



**An Roinn Forbartha
Tuaithe agus Pobail**
Department of Rural and
Community Development

National Philanthropy Policy

Draft 3

Date: 02 May 2023



Draft National Philanthropy Policy 2023

Public Consultation

Opening date: Tuesday May 23rd

Closing Date: Friday June 30th

Submissions should be emailed to philanthropy@drcd.gov.ie with **“Philanthropy Policy 2023”** in the subject line. Submissions received after the closing date will not be considered.

Please clearly label your feedback with the corresponding section of the draft policy e.g. Feedback on section 1.1, Feedback on 2.3 etc.

If you wish to provide general feedback on the document as whole rather than on specific sections, please label your feedback as ‘General Feedback’.

The feedback obtained from this Public Consultation process will be used to inform the further development of the National Philanthropy Policy.

Freedom of Information

Please note that it is intended that all submissions received will be made available under the Freedom of Information Acts and as such may be published on our website following the publication of the Policy.

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Minister's Foreword

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Secretary General Foreword

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Executive Summary

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‘PHILANTHROPY AND PHILANTHROPIC ORGANISATIONS ARE A CRITICAL PART OF OUR DEMOCRATIC AND PLURALISTIC SOCIETY. MORE AND MORE CITIZENS WANT TO DO GOOD; THEY WANT TO HELP ADDRESS SOCIETAL ISSUES; TO EXPRESS THEMSELVES AND CONNECT AND COLLABORATE WITH OTHERS WHO SHARE THEIR IDEALS. SUCH IDEALS STEM FROM CONCERN ABOUT INJUSTICE AND INEQUALITY, CARE FOR THE MOST VULNERABLE AND MARGINALISED, PASSION TO STIMULATE NEW TRENDS AND IDEAS, AND A SENSE OF RESPONSIBILITY FOR PRESERVING VALUABLE NATURE AND CULTURE’.

(PHILANTHROPY MANIFESTO – PHILANTHROPY IRELAND 2020)

1. About This Policy

1.1. Purpose

This National Philanthropy Policy developed by Government in collaboration with key stakeholders is intended to deepen understanding and knowledge, create an enabling environment and accelerate engagement with philanthropy in Ireland for social good. Philanthropy can be utilised to encourage, support, and facilitate civic engagement for public benefit. And while it should not be seen as a substitute for public service provision, Government recognises the value of philanthropy and is intent on maximising its potential for civic society.

“OUR VISION FOR THIS POLICY IS THAT IT WILL CREATE AN UNDERSTANDING OF THE PHILANTHROPY SECTOR AND UNDERPIN ITS IMPORTANCE TO CIVIC SOCIETY. THE PHILANTHROPY POLICY WILL ALSO SUPPORT KNOWLEDGE AND CAPACITY DEVELOPMENT OF THE SECTOR AND IDENTIFY THE SUPPORTS REQUIRED FOR IT TO THRIVE AND MAXIMISE ITS POTENTIAL”

MINISTER JOE O'BRIEN,

WORKSHOP CHARTING A COURSE FOR THE DEVELOPMENT OF AN IRISH NATIONAL POLICY ON PHILANTHROPY ON 1ST DECEMBER, 2021

Enabling philanthropy through government policy sends clear messaging on the value placed on doing good and our collective responsibility to society. As independent funding, philanthropic capital can be innovative, brave and take risks on potential solutions to societal problems where others cannot. A National Policy provides a framework for Philanthropy, Government and Beneficiaries to work more collaboratively and effectively and put in place an environment for philanthropy to grow. It can also address potential concerns that the successful application of philanthropy might reduce existing levels of Exchequer support, a concern that can arise at all levels of the public service reliant on exchequer funding. The policy will endorse the successful application of philanthropy for public benefit.

Demands on resources for social, economic, and environmental challenges continue to accelerate. Philanthropy can unlock additional resources to address these emerging needs. Philanthropy seeks to achieve sustainable impact, in particular in areas of environmental and inclusive social enhancement, an approach which works best when collaborating/partnering with other stakeholders, including government.

Philanthropic capital can play a role in the economy and society, by encouraging and enabling community action, by supporting relationships in the broader context, and by providing additional assistance and identify areas in need.

While acknowledging the many forms and independence of philanthropy, it is intended that this policy will strengthen collaboration between philanthropists, grant-makers, government and civil society.

1.2. Understanding Philanthropy

Philanthropy, - literal translation from the Greek word being “the love of humanity”- is private giving for public good. It takes many forms including the provision of resources to individuals and organizations by way of gifts, grants, legacies, technical support, capacity building, in-kind donations, scholarships and strategic planning. Philanthropic giving is long-term and strategic in intent and purpose.

Philanthropic giving takes many forms and can be done by families, individuals, corporations or indeed a combination of all.

There is a wide range of entities actively involved. These include private foundations, community foundations, corporate bodies, family trusts, philanthropic intermediary organisations, and other legal entities. Philanthropic intermediary bodies manage the raising and/or spending of donations.

There is no generic form of philanthropy but there is a common purpose across all types of philanthropy, which is to benefit society. It is evolutionary in nature, often determined in practice by the experience of learning through engagement.

Strategic, Community/Place Based, Venture and Trust based philanthropy all articulate an approach that is designed to fit with the giver’s overall mission, goals, and values.

- Strategic Philanthropy takes a longer view, is often solution driven, seeking to effect long-lasting change. Such giving is evidence and research based, often from within communities themselves and identifying the challenges to be addressed.
- Community and Placed Based Giving is based on a sense of belonging to a local community. It is an approach whereby the donor gives back to a geographical area of connection, which may be through ancestry, birth, relocation etc. Foundations are noting a significant growth in interest in this form of giving from individuals, families, and corporates.
- Venture philanthropy is an approach to building stronger charities and social enterprises, by providing them with both financial and non-financial support, and “using all the tools in the philanthropist’s toolbox”, such as access to skills and networks as well as grants. The business world has a long tradition of philanthropic giving but over time, the concept of strategic and venture philanthropy has developed, challenging how traditional philanthropic giving has been conducted.

- Trust based philanthropy is an approach whereby the principles of trust, collaboration and partnership underpin the funding relationship, promoting a relationship of equals between funders and recipients as co-creators of a project.
- Another collaborative option is match funding where private funding is matched by public funding in support of a cause. These approaches to funding put partnership to the fore, recognising and building on the value of collaboration, cooperation and common objectives.

