



**REGISTRAR OF
FRIENDLY
SOCIETIES**

Annual Report

2025

REPORT OF THE REGISTRAR OF FRIENDLY SOCIETIES 2025

PURSUANT TO THE TRADE UNION ACTS, 1871-1990; INDUSTRIAL AND PROVIDENT SOCIETIES ACTS, 1893-2021; FRIENDLY SOCIETIES ACTS, 1896-2021; AND IN ACCORDANCE WITH THE PROVISIONS OF THE MINISTERS AND SECRETARIES ACT, 1924.

To the Minister for Enterprise Tourism and Employment

I have the honour to submit my Report for the year 2025. The Report records the activities of this office and statistics in respect of industrial and provident societies, trade unions and friendly societies up to 31st December 2025

Maureen O'Sullivan
Registrar of Friendly Societies
June 2026

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Introduction

The Registry of Friendly Societies (RFS) is a statutory office of the Department of Enterprise, Tourism and Employment.

The RFS deals with three different entity types, namely industrial and provident societies which in the main consist of co-operatives, friendly societies, and trade unions which include employee unions, employer associations and trade associations.

The principal legislation governing these entities is:

- Industrial and Provident Societies Acts, 1893 – 2021.
- Friendly Societies Acts, 1896 – 2021.
- Trade Union Acts, 1871 – 1990.

Statement of Strategy

The Mission Statement of the Registry of Friendly Societies is:

“To ensure that the various mutual entities registered at the Registry, which are subject to general regulation and supervision in varying degrees by the Registrar of Friendly Societies, comply with their statutory obligations and to maintain an up-to-date public record on those entities”.

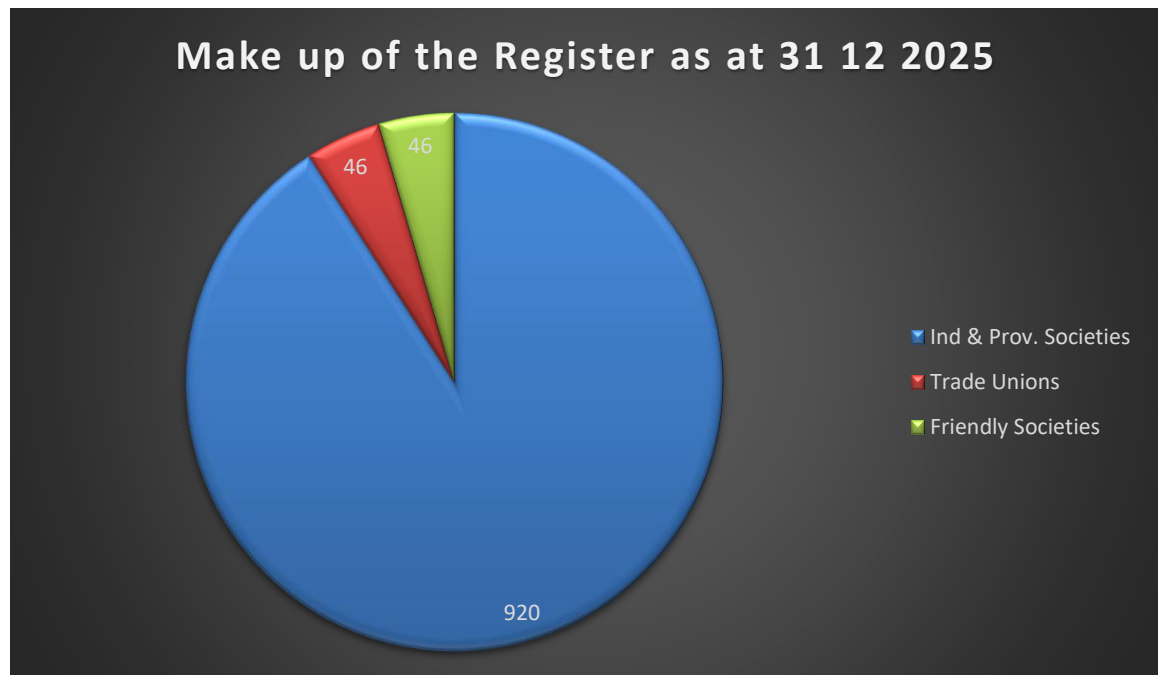
This mission statement is accomplished through two core objectives, namely:

- The efficient and effective registration and general regulation of industrial and provident societies, friendly societies, and trade unions.
- The provision of an efficient and effective service to the public.

2025 Overview

At the end of 2025 there were 920 industrial and provident societies, 46 friendly societies and 46 trade unions on the register, making a combined total of 1012 registered entities. As such, 2025 saw a decrease of 44 in the number of societies/trade unions on the register compared to the end of 2024.

The chart below shows the ratio of industrial and provident societies, friendly societies, and trade unions on the register at 31 December 2025.



Ratio of I&P Societies, Friendly Societies and Trade Unions at end 2025

Details of the various registrations completed during 2025 are set out in the following pages of this report.

There are additional matters which a registered society or trade union must register or record in addition to sending annual returns and accounts to the Registrar, and these matters include:

- partial and complete rule amendments/alterations,
- changes of name and registered office,
- special resolutions.

Details of each of the above matters are also included in this report.

The RFS customer service targets regarding processing applications and making documents available to the public range from five to ten working days in respect of correctly completed applications and are dependent on the nature of the application involved. These targets were achieved during 2025 where filings were filed correctly on first attempt.

Compliance and Enforcement:

From time to time, the RFS carries out targeted enforcement campaigns aimed at identifying societies and unions overdue in their annual return filing obligations, seeking their compliance in coming up to date on the register and, where this cannot be achieved, ultimately cancelling the registration of those entities, and removing them from the register.

Every society and trade union on the Register was issued to their registered office address a reminder letter and an entity profile showing their filings to date in 2025. The reminder campaign in 2025 resulted in the majority of societies bringing their filings up to date.

Cancellation notices for failure to file annual returns on time were issued to 44 industrial and provident societies by registered post to their registered office addresses on 6th September 2025. The Intention to cancel notices were published in local newspapers and Iris Oifigiúil in September 2025.

3 of the societies brought all their filings up to date and were removed from the cancellation list.

The remaining 41 societies were cancelled on the 17th November 2025. The names and registered numbers of the cancelled societies were published in newspapers, Iris Oifigiúil and on the RFS Website in November 2025 ([Cancellation Notices 2025 - RFS](#))

It is intended to issue further cancellation notices in 2026 to societies and trade unions who are in breach of the various legislation in failing to keep their annual return filing up to date. The RFS continues to monitor compliance with a view to encouraging all societies and trade unions to file on a timely basis, and where necessary will initiate further targeted compliance and enforcement drives.

Important note on the submission of annual returns

Accounts for societies are required to be audited in accordance with the relevant legislation i.e. the Industrial and Provident Societies Acts 1893 to 2021 or the Friendly Societies Acts 1896 to 2021.

A significant number of accounts submitted to the RFS contain references to companies and to the Companies Act. Where accounts submitted, whether in the auditor's report or the officer's statements, refer to the entity as a company or to the Companies Act, the submission will be rejected and returned to the presenter for correction.

The auditor's report should refer to the appropriate legislation for the entity concerned.

References to entity types should be to an industrial and provident society or a friendly society as appropriate.

Forms and audited accounts must be wet signed original signatures of the statutory auditor and the committee of management. There is no provision under the Industrial and Provident Societies Acts 1893 to 2021 or the Friendly Societies Acts 1896 to 2021 for type signed or other type signatures.

Only the registered name of the entity as it appears on the public register should be used on the forms and the accounts. The registered name should not be abbreviated. The Industrial and Provident Societies Acts 1893-2021 do not provide for the use of abbreviations of “Limited” or “Teoranta”.

Audited Accounts for Trade Unions should reference the Trade Union Acts 1871-1990 and should have wet signed original signatures of officers and auditor. Only registered rules should be attached to the annual return form with the signed audited accounts.

NB Filing incorrect forms and audited accounts delays the processing and registration of such annual returns. Presenters should check that all are correctly signed, audited in accordance with the correct legislation and the above guidelines and in order before submitting them.

Requests to the Registrar for approval for specific words in a company or business name

If a company or business wishes to use words: Society, Union, Co-Operative or variations of these words in their registered name they must obtain permission from the Registrar of Friendly Societies.

30 requests for names were approved in 2025:

Company Names:

Co-Operative Builders Ireland Limited

Galway Family History Society Company Limited by Guarantee

Irish Society of Alexander Technique Teachers Company Limited by Guarantee

Irish Society of Regional Anaesthesia Company Limited by Guarantee

Irish Society of Regional Anaesthesia & Analgesia Company Limited by Guarantee

Menopause Society of Ireland Company Limited by Guarantee

St Davids Past Pupils Union Company Limited by Guarantee

Shannon Technical Aviation Regional Society Company Limited by Guarantee

Spanish Research Society in Ireland Company Limited by Guarantee

The Carrigtwohill & District Historical Society Company Limited by Guarantee

The Ringsend Irishtown Sustainable Energy Cooperative Company Limited by Guarantee

The Society of Project Management & Development Professionals International Company Limited by Guarantee

Ward Union Hunt Company Limited by Guarantee

Wicklow Musical & Dramatic Society Company Limited by Guarantee

Business Names:

Ace Golf Society

National Society for the Prevention of Cruelty to Animals

National Society for the Prevention of Cruelty to Animals Ireland

NSPCA

NSPCA Ireland

National SPCA Ireland

National SPCA

“S” representing the word “Society” in the proposed business name using the name “NSPCA

“S” representing the word “Society” in the proposed business name using the name “NSPCA Ireland

“S” representing the word “Society” in the proposed business name using the name “National SPCA Ireland

Scratch Society

SIP Society Coffee

The Irish Obesity and Metabolic Surgery Society
The Skin Society
Vocations Society of St. Joseph

The RFS has its own website at <http://rfs.gov.ie>. General information and prescribed forms pertaining to industrial and provident societies, friendly societies, and trade unions are available here.

Statutorily filed RFS documents pertaining to all RFS entities filed from 2010 onwards, including annual returns, are available on-line via the CRO CORE online portal which can be reached through the RFS website at [CORE \(cro.ie\)](http://CORE(cro.ie)). Payments are made by Credit/Debit card or CRO customer account. Access to the online portal allows interested parties, including members of the public to view and check the status of all registered entities and purchase registered documents.

The RFS engaged throughout the year with stakeholders and the Department of Enterprise, Tourism and Employment in relation to matters of common interest and issues of policy concerning societies and trade unions.

Industrial and Provident Societies

During the year under review the RFS registered 8 new societies (includes 2 on conversion from companies and 2 on amalgamation of previously registered societies to form new societies).

1 society was restored to the register by Circuit Court Order in 2025

A number of existing societies amended their rules either partially or completely during the year.

A total of 53 societies were cancelled and were removed from the register. 1 on completion of liquidation, 8 at their own request, 1 society on conversion to a company, 2 societies on complete transfer of engagements to other societies and filing of F35 forms and 41 societies for failure to file annual returns on time.

Following cancellation societies lose all privileges granted under the Industrial and Provident Societies Acts 1893-2021 which includes the loss of limited liability.

Friendly Societies

Since the enactment of the Friendly Societies and Industrial & Provident Societies (Miscellaneous Provisions) Act 2014 it is no longer possible to register a new friendly society.

No society was restored to the register in 2025.

2 societies had a partial amendment to rules registered during the year.

No society had a complete amendment to rules registered during 2025.

No society was cancelled at its own request.

Trade Unions

No new trade union was registered in 2025.

No trade union had its registration cancelled at its own request.

4 trade unions had partial alteration of rules registered during the year.

No trade unions had complete alteration of rules registered during the year.

No trade union was cancelled following dissolution.

Registry of Friendly Societies staff:

At the end of 2025, the RFS had a staffing complement of 5, (including the Registrar and Assistant Registrar) with certain staffing positions including the Registrar also having responsibilities and core functions in the CRO and RBO.

Overview of Energy – S. I. 542 of 2009

S.I. 542 of 2009 requires public sector organisations to report annually on their energy usage and actions taken to reduce consumption.

Overview of Energy Usage 2025

The Registry of Friendly Societies (RFS) is in Bloom House Gloucester Place Lower, Dublin 1 and shares accommodation and many administration services, including energy consumption, with the Companies Registration Office.

The RFS shares the building with CRO along with meeting rooms, toilets and the reception area with the Competition and Consumer Protection Commission (CCPC) as well as private firms.

Bloom House has a Building Energy Rating of B3. BER No.: 800191413. Energy Performance Indicator: 77.12kg CO₂ /m² /yr.

Actions Undertaken in 2025

- Energy Saving related emails to staff reminding everyone to turn off PC monitors, printers etc each evening;
- Air Handling Unit operating hours monitored continuously;
- Heating timers regularly programmed in line with current weather conditions. (both locations).

Warrant of Authorisation

The Registrar of Friendly Societies is Ms Maureen O’Sullivan. At the end of 2025 the following persons were authorised pursuant to the Friendly Societies Acts to exercise and perform the powers, functions, and duties of the Registry of Friendly Societies:

Mr. Paul McHenry	Assistant Registrar
Mr. Chris Byrne	Manager, Registry of Friendly Societies
Ms. Mary Giblin	Executive Officer, Registry of Friendly Societies

Obligations under sections 4B(a) and 4B(b) of the consolidated official languages Act 2003 and 2021

The RFS is committed to meeting all its obligations under the official language Acts (2003-2021).

