

Company registration number: 378738

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Financial statements

for the financial year ended 31 December 2023

Alcohol Action Ireland
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Directors and other information

Directors	Patrick Creedon Jo-Hanna Ivers Anita Whyte Catherine Brogan Patrick Cahill Frank Murray Bobby Smyth Tadhg Young (Resigned 30 June 2023) Mary O'Mahony Colin O'Driscoll Michael Foy Marie-Claire McAleer (Resigned 30 November 2023) Aidan Connaughton
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Bankers	Bank of Ireland College Green Dublin 2

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Directors and other information (continued)

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Registered Charity Number 20052713

CHY (Revenue) Number CHY 15342

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Directors' Report

The directors present their annual report, and the audited financial statements for the year ended 31 December 2023.

Executive Summary

Alcohol Action Ireland (AAI) has worked extensively in 2023 to advance its mission to reduce alcohol harm across multiple areas of society. Using its strategic plan to guide its work, significant progress has been made. Highlights include the commencement of sections of the Public Health (Alcohol) Act 2018 to require health information labelling of alcohol products and the broadcast watershed for alcohol advertising on TV and radio. Since the Act was introduced, alcohol consumption has decreased by 10% which is a positive trend notwithstanding the fact that government targets in this area have not been reached. AAI has contributed to advice given to government on evaluating the Act and pointed to areas of concern both about the full implementation of the legislation and inadequacies in dealing with industry actions to undermine the legislation. In addition, there are significant threats to progress from government proposals to extend licensing hours via the Sale of Alcohol which will likely lead to increased alcohol consumption and associated harms.

AAI has also advocated strongly for a childhood free from alcohol harm. Key work in this area included the Silent Voices campaign which raises awareness of the lifelong impact of the trauma of parental problem alcohol use and the need for interventions and supports at all stages. A highlight of the year was the End the Silence Week which included a range of activities and events working closely with multiple partners. Particular progress is being made in introducing Operation Encompass to Ireland – a programme which gives immediate support to children who witness domestic abuse, much of which is alcohol fuelled. AAI also continued to advocate strongly for a strong Online Safety Code by the recently established Coimisiún na Meán, to protect children from targeted online alcohol advertising.

2023 also saw the launch of a major new initiative from AAI – Voices of Recovery – which aims to bring the lived experience of those harmed by alcohol into policy making. Activities included media activity, a celebratory concert and input to the AAI's work on the Sale of Alcohol Bill.

It is abundantly clear that alcohol harm and the responses needed to address them require careful co-ordination across government to avoid policy incoherence. AAI worked intensively during the year to bring the idea of an Office for Alcohol Harm Reduction to senior policy makers.

During the year AAI developed 31 policy statements across issues from mental health to advertising. A significant report on alcohol affordability was commissioned from the University of Sheffield which informed AAI-pre-budget submission calling for increased excise duties. All of this work was enhanced by extensive communications activity including over 600 media mentions, podcasts and social media commentary. Across all areas of AAI's activities there was significant interaction with other organisations both in Ireland and globally which share similar objectives. This greatly informs and enhances the work to reduce harm from alcohol and the Directors thank all of these contributors.

1. Objectives and Activities

Alcohol Action Ireland (AAI) is the national independent advocate working to reduce harm from alcohol.

The principal activity of the company is to increase understanding of the impact of alcohol use on the health and well-being of Irish society and of the public policies necessary to reduce the problems associated with alcohol. We campaign for the burden of alcohol harm to be lifted from the individual, community and State, and have a strong track record in effective advocacy, campaigning and policy research. Our work involves providing information on alcohol-related issues, creating awareness of alcohol-related harm and offering public policy solutions with the potential to reduce that harm, with an emphasis on the implementation of the Public Health (Alcohol) Act 2018 (PHAA).

Our vision is a society free from alcohol harm.

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Directors' Report (continued)

Our mission is to advocate to reduce alcohol harm.

We are committed to the following values:

- Compassion – avoiding any judgements on the individual.
- Evidenced-based approach.
- Integrity.
- Transparency and honesty.
- Commitment to long-term well-being and public health.
- Working in partnership.

AAI support the work of the HSE Alcohol Programme, informing strategic alcohol initiatives as an instrument of public health planning. We act as the secretariat to the Alcohol Health Alliance Ireland, as its co-founding member, and serve on the Board of Eurocare – European Alcohol Policy Alliance, Brussels.

Alcohol Action Ireland's strategic plan for the period 2020-2024, *Leading Change: A Society Free from Alcohol Harm* sets out its visions, mission, values, goals and actions. Its five goals are:

1. Coherent and urgent implementation of the Public Health (Alcohol) Act 2018 (PHAA).
2. A childhood free from alcohol harm.
3. Services for all affected by alcohol harm.
4. Establishment of a state sponsored Office to lead on alcohol policy.
5. Be the authority on alcohol advocacy and policy in Ireland.

2. Review of Activities and Future Developments

AAI worked across all of its strategic goals with notable achievements and met all its targets as set out in our annual workplan.

Goal 1: Coherent and urgent implementation of the Public Health Alcohol Act 2018 (PHAA)

The Public Health (Alcohol) Act 2018 (PHAA) is a suite of measures designed, when fully implemented, to reduce alcohol use in Ireland by 20% over a period of seven years. The legislation reflects the World Health Organisation's 'best buys' on alcohol policy – i.e. controls on price, marketing and availability. Most of the measures have required considerable advocacy to ensure their commencements and implementation.

2023 was a highly significant year with the commencement of Section 12 re labelling of alcohol products in May, to become operational from May 2026 and Section 19 re the broadcast watershed for alcohol advertisements, commenced in November, to become operational from January 2025.

Both of these developments followed a sustained campaign by AAI over a number of years.

Labelling:

This legislation will ensure that no alcohol product can be sold without bearing a warning that informs the public that:

- (i) "Drinking alcohol causes liver disease"
- (ii) displays a health symbol intended to inform the public of the danger of alcohol consumption when pregnant, and
- (iii) "There is a direct link between alcohol and fatal cancers"

In addition, the regulations make it mandatory that the alcohol and calorie content within the product is stated, and that the public health alcohol information website 'askaboutalcohol.ie' is displayed.

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Directors' Report (continued)

The legislation was passed in 2018 but required secondary legislation to give effect to the exact specification of the labels. These regulations then had to be notified to the EU Commission. This was done in June 2022 and was followed by a six-month standstill period to allow for comment from stakeholders.

The European Commission considered its position until 22 December 2022. No comment was issued by the Commission. This is entirely consistent with the EU's 2011 regulation on the provision of food information to consumers which provides that Member States can also adopt national labelling measures provided they notify the European Commission and other member states in advance. This is a recognition of a Member State's competency to adopt measures requiring mandatory particulars to on-product alcohol labelling on grounds of the protection of public health. This position was made abundantly clear by Stella Kyriakides European Commissioner for Health and Food Safety in a response on 14 March 2023 to a Parliamentary Question on the regulations in which she noted:

In the context of the analysis under the FIC Regulation, the Commission considered that the Irish authorities demonstrated that the notified measures were justified on public health grounds considering the situation in Ireland and that any resulting restrictions for the internal market that the measures were proportionate to the objective pursued..... Having analysed exclusively the draft measures notified in 2022, the Commission decided not to issue a reaction under the Single Market Transparency Directive.

In early 2023 the government then notified the World Trade Organisation (WTO) about the labelling regulations and after the required stand-still period, commenced the regulations in May 2023 giving industry a three-year lead-in period as required by the 2018 legislation.

AAI's advocacy work included:

- Commissioning polling data indicating the high level of public support (72%) for this measure
- Seeking meetings with politicians and policy makers
- Having Parliamentary Questions (PQs) asked
- Events with expert speakers
- Highly visible campaign in both traditional and social media
- Working with the Tomar Foundation to develop a paid media advertising campaign
- Leading a national and international campaign of support from public health and consumer rights bodies in relation to submissions to the EU and to trade ministries across the globe
- Counteracting significant opposition from the global alcohol industry

AAI is continuing to monitor this issue as the matter is being discussed by the Barriers to Trade Committee of the WTO. However, Ireland's position has been strongly defended at Committee meetings by the EU and by the World Health Organisation. AAI is leading a campaign to ensure that public health advocates in countries which have raised queries about Ireland's regulation at the WTO contact their ministers for trade to highlight the public health issues of concern. AAI is also running a campaign urging alcohol producers to respect consumers' rights and introduce the labels ahead of the May 2026 deadline.

International labelling initiatives

Ireland's comprehensive health information labelling regulations are world-leading, particularly in relation to the cancer warning. The announcement was followed by intense media coverage worldwide and its progress is being closely watched internationally. It seems likely that other jurisdictions will follow suit with, for example, the Norwegian Directorate of Health making a recommendation to its government for cancer warnings to be included on alcohol products.

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Directors' Report (continued)

AAI has also worked closely with the European Alcohol Policy Alliance, Eurocare, to progress labelling of alcohol products across the EU. There have been moves in the EU to revise the Regulation on Food Information to Consumers to provide for nutritional information on alcohol products. AAI has contributed to a number of consultations on this. We also strongly endorsed the EU Beating Cancer plan with its proposal to have health warning labels before the end of 2023.

However, progress in this area is slow. We were particularly disappointed that a report from the SANT Committee on reducing Non-Communicable Diseases was watered down in relation to its recommendations around alcohol, using very industry friendly language. Despite a significant campaign by public health advocates led by Eurocare which attracted the support of five of Ireland's MEPs, the report was accepted by the European Parliament in December 2023. With the current parliament ending in June 2024, it is unlikely that there will be any further movement around labelling. This will be an area though, that, AAI will continue to advocate for in the new parliament, highlighting Ireland's leadership.

Advertising broadcast watershed

The second very significant advance was the commencement in November 2023 of Section 19 of the PHAA. This places a 9pm broadcast watershed for alcohol advertisements on television. On radio, the watershed will apply from midnight to 10am, and then from 3pm to midnight. The restrictions will come into force on 10 Jan 2025. Again, this followed a sustained campaign from AAI including, meetings with policy makers, commissioning of polling data showing the widespread support for the measure, Freedom of Information requests and high-profile media activity. AAI also worked with the Tomar Foundation's Drink is a Drug campaign in a series of eye-catching paid media campaigns.