A 'working' definition of philanthropy, which has been agreed for the purpose of this report, can be found in section 2.3.

1.3. Why is Philanthropy Important?

There are direct benefits to those involved in initiatives receiving philanthropic funding, but as a society, we all benefit when issues of inclusiveness and equality are addressed. We face significant social challenges, and in an era of increasing uncertainty and change there will always be new needs emerging.

Philanthropy can take risks that Government cannot. It can provide scope for innovating and testing models of intervention, building an evidence base for change and embracing risk as a necessary element in achieving that change. For example, the Katharine Howard Foundation supported the development of The Nurture Programme, addressing infant health and well-being, supported system change within health and public sector services, including the HSE. The Programme was a philanthropic supported innovation, which is now mainstreamed as part of our public sector health service.

- **Philanthropy can support new, fast and innovative responses to social issues.** It can provide early stage funding, enabling Government to intervene later when data and an evidence base is available. If concepts are proven, Government can move to mainstream, scale, or advance the innovation. For example, the ONE Foundation co-funded with religious orders early-stage responses to immigration, supporting the development and testing of models that have subsequently become mainstream, as well as providing the data and evidence that specific policy changes were needed.
- **Philanthropy can support a diverse and independent community and voluntary sector.** Philanthropy, when funding innovations independent of government, can support civil society and play a significant role in a functioning democracy. A strong advocacy sector is vital to a democratic and open society. For example, early-stage funding provided in 2005 by The Atlantic Philanthropies in support of the Children's Rights Alliance, ultimately led to constitutional change to protect the interests of children in Ireland.
- **Philanthropy can support Government initiatives** and collaborate on the advancement of key issues of concern. It can catalyse and challenge current spending, creating potential for additional investment in the not-for-profit sector. For example, the

Vodafone Foundation HiDigital project, focused on older people and digital skills, investing €2m over five years in this area of need, which is complementary and aligned to current government programmes and plans supporting the development of digital skills for over 65's.

1.4. Government Commitment

The Department of Rural and Community Development (DRCD) was established in July 2017 to provide a renewed and consolidated focus on rural and community development. The Department's Mission is *"to promote rural and community development and to support vibrant, inclusive and sustainable communities throughout Ireland"*. In line with this Mission, a key objective of the Department is to develop a strong policy framework and provide a full range of appropriate supports to improve the capability of organisations that deliver services to individuals and communities, tackle social issues, and contribute to a fairer and more inclusive society.

Implementation of key policy documents underpin the work of the department, including: 'Our Rural Future: The Rural Development Policy 2021-2025'; 'Sustainable, Inclusive and Empowered Communities: A Five-Year Strategy to Support the Community and Voluntary Sector in Ireland 2019-2024'; 'The National Social Enterprise Policy for Ireland and 2019-2022' and 'The National Volunteering Strategy 2021-2025'.

This policy connects with and complements these strategies and signals commitment to the development of philanthropy in Ireland. While acknowledging the independence and autonomy of stakeholders in the philanthropy space, Government and the sector have a unity of purpose in developing a cohesive and impactful national philanthropy policy for better social outcomes. This is reflected in DRCD's Objectives as outlined in its statement of strategy:

'To enable the community, voluntary, charity, philanthropic and social economy sectors to contribute fully to civil society.'

Stated actions for delivery of this objective are to:

- Support the growth and development of philanthropy in Ireland, learning from experiences in other countries

- Develop a National Philanthropy Policy in consultation with stakeholders, drawing on commissioned research and experience in other EU countries and similar philanthropic environments

1.5. The Development of Philanthropy in Ireland

Ireland is seen and views itself as a generous nation. The nature of giving and generosity tends to be spontaneous, unplanned and reactive.

As a concept, giving is deep rooted in Irish society through religious tradition and indeed our unique concept of 'meitheal'¹. The Royal Dublin Society, founded in 1731, is one of the oldest philanthropic organisations in Europe. The Iveagh Trust, established in 1903, continues the vision of the Guinness family for the provision of housing for the most disadvantaged in our community.

In more recent times, The Ireland Funds were one of the pioneers in the establishment of philanthropic structures. Established in **1976** it has built a global network of support, spanning 12 countries. Utilising a model of engagement with diaspora, the fund has raised over \$600m for causes in Ireland and beyond, benefitting more than 3,200 organisations, impacting wide cohorts of society.

Early leaders in formalising giving in Ireland, i.e., taking a more strategic philanthropic approach to their disbursement of funds, were often modest in size, but visionaries on how their giving could be most effectively activated. The Katharine Howard Foundation for example, founded in **1979** with modest funds but grown over time with legacy support, has implemented several strategic grant programmes, developing a track record of working in partnership with statutory, community and voluntary organisations to maximise impact. The St. Stephen's Green Trust, established in 1992, commenced strategic grant making to improve the lives of people affected by poverty, disadvantage, and social exclusion. From the outset, it was also committed to working in partnership and collaboration to maximise impact.

From the mid **1980's**, a time when Ireland was experiencing economic recession and social challenges, international philanthropies emerged as a key support in enabling change. Most notable among these was The Atlantic Philanthropies, who over a 30-year period, made over 1,000 Irish grants totaling over €1billion. While many of the grants were sizeable, it is noteworthy that 34% were in amounts of less than €100k.

¹ Meitheal is an old Irish term that describes how people come together to help one another out.

“ONE OF THE ISSUES THAT CAN PUT PEOPLE OFF WAS THAT ATLANTIC WAS SO BIG, THE MONEY WAS SO VAST; WHAT WE WANT TO CONVEY IS THAT IN OUR EXPERIENCE, YOU CAN ACHIEVE A GREAT DEAL WITH SMALLER AMOUNTS OF MONEY. WITH WELL-CHOSEN INTERVENTIONS, MODEST GRANTS CAN ACHIEVE AMAZING RESULTS – IT IS NOT ALWAYS ABOUT THE MONEY; IT IS ABOUT VISION, AMBITION, FOCUS ON OUTCOMES, PARTNERSHIP; IT IS A COMMITMENT TO BUILDING CAPACITY.”²

MARY SUTTON, ROI COUNTRY DIRECTOR FOR THE ATLANTIC PHILANTHROPIES

The Atlantic Philanthropies brought the word ‘philanthropy’ into the Irish vernacular. It elevated profile and debate. All the time maintaining engagement with Government, evidence of their impact can be seen in universities, in programmes for the young and old and on issues of social change such as children’s rights and marriage equality.

