Administration, vol. 73, no. 3 (2025), pp. 89–106
doi: 10.2478/admin-2025-0020

Reflections on a merger in the Irish charity sector: Expectations, realities and learning

Denis Murphy
Chairperson, The Liberties Community Project, Dublin, Ireland

Austin Campbell
Chief executive officer, The Liberties Community Project, Dublin, Ireland

Introduction

Historically there has been considerable debate in the Irish charities sector concerning mergers. Much of this commentary initially revolved around the lack of proactive mergers, both here in Ireland and in the United Kingdom (Lane, 2018; Hammond, 2023; Whitehead, 2023). At the launch of the Irish Charities Regulator's first strategy back in 2016, the then Tánaiste Frances Fitzgerald, commented on the need for mergers in the sector, specifically to eliminate duplicated work (Holland, 2016). More recently there is increasing mention of a rise in merger activities (Callaghan & Murphy, 2024). Issues such as the impact of Covid-19 (Cooper, 2020), the cost-of-living crisis (Pearson, 2022; Callaghan & Murphy, 2024) and the impact of increased regulation in the sector (Samahita & Leonhard, 2021) are all cited as drivers of merger activity.

Such increased merger activity should perhaps be unsurprising given the regulator's own Governance Code Standard 1.8, which explicitly encourages registered charities to consider 'working in partnership with other charities, including merging or dissolving (winding up)' (Charities Regulatory Authority of Ireland (CRA), 2018, p. 15). It is logical then that responsible charity trustees would be, at the very least, considering greater collaboration and possible merger opportunities. A level of guidance for trustees on mergers, particularly discussion on the sorts of mergers that may happen is offered in both the *Guidance on Winding Up a Charity* (CRA, 2021) and the *Charities Governance Code* (CRA, 2018). Both make mention of collaborations and mergers, but little is offered by way of practical guidance. Many of the accountancy and consultancy firms dealing specifically with the charities sector offer some guidance through online blogs, downloadable checklists and similar items. So too do charity-support and advocacy groups with notable examples, including 'Collaborate to innovate a resource guide for community and voluntary organisations' (The Wheel, 2012); *Making a Merger Happen – The Core Components and Key Steps in a Merger Process* (Ó Corrbuí, 2020a); and *8 Things to Consider before Engaging in a Merger Process* (Ó Corrbuí, 2020b). While all of this is helpful, it is high-level in content. In particular, discussion is absent on the practical area of administrative and regulatory requirements, and there is no indication of the complexity, the costs, and lengthy timescales that may arise. These examples acknowledge that there is little research on, or first-hand accounts of, successful charity mergers, particularly between charities with an annual income of less than €1 million, a cohort that accounts for over 83 per cent of all charities registered in Ireland (CRA, 2023, p. 13). These tend to be grass roots based and, returning to Tánaiste Fitzgerald's remarks, would seem a logical ground for merger activity.

Against this background, this paper suggests that the available guidance and literature is limited in its usefulness to organisations navigating the merger landscape. The aim of this paper is to recount one merger success story between two local community development organisations serving a similar catchment area with similar services. The aspiration is that by reflecting on our experiences, other chief executive officers (CEOs), chairpersons and trustees can gain from what was learnt and take courage from our journey, explore the options, and if a merger is the right step for their purpose, achieve a positive outcome. It is also anticipated that the experiences shared will prove useful to policymakers and funders who can play a vital support role in transforming the sector for the better.

The context

Working in the wider community development context, the authors were well aware that non-governmental organisations and community organisations experience merger pressure, often from funders or partner agencies in the state sector. Notable in this process, however, was the absence of external pressure from funders on either charity to merge or restructure. Entering merger discussions was our decision, determined by the two boards. At no stage were those deliberations subject to any third-party ‘agenda’ or pressure, and the final decisions to merge were entirely our own, a key in realising the positive outcome. It was our choice and for the most part within our gift to give and control. Context is a central question in all merger processes, charity or otherwise, given that merging can be as much about timing and opportunity as it is about strategy and funding (Welch et al., 2020), owning this opportunity from the ground up can be a positive driver for change.

