

Legacy Insights – Ireland Trends

Overview 2015 - 2023



March 2025

| Contents | Page |
|--|-------------|
| 1. WELCOME AND INTRODUCTION | 3 |
| 2. ABOUT CAMPAIGN SOLUTIONS | 4 |
| 3. RESEARCH OVERVIEW | 5 |
| 4. DETAILED FINDINGS | 7 |
| 4.1 MARKET VALUE AND TRENDS | 7 |
| 4.2 NUMBERS OF CHARITIES RECEIVING BEQUESTS | 8 |
| 4.3 MARKET CONCENTRATION | 8 |
| 4.4 CHARITIES WITH HIGHER LEGACY INCOMES | 9 |
| 4.5 IS LEGACY INCOME GROWING OVERALL? | 10 |
| 4.6 THE UPS AND DOWNS OF LEGACY INCOME | 11 |
| 5. SECTOR BREAKDOWN | 12 |
| 6. DATA COLLECTION | 13 |
| 7. POTENTIAL FOR GROWTH? | 14 |
| 7.1 WEALTH TRANSFERS | 14 |
| 7.2 INTERNATIONAL COMPARISONS | 15 |
| 7.3 DEMOGRAPHICS | 16 |
| 7.4 THE IMPACT OF FAITH | 17 |
| 8. LEGACY SHARE OF FUNDRAISING INCOME IN IRELAND | 18 |
| 9. METHODOLOGY AND NOTES RE RESEARCH | 19 |
| APPENDIX 1 – OTHER LEGACY INSIGHTS REPORTS | 24 |
| APPENDIX 2 – LEGACY INSIGHTS RESEARCH CONSORTIUM | 25 |
| APPENDIX 3 – FREEWILL IRELAND | 26 |
| APPENDIX 4 - OTHER SERVICES PROVIDED | 22 |

Note: Cover photo is of Baily Lighthouse, Howth, Co Dublin.

1. Welcome and Introduction

Welcome to the fifth annual Legacy Insights - Ireland Trends Overview. Data has been gathered by Campaign Solutions from 2015. We are now shining a light on legacies like never before in Ireland. While significant improvements are evident, the report's methodology and data imperfections are outlined in Section 9.

2022 was a bad year, with the market down 24%. The good(ish) news is that there has been an increase in verified legacy income for 2023 with a near 5% uplift.

Legacy income can rise or fall for many reasons. It is still not clear as to why 2022 saw such a significant drop. Was 2021 an exceptional year or was 2022 a poor year? If 2022 saw a drop because of Probate delays, why then was 2023 not significantly higher? Research both answers and generates new questions. Further research will help.

In certain years, a small number of very large bequests can increase the total for a given organisation, but this can also apply at a country level. In e.g. 2017 there was a €30m spike from Elizabeth O'Kelly's bequests to five charities.

Despite, the caveats, this annual report continues to provide much improved insight into legacy income to charities and religious organisations in Ireland. Legacies are clearly a growth opportunity and now is a key time to act to support legacy growth.

Charities are increasingly recognising and appreciating its importance – and potential. For many countries, legacy income is the only growing fundraising source. There has been a well-documented increase in the transfer of wealth in Ireland. There is a significant opportunity to present legacies as a wonderful opportunity for more people. BUT, time and resourcing are required.

This report was undertaken pro bono by Campaign Solutions. The work has inspired additional legacy research and a growing bank of information is now available.

Thank you to all who provided data directly and who encourage legacy giving.

Campaign Solutions also welcomes the new reports from the CRA on this topic. 'Charitable Bequests' published in 2023 and 2024 covering the years 2021 and 2022 are available at <https://www.charitiesregulator.ie/en/publications-and-reports/research-reports>

Note: The term 'verified income' is used for information that has been sourced from a charity's financial statement, annual report, its CRA profile or directly from a charity where the figure has not been published. This has been supplemented by information from the Dublin or Cork Probate offices – where no published figure is available for an organisation and no other contact has been possible.



2. About Campaign Solutions

Campaign Solutions is a fundraising strategy, major gifts, legacy and prospect research consultancy. It has worked with many of the country's leading not for profits in the areas of health, culture, second and third level education, development aid and more. Campaign Solutions is run by Niall O'Sullivan, author of this report. He has over 25 years' experience working in fundraising and philanthropy in Ireland and overseas. He is Chair of My Legacy, a consortium of 90 Irish charities, aiming to normalise and promote legacy giving in Ireland.

Other Work in the Legacy Space

The Legacy Insights research consortium was established in 2021 it has produced significant new legacy data for Ireland. This is outline din more detail in Appendix 2.

Legacy training programme from Campaign Solutions is a deep dive into all things legacy and which culminates in the development of an organisation specific legacy action plan.

FreeWill Ireland was established in 2024. It is now Ireland's largest free will service – www.FreeWill.ie (See Appendix 3)

See also Appendices 2, 3 and 4.