Irish philanthropic giving grew during the Celtic tiger era and equally there was evidence of it becoming increasingly formalised. For example, in **2000** Community Foundation Ireland was established, supported by a Government investment of €1m. In the intervening 23 years, it has created an endowment fund of €55m+ with the aim of delivering a consistent and sustainable amount each year for grant-making, in perpetuity, and grants of more than €110m have been made to 5,000 voluntary, community and charitable partners. With a mission of equality for all in thriving communities, the Foundation uses the internationally recognised community foundation model to provide a philanthropic hub.

In **2002**, with the expansion and advancement of philanthropic giving, a network of Grantmakers formally established as Philanthropy Ireland. A group of 15 Grantmakers had been meeting informally as the Irish Funders Forum for four years, having identified the need and value of sharing experiences. A membership organisation, Philanthropy Ireland’s purpose is to promote philanthropy and to provide a means by which members can enhance the effectiveness of their philanthropic work by increasing professionalism and grant-making capacity, and by sharing of information and ideas. What started as an informal network has now grown to a membership of almost 50 grant-making organisations.

The following year saw the establishment of one of the early innovators in Corporate Philanthropy in Ireland. The Vodafone Ireland Foundation, founded in **2003**, is dedicated to supporting groups across all segments of society seeking to make a real difference in the community. It does this through funding and by working with causes, using its technology in partnership with organisations towards connecting for good. While the Foundation itself is a

² The Atlantic Philanthropies Republic of Ireland, Liam Collins 2017

separate charitable body and company to Vodafone Ireland, the business impacts positively on all charity partnerships and initiatives by also using its expertise, skills, knowledge, and time to add real value and lasting impact with partners. While there have been other corporate leaders such as the Smurfit Kappa Foundation, structured corporate philanthropy remains relatively underdeveloped in Ireland.

Inspired by The Atlantic Philanthropies, The One Foundation was established in **2004** as a 10-year limited life foundation. This was a significant development in many ways but most notably it was fully independent with private resources, Irish founded and led. Utilising a Venture Philanthropy model, in those 10 years €85m was invested in a range of causes, catalysing change to the Irish social landscape in areas such as mental health, children's rights, multi-denominational education, social entrepreneurship, and many more.

With the acceleration of philanthropy and the demonstrable evidence of the impact that could be achieved for the benefit of Irish society, in **2006** Government established the Forum on Philanthropy and Fundraising. This collaborative initiative, a partnership between government and sector stakeholders, the Forum was intended as a 'think tank' to explore how philanthropy could be further developed, with exchange of information, building learning and insight.

In response to the sharp impact on society of the recession, in **2012**, led by then Minister for Environment, Community and Local Government, the Forum published a significant report identifying key actions to assist the advancement and acceleration of philanthropy in support of civil society. Key themes were the delivery of a National Giving Campaign, improvements to the fiscal environment and infrastructure for giving, the development of fundraising capacity among not for profits and the establishment of a National Social Innovation Fund³.

Implementation of recommendations, while not all fully activated, saw some successes, and provided crucial insights and learning on what might work in support of advancing philanthropy. A significant success was the launch in **2016** of Social Innovation Fund Ireland, now Rethink Ireland. Through collaboration and partnership between private donors and Government, using a match funding model, to date it has opened 47 funds, supported 375 innovative not for profits, raised €85 million, funding projects across health, education, social enterprise, equality, and green transition. As a result of this funding, Rethink Ireland has supported 500k+ people, by helping social innovative projects scale and grow utilising the venture philanthropy model.

Since **2017** other foundations, including family foundations, have been established. But the number remains small and endowed funds are not common. The early years of the millennium was a time of accelerated development of philanthropy in Ireland though somewhat ad-hoc in its progression. That is not to undermine the independence of

³ Report of the Forum on Philanthropy and Fundraising, May 2012

philanthropy but to acknowledge that there is capacity for further development and opportunity to inject further pace and dimensions into advancing philanthropy through policy development.

1.6. Scale and Scope of Philanthropic Giving Today

There is no single measure that precisely captures the overall scale and scope of philanthropic giving in Ireland. Charitable giving to all non-for profits in Ireland was estimated at €1.7bn in 2020⁴. Of this almost €80m⁵ is approximated as being from philanthropy, noting this is likely an underestimation as much of individual philanthropic giving is done in private.

Most philanthropic giving in Ireland comes from Irish philanthropies established in the last 25 years. In relation to the number of active grant-making organisations, Ireland lags significantly by comparison to other countries estimated at 30 times lower than the European average⁶.

More recent figures point to 159 registered Irish entities dedicated to philanthropy, most of which are small in scale. By comparison, in Norway, most closely aligned in population, there are 7,612 philanthropic foundations⁷.

Giving by way of legacies and bequests in Ireland, another source of philanthropic giving, is modest. Lack of access to data is a barrier to robust analysis of this form of giving. A report by Campaign Solutions in 2023 identified €87m verified legacy income by not for profits in Ireland in 2021, however this is thought to be an understatement and the true total is thought to be closer to €100m⁸.

As a vehicle for philanthropic giving, potential to grow bequests is compelling, particularly when considered against a backdrop of significant growth in wealth in Ireland and future intergenerational transfer of wealth.

2. Laying the Foundations for a Philanthropy Policy

A key part of the initial development of this policy was to commission independent research to inform both the process and content of what is a first national Policy on Philanthropy in Ireland.

⁴ 'Analysis and Insights on Funding of the Non-profit Sector in 2020', Giving Ireland 2022.