At an operational level, both charities operated for the most part in the same environmental and operational context. Both focused on a core demographic, geographical area, and service provision. Table 1 summarises the parameters of each at the time consideration of a decision to merge began. Notably, at least one previous attempt at merging had been made, a decade or so earlier. Its failure was generally viewed as a consequence of being perceived as an acquisition approach by the larger charity, rather than a true merger of equals. Having this prior awareness, reinforced the need for a different approach this time, and set the tone for discussion and the delivery of a merger of equals.

Factors influencing merger discussion

While both charities had similar services as well as a strong footprint in the catchment areas, they were experiencing somewhat different realities, which are briefly summarised below.

Charity A: Towards mid-2017/early 2018, the board of charity A once again began to consider the possibility of a merger with a similar locally based charitable organisation, this was driven by two key forces:

1. Firstly, at a wider level in the run up to this timeframe it was becoming increasingly challenging to attract board members. Greater regulation of the sector accelerated by a number of

Table 1: Summary of charities A and B

Details as at end 2019	*Charity A*	*Charity B*
Founded	1982	2003
Staff numbers	38	6
Turnover	Circa 900K	Circa 236K
Surplus/Deficit	Circa 290K	8K
Purpose	Provide employment-based training and services to combat poverty	Address local unemployment and poverty through education and community services
Values	Social inclusion, holistic development, support and capacity building	Honesty, integrity, respect, passion, innovation
Vision's focus	The social and economic development of The Liberties Community	A resilient and vibrant community at the heart of Dublin
Mission	To create and maintain a community where individuals living in Dublin's Liberties area feel welcomed, valued and useful	To deliver a variety of programmes that service local need, provide opportunities for community members to participate in decisions that affect the area and foster collaboration with other community organisations to build a strong community where everyone is heard, and no-one is left behind
No. government funding streams	7	4
Services offered	After schools Community employment Community development Programmes Local festival Your diversion project Senior alerts programme Life skills	After schools Community development Programmes Social enterprise
Board members in place	6	4

Table 1: Summary of charities A and B (Contd.)

Details as at end 2019	*Charity A*	*Charity B*
Chief executive officer (CEO) in place	No	Yes, recently appointed
Historic management Team in place	A team of four managers were in place, however with CEO attrition this saw turnover	CEO was only senior appointment
Contextual issues at play	Attrition in senior management roles Protected disclosure claimed (later withdrawn) Poor organisational culture Difficulty in recruiting and retaining senior staff Difficulty in recruiting board members Funding contracts coming to a natural renewal period thus opportunities halt services if necessary Reduction in the funding of a core programme due to errors on reporting	Difficulty in recruiting board members Budget and cash-flow challenges
Primary driver of merger	Opportunity with vacant CEO post, enabled board to consider merger as a possible solution Board felt that merger was a genuine opportunity and would be in the best interests of community Increasing legislation was making the board's role more complex and a more strategic approach to trustee recruitment in the area was required	Despite historic attempts by charity A to take it over, the board felt that merger was a genuine opportunity rather than something that should be feared

high-profile charity scandals hitting the media, including Goal (Calnan & Phelan, 2017), Console (McAuley, 2024) and the Central Remedial Clinic (Quinlan, Sheahan & Sheahan, 2014), was making attracting board members more difficult. These scandals not only led to increased sectoral legislation and regulation but also to a more wary public, resulting in a reluctance to serve as charity directors and trustees. In 2014, ten people served on the board of charity A, by 2019, this figure was just six, and by 2021 there were four board members, despite considerable proactive recruitment drives over the period.