3. Research Overview

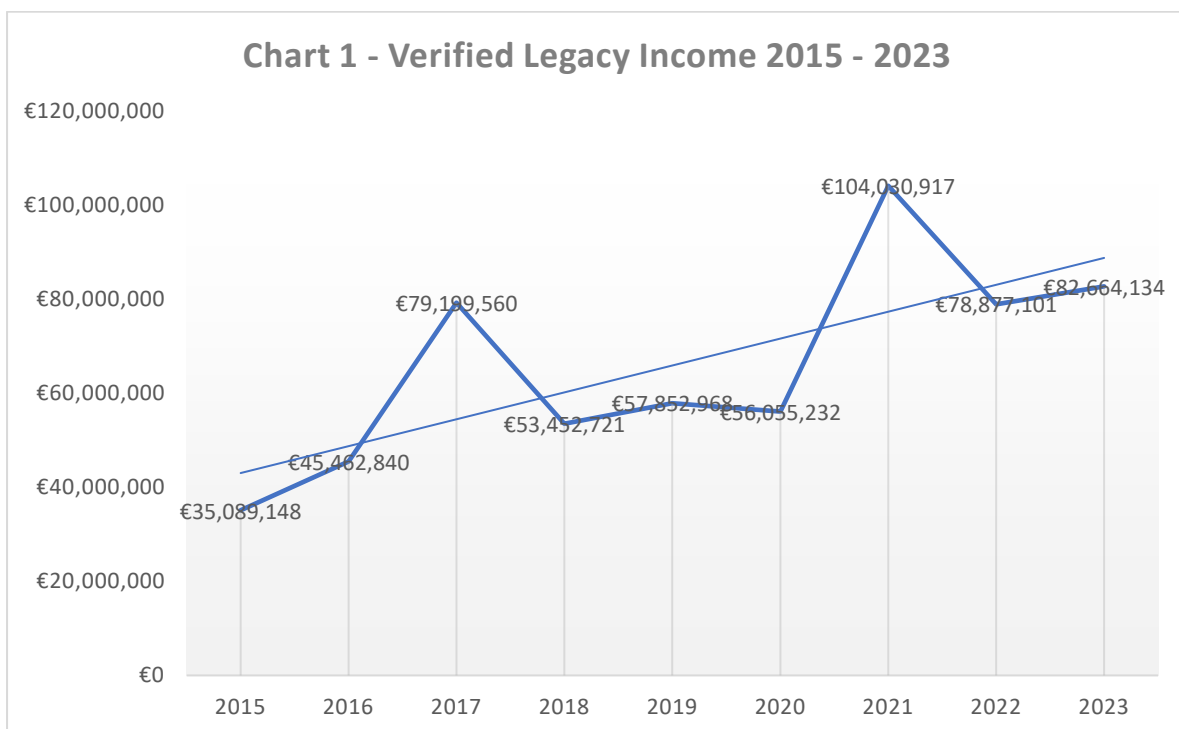
- Verified legacy income of **€82,667,134** has been identified for **2023, a rise of 4.7%** on 2022. This will likely rise slightly as additional information comes to light
- Verified legacy income of €87,243,969 was identified for **2021** in the 2023 report, but with additional research, this has increased to **€104,030,917**.
- Verified legacy income of €75,763,108 had been identified for **2022**. With new data, this rises to **€78,877,101**. There was a dramatic **drop of 24%** on 2021.
- Verified legacy income of **€82,313,359** has been identified for **2023**.
- Information gaps remain. It is estimated therefore that **2021 total** legacy income for the Republic of Ireland was over **€110 million**. For **2022**, it may be closer to **€85m** and **€90m for 2023**.
- **15 of the 20** organisations with the highest legacy incomes in 2022 saw a drop in 2023. Their combined legacy income was down over €12m. There will always be annual variability but it is exacerbated in Ireland as many organisations are reactive rather than proactive re legacy.
- The number of organisations identified with legacy income continues to increase. A small number of sports organisations received bequests and are included. Not for profits receiving bequests therefore totalled were **437** in 2021, **446** in 2022 and **471** in 2023. (excludes organisations with <€500 legacy income recorded).
- Reflecting the variability of the market, 143 charities that secured no legacy income in 2022, received a combined €8.7m in 2023, one received €1m+ and another €2m+.
- In 2021 Ireland's nonprofit sector had 34,331 organisations. About 10,225 nonprofits were incorporated as companies, 3,965 are primary or secondary schools, 731 more are incorporated as friendly societies, cooperatives, industrial societies, political parties or charter bodies. The rest – including thousands of local, religious or sports organisations – are unincorporated associations. In that context, the number of nonprofits actually getting bequests is still low. Sectors that receive minimal legacy income include:
 - Arts and culture (with occasional notable exceptions)
 - Environment
 - LGBTQ+
 - National Governing Bodies of Sport and the clubs they represent
 - Philanthropic foundations (with occasional notable exceptions).

- The **top 10** charities received over 36% of all recorded legacy income in 2021, 32.5% in 2022 and 29.5% in 2023.
- The **highest** annual income to date for any one organisation recorded is still **€9.6 million** (in 2021).
- 19 organisations secured **€1m+** in legacy income in 2023, similar to 2022, but down from 25 in 2021.
- Documented legacy income now totals almost **€600 million** for the years 2015 - 2023.

4. Detailed Findings

4.1 Market Value and Trends

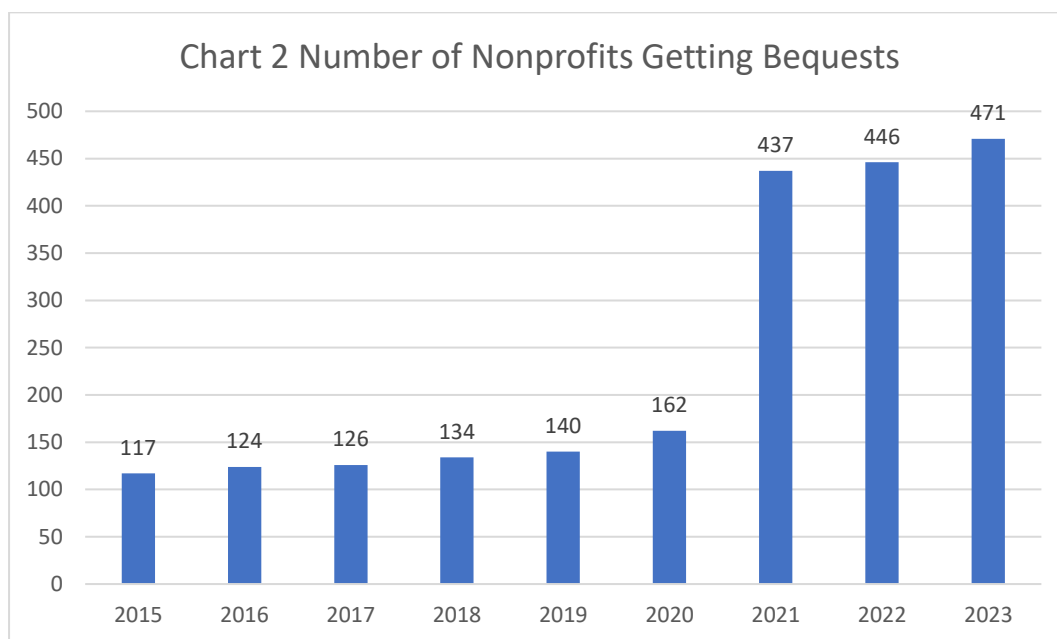
Totals for the years 2015 - 2020 are significant understatements, but are the best achievable as of now. Verified income has risen from €35m to €82.6m in the nine years studied. Elizabeth O’Kelly in 2017 ensured a clear spike for 2017 when she left €30m combined to five charities. A significant amount of new data became available in 2021 via the CRA website, so 2021 will over time be good baseline year for assessing market trends.