⁵ 'Philanthropic and Charitable Giving in Ireland 2021', Benefacts 2021

⁶ 'Philanthropy in the Republic of Ireland', McKinsey 2009

⁷ 'Philanthropic and Charitable Giving in Ireland 2021', Benefacts 2021

⁸ 'Legacy Insights – Ireland Overview 2015 – 2021' Campaign Solutions 2023

Delivery of this research on the landscape of philanthropy provided key insights and understandings to both guide and underpin the development of this policy. The main aims of the research project were:

- to inform an understanding of philanthropy and the philanthropic sector
- to establish knowledge and capacity of the sector
- to identify available sources of data on philanthropy and data gaps
- to identify points of connection for philanthropy with Government and civil society
- to inform the development of a positive regulatory and fiscal framework.

Once these aims were identified a process of consultation and laying down the foundations of the policy commenced.

2.1. The Process

2019: DRCD, in consultation with stakeholders, agree draft Terms of Reference for the completion of independent research on the Landscape of Philanthropy in Ireland.

2020: Following a competitive procurement process, DRCD commissions Indecon Consultants to undertake the research.

March 2021: The first draft of the research report is presented to DRCD for discussion.

November 2021: *'The Landscape of Philanthropic Giving in Ireland'*, final report is published on DRCD's website.

Dec 2021: DRCD hosts a consultative workshop: *'Where will the Philanthropy of Today lead us tomorrow? Charting a course for the development of an Irish National Policy on Philanthropy'* led by Minister Joe O'Brien and attended by 60 cross sector stakeholders.

Jan 2022: *'Development of National Philanthropy Policy'*, report of the consultative workshop rapporteur is finalised.

Feb 2022: Terms of Reference for a **National Advisory Group on the Development of a Government Policy on Philanthropy in Ireland (The Group)** are agreed.

March 2022: Minister O'Brien invites participation on The Group including an open call for Expressions of Interest.

April 2022: First meeting of The Group takes place and processes for development of the national policy agreed.

June 2022: Second Meeting of The Group; Establishment of Sub-Groups to address key themes.

Oct 2022: Third Meeting of The Group; Consideration of feedback from Sub-Groups.

Dec 2022: Fourth Meeting of The Group: Consideration of First Draft of Policy on Philanthropy.

Feb 2023: Fifth meeting of The Group: Consideration of revised draft of policy.

May 2023: Public consultation on proposed policy.

2.2. The Vision

The vision for this National Philanthropy Policy is that it will:

- Accelerate the development of a culture of philanthropy in Ireland through deepened understanding and engagement which benefits society and public good.
- create a broad understanding of the role of philanthropy and underpin its importance to civic society.
- create an enabling environment to support the development of philanthropy by identifying the supports required for it to thrive.
- stimulate philanthropy by building on learnings from measures already activated.
- seek to promote Corporate Philanthropy, inspiring strategic giving in Ireland by indigenous and multi-national companies.

While the Policy will run for a five-year period, 2023-2027, a review of the Policy will commence after three years. The key objectives and actions will be monitored, reviewed, and further developed with a unity of purpose to progress a cohesive and impactful plan for the way forward.

2.3. Defining Philanthropy

The research notes that there are many definitions of philanthropy both in Ireland and internationally. These definitions frequently refer to the objectives of sustainable improvement in well-being for the public good and for long-term impacts.

What emerged from consultations with philanthropic organisations, philanthropists, advisors, and beneficiary organisations as well as the commissioned research is that there is not a single definition of philanthropy. However, there was an underlying agreement on a key characteristic of philanthropy – it is giving that is strategic and planned which benefits society and delivers public good

The Group agreed that differing views on what constitutes the most appropriate definition should not hinder progress on policy development. On that basis, for the purpose of this strategy, The Group agreed to a 'working' definition, as follows:

Philanthropy is long-term, strategic and sustainable. It is solution focused, often evidence based and can take risks. It is private giving for public good.

2.4. Understanding the Landscape

*The Landscape of Philanthropic Giving in Ireland*⁹, a report commissioned by the Department of Rural and Community Development was published on the Department's website in November 2021. The research report was compiled with the assistance of Philanthropy Ireland and with input from other Government Departments, philanthropy organisations, donors/wealth advisors academia and charities. Desk research included the examination of relevant Irish and international databases including official CSO and OECD data. Data available from the Charities Regulator and Benefacts databases was also analysed, and existing publications and case studies were reviewed.

The Report included the following key recommendations:

- increase engagement with Philanthropists and Beneficiaries
- develop incentives to promote Philanthropic Giving by Individuals and Corporates
- invest in skills training in Philanthropic Fundraising in the Non-Profit Sector
- implement a strategic approach across Government for increased co-operation and engagement with philanthropy at both policy and project level
- develop a Philanthropy Data Plan.

The decision by the Department to commission this research demonstrated commitment to the development of a supportive environment for the advancement of philanthropy. The independence of the research is important, ensuring an evidence-based approach to policy considerations.

2.5. Building Frameworks for Purpose

The publication of *'The Landscape of Philanthropic Giving in Ireland'* was immediately followed by a Consultative Workshop convened and hosted by DRCD in association with the European Research Network on Philanthropy (ERNOP). Attended by a broad spectrum of Irish and European stakeholders, the theme of the workshop was *'Where will the*

⁹ <https://www.gov.ie/en/publication/ffc26-the-landscape-of-philanthropic-giving-in-ireland/>

Philanthropy of Today lead us tomorrow - charting a course for the development of an Irish National Policy on Philanthropy'.

Considering publication of the research report and drawing on the insights and expertise of practitioners and leaders in the wider philanthropy community, the workshop set out to:

- collaboratively explore a vision for philanthropy in Ireland
- facilitate discussion among those in the philanthropy space
- inform the development of the National Philanthropy Policy
- identify actions.

An independent report from the workshop rapporteur¹⁰ found that building a philanthropy policy in a modular approach should be considered for Ireland, where philanthropy is still at a nascent stage of development. It further noted that taking a first set of actions is essential to move from discussion to impact. It recommends a “step by step” approach in which progressive modest actions strengthen evidence, aid understanding, and in turn enable the completion over time of a comprehensive policy framework. This approach would mitigate the risk of being bound up in a process of dialogue rather than action. Further, a set of achievable actions in the short term could drive understanding, collaboration, identify areas for government/sector collaboration and measures to stimulate philanthropy. Broadly speaking the workshop underlined the following:

- the ambition to clarify a joint purpose for the development of policy
- the intent to create a positive legislative and regulatory environment
- the need to raise awareness inside government and beyond
- the intent to establish an advisory group to assist with the development of policy.

