

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 2024

Alcohol Action Ireland
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Directors and other information

Directors

Patrick Creedon
Jo-Hanna Ivers
Anita Whyte (Resigned 6 November 2024)
Catherine Brogan (Resigned 23 September 2024)
Patrick Cahill
Frank Murray
Bobby Smyth
Aidan Connaughton
Mary O'Mahony
Colin O'Driscoll
Michael Foy
Catriona O'Toole (Appointed 26 May 2025)
Eoin Fogarty (Appointed 26 May 2025)
Kathryn Walsh (Appointed 28 July 2025)

Secretary

Patrick Cahill

Company number

378738

Registered office

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Coleraine Street
Dublin 7

Business address

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Dublin 7

Auditor

McCloskey & Co
Workhub
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Sandyford Business Park
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Directors and other information (continued)

Bankers	Bank of Ireland College Green Dublin 2
Solicitors	Hayes Solicitors Lavery House Earlsfort Terrace Dublin 2
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 2024.

Executive Summary

Alcohol Action Ireland made significant advances in raising awareness of alcohol issues. A key goal is to ensure the full implementation of the Public Health (Alcohol) Act 2018 (PHAA). We are pleased to note that 28 out of the 31 measures have either been commenced or have a start date. We have strongly supported this legislation and in 2024 have kept up a high level of advocacy particularly around Ireland's ground-breaking alcohol health information labelling regulations.

We are pleased to note that in 2024, alcohol consumption per capita has dropped by 5% from 2023 to 9.5 litres per capita. The modest Department of Health target of consumption at 9.1 litres per capita though is still some way off and points to the urgency of the implementation of this life-saving legislation.

We have also raised concerns about the legislation being undermined by the practice of advertising 0.0 alcohol products using identical branding to alcohol master brands in spaces restricted for alcohol advertising. Another threat to Ireland's progress around reducing alcohol consumption comes from proposals to extend alcohol licensing hours. Throughout 2024, AAI, ran a highly visible and strong campaign against this. We were pleased to note that during the year, the then Taoiseach Simon Harris said that the proposals needed a 'second look.'

It should be noted that throughout 2024 and into 2025 developments around the Sale of Alcohol Bill and the health warning component of the PHAA took an inordinate amount of our limited resources to address the all-out attack by both the national and international alcohol industry's lobbying to promote their own financial goals with total disregard and disdain to any public health concerns raised.

AAI has specific initiatives which examine the harms to people from alcohol. Silent Voices raises awareness of the harm experienced by those growing up with parental problem alcohol use, the trauma of which can last a lifetime. Our annual End the Silence week in November brought together multiple speakers and projects putting forward proposals to help address this very hidden harm from alcohol. Our Voices of Recovery initiative seeks to bring the experience of those in recovery from alcohol harm to the policy making process. We were very pleased to launch our first policy document in this area in September in Cork with Minister of State, for Public Health, Colm Burke.

A key activity this year was putting forward our ideas during the General Election campaign to ensure alcohol issues were considered. We strongly advocated for the establishment of an Alcohol Office to drive alcohol policy development across government.

During the year we also produced multiple reports and consultation responses on areas including education, health care, online media, social affairs, justice system and the economy as well as on global issues, particularly with our international partners.

Our audited accounts reflect a positive balance sheet as we continue to operate within very limited financial resources. Throughout the year we have prudently held reserves of at least 6 months of operating costs which is in line with our policy.

We gratefully acknowledge the financial support we continue to receive from the HSE and other generous donors.

Finally, a key achievement in 2024 was to produce our new strategic plan for the period 2025-2029.

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Directors' Report (continued)

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.
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

2024 was the final year of Alcohol Action Ireland's five-year strategic plan Leading Change: A Society Free from Alcohol Harm, 2020-2024. This report highlights achievements across the period of the plan as well as activities in 2024 which included drawing up a new plan for the following five years.

Throughout the year, AAI worked across the five strategic goals laid out in the strategy.

1. Coherent and urgent implementation of the Public Health (Alcohol) Act
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

These goals are cross-cutting, for example full implementation of the Public Health (Alcohol) Act will help to protect children from alcohol harm, while the establishment of a state Alcohol Office has the potential to drive innovative alcohol policy development across all areas of alcohol harm.

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Directors' Report (continued)

Our approach is to research the policy solutions, publish the evidence and bring our proposals to the public and policy makers. We arrange direct meetings with stakeholders, seek parliamentary questions, organise awareness events, generate media coverage and create innovative social media campaigns with tools such as videos, graphics and podcasts. We work closely with national and international partners, who share common public health goals, to advance our vision and contribute to global action.

Using these methods, we have made significant progress across all areas of the plan in 2024 as outlined below.

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

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.

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 – planned to be operational from May 2026 now extended to 2028
- Broadcast watershed for alcohol advertising – operational from Jan 2025

28 out of the 31 measures have now either been implemented or a date has been given for commencement. This has required sustained advocacy from AAI and others since the passage of the legislation. However, two important areas remain outstanding – controls on the content of alcohol advertising and restrictions on alcohol advertising in publications.

Throughout the year, AAI maintained a high level of activity in this area, particularly in relation to Section 13, control of advertising content. This is especially important as this measure complements Section 12, which provides for comprehensive health information labelling of alcohol products and is due to become operational in 2028. This world leading measure ensures that no alcohol product can be sold without bearing a label that informs the public that:

- Drinking alcohol causes liver disease
- There is a direct link between alcohol and fatal cancers
- Displays a health symbol intended to inform the public of the danger of alcohol consumption when pregnant
- Details of calories and grams of alcohol in the product
- Details of the HSE Askaboutalcohol website

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Directors' Report (continued)

These same warnings will also be included in any alcohol advertisements when Section 13 is implemented thus ensuring a coherent approach to informing the public of the risks from alcohol. During the year, the then Minister for Health indicated in responses to Parliamentary Questions, that publishing these alcohol content regulations was a priority and that the Office of Parliamentary Counsel was engaged in this work. However, by the end of the 33rd Dáil in November 2024, they had still not been published. AAI will continue to press this with the new government.