A member of RFS has been appointed to oversee performance and report on the RFS’s obligations under the Official Languages Acts (2003 & 2021).

The following actions were taken by RFS during the year 2025 to ensure compliance with the Act:

- review of RFS website to ensure the Irish version was available and correct.

During 2025 the obligations under section 10A. (Advertising by Public Bodies) requiring a minimum of 20% (10A. (1)(b) of all advertising undertaken to be in the Irish language was met. There is also an obligation of 5% of annual advertising spend on Irish language media as also prescribed under section 10A. (1)(b).

- The RFS did engage in advertising in 2025 as part of its cancellation program and exceeded the 5% requirement.

Statement on the Duty to Equality and Human Rights in the Public Sector.

All public bodies in Ireland have a responsibility to promote equality, prevent discrimination and protect the human rights of their employees, customers, service users, and everyone affected by their policies and plans. This is a legal obligation call the Public Sector Equality Commission Act 2014.

The 2014 Act requires a public body, having regard to its functions, purpose, size, and resources available to it, to inter alia report on developments and achievements in the discharge of this statutory obligation in its annual report.

The RFS maintains a strong commitment of diversity, gender equality and the fair and equal treatment of a employees, customers, servicer users, and everyone affected by our policies and plans and we are committed to the public service ethos of independence, integrity and impartiality as outlined in the Department of Enterprise, Tourism and Employment's Equality, Diversity and Inclusion Statement.

Industrial and Provident Societies

Legislation

The principal legislation relating to Industrial and Provident Societies (most of which are co-operative societies) is as follows:

- Industrial and Provident Societies Acts, 1893 – 2021.

Other Legislation

- Industrial and Provident Societies (Forms) Regulations 2018 SI No 363 of 2018.
- Industrial & Provident Societies and European Cooperative (Fees) Regulations 2018 SI No 325 of 2018.
- Industrial and Provident Societies (Notice of Petition for Appointment of an Examiner to an Industrial and Provident Society) (Form) Regulations 2017. S.I. No 163 2017.
- Industrial and Provident Societies (Amendment) Act, 1913.
- Industrial and Provident Societies (Amendment) Act, 1978.
- Agriculture Co-Operative Societies (Debentures) Act, 1934.
- Investment Funds, Companies and Miscellaneous Provisions Act, 2005.
- Creamery Act, 1928.
- Competition Act, 2002-2017.
- European Communities (European Co-Operative Society) Regulations 2009 - SI No 433 of 2009.
- European Communities (Consumer Credit Agreements) Regulations 2010 – SI No 281 of 2010.
- Electoral Act 1997 (as amended).
- Companies Act 2014.
- Companies (Statutory Audits) Act 2018.
- Criminal Justice (Perjury and Related Offences) Act 2021.
- Companies (Corporate Governance, Enforcement and Regulatory Provisions) Act 2024

The Registrar draws the attention of societies to the following provisions, which relate to deposit taking by industrial and provident societies, which apply from December 2020 and which the Registrar will take note of in relation to the registration of rules. All applications to register new Industrial and Provident Societies and all requests for changes of rules must include in the rulebook that they will not receive money on deposit from members and others.

Directive 2013/36/EU, as amended by Directive (EU) 2019/878 (also known as the Capital Requirements Directive IV), was transposed into Irish Law by amongst other statutory instruments: -

European Union (Capital Requirements) Regulations 2014 (S.I. No. 158 of 2014).
European Union (Capital Requirements) (Amendment) Regulations 2020 (SI No 710 of 2020).
European Union (Capital Requirements) (No. 2) (Amendment) Regulations 2020 (SI No 711 of 2020) and Section 7 of the Central Bank Act 1971 as amended.

Registration

The number of newly registered industrial and provident societies in 2025 amounted to 8. (This figure includes 2 societies which were set up on amalgamation of previous registered societies, and 2 societies which converted from companies to industrial and provident societies).

1 society was restored to the register in 2025.

53 societies were cancelled. 1 on completion of liquidation, 8 at their own request, 41 for failure to file annual returns on time, 1 society converted to a company in 2025 and was removed from the register and 2 societies were removed on complete transfer of engagements to other societies and receipt of F35 forms.

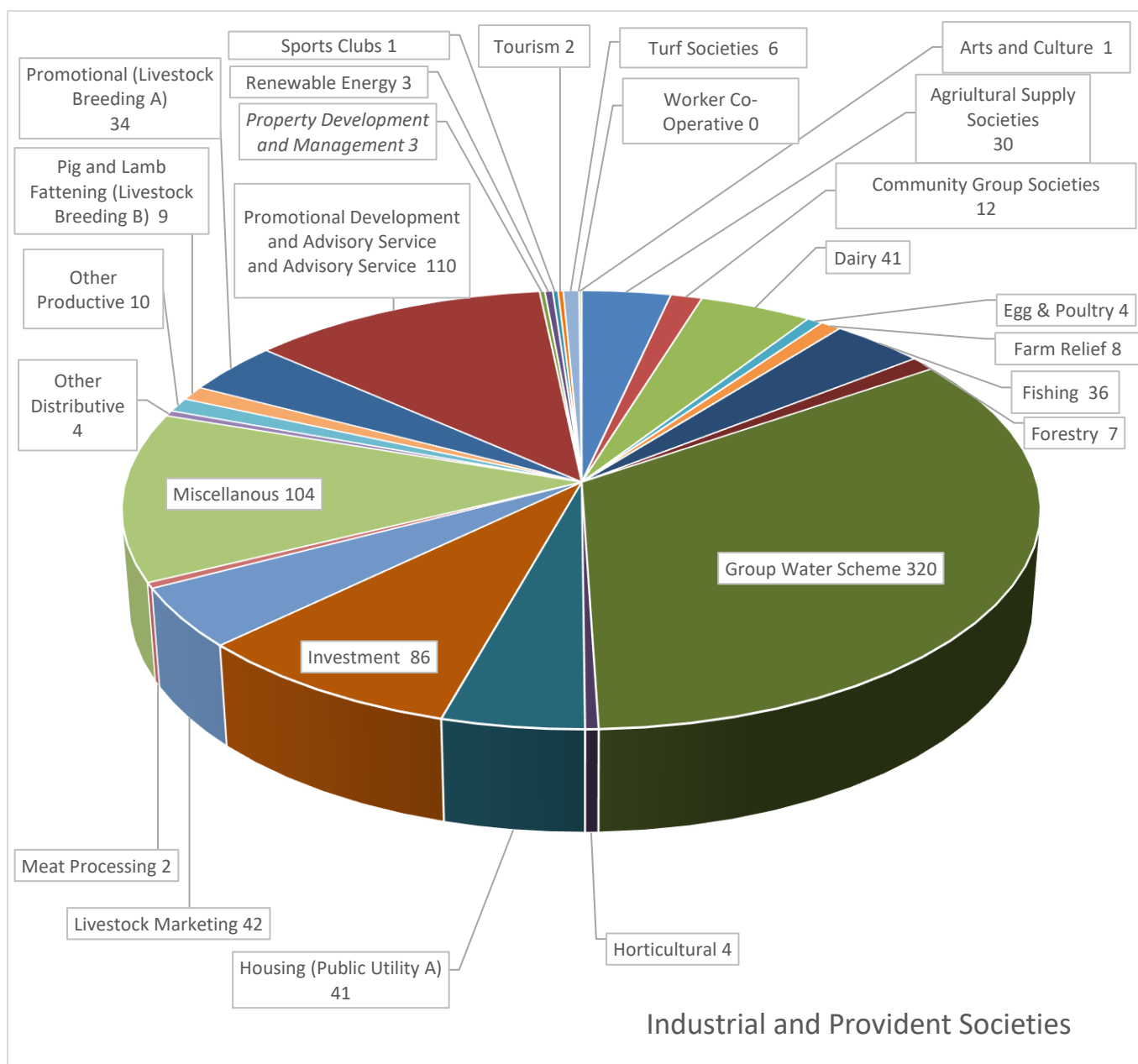
This gives an overall reduction of 44 in the number of industrial and provident societies on the register during the period under review.

Table 1.1 Number of industrial and provident societies on the register

Year	No. of Societies on Register at beginning of year	No. registered during year	No. restored during year	No. cancelled from Register during year	No. of Societies on Register at end of year
(1)	(2)	(3)	(4)	(5)	(6)
2021	960	17	1	11	967
2022	967	10	0	14	963
2023	963	10	1	8	966
2024	966	7	0	9	964
2025	964	8	1	53	920

Table 1.2 Societies by Category

	2021	2022	2023	2024	2025
Agricultural Supply Societies	32	34	34	34	30
Arts and Culture Societies	0	1	1	1	1
Community Group Societies	11	11	12	12	12
Dairy Societies	44	43	43	43	41
Egg and Poultry Societies	6	6	6	6	4
Farm Relief Societies	8	8	8	8	8
Fishing Societies	34	33	34	36	36
Forestry Societies	10	10	10	10	7
Group Water Scheme (Public Utility B)	332	333	330	328	320
Horticultural Societies	4	4	4	4	4
Housing (Public Utility A)	43	43	43	43	41
Investment Societies	81	81	83	82	86
Livestock Marketing Societies	43	43	43	43	42
Meat Processing Societies	4	4	4	4	2
Miscellaneous Societies	123	120	120	120	104
Other Distributive Societies	4	4	4	4	4
Other Productive Societies	10	9	10	10	10
Pig and Lamb Fattening (Livestock Breeding B)	11	10	10	10	9
Promotional (Livestock Breeding A)	38	38	38	37	34
Promotional Development and Advisory Service Societies	117	115	115	114	110
Property Development and Management	2	2	2	2	3
Renewable Energy Societies	2	2	2	3	3
Sports Clubs	1	2	2	2	1
Tourism	2	2	2	2	2
Turf Societies	5	5	6	6	6
Worker Co-Operatives	0	0	0	0	0
Total	967	963	966	964	920



Registration

8 new societies were registered in 2025 namely:

- Arrabawn Tipperary Co-Operative Society Limited (new society registered on amalgamation). 6010R
- Glanbia Meats Society Limited (new society registered on amalgamation). 6011R
- Range Port Investments Limited 6012R
- One Team One Dream Investments Limited 6013R
- Claristone Limited 6014R
- Graigue Group Water Scheme Co-Operative Society Limited 6015R
- Home Provident Society Limited (conversion from a company) 6016R
- JVC SH Mews Society Limited (conversion from a company) 6017R

Restoration

1 society was restored to the register by Circuit Court Order in 2025.

- Doolin Community Council Co-Operative Society Limited 4703R

Amendment to Rules

9 complete and 11 partial amendments to rules were registered in 2025.

The following is the list of 9 societies which had a complete amendment of rules registered during 2025:

- Carberry Creameries Limited 2899R
- Dairygold Co-Operative Society Limited 4621R
- Dublin Inner City Community Co-Operative Society Limited 5628R
- Fermoy Geriatrics Association Limited 3043R
- Foyle Fishermen's Co-Operative Society Limited 4250R
- Kerry Creameries Limited 3552R
- Lisavaird Co-Operative Creamery Limited 1735R
- Loughrea Coursing Field Limited 5721R
- Ornua Co-Operative Limited 3221R

The following is the list of 11 societies which had a partial amendment of rules registered during 2025:

- Bandon Co-Operative Agricultural and Dairy Society Limited 1804R
- Callan Co-Operative Agricultural and Dairy Society Limited 389R
- Carberry Creameries Limited 2899R
- Comharchumann Shailearna Teoranta 4215R
- Irish Co-Operative Organisation Society Limited 88R
- Kilkenny Co-Operative Livestock Market Limited 2548R
- Lee Strand Co-Operative Creamery Limited 1575R
- Sicin Co-Operative Society Limited 5599R
- South Eastern Cattle Breeding Society Limited 2438R
- Tirlán Co-Operative Society Limited 4928R
- Wexford Farmers' Co Operative Society Limited 2975R

Change of Name

2 societies changed their name in 2025, namely:

- Northway Mushrooms Co-Operative Society Limited changed its name to Gaelgro Co-Operative Society Limited 5923R
- Cluain Dara (Fermoy) Association Limited changed its name back to Fermoy Geriatrics Association Limited 3043R

Amalgamations

There were 2 amalgamations of societies registered in 2025:

- Arrabawn Co-Operative Society Limited registration number; 5131R and Tipperary Co-Operative Creamery Limited registration number 3502R amalgamated to form a new society: Arrabawn Tipperary Co-Operative Society Limited registration number 6010R
- Glanbia Meats Society Limited registration number 820R amalgamated with Glanbia Cre Society Limited registration number 4392R to form a new society: Glanbia Meats Society Limited Registration Number 6011R

Transfer of Engagements

There was no transfer of engagements from a society to a company in 2025.