Total legacy income for Ireland is estimated to be €110 million for 2021, €85m for 2022 and €90m in 2023.

4.2 Number of Charities / Organisations Known to be Receiving Bequests

Over 500 organisations* have now been identified with confirmed bequests. This is due, in part to market growth, but primarily due to improving data. Given, the slight increase in charities identified for 2022, it makes the annual income total that bit more disappointing. (Note people also leave monies direct to parishes, but in most cases, individual parish incomes are amalgamated into diocesan accounts).



* Note, the figures exclude a very small number of organisations with legacy income of less than €500 as the author believes that in most of these cases interest on bequeathed endowments is mistaken for legacy in some reporting and in a smaller number of cases In mem donations have been included.

4.3 Market Concentration

A small number of charities secure a very significant percentage of known legacy income. The concentration has dropped slightly over the three years below.

Table 1 - Top 10 / 20 Market Share

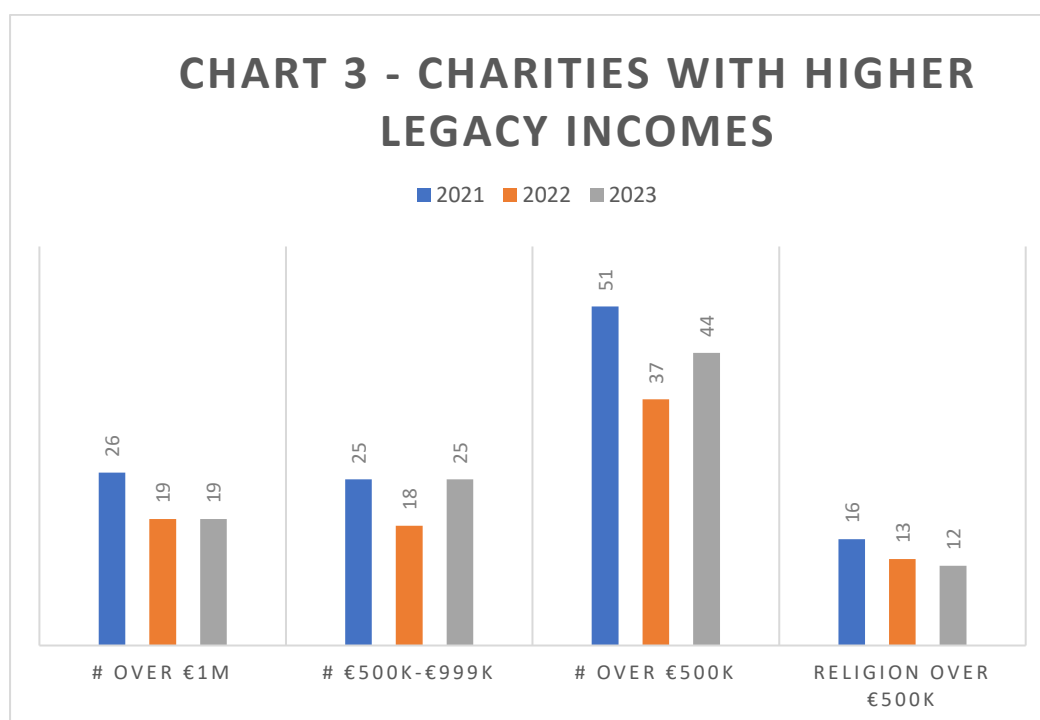
| Year | 2021 Top 10 | 2021 Top 20 | 2022 Top 10 | 2022 Top 20 | 2023 Top 10 | 2023 Top 20 |
|-------|----------------|----------------|----------------|----------------|----------------|----------------|
| Share | 36% | 50% | 32.3% | 46.8% | 29.5% | 44.5% |

4.4 Charities with Higher Legacy Incomes

€1.16m was required in 2021 to make the Top 20, reducing to €938k in 2022 and €900k in 2023. €2m got an organisation into the Top 10 in 2021, reducing to €1.5m in 2022 and 2023.

For some charities, a single bequest can be responsible for reaching the €500k+ category in a given year. In 2021, 51 charities had legacy income of over €500k, 26 of whom recorded legacy income over €1m. 19 exceeded €1m in both 2022 and 2023. 18 were in the €500k - €999k bracket for 2022, rising to 25 in 2023.