AAI also continued to strongly support Ireland's labelling regulations which is attracting significant international interest. We provided public health context to multiple media items including a significant piece in the New York Times as well as countering alcohol industry misinformation. In addition, we kept a watching brief as the matter is being discussed by the Barriers to Trade Committee of the WTO. Ireland's position has been 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. By the end of 2024 the number of countries making comments on the regulations had dropped from 12 to 6.



Despite these positive indicators, in 2025 a significant threat to the labels emerged and it now appears the introduction of labelling regulations will be delayed until 2028.

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. For example, following a Norwegian Directorate of Health recommendation to its government for cancer warnings to be included on alcohol products sample labels were published by the Norwegian government in Dec 2024 with this key message while the outgoing US Surgeon General called for cancer warnings in Jan 2025.

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.

AAI's CEO contributed a case study on Ireland's labelling initiative to a significant report from the World Health Organisation on the Commercial Determinants of Health, highlighting industry actions in this area.

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Directors' Report (continued)

European Parliament Elections

During the European Parliament election in June 2024, AAI carried out a strong campaign with all the candidates highlighting Ireland's leadership in this area and seeking their support for labelling. Following the election, we met with newly elected members on this issue and to introduce the work of Eurocare.

Enforcement of the Public Health (Alcohol) Act

As highlighted above there has been significant progress in the implementation of the PHAA though the pace is slow.

AAI has also advocated strongly for enforcement and evaluation of the measures which is critical if the Act is to achieve its aims. AAI has observed multiple apparent violations of Section 23, Sale and Supply of Alcohol Products through offers such as 'bottomless brunches' where for a set price a customer can drink all they want over a set time period. In addition, there are issues around the use of supermarket club schemes to supply alcohol at discounted prices. AAI has made complaints to the relevant authorities, sought PQs on these issues and raised them with policy makers. It is essential that resources are made available to the HSE Environmental Health Service to ensure that the Act is fully enforced.

Alibi marketing

There is also a serious concern 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. Our concern about this form of brand sharing or alibi marketing has also been raised by other public health bodies including the World Health Organisation and the UK Alcohol Health Alliance. Even the alcohol industry has said that these products are not suitable for children so the question must be asked, why are they being advertised in the very areas which are deemed protected for children. Our view is that it is actually alcohol brands which are being marketed, not just 0.0 products and that this practice is undermining the Act.

AAI has raised these issues with both the Department of Health and the Health Service Executive which has responsibility for monitoring and enforcing the PHAA. We have also drawn attention to this many times in the media and invariably there has been a strong public response. Multiple complaints have been made by members of the public to the HSE as noted in the response to a PQ on this matter. 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 stating that they should be subject to the same controls as the master brand.

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Directors' Report (continued)



Evaluation of the Act

AAI is a part of a UCC research project which is examining the implementation of the PHAA. This 3-year project, 2024-2026, is funded by the Health Research Board.

Separately, the former Minister for Health, Simon Harris, 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 then Minister, Stephen Donnelly in June 2023. Since then, AAI sought to have a response from the Minister to the report. Towards the end of 2024 it was announced that a technical group would be established to carry out research to evaluate the legislation. The work of this group is due to get underway in 2025.

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.

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 2024 the level of consumption in Ireland was 9.49 litres per capita - a decrease of 5% from 2023 and is an indicator that the modest measures in the Act are having an impact. However, it should be noted that if adults in Ireland were consuming alcohol within the current HSE lower-risk drinking guidelines, consumption would be at least 35% lower. This points to the need for a renewed focus in government on alcohol issues.

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Directors' Report (continued)



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

Throughout the year, AAI has worked on policy initiatives and advocacy across these areas. 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, noted that the importance of seeking a reduction in the whole of population alcohol consumption as a vital factor in reducing the incidence of FASD. An important part of this advocacy was to point to concerns about proposed increased alcohol availability via extended licensing hours and venues.

We have also highlighted the lack of services in this area and called for a national strategy to address this issue. Such a strategy must cover areas including health, education, social care and justice. Given the international evidence that people with FASD are over-represented in the justice system, AAI raised this with colleagues in the prison and probationary services.

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Directors' Report (continued)

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, ISPCC and in the UK, National Association of Children of Alcoholics, NACOA, to develop policies and raise awareness.

A significant part of our work in 2024 in this area was our National Awareness Week in November: End the Silence.



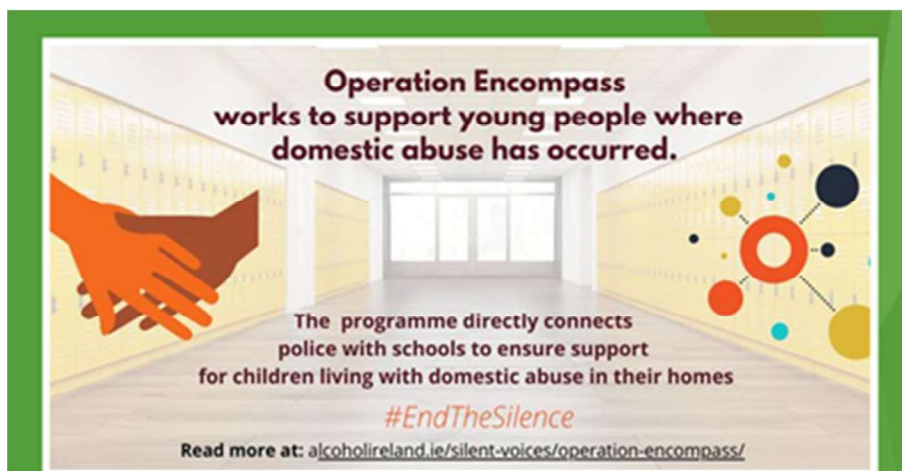
Building on the previous three years of this week, the theme was Collateral Damage – living with the aftermath of problem alcohol use in the home .

Activities included two webinars and one in-person event, along with a podcast and significant media coverage.