There were 2 complete transfers of engagements from society to society in 2025

F35's were filed by the transferring societies and they were removed from the register:

- Robeen Group Water Scheme Society Limited Registration Number 4979R transferred all its engagements to Lough Carra Group Water Scheme Co-Operative Society Limited Registration Number 5464R
- Attymass Group Water Scheme Co-Operative Society Limited Registration Number 5611R transferred all its engagements to Callow Lake Group Water Scheme Co-Operative Society Limited Registration Number 5460R

Conversion of an Industrial and Provident Society to a Company

1 society converted to a company during 2025 and was cancelled:

- Cobh Ramblers Co-Operative Society Limited 5925R

Conversion from a Company to an Industrial and Provident Society

2 companies converted to industrial and provident societies during 2025 namely:

- Graigue Group Water Scheme Co-Operative Society Limited 6015R
- JVC SH Mews Society Limited 6017R

Cancellation at request of Society

The following 8 societies were cancelled at the request of the society during 2025:

• Arrabawn Co-Operative Creamery Limited	3502R
• Carlow Christian Community Society Limited	5350R
• Clovers Group Water Scheme Society Limited	4951R
• Croagh Patrick Community Network Society Limited	5357R
• Feohanagh/Castlemahon Group Water Scheme Limited	3508R
• Glanbia Cre Society Limited	4392R
• Glanbia Meats Society Limited	820R
• Tipperary Co-Operative Creamery Limited	3502R

Societies cancelled and dissolved

1 society was cancelled and dissolved on completion of liquidation and on receipt of F35 form during 2025:

• Co-Operative Poultry Products Limited	2559R
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2 societies were cancelled on completion of full transfer of engagements to other societies and filing of F35 forms:

• Attymass Group Water Scheme Co-Operative Society Limited	5611R
• Robeen Group Water Scheme Society Limited	4979R

Societies cancelled for failure to file annual returns on time

41 industrial and provident Societies cancelled for failure to file annual returns on time in 2025:

• Caher Group Water Scheme Co-Operative Society Limited	5655R
• Aherlow Feeds Society Limited	4577R
• Clonmel Foods Limited	3009R
• St Connell's Museum & Heritage Centre Society Limited	4748R
• Training Co-Operative Society of Ireland Limited	5662R
• Annamult-Ennisnag Group Water Scheme Co-Operative Society Limited	5468R
• Wicklow Housing Co-Operative Society Limited	5726R
• North Leitrim Vegetable Growers Association Limited	3798R
• Athea and District Forestry Co-Operative Society Limited	4471R
• Lough Errill Group Water Scheme Co-Operative Society Limited	5543R
• Third Space Co-Operative Society Limited	5648R
• Western Waves Community Radio Co-Operative Society Limited	5514R
• Mindfully Well Co-Operative Society Limited	5614R
• Recovery Academy of Ireland Co-Operative Society limited	5664R
• Mayoabbey Village Group Water Scheme Co-Operative Society Limited	5549R
• IMO Indigenes Ireland Co-Operative Society Limited	5631R

• Templeberry Community Development Co-Operative Society Limited	5141R
• All & Everything Co-Operative Society Limited	5363R
• Timber Kilkenny Co-Operative Society Limited	5589R
• Clonakilty Chicken Farmers Co-Operative Society Limited	5602R
• Trim Heritage Project Co-Operative Society Limited	5609R
• Rosbeg Fisherman's Co-Operative Society Limited	5634R
• Crafters Corner Co-Operative Society Limited	5665R
• Irish Society of Physician Associates (ISPA) Limited	5677R
• The Forest Owners Co-Operative Society Limited	5600R
• Resonate Beyond Streaming Limited	5690R
• 'An Meitheal' Co-Operative Society Limited	5680R
• Priceville Society Limited	5708R
• Hope and Homes Co-Operative Society Limited	5910R
• Comharchumann Gleann an Laoi Limited	5730R
• Mean Scoil San Nioclas Teoranta	3067R
• Wexford Pig Co-Operative Society Limited	2728R
• East Clare Co-Operative Agricultural Society Limited	1536R
• Fearglass Group Water Society Limited	5153R
• Commercial Cattle Exhibitors Society Limited	4992R
• The Irish Pedigree Pig Breeding Society Limited	3101R
• Tipperary Multeen Tourism Co-Op Society Limited	4738R
• Ferdia Farmers Co-Operative Society Limited	4173R
• Irish Pedigree Cattle Breeders Society Limited	5029R
• Birr Festival Society Limited	4486R
• Irish Pig Society Limited	5616R

Societies Cancelled by Instrument of Dissolution

No society was cancelled by Instrument of Dissolution during 2025.

Liquidations

1 appointment of a liquidator received in 2025:

• The Roughty Valley Co-Operative Society Limited	3175R
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Liquidations continued in the case of the following 19 societies:

• A1 South Coast Fishermen's Co-Operative Society Limited (in liquidation).	4591R
• Ashbourne Housing Society Limited (in liquidation)	2686R
• Ballymun Community Workshop Society Limited (in liquidation).	247R
• Carysfort Development Limited (in liquidation)	2765R
• Comhar Chumann Inis Meain Teoranta (in liquidation).	3589R
• Comharchumann Ghael Thionscal Traidisiunta agus Oidhreacht Teoranta (in liquidation)	5370R

• Corraghoe Co-Operative Creamery Limited (In Liquidation).	869R
• Dublin Regional Utility Society Limited (in liquidation).	2429R
• Enterprise Dunmore Society Limited (In Liquidation).	4726R
• Harolds Cross District Co-Operative Society Limited (in liquidation).	2236R
• Horton Utility Society Limited (in liquidation)	2561R
• Moor-Hill Co-Operative Society Limited (in liquidation)	2856R
• Springmount Co-Operative Agricultural and Dairy Society Limited (in liquidation)	167R
• St Barnabas Public Utility Society Limited (in liquidation).	1520R
• The Buildmore Public Utility Society Limited (in liquidation).	2251R
• The National Housing Society Limited (in liquidation)	1945R
• The Roughty Valley Co-Operative Society Limited (in liquidation)	3175R
• Trogir Products Limited (in liquidation)	3788R
• Wexford Milk Producers Limited (In liquidation)	2640R

Prohibition on Raising of Funds

The Friendly Societies and Industrial and Provident Societies (Miscellaneous Provisions) Act 2014 amended the Industrial and Provident Societies (Amendment) Act, 1978. Certain types of industrial and provident societies are not allowed to raise funds (otherwise than by way of subscriptions for shares where the aggregate sum being raised does not exceed €30,000 in any six-month period) except under and in accordance with the written permission of the Registrar. The Registrar cannot give such permission unless she is satisfied that it is in the interests of the public or creditors of a society or of the orderly and proper regulation of the business of the society to do so. Such permission is not required in the case of a loan made to a society by a bank or to the acceptance by a registered society of any monies advanced by a public body.

During 2025 the Registrar gave permission under Section 6 of the Industrial and Provident Societies (Amendment) Act, 1978 in 8 cases:

• CBC Group Water Scheme Society Limited	5307R
• Comharchumann Dhun Chaoín Teoranta	4935R
• Comharchumann Forbartha Dún Lúiche Teoranta	4449R
• Galway Energy Co-Operative Society Limited	5733R
• Green Restoration Ireland Co-Operative Society Limited	5940R
• Irish Rural Link Co-Operative Society Limited	4880R
• Kielduff Community Co-Operative Society Limited	5275R
• Rathgarogue Community Co-Operative Society Limited	5952R

Consumer Credit Directive

Under the Consumer Credit Directive, No. 2008/48/EC and the European Communities (Consumer Credit Agreements) Regulations 2010.S.I. No 281 of 2010, 2 credit union co-operative societies have exemptions to parts 2-7 of the regulations:

- Ardlea Co-Operative Limited 2924R
- Finglas West Credit Union Co-Operative Limited 2841R

Friendly Societies

Legislation

The principal legislation relating to societies registered under the Friendly Societies Acts is as follows:

- Friendly Societies Acts, 1896-2021
- Insurance Act, 1989

Other Legislation

- Registrar of Friendly Societies (Adaptation) Order, 1926
- European Communities (Non-Life Insurance) Regulations, 1976
- European Communities (Life Assurance) Regulations, 1984
- Friendly Societies Regulations, 1988 SI No 74 1988
- Friendly Societies Regulations, 1992 SI No 59 1992
- Friendly Societies (Fees) Regulations 2018 SI No 324 of 2018
- Friendly Societies (Forms) Regulations 2018 SI No 362 of 2018
- Friendly Societies (Amendment) Regulations, 2002 – SI No 143 of 2002
- European Communities (Consumer Credit Agreements) Regulations 2010 - SI No 281 of 2010
- Electoral Act 1997 (as amended)
- Companies Act 2014
- Companies (Statutory Audits) Act 2018
- Criminal Justice (Perjury and Related Offences) Act 2021.

Registration

In accordance with the provisions of the *Friendly Societies and Industrial and Provident Societies (Miscellaneous Provisions) Act 2014* it is no longer possible to register a new friendly society. No society was cancelled or restored to the register in 2025.

The number of registered friendly societies and branches at 31 December 2025 was 46.

Table 1.3 Friendly Societies by Category in 2025

	2025
Ordinary Friendly Societies	22
Friendly Societies Having Branches	2
Registered Branches of Friendly Societies	3
Benevolent Societies	7
Specially Authorised Loan Societies	2
Other Specially Authorised Societies	10
Total	46

Change of Name

No societies changed name in 2025.

Restorations

No Society was restored to the register in 2025.

Amendment to Rules

There were 3 partial amendments to rules registered during 2025 and no complete amendment to rules.

The societies that had partial amendment to rules registered were:

- | | |
|---|-------|
| • Literary Teachers' Friendly Society | 235F |
| • Cumann Naoimh Pól Liagh-Chonganta An Ghárda (St. Paul's Garda Medical Aid Society) (2 separate partial amendment applications registered in 2025) | 1657F |

Quinquennial Returns

1 quinquennial return was filed during 2025:

- | | |
|--|-------|
| • Cumann Arachais Fear na Buan Oglaigh | 1704F |
|--|-------|

Cancellation and Suspension

During 2025 no society was cancelled at its own request.

No society was cancelled by means of an Instrument of Dissolution in 2025.

No liquidator was appointed to a friendly society in 2025.

Liquidations continued in the following friendly societies:

- | | |
|---|--------|
| • Dublin Loan Fund Society | 151SAL |
| • Geesala Agricultural Bank | 186SA |
| • Three Mile House Credit Society | 469SA |
| • Transport Employees Tontine and Benefit Society | 1656F |

Trade Unions

Legislation

The principal legislation relating to trade unions registered under the Trade Union Acts is as follows:

- Trade Union Act, 1871
- Trade Union Act Amendment Act, 1876
- Trade Union Act, 1913
- Trade Union Act, 1941
- Trade Union Act, 1975
- Industrial Relations Act, 1990.

Other Legislation

- Trade Union Amalgamations Regulations, 1976 SI No 73 of 1976
- Trade Union (Fees) Regulations 2018 SI No 326 of 2018
- Trade Union (Forms) Regulations 2018 SI 364 of 2018
- Electoral Act, 1997 (as amended).

Registration

No new trade union was registered during 2025.

No trade union was cancelled at its own request in 2025.

There was no amalgamation of trade unions in 2025.

The number of registered trade unions at 31 December 2025 was 46, comprising 32 employee unions, 9 employer associations and 5 trade associations.

Table 1.4 Number of Trade Unions on the Register

Year	Number on Register at beginning of year	Number Registered during year	Number cancelled during year	Number on Register at end of year
2021	53	0	8	53
2022	53	0	0	45
2023	45	0	0	45
2024	45	1	0	46
2025	46	0	0	46

Table 1.5 Trade Unions by Type

	2021	2022	2023	2024	2025
Employee Unions	36	31	31	32	32
Employer Associations	11	9	9	9	9
Trade Associations	6	5	5	5	5
Total	53	45	45	46	46

Certificate of Registry of Trade Unions

No new trade union was registered during 2025.

Alteration of Rules of Trade Unions 2025Partial alteration of rules

There were 4 partial alterations of rules registered in 2025:

- Association of Secondary Teachers Ireland 551T
- Financial Services Union (FSU) 462T
- Mandate – The Union of Retail, Bar and Administrative Workers 604T
- Teachers’ Union of Ireland (Aontas Múinteoirí Eireann) 543T

Complete amendment of rules

There was no complete alteration of rules registered in 2025.

Cancellation of Certificate of Registry of Trade Unions during 2025

No trade union was cancelled at its own request in 2025.

No trade unions were cancelled by the Registrar in 2025 for failure to file annual returns on time.

Change of Name

No trade union changed its name in 2025.

Transfer of Engagements

No trade union had a transfer of engagements registered in 2025.

Political Funds

During 2025 no new funds were registered and no disputes under existing funds were referred to the Registrar.

The following trade unions have political funds:

- Association of Secondary Teachers Ireland 551T
- Irish National Teachers Organisation 351T
- Services, Industrial, Professional and Technical Union 598T

Table 1.6 Total Amount in Political Funds of Trade Unions on 31 December 2024*

Name of Union (1)	No of Members at end of 2024 (2)	No of members contributing to Political Fund at end of 2024 (3)	% of members contributing to Political Fund (4)	Amount in Fund at end of 2023 (5) €	Income 2024 (6) €	Expenditure 2024 (7) €	Amount in Fund at end of 2024 (8) €
Association of Secondary Teachers Ireland - 551T	20,212	20,203	99.96%	27,273	1,269	4,002	24,540
Irish National Teachers Organization - 351T	45,948	45,948	100%	98,458	18,077	112,779	3,756
Services, Industrial, Professional and Technical Union - 598T	193,508	128,631	66.47%	1,149,975	133,776	14,990	1,268,761

*Latest year for which full information is available

Certification

The following unregistered trade unions hold certificates under section 2(3) of the Trade Union Act, 1913 certifying that each is a trade union within the meaning of the Act:

- Electricity Supply Board Staff Association.
- Irish Nurses Union.