2. The second driver for charity A was turnover at senior management level, with three changes in the position of CEO in under six years, and departures in senior management positions also occurring due to this uncertainty in leadership. In addition to managing the recruitment processes, board members had to take on more unpaid operational and management responsibilities, to ensure ongoing service provision. The board members that remained in facing the realities of the situation, eventually realised that the options were a merger, or the possible demise of the organisation and the loss of the valuable services provided for almost fifty years to the community. By 2020, the board concluded that closure was not an acceptable option and that a merger was not only preferred but also could lead to a better organisation and a stronger community development organisation. The preferred partner organisation for a merger was charity B, due to existing similarities.

Charity B: A different narrative was at play in charity B. As an organisation, it could be best described as small but innovative. Here the drivers towards merger discussions focused around:

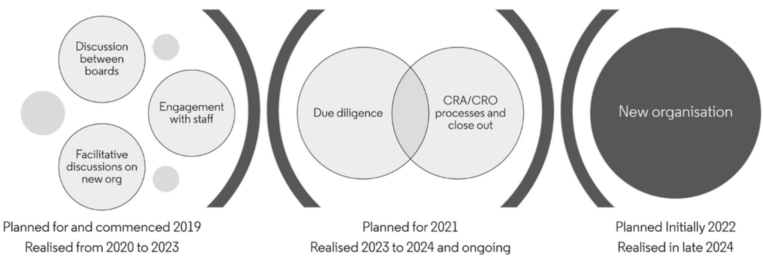
1. Limited funding, which was inhibiting ambition. As well as providing similar services, the organisation had begun to deliver social enterprise programmes. It was engaged in research into the drivers of disadvantage and poverty to underpin its work in advocating with and for the community for policy and practical change. However, funding was challenging activity and growth.

2. Board succession was also an issue here, but not of the same significance as for charity A. For charity B, a merger was attractive if it enabled and strengthened activity and could build a better and, in the long term, sustainable funding model to deliver services and change for the community. As close neighbours, the charities were familiar with each other, and the tribulations of charity A were known locally and importantly to charity B.

Setting the scene: Agreeing ground rules, timelines and building trust

Exploratory discussions on merging had begun informally by 2019, primarily between the two CEOs and continued into 2020. These discussions enabled each charity to layout their current services and explore how the community might be better served by the two organisations joining forces. The engagement built a relationship through open communication, a commitment to 'no secrets', confidentiality, and a constant focus on what would be best for the community. The initial internal consideration of a merger created an internal expectation that a potential merger process would be completed within a duration of two to three years. This expectation is summarised in the high-level diagram outlined in Figure 1. It also summarises the timeline that in fact materialised in practice, demonstrating a gap between expected and experienced timelines.

Figure 1: Visualising the merger process



Abbreviations: CRA = Charities Regulator of Ireland, CRO = Companies Registration Office.

The CEOs kept the boards informed, and this allowed any issues or concerns to be aired and explored. As a picture emerged of what a merged future might hold, the boards were able to take the next step, a formal and planned process of joint engagement by the boards and

CEO. A joint Merger Group was established in late 2020. This was composed of the CEOs, board chairs and two other board members. Evolving a strong working relationship between the two chairs was a key development. This was grounded in mutual respect for each other's organisations, and a need for transparency and trust. Frank exchanges of contextual realities between both chairs enabled this to evolve quickly. Put simply the merger process began with a disclosing of all known 'skeletons in the wardrobe' so these could not impede decisions later.

At this point, it was agreed that external support, expertise and funding was needed. Merger seed funding was acquired and consultant expertise sought. Following the appointment of external consultants in early 2021, progress accelerated. By March 2021, the working group was ready to propose to the two boards that discussions continue with a view to setting up a new organisation, unless a compelling reason not to do so was identified as due diligence proceeded. The working group was instructed by the boards to test the hypothesis, that the community would be better served by a merged organisation, and to bring a detailed proposal for decision to each board by June 2021. Further research and facilitated conversations continued and by May the rationale for a merger took shape, with the shorthand description of 'better together' becoming the easy reference for the project.

