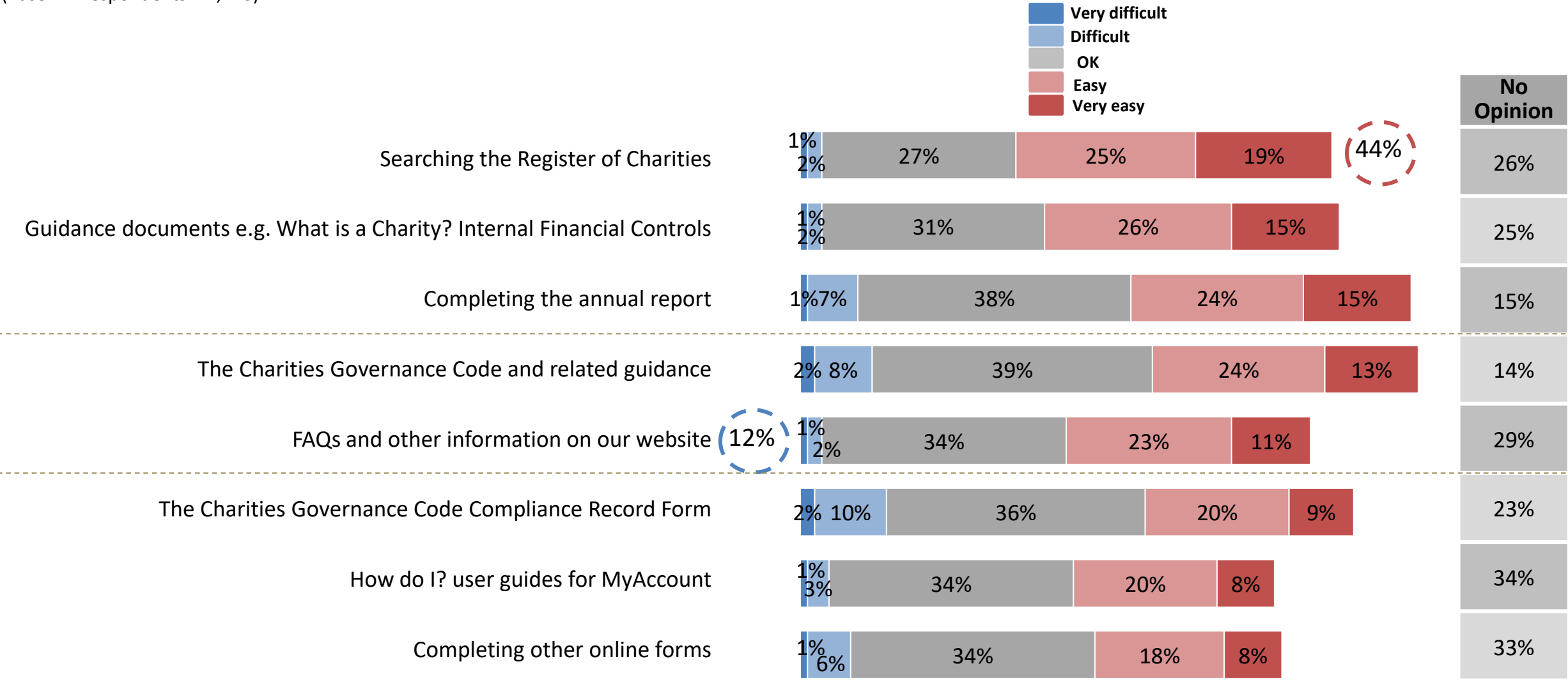
(Base: Visited the website of the Charities Regulator in the last 12 months– 1,059)



Q28b. How easy or difficult was it to find what you needed?
Q28c. Overall, which of the following statements is the best summary of what you think of the website?

Just over 4 in 10 found searching the Register of Charities either very easy or easy. The Governance Code compliance Record Form ranks as most difficult for respondents, with over 1 in 10 stating very difficult or difficult

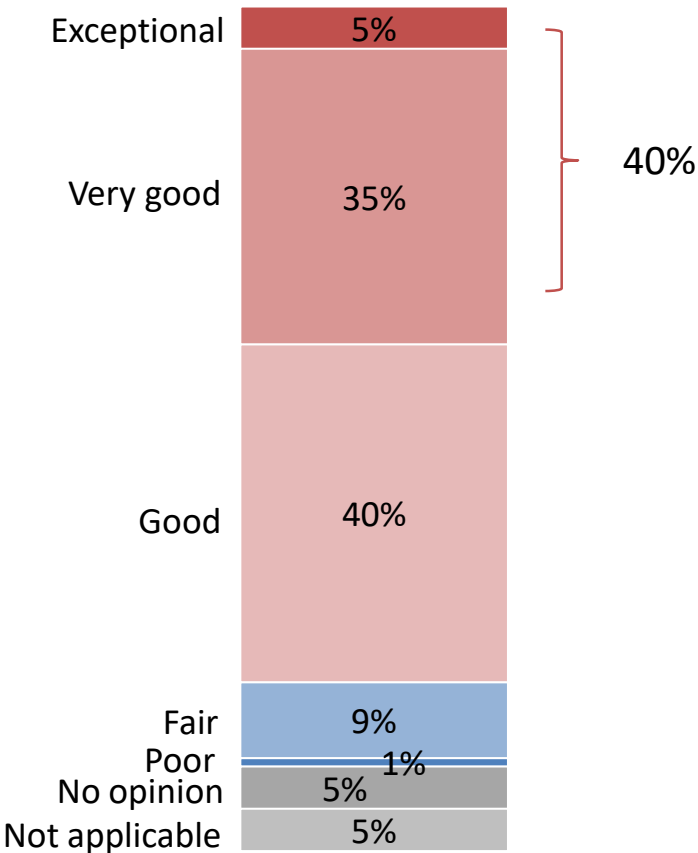
(Base: All respondents – 1,240)



4 in 10 feel that communications from the Charities Regulator have been either exceptional or very good, with only 1 in 10 believing communications have been fair or poor

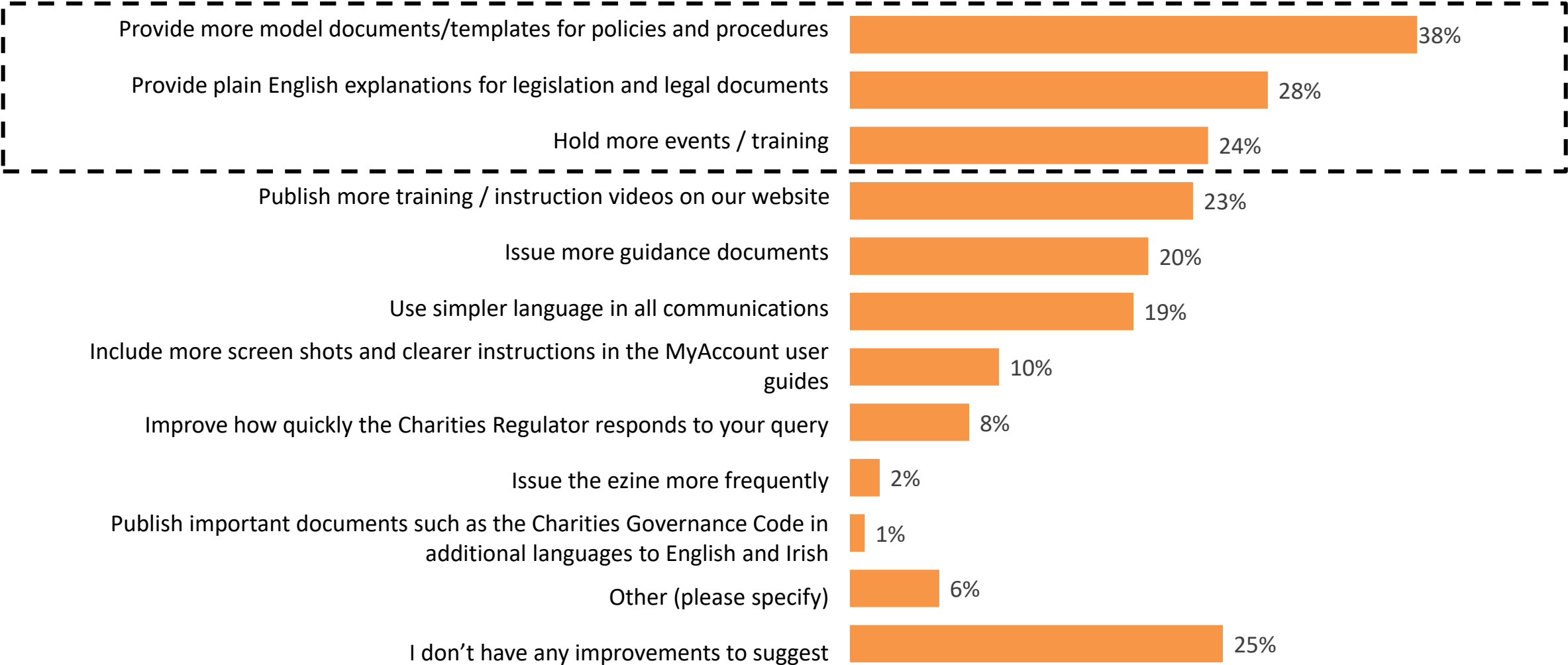
(Base: All respondents –1,240)

Communication over the last 12 months



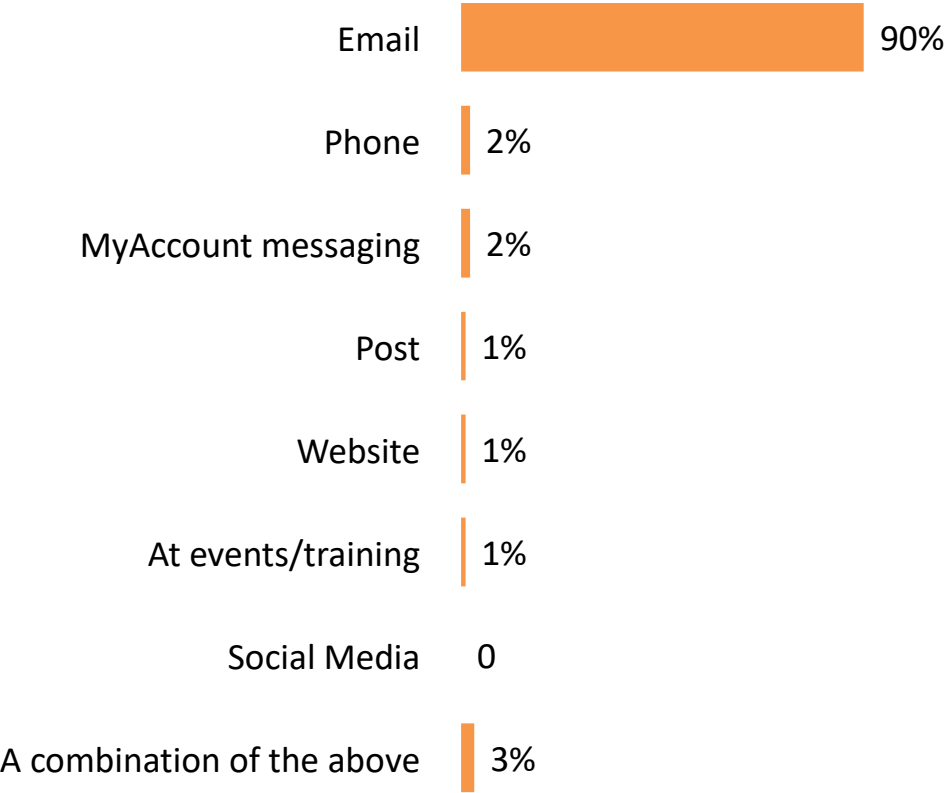
The provision of template documents and explanations for legal documents rank as top choices for improving communications

(Base: All respondents -1,240)