Miscellaneous Functions of the Registrar

The Registrar has arbitration and dispute resolution functions under the following legislation:

- Section 49 Industrial and Provident Societies Act, 1893 – decision of disputes.
- Section 50 Industrial and Provident Societies Act 1893 – calling a general meeting of a society.
- Section 68 Friendly Societies Act, 1896 – disputes between a member(s) and a society.
- Section 3(2) Trade Union Act, 1913 - disputes concerning political funds.
- Section 10 Trade Union Act, 1975 – disputes concerning the passing of resolutions approving amalgamations of trade unions.
- Section 16(5) Industrial Relations Act, 1990 – enforcement of rule for secret ballot.
- Section 30(3) Finance Act, 1940 – Savings Certificates.
- The Post Office Savings Bank Acts [S I No. 19/1966-Savings Banks (Disputes) Order, 1966].

The Registrar also has functions under the following legislation:

- Regulation 3(9) European Communities (Consumer Credit Agreements) Regulations 2010 – exemption criteria.

List of Industrial and Provident Societies on the Register at 31 December 2025

Agricultural Supply Societies

• Ardderroo Co-Operative Society Limited	4334R
• Arra Co-Operative Society Limited	4646R
• Arrabawn Tipperary Co-Operative Society Limited	6010R
• Balrath Farmers Society Limited	5983R
• Barrow Valley Co-Operative Society Limited	5640R
• Boyne Valley Farmers Co-Operative Society Limited	4895R
• Clonleigh Co-Operative Agricultural Society Limited	2426R
• Co-Operative Animal Health Limited	3077R
• Comhar Iorrais Teoranta	2952R
• Comhar Chumann Dhuiche Sheoigheach Teoranta	3095R
• Drumully Co-Operative Society Limited	3935R
• Inishowen Co-Operative Society Limited	4557R
• Inisleigh Co-Operative Farm Foods Limited	2989R
• Inniskeel Co-Operative Agricultural Society Limited	924R
• Irish Charollais Sheep Society Limited	4623R
• Kerry Creameries Limited	3552R
• Kerrygold Co-Operative Society Limited	4487R
• Knockgriffin Farms Society Limited	4514R
• Leitrim Organic Farmers Co-Operative Society Limited	4963R
• Mayo Abbey Co-Operative Agricultural And Dairy Society Limited	275R
• Mid-Tipperary Trading Society Limited	4579R
• Model County Co-Operative Society Limited	4585R
• Newgrange Farmers Society Limited	5704R
• North East Purchasing Society Limited	5984R
• Open Food Ireland Co-Operative Society Limited	5971R
• Ornua Co-Operative Limited	3221R
• Progressive Genetics Co-Operative Society Limited	4522R
• South Teffia Co-Operative Society Limited	3546R
• Templecrone Co-Operative Agricultural Society Limited	3724R
• Tirlán Services Society Limited	4602R

Arts and Culture Societies

• Hysteria Comedy Co-Operative Society Limited	5991R
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Community Group Societies

• ACM Community Development Society Limited	5140R
• Affinity Collective Limited	5956R
• An Àit Eile Cooperative Limited	5868R
• An Mheitheal Comhshaol Cooperative Limited	5969R
• Cimín Co Operative Limited	5981R
• Comharchumann Mhicdara Teoranta	5556R
• Forbairt Chonamara Lair Co-Operative Society Limited	5457R
• Fox and Goose Clara Co-Operative Society Limited	5960R
• Kenagh Community Co-Operative Society Limited	4747R

• Rathgarogue Community Co-operative Society Limited	5952R
• SÍolta Chroí Co-Operative Society Limited	5959R
• Unblackboxed Co-Operative Society Limited	5978R

Dairy Societies

• Aurivo Co-Operative Society Limited	5113R
• Ballinfull Co-Operative Dairy And Agricultural Society Limited	183R
• Bandon Co-Operative Agricultural And Dairy Society Limited	1804R
• Barryroe Co-Operative Limited	1736R
• Boherbue Co-Operative Agricultural And Dairy Society Limited	498R
• Bunnoe Co-Operative Creamery Limited	1807R
• Callan Co-Operative Agricultural And Dairy Society Limited	389R
• Carbery Creameries Limited	2899R
• Centenary Thurles Co-Operative Society Limited	3303R
• Compsey Creamery Society Limited	4426R
• Connacht Agricultural Co-Operative Society Limited	4354R
• Corcaghan Co-Operative Agricultural And Dairy Society Limited	633R
• Corraghoe Co-Operative Creamery Limited (In liquidation)	869R
• Dairy Research Trust Co-Operative Society Limited	5066R
• Dairygold Co-Operative Society Limited	4621R
• Doapey Co-Operative Agricultural And Dairy Society Limited	628R
• Drinagh Co-Operative Limited	1723R
• Drombane Co-Operative Agricultural And Dairy Society Limited	159R
• Drumcliffe Co-Operative Dairy Society Limited	125R
• Emmet Group Co-Operative Society Limited	5516R
• Feale Bridge And Headley's Bridge Co-Operative Dairy Society Limited	984R
• Irish Organic Milk Suppliers Co-Operative Society Limited	6001R
• Kerry Co-Operative Creameries Limited	3618R
• Kill Co-Operative Agricultural And Dairy Society Limited	774R
• Killasnett Co-Operative Agricultural And Dairy Society Limited	2160R
• Lakeland Dairies Co-Operative Society Limited	5924R
• Lee Strand Co-Operative Creamery Limited	1575R
• Limerick Liquid Milk Producers Co-Operative Society Limited	4053R
• Lisavaird Co-Operative Creamery Limited	1735R
• Maudabawn Co-Operative Creamery Limited	1785R
• Mullinahone Co-Operative Dairy Society Limited	79R
• Newmarket Co-Operative Creameries Limited	2182R
• Newtownsandes Co-Operative Dairy Society Limited	109R
• North Cork Co-Operative Creameries Limited	1801R
• Oldcastle Co-Operative Creamery Limited	2521R
• Poles Co-Operative Creamery Limited	959R
• South East Milk Producers Limited	5647R
• Springmount Co-Operative Agricultural and Dairy Society Limited (in liquidation)	167R
• The Drogheda Producers Co-Operative Limited	4117R
• Tirlán Co-Operative Society Limited	4928R
• Wexford Milk Producers Limited (In Liquidation)	2640R

Egg and Poultry Societies

• Breffni Chicken Growers Co-Operative Society Limited	5227R
• Irish Farm Chicken Co-Operative Society Limited	5137R
• Kantoher Poultry Producers Co-Operative Society Limited	5365R
• Sicin Co-Operative Society Limited	5599R

Farm Relief Societies

• County Waterford Farm Relief Services Limited	3963R
• Donegal Farm Relief Services Limited	4078R
• FRS Solutions Group Society Limited	4722R
• Kerry Farm Relief Services Society Limited	4650R
• Kilkenny, Carlow And District Farm Relief Services Society Limited	5090R
• National Co-Operative Farm Relief Services Limited	3991R
• Noreside Farm Relief (Enterprises) Society Limited	4681R
• South Tipperary Co-Operative Farm Relief Services Limited	4112R

Fishing Societies

• A1 South Coast Fishermen's Co-Operative Society Limited (in liquidation)	4591R
• Ardfry Shellfish Development Co-Operative Society Limited	4934R
• Bantry Fish Farming Co-Operative Society Limited	3803R
• Burtonport Fishermen's Co-Operative Society Limited	2968R
• Carlingford Lough Shellfish Co-Operative Society Limited	4731R
• Castlemaine Harbour Co-Operative Society Limited	2957R
• Castletownbere Fishermans Supply Society Limited	4691R
• Castletownbere Fishermens' Co-Operative Society Limited	2995R
• Clarenbridge Oyster Co-Operative Society Limited	4015R
• Clew Bay Oysters Co-Operative Society Limited	3716R
• Clogherhead Fishermen's Co-Operative Society Limited	5031R
• Comhar Iasgairi Eireann Teoranta	2549R
• Comharchumann Iascairi Gaillimh Agus Arainn Teoranta	3517R
• Comharchumann Sliogeisc Chonamara Teoranta	4223R
• Donegal Co-Operative Fisheries Limited	2823R
• Dunmore East Fishermen's Co-Operative Society Limited	3518R
• Foyle Fishermen's Co-Operative Society Limited	4250R
• Galway And Aran Fish Producers Organisation Limited	3977R
• Irish Fish Producers Organisation Limited	3542R
• Irish Islands Marine Resource Organisation Co-Operative Society Limited	5718R
• Irish South And East Fish Producers' Organisation Limited	5258R
• Iveragh Fishermens' Co-Operative Society Limited	2996R
• Killary Fish Farming Co-Operative Society Limited	4097R
• Killybegs Fishermen's Organisation Limited	3820R
• Kilmore Quay Fishermen's Co-Operative Society Limited	2518R
• Lough Swilly Shellfish Growers Co-Operative Society Limited	4689R
• Lough Swilly Wild Oysters Society Limited	5328R
• Malin Head Fishermen's Co-Operative Society Limited	4584R
• National Inshore Fishermen's Association Limited	6008R
• National Inshore Fishermen's Organisation Limited	6009R
• North West Kerry Shellfish Co-Operative Society Limited	4873R

• Sneem Fishermen's Co-Operative Society Limited	4986R
• South East Shellfish Co-Operative Society Limited	4701R
• South West Cork Lobster Fishermen's Co-Operative Society Limited	4877R
• Tralee Oyster Fisheries Society Limited	3946R
• Youghal Fishermen's Co-Operative Society Limited	3145R

Forestry Societies

• Coill Chormaic Co-Operative Limited	5968R
• Donegal Farm Forestry Co-Operative Society Limited	4699R
• Donegal Woodland Owners Society Limited	5481R
• Greengrove Biofuel Co-Operative Society Limited	5515R
• Irish Woodland Owners Co-Operative Society Limited	5623R
• An Dúlra Co-Op Limited	5958R
• Western Forestry Co-Operative Society Limited	4282R

Group Water Scheme (Public Utility Societies B)

• Abbeyville Group Water Scheme Co-Operative Society Limited	6000R
• Aghern Group Water Scheme Co-Operative Society Limited	5562R
• Anbally And District Group Water Scheme Co-Operative Society Limited	5255R
• Annagh Group Water Scheme Co-Operative Society Limited	5134R
• Ardcroney Group Water Scheme Co-Operative Society Limited	5588R
• Ardrahan Group Water Scheme Co-Operative Society Limited	5661R
• Ashglen/Ballydonnell Group Water Scheme Co-Operative Society Limited	5489R
• Ashill Group Water Scheme Co-Operative Society Limited	5586R
• Askinagap Group Water Scheme Co-Operative Society Limited	5367R
• Aughawillan Co-Operative Group Water Scheme Limited	3666R
• Aughnashalvey Group Water Supply Society Limited	5011R
• Ayle Group Water Scheme Co-Operative Society Limited	5312R
• Baggot town Group Water Scheme Co-Operative Society Limited	4436R
• Balief/Clomantagh Group Water Scheme Co-Operative Society Limited	5484R
• Ballacolla Group Water Scheme Co-Operative Society Limited	5101R
• Ballinabanaba Group Water Scheme Co-Operative Society Limited	5443R
• Ballinabranna Water Co-Operative Society Limited	4971R
• Ballinacarra Group Water Scheme Co-Operative Society Limited	5598R
• Ballinaglera Group Water Scheme Co-Operative Society Limited	5237R
• Ballinakill Water Scheme Society Limited	5086R
• Ballinamona Group Water Scheme Co-Operative Society Limited	6004R
• Ballindoolin Group Water Scheme Co-Operative Society Limited	5545R
• Ballinguyroe And Tankardstown Group Water Scheme Co-Operative Society Limited	5204R
• Ballintorman Group Water Scheme Co-Operative Society Limited	5292R
• Ballintubber Lower Group Water Scheme Co-Operative Society Limited	5485R
• Ballinvreena Co-Operative Group Water Supply Scheme Society Limited	5098R
• Ballyaneen Rakerin Group Water Scheme Co-Operative Society Limited	5437R
• Ballybricken Co-Operative Water Supply Scheme Limited	4652R
• Ballybroder/Ballycallaghan Group Water Scheme Society Limited	5054R
• Ballycroy Group Water Scheme Co-Operative Society Limited	5476R
• Ballyduff Group Water Scheme Co-Operative Society Limited	5362R

