

Benefacts data directory

Benefacts recognises nonprofit organisations in Ireland by reference to [internationally-recognised standards](#).

It acquires data from [many public sources](#) (regulators, registrars, State offices and funders) and some non-public ones (public participation networks, Church bodies).

In the case of data derived from the Companies Registration Office (CRO), Benefacts purchases this from a CRO-licensed re-seller in the form of a daily-updated feed of company filings and documents. Benefacts also purchases Eircode data to enhance the quality of its base register.

The rest of the data is freely harvested from the websites of the bodies concerned. Where the data are not made available under the terms of [Re-Use of Public Information Regulations](#) (PPNs, Church data), this is used by Benefacts solely for research purposes – the data are not republished on benefacts.ie other than for Fingal PPN where a data sharing agreement between Benefacts and the local authority is in place.

At the end of Q3, only about 5% of the fields in Benefacts Database of Irish Nonprofits are made available by State bodies in open (machine-readable) form. This means that Benefacts continuously needs to analyse, clean, normalise, classify and aggregate data about the same organisations from different sources before it can be deployed.

In the case of financial data, this is manually derived by Benefacts from the

published financial statements of nonprofit companies, charter bodies, friendly societies, trade unions and political parties.

Most of the data listed has been collected and stored since 2015 when Benefacts commenced its work with co-funding from the State and philanthropies.

Uses of the data

Extracts from the database, updated daily, are published on a free searchable [public website](#) to provide structured access to information about individual nonprofits. Benefacts is the only source of this aggregated data.

With support from philanthropies in Ireland the USA, Benefacts draws on the database to publish an annual series of [reports](#) on nonprofits and philanthropy in Ireland.

Four times a year, Benefacts provides the [Central Statistics Office](#) with an otherwise unavailable dataset to inform the preparation of the National Accounts. Benefacts also provides API feeds to Ireland's Open Data Portal, [data.gov.ie](#), and to Revenue.

In 2018/19 Benefacts developed a bespoke service whereby a customised dataset as well as analytic services derived from the data was designed, tested and delivered as a proof of concept to six public co-funders. Tusla has integrated the service into its internal financial control and reporting processes.

Since 2019, Benefacts has been providing routinised data services to [Rethink Ireland](#) to support its grant-making

processes on behalf of Government and corporate funders.

In 2020, with the co-operation of most of the principal providers of State funding, Benefacts procured and published [Who Funds What^{BETA}](#) – the only source of current funding data across €7bn of State fees and grants to 4,000 nonprofits.

In 2021, the database has already been used to provide customised analysis reports for the Department of Public Expenditure & Reform, the Department of Housing, Local Government and Heritage

and others in the nonprofit and private sectors including Carmichael’s Good Governance Awards, 2into3, Pieta House, the Wheel.

Benefacts is now exploring with philanthropic interests the potential for narrative data harvested in application forms to be used to build a picture of the profile of social change projects in Ireland.

Patricia Quinn
7th September 2021

Benefacts Base Register Data

Directory and regulatory data derived by Benefacts from multiple public sources

1	Organisation registered name		
2		As registered with CRO	
3			Registered business name(s)
4		As registered with Revenue	
5		As registered with CRA	
6		As registered with Housing Authority	
7		As registered with Department of Education & Skills (primary and secondary schools)	
8		As registered with Department of Further and Higher Education (third level institutions)	
9		As registered with local Public Participation Network	
10		As registered with respective State funder(s)	
11	Other registered names/alternative name/acronym		
12	Registered address		
13		Address line 1	
14		Address line 2	
15		Address line 3	
16		County	
17	Company registration number (CRO)		
18		Incorporation date	
19		Company status	
20			Is dissolved (company)
21			Dissolved date
22	Governing form		
23			Company limited by guarantee
24			Company limited by share
25			Designated activity company
26			Company - other
27	Charities Regulatory Authority registration number (CRA)		
28		Charity status	
29			Is de-registered
30			De-registered date
31	Revenue Charity number (CHY)		
32		Name of charity eligible for tax exemption	
33		Name of charity eligible for tax relief on donations	
34		Games and sports body number	
35	Friendly Society number		