The next step in the process was the establishment of the **National Advisory Group on the Development of a Government Policy on Philanthropy in Ireland (The Group)** which met for the first time on 26th April 2022. Membership of The Group included representatives of a cross section of Government, the broader philanthropy sector, relevant agencies, corporates, and academia, which included international representatives. A Public Call for an Expression of Interest was also advertised from which three members were appointed to The Group.

The broad spectrum of membership reflected DRCD's commitment to ensure the views and experience of the broader Philanthropy community is strongly reflected in the composition of the Advisory Group, and ultimately the philanthropy policy, and that the overall composition of The Group reflects a balance between Government representation and stakeholders. (List of Group Members at Appendix X).

Chaired by Minister Joe O'Brien, The Group met on five occasions in 2022/23. The work of The Group was supported by sub-groups which were representative of the sector and whose

¹⁰ 'Development of National Philanthropy Policy', Alistair Hodgett, Polwarth Strategy, 2022.

appointment enabled more detailed analysis of emerging themes for consideration in the development of the policy. The collective outputs from the sub-groups provided crucial insights for consideration by The Group, as reflected in the development of this policy.

3. Policy Strands

Against the background of the initial research by and the report on the Consultative Workshop, the National Advisory Group identified the following themes as appropriate to form the major strands of the Philanthropy Policy:

- Communications & Awareness
- Data and Research
- Stimulating Philanthropy including fiscal Incentives
- Government & Sectoral Partnership
- Capacity Building

Supporting objectives with associated priorities and actions are outlined below against each of these strands. Taken together these signal the vision and ambition of this policy.

3.1. Objective 1: Communications & Awareness Raising

To increase awareness of the value of philanthropic giving so that it is recognised, supported, and developed for the improvement and enhancement of peoples' lives.

BACKGROUND AND CONTEXT

Increasing awareness of the value of philanthropic giving to the wider public is important in influencing the overall environment and cultural context. The research illustrated a range of ways in which philanthropic giving benefits Irish society and underlined that communication of the positive impacts and benefits is a vital component in building understanding of the sector.

“Best practice in developing understanding points to the need to make thinking visible.”¹¹

¹¹ 'Making Thinking Visible: How to Promote Engagement, Understanding and Independence for all Learners' Ron Ritchhart, Mark Church, Karin Morrison, 2011

Stakeholders consulted as part of the research, outlined how philanthropy has a significant societal benefit including indirect benefits e.g. the fostering of innovative problem solving and strengthening organisational efficiency. There are multiple examples of philanthropy in practice across Ireland and many more opportunities to grow and develop its reach for the greater good. The challenge is to make the impact and possibilities visible and real through effective communication and awareness raising.

WHY IS THIS OBJECTIVE IMPORTANT?

- Promotion of philanthropic giving and its impact drives visibility which is essential to building understanding; understanding is a pre-requisite for long term engagement.
- Increased awareness and understanding will facilitate deeper commitment to philanthropy for public benefit and social good.
- Articulating a vision for philanthropy into the future drives sustainable giving for communities and society.

PROPOSED ACTIONS

	Action	Timeline for Delivery	Responsible Body
1	Initiate and support the development of a national communication strategy illustrating the positive impact of philanthropy and encouraging philanthropic giving.		
2	Develop 'case studies' for local and national media, highlighting the benefit of philanthropy from the perspective of donors and receivers.		
3	Organise an annual co-ordinated National Philanthropy Awareness Event celebrating the role of philanthropy in Ireland, supported by key spokespersons, engaging all sectors of society.		

EXPECTED OUTCOMES

- Increased understanding of philanthropy
- Increased support of philanthropy
- Increased interest in the impact of philanthropy
- Increased confidence in the beneficiary organisations
- A stronger and more visible culture of philanthropy in Ireland

3.2. Objective 2: Data and Research

To activate strategies for collection and utilisation of data and research to inform and guide decision making in philanthropy, contributing to building an evidence base of needs.

BACKGROUND AND CONTEXT

Effective measurement is a central component to drive change. To advance and grow philanthropy we need to build baseline information to understand what is needed, what change could look like and to effectively measure what is being achieved over time. Lack of robust independent trend data is a missed opportunity for informed and compelling policy decisions.

The research noted that while there is a range of data sources providing useful data and or knowledge relevant to philanthropy, there is a lack of integration, coordination and trending analysis, leading to significant data gaps when seeking a full understanding of the philanthropic sector in Ireland. The gaps in knowledge in Ireland reflect challenges evident in other countries but equally there is learning to be gained from international examples of good practice on data collection. Ensuring key basic data sets on philanthropy are adequate is a challenge in many areas of appraisal.

The collection and provision of independent, timely, accurate and in-depth data on philanthropy and the wider non-profit sector is an essential element of infrastructural support for government, donors, and the broader philanthropic community. Establishing the scale, reach and impact of philanthropy is necessary to inform ongoing policy development. In this regard, the current gaps in comprehensive, reliable, comparative, and accessible data need to be addressed.

Research to inform and understand wider environmental and contextual issues is fundamental to building a culture of philanthropy. This can support for example, understanding of the blockages, donor motivations for giving, behavioural considerations and trends etc. Such research builds a vital picture of the landscape of philanthropy.

A positive culture of philanthropy is dependent on trust and transparency with access to reliable information. International evidence¹² points to credible publicly available data being a key factor in building the confidence of philanthropists to allocate funding and to increase their strategic contributions.

¹² [Giving More and Better: How can the philanthropy sector improve?](#) NPC UK

WHY IS THIS OBJECTIVE IMPORTANT?

- Data and research are critical to making informed decisions; it is a fundamental tool for effective management of resources.
- Baseline data showing the added value of philanthropy for civil society can provide direction on ambition for future development.
- Comparative data and trend analysis demonstrates commitment to best practice in identifying sustainable, long-term solutions to social needs.
- International standards of best practice in data and research are vital for impact.

PROPOSED ACTIONS

	Action	Timeline for Delivery	Responsible Body
4	Develop new mechanisms for collation of independent baseline data on philanthropic giving in Ireland.		
5	Develop mechanisms for collation of comparable time framed quantitative and qualitative data on philanthropic Trends and giving behaviours.		
6	Make recommendations on centres of research to inform the ongoing development and sustainability of Irish philanthropy.		