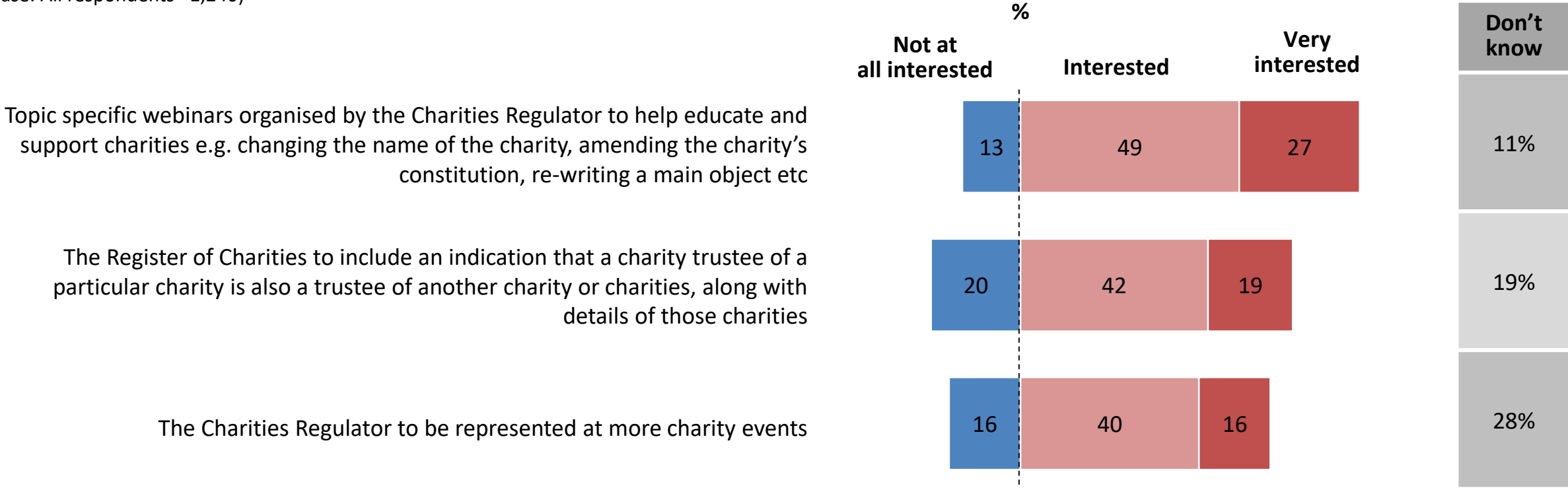
Nine in ten say that email is the best way to communicate with them

(Base: All respondents –1,240)



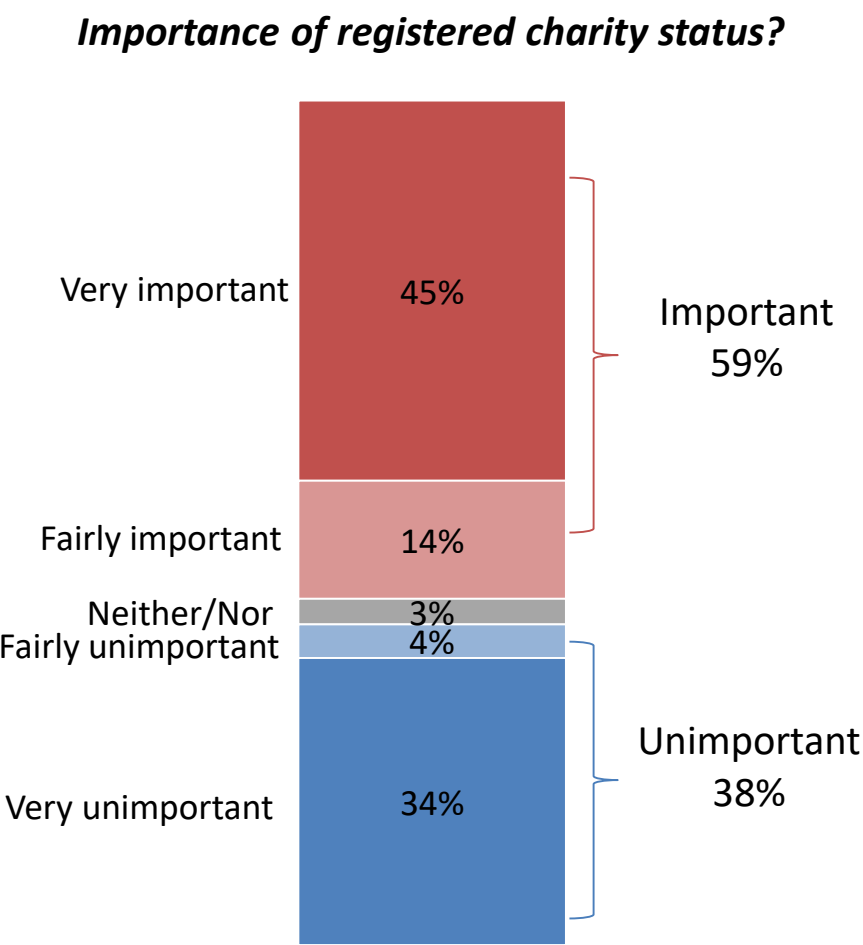
Respondents are most interested in webinars to educate and support charities, with three-quarters stating they would be either interested or very interested

(Base: All respondents –1,240)



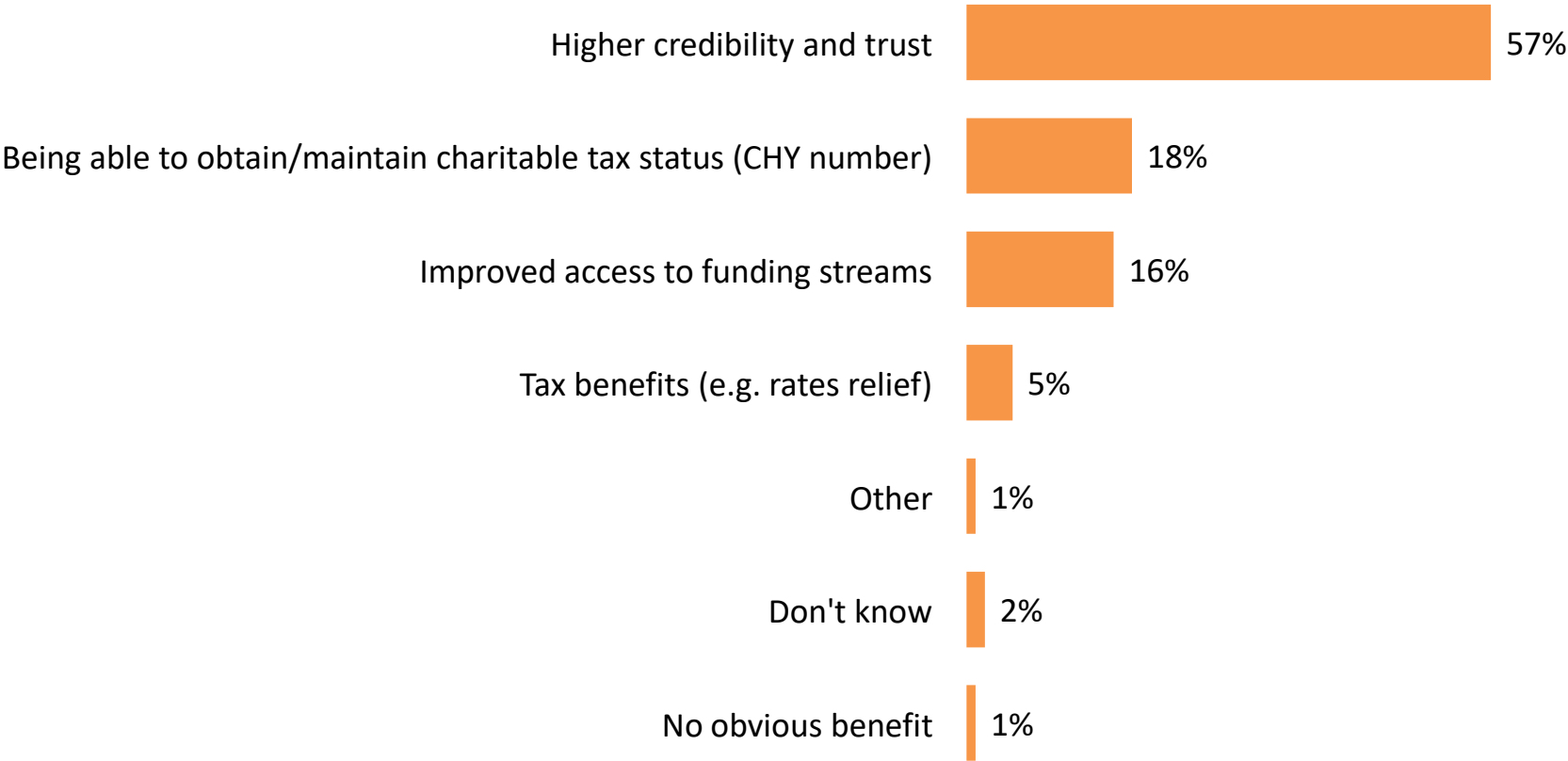
6 in 10 feel that their status as a registered charity is either very or fairly important. Respondents from charities with less than 5 employees were more likely to say unimportant

(Base: All respondents – 1,240)



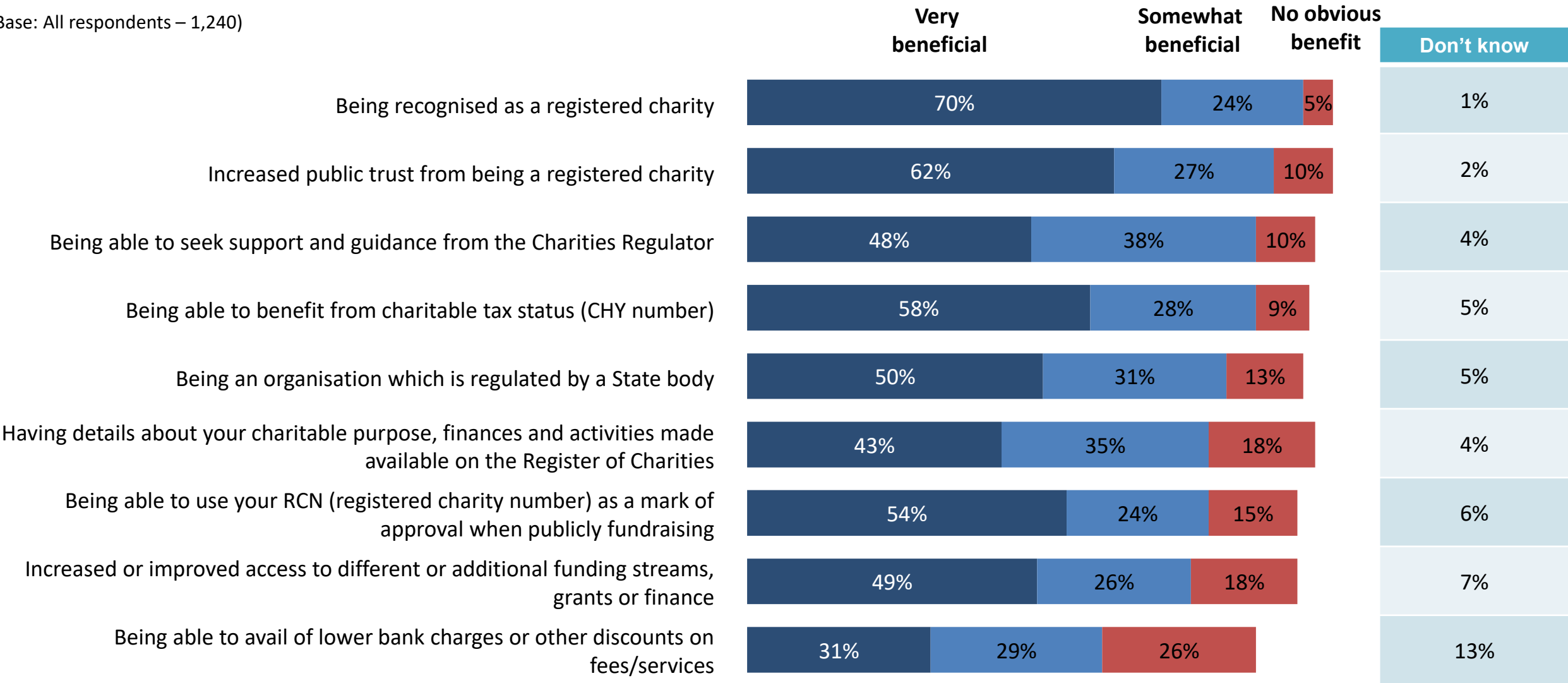
Higher credibility and trust is the greatest benefit of being a registered charity for almost 6 in 10

(Base: All respondents 1,240)



