

Budget 2022 Submission

# A FAIR RECOVERY THROUGH COMMUNITY



**the  
wheel**

Stronger Charities.  
Stronger Communities.



# **PRE-BUDGET SUBMISSION**

to the Department of Public Expenditure  
and Reform and the Department of Rural  
and Community Development

## **SUBMITTED BY**

The Wheel, The National Association of  
Charities, Community and Voluntary  
Organisations and Social Enterprises

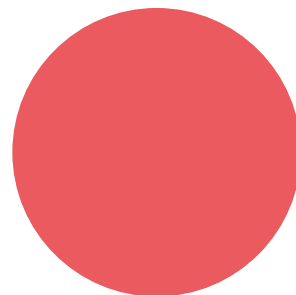
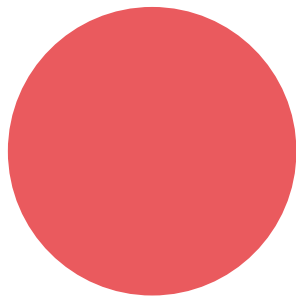
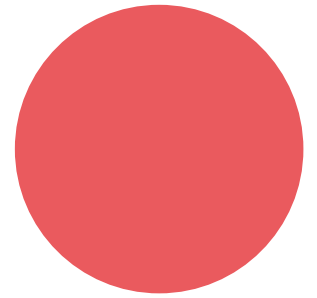
## **AUGUST 2021**

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# INTRODUCTION



# INTRODUCTION

The community and voluntary sector is an essential part of Irish society and plays an important role in our economy. Over the past eighteen months, the Covid-19 pandemic has demonstrated the extent to which we rely on its services, as well as the integral role that it plays in supporting people and communities through difficult times.

It is vital that we achieve a just and fair social and economic recovery from a crisis that has impacted sections of society in very different ways. Many people have made extraordinary sacrifices to keep everybody safe and these sacrifices must be recognised and recompensed. No one should be left behind as we **build forward better** on the collaborations and the special supports provided during the crisis. The necessary current and capital funds are there for us to be ambitious in social and economic policies that reject austerity.

The real opportunity is to be clear about what's needed for an inclusive recovery underpinned by the best health, education and social services in the world. We should aim for nothing less. Even with issues such as Brexit uncertainty, the urgent need to address the climate crisis and the changing corporate tax regime, we can have a **fully inclusive recovery** if we want it.

Charities, community and voluntary organisations and social enterprises provide essential services and support advocacy work in every constituency in Ireland. This includes health and disability, social care, education, housing, poverty relief, the arts and sport, as well as international development.

These organisations played a key part in sustaining communities during the crisis, demonstrating their core role as part of Ireland's public service infrastructure. They restructured services to deliver remotely, responded to the need for socially-distanced and safe provision, cut costs, redirected resources to priority areas and designed new service responses targeted at meeting emergent need.

The sector responded in this way in the face of **the single greatest ever reduction in earned/fundraised income**, in a context where **demand for services, supports, and advocacy increased very significantly**. These organisations will play an equally crucial role in recovery by supporting people and communities with innovative services, responding flexibly to need and focusing on vulnerable people and marginalised communities.

In order to support the community and voluntary sector and to achieve a fully inclusive recovery, we propose these budgetary priorities:

- **€10m investment in the Stability Fund for 2021** as well as a special **€10m Charity Recovery Fund provision for 2022** to enable resumption and consolidation of organisations' essential work.
- Charities must also have full access to the **Business Resumption Support Scheme** and to the **Small Companies Administration Rescue Process**.
- **VAT Compensation Scheme should be retained and the fund be increased to €20m annually**.
- **A direct tax incentive should be introduced for major gift donations**, capped at €1m, and **VAT be removed from the cost of making a will if a charitable bequest is included in that will**.
- The immediate introduction of a **Charities Compliance and Reporting Matching Fund of €4.6m** (equivalent to the budget allocated to the Charities Regulator in 2021) would go some way to addressing the unsupported compliance burden placed on charities.
- **€20m investment in the Sláintecare Integration Fund** to support innovative practice in partnership working between funded organisations and the HSE/Department of Health.