The measure, although passed in 2018, required a period of consultation with the Department of Media. It is disappointing, though, that there will be such a lengthy wait for the measure particularly as the report of the Broadcasting Authority of Ireland on the Children's Commercial Code found that Diageo is the number 4 broadcast advertiser to children.

Monitoring and evaluation of the PHAA

As highlighted above there has been some progress in the implementation of the PHAA, though the pace is slow. At this stage the following measures are now in operation:

- Restrictions on placement of outdoor advertising, on children's clothing and in cinemas, operational from November 2019
- Structural separation of alcohol products in shops and supermarkets, operational from November 2020
- Ending of promotions to incentivise alcohol use, operational from January 2021
- Restrictions on alcohol advertising related to sporting activities, operational from November 2021
- Minimum Unit Pricing of Alcohol, operational from January 2022
- Notice to Health Service Executive in relation to applications for grant or renewal of license to sell alcohol, operational from November 2022
- Health information labelling of alcohol products – operational from May 2026
- Broadcast watershed for alcohol advertising – operational from Jan 2025

There is still no timeline around the commencement of the outstanding measures namely:

- Restrictions on content of alcohol advertisements
- Restrictions on advertising in publications

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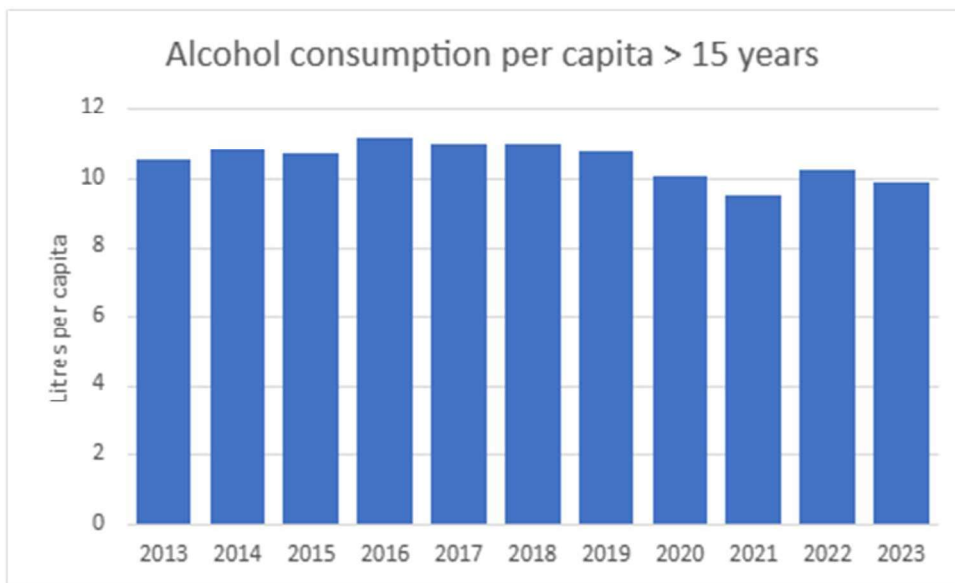
Directors' Report (continued)

There is also a serious issue about the current restrictions being circumvented by the use of zero alcohol product advertising. These products have identical branding to their alcoholic versions and are being widely advertised in areas which have been restricted under the PHAA e.g. on public transport, on the field of play during sporting events and in shops outside the alcohol zone.

AAI has raised this issue with both the Department of Health and the Health Service Executive which has responsibility for monitoring and enforcing this element of the PHAA. Multiple complaints have been made by members of the public to the HSE on this issue as noted in the response to a PQ raised by AAI. A policy paper was developed by AAI which has been circulated to politicians and policy makers. In May 2023, the Minister for Health noted that such advertising was 'cynical' and committed to examining the issue. To date there has not been a satisfactory response and AAI will continue to advocate for comprehensive controls on advertising these products which can be considered a trojan horse.

Alcohol consumption levels

The original target when the legislation was first proposed in 2013 was for alcohol consumption to be reduced to a level of 9.1 litres per capita by 2020. Due to a combination of significant obstruction in the legislation being passed and indeed watered down from its original format and ongoing delays in it being implemented, this was not achieved. In 2023 the level of consumption was 9.90 litres per capita.



Public Health Alcohol Research Group

An Taoiseach, Simon Harris, when he was Minister for Health, established the Public Health Alcohol Research Group. Its purpose was to provide recommendations in relation to the monitoring and evaluation of the PHAA. AAI's CEO is a member of the group which submitted its final report to the current minister, Stephen Donnelly in June 2023. It is important that the recommendations from the group are implemented, particularly given the range of measures within the Act. Ireland's approach is being watched closely internationally and evidence from Ireland will help inform other jurisdictions about useful public health approaches to harm from alcohol. Equally important is that the government is also seeking to make other policy changes around alcohol including changes to licensing hours through the Sale of Alcohol Bill. It is essential that before any such changes are made that the PHAA is implemented in full and evaluated.

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Directors' Report (continued)

Sale of Alcohol Bill

On 25 October 2022, the Minister for Justice, Helen McEntee, brought forward plans to Cabinet for a General Scheme of a Sale of Alcohol Bill. There are significant concerns about a number of aspects of the Bill as proposed which are likely to lead to increased alcohol use and consequent increased alcohol harms. These include:

1. The general extension of licensing hours of all bars/restaurants from 11.30pm to 12.30am
2. The facilitating of late-night opening of bars to 2.30am
3. The extension of nightclub hours to 6am
4. The introduction of cultural amenity licenses to venues not usually having a license
5. The revoking of the requirement to extinguish a license before opening a new premises. This will increase the number and density of alcohol outlets.

It is clear that the intent of the Sale of Alcohol Bill is to increase the availability of alcohol which will lead to increased use and with that, increased harms. This is completely against stated government policy which aims to reduce alcohol use by 20%, a target that has not been achieved.

AAI wrote to the Oireachtas Committee on Justice with a detailed examination of the issues of concern and were invited to present evidence to the Committee in person in January 2023.

The Committee's report included a number of key recommendations made by AAI including:

- The need for a Health Impact Assessment of the Bill
- That all measures in the Public Health (Alcohol) Act should be commenced before any changes to licensing were made
- The introduction of a levy on the alcohol industry to pay for the harms from alcohol
- The establishment of an Office for Alcohol Harm Reduction

We have joined forces with multiple organisations who share our concerns and have contacted policy makers to highlight the issues across such areas as domestic violence, street violence, pressure on public services such as ambulances, Emergency Departments and Gardai.

In May, AAI and Alcohol Forum Ireland held a joint event to mark the publication of a report by Prof Thomas Babor, the internationally renowned alcohol policy expert, who carried out an examination of the Bill. In July AAI convened a meeting of the members of the Alcohol Health Alliance Ireland to agree a way forward in addressing the issues.

In July, AAI organised a meeting with Alcohol Health Alliance Ireland members and other interested parties with over 115 registering to attend including a number of politicians.

Government plans around the Bill have been delayed and the indications are that the Bill will be split into two bills with the first possibly being brought forward in 2024. This will include a limited number of areas including changes to opening hours.

Given the serious threat which these proposals are to public health, this will be a key area for AAI in 2024.

Goal 2. A childhood free from alcohol harm

The impact of alcohol on children can have life-long implications. Children in Ireland are currently experiencing harm from alcohol in multiple ways including:

- Exposure to alcohol during pregnancy
- Brought up in families where there is parental problem alcohol use
- Exposure to risk in their community from others who are engaged in high-risk alcohol consumption
- Introduced to alcohol at an early age

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Directors' Report (continued)

Throughout the year, AAI has worked on policy initiatives and advocacy across these areas. We highlighted these issues in a number of public consultation submissions such as to the Department of Justice on the draft general scheme on the establishment of the domestic, sexual and gender-based violence agency bill and to Coimisiún na Meán call for inputs on developing the first online safety code. AAI is a member of the Children's Rights Alliance (CRA) and the Prevention and Early Intervention Network (PEIN) and has worked to ensure consideration of such issues in these groups.

Foetal Alcohol Spectrum Disorder

The use of alcohol in pregnancy in Ireland has led to a corresponding high level of Foetal Alcohol Spectrum Disorder (FASD) among children in Ireland – found to be the third highest rate in the world with a prevalence of 2.8-7.4% in the population. This aspect of alcohol harm remains very hidden, yet the children affected are compromised from a neurobiological perspective, resulting in problems carried with them throughout their lives. One example of this outcome is that such children are over-represented in the care and justice systems. We have highlighted this throughout the year and, in particular, have advocated for the labelling of alcohol products with a pregnancy warning. We have sought to have PQs asked which highlight the lack of services in this area and called for a national strategy to address this issue.

AAI used the occasion of Ireland's appearance before the United Nations Committee on the Rights of the Child 24-25 Jan 2023 to draw attention to FASD, the need for services for those impacts by alcohol harm in the home and in calling for full implementation of PHAA particularly around labelling and advertising restrictions. A press release was issued and a detailed opinion piece published on the website. AAI had worked with the Children's Rights Alliance to ensure alcohol issues were raised.

The Committee expressed concern at high levels of FASD in Ireland. The response from government emphasised the need for a whole of population approach to reducing alcohol use and pointed to PHAA legislation in this area and a new programme of work from HSE around FASD.

Silent Voices

AAI's 'Silent Voices' initiative aims to raise awareness and understanding of the specific issues for the estimated one million + children and adult children who have grown up with parental problem alcohol use in Ireland and the adverse childhood experiences (ACEs) caused to their lives. It is informed by the lived experience and expertise of the members of its Advisory Group and the personal testimonies which are shared anonymously on its online platform, Shared Voices. It has worked closely with national and international partners including Drug and Alcohol Taskforces, ISPC and in the UK, National Association of Children of Alcoholics (NACOA), to develop policies and raise awareness. In 2023, AAI was very pleased to appoint long-term social activist and academic, Ailbhe Smyth as a patron of Silent Voices.