A change in CEO in charity A resulted in a slowing down of the process, bringing a shift to emphasising greater collaboration as opposed to a merger. However, the board of charity A remained focused on merging as the best course of action. With the departure of this CEO of charity A, charity A again reengaged the previous consultant (who had led the organisation for fourteen months prior to the formal CEO appointment) as their 'merger lead' to work with the CEO of charity B in 2022. Later in the year, as the shape of the merger and the leadership requirements became clear, the boards of both charities appointed charity B's CEO as acting CEO for charity A, to lead the two organisations, and as CEO designate when the merger was completed. This gave the CEO the opportunity to explore charity A at first hand, its vision, staff, board, funders and operations, while in turn giving the board of charity B greater insight into what was at play and reinforcement that the intentions of the board of charity A were genuine.

Transformatively, the CEO in this joint role became a symbol of the merger process itself. This demonstrated determination to succeed to all concerned, and allowed for a slow melding of the two organisations. This was the case not just for staff but also for both boards. It resulted in board meetings being held back-to-back, enabling members of the boards to meet each other informally. Over time, this evolved into the inclusion of each board as observers in the other's activity, with the CEO at all times being a facilitator of merging. In the case of this merger, the observations of Kochura, Mirc and Lacoste (2022) on the critical role of the CEO were validated.

A programme of work to complete the merger was prepared in January 2022, with the support of the external consultant. It prioritised due diligence, the new organisation model and legal structure, and the legal steps to a single body, together with agreement that there would be full consultation between the boards/CEOs on all decisions, which could affect a merged entity, and that discussions would begin on the leadership structure for the merged organisation. Learning from earlier failed attempts, principles agreed ensured that the merger was experienced and seen as a joining of equals, and the work plan also covered legacy protection, terms and conditions, service delivery, stakeholder relationships and communication, building collaboration, and governance structures.

The original merger plan at this stage envisaged a timescale of around twelve months to complete the merger, and additional funding was sought from a number of agencies to support the process. The work complete, a final decision to merge was taken by both boards in November 2022, leaving the administrative/legal/regulatory steps necessary to conclude the matter. In practice, these steps which involved a number of external agencies could not be completed until mid-2024, a full eighteen months after the final decision to proceed. The 'new' organisation launched in November 2024.

During this merger process and time frame, considerable effort was invested into the development of a new strategy that would be ambitious, achievable and directly reflective of what the community felt was required for the area to progress during the years 2024–8. In formulating this strategy, community and service-user input was viewed as essential. Two separate questionnaires were developed and distributed to service users, community members and partner organisations in early 2023. These posed a series of questions designed to understand sentiment around local need and opportunity. Ninety-eight responses were collated into a series of documents, which along with interpretation of Central Statistics Office data, national policy and academic papers informed two joint workshops facilitated by an external consultant in February and July 2023. The output of these sessions fed into a new strategy with a strong service-user focus that was approved by both boards. The final strategy document was launched as part of the merger launch in October 2024. In this strategy, the new merged entity commits to enabling enhanced service delivery through the integration of existing services and the exploration of expanded services resulting from the synergies that merging enables. The strategy also highlights where strengthened governance and leadership resulting from the merger process will enable unified leadership, resource efficiencies, cultural alignment and a more sustainable organisation clearly focused not only on responding to but anticipating community need.

Reflecting and learning

Now with a little distance from the activities of the merger, it has been possible to reflect on the journey and the experiences. The merger process enabled us to learn a great deal about each organisation and the combined strength and potential that the 'new' organisation offers through skilled and committed staff. For those considering embarking on something similar, these lessons may be of assistance and this paper now shares key points in the following sections.

Lesson one: Exploit the opportunities

As charity A found itself in the midst of another senior executive recruitment in 2019, the board got to grips with the managerial challenges and considered the full array of options available to it. It was then that the concept of a merger truly took seed. The decision by the board to appoint a temporary consultant to the CEO function was crucial. The consultant's considerable charity sector experience brought a stabilising hand to operations, offered a reassurance to the board that all options should and could be considered, and opened the merger conversations with the CEO of charity B.