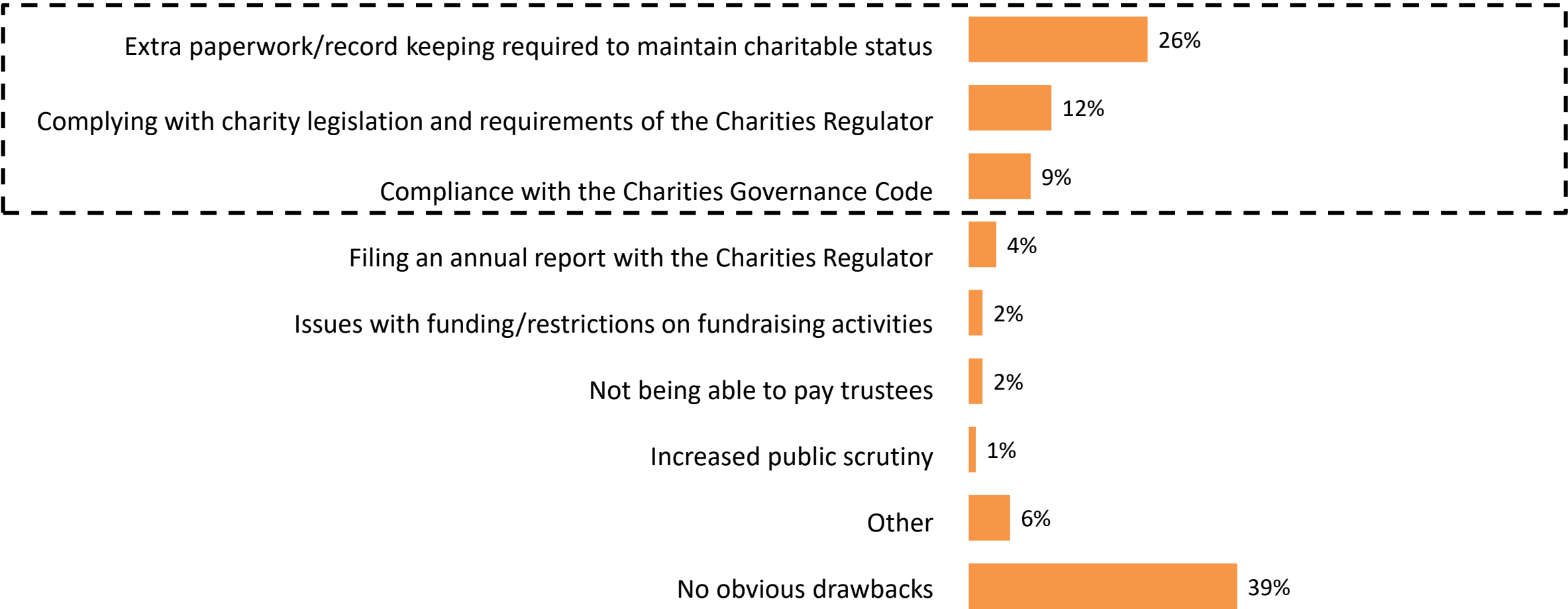
Recognition of registered charity status and increased public trust are seen as the most beneficial aspects of being a registered charity

(Base: All respondents – 1,240)

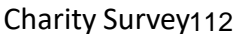


Additional paperwork and regulatory and Governance Code compliance are seen as the top drawbacks of being a registered charity. But for almost 4 in 10, there are no obvious drawbacks.

(Base: All respondents -1,240

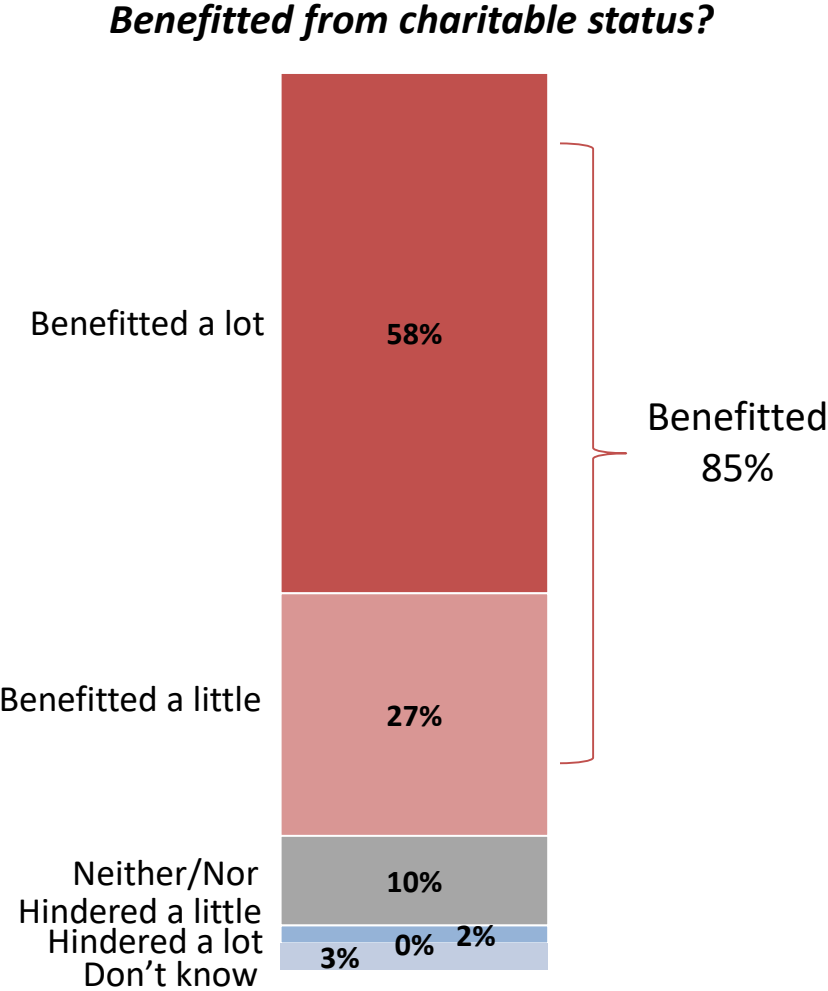


(Base: All respondents - 1,240)



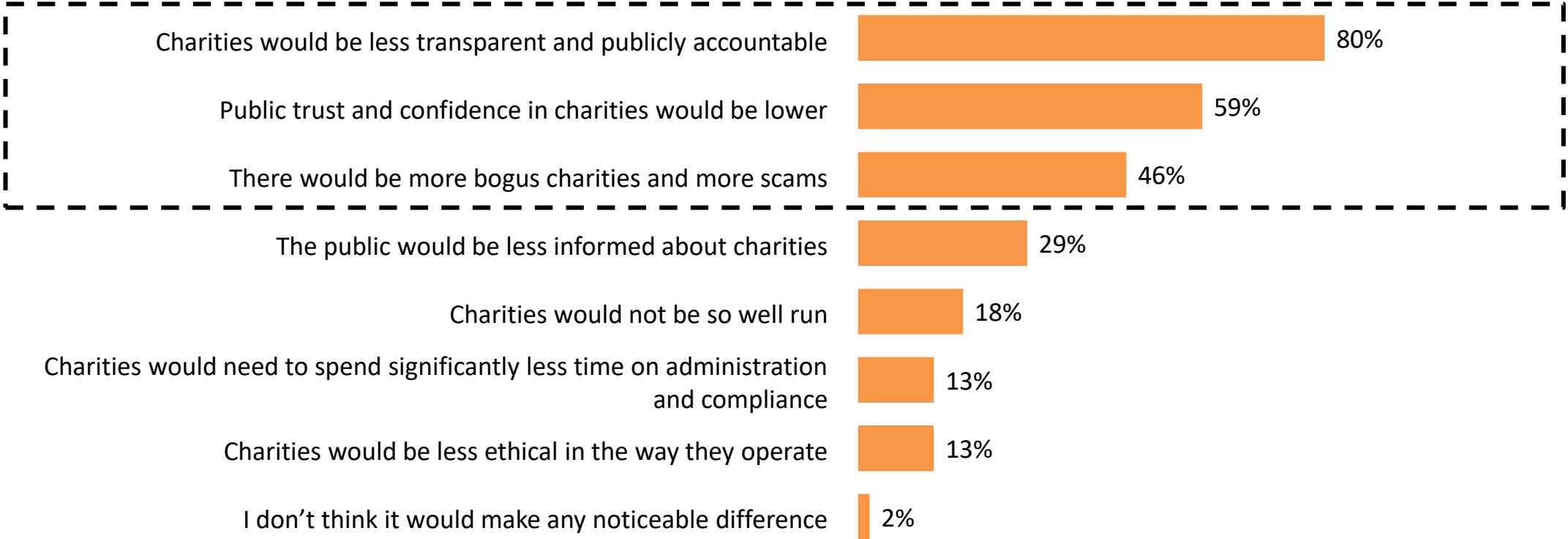
Over 8 in 10 feel they have benefitted a lot or a little from their organisation having charitable status

(Base: All respondents 1,240)



Without the Charities Regulator, respondents believe there would be less public accountability and trust, and more bogus charities

(Base: All respondents 1,240)

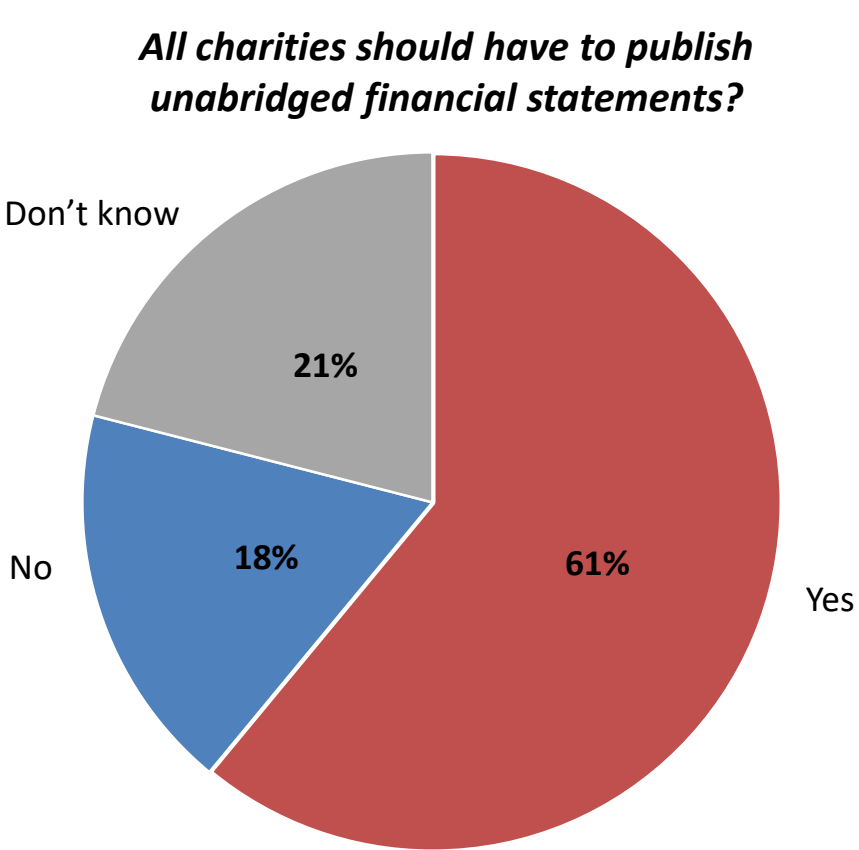
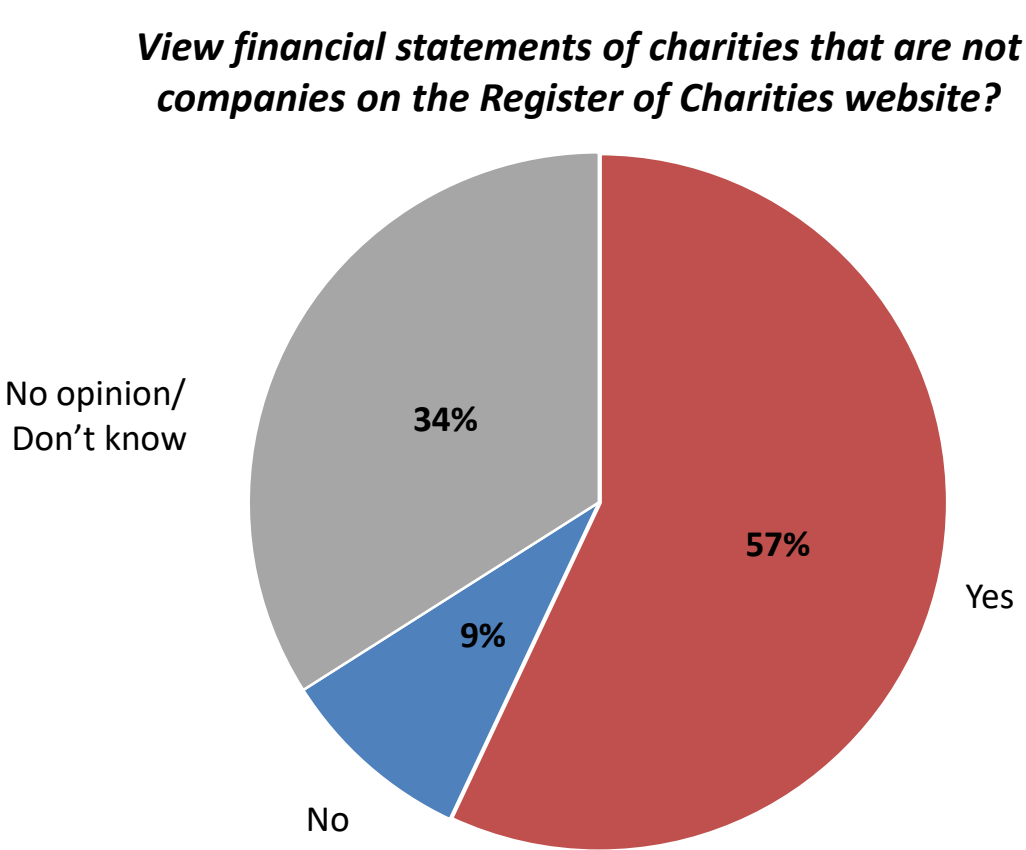




Register of Charities and the Charities Governance Code

The majority of respondents would like to see the financial statements of non-company charities made available on the Charities Regulator website as well as believing all charities, whether a company or not, should have to publish full financial statements

(Base: All respondents –1,240)



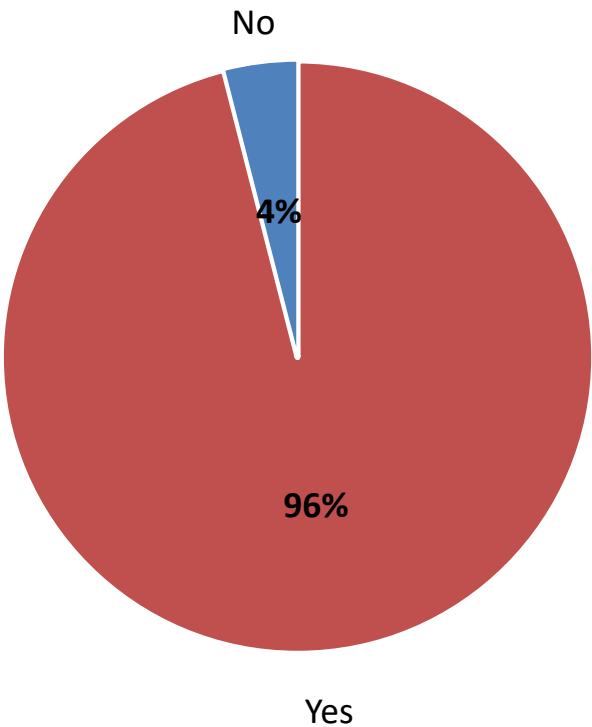
Q41. Would you like to see the financial statements of charities that are not companies i.e. associations, trusts etc., made available on the Register of Charities website?