EXPECTED OUTCOMES

- Valid, timely and comparable data on philanthropy in Ireland is available.
- Transparent, accessible baseline measurements to support and inform key decision making on utilisation of resources are available to stakeholders.
- Clear data and metrics are being used to deliver maximum and transparent impact
- Standards of international best practice are being applied to the collation and dissemination of data relevant to giving.

3.3. Objective 3: Stimulating and Incentivising Philanthropy

To create an enabling environment and culture for Irish philanthropy to thrive and maximise its potential to benefit society.

BACKGROUND AND CONTEXT

The consultations of The National Advisory Group considered the challenges outlined in the research and identified opportunities to encourage and increase the scale of philanthropic giving. It was considered this should be addressed in the context of:

- A. Stimulating Philanthropy
- B. Fiscal Incentives

A. STIMULATING PHILANTHROPY:

To build sustainable models of philanthropy we need to stimulate behavioural change to attract greater investment. Modest stimulus and support have potential to accelerate philanthropic giving.

Beyond taxation, the government has a number of mechanisms which it can utilise to stimulate greater giving. This includes:

- Match-funding schemes which have proven to be effective levers to encourage major donations.
- Seed funding initiatives which act as vital accelerators for the growth of funds.
- Government also can support the funding of effective infrastructure to encourage philanthropy, both locally and internationally.

Equally there is opportunity to accelerate the potential and scope of corporate giving in Ireland. Government's role in encouraging and supporting economic development could support an added dimension of stimulating corporate philanthropy amongst both domestic and international businesses. There is opportunity to feature philanthropy as part of broader government conversations with existing and new multinationals entering the Irish market, a conversation which would not be 'new' to many of them, as evidenced by the number of multi-nationals with corporate philanthropy structures already in place in their home countries. Advancing such conversations would, for example, provide room for endowed foundation creation (e.g., Vodafone model); contribution of corporations via Donor Assisted Funds; gifts of shares to existing institutional philanthropies.

B. FISCAL INCENTIVES

One of the aspects of the regulatory and fiscal framework is support for philanthropic endeavour by providing tax incentives to stimulate and accelerate engagement in major giving. The Indecon report acknowledges and notes that this is a complex area, and there is a need for equity in the fiscal system and clarity on the complementary role that philanthropic

activities can play jointly with the public sector. It is also critical that any tax incentives are used effectively and avoid deadweight¹³.

The 2020 OECD study on Taxation and Philanthropy highlights that countries need to ensure that the design of their tax incentives for philanthropic giving is consistent with their underlying policy goals and that “countries with a progressive personal income tax system wishing to provide a greater incentive to richer donors in order to maximise total giving, may wish to provide a tax deduction.”¹⁴ While it is important in the context of national economic policy that tax changes must be targeted to address needs and add value, they can play a vital role in removing blockages to philanthropic giving. Thoughtful fiscal changes could lead to increased support of charities that have more strategic projects and a major-gifts approach. Tax incentives can further inspire the philanthropic journey of individuals and others to increase their scale of giving and to become more strategic generally in their giving approach.

WHY IS THIS OBJECTIVE IMPORTANT?

- To access additional philanthropic funding for social and community projects; initiatives driving behavioural change can unlock that potential.
- To increase confidence and belief in the value of philanthropic giving through partnership and collaboration and to support and innovate on key social issues.
- Positively utilising the financial mechanisms of state can proactively support and encourage greater and new philanthropy.
- Validates the efforts of philanthropists through explicit state policy of support.

PROPOSED ACTIONS

	Action	Timeline for Delivery	Responsible Body
7	Consider fiscal measures to facilitate the growth of philanthropy.		
8	Identify and activate measures to encourage professional advisors (e.g., tax advisors, accountants, solicitors) and other advocates to discuss philanthropy with clients.		
9	Build on existing national and local government co-funding models including		

¹³ Deadweight refers to the likelihood that an outcome would have occurred without the intervention. See Gray, A. W. 1995, 'A Guide to Evaluation Methods', Published by Gill and MacMillan

¹⁴ 'OECD Tax Policy Studies, Taxation and Philanthropy', OECD, 2020.

	co-granting and co-investment mechanisms.		
10	Identify measures to encourage less developed vehicles of philanthropic funding e.g., Legacy giving, Social Outcome Contracts, Charitable Remainder Trusts.		
11	Identify and recommend measures to facilitate cross border and international giving.		
12	Engage with Corporate Stakeholders to agree a Framework of Understanding of Corporate Philanthropy.		

EXPECTED OUTCOMES

- Public financial mechanisms are positively contributing to the growth of philanthropy.
- Cross government engagement on collaborative funding models is being maximised.
- Utilisation of less developed mechanisms of philanthropy are in evidence.
- Increased Philanthropic Giving from the Corporate Sector.
- Key stakeholders, e.g., professional advisers, recognise and include philanthropy in financial planning processes.

3.4. Objective 4: Government & Sectoral Partnership

To promote understanding and collaboration between philanthropy and government for innovative solutions addressing key social issues.

BACKGROUND AND CONTEXT

In recent years Government, local government, public sector bodies and agencies have developed closer relationships and mutual understanding of the philanthropy sector and there is strong merit in enabling an environment for increased collaboration. An important issue for partnership is how national and local government, and philanthropic agencies and organisations can, when appropriate, coordinate their activities. This is particularly relevant in Ireland given the extensive role the State plays in tackling social problems and the role non-profit organisations play as a delivery mechanism for social interventions.

Ensuring a close link between the National Policy on Philanthropy and other Government policies is a key objective and this approach can also find traction within local authority development plans and policies. One of the ways that the Government currently encourages philanthropic giving in Ireland is through government partnerships. Such partnerships can generate additional funding but also provide other important benefits including enabling innovation and facilitating initiatives where government is impeded because of the risk involved.

Government can also convene across sectors and further afield in building on and developing ‘diaspora philanthropy’. In this context, rather than being an implementer, Government can create and enable an environment and forum for cooperation

“Governments should embrace long term vision and structures, see diaspora groups as development partners not just sources of funds, and understand the lifecycle of giving and engaging diaspora before and after the act of philanthropy.”¹⁵

Government is in a unique position to facilitate the private and social sectors to collaborate on issues such as new philanthropy products, or by helping interested philanthropists and innovative charities find each other to work around particular themes.