36	Roll number (school)	
37	Employer number (Revenue)	
38	Approved Housing Body status	
39		AHB regulation tier level
40		Date AHB charter of commitment signed
41	Standards in Public Office status (political parties)	
42	Service Provider Governance (SPG) number (HSE)	
43	Community Healthcare Organisation (CHO) number (HSE)	
44	Vendor number (Tusla)	

Base register and classification data added by Benefacts

45	Benefacts ID
46	EIRCODE
47	Organisation Type
48	Sector name
49	Sector code
50	Sub sector name
51	Sub sector code
52	Organisation URL

Directory and regulatory data derived by Benefacts from multiple non-public sources

53	Carlow Public Participation Network
54	Cavan Public Participation Network
55	Clare Public Participation Network
56	Cork City Public Participation Network
57	Cork County Public Participation Network
58	Dublin City Public Participation Network
59	Fingal Public Participation Network
60	Galway City Public Participation Network
61	Galway County Public Participation Network
62	Kerry Public Participation Network
63	Kildare Public Participation Network
64	Kilkenny Public Participation Network
65	Laois Public Participation Network
66	Leitrim Public Participation Network
67	Limerick Public Participation Network
68	Longford Public Participation Network
69	Louth Public Participation Network
70	Mayo Public Participation Network
71	Meath Public Participation Network
72	Monaghan Public Participation Network
73	Offaly Public Participation Network
74	Sligo Public Participation Network
75	South County Dublin Public Participation Network
76	Tipperary Public Participation Network
77	Waterford Public Participation Network
78	Westmeath Public Participation Network
79	Wexford Public Participation Network
80	Wicklow Public Participation Network

81	Organisation name
82	Registered address
83	Sub-sectoral "pillar"
84	Cause
85	Municipal district
86	Public Participation Network number

Dioceses of the Roman Catholic Church

88	Name of Diocese
89	Name of Parish
90	Name of Church
91	Address of church

Dioceses of the Church of Ireland

93	Name of Diocese
94	Name of Parish
95	Name of Church
96	Address of church

Institutional and Governance Data for Irish Nonprofits

97 Data derived from constitutional documents and regulatory filings

98	Statement of legal purpose
99	Wind-up clause specifying "asset lock"
100	Statement of charitable purpose
101	Charitable objects
102	Charitable activities
103	Charitable activities description
104	Charity beneficiaries
105	Charity organisation type
106	Charity annual report start and end dates

Data about company directors and charity trustees

107	Director's name
108	First name
109	Last name
110	Director's date of birth (hashed in database)
111	Director's date of appointment
112	Director's resignation date
113	Number of years of director's service
114	Term of service >9 years
115	Number of Boards on which director sits

116	Charity trustee's name	
117	Charity trustee's date of appointment	
118	Charity trustee's resignation date	
119	Number of years of Charity trustee's service	
120		Term of service >9 years
121	Number of Boards on which Charity trustee sits	

Benefacts Employment Data for Irish Nonprofits

122	Average Number of Employees	
123		Average Full-Time Employees
124		Average Part-Time Employees
125		Average Unspecified Employees
126		Number of Volunteers
127	Payroll	
128		Wages & salaries
129		Social Security/PAYE/PRSE
130		Pension Scheme
131		Medical Insurance
132	Only year-end employee numbers reported	Yes/no
133	Redundancy costs	
134	Lump sums/gratuities	
135	Average number of charity employees	As disclosed by charities
136	Average number of charity volunteers	As disclosed by charities
137	Salary bands	
138		Numbers of people whose remuneration exceeds €60,000 (where available) reported in bands of €10,000
139		€60,001 to €70,000
140		€70,001 to €80,000
141		€80,001 to €90,000
142		€90,001 to €100,000
143		€100,001 to €110,000
144		€110,001 to €120,000
145		€120,001 to €130,000
146		€130,001 to €140,000
147		€140,001 to €150,000
148		€150,001 to €160,000
149		€160,001 to €170,000
150		€170,001 to €180,000
151		€180,001 to €190,000
152		€190,001 to €200,000
153		€200,001 to €210,000