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Directors' Report (continued)

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, ISPCC, 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 2024, there was considerable engagement with Department of Justice officials on this matter which is very welcome. AAI have been pointing out that in the first year of the programme in Northern Ireland, beginning in 2023, over 23,000 referrals were made, indicating the scale of need.

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.

Professional development

Since the establishment of Silent Voices, the initiative has highlighted the need for professional development for anyone whose work is likely to bring them into contact with those living with the impact of alcohol harm in the home. Over the past five years, Silent Voices has established relationships with teachers' unions, third level institutions, medical organisations and professional bodies representing therapists. This has provided opportunities to distribute resources and to provide specialist training. In 2024 the co-founder of Silent Voices, Marion Rackard and her colleague Mick Devine, Clinical Director of Tabor developed and delivered a six-hour module for therapists through the Irish Association of Humanistic and Integrative Psychotherapy. Plans are in train to bring this to other bodies.

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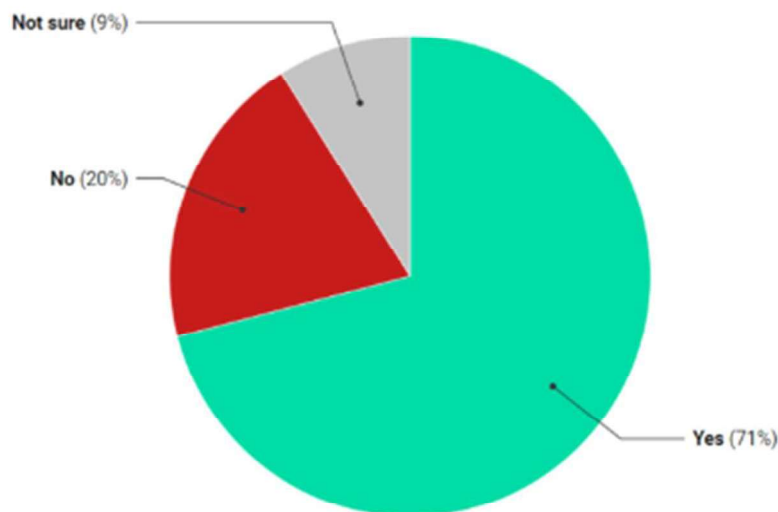
Directors' Report (continued)

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 him/her, and the surveillance advertising industry for children is worth in excess of \$1 billion.

Polling commissioned by AAI indicates that there is strong public support for action on children's exposure to online alcohol marketing.

"Do you think there should be an enforceable ban on online alcohol advertisements being viewed by children?"



During 2024, we highlighted these issues in a number of public consultation submissions to the newly established Coimisiún na Meán for its first online safety code and on its revised broadcasting codes. 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. We worked closely with the Children's Rights Alliance and Irish Heart Foundation to ensure alcohol issues were included in their deliberations and ongoing work advocating that industry bodies such as the Advertising Authority Standards of Ireland do not become part of the statutory process around the Code.

Health Promotion Alliance Ireland

AAI is a founding member of the Health Promotion Alliance Ireland and its CEO a member of its steering group. This is an all-island coalition with a shared interest in advocating for major policy change to promote the primary prevention of chronic disease. A key issue for the Alliance is the reduction of the amount of marketing of unhealth products such as alcohol. As part of this Alliance AAI's CEO was invited to give evidence to the Oireachtas Justice Committee and used the opportunity to highlight specific issues around alcohol marketing to children.

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Directors' Report (continued)

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 2023, only 3591 new cases were treated out of a total of 8,163 cases. This illustrates the massive gap between need and provision. Throughout the year, AAI has brought attention to the need for widespread timely availability of appropriate, trauma-informed services including the need for family services irrespective of whether the person is in treatment or not.

An important issue in alcohol related harm is the impact on mental health. AAI made a detailed submission to the review of the reducing suicide strategy, Connecting for Life, highlighting the role of alcohol.

Voices of Recovery

Voices of Recovery

Harnessing the lived experience of people in recovery from alcohol harm to drive policy change



A major new initiative from AAI was launched in the last quarter of 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

In 2024 the initiative organised two events in Belfast and Cork which included a blend of music, poetry and lived experiences. At each event there was also a contribution from AAI's Silent Voices initiative which proved powerful in bringing together these issues of alcohol harm.

A key achievement of Voices of Recovery this year was the development of its strategic policy asks. This document was launched at an event in Cork, attended by Minister for Public Health, Colm Burke, TD and Deputy Lord Mayor of Cork Cllr Honore Kamegni.

During the year, Voices of Recovery engaged with the International Organisation for Migration in relation to developing services for international protection applicants in Ireland. AAI carried out a scoping exercise of international literature and practice in this area and brought the issues to the attention of the HSE. Voices of Recovery members made contact with services in the UK and arranged meetings with services in Ireland.

The Voices of Recovery initiative supported an international research project on the impact of widespread alcohol marketing on those in recovery with members taking part in structured interviews on this issue.

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 set 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 and that this was launched by the Health Research Board in 2024. As the strategy's operational period draws to a close, AAI has been active in highlighting the need for alcohol to be given much more attention in policy making. Given that alcohol is by far the biggest drug problem in Ireland, this seems a logical approach.

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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.

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.

The importance of this approach was highlighted by AAI in its pre-budget submission as a low cost, highly efficient way of reducing the impact of alcohol harm.

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 acting Chief Medical Officer, the Minister for Health and with politicians across multiple parties. The need for this was highlighted in multiple media contributions, reports and submissions. AAI also exhibited at the Green Party Convention and the Sinn Féin Ard Feis which provided good opportunities for engagement on this issue.

General Election 2024

For the General Election 2024 campaign AAI developed its election manifesto with a clear set of asks designed to reduce the burden of alcohol harm on Ireland.

There was a dedicated section on the AAI website in relation to the election which provided a facility for members of the public to send emails to party leaders calling for action on alcohol and the establishment of an Alcohol Office.

We also directly contacted candidates standing in the election several times seeking support for our ideas. 116 candidates signed our election pledge to establish an Alcohol Office. This included representatives from Fianna Fáil, Fine Gael, Green Party, Labour, People before Profit, Sinn Féin, Social Democrats and a number of independents.