Q42. Do you think that all charities, regardless of whether they are companies or not, should have to publish unabridged (full) financial statements?

Over 9 in 10 are aware of the Charities Governance Code. Of these, 85% feel the Code assists their charity in improving how it is run

Aware of the Charities Governance Code?

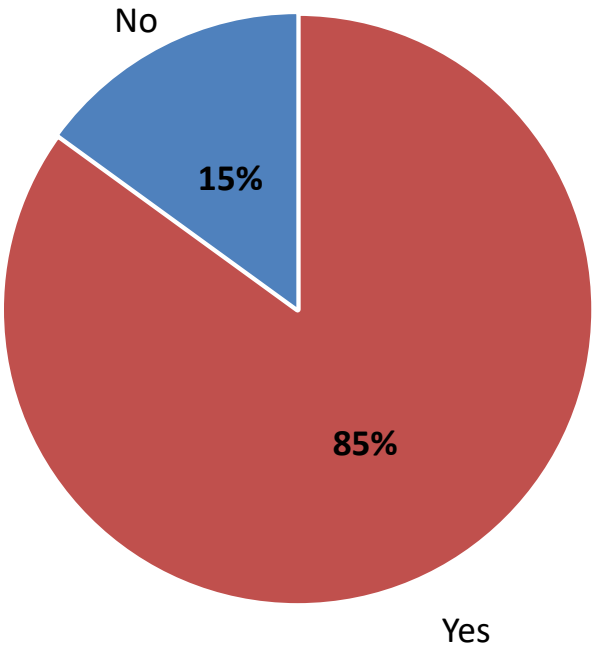
(Base: All respondents –1,240)



Yes - 96%
➔

Believe the Charities Governance Code assists your charity?

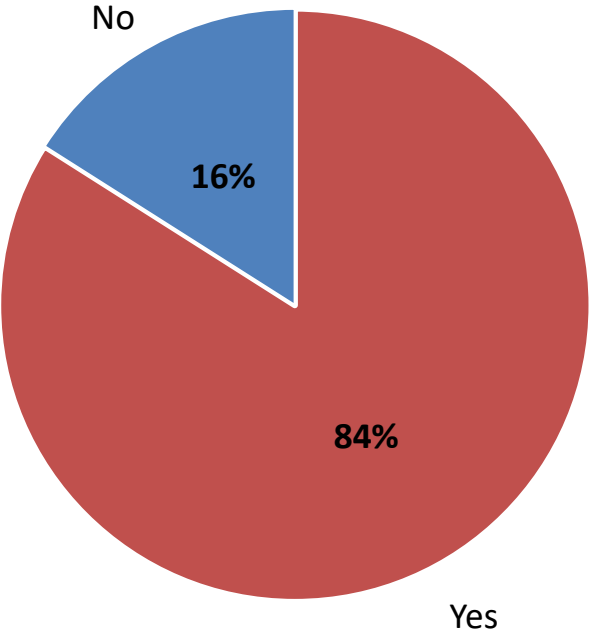
(Base: All aware of Charities Governance Code- 1,191)



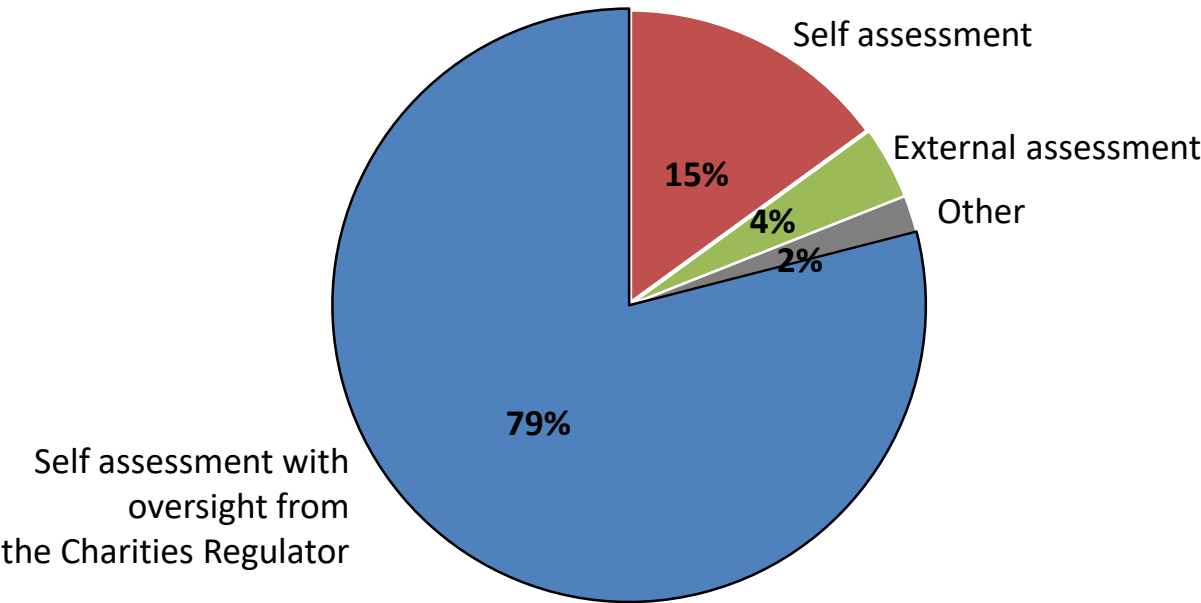
Over 8 in 10 think that compliance with the Charities Governance Code will increase public trust in their charity. For 79% of respondents, compliance should be self-assessed with oversight from the Charities Regulator.

(Base: All aware of Charities Governance Code – 1,191)

Compliance with the Charities Governance Code will increase public trust in your charity?

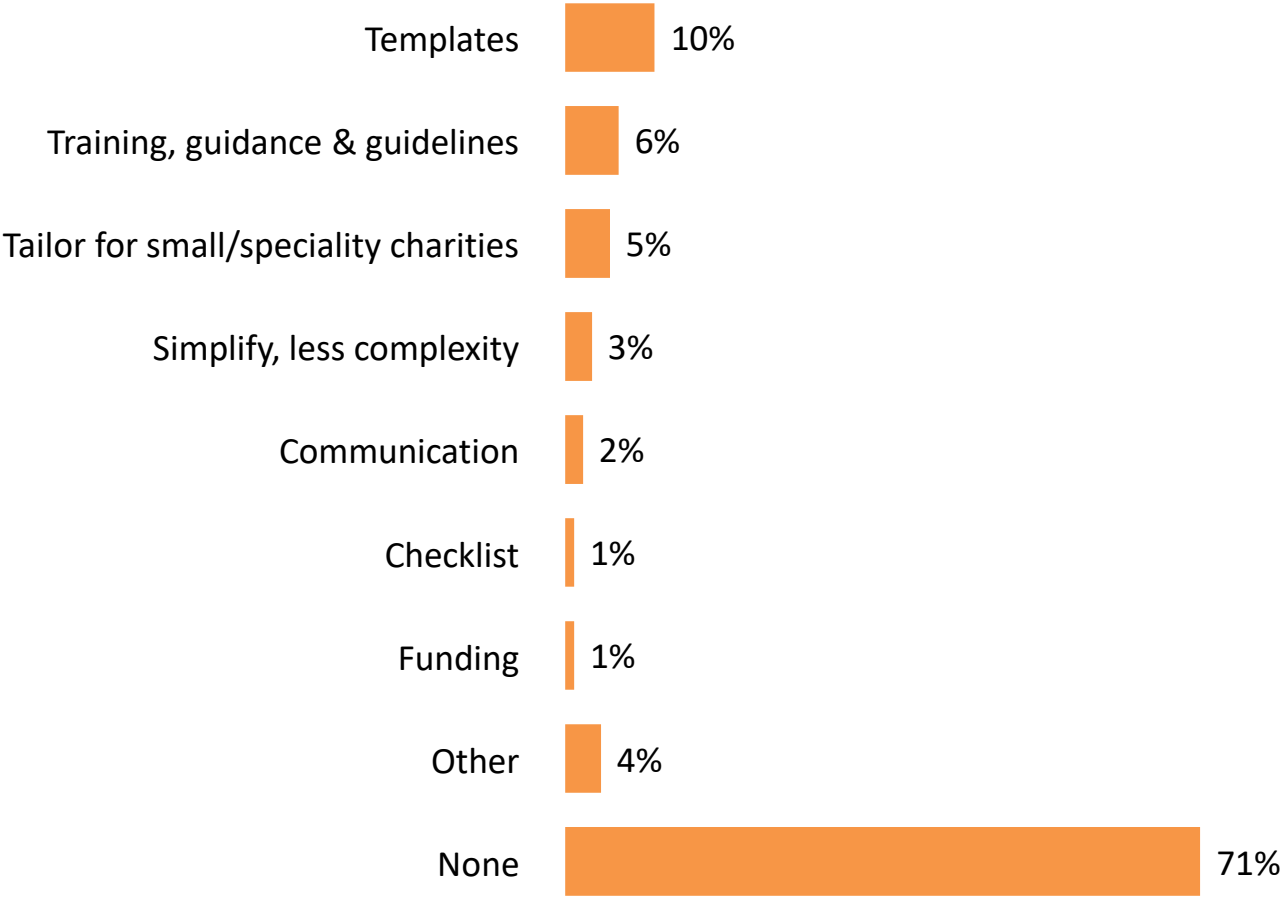


How do you think compliance with the Charities Governance Code should be assessed?



Of those who would like additional guidance, templates, training and guidelines, and small/speciality charity tailoring rank top

(Base: All respondents -1,240)

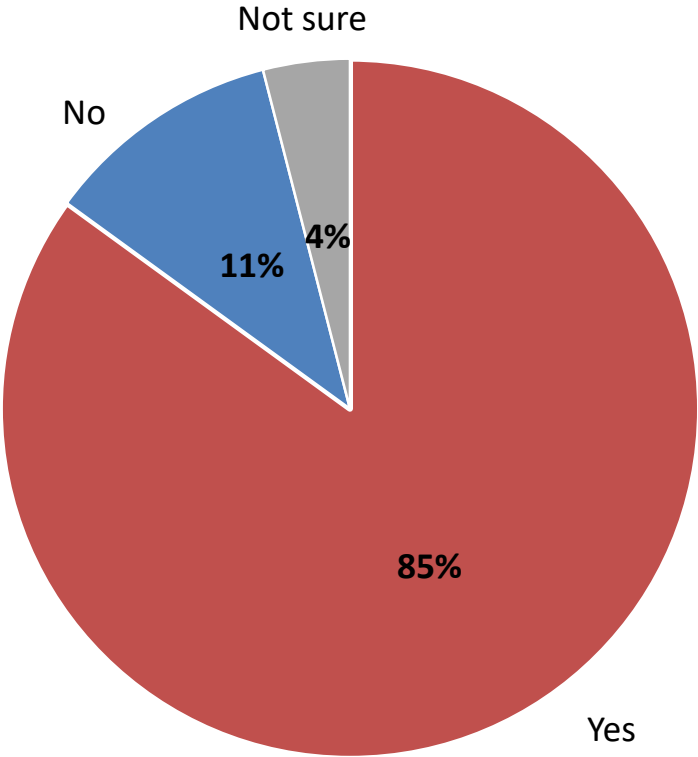


Q44. Are there any additional guidance, template documents or other explanatory materials which you think would assist you in managing and administering your charity or with in implementing the Charities Governance Code? (Please outline requirements)?