In 2023 a new policy briefing was developed – Problem alcohol use in the home, the invisible victims of alcohol harm. This was widely distributed to politicians, policy makers and other organisations working in this space. Its recommendations include:

1. Need for whole of government approach
2. HSE and Tusla, Hidden Harm approach requires momentum and urgency with clear targets and funding
3. Training for all professionals such as teachers, GPs, social workers, psychologists and psychiatrists
4. Development of a framework for trauma informed services
5. Recognition of the link between alcohol and domestic violence and its impact on children
6. Ensuring that the voices of experience are included in policy development in this area

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Directors' Report (continued)

National Awareness Week: End the Silence

A key area for Silent Voices is the annual End the Silence Awareness Week now in its third year and firmly established with multiple organisations involved. There was a very significant set of events and activities in October 2023 with a particular focus on the impact of parental problem alcohol use on children's mental health. Events included:

- 'Joining the Dots' webinar which looked at how childhood adversity impacts mental health and what we can do to support young people. It was chaired by Ombudsman for Children Dr Niall Muldoon and featuring Prof Trevor Spratt (TCD), Dr Cian Aherne (Jigsaw), Christa McCutcheon (Maynooth University), and Fiona Coyle (CEO of Mental Health Reform).
- 'Triple Trauma in the Home', was an in-person gathering which discussed how children are impacted when domestic violence, mental health and problem alcohol use co-occur in the home. This event was chaired by Silent Voices Patron, Ailbhe Smyth, and featured contributions from Sarah Morton (Director of the Community Drugs Programme, School of Social Policy, Social Work and Social Justice, UCD), Rachel Fayne (DAVINA project), Senator Frances Black (RISE) and Sarah Rush (Barnardos).
- 'Invisible Victims' webinar featured contributions from Dr Judith Butler (MUT), Dr Cassey Muir (Newcastle University) and Dr Justina Murray (CEO of Scottish Families Affected by Alcohol and Drugs). This event dealt with the issues surrounding listening to the voices of children growing up with Adverse Childhood Experiences.

There was extensive media coverage during the week with 70 mentions across national and regional media and significant social media activity. Alongside this there was a new podcast released - Listening to Children with Cian Aherne, Jigsaw and Cassie Muir, Newcastle University in conversation with Jennifer Hough.

Continuing with the theme of mental health, AAI partnered with Addiction Counsellors of Ireland and the Irish Association of Counselling and Psychotherapy in November 2023 to hold a full-day in-person event which was attended by over 150. There is a clear demand for in-depth training in this area.

Operation Encompass

As part of the Silent Voices initiative, there has been extensive advocacy for the introduction of Operation Encompass which is a programme deployed in England, Wales and Northern Ireland. It is designed to support children and young people experiencing domestic abuse by facilitating an early information sharing partnership between police and education services to offer immediate intervention and support.

There is strong support for the proposal from organisations such as the Children's Rights Alliance, Irish Association of Social Workers, INTO, ISPC, the Office of the Ombudsman for Children and the Special Rapporteur on Child Protection in relation to the need for Operation Encompass. Following our sustained campaigning, led by Silent Voices co-founder, Carol Fawsitt, consideration of this programme was included in the new Domestic Violence Strategy published in 2022. During 2023, there was considerable engagement with Department of Justice officials on this matter which is very welcome.

There is a lack of urgency though, in progressing this straightforward, low-cost measure which has the potential to make a significant difference to the lives of traumatised children.

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Marketing to children

The early introduction of children to alcohol continued to be highlighted by AAI using the findings from a range of studies such as Growing up in Ireland, My World Survey and the Health Behaviour of School Aged Children. While there have been some modest improvements in recent years, Ireland still has a significant problem with at least 50,000 children starting to drink every year, 40% of 15-year-olds using alcohol and by early adulthood 93% of Ireland's youth are regular drinkers. A significant factor in this is the marketing of alcohol in such a way that captures young people and in particular its linkage to youth interests such as sports, music and other cultural events. Online marketing is especially powerful in this context with children being targeted through these interests with alcohol advertising. Digital advertising is far more harmful for children than any other form.

Estimates suggest that by the time a child turns 13, advertisers already hold over 72 million data points about them, and the surveillance advertising industry for children is worth in excess of \$1 billion.

AAI advocated strongly with legislators for advertising curbs to be incorporated in the Online Safety and Media Regulation Act which was passed in December 2022. Within the legislation there is provision for a body to be established which will produce codes which may prohibit or restrict commercial communications in relation to foods or beverages considered to be the subject of public concern in respect of the general public health interests of children. During 2023, AAI engaged with the newly established Coimisiún na Meán in relation to their call for inputs on developing its first online safety code. A key recommendation is that alcohol brands must be prohibited from collecting data on young people and must provide evidence that they are not tracking and profiling young people.

Goal 3: Services for all affected by alcohol harm.

Alcohol has serious implications for many aspects of our health and across all stages of life. A major goal for AAI is to advocate for appropriate services for all affected by alcohol harm. Of significant concern is the lack of services compared with the scale of alcohol problems in Ireland. For example, Health Research Board data indicates that nearly 15% of the population have an alcohol use disorder (AUD). This corresponds to approximately 578,000 people with 90,000 having a severe AUD problem. However, in 2022, only 3,265 new cases were treated and the total number of cases receiving treatment was 7,421. Throughout the year, AAI has brought attention to the need for widespread timely availability of appropriate, trauma-informed services.

Voices of Recovery

A major new initiative from AAI was launched in 2023 – Voices of Recovery. The initiative, led by people in recovery from alcohol harm, aims to remove the stigma around getting treatment for alcohol problems and to drive evidence-based policy change on issues such as better alcohol treatment services, curbs on alcohol marketing and holding the alcohol industry to account for the harm its product causes. Membership of Voices of Recovery is open to all who self-declare that they have a minimum of two years continuous sobriety at the time of application and who support the work of AAI by signing our Charter. We really appreciate the very valuable and public contributions from our first ten signatories.

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Directors' Report (continued)

1st Ten signatories

1. Paddy Creedon Recovery advocate and Board member of Alcohol Action Ireland
2. Gary O'Heaire Recovery advocate and COO Tiglin.
3. Senator Frances Black Recovery advocate and founder of the Rise Foundation, which is focused on family members of those with addictive behaviour.
4. Keith Cassidy Recovery advocate and clinic manager, Smarmore Castle
5. Kenneth Egan OLY Recovery advocate, Olympic Medal winner and psychotherapist.
6. Shane McVicker Recovery advocate, musician and musical director
7. Val Ward Recovery advocate
8. Mary Coughlan Recovery advocate and musician
9. Danielle Hughes Recovery advocate
10. Dr. Stephen Dansiger Recovery advocate

A highlight of the year was undoubtedly the Dublin launch of Voices Recovery. The concert with musical director, Shane McVicker, featured the Dublin Gospel Choir as well as contributions from Darragh Waters, Kenneth Egan, Frances Black, Keith Cassidy, Val Ward, Stephen Dansiger and very special guest, Colm Basquel along with the Sam Maguire Cup.

Other activities with Voices of Recovery included Board members Prof Frank Murray and Paddy Creedon presenting on alcohol issues at an event with the South-East Regional Drug and Alcohol Taskforce in Wicklow, production of a podcast and significant media and social media activity around the initiative.

Reducing Harm, Supporting Recovery. A health-led response to drug and alcohol use in Ireland 2017-2025

Following a mid-term review of the government's main strategy in relation to alcohol there was a proposal to establish a number of strategic implementation groups. AAI's CEO was invited to join Group 6 whose aim is to 'Strengthen evidence-informed and outcomes focussed practice, services, policies and strategy implementation.' The group is setting out a programme of work in this area to be carried out over the remainder of the term of the strategy. A key goal of AAI in this regard is to have a mapping of alcohol treatment services carried out and we were pleased to note the government commitment to this in 2023.

Alcohol Care Teams

Alcohol Care Teams are clinician-led, multidisciplinary teams with integrated alcohol treatment pathways across primary, secondary and community care. With co-ordinated alcohol policies for emergency departments and acute medical units, a 7-day alcohol specific nurse service, addiction and liaison psychiatry services, an alcohol assertive outreach team and consultant hepatologists and gastroenterologists with liver disease expertise they facilitate collaborative, person-centred care. They reduce acute hospital admissions, readmission and mortality, improve the quality and efficiency of alcohol and have multiple evidence-bases, cost-effective and aspirational components.

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AAI's CEO is a member of the Beaumont Hospital Alcohol Care Initiative, under the chairmanship of Dr John Ryan, consultant hepatologist, which is seeking to introduce Alcohol Care Teams into the hospital system in Ireland. The group met regularly bringing together strands of evidence of the impact of alcohol on multiple areas of hospital services.

Alcohol and the brain

AAI continued its work to raise awareness of the issues around Korsakoffs Syndrome (KS) – a neurological condition which is a profound impairment in making new memories. It arises from low levels of thiamine in the diet which is itself often a direct consequence of high levels of alcohol use. In partnership with the Neurological Alliance of Ireland and Bloomfield Mental Health Services there was ongoing contact with the HSE. One of the main problems with this very neglected condition is the lack of 'ownership' of it within the HSE as it has fallen between a number of areas. As a result of meetings there was a commitment that the HSE Neuro-rehab Strategy would include KS with a view to creating a work stream around this.

AAI also worked with the Neurological Alliance of Ireland and the HSE on an alcohol/brain social media campaign for the LoveYourBrain Brain Health week in March.

Goal 4: Establishment of a state sponsored Office to lead on alcohol policy.

There are many areas where alcohol has harmful effects across Irish society – e.g. public safety, demand on hospital services, workplace productivity and the highly destructive but most hidden of all, the impact on family life. Addressing alcohol issues requires a co-ordinated 'whole of government' approach. The scale of the problem and the challenges presenting, is such that it needs a dedicated focus. This is particularly important given the highly contested environment with the global alcohol industry actively agitating against the development and implementation of public health alcohol policy.