Most of the parties included some element of support for addressing alcohol issues in their manifestos including increased funding for alcohol services. During the course of the campaign four parties directly supported the Alcohol Office proposal.

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.

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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.

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.

We have continued to develop our links with academics and engaging in policy research programmes with colleagues in University College Galway, as well as providing input to courses at University of Limerick and University of Galway. 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.

At international levels we worked closely with Eurocare – the European Alliance of Alcohol Policy Organisations and the World Health Organisation to advance alcohol issues, particularly around labelling of alcohol products. We also maintained strong contacts with colleagues in the UK including the Institute for Alcohol Studies, Alcohol Focus and Scottish Health Action on Alcohol Problems contributing to discussions and reports.

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.

Pre-budget submission

This was prepared, submitted to the Minister 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

Earlier in the year, AAI met with officials from Dept of Finance re alcohol taxation with follow up material being presented. We were pleased to note that our comments were included in the Tax Strategy Paper on Excise.

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 the recent legislation on gambling regulation provides 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.

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Directors' Report (continued)

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. 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.

Given that alcohol excise duties raise only €1.2 billion annually compared with the burden of alcohol on the state of at least €12 billion annually, as indicated by the World Health Organisation, it is clear that public health considerations must be at the heart of any alcohol policy in Ireland. 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.

Low Risk Drinking Guidelines – Expert Advisory Group

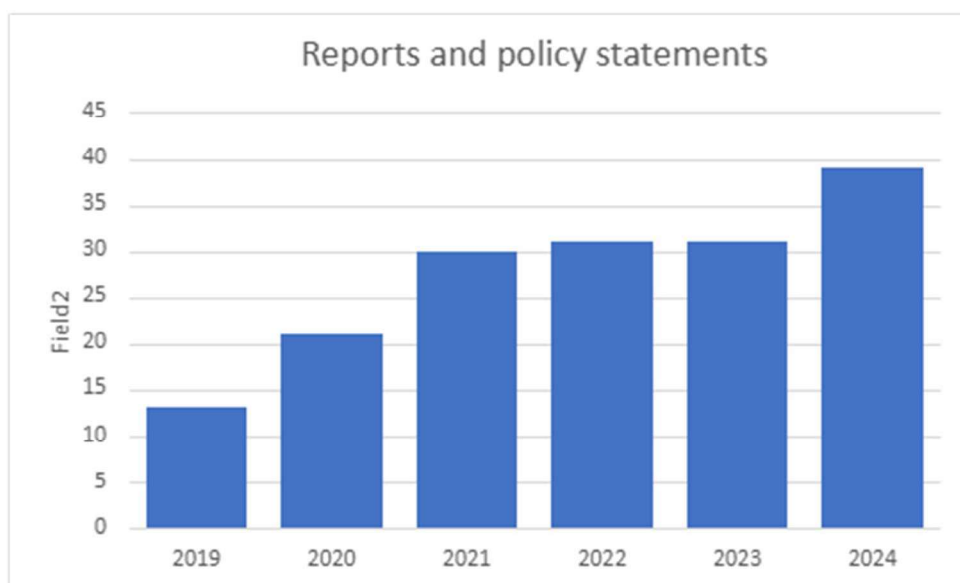
Alcohol Action Ireland has advocated for a revision of the current HSE lower-risk drinking guidelines which have not been changed since 2015 and are now very high in comparison with other jurisdictions.

HIQA has been tasked by the Department of Health to support the update of the guidelines. Part of this support will involve producing a report modelling the lifetime risk of mortality and morbidity attributable to alcohol in Ireland. Additionally, a separate review on the relationship of alcohol consumption with mental health will be performed at a later date. The modelling report will be undertaken by an evaluation team from the Health Technology Assessment directorate with monitoring and oversight provided internally by HIQA. An appropriately represented and constituted Expert Advisory Group (EAG) has been established to inform the process and provide expert advice.

AAI has been asked to join this panel. AAI gave evidence at a meeting in June 2024 and also made follow up written submissions.

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.



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Directors' Report (continued)

Reports and policy statements in 2024

[A river of alcohol: lifebelts and safety barriers needed](#)

[AAI submission online safety code](#)

[AAI TRIS submission Sweden Oct 2024](#)

[Alcohol control enforcement in Ireland: A paper tiger](#)

[Alcohol industry denies cancer and other health risks](#)

[Alcohol industry marketing is increasingly targeting women – especially through sport](#)

[Alcohol industry marketing is increasingly targeting women – especially through sport](#)

[Alcohol issues across the population examined in detail in new report](#)

[Alcohol taxes must increase, for good of our nation's health](#)

[Alcohol: A commercial driver of crime](#)

[All publicity is good publicity for alcohol industry as it uses zero-alcohol products to circumvent public health rules](#)

[Annual accounts 2023](#)

[Annual review 2023](#)

[Booze-up at the Aviva underlines dark nature of alcohol sponsorship of sport](#)

[Chilling alcohol statistics reveal lost and disrupted lives](#)

[Claims and 'counter' claims – Alcohol industry's internal disagreements regarding Sale of Alcohol Bill highlight ill-considered nature of proposed legislation](#)

[Coimisiun na Meán consultation on revised broadcasting codes and rules](#)

[Coimisiún na Meán consultation on revised Broadcasting Codes and Rules – Stage 2 review](#)

[Connecting for Life submission](#)

[Cynical alcohol industry spin never stops – media and politicians have responsibility to critically analyse its messages](#)

[Determined focus by government needed to comprehensively address alcohol harm](#)

[Drinks industry has zero interest in answering the real questions](#)

[Election asks & Budget 2025 recommendations](#)

[Europe's Beating Cancer Plan: How Big Alcohol lobbying diluted a historic public health breakthrough](#)

[Evidence relating to licensing hours and road safety needs to be examined](#)

[Fear, love and omerta in the home](#)

[Fighting talk! Calling out alcohol's shockingly privileged position is an essential battleground](#)

[Free children's book supports conversations around parental substance use](#)