This support, and the early days of Covid-19, gave the board of charity A opportunity and space to consider, explore and breathe through the options before any decision. Covid-19 had the added impetus of extending the term of the temporary CEO for a period of fourteen months, allowing for strengthened relations and creating opportunities for collaboration between the two organisations in meeting the needs of the community at that difficult time.

Opportunity is not something that can always be planned, in this case, the combination of charity A's senior management vacuum and the Covid-19 pandemic created the circumstances that facilitated, and possibly accelerated, the early discussions between the two organisations. This in turn encouraged trust building between the two boards. Perhaps that would not have happened had a full-time CEO been in place in charity A, pursuing strategic, operational and Covid-19 priorities and the day-to-day necessities, rather than trying to envisage the organisation of tomorrow.

Lesson two: Board and chief executive officer alignment

While discussions between both boards quickly evolved to a shared understanding and desire for a 'merger of equals', a change of CEO in charity A shifted emphasis for a number of months. However, at year-end with the CEO's departure, the board reaffirmed merging as the best course of action, again installed transition leadership, which restored the merger focus and pace. Subsequently, the two charities agreed the appointment of the CEO of charity B as joint CEO and CEO designate of the new organisation in late 2022. This decision proved to be transformative, with senior executives and both boards now following a consistent approach.

An area of scholarship that is useful to touch on here relates to potential internal resistance to change. Research tells us that staff resistance is a key challenge to merger activities in the charity sector (Lane, 2018) and that the role played by the CEO is a pivotal one. Their enthusiasm for merging shapes the merger process and its outcomes (Welch et al., 2020). If the CEO takes on a role of moderator or facilitator, then decision-making and the merger process are accelerated (Kochura, Mirc & Lacoste, 2022), and staff engagement and support can be harnessed. This particular merger experience also suggests that if the preferences of the CEO and board in relation to merging do not align, obstacles and delays should be expected. With the CEO of charity B in post as joint CEO, they became a key champion in the process and in enabling a merger receptive culture evolve. At a practical level, this included a number of facilitated staff sessions. This allowed staff to express fears, doubts and uncertainties in a structured, safe environment. Staff were invited to help shape the name, structure, culture and services of the merged organisation. This again gave individuals a sense of ownership from the outset. It also helped turn scepticism into support and energy for implementation and managed any potential staff-resistance risks. The joint CEO, acting with integrity, transparency and in a gatekeeper role at all times through this was a key success factor.

Lesson three: The need for professional support

When it came to turning the merger idea into practice, the vacuum in sectoral guidance and support as outlined earlier became apparent. While there is some guidance (Ó Corrbuí, 2020a) (as well as CRA and Revenue resources), for the most part the emphasis is on the end result, namely the steps in closing or winding down of a charity, rather than the process and timescale of the merger process itself. Additionally, there is little in terms of case studies that share experience in the Irish charity context.

The boards drew on the experience and expertise of two core consultants who guided us through both the creative and practical processes involved. They brought valuable attributes and sectoral experience, facilitated sessions for the merger working group, boards, staff and combined boards and staff sessions. Importantly they also guided us on the research and mapping exercises that informed decision-making. The consultants enabled the two organisations to envision and own a more successful and impactful future, and facilitated the boards and CEOs to define an organisation capable of delivering to the communities they both serve. At the core of the process, were conversations, including bringing all staff together in a natural way to participate, coming together at a comfortable pace and ensuring that staff and community voices and experience were embedded throughout the entire process.

Within a few months of working collaboratively, an overarching ethos and framework for the 'better together' merger concept had evolved. From there, the foundation stones for collaboration, synergies, exchange, consensus and decision-making, all grounded in a respect for what had gone before, and a shared commitment to grow the power and rights of the communities that both charities serve, were set. The value the consultants brought to the process, and to the boards individually and collectively, and the practical support and guidance they gave to the CEO(s), at various stages, cannot be underestimated. Taking a theoretical perspective, they helped identify and exploit the 'synergies' for the merger (Feldman & Hernandez, 2022). At a practical level, the authors are confident that without this support the merger process could still be very much 'in train' or might have even derailed.