AAI seeks to establish a statutory office, which can take a strategic lead on co-ordinating all aspects of alcohol in Ireland viewed through a public health lens including licensing, marketing and controls, strategic development of treatment services, education/prevention programming, commissioning of relevant data, with capacity to monitor and evaluate public alcohol policy.

During the year AAI raised the issue of an Alcohol Office at a senior government level including with the Chief Medical Officer, the Minister of Health and with politicians across multiple parties. The need for this was highlighted in media contributions, reports and submissions. AAI developed a number of discussion papers for use in this area.

Goal 5: Be the authority on alcohol advocacy and policy in Ireland.

AAI is an independent national advocate for reducing alcohol harm. We seek to reinforce our position not only as the source of trusted information, analysis, data, opinion and research but also as a leader in communication – dissemination, innovation and distribution.

An essential element of Alcohol Action Ireland's work is to research the issues around alcohol, develop the policies to address the harms caused by alcohol to individuals, families and society and advocate for their implementation.

Throughout the year, AAI developed a series of themes and policy positions on alcohol harm and also contributed to a range of events and public consultations as indicated below as well as multiple conferences, webinars and meetings with policy makers.

We also acted to highlight areas of attempted alcohol industry influence on public health matters pointing to issues around involvement with the development of government policy in areas such as sustainable food, despite alcohol not being a food stuff.

Alcohol Action Ireland
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Directors' Report (continued)

AAI worked with a range of organisations to advance these issues. In November 2023, AAI was a founding member of the newly established Health Promotion Alliance Network. This is a broad coalition of organisations with a shared interest in advocating for major policy change to promote the primary prevention of chronic disease through controls across a number of industries producing unhealthy commodities such as tobacco, alcohol and junk food. AAI also participated in a number of meetings with academics in Trinity College Dublin on the issue of the commercial determinants of health – an emerging field of study which provides an insight into the forces at play in relation to health matters.

We are pleased to have such collaborative opportunities to bring our expertise to a range of issues and welcome the support of others for our objectives.

Alcohol Affordability Report

Alcohol Action Ireland published in July 2023 a report commissioned from the University of Sheffield which examined both the price of alcohol and its affordability over the past two decades. Using data from the Central Statistics Office (CSO), the report noted that overall, alcohol prices have kept pace closely with inflation although there are different experiences between on-trade (i.e. pubs and restaurants) and off-trade (supermarkets, shops and off-licences).

While headline figures show increases in alcohol prices a key area highlighted in the report is the affordability of alcohol. This was examined by looking at the relative prices of alcohol compared to other goods along with a measure of disposable household income. This 'affordability index' is widely used internationally. The data from Ireland indicates that on-trade affordability has increased by just over 14% while off-trade alcohol has become 67% more affordable in the past two decades. The report also noted that while alcohol duty rates are higher than they were 20 years ago, when adjusted for inflation their value has actually fallen considerably.

Pre-budget submission

This was prepared, submitted to the Ministers for Finance and Public Expenditure and Reform and circulated widely in September. Building on the finding of the Alcohol Affordability report advice provided included:

- Retention of existing excise duties on alcohol products and the introduction of a Consumer Price Index for these duties in recognition of the erosion by inflation of their value
- Extension of treatment intervention services
- Introduction of a social responsibility levy to adequately fund the cost to society from alcohol harm including resourcing a dedicated policy office on preventing such harm

The concept of health taxes has been put forward by the Commission on Taxation and Welfare in its 2022 report as a key measure to reduce the consumption of health harming products such as alcohol. Such a levy was also a recommendation of the Oireachtas Justice Committee in its pre-legislative scrutiny of the Sale of Alcohol bill. Meanwhile there is legislation in train to provide for a social responsibility levy on gambling activity to fund education and treatment services. In addition, the 'polluter pays' concept has precedent in other parts of the economy for example in recycling schemes.

An examination of the lobbying register noted significant contact between the alcohol industry and the Department of Finance in the run up to the Budget who lobbied intensively for a reduction in alcohol duties. During the same period no contact between the Department of Health and the Department of Finance was found through freedom of information requests. While the alcohol industry did not achieve their aim of a reduction, neither was there any increase in excise duties which have remained at the same level for a decade.

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Directors' Report (continued)

Given that alcohol excise duties raise only €1.2 billion annually compared with the burden of alcohol on the state of at least €3.7 billion annually it is clear that public health considerations must be at the heart of any alcohol policy in Ireland yet there does not appear to be a formal mechanism for public health input to such decisions. This points again to the need for the establishment of an Office for Alcohol Harm Reduction which would drive policy in this area and provide a co-ordination mechanism across government departments.

Policy statements

Alcohol issues arise in a multitude of environments including the home, education, health care, online media, social affairs, justice system and the economy. AAI has made submissions and policy statements throughout the year on these issues, drawing on expertise from within the organisation and from our multiple partners, nationally and internationally. This policy research is essential to the mission of Alcohol Action Ireland and is the basis for all our advocacy work.

Reports and policy statements in 2023

AAI Annual Review 2022

AAI Annual Report and audited accounts 2022

AAI's response to Scottish Government's Minimum Unit Pricing (MUP) continuation and future pricing consultation

Addressing barriers to alcohol treatment

Alcohol Affordability Ireland: an analysis of changes in alcohol prices, taxation and affordability in Ireland

Alcohol and domestic violence

Alcohol Office Policy Briefing

Broadcasting Authority of Ireland, codes and rules submission

Budget 2024 Briefing

Children have a right to a childhood free from alcohol harm - that right is not being upheld

Citizens' Assembly on drugs Submission

Coimisiún Na Meán online safety submission

Deconstructing false narratives and tactics of industry

EU Mental Health call for evidence submission

Getting the facts - on the label and in the media

Hidden Harm Policy Analysis

Mental health and alcohol

Opening address to Oireachtas Justice Committee pre-legislative scrutiny of General Scheme of Alcohol Bill

Policy briefing - Problem alcohol use in the home. The invisible victims of alcohol harm

Polluter pays is a great idea - now lets start charging the alcohol industry

Sale of alcohol bill - a reflection

Sale of Alcohol bill polling report

Scotland MUP Consultation - AAI Response

Scottish Alcohol Marketing Consultation Submission

Stakeholders' Targeted Consultation EU4Health Annual Work Programme 2024

Submission on the Draft General Scheme of a DSGBV Agency Bill

Voices of recovery initiative will harness lived experience to drive policy change

We know who will carry the burden; We know who will pick up the tab. Sale of Alcohol bill

Zero alcohol marketing has zero benefits for everyone except the global alcohol industry

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Directors' Report (continued)

Zero Alcohol Policy Briefing

Zero alcohol product marketing will not take Ireland off the leaderboard for alcohol harm

International networks and events

AFINET – Addiction and the Family International Network

AAI's CEO was invited to make a presentation about the Silent Voices initiative at AFINET's international conference in Rotterdam, 14-26 June.

Alcohol Health Alliance UK

AAI is a member of the Alcohol Health Alliance UK. This is an alliance of more than 40 non-governmental organisations who work together to promote evidence-based policies to reduce the damage caused by alcohol misuse. AAI contributed to discussions between members and to their regular news bulletins on alcohol policy.

Alcohol Healthwatch New Zealand - Forum event

AAI's CEO was invited to make a presentation on Ireland's alcohol policy to this group.

Alcohol Policy Network

AAI is a member of the Alcohol Policy Network. AAI was invited to take part in an event with this network and with the European Centre on Monitoring Alcohol Marketing events on labelling and digital marketing, in Vilnius, June 2023.

Alcohol Research Network (ACORN)

AAI is a member of this network of researchers in UK and Ireland and staff have contributed to a number of seminars organised by the network.

DEEP SEAS and FAR SEAS Thematic Capacity Workshops

DEEP SEAS (Developing and Extending Evidence and Practice from the Standard European Alcohol Survey) is a tendered service contract awarded by the European Commission to a coordinated group of institutions lead by the CLINIC Foundation for Biomedical Research (FCRB, Barcelona).

AAI executive participated in a number of workshops around this area.

Community Alcohol Strategy Steering Committee – Prince Albert, Canada

AAI's CEO was invited to meet this group to provide insight to alcohol issues and advocacy.

DIS Study Aboard Programme, Public Health

This is a programme organised by the Karolinska Institute in Sweden. AAI has provided input on public health alcohol policy to the DIS Study Abroad Programme which included a week-long visit to Dublin for USA students in July.

European Alcohol Policy Alliance - Eurocare

AAI is a member of Eurocare which is an alliance of non-governmental and public health organisations across Europe advocating for the prevention and reduction of alcohol-related harm.

AAI's CEO is a Board Member of the organisation and participated in all Board meetings throughout 2023 as well as taking part in a significant event in the EU parliament on the commercial determinants of health. A key element of the work plan of Eurocare is around advocating for health information labelling of alcohol products and AAI has worked closely with its European partners to advocate in this area.

AAI also contributed to the European Alcohol Awareness Week, 28 November-2 December which is co-ordinated by Eurocare, providing input to its information campaign.

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Directors' Report (continued)

EuroHealthNet Sante Publique

AAI's CEO was invited to take part in an event in Paris in June along with representative from the HSE Alcohol Programme to give an overview of developments in Ireland in relation to alcohol policy.

European Public Health Alliance (EPHA)

AAI is a member of EPHA and throughout the year participated in meetings. AAI's CEO was invited to contribute to an event on alcohol labelling in Brussels in June 2023 and EPHA's Empower Health event in September. Input was also provided to a number of policy submissions re alcohol including EPHA's response to European Parliament Health Committee draft report on Non-Communicable Diseases

Foundation for Alcohol Research and Education (FARE) Australia

There was ongoing contact between FARE and AAI throughout 2023 particularly around the campaigns in both countries on labelling of alcohol products with health warnings. The CEO of FARE contributed to an AAI event on labelling in May 2023.