• Ballyfolan Group Water Scheme Co-Operative Society Limited	5620R
• Ballyglass Group Water Scheme Co-Operative Society Limited	5975R
• Ballyglass/Fiddane Group Water Scheme Co-Operative Society Limited	5231R
• Ballygurteen Group Water Scheme Co-Operative Society Limited	5988R
• Ballykilleen Group Water Scheme Co-Operative Society Limited	4625R
• Ballymachugh Agricultural Co-Operative Society Limited	3470R
• Ballyorgan Group Water Scheme Co-Operative Society Limited	5304R
• Ballypickas And District Group Water Scheme Co-Operative Society Limited	5264R
• Ballyroe Group Water Scheme Co-Operative Society Limited	5503R
• Balroebuck Group Water Scheme Co-Operative Society Limited	5529R
• Baltyboys Group Water Scheme Co-Operative Society Limited	5296R
• Barnacarroll Group Water Scheme Co-Operative Society Limited	5615R
• Barnaderg/Gortbeg Group Water Scheme Co-Operative Society Limited	5448R
• Barnagh-Glendarrough Group Water Scheme Co-Operative Society Limited	5211R
• Barrowhouse Group Water Scheme Society Limited	5016R
• Bawnmore Group Water Scheme Society Limited	4989R
• Bekan And District Group Water Scheme Co-Operative Society Limited	5083R
• Belcarra Community Co-Operative Society Limited	3692R
• Belclare Group Water Scheme Society Limited	4932R
• Belderrig Group Water Scheme Society Limited	5319R
• Belmont Group Water Scheme Co-Operative Society Limited	5434R
• Beltra Group Water Scheme Co-Operative Society Limited	5268R
• Benbulbin Group Water Scheme Co-Operative Society Limited	5226R
• Billis Co-Operative Water Group Society Limited	3597R
• Blackstairs Group Water Scheme Co-Operative Society Limited	5081R
• Bodyke-Raheen Group Water Scheme Co-Operative Society Limited	5233R
• Boherard Group Water Scheme Co-Operative Society Limited	5536R
• Bonane Group Water Scheme Co-Operative Society Limited	4975R
• Borrmount Group Water Scheme Co-Operative Society Limited	5216R
• Boyounagh -Ballyedmond Co-Operative Development Society Limited	3334R
• Brackloon/Spaddagh Group Water Scheme Society Limited	5151R
• Breveiga Group Water Scheme Co-Operative Society Limited	5705R
• Brierfield And District Group Water Scheme Society Limited	5169R
• Brusna Group Water Scheme Co-Operative Society Limited	5254R
• Bulgaden Group Water Scheme Co-Operative Society Limited	5261R
• Bullaun Group Water Scheme Co-Operative Society Limited	5253R
• Bunn Water Co-Operative Society Limited	5110R
• Bunnoe IFA Group Water Scheme Limited	3877R
• Caherlea Group Water Scheme Co-Operative Society Limited	5607R
• Caherleske, Coolagh Group Water Society Limited	4960R
• Caherline/Newtown Group Water Society Limited	5146R
• Callow Lake Group Water Scheme Co-Operative Society Limited	5460R
• Cappataggle District Community Group Water Scheme Co-Operative Society Limited	5445R
• Carnane Group Water Scheme Co-Operative Society Limited	5313R
• Carne Community Group Water Scheme Co-Operative Society Limited	5577R
• Carrigahorig/Milford Group Water Scheme Co-Operative Society Limited	5145R

• Carrigallen Co-Operative Agricultural Society Limited	3730R
• Carrowmoreknock Group Water Scheme Co-Operative Society Limited	5161R
• Castlebaldwin Group Water Supply Limited	3729R
• Castletown Group Water Scheme Co-Operative Society Limited	5612R
• Castlequarter Ballinphonta Group Water Scheme Co-Operative Limited	5567R
• Castlerahan Mountnugent Munterconnacht Group Water Scheme Co-Operative Society Limited	5225R
• Castletown Group Water Scheme Co-Operative Society Limited	5349R
• Castlewarren Group Water Society Limited	5071R
• CBC Group Water Scheme Society Limited	5307R
• Churchill/Oram Group Water Scheme Society Limited	5089R
• Claran Group Water Scheme Society Limited	5069R
• Clew Bay Group Water Scheme Co-Operative Society Limited	5461R
• Clifden Group Water Scheme Co-Operative Society Limited	5311R
• Clifferna Agricultural Co-Operative Society Limited	3364R
• Clogher Group Water Scheme Co-Operative Society Limited	5649R
• Clomantagh/Killashulan Group Water Scheme Co-Operative Society Limited	5538R
• Clonmore/Kilmore Group Water Scheme Co-Operative Society Limited	5415R
• Clonmult Group Water Scheme Co Operative Society Limited	5656R
• Clonpriest/Ballymadog Group Water Scheme Co-Operative Society Limited	5282R
• Clontuskert Group Water Scheme Co-Operative Society Limited	6007R
• Cloonatleva Group Water Scheme Co-Operative Society Limited	5160R
• Cloonkeen/Toomard Group Water Scheme Co-Operative Society Limited	5251R
• Cloonluane Group Water Scheme Society Limited	5047R
• Cloonmore Cloonlavis Group Water Scheme Society Limited	5032R
• Cloonmore Rooskey Group Water Scheme Co-Operative Society Limited	5497R
• Cloonsaran Group Water Scheme Co-Operative Society Limited	5596R
• Clough/Cummer Group Water Scheme Co-Operative Society Limited	5996R
• Cloughaun, Ballinahaun Group Water Scheme Co-Operative Society Limited	5447R
• Comharchumann Forbartha Grup Sceim Uisce Oiligh-Fod Dubh Teoranta	5196R
• Coogue Water Scheme Co-Operative Society Limited	5162R
• Coolcormack Valley Group Water Scheme Co-Operative Society Limited	5929R
• Coole Group Water Scheme Co-Operative Society Limited	5510R
• Corduff Corracharra Group Water Scheme (1999) Society Limited	5072R
• Corlough Group Water Scheme Co-Operative Society Limited	5291R
• Cornboy Group Water Scheme Society Limited	5065R
• Corohan Group Water Scheme Co-Operative Society Limited	5413R
• Corracreigh Co-Operative Society Limited	5470R
• Corrick Group Water Scheme Society Limited	5091R
• Coshma Co-Operative Society Limited	4942R
• Craggs Barrigone Group Water Scheme Co-Operative Society Limited	5548R
• Cregduff Group Water Scheme Society Limited	5079R
• Cross Group Water Scheme Co-Operative Society Limited	5477R
• Crossdoney Co-Operative And Agricultural Society Limited	3742R
• Crosserlough Group Water Scheme Co-Operative Society Limited	3628R
• Culfadda Group Water Scheme Co-Operative Society Limited	5179R
• Cullohill Agricultural Co-Operative Society Limited	3533R

• Cunnahurt Knockalton Group Water Scheme Co-Operative Society Limited	5206R
• Curraghagalla Group Water Scheme Co Operative Society Limited	5657R
• Curraghmore Group Water Scheme Co-Operative Society Limited	5346R
• Currinara Group Water Scheme Co-Operative Society Limited	5425R
• Dernakesh Water Scheme Co-Operative Limited	3672R
• Derricreeveen Group Water Scheme Co-Operative Society Limited	5560R
• Derrycorrib/Doohoma Group Water Scheme Society Limited	5118R
• Derryvony Road Group Water Scheme Co-Operative Society Limited	5390R
• Dhuish Group Co-Operative Limited	4075R
• Donaghmore Group Water Scheme Co-Operative Society Limited	5257R
• Donaghmoyne Group Water Scheme Society Limited	5107R
• Doobally Group Water Scheme Co-Operative Society Limited	5336R
• Doohamlet Group Water Supply Scheme Society Limited	5030R
• Downing Group Water Scheme Co-Operative Society Limited	5555R
• Drombane Group Water Scheme Co-Operative Society Limited	4573R
• Drum East Group Water Scheme Co-Operative Society Limited	5232R
• Drum/Binghamstown Group Water Scheme Co-Operative Society Limited	5320R
• Drumbane Group Water Scheme Co-Operative Society Limited	5679R
• Drumgole Group Water Scheme Co-Operative Society Limited	5182R
• Drumkeery Group Water Scheme Co-Operative Society Limited	5178R
• Drummin Group Water Scheme Co-Operative Society Limited	5228R
• Drumsheen Group Water Scheme Co-Operative Society Limited	5339R
• Drybridge and Waterunder Group Water Scheme Co-Operative Society Limited	5932R
• Dunlewey Group Water Scheme Co-Operative Society Limited	5930R
• Dunmore Group Water Scheme Co-Operative Society Limited	5574R
• Dysart - Toonagh Group Water Scheme Co-Operative Society Limited	3679R
• Elmhill Group Water Scheme Society Limited	5127R
• Erne Valley Group Water Scheme Co-Operative Society Limited	5377R
• Errill Group Water Scheme Co-Operative Society Limited	5386R
• Esker Group Water Scheme Co-Operative Society Limited	5366R
• Fahy Group Water Scheme Co-Operative Society Limited	5343R
• Fantane Group Water Scheme Co-Operative Limited	5808R
• Farran Group Water Scheme Co-Operative Society Limited	5287R
• Fawn Ballinwing Group Water Scheme Co-Operative Society Limited	5954R
• Feigh East/West Group Water Scheme Society Limited	5007R
• Fennor Inchorourke Group Water Scheme Co Operative Society Limited	5654R
• Fostra Group Water Scheme Co-Operative Society Limited	5236R
• Frolic Carney Group Water Scheme Co-Operative Society Limited	5998R
• Gallagher Agricultural Co-Operative Development Society Limited	3325R
• Galway BD02 Alliance of Group Water Schemes Co-Operative Society Limited	5520R
• Garryharry Group Water Scheme Co-Operative Society Limited	5961R
• Geevagh Highwood Group Water Scheme Co-Operative Society Limited	5526R
• Glangevlin Group Water Scheme Society Limited	5084R
• Glaslough-Tyolland Group Water Scheme Limited	3844R
• Glenbrohane Co-Operative Water Scheme Society Limited	4571R
• Glencar Group Water Scheme Co-Operative Society Limited	5175R

• Glencorrib Group Water Scheme Co-Operative Society Limited	5299R
• Glenhest Group Water Scheme Society Limited	4982R
• Glenstal Group Water Co-Operative Society Limited	5156R
• Glinsk Creggs Water Scheme Co-Operative Limited	3606R
• Gormanstown/Kildare Group Water Scheme Limited	3840R
• Gortanumera Group Water Scheme Co-Operative Society Limited	5342R
• Gorthaganny Water Scheme Co-Operative Society Limited	4913R
• Gorvagh Drumlowan Group Water Scheme Co-Operative Society Limited	5209R
• Gowlan Group Water Co-Operative Society Limited	5125R
• Graigue Group Water Scheme Co-Operative Society Limited	6015R
• Graigue Pouldine Group Water Scheme Co-Operative Society Limited	5553R
• Graine Water Co-Operative Society Limited	4924R
• Grangebellew Group Water Scheme Co-Operative Society Limited	5572R
• Griston Group Water Scheme Co-Operative Society Limited	5428R
• Gurteen /Cloonmore Group Water Scheme Co-Operative Society Limited	5309R
• Gurteen/Carrowkeel Group Water Scheme Co-Operative Society Limited	5164R
• Inch Foileadown Group Water Scheme Co-Operative Society Limited	5580R
• Insemore/Insebeg Group Water Scheme Co-Operative Society Limited	5946R
• Irishtown/Woodstock Group Water Scheme Society Limited	5095R
• K. F Group Water Scheme Co-Operative Society Limited	5281R
• Keash Group Water Scheme Co-Operative Society Limited	3620R
• Keelagh Bornacoola Group Water Scheme Co-Operative Society Limited	5534R
• Keelagues Kilcolum Group Water Scheme Co-Operative Society Limited	5507R
• Keelogyboy Group Water Scheme Co-Operative Society Limited	5393R
• Kilally Group Water Scheme Society Limited	5096R
• Kilanerin Group Water Society Limited	5014R
• Kilbannon Co-Operative Society Limited	5009R
• Kilbarron Group Water Scheme Society Limited	5099R
• Kilchreest Group Water Scheme Co-Operative Society Limited	5570R
• Kilconierin Group Water Scheme Co-Operative Society Limited	5446R
• Kilconly Group Water Society Limited	5108R
• Kilcoona/Caherlistrane Group Water Scheme Co-Operative Society Limited	3662R
• Kilcoran New Burgess Group Water Scheme Co-Operative Society Limited	5491R
• Kildallon Co-Operative Agricultural Society Limited	3733R
• Kildysart Coolmeen Group Water Scheme Co-Operative Society Limited	5685R
• Kilfinny Group Water Society Limited	4649R
• Kilgalligan Group Water Scheme Co-Operative Society Limited	5279R
• Kilkenny West Group Water Scheme Co-Operative Society Limited	6002R
• Killanny And Reaghstown Group Water Scheme Limited	3818R
• Killasser Agricultural Co-Operative Society Limited	3315R
• Killaturley Water Co-Operative Society Limited	4977R
• Killeen Group Water Scheme Co-Operative Society Limited	5486R
• Kileen/ Errew Group Water Scheme Co-Operative Society Limited	5482R
• Killone Group Water Scheme Limited	3979R
• Kilmaley – Inagh Group Water Scheme Society Limited	3349R
• Kilmeena Group Water Scheme Society Limited	5109R
• Kilmovee Urlaur Group Water Scheme Co-Operative Society Limited	5215R
• Kilnaboy Group Water Scheme Co-Operative Society Limited	5521R