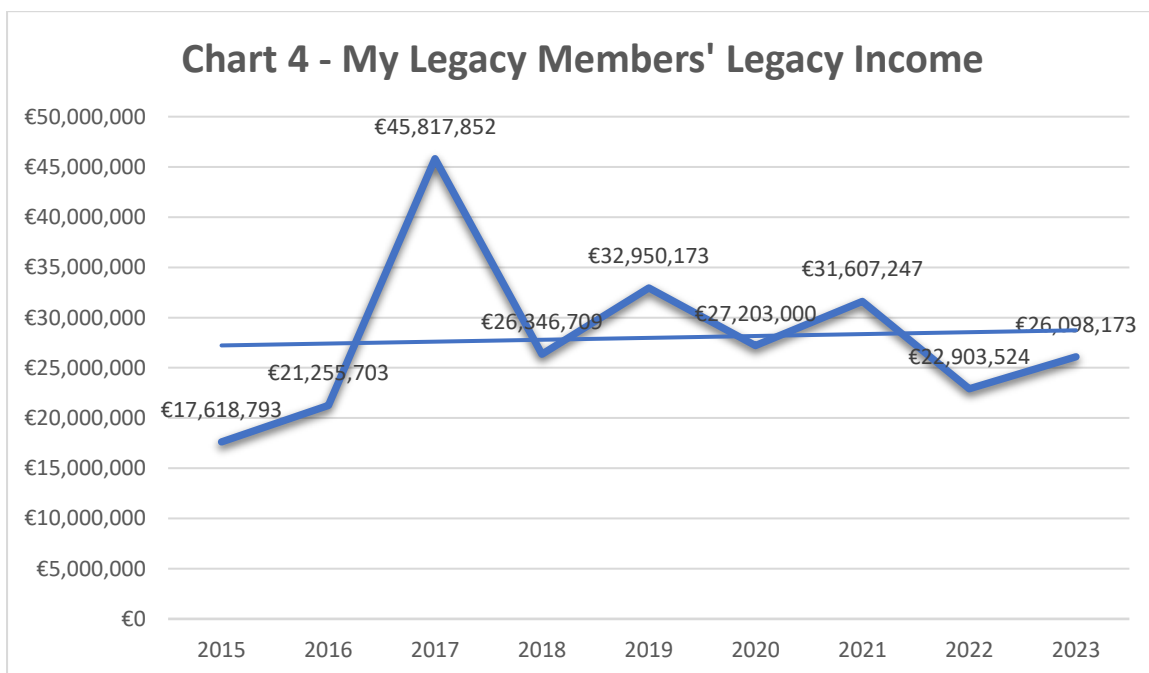
Eleven organisations with €500k+ income in 2021 had not reported their legacy data in 2020 or before. Of those, nine were religious bodies.



In addition to the emergence of new data, other factors that can explain an increase more generally include increased legacy promotion, rising property values and a changes in the death rate.

4.5 Is Legacy Income Growing Overall?

When data is either incomplete and / or inconsistent, it is difficult to make absolute findings. The overall trend analysis also includes many church organisations and others in the religious space, while the audience for this report is for the most part charities. To present a greater insight into fundraising charities, the incomes of the current (March 2025) membership of My Legacy <https://www.mylegacy.ie/our-charities/> was reviewed. There is near complete data for this group of 89 charities. A similar review was undertaken for the 2024 report, but as with all membership organisations, the membership has changed since with some additions and some non-renewals. Some members have yet to secure a first bequest and others are very established. It has a broad membership base of fundraising charities and a small number of religious bodies. The figures clearly show the variability from year to year but the trend line demonstrates gradual growth.



Data for 5 smaller organisations is not yet available for the 2015-20 timeframe, but the information gap is not significant. Over the eight years to 2023 legacy income has increased by €8.48m or almost 50%. The standout years have been 2017, 2019 and 2021.

4.6 The Ups and Downs of Legacy Income

Ireland is a small country and the variability at charity level can be replicated in national statistics also.

- **Among the Top 100 by legacy income** (where data is more consistent) **78%** of the organisations identified **increased their legacy income** in 2023.
- The charities that were **top 20 in 2023** had a combined legacy income in 2023 of **€36.75m**. The top 20 in **2022** had a similar total - **€36.9m**.
- Among the notable increases recorded by charities from 2022 to 2023 were:
 - €0 to €2.1m
 - €232k to €1.58m
 - €918k to €3.1m
 - €458k to €1.71m
 - €84k to €853k
 - €20k to €350k ... and many more
- And on the downside:
 - €2.3m to €100k
 - €1.4m to €400k
 - €1.1m to €585k
 - €8.5m to €5.2m.

5. Sector Breakdown

Work was undertaken in 2024 as part of a pan European philanthropy research project co-ordinated by the European Research Network on Philanthropy (ERNOP). This report will be published in 2025 and includes a sector breakdown for 2022 using the 'Philanthropy in Europe' classification system. This will be available in mid-2025.

6. Data Collection

More charities are providing a breakdown of legacy income in their accounts. It can be inconsistent, but generally in more recent years there has been an improvement in the separation and presentation of legacy figures in accounts.

A relatively small number of charities make a feature of their legacy income in the annual reports – an opportunity missed for the majority. The CRA website is now a much-improved source of information and will improve over time.

7. Potential for Growth?

7.1 Wealth Transfers

Despite the findings of a clear drop in 2022 and a stabilisation in 2023, there is a big opportunity for charities who invest in legacy. Ireland has many of the ingredients to be one of the fastest growing 'markets' for legacy in the decades ahead. Figures from The Community Foundation for Ireland's 'Legacies for Good, Wealth Transfer and the Potential for Philanthropy in Ireland' report in 2023 suggested a minimum annual wealth transfer of €9.3 billion is now taking place. This tallies with the Probate Offices which have first-hand sight of this annual transfer and in 2022 suggested it could be as much as €8billion - €10billion. Most expect the annual wealth transfer figure will rise in future years.

In 2023 a new Central Bank of Ireland report (conducted in the second half of 2020) – "The Long and the Short of it: Inheritance and Wealth in Ireland" revealed that:

- Over a third of households in Ireland (approximately 690,000) have received some kind of inheritance or gift in the last 20 years.
- The accumulated value of these intergenerational transfers was €97 billion.
- Assets received: money (57%) dwellings (33%) and land (19%).
- Average value of transfers in 2020 terms was €229,335
- Median value was €80,913.
- Households which had received inheritances or gifts were "substantially wealthier" than those that did not. Their median income was typically 17% higher while their net wealth was 155% higher.

Based on a possible €9.3 billion wealth transfer figure for 2023, and known legacy income of €82.6m, grossed up to €90m, the percentage left to charity was 0.96% down from almost 1.2% in 2021, but slightly higher than 2022.

While it possible that more people will leave bequests, as a result of changing demographics, charities must prepare for this situation and maximise the undoubted opportunity.

7.2 International Comparisons

The following shows comparisons with a number of countries. Ireland is lagging behind most - and in many cases, by some distance.