Over 8 in 10 have visited the Charities Regulator website in the last 12 months...

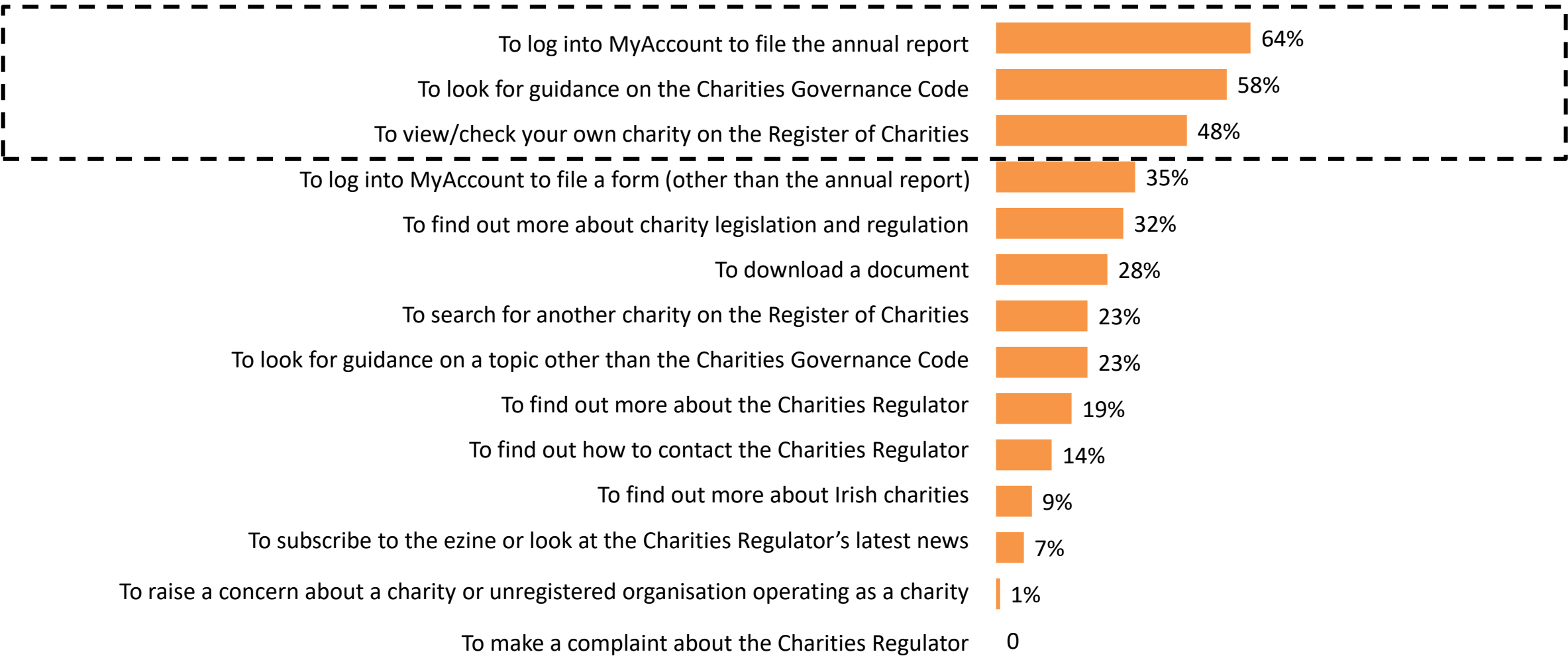
(Base: All respondents – 1,240)

Have you visited the website of the Charities Regulator in the last 12 months



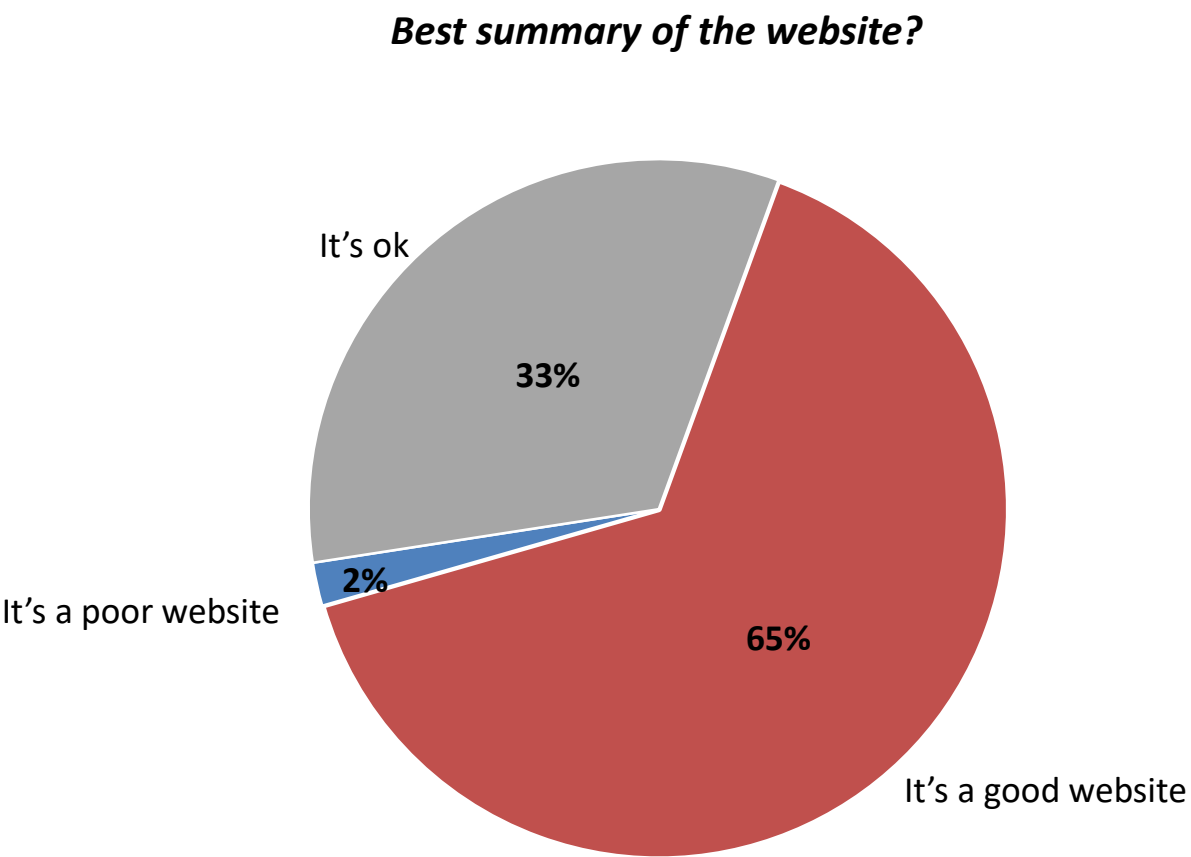
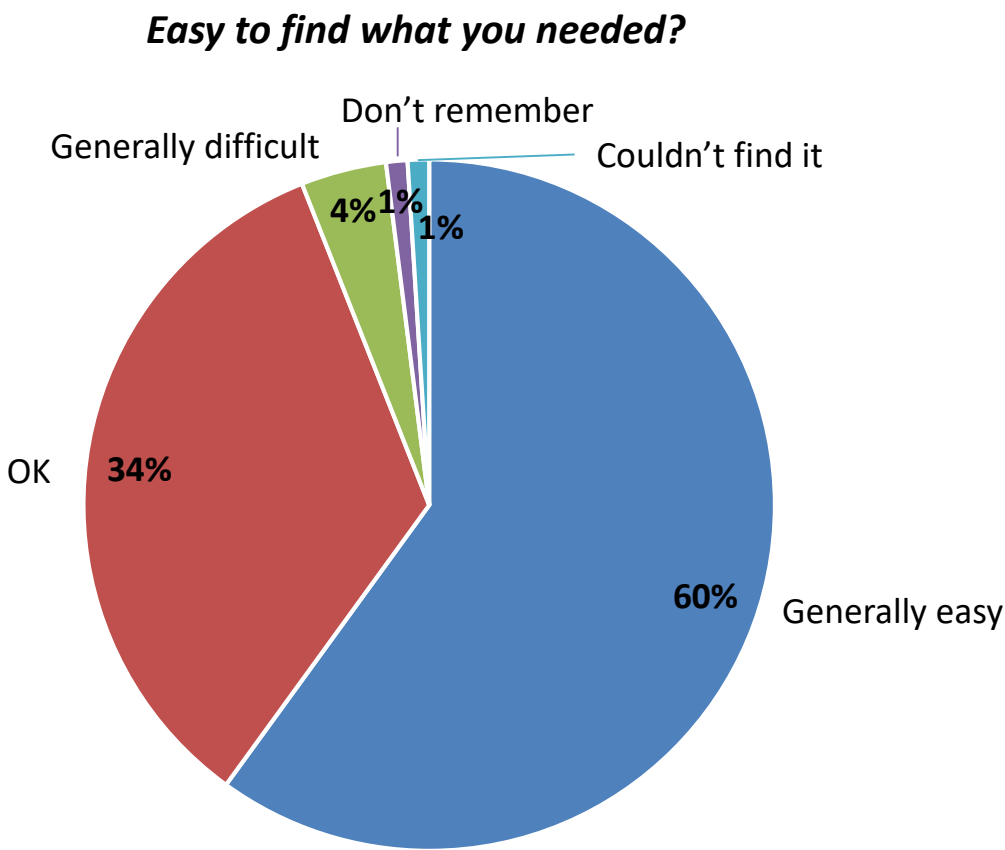
...with the top reasons for visiting being filing the annual report, Governance Code guidance, and to view your own charity on the Register

(Base: Visited the website of the Charities Regulator in the last 12 months– 1,059)



6 in 10 found it easy to find what they needed on the Charities Regulator website, while almost two-thirds think the website is good

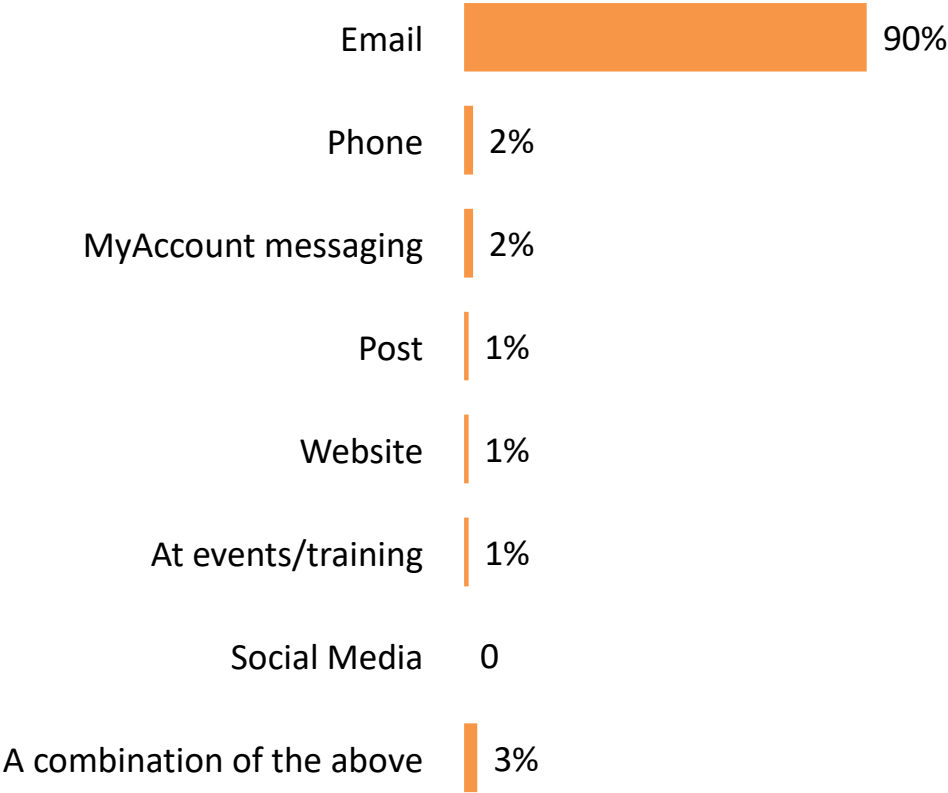
(Base: Visited the website of the Charities Regulator in the last 12 months– 1,059)



Q28b. How easy or difficult was it to find what you needed?
Q28c. Overall, which of the following statements is the best summary of what you think of the website?