• Kilree Group Water Scheme Co-Operative Society Limited	5314R
• Kilrush Group Water Scheme Co-Operative Society Limited	5297R
• Kilsherdany Group Water Society Limited	5035R
• Kilteel Group Water Scheme Co-Operative Society Limited	5213R
• Kiltiernan Group Water Scheme Co-Operative Society Limited	5327R
• Knockainey Group Water Scheme Co-Operative Society Limited	4434R
• Knockauns Group Water Scheme Co-Operative Society Limited	5689R
• Knockina Group Water Scheme Co-Operative Society Limited	5331R
• Knockmaskehill Group Water Scheme Co-Operative Society Limited	5144R
• Kylemore-Abbey Group Water Co-Operative Society Limited	5163R
• Lacka Group Water Scheme Co-Operative Society Limited	5550R
• Lacken North Group Water Scheme Co-Operative Society Limited	5398R
• Lacken Rathmoyle Water Society Limited	5027R
• Laha Group Water Scheme Co-Operative Society Limited	5224R
• Lavallyroe/Johnstown Group Water Scheme Co-Operative Society Limited	5159R
• Leitrim/Shyan/Clonreddan Group Water Co-Operative Society Limited	4962R
• Lettergesh/Mullaghgloss Group Water Scheme Co-Operative Society Limited	5335R
• Lisheenacountha Group Water Scheme Co-Operative Society Limited	5714R
• Lisheenavalla And District Group Water Scheme Society Limited	5000R
• Lisheenkyle Group Water Scheme Co-Operative Society Limited	5565R
• Lissatava Group Water Scheme Society Limited	5120R
• Lissycasey Group Water Co-Operative Society Limited	3348R
• Lough Carra Group Water Scheme Co-Operative Society Limited	5464R
• Lough Cumnel Group Water Scheme Co-Operative Society Limited	5527R
• Lough Gur Water Scheme Society Limited	4754R
• Lough Mask-Creevagh Group Water Scheme Society Limited	5123R
• Loughanemon Ballinasmalla Group Water Scheme Co-Operative Society Limited	5399R
• Lougher Group Water Scheme Co-Operative Society Limited	5727R
• Loughrea Rural Group Water Scheme Co-Operative Society Limited	5544R
• Loughta Group Water Scheme Society Limited	5063R
• Lowville Group Water Scheme Co-Operative Society Limited	5278R
• Luska Group Water Scheme Co-Operative Society Limited	5488R
• Lydacan Group Water Scheme Co-Operative Society Limited	5423R
• Magheracloone Group Water Co-Operative Limited	3593R
• Meath Hill Group Water Society Limited	5112R
• Meelickmore Group Water Scheme Co-Operative Society Limited	5724R
• Menlough/Skehana Agricultural Development Co-Operative Society Limited	3316R
• Mid Roscommon Co-Operative Society Limited	5469R
• Midfield Co-Operative Society Group Water Scheme Limited	4786R
• Milltown Community Group Water Scheme Co-Operative Society Limited	5201R
• Miltown Group Water Society Limited	3673R
• Mohercregg Group Water Scheme Co-Operative Society Limited	5723R
• Moonminane Group Water Scheme Co-Operative Society Limited	5535R
• Mota Coolbawn Group Water Scheme Co-Operative Society Limited	5987R
• Mount Jubilee Group Water Scheme Co-Operative Society Limited	5584R

• Mountain Lodge Water Scheme Co-Operative Society Limited	3608R
• Mountain Park Group Water Scheme Co-Operative Society Limited	5223R
• Moyglass Group Water Scheme Co-Operative Society Limited	5220R
• Moylaw Group Water Scheme Co-Operative Society Limited	5439R
• Mullawn Group Water Scheme Co-Operative Society Limited	5332R
• Multyfarnham Group Water Scheme Society Limited	4824R
• Nephin Valley Group Water Scheme Co-Operative Society Limited	5453R
• Newtowndaly Group Water Scheme Co-Operative Society Limited	5509R
• North Coast Group Water Scheme Co-Operative Society Limited	5506R
• Oran Ballintubber Co-Operative Society Limited	5499R
• Parke Group Water Scheme Society Limited	5129R
• Parks and Rathclevin Group Water Scheme Co-Operative Society Limited	5585R
• PBKS Group Water Scheme Co-Operative Society Limited	5471R
• Peake-Mantua Group Water Scheme Co-Operative Society Limited	5462R
• Peterswell Castledaly Group Water Scheme Co-Operative Society Limited	5475R
• Pike/Knockshogowna Group Water Scheme Co-Operative Society Limited	5569R
• Polecat Springs Group Water Scheme Society Limited	5119R
• Poles Group Water Scheme Co-Operative Society Limited	5424R
• Pollavaddy Group Water Scheme Society Limited	5625R
• Pullathomas Group Water Scheme Co Operative Society Limited	5668R
• Quilty Seafield Group Water Scheme Co-Operative Society Limited	5992R
• Ranaghan GWS Co-Operative Society Limited	5583R
• Rathfalla Group Water Scheme Co-Operative Society Limited	5693R
• Rinn/Killeeneen Group Water Scheme Co-Operative Society Limited	5293R
• Rogerstown/ Clincaune Group Water Scheme Co-Operative Society Limited	5504R
• Rosmoney Water Reservoir Scheme Co-Operative Society Limited	5426R
• Rosspport Group Water Scheme Co-Operative Society Limited	5197R
• Roy Bingham Group Water Scheme Co-Operative Society Limited	5295R
• Sceim Uisce Hibirte agus Leitir Meallain Co-Operative Society Limited	5605R
• School Road/Black Road Group Water Scheme Co-Operative Society Limited	5422R
• Seehan Group Water Scheme Co-Operative Society Limited	5597R
• Sheepgrange Group Water Scheme Co-Operative Society Limited	5418R
• Shraheen Aughagower Group Water Scheme Co-Operative Society Limited	5198R
• Shrove Knockrour Group Water Scheme Co-Operative Society Limited	5459R
• Sliabh An Iarainn Group Water Scheme Co-Operative Society Limited	5456R
• Sraheen Group Water Scheme Co-Operative Society Limited	5537R
• St. Mullins Parish Group Water Scheme Society Limited	5165R
• Stranooden Water Group Limited	3830R
• Tarmon Group Water Scheme Co-Operative Society Limited	5200R
• Templeport Group Water Scheme Co-Operative Society Limited	5452R
• The Curraglass Group Water Scheme Co-Operative Society Limited	5330R
• The Garrynamona-Cormackstown Group Water Scheme Co-Operative Society Limited	5317R
• Tierneevin Group Water Scheme Co-Operative Society Limited	5621R
• Toberowen/Kiltevna/Lissybroder Group Water Scheme Co-Operative Society Limited	5373R
• Tonacrick-Cuilnakillew Group Water Scheme Co-Operative Society Limited	5692R

• Tonagha and Laharden Group Water Scheme Co-Operative Society Limited	5525R
• Tooreen/Aghamore Group Water Scheme Society Limited	5068R
• Townawilly Group Water Scheme Co-Operative Society Limited	5416R
• Treenkeel Treenlaur Group Water Scheme Co-Operative Society Limited	5241R
• Truagh Water Group Society Limited	3834R
• Tubber Group Water Scheme Co-Operative Society Limited	5501R
• Tubrid Lower Water Group Society Limited	5157R
• Tullaroan Group Water Scheme Co-Operative Society Limited	5385R
• Tullyallen Group Water Scheme Co-Operative Society Limited	4956R
• Tydavnet Group Water Scheme Limited	3835R
• Walterstown Group Water Scheme Co-Operative Society Limited	5246R
• West Limerick Group Water Scheme Society Limited	5691R
• Woodbrook Group Water Scheme Co-Operative Society Limited	5713R

Horticultural Societies

• Commercial Mushroom Producers Co-Operative Society Limited	5042R
• Donegal Potatoes Limited	3588R
• Gaelgro Co-Operative Society Limited	5923R
• Waterford Renewable Energy Co-Operative Society Limited	5440R

Housing (Public Utility Societies A)

• Aisteach Co-Operative Housing Society Limited	5982R
• Ashbourne Housing Society Limited (in liquidation)	2686R
• Buildmore Public Utility Society Limited The. (in liquidation)	2251R
• Carysfort Development Limited (in liquidation)	2765R
• Clachán Co-Housing Co-Operative Society Limited	5880R
• Claremont Court Residents Society Limited	3664R
• Co-Operative Housing Ireland Society Limited	3174R
• Community Housing Co-Operative Cork Society Limited	4162R
• Connaught Co-Operative Housing Society Limited	4496R
• Cork And County Co-Operative Housing Society Limited	5172R
• Cranford Court Society Limited	3531R
• Doras Co-Operative Housing Society Limited	5682R
• Dublin City Co-Operative Housing Society Limited	4690R
• Dublin Regional Utility Society Limited (in liquidation)	2429R
• Dublin South Co-Operative Housing Society Limited	4854R
• Dublin West Co-Operative Housing Society Limited	4800R
• Fortfield Court Limited	3433R
• Galway Co-Operative Housing Development Society Limited	4725R
• Glen Albyn Estates Limited	2736R
• Goodwill Housing Co-Operative Society Limited	5273R
• Horton Utility Society Limited (in liquidation)	2561R
• Irish Nurses Families Co-Operative Housing Society Limited	5922R
• Kilteragh Pines Management Society Limited	3124R
• Loughlinstown Co Operative Housing Society Limited	5658R
• Macgill Co-Operative Housing Society Limited	5681R
• Methodist Ministers Housing Society (Dublin) Limited	3785R
• Molyneux Industrial And Provident Society Limited	5420R
• Munster Co-Operative Housing Society Limited	5421R

• Newcastlewest And District Community Centre Limited	4107R
• North Dublin Co-Operative Housing Society Limited	5308R
• Park Crescent Limited	2973R
• Ralahine Co-Operative Housing Society Limited	5683R
• Slaney Co-Operative Housing Society Limited	5944R
• South Leinster Co-Operative Housing Society Limited	4801R
• St. Barnabas Public Utility Society Limited (in liquidation)	1520R
• Strokestown Co-Operative Community Centre Limited	3953R
• Sunbury Society Limited	3530R
• The Fifth Bayside Development Society Limited	3078R
• The National Housing Society Limited (in liquidation)	1945R
• Universal Estates Limited	2555R
• Woodview Court Society Limited	3467R

Investment Societies

• A. J. Wiesbaden Limited	5731R
• Abel Investments Limited	5973R
• Aghalacca Holdings Limited	5962R
• Ahey Holdings Industrial And Provident Society Limited	4954R
• Alana Industrial and Provident Society Limited	5433R
• Alanfield Society Limited	4019R
• Aluren Industrial and Provident Society Limited	5711R
• Angel Industrial And Provident Society Limited	5431R
• Annex Holdings Limited	5669R
• Ashsenna Holding Limited	5964R
• Athgarvan Family Properties Society Limited	5963R
• Bartolomeo Holdings Limited	5941R
• Baxwill Society Limited	5976R
• Bellerin Holdings Limited	5686R
• Breathneach Industrial & Provident Society Limited	5902R
• Bryan Phelan Financial Society Limited	5722R
• Caliber Holdings Limited	5670R
• Capel Property Co-Operative Society Limited	5601R
• Carthasa Society Limited	5667R
• Case Investments Society Limited	4775R
• City Quay Industrial and Provident Society Limited	5931R
• Claraduff Society Limited	5242R
• Clonalad Society Limited	4034R
• Claristone Limited	6014R
• College Proteins Group Society Limited	5698R
• Cortubber Farmers Trading Society Limited	4003R
• Crescent House Industrial and Provident Society Limited	4931R
• DEBE Commercial Co-Operative Society Limited	5993R
• Edenlawn Limited	5909R
• Ergo Holdings Limited	5671R
• Esmo Society Limited	5903R
• F & OF Industrial and Provident Society Limited	5709R
• Ferndale Lodge Investments Limited	5732R

• Galle Limited	5645R
• Garavan Industrial & Provident Society Limited	5725R
• Gemini Industrial and Provident Society Limited	5432R
• Glan Industrial and Provident Society Limited	5701R
• Glanbia Meats Society Limited	6011R
• GM Property Management Limited	5678R
• Grancd Industrial & Provident Society Limited	5715R
• Hampton FCP Holdings Limited	5966R
• Hamton Society Limited	5717R
• Hidaka Limited	5995R
• Hopford Society Limited	5706R
• Integrity Investments Holdings Limited	5999R
• Irish Joinery Industrial And Provident Society Limited	5259R
• JVC SH Mews Society Limited	6017R
• Keelings BFBW Limited	5697R
• Kilmurry Industrial & Provident Society Limited	5687R
• Loring Holdings Limited	5965R
• Mallon Industrial And Provident Society Limited	5710R
• Marble Holdings Limited	5672R
• Mcanenly Industrial And Provident Society Limited	5942R
• McLoughlin Industrial And Provident Society Limited	5911R
• Meadow Society Limited	5904R
• MGM Capital Industrial And Provident Society Limited	5632R
• Mimas Co-Operative Society Limited	5950R
• Mistbay Industrial And Provident Society Limited	4955R
• Mozarene Industrial And Provident Society Limited	5702R
• One Team One Dream Investments Limited	6013R
• Oval Cove Holdings Limited	5990R
• Park Developments Limited	2731R
• Parkford Holdings Limited	5666R
• Patchwork Society Limited	5947R
• Perrache Industrial And Provident Society Limited	5703R
• Poolstream Society Limited	5707R
• Punch's Cross Industrial And Provident Society Limited	5688R
• Range Port Investments Limited	6012R
• Rexel Investments Limited	5980R
• Rushmere Society Limited	3828R
• Sallydar Society Limited	3931R
• Sheelin Industrial And Provident Society Limited	4920R
• Shelley Investment Society Limited	5191R
• Shermol Society Limited	5324R
• Silver Fir Properties Limited	5608R
• Stansted Ventures Limited	5927R
• Super Investments Society Limited	4756R
• Tannacho Industrial and Provident Society Limited	5635R
• TDH Limited	5622R
• Terenure Investment & Provident Society Limited	4001R
• Thatch Industrial And Provident Society Limited	5694R