[Irish government the perfect mixer for alcohol industry](#)

[Online Safety Code TRIS submission](#)

[Policy flip flops and decisions that lack evidence have consequences – especially when it comes to alcohol](#)

[Powerful industries are driving ill-health and premature mortality – when will we say, enough is enough?](#)

[Pre-budget 2025 submission](#)

[Strategic Plan 2025-29](#)

[Submission for the Coimisiún na Meán consultation on audiovisual on-demand media service providers](#)

[TRIS submission Finland 2024](#)

[TRIS submission for Latvia's draft law 'Amendments to the Handling of Alcoholic Beverages Law'](#)

Alcohol Action Ireland
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Directors' Report (continued)

[Voices of Recovery policy document](#)

[Web of influence of the global alcohol industry undermines work to offset harm its product causes](#)

International networks and events

AFINET – Addiction and the Family International Network

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. AAI contributed to discussions between members and to their regular news bulletins on alcohol policy.

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 CLÍNIC Foundation for Biomedical Research (FCRB, Barcelona).

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

Balance Northeast

AAI was invited to give a presentation to this group's Balance Alcohol Champions Meeting on 15 May, speaking about AAI's advocacy efforts.

Canadian Alcohol Policy Evaluation (CAPE) and Community of Practice

AAI's CEO was invited to meet this group to provide insight to alcohol issues and advocacy. Throughout the year provided updates on Ireland's alcohol policy development.

DIS Study Aboard Programme, Public Health

This is a programme organised by the Karolinska Institute in Sweden. AAI 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 2024. 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. AA also provided contributions to Eurocare's work with Codex (UN Food and Agriculture/WHO body) on alcohol labelling.

AAI's CEO presented and also chaired a session at the conference organised jointly by Eurocare and the Youth Health Organisation - Challenging Big Industry Narratives: Alcohol Tobacco, Unhealthy Food and Drinks: Population Measures and Policies. Ljubljana Slovenia June 2026

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

European Public Health Alliance (EPHA)

AAI is a member of EPHA and participated in meetings.

Foundation for Alcohol Research and Education (FARE) Australia

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Directors' Report (continued)

There was ongoing contact between FARE and AAI throughout 2024 particularly around the campaigns in both countries on alcohol and family violence.

World Health Organization (WHO)

AAI's CEO was invited to contribute to a case study on Ireland's alcohol labelling legislation to a WHO Europe report on the Commercial Determinants of Health.

AAI also provided input to the WHO EVID-ACTION project via discussion on its public-facing campaign element on reducing alcohol consumption and to support its work on cancer warning labelling.

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.

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. Through the Alliance AAI made contact with the Secretary General of the Department of Education and the Assistant Secretary General in the Department of Children, highlighting the need for services for children in this area.

Commission on Older People

AAI was asked to join an advisory group in relation to alcohol and older people and provided evidence in this regard.

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.

Galway City Forum

AAI's CEO was invited to speak at an event organised by Galway City Forum on Alcohol in March on opportunities to support policy work on alcohol at national level.

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. AAI's CEO is also a member of the HSE Alcohol Data and Research Working Group and contributed to the organisation of the Group's first conference on alcohol research in Nov 2024.

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 2024 and its event in the N. Ireland Assembly on minimum unit pricing.

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Directors' Report (continued)

Irish Health Promotion Alliance

AAI has joined an alliance with Irish Heart Foundation, Irish College of General Practitioners, Irish Medical Organisation, Royal College of Surgeons of Ireland, Irish Cancer Society and others to promote prevention strategies at a whole of population level around price, marketing and availability of unhealthy commodities. There is a strong emphasis on highlighting the commercial determinants of health. As part of this Alliance AAI's CEO was invited to give evidence to the Oireachtas Health Committee on issues around alcohol marketing.

Northern Ireland Alcohol and Drug Alliance

AAI joined this body in 2024 as part of its work in relation to the campaign for MUP in N. Ireland.

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.

A student from the School of Law and Criminology had a three-month placement with AAI carrying out work relating to the Sale of Alcohol bill and examining lobbying returns.

Men's Health Forum Planning Group – Men's Health Week 2024

AAI sits on the Men's Health Forum planning group that organises this annual All-Island awareness event. Men's Health Week ran from 10-16 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 2024 AAI was pleased to take part in MHR's general election campaign.

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.

Royal College of Surgeons in Ireland

AAI was 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 with TCD academic staff on issues around the commercial determinants of health and the AAI CEO was invited to join a panel at a TCD event with Grant Ennis, author Dark PR: How Corporate Disinformation Harms our Health, on 21 March 2024.

University College Cork

AAI is part of a three-year, UCC led project, funded by the Health Research Board, to examine improving public health through better implementation of alcohol policy: A multimethod study examining and addressing the factors influencing successful implementation.

University of Galway

AAI provided input to a health promotion advocacy session for MA students in Nov 2024.

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Directors' Report (continued)

University of Limerick

AAI's CEO was invited to give a presentation to students taking the Diploma in Drug & Alcohol Studies, University of Limerick, which was organised by HSE Addiction Services in February.

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 2024 we significantly redesigned our website giving it a fresh new look and enhancing its search engine optimisation. The site now includes multiple tools for visitors to engage with our campaigns.

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 2024 the series was extended to include episodes on:

- Alcohol in Sport
- Protecting children from alcohol advertising online
- Alcohol availability amplifies abuse
- Silent Voices - parental problem alcohol use

Media Releases

Throughout the year AAI issued 27 media releases on a variety of topics including the Sale of Alcohol Bill, road safety, alcohol treatment services, alcohol marketing, excise duties and parental problem alcohol use. Regular newsletters were also sent to our stakeholders throughout the year.