Table 2 – International Legacy Data

| Country | Year | Note | Legacy Income |
|-------------------|---------|------------------------|----------------|
| England and Wales | 2022 | | £3,712,000,00 |
| Scotland | 2021/22 | | £136,000,000 |
| France | 2019 | | €1,353,000,000 |
| Switzerland | 2019 | | €276,946,630 |
| USA | 2022 | | \$45.6 billion |
| Spain | 2019 | | €144,526,000 |
| Belgium | 2021 | 233 charities | €218,600,000 |
| Netherlands | 2020 | Top 100 charities | €340,000,000 |
| Spain | 2019 | 22 charities | €40,900,000 |
| New Zealand | 2020 | Based on sample | €114,000,000 |
| Germany | 2019 | | €300,000,000 |
| Norway | 2021 | Survey of 50 orgs | €51m |
| Austria | 2022 | | €120m |
| Ireland | 2023 | of which €82m verified | €90,000,000 |

Sources: Smee & Forder 2023, Scotland-joint report from Remember A Charity and Legacy Foresight 2023, EFA 2024, NZ Support Report, legacygiving.eu, JBWere 2020; NCVO Civil Society Almanac 2021. The figures for France, Spain, Netherlands and Switzerland are sourced from a 2021 report prepared by Philanthropy Services AG, Switzerland for StiftungSchweiz. The percentage figures are amended to remove lottery income for Spain, Netherlands and Switzerland data to allow for better comparison with other countries. USA data is from the Giving USA 2022 report.

The following table has been amended slightly from the first Legacy Insights Ireland Overview 2015 – 2019. It shows that if Irish people, pro rata, left bequests at the same rates as their NZ, legacy income would be €117m and if we gave as the same rate as people in the UK it would increase to over €200m.

For further cross-border comparisons in Europe, see <https://efa-net.eu/features/special-focus-insights-on-legacy-giving-across-europe>

The above data will be reviewed and updated in a more detailed Legacy report in 2025 by Campaign Solutions.

7.3 Demographics

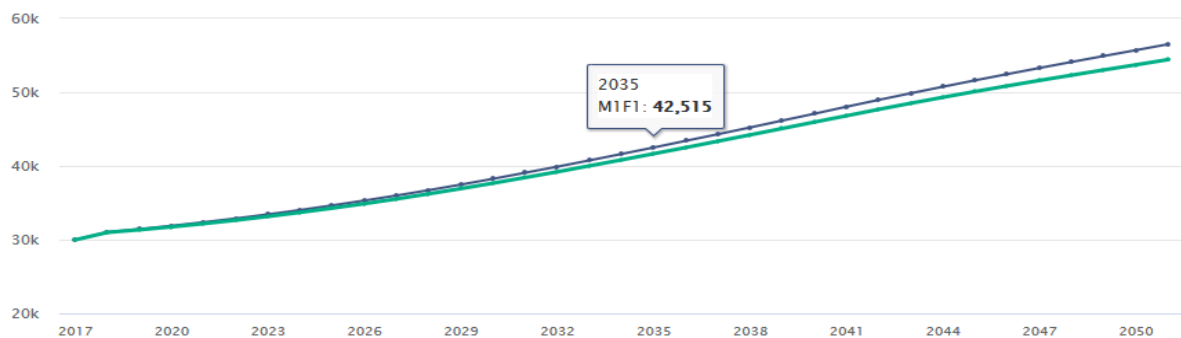
There is both a growing and an ageing population in Ireland. The following table from the CSO shows predictions from a number of economists regarding the total number of people expected to pass away in the years up to 2051. The second chart continues this data to the year 2057. This suggests a doubling of deaths from 2016 to closer to 60,000 deaths per annum by 2057.

Charts 5a, 5b (updated) – Ireland Projected Death Rates - CSO

Deaths

The average annual numbers of deaths are projected to increase steadily under all scenarios from 29,500 in 2016 to between 54,400 and 56,500 by 2051 depending on the scenario chosen. Figure 2.5 graphs the projected deaths for the most optimistic and most pessimistic scenarios, with the other scenarios falling between these.

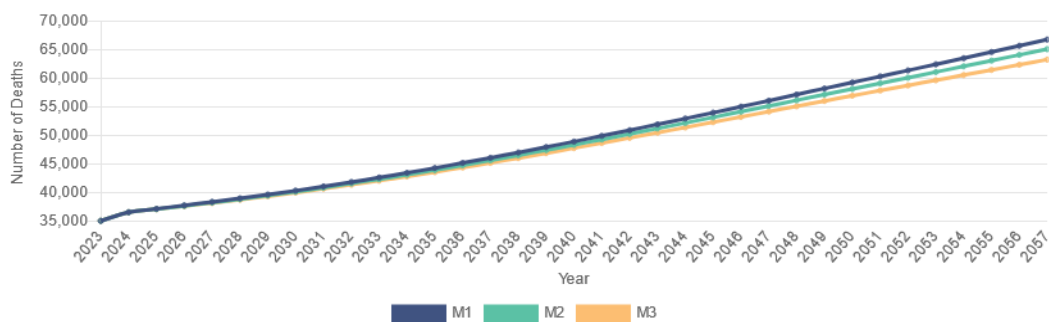
Figure 2.5 Deaths by year for selected assumptions, 2017 – 2051



Deaths

The average annual numbers of deaths are projected to increase steadily under all scenarios from an annual average of 32,417 in the 2016 to 2022 intercensal period to between 61,466 and 64,601 by the 2052 - 2057 intercensal period, depending on the scenario chosen. Figure 2.3 graphs the projected deaths for the three scenarios.