Lesson four: Cost and funding

Both boards are experienced in the realities of operating in the charity sector, value effective budget processes and controls, and are well used to making the most of limited resources. It was acknowledged that merging the two charities would require a budget, as well as an operational budget overhaul in reimagining the organisation to deliver a positive future. However, while knowing that the merger process itself would come with tangible costs, little guidance to indicate the extent of the costs was found. The boards devised and set what was perceived to be a realistic budget and set about finding funding support for external facilitation and the professional fees anticipated. Table 2 summarises the combined budget available versus the expended amount and uncovers a clear under-estimation of cost.

Table 2: Estimated versus realised budget

Details	*Combined estimated budget (€)*	*Realised merger expenditure to date (€)*
Consultancy, workshops, facilitation fees associated with the board	25,000	25,000
Consultancy, workshops, facilitation fees associated with staff	5,000	15,000
Due diligence: general	3,000	3,000
Due diligence: financial	2,500	1,000
Merger other legal fees	5,000	9,000
Rebranding expenses		2,500
New online presence		4,800
Estimation of chief executive officer time costs		21,100
Launch event		5,000
Total	**40,500**	**86,400**

The authors include a cost for the CEO in this analysis for the following reasons:

- During the merger process, the CEO spent a significant portion of their time on tasks directly related to the merger: strategic planning of a yet to be formed entity; due diligence; and coordination with consultants, funders, regulators, staff, etc., while maintaining day-to-day activity and managing a Covid-19 response.

- This figure represents a real opportunity cost on the organisation's usual programme delivery. This lost opportunity theory has been validated post-merger when the CEO has been able to use freed-up time to secure additional partnerships and funding.
- Allocation of CEO cost to merger process is particularly valid in this case because an actual payment for an element of the CEO salary was transferred by charity A to charity B on a monthly basis to allow for CEO portion of costs associated with the merging of both organisations.

What is not included is a cost for the time, commitment and efforts of the board members over a protracted period of time. Were they to charge standard management consultancy rates, the costs would increase by tens of thousands more.

The authors acknowledge the support, both financial and encouragement, that partner agencies and funders provided. This was built on a commitment from the outset to keeping them 'in the loop'. However, neither party were able to judge accurately the costs that would be involved to obtain this support, costs that both charities worked hard to keep to a minimum. Costs however, that were essential if the process was to be completed to a good standard and provide a strong basis for success. Final direct and indirect costs were about twice as much as best estimate, not because of an overspend but because defining where costs would be (and had to be) incurred proved difficult. If the state wishes to see more charities coming together, then it is essential that the necessary funding is available for merger talks and research processes, and this funding is seen as a good investment.

Lesson five: Bureaucracy, bureaucracy, bureaucracy

There were of course multiple factors at play when it came to timescales: the Covid-19 pandemic; the resulting lockdowns; changes in work methods; staff turnover; the need to refocus priorities; dealing with urgent matters; and a multitude of other day-to-day issues, all needed attention and impacted the schedule. However, a specific challenge and cause of delay experienced was the complexity of compliance with regulation. This merger experience suggests that key agencies' own systems could perhaps be more facilitative and collaborative. For example, the CRA, the Companies Registration Office and Revenue could perhaps enable smoother mergers and speed up the pace of decision-making, and in turn reduce the costs incurred, by increasing cross-agency collaboration in merger processes. At a practical level, merging resulted in having to reinput data into different agency specific customised formats. This added months to the schedule, in turn adding duplication, cost, CEO input and time, and, it even led the two boards to question if all this was worth the effort. It was not as easy or straightforward a process as expected.