- **A €5m fund for innovation and service integration** to support collaborations as part of Tusla's work to advance commissioning, with an additional €500,000 provided by Tusla to support good governance training and advice for Tusla-funded organisations in the community and voluntary sector.
- **Significantly increased budgets for community and voluntary organisations who provide** HSE and Tusla services and currently remain underfunded.
- Funding to the Department of Rural and Community Development of **€323.4m, an increase of 5%.**
- Funding to the Department of Social Protection of **€18.2bn, an increase of 5%.**



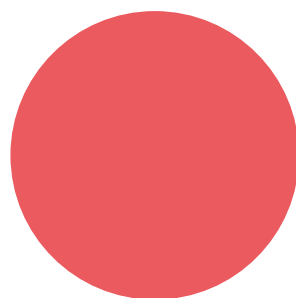
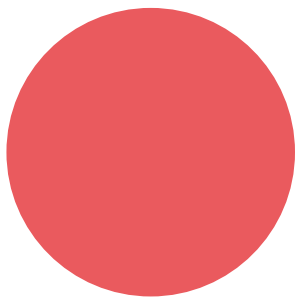
# THE WHEEL'S RECOMMENDATIONS

Our full recommendations for Budget 2022 are laid out in 11 key priorities:

1. Provide additional recovery funds for 2021 and 2022.
2. Ensure charities and social enterprises can access Covid-19 business supports (Business Resumption Support Scheme and Small Companies Administration Rescue Process).
3. Mainstream multi-annual funding and ensure adequate funding levels for services generally.
4. Support fundraising to recover post-Covid by extending and providing greater funding to the Charities VAT Compensation Scheme and through other measures.
5. Provide for the cost of compliance and streamline regulatory and funding-related compliance requirements.
6. Dedicate resources to deliver the three new strategies for the community and voluntary sector, social enterprise and volunteering.
7. Increase investment in skills development for citizens who work in the nonprofit sector.
8. Support and resource the work of the Health Dialogue Forum (IRG Report); increase investment in the Sláintecare Integration Fund; invest in Tusla-funded organisations; and support collaborative work generally.
9. Continued Government monitoring action on insurance costs.
10. Introduce a designated match-funding facility for European programmes.
11. Enable community and voluntary organisations to continue taking climate action.



# **PRIORITIES FOR BUDGET 2022**





# THE WHEEL'S PRIORITIES FOR BUDGET 2022

## 1. PROVIDE ADDITIONAL RECOVERY FUNDS FOR 2021 AND 2022

The economic and social outfall from Covid-19 is likely to be felt well into 2022, with continued uncertainty around the impact of new variants and a potential for unexpected social and economic consequences following the pandemic.

The Employment Wage Subsidy Scheme (EWSS) coupled with the Stability Fund for Charities (provided to the sector in 2020 by the Department of Rural and Community Development) went some way towards alleviating the huge revenue loss experienced in the sector and allowed organisations to continue providing essential services and protecting the most vulnerable in society. This investment of over €55m (€45m in 2020 and €10m in 2021) in the 600 charities that benefitted – all of which had to show a 25% collapse in income – was greatly welcome.

Many charities are still badly impacted by the collapse in fundraised income and we need to make sure that the withdrawal of the EWSS does not plunge charities into a new crisis. There is a significant concern that charities that have relied on the Stability Fund and the EWSS may not survive their withdrawal through 2021 and into 2022.

We recommend:

- An additional **€10m investment in the Stability Fund for 2021**.
- A special **€10m Charity Recovery Fund provision for 2022** to enable resumption and consolidation of organisations' essential work.

## 2. ENSURE CHARITIES AND SOCIAL ENTERPRISES CAN ACCESS COVID-19 BUSINESS SUPPORTS (BUSINESS RESUMPTION SUPPORT SCHEME AND SMALL COMPANIES ADMINISTRATION RESCUE PROCESS)

The announcement by Government at the National Economic Dialogue of new targeted recovery measures to support economic activity is very relevant and opportune. These measures include the **Business Resumption Support Scheme** and the **Small Companies Administration Rescue Process**.

It is essential that charities, social enterprises and community-based organisations are enabled and facilitated to apply for such mainstream business support initiatives in addition to sector-specific supports. Many of The Wheel's member organisations operate through mixed economic models – as charities, businesses and/or social enterprises – and as such **need to be able to access a variety of funding** in order to continue their vital work.