154		€210,001 to €220,000
155		€220,001 to €230,000
156		€230,001 to €240,000
157		€240,001 to €250,000
157		€250,001 to €260,000
159		€260,001 to €270,000
160		€270,001 to €280,000
161		€280,001 to €290,000
162		€300,001 to €310,000
163		€310,001 to €320,000
164		€330,001 to €340,000
165		€340,001 to €350,000
166		€350,001 to €360,000
167		€360,001 to €370,000
168		€370,001 to €380,000
169		€380,001 to €390,000
170		€390,001 to €400,000
171		€400,001 to €410,000
172		€410,001 to €420,000
173		€420,001 to €430,000
174		€430,001 to €440,000
175		€440,001 to €450,000
176		€450,001 to €460,000
177		€460,001 to €470,000
178		€470,001 to €480,000
179		€480,001 to €490,000
180		€490,001 to €500,000
181		€500,001 to €510,000
182		€510,001 to €520,000
183	Defined Benefit Pension	
184	Defined Benefit Pension Scheme Asset	
185	Defined Benefit Pension Scheme Liability	

Benefacts data derived from the financial statements

Income and expenditure account		
186	Total Income and Endowments	
187	Income and Endowments from Generated Funds	
188		Donations and Legacies
189		Tax Relief
190		State grants or fees & Foundations- grant amortisation
191		Corporate Donations-donor not specified
192		Housing Loan Amortisation
193		Membership Subscriptions & Sponsorships
194		Diocesan, Parochial & Church Collections
195		Unspecified Voluntary Income

196		Fundraising Events & Activities
197		Charity Shops
198		Other Unspecified Trading Activities
199		Income from Investments: Investment Properties
200		Income from Listed Investments- dividends and loans
201		Money Market Funds (incl. Deposit Interest)
202		Other Unlisted Investments
203		Unrealised gains/losses on investments (if included in income)
204		Unspecified Income from investments
205		Gain/Loss on Disposal of fixed assets
206		Foreign Exchange gain/loss
207		Gain/Loss on sale of investments
208		Unspecified Income from generated funds
209	Income from Charitable Activities	
210		Fees & Income from trading activities
211		Other Activities
212		State Grants or fees
213		Overseas government grants
214		Grants from foundations
215		Corporate donations- donors listed
216		Other Income
217		Uncategorised Income
218		Higher education academic fees (Non-Government)
218		Higher education other earned income
220	Total Expenditure	
221		Expenditure on raising funds
222		Expenditure on charitable activities
223		Grants amortised
224		Gain/Loss on disposal of fixed assets
225		Foreign Exchange Gain/Loss
226		Gain/Loss on sale of investments
227		Other expenditure
228		Uncategorised expenditure
229	Other Recognised Gains/Losses	
230		Unrealised Gains/Losses on Investments if specified outside I&E
231		Realised Gains and Losses if Specified Outside I&E
232		Gains/(Losses) on Revaluation of Fixed Assets
233		Actuarial Gains/(Losses) on Defined Benefit Pension Schemes
234		Other Gains/Losses
235	Net Movement in Funds	
236	Reserves Opening Balance	
237	Reserves Closing Balance	
Balance Sheet		
238	Net Assets	

239	Fixed Assets	
240		Intangible assets
241		Tangible assets
242		Land & buildings: freehold
243		Land & buildings: leasehold
244		Land & buildings : unspecified
245		Plant, machinery & motor vehicles
246		Fixtures, Fittings & Equipment
247		Unspecified Tangible Fixed Assets
248		Investment Assets: Investment Properties
249		Listed Investments: Equities
250		Listed Investments : Bonds
251		Other listed investments
252		Unspecified listed Investments
253		Investments in subsidiaries, Associates & Related Parties
254		Money Market Funds
255		Other Unlisted Investments
256		Unspecified Investments Assets
257		Unspecified Fixed Assets
258	Current Assets	
259		Cash at bank and in hand: restricted cash
260		Cash at bank and in hand: unrestricted cash
261		Cash at bank and in hand: unspecified cash
262		Short-term Investments
263		Trade Debtors
264		Due from subsidiaries, associates & related parties
265		Prepayments
266		Accrued income
267		Prepayments & accrued Income
268		Grants receivable
269		Other debtors
270		Unspecified debtors
271		Stock
272		Unspecified current assets
273	Creditors: Amounts falling due within one year	
274		Loans and overdrafts
275		Trade creditors
276		Due to subsidiaries, associates & related parties
277		Accruals & deferred Income
278		Future grant commitments
279		Leases & hire purchase agreements
280		PAYE/PRSI
281		Other taxation
282		Other creditors: amounts falling due within one year
283		Unspecified creditors: amounts falling due within one year
284	Creditors: Amounts falling due after more than one year	
285		Loans & Overdrafts
286		Due to Subsidiaries, Associates & Related Parties

