Ireland's National Philanthropy Policy: Creating a Clear and Credible Framework for Philanthropy

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Why this case matters

Ireland shows how governments can strengthen philanthropy by introducing a national policy that creates clarity, coordination and a shared framework for engaging philanthropy as a development partner.

Ireland's story of change

Ireland's National Philanthropy Policy (2024–2028) aims to deepen the understanding of philanthropy, strengthen the enabling environment and increase engagement for social good. By explicitly recognising the role of philanthropy as part of the country's broader social and community development framework, the Government has signalled a clear intent to collaborate with philanthropic actors to maximise their contribution to public good, while at the same time maintaining that philanthropy complements, rather than replaces, public service provision. The Policy will be reviewed at the end of three years.[1]

Relevant EE Guide recommendations

This case illustrates the following recommendation in practice:

- **Rec. 1:** Legally recognise philanthropy as a public-benefit development actor

Policy lever

Adoption of a national philanthropy policy that formally recognises philanthropy and sets out a framework for government engagement.

1 According to the Policy: "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."

Country snapshot: Ireland

Country overview	▶ High-income EU country with strong public institutions and a well-established charitable sector ▶ Long tradition of civic engagement and charitable activity, but until recently lacked a clear national policy on philanthropy ▶ Global Philanthropy Environment Index score (GPEI) (2025): 4.21/5
Intervention type	▶ Adoption of a national policy to strengthen the enabling environment for philanthropy ▶ Shift from informal support for charitable activity to a clear, formal policy framework
Outcome type	▶ Establishment of a clearer and more coordinated framework for the role of philanthropy in Irish society
Key challenges/barriers prior to the intervention	▶ Philanthropy operated within existing legal and tax frameworks but without an overarching national policy ▶ Engagement with philanthropy was fragmented across government; data on the scale and composition of philanthropy was limited; and there was no shared national vision guiding government-philanthropy interaction

Introduction: the background

The Policy emerged not in response to a single economic shock, but through a confluence of favourable structural and political conditions.

- **Structural and political conditions:** Ireland has a long tradition of charitable giving and community support. Philanthropy in Ireland is rooted in practices such as meitheal, a tradition of collective, voluntary effort for the common good. Despite this strong culture of giving and high levels of civic engagement, the modern philanthropic sector remains relatively small compared to other European countries.

- **Recognising untapped philanthropic potential:** Following the COVID-19 pandemic, philanthropic giving in Ireland proved resilient. At the same time, there was growing recognition of underused private capital alongside rising wealth and intergenerational transfers. While no single metric captures the full scale of philanthropy, total charitable giving was estimated at EUR 1.71 billion in 2020 (sector estimates, e.g. Giving Ireland), of which roughly EUR 80 million was attributed to philanthropy. This is likely an underestimate, as much of philanthropic giving remains private and difficult to track. Most philanthropic organisations in Ireland have been established in the last 25 years, and the number of grant-making organisations is estimated to be around 30 times lower than the European average. Legacy giving is still relatively modest, though recent research suggests annual growth of ~15–16%, implying future potential.

- **Learning from the ecosystem's evolution:** The Policy also reflects the gradual development of Ireland's philanthropic ecosystem. Since the 1980s, international funders, most notably Atlantic Philanthropies, have helped shape more strategic approaches to giving. More recently, the ecosystem has strengthened through intermediaries such as The Ireland Funds, Community Foundation Ireland and Philanthropy Ireland, as well as through government initiatives such as Rethink Ireland. Ireland also ranks consistently high among the most generous countries in the CAF World Giving Index.

- **From sector advocacy to a policy window:** Long-standing advocacy efforts helped bring philanthropy onto the policy agenda. Initiatives such as the Forum on Philanthropy in 2006 and the National Giving Campaign in 2013, along with ongoing research and consultation, built momentum over time, despite multiple changes in government. Political and institutional champions, including Minister Joe O'Brien, played an important role in advancing the agenda. Together, these factors created a window of opportunity: evidence had accumulated, relationships were established and government capacity aligned with sector demand.

- **Government response – laying the foundation:** The Government responded by introducing a National Philanthropy Policy to provide greater clarity, coordination and evidence. Drawing on lessons from collaboration during the COVID-19 pandemic, the Policy adopts a whole-of-government approach that recognises philanthropy as a complementary source of independent, private, risk-tolerant funding for social innovation, climate action and community development.