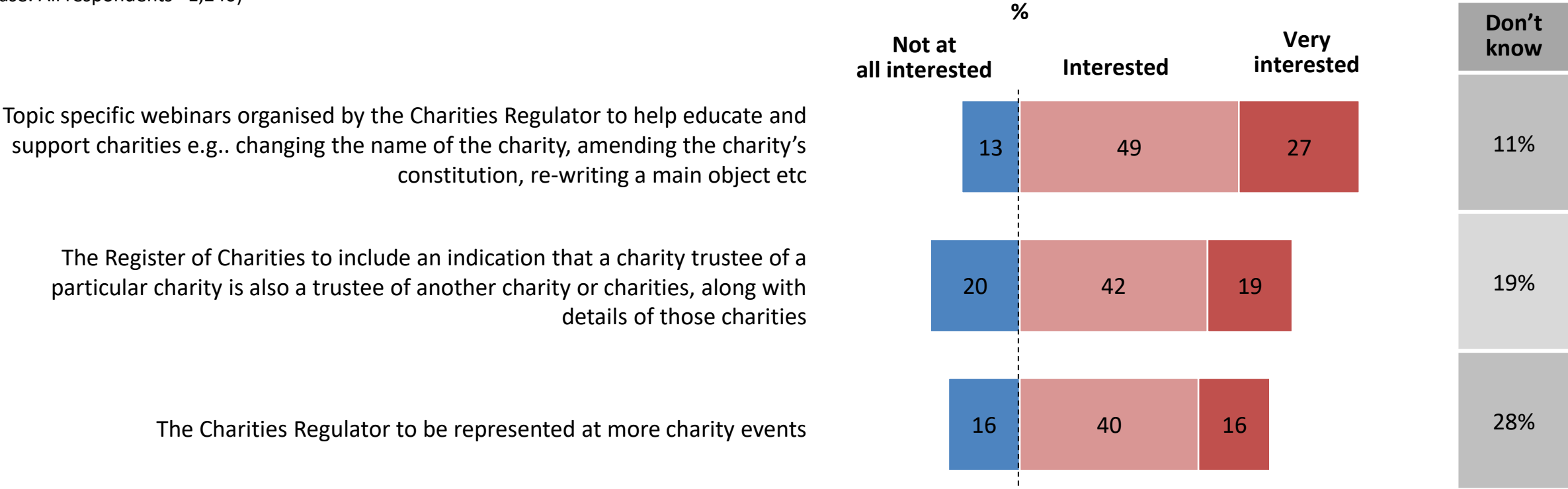
9 in 10 say that email is the best way to communicate with them

(Base: All respondents –1,240)



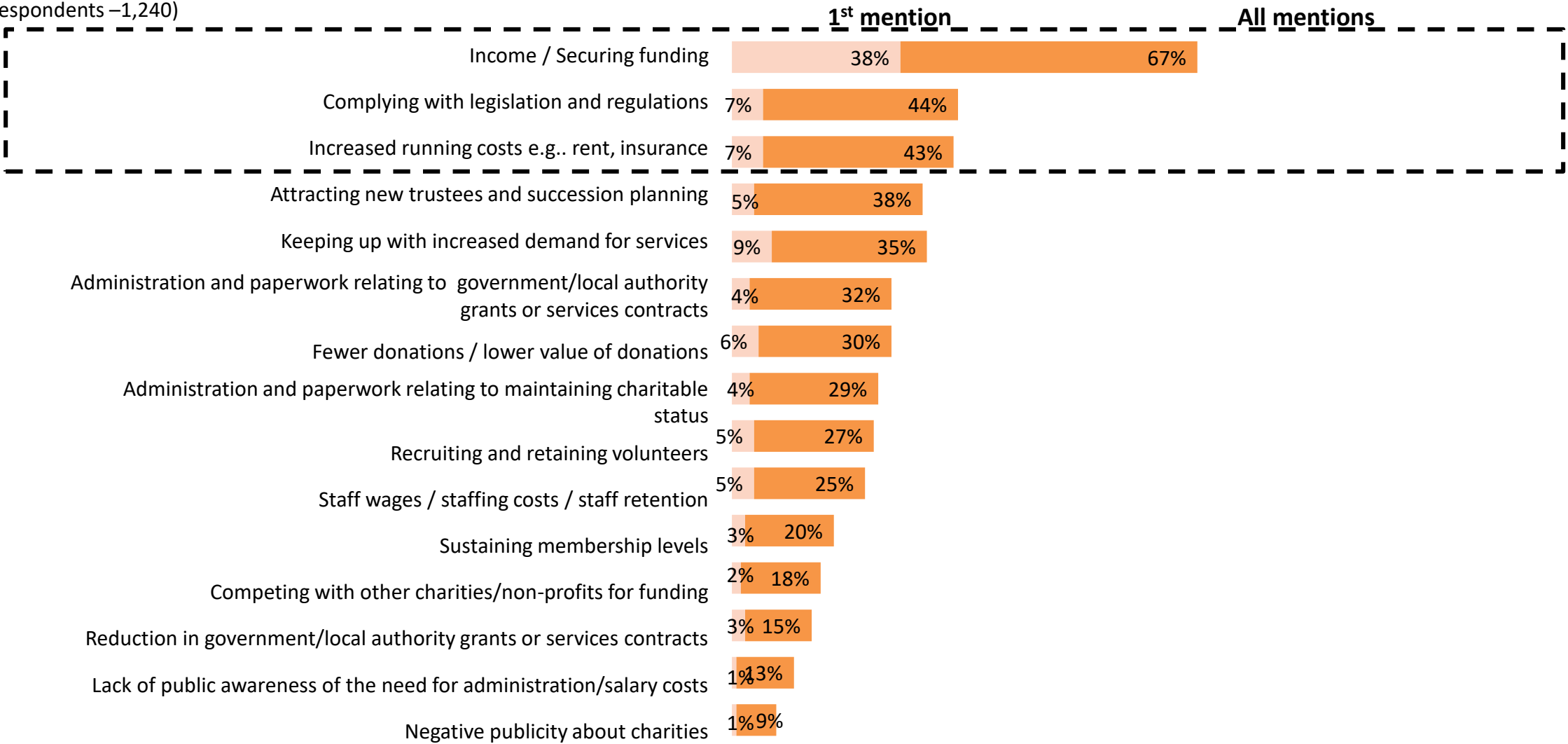
Respondents are most interested in webinars to educate and support charities, with three-quarters stating they would be either interested or very interested

(Base: All respondents –1,240)



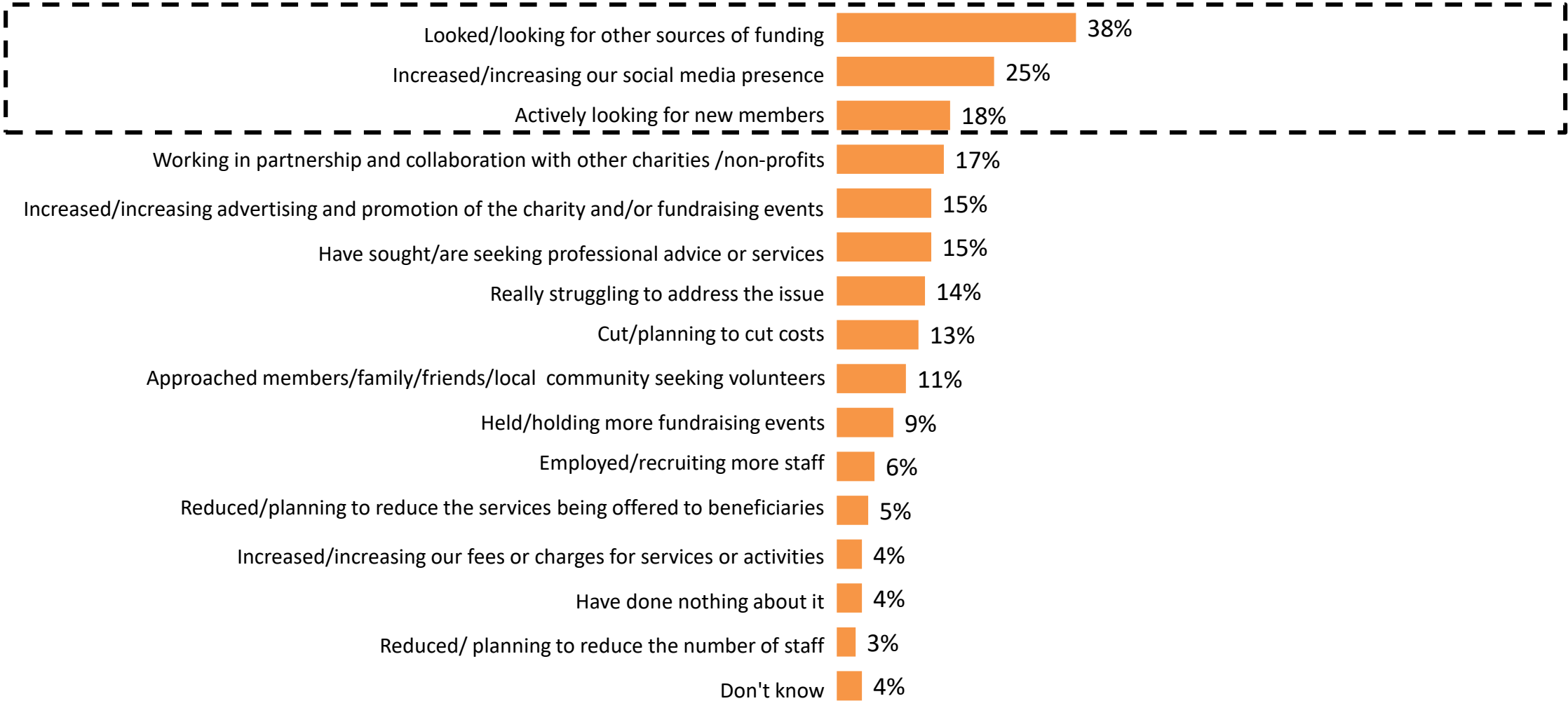
Prior to the pandemic, the top issues faced by respondents were securing funding, complying with regulations, and increased operating costs...

(Base: All respondents –1,240)



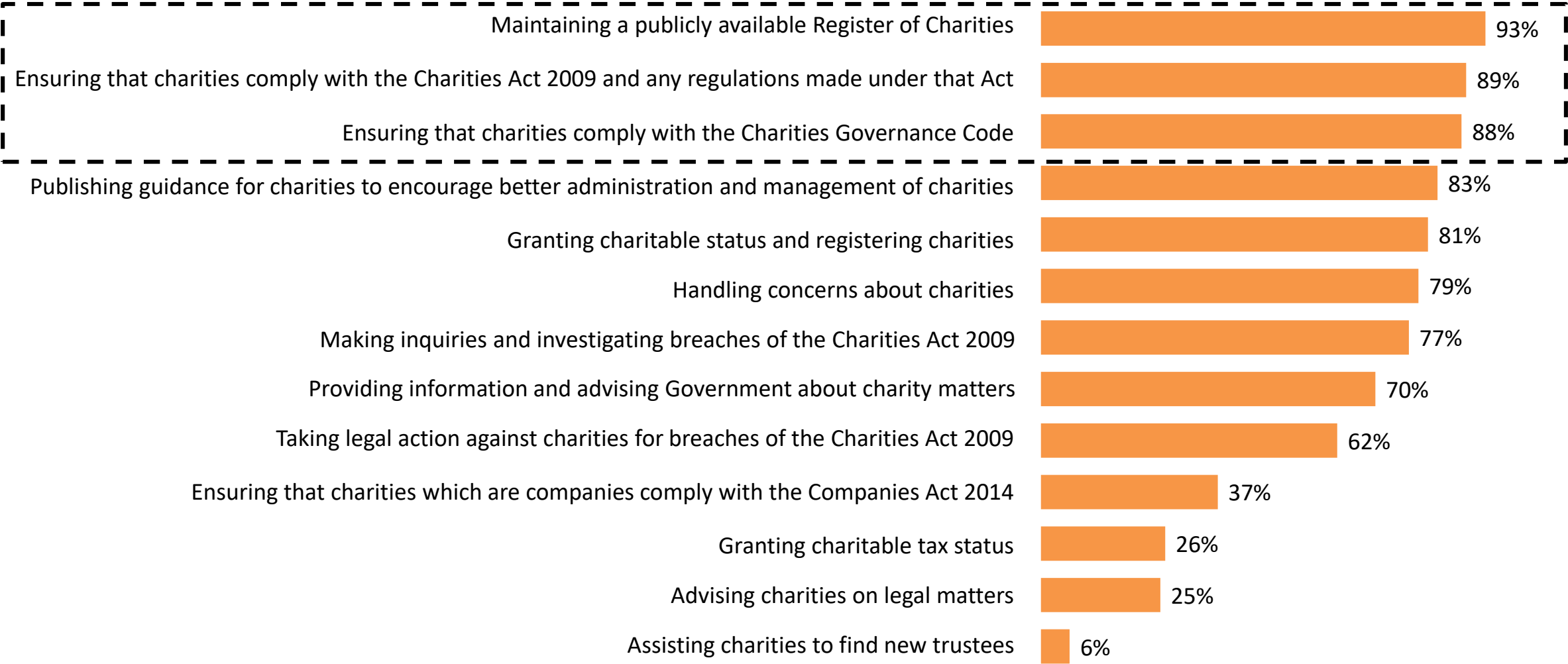
...the top actions being taken to resolve these issues were sourcing funding, increasing social media, and looking for new members