287		Long-Term Grant Commitments
288		Deferred Grants
289		Lease & Hire Purchase Agreements
290		Other Creditors: Amounts falling due after more than one year
291		Unspecified Creditors: Amounts falling due after more than one year
292	Provisions for liabilities & charges	
293	Defined benefit pension scheme asset or liability	
294	Funds & Reserves	
295	Closing balance derived from reserves in the income and expenditure accounts	
296		Income & Expenditure A/C - closing balance
297		Unspecified Funds (I&E)
298		Capital Funds Unspecified (I&E)
299		Deferred Grants Unspecified (I&E)
300		Unrestricted Funds (I&E)
301		Designated Funds (I&E)
302		Capital Funds Unrestricted (I&E)
303		Deferred Grants Unrestricted (I&E)
304		Restricted Funds (I&E)
305		Capital Funds Restricted (I&E)
306		Deferred Grants Restricted (I&E)
307		Endowment Funds (I&E)
308		Share Capital
309		Capital Funds
310		Revaluation Reserve
311		Fair Value Reserve
312		Maintenance/Sinking Fund
313		Deferred Grants
314		Restricted Funds/Special Reserve
315		Endowment Funds
316		Unrestricted Funds
317		Designated Funds
318		Pre-Incorporation Reserves
319		Mortgage Amortisation Reserve
320		Other Reserves (Unspecified Funds)

Notes to the accounts

321	Directors' Remunerations	
322		Directors' fees
323		Directors other services
324	Directors' Expenses	Yes/no
325	Directors' loans (not guarantees)	Yes/no
326	Key management personnel remuneration	
327	Auditors remunerations	
328		Audit Services
329		Other Services (other accounting costs)
330	Related party transactions	
331		Related Party Income: Group Company Income
332		Other Related Party Income
333		Related Party Expenditure: Key Management Remuneration
334		Related Party Expenditure: Directors' Remuneration
335		Related Party Expenditure: Group Company Expenditure

336	Other Related Party Expenditure: Key Management Remuneration
337	Depreciation Charge for Year
338	Tangible Fixed Assets
339	Costs at Beginning of Year: Land and Buildings-Freehold
340	Costs at Beginning of Year: Land and Buildings-Leasehold
341	Costs at Beginning of Year: Land and Buildings-Unspecified
342	Costs at Beginning of Year: Plant, Machinery and Motor vehicles
343	Costs at Beginning of Year: Fixtures and Fittings and Equipment
344	Costs at Beginning of Year: Unspecified Tangible Fixed Assets
345	Additions: Land and buildings -Freehold
346	Additions: Land and buildings -Leasehold
347	Additions: Land and buildings -Unspecified
348	Additions:-Plant Machinery & Motor vehicles
349	Additions:-Unspecified Tangible Fixed Assets
350	Disposals: -Freehold
351	Disposals:-Leasehold
352	Disposals: Land and buildings -Unspecified
353	Disposals: Plant Machinery & motor vehicles
354	Disposals: Fixtures Fittings &Equipment
355	Grants Received: Land and buildings freehold
356	Grants Received: Land and buildings Leasehold
357	Grants Received: Land and buildings Unspecified
357	Grants Received: Plant Machinery &Motor vehicles
358	Grants Received: Fixtures Fittings &Equipment
359	Grants Received: Unspecified Tangible Fixed Assets
360	Total Costs : land and buildings freehold
361	Total Costs : land and buildings Leasehold
362	Total Costs : land and buildings Unspecified
363	Total Costs :Plant Machinery & Motor vehicles
364	Total Costs :Fixtures Fittings &Equipment
365	Total Costs :Unspecified Tangible Fixed Assets
366	Accumulated Depreciation at beginning of year : land and buildings freehold
367	Accumulated Depreciation at beginning of year : land and buildings Leasehold
368	Accumulated Depreciation at beginning of year : land and buildings Unspecified
369	Accumulated Depreciation at the beginning of the year :Plant Machinery
370	Accumulated Depreciation at beginning of year : land and buildings freehold
371	Accumulated Depreciation at beginning of year : land and buildings freehold
372	Accumulated Depreciation at beginning of year : land and buildings freehold
373	Depreciation on Disposals : land and buildings Freehold
374	Depreciation on Disposals : land and buildings Leasehold
375	Depreciation on Disposals : land and buildings Unspecified
376	Depreciation on Disposals :Plant , Machinery & motor vehicles
377	Depreciation on Disposals :Fixtures Fittings & Equipment
378	Depreciation on Disposals :Unspecified Tangible Fixed Assets
379	Depreciation charge for the year: Land and buildings Freehold
380	Depreciation charge for the year: Land and buildings Leasehold
381	Depreciation charge for the year: Land and buildings Unspecified
382	Depreciation charge for the year: Plant Machinery & Motor vehicles
383	Depreciation charge for the year: Fixtures Fittings &Fittings
384	Depreciation charge for the year: Unspecified Tangible Fixed Assets
385	Total Accumulated Depreciation at year end : land and buildings Freehold
385	Total Accumulated Depreciation at year end : land and buildings Leasehold
386	Total Accumulated Depreciation at year end : land and buildings Unspecified
387	Total Accumulated Depreciation at year end :Plant Machinery &Motor vehicles
388	Total Accumulated Depreciation at year end :Fixtures Fittings &Equipment
389	Total Accumulated Depreciation at year end :Unspecified Tangible Fixed assets
390	Revaluation/Impairment : land and buildings Leasehold
391	Revaluation/Impairment Land and buildings Unspecified