- **Multi-department support and implementation approach:** The Policy was developed under the leadership of the Department of Rural and Community Development (DRCD), with support from other departments. It reflects a shift toward a more structured and collaborative approach, positioning philanthropy to test new ideas, generate evidence on what works and support collaboration on shared priorities, while maintaining clear boundaries between philanthropic and public roles.

Intervention: the what

Five policy strands guiding implementation: The Policy is organised around five strands that together shape Ireland's enabling environment for philanthropy.

	Policy Strand	Primary Objective	Key Actions	Timeline
1	**Communications and Awareness Raising**	Strengthen public, governmental and sectoral understanding of philanthropy's value and impact	Case studies, national awareness events and learning initiatives	Short-to-medium term
2	**Data and Research**	Strengthen data on the scale and distribution of giving	Develop sustainable and comparable data systems	Incremental/time-bound over the policy period
3	**Stimulating and Incentivising Philanthropy**	Create a supportive fiscal and policy environment for strategic giving	Assess fiscal and non-fiscal incentives, based on evidence and international practice, while safeguarding independence	Medium-to-long term
4	**Government and Sectoral Partnership**	Strengthen collaboration between government and philanthropic actors	Structured engagement, co-funding and partnerships (including corporate and diaspora actors)	Institutionalised over time
5	**Capacity Building**	Strengthen skills, systems and relationships for donors and beneficiaries	Support effective engagement and build organisational capacity across the social sector	Phased across the policy period

Several features underpin the Policy's design and implementation:

- **Clear policy purpose:** The Policy aims to strengthen understanding and knowledge of philanthropy, improve the enabling environment and increase engagement with philanthropic actors across Irish society.
- **Government recognition and intent to collaborate:** The Policy formally recognises the role of philanthropy and signals a commitment to work with philanthropic organisations, grantmakers, social sector organisations and communities to maximise public benefit.
- **Whole-of-government approach:** Implementation is led by the DRCD, with involvement from other government departments and stakeholders, reflecting philanthropy's cross-cutting relevance across social, environmental and community policy areas.
- **Philanthropy positioned as complementary to the state:** The Policy makes clear that philanthropy complements, rather than replaces, public service provision and can play a flexible, innovative role.

Implementation: the how

Implementation of Ireland's philanthropy policy was shaped by early and structured consultation with the sector. Rather than taking a top-down approach, the Government prioritised partnership from the outset. Before finalising the Policy, the DRCD released a draft for public consultation. Input was invited from philanthropists, foundations, intermediaries, civil society organisations, community groups and the wider public. This process helped identify barriers, opportunities and priorities, while ensuring the Policy reflected sector experience. It also built on relationships developed during the COVID response, reinforcing a collaborative approach. By embedding consultation at the design stage, the Government aimed to strengthen legitimacy, build shared ownership and support effective implementation over the 2024–2028 period.

Role of key actors

The development and implementation of the Policy involved a small number of key actors, each with a distinct role in design, consultation, and delivery.

- **Government of Ireland:** Adopted the Policy, providing political endorsement and formally recognising philanthropy as a contributor to public good, while reaffirming that it does not replace public service provision.
  - **Department of Rural and Community Development:** Lead department responsible for developing, consulting on, and implementing the Policy, in coordination with other government departments.
- **Philanthropy Ireland:** As the national umbrella body for philanthropic organisations, Philanthropy Ireland played a central advocacy and convening role, helping to shape the Policy, represent sector perspectives, and support engagement between policymakers and philanthropic actors.
- **Community Foundation Ireland** and **Rethink Ireland**: Acted as intermediaries during the public consultation phase, supporting outreach, encouraging participation from philanthropic and social innovation actors, and contributing practitioner-informed insights.

Outcomes and early signals of impact

Implementation is the next critical phase, and early experience suggests the importance of managing expectations. While early progress is visible in governance structures and the launch of pilot projects, longer-term results, such as increased giving and community impact, will depend on sustained implementation performance and evaluation. Early signals point to progress in several areas:

- **Delivery architecture:** According to the first annual update report published in April 2026, the Implementation and Monitoring Group was established in March 2024 and met twice in 2025. Five sub-groups (one for each policy strand) are in place to lead delivery, each with a defined work plan, key performance indicators and timelines.
- **Early funding for pilot projects:** On 15 May 2025, Minister Jerry Buttimer (who succeeded Joe O'Brien as Minister of State with responsibility for community development and charities) announced a funding call for place-based philanthropy projects, backed by a **EUR 600,000 fund over three years**. The programme includes 50:50 match funding, with **awards of up to EUR 50,000 per year for three years**.
- **Early mobilisation of co-funding:** Nine projects have received **EUR 944,585** in public funding, alongside nearly **EUR 1 million** in philanthropic contributions, for a total investment of around **EUR 1.9 million**.
- **Regulatory strengthening through the Charities (Amendment) Act 2024:** Signed into law in July 2024, the Amendment Act introduced enhanced transparency requirements (including mandatory display of charity registration numbers on public documents), strengthened trustee duties and Regulator enforcement powers, and expanded the list of recognised charitable purposes to include the advancement of human rights.
- Other recent developments include:
  - New tax provisions to support philanthropic investment in sport
  - Establishment of a working group to develop a Government White Paper to define philanthropic organisations, as a step toward future fiscal measures
- Overall, the Policy has begun to provide a clearer framework for engagement between philanthropy and government, though its longer-term impact will depend on continued implementation.

Caveats for policymakers

While the Ireland case offers useful lessons, it is shaped by specific national conditions that supported its success. Ireland has relatively strong state capacity, well-established intermediary organisations and a philanthropic sector that, although not fully developed in policy terms, was already active and organised. As a result, the approach may be less transferable to contexts where philanthropic actors are weaker, government–social sector relations are less developed or administrative capacity to coordinate across departments is more limited. The case also reflects a gradual, relationship-based process built on consultation and trust, rather than rapid reform. This may be more difficult to replicate in contexts where political commitment or sector cohesion is limited.

Lessons for policymakers

Ireland's National Philanthropy Policy offers a useful model for countries with existing philanthropy activity but lacks a clear policy framework or coordinated approach. Its value lies not only in the policy itself, but in how the Government has recognised, organised and engaged philanthropy within the wider public policy system. The approach is particularly applicable to high- and middle-income countries where philanthropy already exists but operates without a clear policy anchor, shared language or coordinated engagement across government.

- **Use policy clarity as a starting point:** Adopt a national policy or framework to give philanthropy legitimacy and visibility, and to create a clear reference point for government engagement, even where immediate legal or fiscal reform is not feasible.
- **Frame philanthropy as a cross-cutting policy issue:** Position philanthropy across social, community, innovation and environmental policy areas rather than limiting it to charity regulation or tax policy. This can reduce fragmentation and support more coherent government engagement.
- **Create reliable, non-partisan channels of communication:** Establish regular, non-partisan mechanisms for engagement between government and philanthropic actors, and identify institutional champions to sustain momentum across political cycles. Treating philanthropy as a stable partner in national development can generate long-term benefits.
- **Work closely with sector specialists and dedicated focal points:** Ensure that relevant ministries or departments have dedicated focal points to maintain relationships, support implementation and retain institutional knowledge over time.
- **Use evidence gaps as an entry point for reform:** Where data on philanthropy is limited, make evidence-building part of the policy agenda. This can strengthen understanding over time without overburdening existing systems.
- **Clarify that philanthropy complements, rather than replaces, the State:** Use clear policy language to reinforce that philanthropy complements, rather than replaces, public service provision. This helps maintain public trust and clarify roles.

Final reflections

Ireland's experience shows that strengthening the enabling environment for philanthropy does not require major legal or fiscal reform. A clear policy framework can itself be an important first step, helping to build legitimacy, improve coordination and create a shared basis for engagement. At the same time, policy recognition alone is not enough. Its impact will depend on whether governments sustain implementation, including continued coordination across government, stronger evidence and data, and effective channels for engagement. The key lesson is that progress can begin with clarity, coordination and trust-building, but must be followed by consistent delivery over time.

Annex

Timeline of events

Time Period	Milestone	Key Actors
Advocacy and set-up		
2020–2022	Government recommits to a national philanthropy strategy; National Advisory Group established; early engagement with philanthropic and social sector actors	Philanthropy Ireland, Community Foundation Ireland
Public consultation on draft policy		
May 2023	Draft policy released for public consultation; broad input gathered from sector actors and the public	DRCD; Minister Joe O'Brien; Rethink Ireland; philanthropic and social sector actors
Policy refinement and finalisation		
Late 2023	Policy refined based on consultation feedback; final framework developed	DRCD
Adoption of the Policy		
2023-2024	Policy formally adopted and launched	Government of Ireland; DRCD
Policy implementation and ongoing engagement		
2024-2028	Implementation underway, including ongoing engagement, pilot initiatives and coordination across departments	DRCD; government departments; philanthropic and intermediary organisations

References and resources

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Interview

- Eillis Murray, *CEO, Philanthropy Ireland*