• TM Capital Holdings Limited	5989R
• Trogir Products Limited (in liquidation)	3788R
• Ubuntu Holdings Limited	5948R
• West Cork Irish Whiskey Co-Operative Society Limited	5928R
• Wordsworth Investment Society Limited	4705R

Livestock Marketing Societies

• Athenry Co-Operative Mart Limited	2934R
• Ballinasloe Co-Operative Livestock Mart Limited	2604R
• Ballybofey And Stranorlar Co-Operative Livestock Mart Limited	2759R
• Ballyjamesduff Co-Operative Livestock Mart Limited	2913R
• Ballyshannon Cattle Sales Co-Operative Limited	3999R
• Castleisland Co-Operative Livestock Mart Limited	2614R
• Castlerea Co-Operative Livestock Mart Limited	3500R
• Central Auctions Services Co-Operative Society Limited	5358R
• Clare Marts Limited	5450R
• Cloghan Co-Operative Livestock Mart Society Limited	4609R
• Clones Livestock Co-Operative Mart Limited	3019R
• Cork Co-Operative Marts Limited	3564R
• Donegal Co-Operative Livestock Mart Limited	2910R
• East Donegal Co-Operative Livestock Mart Limited	2691R
• Elphin Co-Operative Livestock Mart Limited	2661R
• Golden Vale Co-Operative Mart Limited	3882R
• Gort Co-Operative Livestock Mart Limited	2706R
• Headford Co-Operative Mart Limited	3503R
• Iveragh Co-Operative Farmers Mart Society Limited	4249R
• Kanturk Co-Operative Mart Limited	2625R
• Kenmare Livestock Mart Co-Operative Society Limited	4563R
• Kilkenny Co-Operative Livestock Market Limited	2548R
• Kingdom Co-Operative Livestock Mart Limited	2610R
• Leinster Co-Operative Marts Limited	3096R
• Loughrea Co-Operative Mart Limited	3137R
• Marglann An Daingin Teoranta	3281R
• Mayo Sligo Co-Operative Livestock Mart Limited	2624R
• Mid Tipperary Co-Operative Livestock Society Limited	2916R
• Mid-Kerry Co-Operative Livestock Mart Limited	2612R
• Milford Co-Operative Livestock Mart Limited	2792R
• Mountbellew Regional Co-Operative Livestock Mart Society Limited	4523R
• Mountrath Co-Operative Livestock Sales Limited	2942R
• Munster Producers And Suppliers Society Limited	4923R
• North Leitrim/North Sligo Co-Operative Livestock Production and Marketing Society Limited	3646R
• Portumna Co-Operative Mart Limited	3035R
• Roscommon Co-Operative Livestock Marts Limited	2606R
• Sixmilebridge Co-Operative Mart Limited	5568R
• South West Donegal Livestock Co-Operative Society Limited	3126R
• Templemore Co-Operative Mart Limited	4106R
• Tuam Co-Operative Livestock Mart Limited	2664R

- Waterford-Ross Co-Operative Marts Limited 3212R
- Wexford Farmers' Co-Operative Society Limited 2975R

Meat Processing

- Ring of Kerry Quality Lamb Society Limited 5559R
- Tullamore Meats Co-Operative Society Limited 4555R

Miscellaneous

- Active Link Co-Operative Society Limited. 4512R
- Alton Management Limited 3919R
- Ardlea Co-Operative Limited 2924R
- Bullaun Sportsfield Co-Operative Society Limited 5260R
- Caherelly Sportsfield Co-Operative Society Limited 5154R
- Castaway Actors Agency Co-Operative Society Limited 4478R
- Charleville Agricultural Show Society Limited 4012R
- Chicken Litter Recycling Co-Operative Society Limited 5329R
- Clonmel Horse Show And Agricultural Society Limited 1726R
- Cloughjordan Community Co-Operative Society Limited 5659R
- Colaiste Na Rinne Teoranta 970R
- Comhar Caomhan Teoranta 3118R
- Comhar Chumann Inis Meain Teo (in liquidation) 3589R
- Comhar Cumann Ide Naofa Teoranta 2538R
- Comhar Cumann Naomh Fhionain Teoranta 3252R
- Comharchumann Coiste Páirce Chill Chiárain Teoranta 5563R
- Comharchumann Cumarsaide Pobal Bhaile Atha Cliath Thoir-Thuaidh Teoranta 4128R
- Comharchumann Forbartha Cill Tseadhna Teoranta 5442R
- Comharchumann Forbartha Mhuscraí Teoranta 5474R
- Comharchumann Fuinnimh Oileain Arann Teoranta 5593R
- Comharchumann Raidió Atha Cliath Teoranta 4526R
- Cork Taxi Owners Co-Operative Society Limited 4051R
- County Clare Agricultural Show Society Limited 4405R
- Courtmacsheery Community Shop Co-Operative Society Limited 5653R
- Craol Community Radio Forum of Ireland Society Limited 5352R
- Cratloe Community Playground Co-Operative Society Limited 5564R
- Cuda Co-Operative Society Limited 5207R
- Doolin Cemetery Trustee Society Limited 5143R
- Dublin 15 Community Broadcasting Co- Operative Society Limited 4611R
- Dublin Community Television Society Limited 5310R
- Dublin Food Co-Operative Society Limited 4638R
- Dublin Inner City Community Co-Operative Society Limited 5628R
- Dublin South Local Broadcasting Co-Operative Society Limited 4268R
- East Clare Community Co-Operative Society Limited 4425R
- Elton Sportsfield Co-Operative Society Limited 5180R
- Energy Co-Operatives Ireland Limited 5592R
- Equestrian Holidays Ireland Provident Society Limited 4795R
- Farm Development Co-Operative Limited 3216R
- Fermoy Geriatrics Association Limited 3043R

• Finglas West Credit Co-Operative Limited	2841R
• Finn Harps Co-Operative Society Limited	4898R
• Friends of the Rebel Army Society Limited	5449R
• Frontline Actors Agency Co-Operative Society Limited	5483R
• FRS Business Services Co-Operative Society Limited	5638R
• FRS Recruitment Society Limited	5053R
• Galway Agricultural And Sports Society Limited	1749R
• Galway Taxi Co-Operative Society Limited	4374R
• Galway Teleworking Co-Operative Society Limited	5168R
• Galway United Friends Co-Operative Society Limited	5629R
• Hugbro Society Limited	4771R
• Indie Cork Film Festival Society Limited	5610R
• Irish Biochar Co-Operative Society Limited	5660R
• Irish Decorative Specialists Group Limited	4670R
• Irish Farm Accounts Co-Operative Society Limited	3528R
• Irish Supporters Network Co-Operative Society Limited	5673R
• Karen Community Co-Operative Society Limited	5619R
• KBK Community Co-Operative Shop Society Limited	5676R
• Kenmare Mart Enterprise Co-Operative Society Limited	5467R
• Kerry Sustainable Energy Co-Operative Society Limited	5652R
• Kilcoleman Community Recreation and Development Society Limited	5552R
• Kildare County Show Society Limited	4835R
• Kilkenny Agricultural Society Limited	836R
• Kilkenny Community Communications Society Limited	4123R
• Kilskeagh Development Society Limited	5539R
• Knockainey Sportsfield Co-Operative Society Limited	5013R
• Liffey Sound Communications Co-Operative Society Limited	5193R
• Limerick Horse, Cattle, Agricultural, Horticultural And Industrial Society Limited	1876R
• Loughmore Community Co-Operative Society Limited	5587R
• Loughrea Coursing Field Limited	5721R
• Manorhamilton Show Society Limited	5103R
• Mitchelstown Senior Citizens Project Committee Limited	3962R
• Muintir na Coille Co-Operative Society Limited	5500R
• Naionra Beal an Mhuirthead Co-Operative Society Limited	5498R
• North Cork Farms Limited	4007R
• North West Clare Show Society Limited	4475R
• Oran PSV Co-Operative Society Limited	5696R
• Puckane Community Centre Limited	5642R
• Quay Co-Operative (Cork) Limited	4101R
• Quinboro Society Limited	4770R
• Reactors Agency Co-Operative Society Limited	5077R
• Rockfield Community Co-Operative Limited	5571R
• Roscommon Home Services Co-Operative Society Limited	4885R
• Sheep's Head and Bantry Tourism Co-Operative Society Limited	5603R
• Showgrounds Development Association Society Limited	5115R
• Slieve Felim Voluntary Community Development Co-Operative Society Limited	5417R

• Sligo Greenway Co-Operative Society Limited	5639R
• Society For Co-Operative Studies In Ireland Limited	4041R
• Tagridge Industrial & Provident Society Limited	5617R
• Tallaght Express Taxi Co-Op Limited	5618R
• Tara Group Co-Operative Society Limited	5530R
• The 1895 Trust Co-Operative Society Limited	5594R
• The Blackpool Community Co-Operative Service Centre Limited	3044R
• The Geraldine Industrial And Provident Society Limited	4896R
• The Harcourt Industrial and Provident Society Limited	5551R
• The Hardale Industrial and Provident Society Limited	5595R
• The Irish Horse Trials Society Limited	2486R
• The Irish Onsite Wastewater Association Co-Operative Society Limited	5566R
• The Latin America Solidarity Co-Operative Society Limited	5158R
• The Plunkett Institute Co-operative Society Limited	5630R
• The Sustainable Ireland Co-Operative Society Limited	5116R
• The Westmeath Show Society Limited	3713R
• Tipperary Mid-West Radio Co-Operative Society Limited	4460R
• Valentia Island Resource And Childcare Centre Co-Operative Society Limited	4953R
• Wexford Supporters Trust Co-Operative Limited	5699R

Other Distributive Societies

• Carrickmacross Lace Co-Operative Society Limited	4341R
• Comhar Connradh Na Boirne Teoranta	3202R
• Country Markets Limited	2220R
• Harolds Cross District Co-Operative Society Limited (in liquidation)	2236R

Other Productive Societies

• Athy Co-Operative Foundry Society Limited	4444R
• Ballgarvan Co-Operative Society Limited	5633R
• Clare Island Community Co-Operative Society Limited	4500R
• Clonag Co-Operative Agricultural Society Limited	4150R
• Comharchumann Turasoireachta Arainn Mhor Teoranta	3925R
• Farm Fresh Produce Co-Operative Society Limited	5949R
• Irish Hemp Co-Operative Society Limited	5719R
• Robinfield Co-Operative Society Limited	5512R
• The Galway Wool Co-Operative Society Limited	5974R
• The Green Farmer Co-Operative Society Limited	5994R

Pig and Lamb Fattening (Livestock Breeding Societies B)

• Comhar Chumann Uan Chiarrai Teoranta	3455R
• Dingle Lamb Producers Co-Operative Society Limited	4659R
• Monaghan Lamb Producers Co-Operative Society Limited	5057R
• Moor-Hill Co-Operative Society Limited (in liquidation)	2856R
• Mullinahone Farm Limited	3567R

• National Co-Operative Pig Producers Society Limited	3521R
• Offaly Quality Lamb Producers' Co-Operative Society Limited	4630R
• The Roughty Valley Co-Operative Society Limited (Liquidation)	3175R
• Western Farming Development Co-Operative Society Limited	2907R

Promotional (Livestock Breeding Societies A)

• Belclare Sheep Society Limited	5626R
• Belgian Beltex Breeders Society Limited	4918R
• Belgian Blue Cattle Breeding Society of Ireland Limited	4108R
• Bó Riabhach Society Limited	5967R
• Castleisland Cattle Breeding Society Limited	3871R
• Comharchumann Uain Sleibhe Chonamara Teoranta	5024R
• Dairygold Cattle Breeding Society Limited	3865R
• Droimeann Cattle Society Limited	5650R
• Galtee Cattle Breeding Society Limited	3864R
• Irish Blue Texel Sheep Society Limited	5945R
• Irish Cattle Breeding Federation Society Limited	4914R
• Irish Charolais Cattle Society Limited	2932R
• Irish Draught Horse Society Limited	5487R
• Irish Hereford Breed Society Limited	3130R
• Irish Horse Board Co-Operative Society Limited	4723R
• Irish Limousin Cattle Society Limited	3554R
• Irish Parthenais Cattle Society Limited	4927R
• Irish Shorthorn Society Limited	5321R
• Irish Simmental Cattle Society Limited	3146R
• Irish Valais Blacknose Sheep Society Limited	5985R
• Irish Vendeen Sheep Society Limited	4988R
• Limo Leader Co-Operative Society Limited	5582R
• M R I Cattle Society Of Ireland Limited	4717R
• Montbeliarde Cattle Society Of Ireland Limited	4957R
• South Eastern Cattle Breeding Society Limited	2438R
• South of Ireland Hampshire Down Sheep Society Limited	6005R
• The Irish Angus Cattle Society Limited	2948R
• The Irish Aubrac Cattle Breed Society Limited	4952R
• The Irish Texel Sheep Society Limited	3717R
• The Kerry Bog Pony Co-Operative Society Limited	5340R
• The Kerry Cattle Society Limited	5202R
• The Native Irish Droimfhionn Cattle Preservation Co-Operative Society Limited	5712R
• The Salers Cattle Society Of Ireland Limited	4929R
• West Cork Horsebreeders Co-Operative Society Limited	4728R