Figure 2.3 Annual average deaths by year for selected assumptions, 2023-2057



© Central Statistics Office, Ireland
<https://data.cso.ie/table/PEC25>

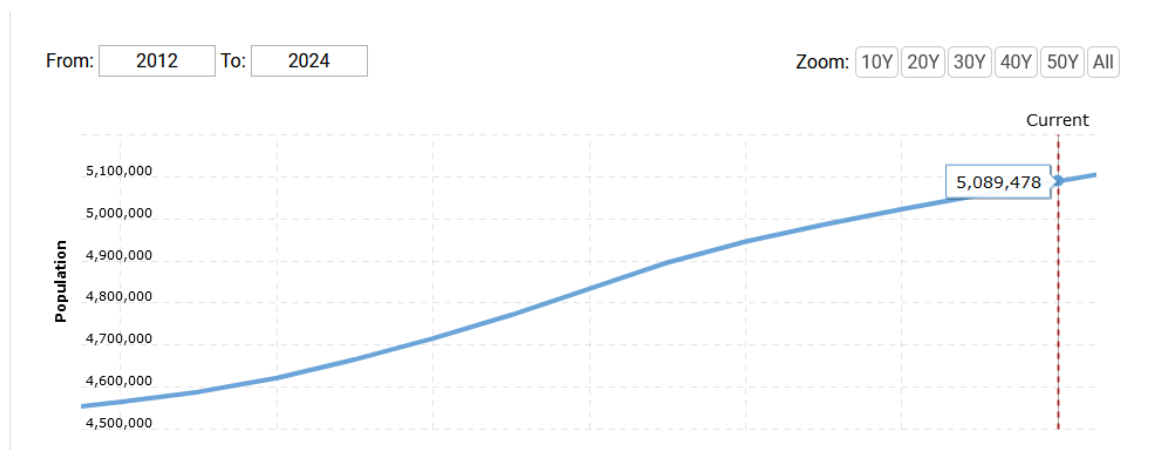
There has been a 16.7% actual increase in the number of deaths from 2017 – 2023.

Table 3 - Deaths in Ireland - Projected and Actual 2017 – 2023

| Year | Projected | Actual |
|------|-----------|--------|
| 2017 | 29,983 | 30,418 |
| 2018 | 30,987 | 31,140 |
| 2019 | 31,443 | 31,184 |
| 2020 | 31,740 | 32,856 |
| 2021 | 32,375 | 33,055 |
| 2022 | 32,884 | 35,477 |
| 2023 | 33,441 | 35,459 |

The population overall has grown overall in recent years also, as shown in Chart 6.

Chart 6 - Population Growth in Ireland - 2012 – 2024



Source: UN / macrotrends.net

7.4 The Impact of Faith

It is recognised internationally that people of faith tend to leave more bequests. Faith-based groups can be under-represented in Irish fundraising stats due to poorer reporting. In addition to faith-based organisations receiving bequests, other well-known charity brands in the housing, hospice and more are closely linked with faith and e.g. to key figureheads from a faith background. Religious participation in Irish society is dropping, e.g. the proportion of Catholics in Ireland declined in 2016 to 78.3% from 94.9% in 1961 (Source CSO). Proactive promotion by charities in the future, responding not just to a sense of duty, but to a variety of motivating factors, will be essential to ensure that a broad cross section of society is informed so as to leave bequests in the future. More research is required on faith-based legacy giving.

8. Legacy Share of Fundraising Income in Ireland

The 2024 Giving Ireland Report suggested that total fundraising income for charities in Ireland was €1.82 billion in 2022, up 18% on 2021.

Based on verified legacy income of €78.8m for **2022**, and grossing this up to €85m to account for unidentified income; this suggests the percentage of overall fundraising income from legacy was almost **4.67%**. For the top 1,000 legacy charities in England and Wales, legacies represent **28%** of fundraised income (Legacy Futures 2024).

9. Methodology and Notes for 2025 Report

A mix of desk research, ongoing reviews of CRA data, visits to Probate offices and a significant amount of direct contact with charities is undertaken annually.

- Years covered are 2015 – 2023 inclusive.
- Available data up to February 28, 2025 is included in this report.
- Bequest data was identified from:
 - Benefacts (which closed in February 2022) – older data only
 - CRA website (data included up to 28.02.2025)
 - Financial statements and annual reports from charity websites directly
 - Directly from fundraisers or others in organisations where information is not otherwise readily available
 - Dublin and Cork Probate offices.
- Since 2023 the CRA website’s ‘Finance & Activities’ section has included information on bequests. This is based on self-reporting. Charities are asked to provide a breakdown of income sources including a specific figure ‘From bequests’.
- For 2021, charities, with a year end of December appeared to have been covered by this (above point) change, while some others that reported earlier in the year appear not to have been (but some did so). As a result, some only reported bequest income from 2022 onwards. Campaign Solutions has collected the FY2021 data for quite a few charities not included in the 2021 CRA report.
- There are differences v the CRA totals. These include:
 - Campaign Solutions recorded the legacy data for two charities as zero, whereas the CRA (as of March 2024) had recorded their combined total as €6.6m in 2021 and €7.5m for 2022. These are UK headquartered entities and the data appears to be for the UK rather than Ireland.
 - There are also variances in a number of cases with charities operating in both North and South where the data inputted to the CRA ‘Finance & Activities’ covers all island as opposed to RoI only data. In a small number of other cases, a thank you again to those who, when contacted directly provided the breakdown when requested.
 - Most charities self-report correctly - but there have been some very significant omissions covering 2021, 2022 and 2023. In many cases, Campaign Solutions has sought and received this data. The data is more complete as a result.

- In some cases, these are entities established as charitable trusts – that are not obliged to put their accounts into the public domain and therefore their income is not reported in the CRA data. Some of this has however been captured by Campaign Solutions.
- Research at the Probate Offices has identified sports organisations that have received bequests. These are also included also.
- There is much improved data for universities since 2021. Schools, unless they have a separate foundation (that isn't a trust), do not report legacy income. Campaign Solutions has secured some information on this directly from a number of fee-paying schools and also via the Dublin Probate office.
- There may be a double counting of a charity with income close to €1m in 2022 – which appears to have self-reported the same information for two related entities.
- Bequest income identified in Probate offices for individual parishes may be under-represented. In most cases parish data is (presumably) included in Diocesan accounts – but as referenced elsewhere, not all Dioceses score well on the openness and transparency front.
- When bequests are left to parishes, they can be left direct to the parish, to the priest at the time or to a named priest. It is presumed that all this income is captured in parish and then diocesan accounts, but it might be an area worthy of further investigation also.
- The 2021 and 2022 CRA Bequests reports are an excellent addition to the knowledge base for Ireland, but as a result of self-reporting by charities. Benevolent charities are organisations that provide financial and well-being support to individuals and families facing difficult circumstances.
- Trade and professional benevolent associations or trusts also receive occasional bequests and are also under-represented in data as a cohort. Some have been identified from the Probate research and where possible are included.