392	Revaluation/impairment plant, machinery & motor vehicles
393	Revaluation/impairment : fixtures fittings & equipment
394	Revaluation/impairment: Unspecified Tangible Fixed Assets
395	Reclassification : land and buildings Freehold
396	Reclassification : land and buildings Leasehold
397	Reclassification : land and buildings Unspecified
398	Reclassification : land and buildings Plant Machinery & Motor vehicles
399	Reclassification : fixtures fittings & equipment
400	Reclassification : unspecified tangible fixed assets
401	Net Book Value: Land and buildings freehold
402	Net Book Value: Land and buildings Leasehold
403	Net Book Value: Land and buildings Unspecified
404	Net book value: plant machinery & motor vehicles
405	Net book value: fixtures fittings & equipment
406	Net book value: unspecified tangible fixed assets
407	Interest Payable
408	Insurance Costs
409	Legal & Professional Costs
410	Corporation Tax
411	R&D Expenditure
412	Funding
413	Government Funding - analysed by Funder
414	Non Government Funding - by Funder
415	Unspecified Funding - where source is unclear
416	Corporate Donations
417	Corporate Donations - by Donor
418	Corporate Donations - Donor not recorded
419	Financial reporting standard
420	FRS102
421	FRS102 Section 1A
422	FRS105
423	Receipts and Payments
424	Accounting Method
425	Charities SORP
426	Higher education SORP
427	Housing SORP
428	Non SORP
429	Accounts Format
430	Abridged
431	Income and Expenditure
432	Abridged with Income and Expenditure
433	Accounting Context
434	Group Accounts
435	Subsidiary company
436	Accounting Period
437	Accounts Date
438	Period length
439	Audit
440	Audited
441	Unaudited
442	Independent Examiners review
443	Accountant's Review
444	Audit Opinion
445	Unqualified
446	Auditor Highlight

447	Qualified Opinion
448	Not Available
449	Not Complete
450	Issues noted by Benefacts
451	Related Party Transactions
452	Pension Revaluation in income
453	Totting error
454	Prior Year restated
455	Non - Trading
456	Dormant
457	Invalid image - file can't be processed
458	Material mis-statement - file can't be processed
459	Analytics performed by Benefacts
460	Debt to asset ratio
461	Liquidity ratio
463	Cash ratio
464	% reliance on State funding
465	Profile of Director service

Financial data derived from filings to the Charities Regulatory Authority

466	Government income
467	Public bodies income
468	Philanthropic income
469	Donation income
470	Trading income
471	Other sources income
472	Gross income
473	Gross expenditure