Traditional Media Presence

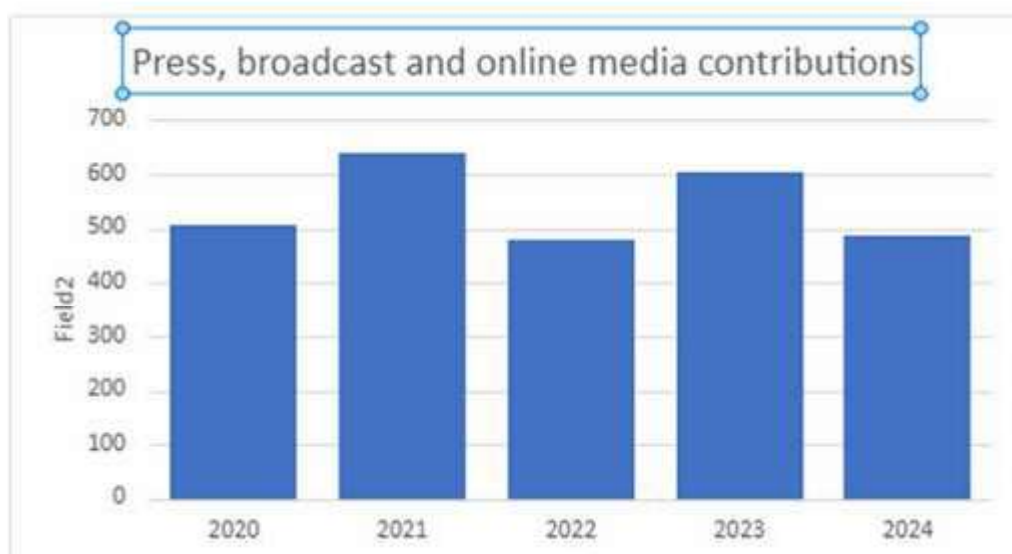
AAI has a strong media presence. As well as issuing press releases, we are regularly approached to provide information and comment on alcohol issues. In 2024 we had:

Broadcast: 226 contributions to local and national radio and television programmes;

Press: 77 contributions, quotes and/or commentary to both local and national press titles.

Online: 186 contributions

The earned media value of all press and online features was € 3.5 million and estimated audience reach of 113 million.



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Directors' Report (continued)

AAI website

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.

Social Media Profile

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

Total followers: 7,168.

AAI also maintain Facebook, LinkedIn and BlueSky profiles

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 2024 providing oversight and specialist input to the work of AAI. Full details of its activities are outlined in AAI's Audited Accounts.

AAI is fully compliant with the Charities Governance Code.

The way ahead

2024 was the final 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. During the year AAI developed its new strategic plan which was launched in December and lays out our goals for the period 2025-2029. Our goals for the next period are:

- The establishment of a dedicated Government Office to reduce alcohol harms
- Require the alcohol industry to pay for the costs of alcohol harms in Ireland
- Protection of all our children from alcohol harms
- The provision of comprehensive services to address the harms caused by alcohol
- To be the trusted, independent voice in Ireland on alcohol policy and advocacy

Our work is specialised and needs financial support. We are very appreciative of the funding received in 2024 from the HSE, Hospital Saturday Fund and from individual donations. In 2025, 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 35.

HSE annual grant agreed - €240,140, the same as in 2023.

A further €20,000 has been received to support Sale of Alcohol Bill work.

Additional €22,104 received from HSE in July in relation to WRC pay agreement.

Funding application 2024 Hospital Saturday Fund - €3,000 received.

Donation of €5000 received from Evelyn Partners (Nov 2024)

Two additional donations of €750 and €500 received from Court Poor Box (Mar/Dec 2024).

Donations of approximately €1,570 received in relation to Voices of Recovery event in Belfast.

Donation of €600 from VHI re Voices of Recovery event in Cork. (Note most donations are received online, so the amounts stated are before fees for payment services)

Funding from successful HRB grant re UCC application on implementation of PHAA confirmed as €9,341 over three years, 2024-2026

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Directors' Report (continued)

Income

Total income in 2024 (€299,977) increased by 14% compared with 2023 (€262,329).

AAI's main funder in 2024 was the HSE Alcohol Programme which provided a grant of €282,244. This included additional once-off funding of €20,000 in relation to the Sale of Alcohol bill as well as €22,104 received as part of the WRC Pay Agreement.

AAI received a grant of €3,000 from the Hospital Saturday Fund.

AAI was granted funding of €9,341 over three years, 2024-2026 from a HRB grant in relation to a UCC application on implementation of the Public Health Alcohol Act. The first instalment of €5,605 was received in Oct 2024.

A number of individual donations were received in 2024 including a donation of €5000 from Evelyn Partners, €1250 from the Irish Courts Service to support general activity and donations totalling €2170 (before payment services fees where applicable) in relation to Voices of Recovery events.

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.

Total donations in 2024 were €6,840 compared with €4,617 in 2023.

Expenditure

Expenditure in 2024 was €284,783 compared with €275,707 in 2023. This increase was mostly accounted for increase in staff costs.

Staff costs in 2024 were €219,284 compared with €208,398 in 2023.

Programme costs in 2024 were €28,325 compared with €27,741 in 2024.

The surplus for the year was €15,194 compared with a deficit in 2023 of €13,378.

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.

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.

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Directors' Report (continued)

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 2024 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 five times in 2024.

Membership: Michael Foy, Paddy Creedon, Aidan Connaughton
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 twice during 2024.

Membership: Frank Murray, Catherine Brogan (resigned from board in Sept 2024). Meetings attended by CEO.

3. Governance sub-committee meets to consider matters around governance and compliance with all aspects of the Charities Code. Met three times during 2024.

Membership: Pat Cahill, Aidan Connaughton 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 twice in 2024.

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 2024 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. Met twice in 2024.

Membership: Paddy Creedon, 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 2024.

Membership in 2024

Marion Rackard, Barbara Whelan, Colin O'Driscoll, Judith Butler
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 2024

Keith Cassidy, Paddy Creedon, Danielle Hughes, Jo-Hanna Ivors, Bobby Smyth, Sheila Gilheany, AAI CEO,

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 board of 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 member/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 2024, Catherine Brogan and Anita Whyte another member in 2025, Colin O'Driscoll. Their service and commitment is greatly appreciated by AAI. One new member was elected to the Board in 2024, Aidan Connaughton and three in 2025, Catriona O'Toole, Eoin Fogarty and Kathryn Walsh.