It is also important to ensure that no groups are excluded through anomalies or other unintended exclusions in legislation or regulations. Recently, charity shops suffered significant financial difficulties due to exclusion from relevant schemes and The Wheel acknowledges the Government's work to address these anomalies.

Access to such support schemes would allow charities and social enterprises to continue to function and to provide essential supports and services for economic and social recovery in the wake of Covid-19.

We recommend:

- Full access by charities to the **Business Resumption Support Scheme**.
- Full access by charities to the **Small Companies Administration Rescue Process**.
- Full access by charities to **any other business support schemes** announced to aid recovery.

### **3. MAINSTREAM MULTI-ANNUAL FUNDING AND ENSURE ADEQUATE FUNDING LEVELS FOR SERVICES GENERALLY**

During the pandemic, Irish charities have proven themselves to be an essential component of Irish society and of the economy. Many services, however, remain impacted by funding uncertainty and reductions to service budgets initiated by statutory funders in 2008/2009.

As referenced in several of the workshops at this year's National Economic Dialogue, multi-annual funding models for community and voluntary organisations would result in better outcomes both for the organisation and for the state departments with whom they collaborate. The pandemic has proved the urgency with which this reform is needed in order to achieve **truly efficient, effective and flexible service provision** that serves the whole population. We recommend:

- **Multi-annual (three- to five-year) funding arrangements:** facilitate and better enable long-term planning; assist effective staff recruitment and retention; and deliver better and more sustainable services.
- **Funding of services and supports provided on a full-cost-recovery basis:** fund core-costs; provide adequate employee remuneration; provide budgets to train and develop staff; and make provision for pension contributions where appropriate.
- Additionally, Government should **make provision for sustainable terms and conditions to support staff retention and progression in HSE-funded Sect. 39 and Tusla-funded Sect. 56 organisations**. Increases for services budgets have not been generally applied since the 2008 crisis and services are now significantly underfunded. The budget for HSE and Tusla services provided by community and voluntary organisations needs to be very significantly increased for 2022.

### **4. SUPPORT FUNDRAISING TO RECOVER POST-COVID BY EXTENDING AND PROVIDING GREATER FUNDING TO THE CHARITIES VAT COMPENSATION SCHEME AND THROUGH OTHER MEASURES**

The serious impact of the pandemic on charity fundraising work emphasises the need for strong incentives to enable independent fundraising to survive and prosper. Such policy will assist the work of charities and reduce their dependence on Exchequer funding. It will also benefit the many sections of society that rely on or receive support from the broad charity network.

One of the main impediments to fundraising has been an anomaly within EU VAT legislation that denies charities the right to reclaim VAT arising from spending on essential activity and equipment. The pilot VAT Compensation Scheme, introduced by Minister Donohoe in Budget 2018 on an initial three year basis, provided a partial rebate on VAT costs based on the level of non-public-funding income. A review of the scheme by the Department of Finance and the Revenue Commissioners, in which The Wheel formally participated, will form a strong basis for addressing future VAT compensation measures. The initial fund was capped at €5m and was very substantially oversubscribed, indicating the extent to which charities are impacted negatively due to EU VAT law. As a result, rebates made on a pro-rata basis resulted in charities receiving only approximately €1 for every €8 claimed. Denmark, with a similar population size and charity structure to Ireland, operates a scheme rebating €20m annually.

We also recommend that a claim ceiling of €1m should apply to any single claim. It is important to remember that the scheme was developed to support charities that have less dependence on the state as they rely primarily on fundraised income. There is a risk that smaller charities might be displaced by larger charities and may not submit claims due to the level of work involved in order to receive a relatively small payment.

In addition, the cessation of funding from recent strong philanthropy sources such as The Atlantic Philanthropies created a major funding vacuum for many organisations, impacting on communities, individuals and causes. In the context of post-Covid policy and fiscal strategies to enable resumption and recovery in our economy and society, measures should be advanced by Government to promote and develop philanthropy to enable and promote investment in causes targeted for the public good. Introduction of stimulus for major gift donations, through expansion of matched giving programmes and/or a direct tax incentive capped at €1m, to make investment in charitable purposes as attractive as business investment tax reliefs. The exact mechanics should be consulted with all charitable and philanthropy stakeholders.