Over €11m worth of bequests information for 2021, €6.4m in 2022 and €4.4m in 2023, almost €22m in total, has been identified that would otherwise not be recorded.

- Consistency:
 - One religious body reported 2023 legacy income of over €1.2m in 2023 but had not reported any legacy income in 2021 or 2022. Requests for information for the earlier years have yet to prove successful.
 - There continues also to be ‘missing data’ from a number of late filing charities. 2021 and 2022 data is now more complete in this report. Information gaps will continue to be backfilled and included in the 2026 report and beyond. The CRA is planning to introduce a new traffic light system on the Register of Charities that will show more clearly and simply whether or not a charity has submitted its annual report on time. Hopefully this will persuade more to do so more efficiently in the future.
 - A number of charities were unable to provide information for earlier years, most notably 2015, but in some cases up to 2019. This research work has helped charities identify significant information gaps in their own data. CRMs are improving.
 - Data is unavailable for e.g. clubs and historical societies, other than through Probate research. They are unlikely to have received bequests in other years but this is an assumption.

- Other:
 - Since starting the reports, the accounts of well over 3,500 charities have been reviewed. Where there was no public indication of legacy income, but a belief there could be legacy income, those charities were contacted directly. Many replied, providing valuable additional information, others confirmed that legacy income was in fact zero.
 - Campaign Solutions has had access to data (Charitable Bequest form) from the Dublin and Cork Probate Offices and this research has enabled Campaign Solutions to identify organisations that have legacy income that would not otherwise have been identified. In some cases, follow up contact has been made with these organisations, e.g. to enquire if legacy income was received in other years. Data has been included in the 2021 – 2023 stats from these sources that would otherwise not have been.

Note: research in other countries has identified that, on occasion, gifts in wills have not ultimately been received by charities. Campaign Solutions has seen a number of gifts in Probate – but where the amounts listed for legacy income have been lower than expected. This may merit future research. It is hoped that all money due has, in fact, been paid to the charities

- Other Notes:
 - The terms legacy and bequest are used interchangeably in this report.
 - Too many charities provide accounts in an abridged format. The accounts provide insufficient detail. This is an issue that has been identified as high priority by the Data and Research sub-committee of the government's National Philanthropy Initiative.
 - The presentation / inclusion of legacies in audited accounts has improved year on year. More charities now include legacies as a line item in the main accounts or, more commonly, in the notes section. The more complete introduction of SORP will help as regards future transparency.
 - Diocesan accounts were reviewed and included where possible. Some dioceses don't make their accounts public. This issue has been highlighted in the media and elsewhere. The Association of Catholic Priests, produced a 'Table for Transparency' report (2020), and reported that just 10 of 26 dioceses had their accounts on their website. Only some of those who do so, separate out legacy income. There is more data from this sector now via the CRA – but more transparency from certain dioceses would be welcome.
 - Hospital foundations receive bequests and that data is now captured. Hospitals are also left bequests directly but often do not report this. As per an email to Campaign Solutions on 20/10/2023, the HSE confirmed that 'the HSE finance systems do not capture this information nor is it collated centrally'. This is simply wrong and has been identified as an area for improvement by the National Philanthropy initiative – Data and Research committee.
 - More information is included in this report than ever before for fee-paying schools, but the full picture is still far from complete. Some are be receiving bequests while others have yet to do so. Thank you to all who have provided data.
 - Some organisations have failed to engage in the research alas, but this cohort is reducing year on year. There is less reticence to share data and talk about the topic now.
 - One particular denomination, whose information was on the CRA were excluded – where income listed was under €500. Their bequest amounts for 2021 ranged from €3 to €483 and similar in 2022 and 2023. These amounts could be In Mem donations or more likely interest earned on endowments previously bequeathed.

- Direct contact was made with many charities – either to complete missing years or to get information where none re legacies was provided in the accounts etc. Thank you to the charities who provided new data or additional information as a result.
 - The author is satisfied that the vast bulk of the key players from Irish charities have been included.
 - In certain cases, information on legacy income was available in annual reports or accounts some years, but not consistently in all. This can happen due to changes of leadership or other factors. Some of these organisations unfortunately did not provide legacy income information for the missing years.
- In conclusion, it is worth noting that planned new regulation with regard to SORP and how charities report will likely improve transparency re legacies even further, but we won't see the impact feed through for some time yet (CRA has suggested it may be 2026). The issue of charitable entities set up as charitable trusts not putting data into the public domain remains an issue and an amendment to the Charities Bill would be welcome to address this. In 2014, 4% of charitable entities were charitable trusts. (Source Relate, August 2014)

Appendix 1 – Other Legacy Insights reports

A growing bank of data is emerging. The following have been published:

- Legacy Insights Ireland Trends 2015 – 2023, published in 2025
- Legacy Insights Ireland Overview 2015 – 2022, published in 2024
- Legacy Insights Ireland Overview 2015 – 2021, published in 2022
- Legacy Insights Ireland Overview 2015 – 2020, published in 2022
- Legacy Insights Ireland Overview 2015 – 2019, published in 2021