State grant/fee data derived from the disclosures of State bodies

	Public sector body	Funding programme	Level of funding provided per nonprofit in the most recent year and in prior years since 2018
474	Arts Council		
475		Strategic Funding	
476		Arts Centre Funding	
477		Festivals Investment Scheme Round 1	
478		Project Award 2020	
479		Touring and dissemination – advance planning	
480		Touring and dissemination of work scheme	
481	Department of Social Protection		
482		Community Employment programme	
483		Tús- community work placement scheme	
484		Tús- community work placement scheme payroll grants	
485		Jobs Initiative programme	
486		Rural Social Scheme	
487		Rural Social Scheme payroll grants	
488		The Ability programme	
489	Department of Foreign Affairs		
490		Emigrant Support Programme	
491		Civil Society Organisations funding	
492	Department of Further and Higher Education		
493		Recurrent grants	
494		Skills grants	
495		Research grants	
496		Other grants	
497	Department of Rural & Community Development		
498		Scheme to Support National Organisations	
499		Community Services Programme	
500	Health Service Executive		
501		Section 38	
502		Section 39	
503	Sport Ireland		
504		National Governing Bodies core funding	
505		High Performance Programme 2020 funding	
506		High Performance Operations and administration funding	
507		High Performance Special Project Funding	
508		Local Sports Partnership Core Funding	
509		Local Sports Partnership Programme Funding	
510		Local Sports Partnership Women in Sport Funding	
511	Tusla		
512		Bodies funded under S.56-59 of the Child and Family Agencies Act, 2013	
513		Domestic, Sexual and Gender Based Violence	
514		Family Support Services – Counselling	

515	Family Support Services – Family Resource Centres
516	School Completion Programme
517	Creative Community Alternatives
518	Quality and Capacity Building Initiative
519	Area Based Childhood Programme
520	Seed funding available to develop child and youth participation initiatives
521	Children and Young People's Services Committees
522	Department of Justice
523	Anti-Human Trafficking
524	Crime Prevention
525	Youth Justice Interventions
526	Services to Victims of Crime
527	Domestic, Sexual and Gender Based Violence

Benefacts sector and sub-sector classification

528	1. Arts, culture, media	
529		1.1 Arts organisations
530		1.2 Museums and libraries
531		1.3 Heritage and visitor attractions
532		1.4 Media, film
533	2. Recreation, sports	
534		2.1 Recreational Clubs & Societies
535		2.2 Agricultural Fairs
536		2.3 Sports Organisations
537	3. Education, research	
537		3.1 Pre-primary education
539		3.2 Primary education
540		3.3 Secondary education
541		3.4 Vocational and technical education
542		3.5 Third level education
543		3.6 Research
544		3.7 Education support
545		3.8 Adult and continuing education
546	4. Health	
547		4.1 Hospitals and hospices
548		4.2 Residential care centres
549		4.3 Residential mental health services
550		4.4 Health services and health promotion
551		4.5 Mental health services
552		4.6 Addiction support services
553	5. Social services	
554		5.1 Childcare services
555		5.2 Family support services
556		5.3 Youth services
557		5.4 Services for older people
558		5.5 Services for people with disabilities
559		5.6 Services for travellers and ethnic minorities
560		5.7 Homeless and emergency relief
561	6. Local development, housing	
562		6.1 Local development
563		6.2 Job creation
564		6.3 Social enterprise support
565		6.4 Sheltered housing
566		6.5 Social housing
567	7. Environment	
568		7.1 Animal welfare
569		7.2 Group water schemes
570		7.3 Environmental enhancement
571		7.4 Environmental sustainability

572	8. Politics, advocacy, law	
573		8.1 Political organisations
574		8.2 Advocacy organisations, civil and human rights organisations
575		8.3 Legal services and citizens' advice
576	9. Philanthropy	
577		9.1 Philanthropy
578		9.2 Fundraising
579		9.3 Voluntarism
580	10. International	
581		10.1 International development
582		10.2 International affiliation
583	11. Religion	
584		11.1 Places of worship
585		11.2 Religious associations
586		11.3 Diocesan, parish organisations
587	12. Professional, vocational	
588		12.1 Trades unions and employer organisations
589		12.2 Chambers of commerce
590		12.3 Professional or sector representative bodies

Benefacts classification of philanthropic bodies

Philanthropy disclosures

591	Name of philanthropic body	
592	Philanthropic body classification	
593		Community foundations
594		Corporate foundations
595		Family foundations
596		Independent foundations
597		Operating foundations
598		Payroll/employee giving schemes
599		Philanthropic intermediaries
600		Private charitable trusts
601	Philanthropic body itemised grant/award expenditure	