While the narrative in the sector is one that encourages mergers, our practical experience of a merger process suggests that it is far from easy or even efficient. The authors suggest a 'one-stop shop' that integrates all regulatory requirements might assist. The valuable role played by each of these agencies and the important functions they fill is recognised, the purpose here is to simply suggest a need for a more streamlined approach. For example, a change of name needs processing separately with each agency, a simple integration of process here that would enable a charity to change its core details (name, address, directors, etc.) throughout all agencies in one move, may be worth exploration by the state.

Delays and perceived bureaucracy, even well-intentioned bureaucracy can demotivate and disillusion. It is important that the intent of boards on merging takes into to account its potential impact on their merger schedule, and so they can temper expectations accordingly.

Lesson six: Steadfast, determined – and together

Both boards view this merger process as having been well-planned, supported at all organisational levels, and bringing a clear benefit to the community it serves. However, despite all this, the process of merging took almost twice the estimated two-year time frame and much more in direct costs than expected. Perceived levels of bureaucracy led to frustrations, and a feeling of disempowerment in relation to the process. Merging of charities is a large-scale project regardless of the charity size. It is a considerable project in its own right, on top of all the other day-to-day work that must continue in parallel. Being able to respond to the various demands in a calm and logical manner takes a determination and commitment from the boards and the CEOs.

Staying true to the founding principles of our merger process of being 'better together', keeping the focus on improved services for our community, and maintaining open communications between both boards and staff, all ensured that trust grew, problems were resolved, and the merger process was kept on track. The work in the first half of 2021, which established a compelling and shared vision that would be 'better together', provided a very strong foundation, both to drive the process and deal with the unexpected 'bumps in the road'. Having the determination and resilience to keep going was something that evolved over time, and is something carried forward to enable the merged organisations future success.

Conclusions and closing comment

Even excluding the impact of the Covid-19 pandemic, achieving a merger between two charities was a complex and a time-consuming experience. While some of the issues that slowed the process were internal, larger delays occurred in working to complete administrative and regulatory requirements. In our case, the administrative closing out of one of the two charities took upwards of eighteen months, with achieving final approval for the new arrangements from the CRA and the Companies Registration Office taking approximately another eighteen months from start to finish.

Overall, the merger journey has taken almost five years. At each stage, the process remained on firm ground in terms of shared intent, and this was essential particularly when each organisation faced some day-to-day difficulty or mini-crisis. The new organisation has been registered and launched, growing on the strengths that have been reinforced over the past five years, which will continue to sustain the merged organisation. Resilience, strong levels of trust, courage to change, and belief in a new core of being 'better together', gives a new drive and enthusiasm.

By reflecting on our recent charity merger process, the authors highlighted key learnings that will be of value to others considering similar mergers. While it is acknowledged that the charity sector is unique, there is a noticeable gap in the published literature and merger case studies that this short merger summary may help address. In drawing on this merger experience, six lessons were identified from the journey. The ultimate message shared centres on the need for alignment of board and CEO with regard to the merger's aims and process, the need to manage expectations and experience realities, as well as the challenges of financing a merger process itself, and how administration in the sector is not yet structured to enable streamlined merging.

If government and funder policy is genuinely in favour of a more focused, efficient and productive charity sector, through mergers and consolidations within existing charities, then a meaningful discussion needs to be had at national level around regulation and support of the merger process. This should result in better step-by-step guidance, streamlining multiple regulatory functions to enable a single merger process, centralised resources and the availability of funding for the merger process itself.

This merger process was successful because the boards and staff together defined and believed they would be 'better together' and continued to work to make this happen in the face of every challenge and obstacle. For these two charities, the prize was not simply a new, better organisation but an improved service for the community served. Had this not been the case, what would have been the point?