Institute for Social Marketing and Health (ISM), University of Stirling

AAI's CEO contributed to discussion panels with on alcohol policy in Brazil and Peru which were organised by colleagues at the Institute for Social Marketing.

Scottish Assembly – Non-Communicable Diseases Cross-Party Inquiry Meeting 16 March 2023

AAI's CEO was invited to give a presentation on Ireland's experience around alcohol legislation to this group as part of a session on alcohol marketing.

Spanish Presidency EU – Sectoral Conference on health promotion to address chronic illness. Zaragoza. 7 Nov 2023

AAI's CEO was invited to speak on Ireland's alcohol legislation

Virtual Expert Network Group on Alcohol Marketing

AAI's CEO is a member of this group, organised by the Scottish body Alcohol Focus, to help provide evidence and recommendations for the Scottish Government. AAI also made a detailed submission to the Scottish consultation on alcohol marketing.

World Health Organization (WHO)

AAI's CEO was an invited speaker at a number of WHO events including at the European Health Forum, Gastein as part of a discussion on labelling of alcohol products and invited to chair a workshop at the 16th European Public Health Conference Nov 2023, which was held in Dublin. The workshop was on 'How can the public health community contribute to better alcohol policies through trade law.'

National - Networks and stakeholders

Alcohol Health Alliance Ireland

The Alliance was established in 2015 by Alcohol Action Ireland and the Royal College of Physicians of Ireland (RCPI) and brought together over 50 NGOs, charities and public health advocates. Chaired by Prof Frank Murray, a liver specialist at Beaumont Hospital, Chair of Board of AAI and former RCPI President, it provided a strong voice throughout the campaign to enact the PHAA and now, under the guidance of AAI, works to ensure its implementation.

Beaumont Hospital Alcohol Care Initiative

AAI is a member of the Beaumont Hospital Alcohol Care Initiative which was set up to audit the burden of alcohol on the Hospital and to secure support for the development of an Alcohol Care Team (ACT). AAI attended meetings throughout the year and provided input to the initiative's strategic goals.

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Directors' Report (continued)

Children's Rights Alliance

AAI is a member of the Children's Rights Alliance (CRA). Throughout the year AAI worked with the CRA to raise issues around alcohol and children, particularly in the context of children living in homes impacted by alcohol harm and the significant increase in home drinking during the pandemic. AAI also worked closely with CRA around the Online Safety and Media Regulation Act and then subsequent development of communications codes through the consultation process with Coimisiún na Meán.

Growing up in Ireland

AAI's head of policy and advocacy was invited to join *Growing Up in Ireland* Research and Practice Expert Advisory Group. AAI has advocated that questions around problem alcohol use in the home be asked to the upcoming age 17 cohort. This suggestion was included.

HSE Alcohol Programme

AAI's received welcome funding from the HSE Alcohol & Mental Health and Wellbeing Programme and from the National Social Inclusion Office.

AAI has provided expert policy and communications advice to the HSE Alcohol Programme and 'Ask About Alcohol' website on a range of alcohol and mental health issues. Throughout the year we have contributed to, and reviewed, multiple reports, research and media campaigns sharing our expert knowledge, skills and an international network of policy advice with the Programme.

Institute of Public Health in Ireland (IPH): North South Alcohol Policy Advisory Group

AAI is a constituted member of this All-Island forum and its team members attended its meetings in May and November 2023. AAI's CEO was a speaker at the IPH's event on liver disease.

Local and Regional Drug and Alcohol Task Forces

Throughout the year, AAI has provided expert alcohol policy advice and support to a number of the Local and Regional Task Forces throughout Ireland.

Maynooth University

AAI, through its Silent Voices initiative, has worked closely with colleagues in the School of Education in developing a website of resources for trauma informed education.

Men's Health Forum Planning Group – Men's Health Week 2023

AAI sits on the Men's Health Forum planning group that organises this annual All-Island awareness event. Men's Health Week ran from 12-18 June. One day of the week was dedicated to alcohol issues and AAI led a social media campaign exploring the impact of alcohol on men's health and well-being.

Mental Health Reform

AAI is a member of Mental Health Reform, a coalition of organisations working to drive reform of mental health services. AAI has contributed to activities and statements particularly around the need for trauma informed services and action on the issue of dual diagnosis to ensure that those who have both a mental health concern and an alcohol problem receive appropriate care. AAI's CEO is a member the Board of Mental Health Reform and AAI's head of policy and advocacy is a member of MHR's policy advisory group. In 2023 AAI was pleased to take part in MHR's member's showcase event.

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Directors' Report (continued)

Prevention and Early Intervention Network

AAI is a member of this network of organisations which carry out research and advocate for policy solutions around early childhood interventions. This is in support of the Silent Voices initiative and the AAI goal of a childhood free from alcohol harm. AAI's Head of Policy and Advocacy was appointed to the executive committee and acts as chair of PEIN's communications sub-committee. She was a speaker at their national 2-day conference in Sept 2023, which brought together national and international expertise together to explore the issues of child and family adversities and prevention and early intervention.

Public Health Alcohol Research Group

AAI's CEO is a member of this group which considers issues around research and data on alcohol as it relates to the Public Health Alcohol Act. The Group reported to the Minister for Health in July 2023.

Royal College of Surgeons in Ireland

AAI invited to give a talk on alcohol issues to pharmacy students.

Trinity College Dublin

AAI was invited to contribute to a TCD course re ethics in sport and media. AAI also participated in a number of meetings and events with TCD academic staff on issues around the commercial determinants of health.

University College Cork

AAI was part of a successful application to the Health Research Board for funding to support a HRB fellowship to examine improving public health through better implementation of alcohol policy: A multimethod study examining and addressing the factors influencing successful implementation.

Communications

An essential element of AAI's work is to bring our messages to a wide variety of audiences from the general public to policy makers and to our stakeholders. During 2023 we developed our production of podcasts, short videos and graphics for use on social media alongside our detailed reports on alcohol issues and press releases on multiple alcohol issues.

AAI has a podcast series 'Alcohol Uncovered, 30-minute episodes which gives the listener a comprehensive, independent analysis, both national and international, of the many complex issues related to alcohol use. In 2023 the series was extended to include episodes on:

- Commercial influence on alcohol consumption
- End the Silence – listening to children who experience parental problem alcohol use
- Voices of Recovery

Media Releases

Throughout the year AAI issued 26 media releases on a variety of topics including the Sale of Alcohol Bill, broadcast watershed for alcohol advertising, health warning labelling of alcohol products, treatment services, domestic violence and alcohol, the issues of children growing up in homes impacted by alcohol harm and the need for trauma informed systems across public services.

Traditional Media Presence

AAI has a strong media presence. As well as issuing press releases, we are regularly approached to provide information and comment on alcohol issues. In 2023 we had:

Broadcast: 211 contributions to local and national radio and television programmes.

Press: 109 contributions, quotes and/or commentary to both local and national press titles.

Online: 286 contributions.

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Directors' Report (continued)

The earned media value of all press and online features was € 2.6 million and estimated audience reach of 71.2 million.

AAI Newsletter

Regular newsletters were sent to our stakeholders throughout the year. Signups for updates grew by 31% in 2023.

The Alcohol Action Ireland website continues to be a trusted source of independent analysis and information for a variety of stakeholders both from a media and public policy research perspective. Throughout the year the site was updated frequently and blog posts on topical areas developed.

Social Media Profile

Social media is an important element in our communications, particularly for political advocacy.

Total Twitter/X activity overview – 842,8000 impressions, 4,315 link clicks,

Total followers: 7,113.

AAI also maintain Facebook, Instagram and Tik-Tok social media platforms.

Governance

Charities Governance Code

The Board of AAI draws expertise from across the fields of health, education, youth, finance and legal. It met regularly throughout 2023 providing oversight and specialist input to the work of AAI.

AAI is fully compliant with the Charities Governance Code.

The way ahead

2023 was the fourth year of implementing our five-year plan and much has been achieved across its five goals although there is a significant threat to this progress from proposals in the Sale of Alcohol Bill. In 2024 we will have a particular focus on advocating for a public health in the Bill as well as continuing the schedule of work in our plan.

We will maintain a strong focus on the imperative for the full implementation of the Public Health (Alcohol Act), 2018. Ireland is being closely watched in relation to its ground-breaking regulations on health information labelling. However, this progress must be maintained against a backdrop of ferocious opposition from vested interests, and this will require determined advocacy both in Ireland and globally.

There are also threats to the intent of the Act by the slow progress in relation to advertising restrictions implementation and the marketing of zero-alcohol products using shared branding with alcohol products. We will continue to press for legislation to address this.

With our Silent Voices initiative, we will build on our End the Silence Week, working with a range of partners to highlight the issues for both children and adult children. We will have a particular focus on the development of training for professionals working with those impacted by alcohol harm in the home and the need for early intervention approaches.

There are major gaps in services for all impacted by alcohol harm, in particular the thousands of children and adults living with FASD. There is also a need to ensure that the lived experience of children in relation to alcohol is included in policy development and we will seek opportunities to develop research work in this area. We will also work on issues around access to alcohol services. We will advance our Voices of Recovery initiative to ensure it is involved in more public facing activities, with direct input into areas such as communications to government ministers and the development of a policy document to guide work in this area.

We will continue to advocate for a revision of the current low-risk drinking guidelines. We will seek political support for these and other issues round alcohol harm. All of this work will also inform and highlight the need for a statutory Alcohol Office. This will be key area to develop in the run up to the next General Election.

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Directors' Report (continued)

We will develop our information base through a series of webinars which will explore alcohol issues and continue with our podcast series bringing national and international expertise to alcohol policy development in Ireland.

Our work is specialised and needs financial support. We are very appreciative of the funding received in 2023 from the HSE, Hospital Saturday Fund and from individual donations. In 2024, we will work with our funders to secure support. We also aim to seek funding for research work as well as increasing the level of donations through philanthropy.

We look forward to a year bringing our vision of a society free from alcohol harm a step closer.