To further encourage legacy giving, we recommend removing VAT from the cost of making a will if a charitable bequest is included in that will. Charitable legacy gifts are a form of philanthropy open to all and provide a sustainable pipeline of income for charities. If just an extra 500 people added bequests annually (assuming an average of 2.5 charities in the will and an average bequest amount of €16,000), this could generate over €50m in new income for charities in the years 2023 – 2032 and €20m or more annually thereafter. This is explained in the table in Appendix 1.

We recommend:

- That the VAT Compensation Scheme should be retained and the fund be increased to **€20m annually**. This would greatly promote independent fundraising, although still only rebating half of VAT claims.
- Introduction of a **claim ceiling of €1m** for any single claim.
- Introduction of a **direct tax incentive for major gift donations, capped at €1m**, to make investment in charitable purposes as attractive as business investment tax reliefs. The exact mechanics should be consulted with all charitable and philanthropy stakeholders.
- **Removal of VAT from the cost of making a will** if a charitable bequest is included in that will.

## **5. PROVIDE FOR THE COST OF COMPLIANCE AND STREAMLINE REGULATORY AND FUNDING-RELATED COMPLIANCE REQUIREMENTS**

The state rightly invested heavily in recent years in regulation and compliance processes for the sector, including the Charities Regulator. However, there has been no equivalent investment in charities to support their capacity to comply. Indeed, many funding programmes specifically exclude use of allocated monies for necessary compliance work. Charities, community and voluntary organisations, and social enterprises are required to divert fundraised income from vital services to pay for unfunded statutory regulatory and compliance requirements. Duplication of reporting information across state bodies and agencies exacerbates the situation.

The cost to charities of delivering compliance with various regulatory obligations continues to impact them negatively. They are often not permitted to use funds from state agency contracts for such purposes and administrative costs are not easily addressed in public funding appeals.

There is no easily identifiable figure on requirements for charities in this area. However, working from The Wheel's own member surveys in recent years, we can assume a financial difficulty for one third of charities, approximately 4,000 organisations, who require part-time accounting support with a notional salary of €20,000 per year. Thus, the overall unsupported burden on these charities amounts to €80m annually.

We recommend:

- Immediate introduction of a **Charities Compliance and Reporting Matching Fund, equivalent to the budget allocated to the Charity Regulator of €4.6m in 2021.**
- **Establishment of a working group** involving the Department of Finance, DPER, DRCD and the sector, with input from other departments as required, to recommend how this unsupported burden can be more fully addressed of reporting procedures.
- **Provision be made in all funding agreements for necessary and legally-required costs** of compliance and good governance.
- A comprehensive review of all existing compliance and regulatory requirements be undertaken to streamline procedures and reduce duplication, benefitting the sector, Government departments and official agencies.
- Improved information sharing and communication systems between state bodies to reduce duplication of information requests and increase efficiency.

## **6. DEDICATE RESOURCES TO DELIVER THE THREE NEW STRATEGIES FOR THE COMMUNITY AND VOLUNTARY SECTOR, SOCIAL ENTERPRISE AND VOLUNTEERING**

The Wheel welcomes the development by the Department of Rural and Community Development (DRCD) of a suite of policies for charities, community and voluntary organisations, social enterprises and volunteers. These comprise *Sustainable, Inclusive and Empowered Communities: A five-year strategy to support the community and voluntary sector in Ireland*; *The National Social Enterprise Policy for Ireland*; and *the National Volunteering Strategy*.

We recommend:

- **Dormant accounts funding should be expanded** and accompanied by a dedicated budget line to support DRCD initiatives.
- **An increase of €15.4m (5%) in the Budget 2022 allocation to DRCD** to enable full implementation of the commitments contained in the suite of policies for the charity, community and voluntary, and social enterprise sector.



Detailed below are the suggested figures (in € million) for each of the relevant areas.

<b>Scheme/ Funding stream</b>	<b>Revised estimate for 2021</b>	<b>The Wheel's proposed increase of 5%</b>	<b>The Wheel's proposed total figure for 2022 Budget</b>
<b>Supports for community and voluntary sector/ PPNs (National Lottery)</b>	€17,545	€877	€18,422
<b>SICAP, local/regional development supports (National Lottery)</b>	€44,066	€2203	€46,269
<b>Local Community Development Committee (Support)</b>	€2,405	€120	€2,525
<b>Supports for disadvantaged communities</b>	€6,500	€325	€6,825
<b>Dormant account measures</b>	€12,570	€N/A	€12,570
<b>Programme for Peace and Reconciliation</b>	€6,967	€348	€7,315
<b>Community Enhancement Programme</b>	€4,501	€225	€4,726
<b>Community Services Programme</b>	€48,890	€2,444	€51,334
<b>Covid-19 Stability Fund</b>	€10,000		Proposed €10,000 investment in the Stability Fund for 2021 as well as a special €10m Charity Recovery Fund provision for 2022.