Promotional Development Advisory Societies

• Allihies Parish Co-Operative Society Limited	4925R
• An Comhar Cumann Forbeartha Corca Dhuibhne Teoranta	2938R
• Ballinamuck Community Enterprise Society Limited	4940R
• Ballyduff Co-Operative Development Society Limited	5025R
• Ballyfermot Area Action Co-Operative Society Limited	4769R

• Ballymun Community Workshop Society Limited (In Liquidation)	4247R
• Ballymun Job Centre Co-Operative Society Limited	4397R
• Beara Action Community Co-Operative Society Limited	4850R
• Bonane Community Co-Operative Society Limited	5173R
• Buncrana Community Leisure Centre Co-Operative Society Limited	4582R
• Caravan, Camping And Mobile Home Society Limited	4774R
• Castlebridge Community Development Co-Operative Society Limited	4714R
• Castlemartyr Enterprise Co-Operative Society Limited	4395R
• Clare Workers Co-Operative Society Limited	4277R
• Claremorris and Western District Energy Co-Operative Society Limited	5637R
• Clones Development Society Limited	4600R
• Clonmult Community Co-Operative Society Limited	4357R
• CMV Provident Society Limited	4708R
• Cois Bearbha Co-Operative Society Limited	5114R
• Comhar Airéine Cois Fharraige Teoranta	5641R
• Comhar Bigil Teoranta	4882R
• Comhar Chuigeal (Leitir Meallain) Teoranta	5028R
• Comhar Chumann Chleire Teoranta	3066R
• Comhar Chumann Thóraí Teoranta	3115R
• Comhar Cumann Forbartha Leith Triuigh Teoranta	3299R
• Comhar Dún Caocháin Teoranta	4838R
• Comharchumann Bearna Teoranta	3665R
• Comharchumann Comhdhail Oileain Na Heireann Teoranta	4808R
• Comharchumann Dhun Chaoin Teoranta	4935R
• Comharchumann Forbartha & Fostaíocht Árainn Mhór Teoranta	5138R
• Comharchumann Forbartha Acla Teoranta (Achill Development Co-Operative Society Limited)	3097R
• Comharchumann Forbartha Árann Teoranta	4660R
• Comharchumann Forbartha Dhun Luiche Teoranta	4449R
• Comharchumann Forbartha Ghaoth Dobhair Teoranta	4456R
• Comharchumann Forbartha Ionad Derbhile Eachleim Teoranta	4871R
• Comharchumann Ghael Thionscal Traidisiunta Agus Oidhreacht Teoranta (in liquidation)	5370R
• Comharchumann Na Noilean Beag Teoranta	5221R
• Comharchumann Naíonra Béal Átha Teoranta	5285R
• Comharchumann Naíonra Cois Fharraige Teoranta	5218R
• Comharchumann Oileán Arainn Mhór Teoranta	3708R
• Comharchumann Rath Cairn Teoranta	3241R
• Comharchumann Shailearna Teoranta	4215R
• Comharchumann Turasoireacht Chorca Dhuibhne Teoranta	4759R
• County Wexford IFA Farm Centre Co-Operative Society Limited	3728R
• Cranmore Community Co-Operative Society Limited	5455R
• Crossna Community Co-Operative Society Limited	4782R
• Cuds Co-Operative Society Limited	5128R
• Derrybrien Development Society Limited	5326R
• Doolin Community Council Co-Operative Society Limited	4703R
• Doolin Tourism Co-Operative Society Limited	4839R
• Drumgoon Community Centre Co-Operative Society Limited	5008R

• Enniscrone Improvements Society Limited	2325R
• Enterprise Dunmore Society Limited (In liquidation)	4726R
• European Association of Specialised Beef Breeds Society Limited	5435R
• FRS Training Society Limited	5877R
• Gaéalachas Teoranta	2751R
• Glen of Aherlow Failte Society Limited	4803R
• Glenamaddy Art & Historical Co-Operative Society Limited	4792R
• Glenhest Community Council Society Limited	5245R
• Glinsk Community Development Society Limited	4366R
• Green Restoration Ireland Co-Operative Society Limited	5940R
• Heir Inis Ui Drisceoil Society Limited	5300R
• Independent Hostel Owners' Co-Operative Society Limited	4464R
• Inishowen Tourism Society Limited	4581R
• Iorrais Domhnann Rural Tourism Co-Operative Society Limited	4685R
• Irish Co-Operative Organisation Society Limited	88R
• Irish Rural Link Co-Operative Society Limited	4880R
• Kielduff Community Co-Operative Society Limited	5275R
• Killimor Development Society Limited	3644R
• Kilnaleck And District Community Co-Operative Society Limited	4890R
• Knocknacarra Sports and Facilities Co-Operative Society Limited	5643R
• Lake and Legends Tourism Co-Operative Society Limited	5636R
• Lanesboro Tourism Co-Operative Society Limited	4730R
• Lehanemore Community Co-Operative Society Limited	4809R
• Letsbuyhealthcare Co-Operative Society Limited	5970R
• Limerick Roller Derby Society Limited	5646R
• Linc Society Limited	5957R
• Lough Gur Development Co-Operative Society Limited	4719R
• Lough Ree Community Co-Operative Society Limited	4741R
• Milk Quality Ireland Co-Operative Society Limited	4564R
• Mizen Tourism Co-Operative Society Limited	4724R
• Mountbellew Social Development Co-Operative Society Limited	6003R
• Mountcharles Community Co-Operative Society Limited	4765R
• Mountrath And District Community Enterprise Co-Operative Society Limited	4429R
• Muff Community Development Co-Operative Society	4853R
• Narin Portnoo Rosbeg Community Co-Operative Society Limited	4823R
• Navan Purchasing Co-Operative Society Limited	5926R
• North Mayo Oyster Development Co-Operative Society Limited	4169R
• Offaly West Enterprise Society Limited	4543R
• Rattoo Heritage Society Limited	4629R
• Roscrea Community, Tourism & Leisure Co-Operative Society Limited	4843R
• S.C.E.A.L. Society Limited	4684R
• Sherkin Island Development Society Limited	4820R
• Sligo Football And Sport Development Society Limited	4473R
• Sneem Development Co-Operative Society Limited	4192R
• St Brigids Youth And Community Co-Operative Society Limited	4669R
• Suck Valley Development Co-Operative Society Limited	4746R
• Tara Cove Holidays Limited	4076R

• The Boolavogue 1798 Bicentennial Development Co-Operative Society Limited	4763R
• The Callan and District Industrial Development Association Limited	3034R
• The Melting Pot Community Society Limited	5403R
• The National Federation Of Group Water Schemes Society Limited	4959R
• Thurles Gaelic Sportsfield Society Limited	1856R
• Tiernar Hall Society Limited	5301R
• Tynagh And District Development Society Limited	5055R
• Una Bhan Tourism Co-Operative Society Limited	4608R
• Understanding Agriculture Co-Operative Society Limited	5955R
• Valentia Harbour Fisheries Society Limited	4704R
• Westmeath Field Sports Society Limited	4506R
• Wexford Community Development Association Society Limited	4393R
Property Development and Management	
• Greenlea Investments Limited	5951R
• Home Provident Society Limited	6016R
• Kenilworth Industrial and Provident Society Limited	5977R
Renewable Energy Societies	
• Galway Energy Co-Operative Limited	5733R
• Rath & Midlands Co-Operative Society Limited	6006R
• Valentia Island Co-operative Renewable Energy Society Limited	5953R
Sports Clubs	
• Tynagh and District Community Sports Facilities Limited	5986R
Tourism	
• Comharchumann Mhic Dhaibhéid Teoranta	5979R
• Russell Cultural Centre Co-Operative Society Limited	5972R
Turf Societies	
• Derrybrien Bog Plot Holders Society Limited	5997R
• Iveragh Co-Operative Society Limited	3054R
• Kildare Peat Co-Operative Society Limited	4006R
• Kilmactigue Parish Turf Cutting Co-Operative Limited	3307R
• Millstreet Turf Co-Operative Society Limited	4194R
• White Vein Agricultural Co-Operative Society Limited	4349R
Worker Co-Operatives	
•	Nil

List of Friendly Societies on the Register at 31 December 2025

Ordinary Friendly Societies

• Anamabra State Association (ASA) Women's Wing	1811F
• Association of Pakistanis (Ireland)	1782F
• Cork Medical Benefit Association	962F
• Cumann Arachais Fear na Buan Oglagh	1704F
• Cumann Arachais Oifigeach an Ghnath-Airm	1687F
• Irish Customs and Excise Benevolent Society	198F
• Irish Defence Forces Veterans Association	1810F
• Irish Flavours and Fragrances Medical Aid Society	1788F
• Knights of Hibernia Friendly Society	1152F
• Literary Teachers Friendly Society	235F
• Meath Clerical Fund Society	292F
• Meath Parish Priests' Benefit Society	1672F
• Prison Officers Medical Aid Society	1774F
• Public Service Friendly Society	1785F
• Royal Galaxy Club	1808F
• S.C.C. Friendly Society	1766F
• Cumann Naoimh Pol Liaigh-Chonganta An Ghárda (St Paul's Garda Medical Aid Society)	1657F
• St. Sylvester's Tontine Society of Malahide	757F
• Telecom Eireann Staff Friendly Society	1783F
• The National Bank Staff Life Assurance (Dublin) Society	1693F
• Transport Employees Tontine and Benefit Society (liquidation)	1656F
• Waterford Muslim Society	1809F

Friendly Societies Having Branches

• Ancient Order of Hibernians Friendly Society Board of Erin	1153AOH
• Irish National Foresters Benefit Society (Main Branch)	504INF

Registered Branches of Friendly Societies

• Irish National Foresters Benefit Society Branch Conn of the Hundred Battles	351INF
• Irish National Foresters Benefit Society Branch Niall Mor	596INF
• Irish National Foresters Benefit Society Branch Saint Patrick	245INF

Benevolent Societies

• The Advertising Benevolent Society of Ireland	1692F
• Cinema and Theatre Benevolent Society of Ireland	1690F
• Dundalk Social Service Council	1767F
• Irish Grocers' Benevolent Fund	1775F
• Phibsboro Aid	1739F
• Radio Telefis Eireann Benevolent Society	1705F
• Irish Cinematograph Trade Benevolent Fund	1671F

Specially Authorised Loan Societies

- | | |
|---|--------|
| • Capital Loan and Investment Society | 332SAL |
| • Dublin Loan Fund Society (in Liquidation) | 151SAL |

Other Specially Authorised Societies

- | | |
|--|--------|
| • Carlow Historical and Archaeological Society | 1770SA |
| • Geesala Agricultural Bank (in Liquidation) | 186SA |
| • Irish Creamery Milk Suppliers Association | 1695SA |
| • Islamic Foundation of Ireland | 1719SA |
| • Kerry Islamic Cultural Centre | 1794SA |
| • Kilkenny Archaeological Society | 1718SA |
| • Muslim Association of Ireland | 1796SA |
| • Sligo Anglers' Association | 1639SA |
| • Three Mile House Credit Society (in Liquidation) | 469SA |
| • United Farmers Association | 1795SA |

List of Trade Unions on the Register at 31 December 2025

Employee Unions

• Alliance of Family Doctors	609T
• Association of Higher Civil and Public Servants	591T
• Association of Irish Traditional Musicians	515T
• Association of Secondary Teachers Ireland	551T
• Building and Allied Trades Union	596T
• Communications Workers' Union	600T
• Connect Trade Union	603T
• Dairy Executives Association	506T
• Energy Services Union (Of Ireland)	523T
• Försa	614T
• GMB	536T
• Guinness Staff Association	564T
• Financial Services Union (FSU)	461T
• Independent Workers Union	390T
• Irish Federation of University Teachers	563T
• The Irish Film Workers Association	612T
• Irish Medical Organisation	528T
• Irish National Teachers Organisation	351T
• Irish Postmasters Union	579T
• Mandate, The Union of Retail, Bar and Administrative Workers	604T
• Medical Laboratory Scientists' Association	610T
• National Bus and Rail Union	530T
• Operative Plasterers and Allied Trades Society of Ireland	148T
• Prison Officers Association	589T
• Psychiatric Nurses Association of Ireland	545T
• Services, Industrial, Professional and Technical Union	598T
• Teachers' Union of Ireland (Aontas Múinteoirí Éireann)	543T
• The Employee Pharmacist Association of Ireland	615T
• The Irish Nurses & Midwives Organisation Cumann Altraí agus Ban Cabhrach na hÉireann	584T
• Union of the Institution of Engineers of Ireland	557T
• Veterinary Ireland	568T
• Veterinary Officers Association	583T

Employer Associations

• Construction Industry Federation	465T
• Irish Business and Employers Confederation	454T
• Irish Hotels Federation	512T
• Irish Pharmacy Union	419T
• Irish Printing Federation	458T
• Licensed Vintners' Association	476T
• Regional Newspapers and Printers Association of Ireland	473T
• The Irish Dental Association	611T

• The Society of the Irish Motor Industry	374T
Trade Associations	
• Association of Electrical Contractors (Ireland)	540T
• Business Retail Union of Ireland	613T
• Electrical Industries Federation of Ireland	413T
• Irish Hairdressers' Federation	567T
• Limerick and Clare Milk Producers Association	428T