3. Financial Review, Achievements and Performance

The financial results for the year are set out in the Statement of Financial Activities on page 32.

Income

Total income in 2023 (€262,329) decreased by 6% compared with 2022 (€280,353). This was largely due to lower research grant income compared with 2022 when there had been two grants from the Irish Research Council and a decrease in individual donations.

AAI's main funder in 2023 was the HSE Alcohol Programme which provided a grant of €240,140.

In 2023 additional funding of €8,405 was also provided by the HSE as an inflationary measure.

AAI received a grant of €3,000 from the Hospital Saturday Fund. AAI received a donation of €25,000 in 2018 towards its Silent Voices initiative which was launched in January 2019. This support is restricted to this campaign with funds being drawn down as appropriate to the Silent Voices programme of work. A number of individual donations were received in 2023 including a donation of €3,500 from the Irish Courts Service to support general activity. Total donations in 2023 were €4,617 compared with €13,476 in 2022.

Expenditure

Expenditure in 2023 was €275,707 compared with €289,304 in 2022. While there was a small increase in general overhead expenditure this was offset by a reduction in programme expenditure and staff costs for the year.

Staff costs in 2023 were €208,398 compared with €211,416 in 2022.

Programme costs in 2023 (€27,741) were lower than 2022 (€44,478). Office expenses such as rent, insurance, telephone, motor expenses and legal and professional saw an increase compared to 2022.

The deficit for the year was €13,378 (2022: €8,951 deficit).

Throughout the year, the company has retained financial reserves of at least six months in line with its policy in this regard.

The directors are satisfied with the results for the year and the assets, liabilities and financial position at the year-end date.

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Directors' Report (continued)

4. Structure, Governance and Management

AAI is a company (Company Registration Number 378738) which was incorporated on 28 November 2003. The company is limited by guarantee, not having a share capital and is governed by a Constitution. The company holds Revenue Commissioners Charitable Status (CHY 15342) and is a registered charity (Charity Register Number 20052713).

AAI is governed by members of a Board comprising not more than 12 members who are elected for a three-year term with the possibility of extension as laid out in the Constitution.

The Board gives oversight to its activities and provides the CEO with access to independent and objective external advice, knowledge and experience; assists the growth and raises the profile and stature of the organisation.

The Board meets at least six times a year and has legal, financial, strategic and fiduciary responsibilities for the organisation. The Board does not receive any remuneration in respect of their services to AAI. The Board delegates the executive function and management of AAI to the CEO and staff team.

The Board of AAI is responsible for overseeing the proper management of the organisation including compliance with all legal, funding and regulatory requirements. In particular, it has a collective responsibility for:

- Putting in place a clear scheme of delegation of accountability from the Board to the Chief Executive Officer (the CEO).
- Approval of the Strategic Plans, Operational and Annual Action Plans and the annual Service Level Agreement with the HSE.
- Approval of the draft Annual Report before publication, the Annual Budget and ensuring the adequacy of internal financial control measures.
- Approval of remuneration levels for the Executive and employees.
- Approval of the Directors' annual reports, Audited Accounts and financial statements.
- Appointing the CEO, assessment of the performance of and succession planning for the CEO.
- Development of Board Sub Committee structures and their Terms of Reference.
- Ensuring that appropriate governance arrangements are in place via the establishment of the sub-committees on Governance and Finance and Risk.
- Setting performance objectives, including key financial targets and, in particular, agreeing and closely monitoring the budget.
- Defining and promoting the role of the organisation by developing mechanisms for gathering the views of stakeholders and by keeping stakeholders and the public informed in an open, accountable, and responsible way.

Segregation of duties policy

AAI has a segregation of duties policy which is designed to prevent fraud and error, primarily in financial matters. This objective is achieved by disseminating the tasks and associated privileges for a specific business process among multiple users. AAI is a small organisation and as such the duties relating to financial matters are exercised primarily by the Chief Executive Officer and the company's accountant.

The charity makes decisions on the basis of an annual plan informed by the objectives of the charity, its strategic plan and evidence-based measures for the most effective reduction of alcohol harm and the available resources.

The structure and governance of AAI is laid out fully in its Directors' Handbook which also gives detailed information on all AAI policies and procedures. This includes the AAI Directors' Conflict of Interest policy and was last updated in May 2024.

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Directors' Report (continued)

Board sub-committees

There are a number of Board sub-committees whose memberships in 2023 and meetings are outlined below.

1. Finance and Risk sub-committee - meets prior to each Board meeting to review finance and risk with the CEO and company accountant. Met six times in 2023.

Membership: Michael Foy, Paddy Creedon, Tadhg Young (resigned in June 2023)
Meetings attended by CEO and Company Accountant

2. Human Resources sub-committee - meets to consider matters around appointments, salaries and any other HR issues. Remuneration for staff is set at the appropriate point on the salary scale of the market rate for roles and responsibilities. These scales are linked to HSE salary scales for equivalent roles. Met five times during 2023.

Membership: Frank Murray, Catherine Brogan and Marie Claire McAleer (resigned from Board in Nov 2023). Meetings attended by CEO.

3. Governance sub-committee meets to consider matters around governance and compliance with all aspects of the Charities Code. Met four times during 2023.

Membership: Pat Cahill and Michael Foy. Meetings attended by CEO.

4. Board Resources sub-committees – meets to review composition of Board and skill sets required through Board surveys. Met once in 2023.

Membership: Michael Foy, Colin O'Driscoll and Mary O'Mahony. Meetings are attended by CEO.

There are a number of Advisory Groups whose membership and meetings in 2023 are outlined below.

1. Fundraising Advisory Working Group

The Fundraising Advisory Group is a working group of the AAI Board. Its principal objective is to provide advice to the Executive of AAI and make recommendations to the Board on fundraising activities noting that AAI does not accept funding from the alcohol industry, or any organisation funded by the alcohol industry. Did not meet during 2023.

Membership: Michael Foy, Catherine Brogan and AAI CEO Sheila Gilheany

2. Silent Voices Advisory Group

Silent Voices is an initiative of Alcohol Action Ireland to highlight the hidden harms of parental alcohol misuse.

The work of Silent Voices is informed by an Advisory Group which met seven times in 2023.

Membership in 2023

Carol Fawsitt, (resigned in 2023) Marion Rackard, Barbara Whelan, Colin O'Driscoll
Sheila Gilheany, AAI CEO

3. Voices of Recovery Advisory Group

Voices of Recovery is an initiative to raise awareness of issues around alcohol harm and to draw on the lived experience of those in recovery from alcohol harm.

The work of Voices of Recovery is informed by an Advisory Group which was established in 2023.

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Directors' Report (continued)

Membership in 2023

Keith Cassidy, Paddy Creedon, Danielle Hughes, Jo-Hanna Ivors, Bobby Smyth, Sheila Gilheany, AAI CEO, Jennifer Hough, Head of Policy and Advocacy

Appointment of Board Directors

The Constitution of AAI provides that Non-Executive Directors are appointed at the Annual General Meeting or can be appointed from time to time to fill a casual vacancy or as an addition to the existing directors.

The term 'Non-Executive' Director is understood to mean a director who is not an employee of the company and is therefore not directly involved in its day-to-day management. Non-Executive Directors participate fully in Board deliberations but have no executive function in the company's management. We use the term 'Directors' to mean 'Non-Executive Directors' throughout.

Board members are allowed, in the interim to co-opt additional Directors/members to fill vacancies if no candidates for the Board emerge at the AGM until the next annual general meeting, at which stage a decision is made by the members as to whether such a person should continue as a Board members/Director.

It is the responsibility of the Board Resources Sub Committee to lead the process for the appointment of members to the Board. The Board as a whole then appoints Board members/directors, subject to the power of the members in general meetings.

Board Resources Subcommittee appointment process includes an identification of need and possible candidates, a formal interview and recommendation if appropriate to the Board. Candidates are based on an assessment of the skills required to support and inform the work of AAI and individual commitment to the public health approach to reducing alcohol related harm.

An induction programme for new directors is in place and all existing directors meet regularly and are included in all events and activities and circulated on all publications.

Board members are regularly offered training courses through charity networks.

Two members of the Board resigned in 2023, Tadhg Young and Marie-Claire McAleer. Their service and commitment is greatly appreciated by AAI. One new member was elected to the Board in 2023 and one in 2024.

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Directors' Report (continued)

Attendance at Board meetings:

The AAI Board of directors met six times in 2023 including an Annual General Meeting. Each regular meeting of the Board receives reports from its subcommittees and on activities of the company from the CEO.

Name	30 Jan	27 Mar	29 May	24 Jul	25 Sep	28 Nov
					AGM	
Catherine Brogan	P	A	A	A	A	P
Pat Cahill	A	A	A	P	P	P
Paddy Creedon	P	P	P	P	P	P
Michael Foy	P	P	P	P	P	P
Jo-Hanna Ivers	P	P	A	A	P	A
Marie-Claire McAleer *	P	P	P	P	P	P
Frank Murray	P	P	P	P	p	P
Colin O'Driscoll	P	A	P	P	P	P
Mary O'Mahony	P	P	P	P	P	P
Bobby Smyth	P	P	P	P	P	P
Tadhg Young**	P	A	A			
Anita Whyte***						A

P=Present
A=Absent

* MCMA resigned 29 Nov 2023

** TY resigned 1 June 2023.

***AW appointed 25 Sept 2023

5. Principal risks and uncertainties

The financial statements have been prepared on a going concern basis. The company is significantly dependent on government grant income, and while there has been no specific threat of loss of funding the directors believe that a significant risk exists because of this factor such that the company would not be in a position to continue its activities in the event of such an occurrence.

The organisation must maintain and develop its income sources to ensure the continuation of its role as an advocate for reducing alcohol-related harm in Ireland. In order to mitigate this risk, the directors review the sources of income on an ongoing basis. In addition, reserve levels are monitored to ensure that they are maintained at a reasonable level in the context of planned expenditure and future commitments. The directors are at all times conscious that maintaining the reputation of the organisation is critical.