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Directors' Report (continued)

Attendance at Board meetings:

The AAI Board of directors met six times in 2024 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	29-Jan	25-Mar	12-Jun	17-Jun	23-Sep	23-Oct
					AGM	
Catherine Brogan *	P	P	P	P	p	
Aidan Connaughton**			P	P	P	P
Pat Cahill	A	P	P	P	P	P
Paddy Creedon	P	P	P	A	P	P
Michael Foy	P	P	P	P	P	P
Jo-Hanna Ivers	P	A	P	A	A	A
Frank Murray	P	P	P	P	p	P
Colin O'Driscoll	A	A	P	P	A	P
Mary O'Mahony	P	P	P	P	P	A
Bobby Smyth	P	P	A	A	P	A
Anita Whyte***	P	P	P	A	A	A

*Resigned 23 Sept 2024

** Appointed 25 March 2024

*** Resigned 6 Nov 2024

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 2024 are estimated at €253,562 (2023: €244,367), with six months of operating costs estimated at €126,781 (2023: €122,184). Unrestricted reserves at the year-end amounted to €154,427 (2023: €138,563).

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

Directors' Report (continued)

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)

Aidan Connaughton (Appointed 25 March 2024)

Patrick Creedon

Jo-Hanna Ivers

Anita Whyte (Resigned 6 November 2024)

Catherine Brogan (Resigned 23 Sept 2024)

Patrick Cahill

Bobby Smyth

Mary O'Mahony

Colin O'Driscoll (Resigned 1 April 2025)

Michael Foy

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 and Governance, Commission for Communications Regulation (appointed 13/05/2020)

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

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

Directors' Report (continued)

Dr Colin O'Driscoll – Clinical Lead, HSE Mid-West Addiction Services (appointed 22/11/2019, resigned 01/04/2025)

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 Whyte, HSE Programme Manager for the National Clinical Programme for Dual Diagnosis (appointed 25/09/2023, resigned 06/11/2024)

Dr Catriona O'Toole, Associate Professor/Senior Lecturer Psychology of Education, Maynooth University (appointed 26/05/2025)

Dr Eoin Fogarty, Consultant in Emergency and Retrieval Medicine (appointed 26/05/2025)

Kathryn Walsh, Director of Policy and Advocacy with the National Youth Council of Ireland (appointed 28/07/2025).

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:

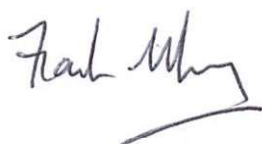
- a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information 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 29/9/25 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 2024 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 2019.

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 2024 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.

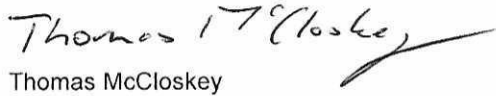
A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our audit report.

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)


Thomas McCloskey

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

29 September 2025

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

Statement of financial activities
Financial year ended 31 December 2024

		Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €
	Notes						
Income from Charitable Activities							
Grants and other income		282,244	0	282,244	248,544	0	248,544
Donations & Legacies							
Donations		6,840	0	6,840	4,617	0	4,617
Other Income		5,245	5,605	10,850	9,104	0	9,104
Bank interest received		<u>43</u>	<u>0</u>	<u>43</u>	<u>64</u>	<u>0</u>	<u>64</u>
Total Income	5	294,372	5,605	299,977	262,329	0	262,329
Expenditure							
On charitable activities		<u>(278,508)</u>	<u>(6,275)</u>	<u>(284,783)</u>	<u>(268,271)</u>	<u>(7,436)</u>	<u>(275,707)</u>
Net income/(expenditure)	8	15,864	(670)	15,194	(5,942)	(7,436)	(13,378)
Fund balances at beginning of year		138,563	13,052	151,615	144,505	20,488	164,993
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>154,427</u>	<u>12,382</u>	<u>166,809</u>	<u>138,563</u>	<u>13,052</u>	<u>151,615</u>

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

The notes on pages 38 to 48 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 2024

	Note	2024 €	€	2023 €	€
Current assets					
Debtors	11	2,597		2,286	
Cash at bank and in hand	12	181,331		161,789	
		<u>183,928</u>		<u>164,075</u>	
Creditors: amounts falling due within one year	13	<u>(17,119)</u>		<u>(12,460)</u>	
Net current assets			166,809		151,615
Total assets less current liabilities			166,809		151,615
Net assets			<u>166,809</u>		<u>151,615</u>
Capital and reserves					
Restricted funds	14	12,382		13,052	
Unrestricted funds	14	154,427		138,563	
Members funds			<u>166,809</u>		<u>151,615</u>

These financial statements were approved by the board of directors on 29/9/25 and signed on behalf of the board by:

Director



Director

Michael Fog

The notes on pages 38 to 48 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 2024

	2024	2023
	€	€
Cash flows from operating activities		
Surplus/(deficit) for the financial year	15,194	(13,378)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(43)	(64)
Accrued expenses/(income)	1,648	-
<i>Changes in:</i>		
Trade and other debtors	(311)	88,218
Trade and other creditors	3,011	(5,677)
Cash generated from operations	19,499	69,099
Interest received	43	64
Net cash from operating activities	19,542	69,163
Net increase/(decrease) in cash and cash equivalents	19,542	69,163
Cash and cash equivalents at beginning of financial year	161,789	92,626
Cash and cash equivalents at end of financial year	181,331	161,789

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

Notes to the financial statements
Financial year ended 31 December 2024

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) "Accounting and Reporting by Charities" effective 1 January 2019.

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) "Accounting and Reporting by Charities" effective 1 January 2019 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 2024

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 2024

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 2024

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 2024

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 2024

5. Income

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €
Health Service Executive statutory funding	282,244	-	282,244	248,544	-	248,544
Donations	6,840	-	6,840	4,617	-	4,617
Other Income	5,245	5,605	10,850	9,104	-	9,104
Bank interest received	<u>43</u>	<u>-</u>	<u>43</u>	<u>64</u>	<u>-</u>	<u>64</u>
Total Income	<u>294,372</u>	<u>5,605</u>	<u>299,977</u>	<u>262,329</u>	<u>-</u>	<u>262,329</u>

All income derives from activities in the Republic of Ireland.