In considering the potential interactions and connectivity with other government policies, the learnings from the experience of the partnership-based approach with The Atlantic Philanthropies are worth noting.

The collaboration was a good example where Government worked alongside the organisation to focus on a number of initiatives which were then embedded into policies and streamlined into mainstream public funding. A summary of lessons learned by The Atlantic Philanthropies, one of the largest philanthropic organisations in Ireland, is outlined in the table below.

Views of The Atlantic Philanthropies on lessons of working with Government	
Lessons for Philanthropies	Lessons for Government
<ul style="list-style-type: none"> <input type="checkbox"/> Work at both the policy and project levels. <input type="checkbox"/> Relationship-building between philanthropy and government takes many years. <input type="checkbox"/> Individuals matter, especially those in senior management positions in government. <input type="checkbox"/> Change in government is slow. <input type="checkbox"/> Atlantic would not have had the influence it had with Government unless the scale of, and timescale for, investment was substantial. 	<ul style="list-style-type: none"> <input type="checkbox"/> Think strategically about areas where it is appropriate to work with philanthropy. <input type="checkbox"/> Identify priority issues where innovative thinking could be of most assistance. <input type="checkbox"/> Understand the opportunities and challenges that working with philanthropy can bring. <input type="checkbox"/> Working with philanthropies to develop theories of change and examining the evidence base can support longer-term thinking on policy.

¹⁵ Global Diaspora Summit 2022

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| <ul style="list-style-type: none"> <input type="checkbox"/> Phased payment of grants act as a learning and accountability mechanism. <input type="checkbox"/> Co-funding of investments by Government is important. <input type="checkbox"/> Moving beyond pilot sites can be challenging. <input type="checkbox"/> Having a consistent focus on outcomes and evidence is vital. <input type="checkbox"/> Collaborations and networks play a pivotal role in embedding change. <input type="checkbox"/> A firm approach is required to secure the commitment to agreed outcomes. <input type="checkbox"/> A flexible approach is required to adapt as necessary within agreed boundaries. | <ul style="list-style-type: none"> <input type="checkbox"/> Looking at philanthropies solely as a source of cash to support existing programmes will lead to a poor working relationship. <input type="checkbox"/> Commit time to developing a good working relationship. <input type="checkbox"/> Develop willingness to operate across organisational boundaries and collaborate with civil society organisations. Facilitate collaborative learning networks. <input type="checkbox"/> Support evidence generation and evaluation activities. <input type="checkbox"/> Plan ahead for embedding change and identify what mainstreaming might look like. |
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Source: Lessons from The Atlantic Philanthropies and Irish Government Partnership-based Co-Investments', Institute of Public Administration/The Atlantic Philanthropies (2018 Richard Boyle and Laura Shannon)

WHY IS THIS OBJECTIVE IMPORTANT?

- It encourages innovative thinking merging the abilities of Government and philanthropy to address often complex social challenges.
- Philanthropy can provide risk capital where Government is precluded, to test solutions on key social issues.
- Establishing frameworks for public partnership proactively supports and expedites positive engagement.

PROPOSED ACTIONS

	Action	Timeline for Delivery	Responsible Body
13	Activate measures to ensure cross-government awareness, including local government, of the benefits and potential of philanthropy.		
14	Undertake a programme of pilot projects, e.g. place-based projects, issue based match funding, demonstrating Government and philanthropy collaboration and capacity building programmes e.g. The Arts Council's RAISE pilot programme.		
15	Agree frameworks for public/private engagement on philanthropic initiatives.		

16	Further develop partnerships with philanthropy intermediary bodies.		
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EXPECTED OUTCOMES

- An enabling climate for philanthropy to grow and develop.
- Deeper understanding of philanthropy across Government and the public sector at local and national level.
- Strengthened relationships at National Level and networks that increase confidence and inform decision making.
- Evidence-based learning from pilots.
- Agreed standards and models for engagement.

3.5. Objective 5: Capacity Building

To build and support capacity of philanthropy stakeholders to strengthen engagement and to maximise impact for civil society and the communities they serve.

BACKGROUND AND CONTEXT

The research on the motivation of philanthropists suggests that they and their advisors identified trust in beneficiary organisations as key motivators for giving. This also includes trust in providing an effective solution to social problems of concern. It confirms the importance of strengthening capacity in organisations that benefit from philanthropy and highlights the importance of non-profits having the capacity to engage with philanthropists and grant makers in an effective way that promotes trust and can demonstrate impact. Research on donor motivations can aid this process.

However, capacity of non-profits to elicit major gifts and use them effectively depends on the skill and training levels of their employees and the availability of specialist philanthropy and major gift fundraisers and service delivery personnel. The Arts Council commenced its own fundraising capacity building programme in **2012** as an enabler for arts organisations to create its own partnerships and collaborations in the areas of Philanthropy. Its current iteration of this, the **RAISE programme** has assisted its participating organisations to raise €10M in income and supports over the past 3 years supporting over 70 arts organisations. The **2023** plans have an expected income performance of €6M planned, The RAISE programme is now viewed as an exemplar for fundraising capacity building which can be referred to as a successful pilot.

There is some but limited professional training available for people who are in fundraising roles in Ireland, similar to most countries outside of the UK and US who are more developed in this area.

There is a known and measurable connection between fundraising success and the existence of a positive culture of philanthropy (Bell and Cornelius, 2013). Fundraising is more advanced in countries where there is: a greater awareness of the role and contribution of philanthropy; expectations that prompt charitable giving; widespread social rewards, such as recognition, and esteem for, donors; and enabling social policies, such as tax breaks, for donations. (Breeze and Scaife, 2015).

Improving capacity within beneficiary organisations to more effectively engage with philanthropy is key as is being able to demonstrate good governance, ability to not only harness but utilise donations effectively and be able to attract repeat and sustainable giving. All of this is underpinned by the need to build a ‘Culture of Philanthropy’ in Ireland to ensure lasting change, where social, political and cultural encouragement and recognition of philanthropic giving is present.

WHY IS THIS OBJECTIVE IMPORTANT?