References

Callaghan, N. & Murphy, A. (2024). A look behind the increase in charity mergers. *Mason Hayes & Curran LLP*. www.mhc.ie/latest/insights/a-look-behind-the-increase-in-charity-mergers

Calnan, D. & Phelan, S. (2017, 13 January). Explained: Everything you need to know about the Goal crisis. *Irish Independent*. www.independent.ie/irish-news/explained-everything-you-need-to-know-about-the-goal-crisis/35365732.html

Cooper, I. (2020). *The impact of the Covid-19 crisis: Member survey.* The Wheel. www.wheel.ie/policy-and-research/survey-report-impact-covid-19-crisis

Charities Regulatory Authority of Ireland. (2018). *Charities governance code*, 1, pp. 1–50. www.charitiesregulator.ie/en/information-for-charities/charities-governance-code

Charities Regulatory Authority of Ireland. (2021). *Guidance on winding up a charity 2021*. www.charitiesregulator.ie/media/kiingejg/guidance-on-winding-up-a-charity.pdf

Charities Regulatory Authority of Ireland. (2023). *Annual report 2023*. www.charitiesregulator.ie/en/information-for-the-public/press-releases-and-public-notices/2024/july/charities-regulator-publishes-2023-annual-report

Feldman, E. R. & Hernandez, E. (2022). Synergy in mergers and acquisitions: Typology, lifecycles, and value. *Academy of Management Review, 4*(47). https://doi.org/10.5465/amr.2018.0345

Hammond, L. (2023). Why aren't more charities considering merging, *Kreston Reeves LLP*. www.krestonreeves.com/news/why-arent-more-charities-considering-merging/

Holland, K. (2016, 16 July). Charities should consider merging, says Tánaiste. *The Irish Times*. www.irishtimes.com/news/social-affairs/charities-should-consider-merging-says-tanaiste-1.2724029

Kochura, O., Mirc, N. & Lacoste, D. (2022). From a dyadic to a triadic perspective: Divestiture research implications for understanding pre- and post-acquisition processes. *European Management Journal, 40(*6), 943–51. https://doi.org/10.1016/j.emj.2022.10.003

Lane, H. (2018). *Charity merger survey 2018. What leaders in the sector think*. Firetail.

McAuley, E. (2024, 22 February). Widow of Console charity founder is fined €1,500 over failure to keep proper books of account. *The Journal*. www.thejournal.ie/charity-sector-offences-ireland-6306832-Feb2024/

Ó Corrbuí, D. (2020a). *Making a merger happen – The core components and key steps in a merger process.* Carmichael Centre for Voluntary Groups. www.carmichaelireland.ie/resources/making-a-merger-happen/

Ó Corrbuí, D. (2020b). *8 Things to consider before engaging in a merger process* [Preprint]. Carmichael Centre for Voluntary Groups.

Pearson, S. (2022, 26 September). Charity mergers are on the increase – what are the risks involved? *Charities Institute Ireland Blog*. https://charitiesinstitute.ie/news/blogs/480/480-Charity-Mergers-are-on-the-increase-what-are-the-risks-involved

Quinlan, R., Sheahan, F. & Sheahan, M. (2014, 18 January). CRC scandal: Kiely 'won't give back' the charity cash. *Irish Independent*. www.independent.ie/irish-news/crc-scandal-kiely-wont-give-back-the-charity-cash/29929583.html

Samahita, M. & Leonhard, K. (2021). *The unintended side effects of regulating charities: Donors penalise administrative burden almost as much as overheads* [Working Paper]. WP2021/06. School of Economics, University College Dublin. http://hdl.handle.net/10197/11955

Wheel (The). (2012). Collaborate to innovate a resource guide for community and voluntary organisations. *The Wheel: The solid foundations series* [Preprint].

Welch, X. et al. (2020). The pre-deal phase of mergers and acquisitions: A review and research agenda. *Journal of Management*, *46*(6), 843–78. https://doi.org/10.1177/0149206319886908

Whitehead, H. (2023). *In-depth: Where are all the charity mergers?* Civil Society Media Limited. www.civilsociety.co.uk/news/in-depth-where-are-all-the-charity-mergers.html