## 7. INCREASE INVESTMENT IN SKILLS DEVELOPMENT FOR CITIZENS WHO WORK IN THE NONPROFIT SECTOR

The report Investment Appraisal of Upskilling Employees in the Nonprofit Sector (2020) by Indecon International Research Economists indicates that investment in training in the nonprofit workforce in Ireland is low compared to other sectors in the Irish workforce and to nonprofits in other countries. The report concludes with a benefit:cost analysis that demonstrates a return of nearly €3 in productivity gains for every €1 invested in upskilling supports in the sector (an average benefit/cost ratio of 2.9 to 1). **It is irrefutable that the community and voluntary sector makes a significant contribution to the National Training Fund, which is not matched by the scale of the investment from the fund into the sector currently.**

We recommend:

- Increasing the level of investment in skills-building of paid and unpaid workers in nonprofits so that the entire labour market in the country has access to appropriate levels of skills-building resources.
- Apply additional resources through the NTF to support the crucial training and development needs of the 165,000+ employees and 300,000 volunteers in the sector.
- This investment and training must be ‘culturally attuned’, sector-sensitive, and be put on as secure a footing as mainstream academic and business training.

## 8. SUPPORT AND RESOURCE THE WORK OF THE HEALTH DIALOGUE FORUM (IRG REPORT); INCREASE INVESTMENT IN THE SLÁINTECARE INTEGRATION FUND; INVEST IN TUSLA-FUNDED ORGANISATIONS; AND SUPPORT COLLABORATIVE WORK GENERALLY

We welcome the progress being made through the Health Dialogue Forum following the Covid-19 pandemic. Drawing on the learnings in the National Economic and Social Council’s (NESC) report *Building a New Relationship between Voluntary Organisations and the State in the Health and Social Care Sectors*, the Forum aims to build a stronger relationship between the State and the voluntary healthcare sector by: agreeing principles to support positive relationships; introducing changes to support essential services; reviewing and simplifying service agreements so that they support autonomy and accountability; avoiding duplication in reporting; and moving to multi-annual budgeting.

We recommend:

- Significantly increase budgets for community and voluntary organisations who provide HSE and Tusla services and currently remain underfunded.
- As the Forum progresses in its work, **adequate enabling resources** should be assigned to ensure outcomes are actioned speedily and effectively.
- **€20m investment in the Sláintecare Integration Fund** to support innovative practice in partnership working between funded organisations and the HSE/Department of Health.
- **€5m fund for innovation and service integration** to be introduced to support collaborations as part of Tusla’s work to advance commissioning.
- **€500,000 be provided by Tusla to support good governance training and advice** for Tusla-funded organisations in the community and voluntary sector.
- Generalise the approach developed in the Health Dialogue Forum to develop a new formal framework for collaborative working between voluntary organisations and their statutory counterparts. As part of this process, **establish a dedicated budget of €2m to incentivise and cover the cost of mergers and collaborative work in the charity,**

**community and voluntary sector** (similar to the model used in trade-union mergers in the past). Mergers should not be linked to reductions in overall statutory funding.

## 9. CONTINUED GOVERNMENT ACTION ON INSURANCE COSTS

The unsustainable rise in insurance costs has had and continues to have a very serious effect on many charities, community and voluntary organisations, and social enterprises. The Wheel acknowledges the reforms introduced and proposed by Government, having worked as part of the Alliance for Insurance Reform (AIR) to ensure that community and voluntary organisations can continue to carry out their vital work.

We recommend:

- Enactment of new legislation to rebalance the duty of care.
- Meaningful reform of the Personal Injuries Assessment Board.
- Seeking continued clear commitments from insurers to deliver price reductions based on all the reforms listed in the Government Action Plan on Insurance Reform.
- Ensuring that An Garda Síochána has the resources necessary to pursue insurance fraud.