6. Staff costs

	2024 €	2023 €
Wages and salaries	193,131	183,309
Social welfare costs	21,324	20,255
Pension costs	<u>4,829</u>	<u>4,834</u>
	<u>219,284</u>	<u>208,398</u>

Number of employees

The average monthly number of employees during the year was 3 (2023: 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:

	2024 No.	2023 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.

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

Notes to the financial statements (continued)
Financial year ended 31 December 2024

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 €4,829 (2023: €4,834).

8. Net income/(expenditure)	2024	2023
	€	€
Net income/(expenditure) is stated after charging:		
Operating lease expense	9,760	9,760
Auditor's remuneration:		
- In respect of audit services	<u>3,075</u>	<u>3,095</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.

10. Tangible assets	Computer equipment	Total
	€	€
Cost		
At 1 January 2024 and 31 December 2024	<u>21,811</u>	<u>21,811</u>
Depreciation		
At 1 January 2024	21,811	21,811
Charge for the year	<u>-</u>	<u>-</u>
At 31 December 2024	<u>21,811</u>	<u>21,811</u>
Net Book Amount		
At 31 December 2024	-	-
At 31 December 2023	<u>-</u>	<u>-</u>

11. Debtors	2024	2023
	€	€
Other debtors	1,121	1,000
Prepayments and other debtors	<u>1,476</u>	<u>1,286</u>
	<u>2,597</u>	<u>2,286</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 2024

12.	Cash and cash equivalents	2024	2023
		€	€
	Cash at bank	<u>181,331</u>	<u>161,789</u>
	Unrestricted cash	168,949	148,737
	Restricted cash	<u>12,382</u>	<u>13,052</u>
		<u>181,331</u>	<u>161,789</u>
13.	Creditors: amounts falling due within one year	2024	2023
		€	€
	Trade creditors	711	4,117
	PAYE/PRSI	11,667	5,248
	Accruals	<u>4,741</u>	<u>3,095</u>
		<u>17,119</u>	<u>12,460</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.

Alcohol Action Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

14. Statement of funds

	Unrestricted funds €	Restricted funds €	Total 2024 €	Unrestricted funds €	Restricted funds €	Total 2023 €
Opening balance	138,563	13,052	151,615	144,505	20,488	164,993
Net movement	15,864	(670)	15,194	(5,942)	(7,436)	(13,378)
Transfer of funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing balance	<u>154,427</u>	<u>12,382</u>	<u>166,809</u>	<u>138,563</u>	<u>13,052</u>	<u>151,615</u>
Represented by:						
Current assets	171,546	12,382	183,928	151,023	13,052	164,075
Current liabilities	<u>(17,119)</u>	<u>0</u>	<u>(17,119)</u>	<u>(12,460)</u>	<u>0</u>	<u>(12,460)</u>
	<u>154,427</u>	<u>12,382</u>	<u>166,809</u>	<u>138,563</u>	<u>13,052</u>	<u>151,615</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 AAI by Silent Voices and HRB to fund specific projects.

15. Movement of funds

	Balance at 1 January 2024 €	Income €	Expenditure €	Transfer from unrestricted funds €	Balance at 31 December 2024 €
Restricted funds					
Silent Voices	13,052	0	(5,341)	-	7,711
UCC – HRB	<u>0</u>	<u>5,605</u>	<u>(934)</u>		<u>4,671</u>
	<u>13,052</u>	<u>5,605</u>	<u>(6,275)</u>	=	<u>12,382</u>
Unrestricted funds	<u>138,563</u>	<u>294,372</u>	<u>(278,508)</u>	=	<u>154,427</u>
Total funds	<u>151,615</u>	<u>299,977</u>	<u>(284,783)</u>	=	<u>166,809</u>

Alcohol Action Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

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 2024.

Directors received no expenses or reimbursements during the year.

Donations and membership fees received from directors amounted to €nil (2023: €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 €111,023 (2023: €137,375).

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:

	2024	2023
	€	€
Financial liabilities at amortised cost		
Trade creditors	<u>711</u>	<u>4,117</u>

18. Commitments

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

	2024	2023
	€	€
Due within one year	<u>9,760</u>	<u>9,760</u>

19. Event subsequent to the year end

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

Alcohol Action Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

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>€260,140</u>
Grant taken to income in period	€260,140
Cash received in period	€260,140
Any grant amounts deferred or due at the period end	€0
Expenditure	€260,140
Term	Expires 31 December 2024
Received year end	31-Dec-24
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 29 September 2025.

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 2024

	2024	2023
	€	€
Turnover		
Grants received	282,244	248,544
Donations	6,840	4,617
Other income	10,850	9,104
	<u>299,934</u>	<u>262,265</u>
Gross surplus	<u>299,934</u>	<u>262,265</u>
Gross surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(193,131)	(183,309)
Employer's PRSI contributions	(21,324)	(20,255)
Staff pension costs - defined contribution	(4,829)	(4,834)
Programme expenses	(28,325)	(27,741)
Rent payable	(9,760)	(9,760)
Insurance	(1,628)	(1,621)
Printing, postage and stationery	(243)	(1,275)
Advertising	-	(261)
Telephone	(1,719)	(1,814)
Computer costs	(958)	(1,178)
Motor expenses	(2,362)	(1,315)
Legal and professional	-	(3,556)
Accountancy fees	(12,755)	(11,500)
Auditors remuneration	(3,075)	(3,095)
Bank charges	(329)	(338)
General expenses	(4,345)	(3,855)
	<u>(284,783)</u>	<u>(275,707)</u>
Operating surplus/(deficit)	15,151	(13,442)
Operating surplus/(deficit) percentage	5.1%	5.1%
Other interest receivable and similar income	43	64
Surplus/(deficit) before taxation	<u>15,194</u>	<u>(13,378)</u>