The Board has implemented a reserves policy whereby it aims to maintain reserves levels equivalent to a minimum of six months operating costs. Average annual overheads based on the budget for 2023 are estimated at €244,367 (2022: €251,093), with six months of operating costs

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Directors' Report (continued)

estimated at €122,184 (2022: €125,547). Unrestricted reserves at the year-end amounted to €138,563 (2022: €144,505).

AAI keeps a detailed risk register which examines and rates various aspects of risk, their impact, probability and mitigations, including:

- Governance (including Loss of key board members, and Burden of compliance)
- Strategic (including Reputational risk, and Failure of legislation)
- Operational (including Loss of key staff, and IT crash)
- Financial (including Insufficient funding, and Ending of HSE alcohol programme)
- Compliance (including Charities Regulatory Authority complaint)
- Environmental (including change of government policy)

The Finance and Risk sub-committee review the Risk Register at least five times annually in advance of each Board meeting and advise on adjustments according to the current situation which is then reported to the full Board at each meeting.

6. Directors and Secretary

The names of the persons who at any time during the financial year were directors or secretary of the company are listed below. They served for the entire year under review unless otherwise indicated.

Directors

Frank Murray (Chairperson)

Patrick Creedon

Jo-Hanna Ivers

Anita Whyte (Appointed 25 September 2023)

Catherine Brogan

Patrick Cahill

Bobby Smyth

Tadhg Young (Resigned 30 June 2023)

Mary O'Mahony

Colin O'Driscoll

Michael Foy

Marie-Claire McAleer (Resigned 30 November 2023)

Secretary

Patrick Cahill

Profile of Directors and date of appointment to Board

Prof Frank Murray. Consultant in Hepatology & Gastroenterology. M.B., B.Ch. B.A.O., M.D., F.R.C.P.I., F.R.C.P. (Ed) (appointed 17/07/2017, appointed Chair 20/09/2021)

Catherine Brogan, Deputy CEO, Mental Health Ireland (appointed 28/11/2003)

Pat Cahill, former President ASTI (appointed 22/01/2008)

Aidan Connaughton, Chartered Accountant, former partner and head of risk, Grant Thornton (appointed 27/03/2024)

Paddy Creedon. Recovery Advocate (appointed 28/03/2022)

Michael Foy, Head of Finance, Commission for Communications Regulation (appointed 13/5/2020)

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Directors' Report (continued)

Prof Jo-Hanna Ivers, Associate Professor, Addiction: Public Health & Primary Care, Trinity College Dublin (appointed 26/09/2022)

Marie-Claire McAleer, Senior Manager, Policy and Research, Merchants Quay Ireland (appointed 16/05/2022 resigned 29/11/2023)

Dr Colin O'Driscoll – Clinical Lead, HSE Mid-West Addiction Services (appointed 22/11/2019)

Dr Mary O'Mahony, Specialist in Public Health Medicine and Medical Officer of Health, HSE South (appointed 14/11/2019)

Dr Bobby Smyth, Consultant Child & Adolescent Psychiatrist (appointed 14/02/2017)

Anita White HSE Programme Manager for the National Clinical Programme for Dual Diagnosis (appointed 25/09/2023)

Tadhg Young, Financial Services Executive (appointed 20/10/2014, resigned 30/06/2023)

7. Directors and Secretary and their interests

The company is limited by guarantee and does not have any share capital. The directors and secretary who served during the year therefore did not have a beneficial interest in the company. All directors serve in a voluntary capacity.

8. Events subsequent to the year end

There have been no significant events affecting the company since the year end.

9. Accounting records

The measures that the directors have taken to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the outsourcing to appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Coleraine House, Coleraine St, Dublin 7.

10. Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

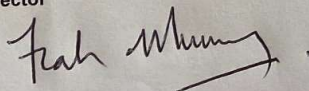
- a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

11. Auditors

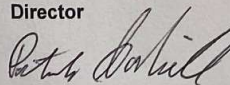
McCloskey & Co have indicated their willingness to continue in office in accordance with the provisions of Section 382(3) of the Companies Acts 2014.

This report was approved by the Board on 28/9/24 and signed on its behalf by:

Director



Director



Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Directors Responsibilities Statement

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and Statement of Recommended Practice (Charities SORP (FRS 102)), issued by the Charity Commissioners for England and Wales and the Office of the Scottish Charities Regulator.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reason for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities and financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Independent auditor's report

Opinion

We have audited the financial statements of Alcohol Action Ireland (the 'company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2023 and of its net income for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the directors' report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Independent auditor's report (continued)

Opinions on other matters prescribed by Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- the information given in the Directors' Report is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made.

We have nothing to report in this regard.

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 16, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our audit report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members as a body in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

**Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)**

Independent auditor's report (continued)

A handwritten signature in black ink, appearing to read 'Thomas McCloskey', with a long horizontal flourish extending to the right.

Thomas McCloskey

For and on behalf of
McCloskey & Co
Chartered Accountants & Statutory Auditor
Workhub
51 Bracken Road
Sandyford Business Park
Dublin 18
D18 CV48

23 September 2024

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Statement of financial activities
Financial year ended 31 December 2023

	Notes	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
Income from Charitable Activities							
Grants and other income		248,544	0	248,544	240,140	20,446	260,586
Donations & Legacies							
Donations		4,617	0	4,617	13,476	0	13,476
Other Income		<u>9,168</u>	<u>0</u>	<u>9,168</u>	<u>6,291</u>	<u>0</u>	<u>6,291</u>
Total Income	5	262,329	0	262,329	259,907	20,446	280,353
Expenditure							
On charitable activities		<u>(268,271)</u>	<u>(7,436)</u>	<u>(275,707)</u>	<u>(267,154)</u>	<u>(22,150)</u>	<u>(289,304)</u>
Net Income		(5,942)	(7,436)	(13,378)	(7,247)	(1,704)	(8,951)
Fund balances at beginning of year		144,505	20,488	164,993	151,752	22,192	173,944
Transfer of Funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances at end of year		<u>138,563</u>	<u>13,052</u>	<u>151,615</u>	<u>144,505</u>	<u>20,488</u>	<u>164,993</u>

The charity has no other items of comprehensive income. All the activities of the charity are classified as continuing.

The notes on pages 35 to 45 form part of these financial statements.

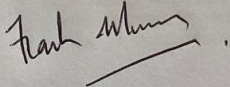
Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Statement of financial position
As at 31 December 2023

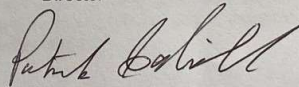
	Note	2023	€	2022	€
Current assets					
Debtors	11	2,286		90,504	
Cash at bank and in hand	12	161,789		92,626	
		<u>164,075</u>		<u>183,130</u>	
Creditors: amounts falling due within one year	13	(12,460)		(18,137)	
Net current assets			<u>151,615</u>		<u>164,993</u>
Total assets less current liabilities			<u>151,615</u>		<u>164,993</u>
Net assets			<u><u>151,615</u></u>		<u><u>164,993</u></u>
Capital and reserves					
Restricted funds	14	13,052		20,488	
Unrestricted funds	14	138,563		144,505	
Members funds			<u><u>151,615</u></u>		<u><u>164,993</u></u>

These financial statements were approved by the board of directors on 28/12/24 and signed on behalf of the board by:

Director



Director



The notes on pages 35 to 45 form part of these financial statements.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Statement of cash flows
Financial year ended 31 December 2023

	2023	2022
	€	€
Cash flows from operating activities		
Loss for the financial year	(13,378)	(8,951)
<i>Adjustments for:</i>		
Accrued expenses/(income)	-	(668)
<i>Changes in:</i>		
Trade and other debtors	88,218	(83,872)
Trade and other creditors	(5,677)	3,291
Cash generated from operations	<u>69,163</u>	<u>(90,200)</u>
Net cash from/(used in) operating activities	<u>69,163</u>	<u>(90,200)</u>
Net increase/(decrease) in cash and cash equivalents	69,163	(90,200)
Cash and cash equivalents at beginning of financial year	<u>92,626</u>	<u>182,826</u>
Cash and cash equivalents at end of financial year	<u>161,789</u>	<u>92,626</u>

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2023

1. General Information

Alcohol Action Ireland is a company limited by guarantee and not having a share capital, incorporated in the Republic of Ireland. The registered office is Coleraine House, Coleraine Street, Dublin 7. The nature of the company's operations and its principal activities are set out in the directors' report. The company is a public benefit entity as defined by the Financial Reporting Council.

2. Statement of compliance

Alcohol Action Ireland is constituted under Irish company law as a company limited by guarantee and is a registered charity.

The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2014. The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (Revised 2015) "Accounting and Reporting by Charities".

3. Accounting policies and measurement bases

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2014. The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (Revised 2015) "Accounting and Reporting by Charities" as published by the Charity Commission for England and Wales and the Office of the Scottish Charities Regulator, who are recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland. The directors consider that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

b) Functional currency and presentation currency

The financial statements are measured and presented in the currency of the primary economic environment in which the entity operates (its functional currency). The financial statements are presented in Euro ("€") which is also the functional currency of the company.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2023

c) Income

All income is recognised in the Statement of Financial Activities ("SOFA") when the company is entitled to the income, any performance related conditions have been met, receipt is probable and the amount can be quantified with reasonable accuracy. Income comprises grants for charitable activities, donations and other income.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Voluntary income including donations and gifts are recognised where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donors have imposed conditions which must be met before the charity has unconditional entitlement.

Grants from public authorities and other agencies in Ireland are credited to the Statement of Financial Activities in the period when the charity's entitlement becomes legally enforceable. Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable whichever is earlier. Grants are recognised when there is evidence of entitlement and their receipt is probable. Grant income is deferred where the charity is restricted by specific performance related conditions that are evident in the grant agreement, where there is a specification of a time period that limits the charity's ability to spend the grant until it has performed that activity related to the specified time period and when there are specific terms or conditions within the agreement that have not been met and are not within the control of the charity.