## 10. INTRODUCE A DESIGNATED MATCH-FUNDING FACILITY FOR EUROPEAN PROGRAMMES

Community and voluntary organisations, charities and social enterprises in Ireland are largely discouraged from having reserves, with an expectation that every euro raised should go into the delivery of frontline services. This puts these organisations at a serious disadvantage in engaging in EU programmes, where matched funding is a requirement.

Some programmes offer 100% funding, while others offer co-financing for between 50% and 80% of costs. This effectively excludes the majority of Irish organisations across the sector from applying. As such, **opportunities to draw down funding from the EU are being missed.**

A **designated match funding facility** would enable more EU funding drawdown. With only a 20 – 50% investment into project costs from Government, we would benefit hugely from the value that such projects bring to communities and to the social innovation eco-system in Ireland.

The ability to fully capitalise on the opportunities provided by EU funding is vital for delivering on key goals outlined in the Department of Rural and Community Development's strategies on social enterprise, volunteering, rural development, and the community and voluntary sector. It is also key to ensuring Ireland's role in fully realising the European Green Deal and the European Pillar on Social Rights.

Other EU countries have match funding facilities that have worked very effectively. For example, until their departure from the EU, the Welsh Government provided a £350m fund to support projects applying for structural fund support under its Targeted Match Fund. The fund provided a total of up to £1m in each financial year to projects applying to the European Social Fund Convergence Priority 4 (modernising and improving the quality of public services).

The Irish government has seen significant benefit from its own investment in match funding for the PEACE IV Programme (now PEACE Plus) in Northern Ireland and the border counties of Ireland. PEACE IV saw the investment of €270m in the eligible region over the six-year period from 2014 to 2020. €229m was provided through the European Regional Development Fund with the Irish and UK governments providing an additional €41m in match funding.

We recommend:

- Establishing a **central match funding facility** to provide co-financing to the community and voluntary organisations, charities and social enterprises for EU funding applications.
- Ensure a streamlined process for presenting project plans and securing a guarantee of Government co-financing so as not to add more of an administrative burden to the EU application process.
- Work with Access Europe to design the application system and publicise its availability to the sector, so that support and training can be provided in accessing match funding.

## **11. ENABLE COMMUNITY AND VOLUNTARY ORGANISATIONS TO CONTINUE TAKING CLIMATE ACTION**

The Climate Action Bill acknowledges that climate justice must be a key priority for Government and for all society as a matter of urgency. For many years, community and voluntary organisations have led the way on both advocacy and action in relation to climate issues and the UN Sustainable Development Goals. Tackling climate crisis has been and will continue to be a ground-up movement led by communities who understand the necessity of drastically changing the way our economy and societal structures work in order to prevent further climate chaos for future generations.

Going forward, it is vital that community and voluntary organisations are enabled continue in their work to tackle the climate crisis and to ensure that economic justice is achieved for those disproportionately affected by this change.

We recommend:

- A sub-heading in Budget 2022 ensuring **climate-proofing supports for small-scale interventions at community level**.
- Full inclusion of relevant community and voluntary organisations in national platforms and engagements on climate policy and budgeting/fiscal decisions relating to the environment.
- **Ensuring that community and voluntary organisations can access funding** relating to taking climate action.





# CONCLUSION

# CONCLUSION

The Wheel's submission contains a comprehensive developmental agenda to sustain and enable Ireland's community and voluntary, charity and social enterprise sector. Crucially, we propose:

- **€10m investment in the Stability Fund** for 2021 as well as a special **€10m Charity Recovery Fund provision for 2022** to enable resumption and consolidation of organisation's essential work.
- Charities must also have full access to all support schemes such as **Business Resumption Support Scheme** and the **Small Companies Administration Rescue Process**.
- **The VAT Compensation Scheme should be retained and the fund be increased to €20m annually.**
- **A direct tax incentive should be introduced for major gift donations**, capped at €1m, and **VAT be removed from the cost of making a will if a charitable bequest is included in that will.**
- The immediate introduction of a **Charities Compliance and Reporting Matching Fund of €4.6m** (equivalent to the budget allocated to the Charity Regulator in 2021), which would go some way to addressing the unsupported compliance burden placed on charities.
- **€20m investment in the Sláintecare Integration Fund** to support innovative practice in partnership working between funded organisations and the HSE/Department of Health.
- **A €5m fund for innovation and service integration** to support collaborations as part of Tusla's work to advance commissioning, with an additional **€500,000 provided by Tusla to support good governance training and advice** for Tusla-funded organisations in the community and voluntary sector.
- **Significantly increased budgets for community and voluntary organisations who provide HSE and Tusla services and remain underfunded.**
- Funding to the Department of Rural and Community Development of **€323.4m, an increase of 5%.**
- Funding to the Department of Social Protection of **€18.2bn, an increase of 5%.**

Our recommendations span a range of budgetary areas but each is vital to ensuring that the sector maximizes its contribution to the recovery and wellbeing of communities in Ireland, and to our economic and social lives.