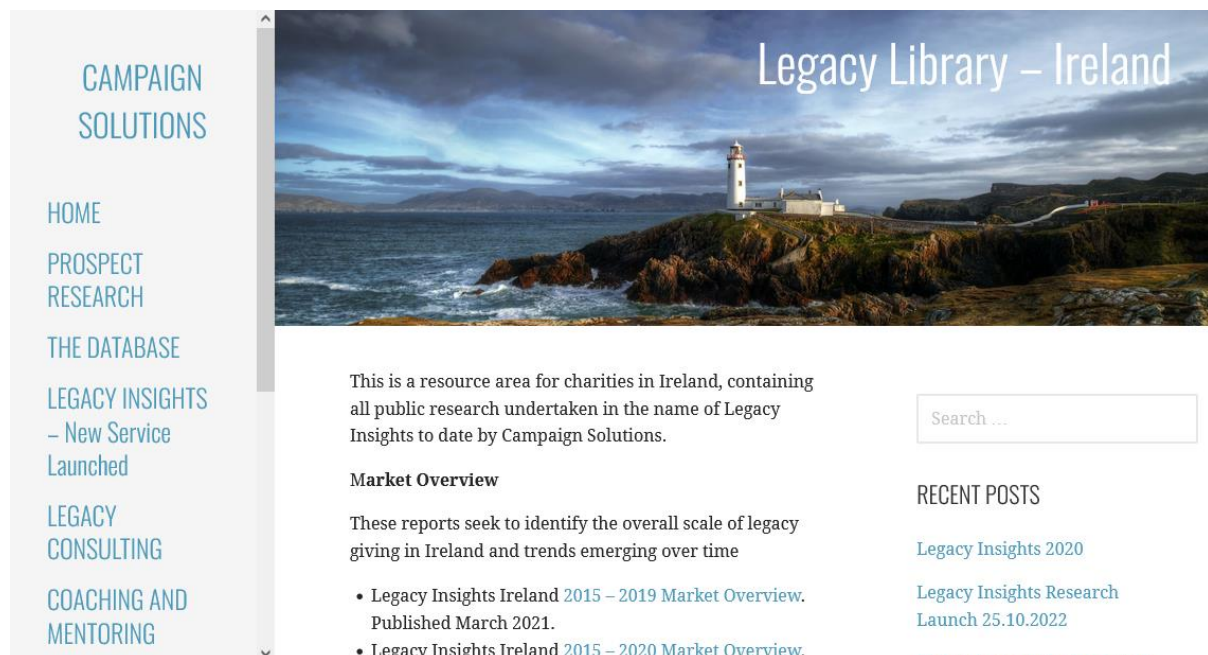
Legacy Insights consortium partners received detailed reports but a public summary document is also available:

- Legacy Insights Ireland Consortium Tracker – 2019 data, published in 2022
- Legacy Insights Ireland Consortium Tracker – 2020 data, published in 2023
- Legacy Insights Ireland Consortium Tracker – 2018 – 2022 data, published in 2024

Sectoral and other focussed reports have also been completed:

- Legacy Insights for the Arts Sector in Ireland, published in 2022
- Legacy Insights Probate Review 2021, 2022

The Campaign Solutions website now includes a ‘Legacy Library’. The reports are available at: <https://campaignsolutions.ie/legacy-library-ireland/>



The screenshot shows the 'Legacy Library – Ireland' page on the Campaign Solutions website. On the left is a vertical navigation menu with the following items: CAMPAIGN SOLUTIONS, HOME, PROSPECT RESEARCH, THE DATABASE, LEGACY INSIGHTS – New Service Launched, LEGACY CONSULTING, and COACHING AND MENTORING. The main content area has a header image of a lighthouse on a cliff with the text 'Legacy Library – Ireland'. Below the image is a paragraph: 'This is a resource area for charities in Ireland, containing all public research undertaken in the name of Legacy Insights to date by Campaign Solutions.' This is followed by a 'Market Overview' section with the text: 'These reports seek to identify the overall scale of legacy giving in Ireland and trends emerging over time'. Below this are two bullet points: '• Legacy Insights Ireland 2015 – 2019 Market Overview. Published March 2021.' and '• Legacy Insights Ireland 2015 – 2020 Market Overview.' To the right of the main text is a search bar and a 'RECENT POSTS' section with two entries: 'Legacy Insights 2020' and 'Legacy Insights Research Launch 25.10.2022'.

Appendix 2 – Introduction to Legacy Insights Research Consortium

The Legacy Insights research consortium is made up of 25 charities that are ambitious in the legacy space. It is relevant to those already securing legacy income, even sporadic or low levels of legacy income. It is a fee-based research service with prices and further detail outlined in the link provided below. It is modelled to some degree on the Legacy Foresight, a research initiative established in the UK and now operating in other countries also.

The charities provide data to Campaign Solutions and this is collated and is enabling deeper insights to emerge. It is intended that much of the new information be in the public domain. The more charities supplying data the better the quality the research outcomes will be. An annual tracker of charities legacy data is undertaken.

More complete information is available at <http://campaignsolutions.ie/legacy-fundraising/>



Appendix 3 – Introduction to FreeWill Ireland



FreeWill Ireland was launched in 2024. It now (March 2025) has 17 charity partners on board. This helps charities provide a more complete legacy offering. See <https://freewill.ie/charities/>

There are two annual campaigns run by FreeWill Ireland to help focus activity and promotion during the months of February and September. It also facilitates 'always on' programmes promoting the making of online wills.

Supporters are given a voucher code to make their online will for free. An in-person review service is also available.

The service is operated by Campaign Solutions and online wills partner being LastWill.ie. Solicitor Caroline Leonard provides the will review option.

Appendix 4: Other Services Provided by Campaign Solutions

Other Legacy Services

Additional information about the Campaign Solutions legacy consulting services can be found at <https://campaignsolutions.ie/legacy-consulting/>. This includes:

- Legacy training – one to one and small group
- Developing written, practical legacy strategies and plans
- Focus groups and 1-1 interviews – to listen to the insights and perspectives of your donors / supporters.

Prospect Research and Other Fundraising Services

Additional information about the Campaign Solutions prospect research services can be found at <https://campaignsolutions.ie/prospect-research/>

- Prospect research for major gift fundraising
- Wealth screening
- Fundraising strategy
- Mentoring and coaching.

Contact Details

Niall O'Sullivan

M: 087 997 4977

W: www.campaignsolutions.ie

E: info@campaignsolutions.ie

L: www.linkedin.com/in/niall-o-sullivan-Philanthropy