(Base: All respondents –1,240)



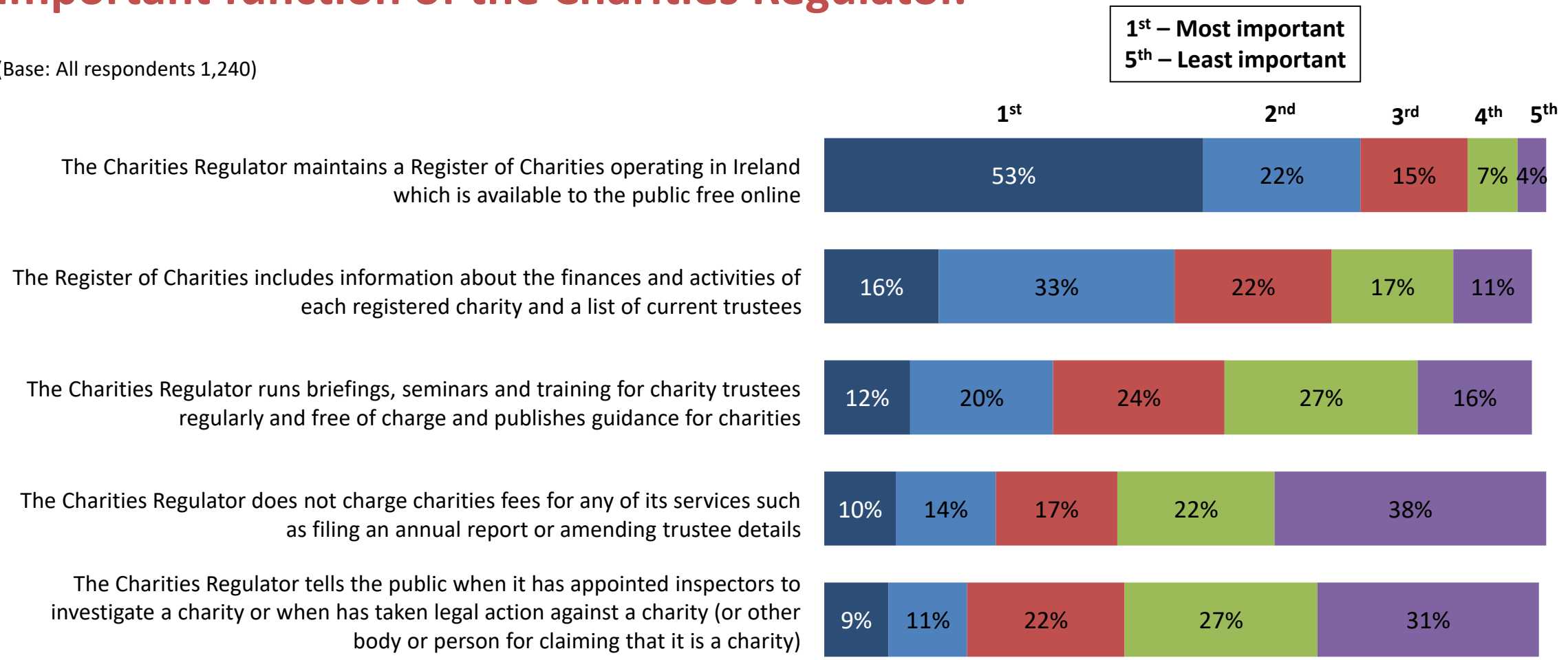
The core functions of the Charities Regulator are identified by the vast majority of respondents

(Base: All respondents –1,240)



For over half, maintaining a Register of Charities is the most important function of the Charities Regulator.

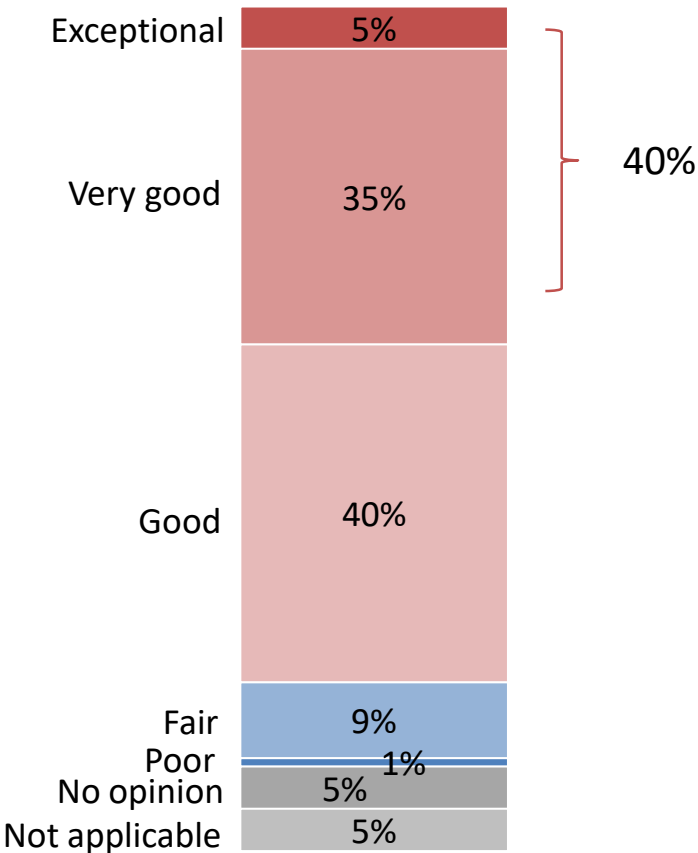
(Base: All respondents 1,240)



4 in 10 feel that communications from the Charities Regulator have been either exceptional, very good or good.

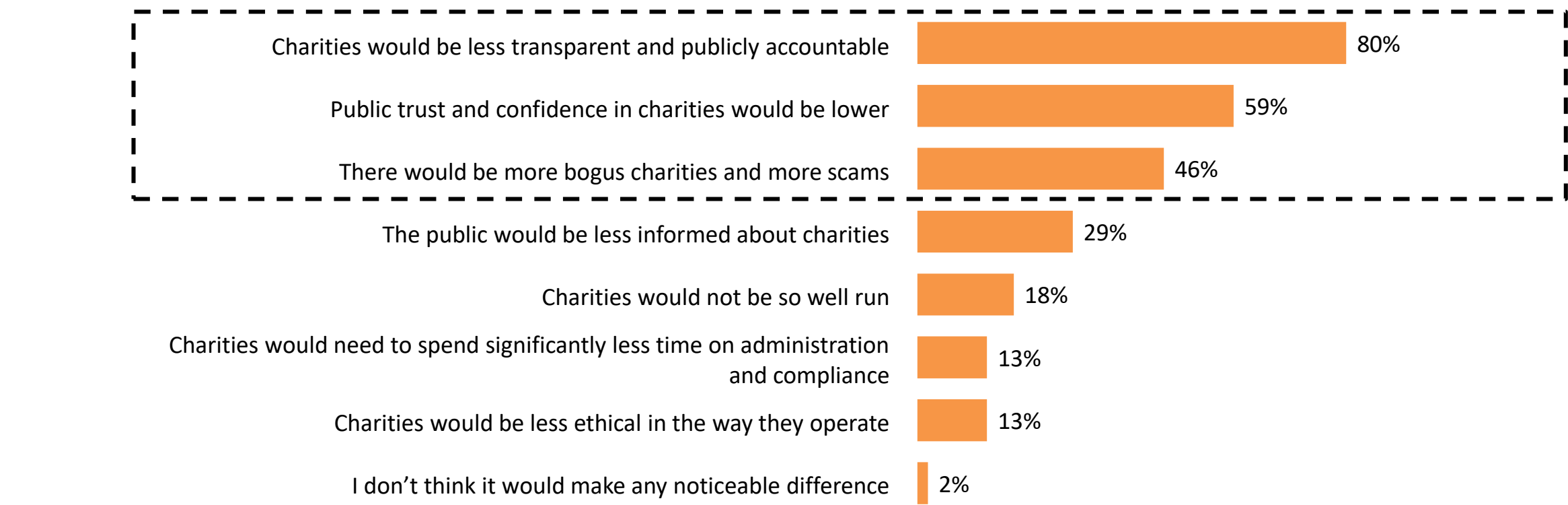
(Base: All respondents –1,240)

Communication over the last 12 months



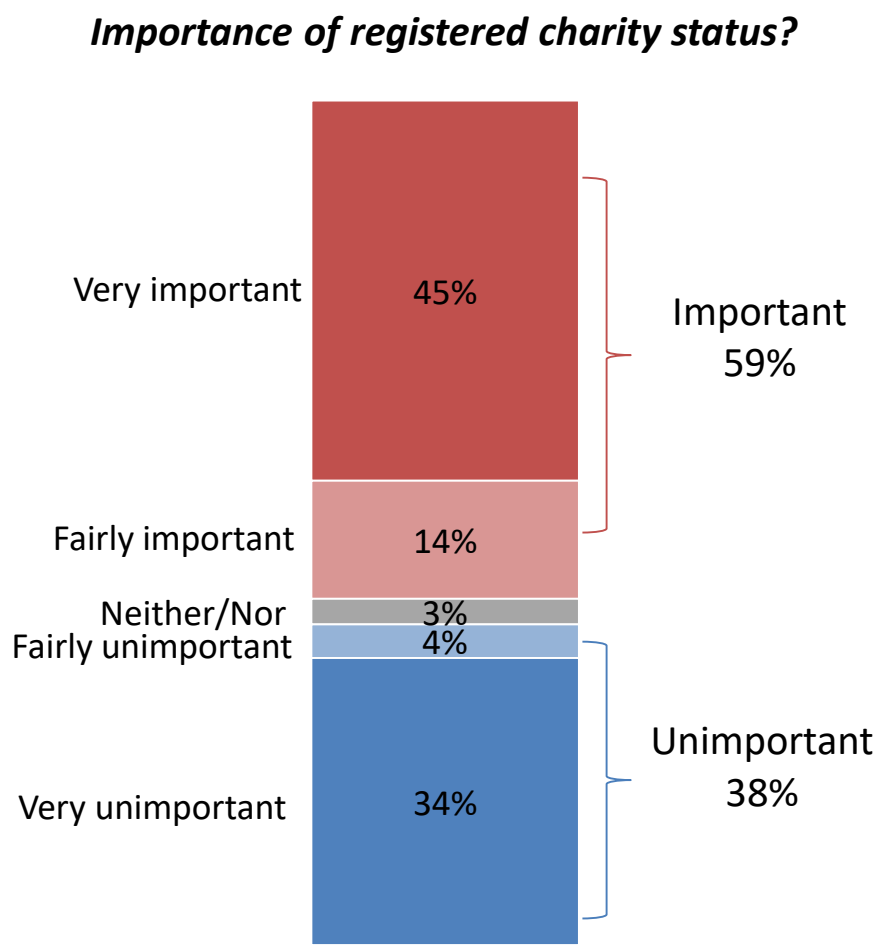
Without the Charities Regulator, respondents believe there would be less public accountability and trust, and more bogus charities

(Base: All respondents 1,240)