Income is analysed as Restricted or Unrestricted. Restricted funds represent income recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Unrestricted funds represent amounts which are expendable at the discretion of the company, in furtherance of the objectives of the charity. Such funds may be held in order to finance working capital or capital investment.

d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related thereto. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2023

e) Employee benefits

The charity provides a range of benefits to employees, including paid holiday pay arrangements and defined contribution pension plans.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the financial year.

Pensions

The charity operates a defined contribution pension scheme. This scheme is administered by independent investment managers. Pension costs are expensed to the Statement of Financial Activities as incurred. The charity also pays into individual employee pension schemes where applicable.

f) Taxation

The company has charitable status under Section 208 of the Taxes Consolidation Act 1997, and consequently is not subject to corporation tax.

g) Leases

Rents payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

h) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment - 33% straight line

i) Cash and cash equivalents

Cash consists of cash at bank and on demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2023

j) Financial instruments

Financial assets

Basic financial assets, including other debtors and cash and cash equivalents are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. The impairment loss is recognised in the Statement of Financial Activities.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire or are settled; or substantially all the risks and rewards of the ownership of the asset are transferred to another party; or control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions on transfer.

Financial liabilities

Basic financial liabilities, including trade creditors are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method. Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

k) Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside for a specific purpose. Restricted funds are funds which the donor has specified are to be solely used for particular areas of the company's work or for specific projects being undertaken by the company.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2023

4. Critical accounting estimates and judgements

The company makes judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

a) Critical judgements made in applying the company's accounting policies

Management is of the opinion that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

b) Key sources of estimation uncertainty

Management is of the opinion that there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2023

5. Income

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
Health Service Executive statutory funding	248,544	-	248,544	240,140	-	240,140
Dept of Health, Mental Health Grant Scheme	-	-	-	-	11,410	11,410
Other Grants	-	-	-	-	-	-
Silent Voices	-	-	-	-	-	-
Irish Research Council		-	-	-	9,036	9,036
Donations	4,617	-	4,617	13,476	-	13,476
Other Income	<u>9,168</u>	<u>-</u>	<u>9,168</u>	<u>6,291</u>	<u>-</u>	<u>6,291</u>
Total Income	<u>262,329</u>	<u>-</u>	<u>262,329</u>	<u>259,907</u>	<u>20,446</u>	<u>280,353</u>

All income derives from activities in the Republic of Ireland.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2023

6.	Staff costs	2023	2022
		€	€
	Wages and salaries	183,309	184,984
	Social welfare costs	20,255	21,310
	Pension costs	<u>4,834</u>	<u>4,829</u>
		<u>208,398</u>	<u>211,123</u>

Number of employees

The average monthly number of employees during the year was 3 (2022: 3). Employees receive a basic salary plus a maximum 6% payment towards their defined contribution pension scheme.

There are no benefits-in-kind or bonus payments. The number of employees whose salaries for the year fall within the following bands are as follows:

	2023	2022
	No.	No.
€60,000 - €70,000	0	0
€70,000 - €80,000	1	1
€80,000 - €90,000	0	0
€90,000 - €100,000	0	0
€100,000 - €110,000	<u>0</u>	<u>0</u>

The directors received no remuneration or benefits for their services during the year or the preceding year.

7. Employee benefits

The company operates a defined contribution pension scheme and the assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to this scheme and individual pensions and amounts to €4,834 (2022: €4,829).

8.	Net income/(expenditure)	2023	2022
		€	€
	Net income/(expenditure) is stated after charging:		
	Operating lease expense	9,760	9,296
	Auditor's remuneration:		
	- In respect of audit services	3,095	3,095
	- In respect of corporate secretarial services	<u>-</u>	<u>-</u>

9. Taxation

The company has charitable status (CHY 15342) under Section 208 of the Taxes Consolidation Act 1997, and consequently is not subject to corporation tax.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2023

10.	Tangible assets	Computer equipment	Total
		€	€
	Cost		
	At 1 January 2023 and 31 December 2023	<u>21,811</u>	<u>21,811</u>
	Depreciation		
	At 1 January 2023	21,811	21,811
	Charge for the year	—	—
	At 31 December 2023	<u>21,811</u>	<u>21,811</u>
	Net Book Amount		
	At 31 December 2023	-	-
	At 31 December 2022	—	—
11.	Debtors	2023	2022
		€	€
	Other debtors	1,000	89,218
	Prepayments and other debtors	<u>1,286</u>	<u>1,286</u>
		<u>2,286</u>	<u>90,504</u>
12.	Cash and cash equivalents	2023	2022
		€	€
	Cash at bank	<u>161,789</u>	<u>92,626</u>
	Unrestricted cash	148,737	72,138
	Restricted cash	<u>13,052</u>	<u>20,488</u>
		<u>161,789</u>	<u>92,626</u>

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2023

13.	Creditors: amounts falling due within one year	2023	2022
		€	€
	Trade creditors	4,117	6,237
	PAYE/PRSI	5,248	8,805
	Accruals	<u>3,095</u>	<u>3,095</u>
		<u>12,460</u>	<u>18,137</u>

Trade creditors

The repayment terms of trade creditors vary between on demand and 30 days. No interest is payable on trade creditors.

Taxes and social security costs

Taxes and social security costs are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date.

Accruals

The terms of the accruals are based on underlying contracts.

14. Statement of funds

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2023	funds	funds	2022
	€	€	€	€	€	€
Opening balance	144,505	20,488	164,993	151,752	22,192	173,944
Net movement	(5,942)	(7,436)	(13,378)	(7,247)	(1,704)	(8,951)
Transfer of funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing balance	<u>138,563</u>	<u>13,052</u>	<u>151,615</u>	<u>144,505</u>	<u>20,488</u>	<u>164,993</u>
Represented by:						
Current assets	151,023	13,052	164,075	162,642	20,488	183,130
Current liabilities	<u>(12,460)</u>	<u>0</u>	<u>(12,460)</u>	<u>(18,137)</u>	<u>0</u>	<u>(18,137)</u>
	<u>138,563</u>	<u>13,052</u>	<u>151,615</u>	<u>144,505</u>	<u>20,488</u>	<u>164,993</u>

Unrestricted funds

These are monies made available to Alcohol Action Ireland which are expendable at the discretion of the company.

Restricted funds

These are monies made available to Alcohol Action Ireland by Silent Voices to fund specific projects, e.g. an information and training campaign on alcohol and mental health.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2023

15. Movement of funds

	Balance at 1 January 2023	Income	Expenditure	Transfer from unrestricted funds	Balance at 31 December 2023
	€	€	€	€	€
Restricted funds					
Silent Voices	16,484	0	(3,432)	-	13,052
Irish Research Council	<u>4,004</u>	<u>0</u>	<u>(4,004)</u>	-	<u>0</u>
	<u>20,488</u>	<u>0</u>	<u>(7,436)</u>	=	<u>13,052</u>
Unrestricted funds	<u>144,505</u>	<u>262,329</u>	<u>(268,271)</u>	=	<u>138,563</u>
Total funds	<u>164,993</u>	<u>262,329</u>	<u>(275,707)</u>	=	<u>151,615</u>

16. Related party transactions

There were no contracts or arrangements in relation to the company's business, in which the directors or secretary of the company had any interest, as defined in the Companies Act 2014, at any time during the year ended 31 December 2023.

Directors received no expenses or reimbursements during the year.

Donations and membership fees received from directors amounted to €nil (2022: €nil).

Key management personnel compensation

Those charged with the authority and responsibility for planning, directing and controlling the activities of the company are considered to be key management personnel. Total remuneration in respect of these individuals, including social welfare costs and employer pension contributions, is €137,375 (2022: €125,681).

17. Financial instruments

The analysis of the carrying amounts of the financial instruments of the charity required under Section 11 of FRS 102 is as follows:

	2023 €	2022 €
Financial liabilities at amortised cost		
Trade creditors	<u>4,117</u>	<u>6,237</u>

Alcohol Action Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2023

18. Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	€	€
Due within one year	<u>9,760</u>	<u>9,296</u>

19. Event subsequent to the year end

There have been no significant events affecting the company since the year end.

20. Grant received

Grant

Agency	Health Service Executive
Sponsoring Government Dept	Department of Health
Grant Programme	National Health & Wellbeing
Purpose of grant	Programme expenses
Total Grant Income for year	<u>€248,544</u>
Grant taken to income in period	€248,544
Cash received in period	€248,544
Any grant amounts deferred or due at the period end	€0
Expenditure	€248,544
Term	Expires 31 December 2023
Received year end	31-Dec-23
Restriction on use	Programme expenses
Tax clearance	Yes

21. Tax clearance

The company comply with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

22. Approval of financial statements

The financial statements were approved by the board on 23 September 2024.

Alcohol Action Ireland
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The following pages do not form part of the statutory accounts.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Detailed income and expenditure account
Financial year ended 31 December 2023

	2023	2022
	€	€
Turnover		
Grants received	248,544	240,140
Donations	4,617	12,802
Dept of Health, Mental Health Grant Scheme	-	11,410
Other income	9,168	16,001
	<u>262,329</u>	<u>280,353</u>
Gross surplus	262,329	280,353
Gross surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(183,309)	(184,984)
Employer's PRSI contributions	(20,255)	(21,310)
Staff pension costs - defined contribution	(4,834)	(4,829)
Programme expenses	(27,741)	(44,478)
Rent payable	(9,760)	(9,296)
Insurance	(1,621)	(1,500)
Printing, postage and stationery	(1,275)	(1,700)
Advertising	(261)	(619)
Telephone	(1,814)	(1,712)
Computer costs	(1,178)	(1,397)
Motor expenses	(1,315)	(399)
Legal and professional	(3,556)	-
Accountancy fees	(11,500)	(11,291)
Auditors remuneration	(3,095)	(3,095)
Bank charges	(338)	(295)
General expenses	(3,855)	(2,399)
	<u>(275,707)</u>	<u>(289,304)</u>
Operating deficit	(13,378)	(8,951)
Operating deficit percentage	5.1%	3.2%
Deficit before taxation	<u>(13,378)</u>	<u>(8,951)</u>