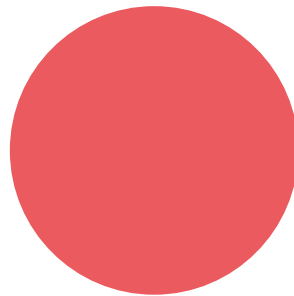
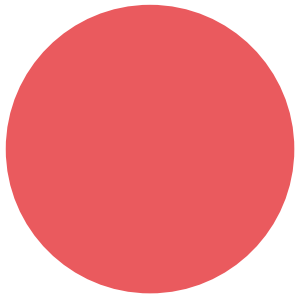
We look forward to ongoing engagement in the period ahead to work towards a thriving community, voluntary and charitable sector which will continue to deliver vital services and supports as we move into the next phase of the country's recovery.

At The Wheel, we believe we are all best served by a fully inclusive recovery model supported by the long-standing infrastructure of the charity, community and voluntary, and social enterprise sector.





# ABOUT THE WHEEL



# ABOUT THE WHEEL

The Wheel is Ireland's national association of community and voluntary organisations, charities and social enterprises. We are the representative body for this vibrant and diverse sector and, together with our members, we shape and promote conditions in which people and their communities thrive.

We passionately believe that community and voluntary action improves and enriches communities and society. Our simple but ambitious mission is to make Ireland a fair and just place for all by strengthening the capacity and capability of community and voluntary organisations, charities and social enterprises to play their part.

We do this by representing these organisations; supporting these organisations to do their work; and promoting the importance of the voluntarism and community values that power these organisations.

The Wheel has almost 2,000 members and provides support services and representation on behalf of its members relating to matters that reflect their collective interests.



## CONTACT DETAILS

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# APPENDIX 1: DATA ON LEGACY GIVING PROVIDED BY MY LEGACY

Possible # of Wills	Average Fee	Total Fees from Wills	Net of VAT	VAT Element	VAT Foregone if 1,500 Charitable Wills	VAT Foregone if 2,000 Charitable Wills
18,669	€246	€4,592,574	€3,733,800	€698,190	€68,702	€85,877

The figures below focus only on **additional people**. It is an estimation of the number of people who's will goes to probate with a charitable element because of the change. The additional bequests figure is this number of people multiplied by 2.5. €16k is believed to be close to the average bequest value in Ireland.



Year / Scenarios	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals
<b>Vat Foregone</b>	€85,277	€85,277	€85,277	€85,277	€85,277	€85,277	€85,277	€85,277	€85,277	€85,277	€852,770
<b>Additional People</b>	0	5	15	30	40	100	140	200	300	500	1,330
<b>Additional Bequests</b>	0	12	30	75	100	250	350	500	750	1250	3317
<b>€16k average bequest</b>	€ -	€192,000	€480,000	€1,200,000	€1,600,000	€4,000,000	€5,600,000	€8,000,000	€12,000,000	€20,000,000	€53,072,000
<b>€10k average bequest</b>	€ -	€120,000	€300,000	€750,000	€1,000,000	€2,500,000	€3,500,000	€5,000,000	€7,500,000	€12,500,000	€33,170,000
<b>€20k average bequest</b>	€ -	€240,000	€600,000	€1,500,000	€2,000,000	€5,000,000	€7,000,000	€10,000,000	€15,000,000	€25,000,000	€66,340,000
<b>Multiplier (€16k)</b>	Negative	2	6	14	19	47	66	94	141	235	62
<b>Multiplier (€10k)</b>	Negative	1	4	9	12	29	41	59	88	147	39
<b>Multiplier (€20k)</b>	Negative	3	7	18	23	59	82	117	176	293	78

**the  
wheel**

**Stronger Charities.  
Stronger Communities.**

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