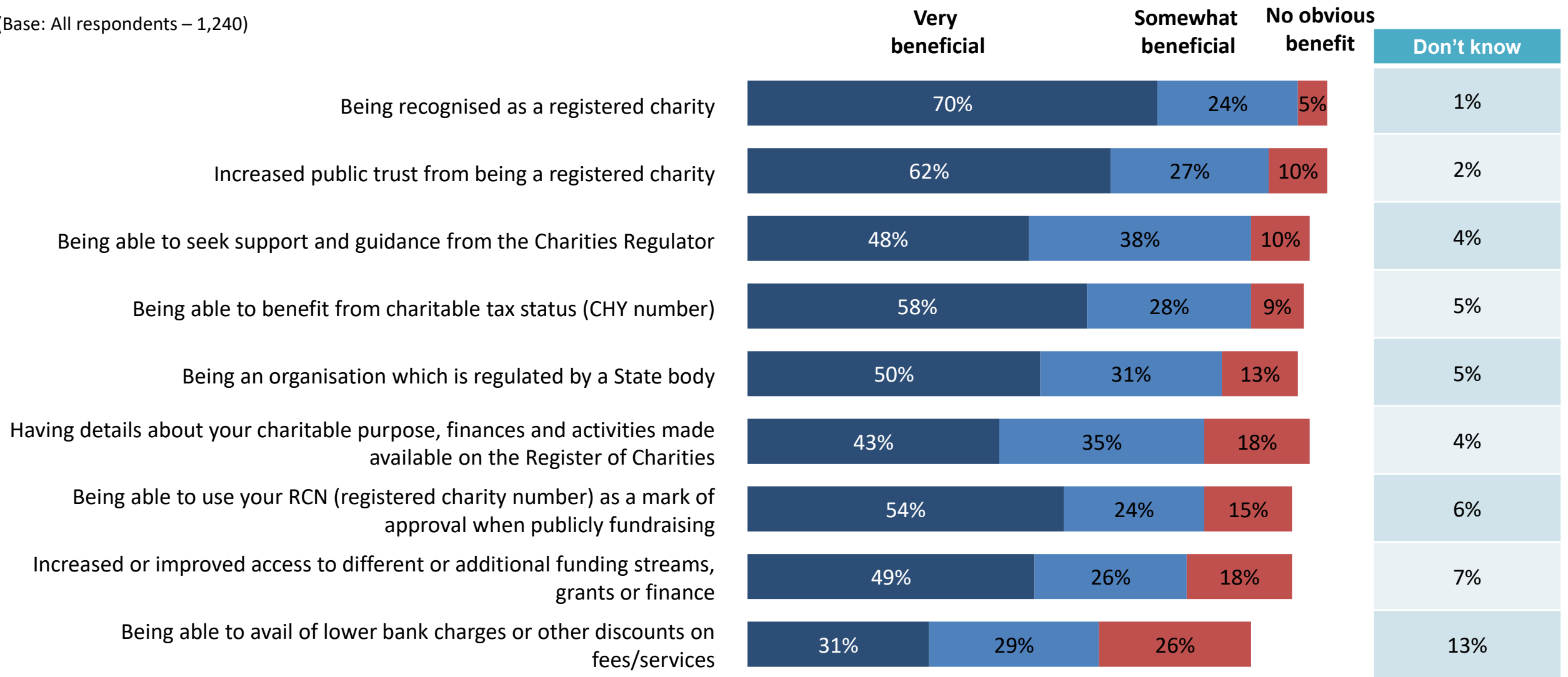
6 in 10 feel that their status as a registered charity is either very or fairly important. Respondents from charities with less than 5 employees were more likely to say unimportant

(Base: All respondents – 1,240)



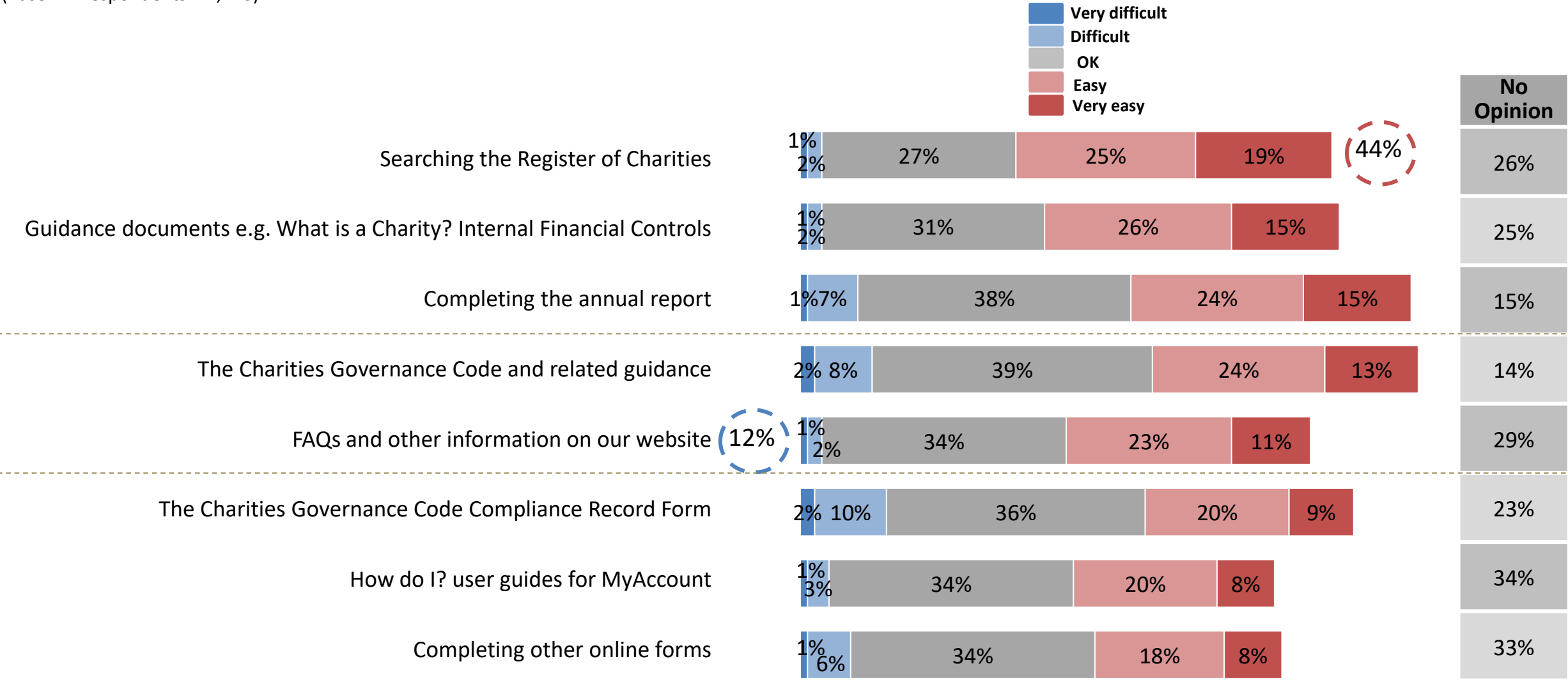
Recognition of registered charity status and increased public trust are seen as the most beneficial aspects of being a registered charity

(Base: All respondents – 1,240)



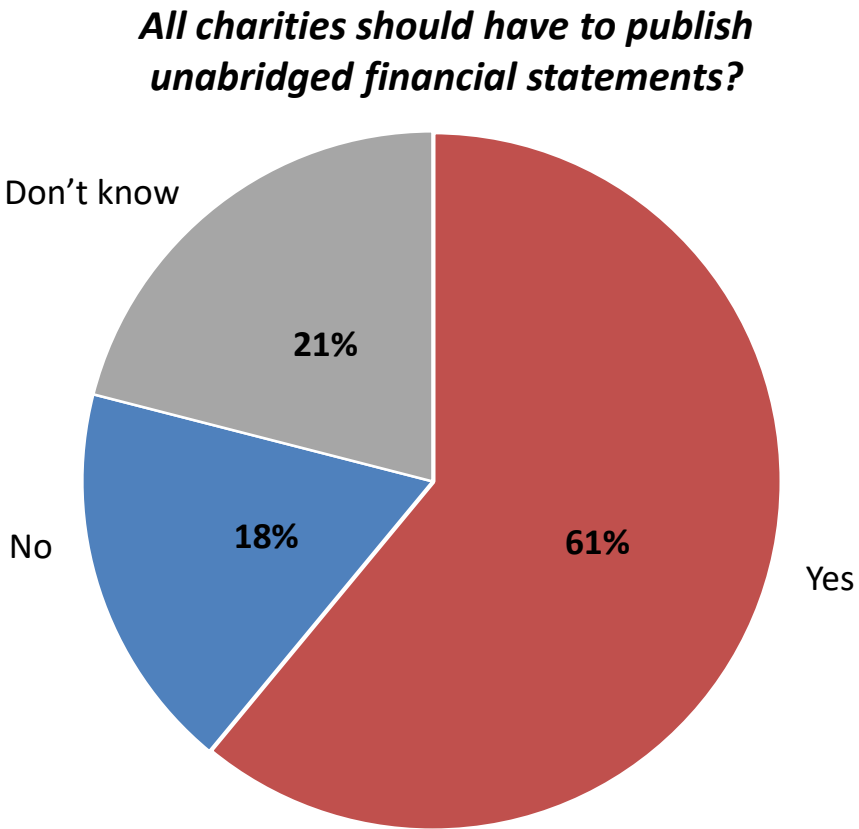
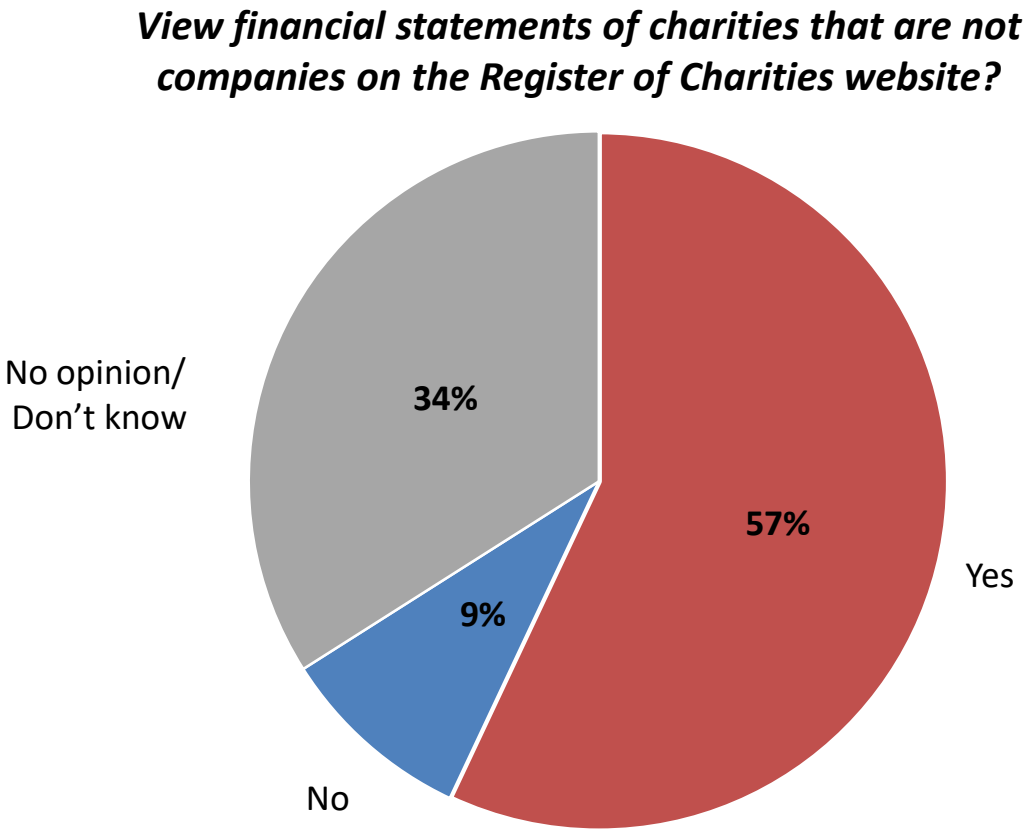
Just over 4 in 10 found searching the Register of Charities either very easy or easy. The Governance Code compliance Record Form ranks as most difficult for respondents, with over 1 in 10 stating very difficult or difficult

(Base: All respondents – 1,240)



The majority of respondents want greater levels of financial transparency for and from charities

(Base: All respondents –1,240)



Q41. Would you like to see the financial statements of charities that are not companies i.e.. associations, trusts etc., made available on the Register of Charities website?

Q42. Do you think that all charities, regardless of whether they are companies or not, should have to publish unabridged (full) financial statements?

Summary I

- Within this sample of 1,240 charities, 7 in 10 charities who responded have volunteers, 6 in 10 have paid employees, and 4 in 10 have an annual income of less than €50K.
- Over 9 in 10 are aware of the Charities Governance Code. Of these, 85% feel the Code assists their charity in improving how it is run
- 8 in 10 believe compliance with the Charities Governance Code will increase public trust in their charity. A similar proportion feel that compliance should be self-assessed with oversight from the Charities Regulator.
- Before the pandemic, the top issues faced by respondents were securing funding, complying with regulations, and increased operating costs. Since the pandemic, the top challenges are securing funding, COVID-19 work related measures, and reduced ability to offer services.
- Before the pandemic, the main sources of funding for charities who responded were government grants, fundraising events, and government funding for the provision of services. Since the pandemic began, the main sources have been government grants, unsolicited public donations, and member donations.
- Just over half of charities who responded have experienced a decrease in their level of funding during the pandemic.

Summary II

- 4 in 10 believe that public trust in charities has increased during the last 12 months. Positive media coverage and greater public awareness of charity regulation are seen as the key reasons for this.
- Charities who responded believe the top functions of the Charities Regulator are maintaining a publicly available Register of Charities and ensuring compliance with the Charities Act and Governance Code.
- 4 in 10 feel communications from the Charities Regulator have been either exceptional or very good, with only 1 in 10 believing communications have been fair or poor.
- Recognition of registered charity status and increased public trust are seen as the most beneficial aspects of being a registered charity.
- For over 4 in 10, the costs and paperwork associated with maintaining charitable status are seen as either greatly or somewhat hindering their organisation.
- Without the Charities Regulator, Charities who responded believe there would be less public accountability and trust, and more bogus charitable organisations.



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