- Demonstration of meaningful impact and positive social return builds confidence and supports opportunity to leverage further funding and fosters sustainable giving.
- Donors, intermediaries, and beneficiaries having greater alignment on expected impact and outcomes will maximise use of resources.
- Confidence in beneficiaries regarding standards of best practice, governance, raising and utilisation of monies is essential to build trust and allow philanthropy to flourish and grow.

PROPOSED ACTIONS

	Action	Timeline for Delivery	Responsible Body
17	Develop proposals to inform and support effective engagement of beneficiaries with philanthropy; to build confidence, trust and understanding.		
18	Develop frameworks to enhance capacity of key stakeholders in a philanthropy partnership to deliver on agreed objectives and to set realistic goals and expectations.		

19	Work with stakeholders to identify blockages to impact and sustainability.		
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EXPECTED OUTCOMES

- Clearer alignment between donors and beneficiary organisations on expected outcomes.
- Return on investment for donors and grant makers is maximised and evidenced.
- Increased confidence in donor’s money having a meaningful impact and positive social return is driving an increase in donations.
- Increased trust and confidence in beneficiary organisations including at leadership level by trustees and CEOs of their role in philanthropy.
- A strengthened Culture of Philanthropy in Ireland, where social, political and cultural acceptance and encouragement of giving to charity is present.

3.6. The National Philanthropy Policy and the Sustainable Development Goals

WHAT ARE THE SUSTAINABLE DEVELOPMENT GOALS?

The Sustainable Development Goals (SDGs) are 17 interconnected objectives that are at the centre of the United Nations 2030 Agenda for Sustainable Development. The SDGs represent a global call to action to end all forms of poverty, to tackle climate change and to fight inequality and injustice, recognising that a collaborative response is required from all countries, irrespective of their income levels or geographic location.

In September 2015, Ireland, along with the other 192 United Nation Member States adopted the [2030 Agenda for Sustainable Development](#). This Agenda is a plan of action for people, planet and prosperity with focus on the [17 Sustainable Development Goals \(SDGs\)](#).

PHILANTHROPY AND THE SDGS

Philanthropic organizations are playing an increasingly prominent role in supporting the international sustainable development agenda. Many are early embracers who have been aligning their planning and grant strategies to the SDGs. Philanthropic organizations can contribute to the implementation of the 2030 Agenda for Sustainable Development in many ways. As advocates, they can support awareness raising through the integration of SDGs into their programming efforts and through thought leadership of collective platforms and as impact drivers and innovators they can catalyze change and generate impact.



OUR POLICY AND THE SDGS

The SDGs acknowledge that putting an end to poverty must go hand in hand with strategies that stimulate economic growth, advance educational attainment, improve health care provision and reduce inequalities, while simultaneously safeguarding the environment and tackling climate change. Philanthropy and the SDGs share these common themes underpinned by sustainability, co-operation and inclusivity.

*“Philanthropy has immense potential to be a driver of change in Ireland and its support has made significant strides towards meeting the targets of SDGs. At Philanthropy Ireland, we analysed 1500+ social initiatives in the country that were supported by 24 philanthropic organisations between 2018 and 2021. The results indicated that a total of 1153 initiatives that received a total grant support of over €110 Million contributed towards advancing 14 of the 17 SDGs”.*¹⁶

The successful delivery of the Strategic Objectives in this policy will support the philanthropy sector to strengthen its capacity to contribute to the SDGs. Partnership and collaboration form the cornerstone of this Strategy. The successful delivery of the Strategic Objectives will also ensure we move towards a more joined-up approach that supports and recognises the important role of philanthropy in policy development and delivery. There is real potential to advance this partnership approach in support of strategic SDG implementation and achievement.

¹⁶ Submission from Philanthropy Ireland to Sustainable Development Goals Voluntary National Review 2023

4. Implementation and Monitoring

The aim of this Policy is to set out clear objectives, and specific actions to enable philanthropy to grow and thrive in Ireland for social good.

While all the stakeholders have a role to play in the effective implementation of the policy actions and recommendations, the Department of Rural and Community Development is the responsible body for the co-ordination of the policy. As such, the Department of Rural and Community Development will build on its already existing partnership with all stakeholders involved and continue to foster a strong collaborative approach.

To ensure the successful implementation of this policy, the Department of Rural and Community Development will:

- Establish an Implementation and Monitoring Group, chaired by the Department of Rural and Community Development, with representation from other government departments, public bodies and stakeholders of the philanthropy sector.
- Publish annual updates on the implementation of this policy, following consideration by the National Philanthropy Policy Implementation Group.
- Publish the baseline and trend data emerging from the implementation of this policy.

This policy will run for a period of five years, from 2023 to 2027. A review of the policy, following consideration by the Implementation Group, will be undertaken after three years which will facilitate an evaluation of progress with a view to updating it where necessary.

5. Conclusion

The National Philanthropy Policy underlines Government's commitment to understand, develop, and maximise philanthropy in Ireland. It has been developed in partnership with a broad range of stakeholders, including government Departments, representatives of the philanthropic sector, relevant organisations and academia.

It is underpinned by core principles of:

- **Partnership** – recognising the experience, insights and work of stakeholders in philanthropy, collaboration between government and stakeholders will be vital to success of this policy.
- **Equality** – ensuring impartiality and fairness in all actions and recognising all models of philanthropy, being inclusive in process and practice.
- **Additionality** – seeking to add value, building on actions and achievements in philanthropy in a transparent, outcome-oriented manner, enhancing effectiveness and sustainability.
- **Unity** – seeking to ensure synergy between this Policy and other policy initiatives which support or interface with not for profits and to improve policy alignment in relation to issues that impact philanthropy.

The National Philanthropy Policy will be implemented in close co-ordination with the *Strategy to Support the Community and Voluntary Sectors in Ireland*, the *National Social Enterprise Policy*, and the *National Volunteering Strategy*, to ensure coherent and aligned policy and supports are available to further the key Strategic Objective of the Department of Rural and Community Development to “support vibrant, inclusive and sustainable communities throughout Ireland”.

Appendices

ABBREVIATIONS & ACRONYMS

TABLE OF ACTIONS

NATIONAL ADVISORY GROUP MEMBERSHIP

THEMATIC GROUPS MEMBERSHIP

EXECUTIVE SUMMARY OF THE INDECON REPORT

REFERENCES