

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 2025

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

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Alcohol Action Ireland
Company limited by guarantee

Directors and other information

Directors	Patrick Cahill Bobby Smyth Frank Murray Mary O'Mahony Michael Foy Patrick Creedon Jo-Hanna Ivers Aidan Connaughton Catriona O'Toole (Appointed 26 May 2025) Eoin Fogarty (Appointed 26 May 2025) Kathryn Walsh (Appointed 28 July 2025) Colin O'Driscoll (Resigned 1 April 2025)
Secretary	Patrick Cahill
Company number	378738
Registered office	Coleraine House Coleraine Street Dublin 7
Business address	Coleraine House Coleraine Street Dublin 7
Auditor	McCloskey & Co Workhub 51 Bracken Road Sandyford Business Park Dublin D18 CV48
Bankers	Bank of Ireland College Green Dublin 2

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Directors and other information (continued)

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 2025.

These financial statements are prepared by Alcohol Action Ireland in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP) effective 1 January 2019. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice.

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 2025-2029, sets out its visions, mission, values, goals and actions. Its five goals are:

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

Goal 1: The establishment of a dedicated Government Office to reduce alcohol harms

Goal 2: Require the alcohol industry to pay for the costs of alcohol harms in Ireland

Goal 3: Protection of all our children from alcohol harms

Goal 4: The provision of comprehensive services to address the harms caused by alcohol

Goal 5: To be the trusted, independent voice in Ireland on alcohol policy and advocacy

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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 progress across all areas of the plan in 2025 as outlined below.

2. Review of Activities and Future Developments

2025 was the first year of Alcohol Action Ireland's strategic plan 2025-2026 and was a period of significant achievements in addressing alcohol harm while also having to face some major setbacks.

A key goal of AAI is to ensure the full implementation of the Public Health (Alcohol) Act 2018, (PHAA) Ireland's first legislation to take a public health approach to alcohol. 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 advocated for its implementation. In January 2025 we were very pleased that the broadcast watershed for alcohol advertising finally come into operation. This is a modest but important step in reducing the exposure of children to alcohol marketing.

However, following intensive lobbying from the alcohol industry another critical element of the legislation, the provision of health information labelling on all alcohol products which was due to be implemented from May 2026 has now been postponed until September 2028. AAI worked closely with multiple health and social care organisations both nationally and internationally to argue against this delay. Labelling has strong public support as indicated in polling and we will continue to highlight that the public has the right to know the risks from alcohol.

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 and times restricted for alcohol advertising. A related issue is that although the broadcast watershed is now in place for alcohol advertisements, high profile sporting events such as the rugby Six Nations Championship which have alcohol sponsorship clearly show alcohol adverts before the watershed.

Despite these setbacks we are pleased to note that in 2025, alcohol consumption per capita has dropped by 2% from 2024 to 9.24 litres per capita. Since the passage of the PHAA, alcohol consumption has decreased by 17% and is now 1.5% above the modest Department of Health target of consumption at 9.1 litres per capita. It points to the efficacy and importance of the Act in helping to bring about a reduction in alcohol harm. Unfortunately, while there has been progress in this area, there has been a significant increase in youth drinking over the past decade which was highlighted in a key report from AAI through careful examination of data from the annual Healthy Ireland surveys. A likely driver of such consumption is the lack of statutory regulation of online marketing to children an issue which was covered in depth in another report from AAI.

An additional threat to Ireland's progress around reducing alcohol consumption comes from proposals to extend alcohol licensing hours. The government has included a commitment to reforming licensing hours in its Programme for Government. Throughout 2025, AAI continued to raise concerns about any possible extensions including a detailed report on the impact on workers in the night-time economy. To date, these have not been progressed.

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Directors' Report (continued)

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 with a particular emphasis on alcohol fuelled domestic violence and its impact on children. In 2025 we published three related reports on this area. We were very pleased that following many years of advocacy, the Minister for Justice introduced legislation in Oct 2025 which would allow for the introduction of Operation Encompass – a data sharing protocol between Gardai and schools following domestic violence incidents in order to provide immediate support for traumatised children. We will continue to advocate strongly for the full implementation of this programme.

Our Voices of Recovery initiative seeks to bring the experience of those in recovery from alcohol harm to the policy making process. This perspective greatly influenced our submissions to the Department of Health in relation to the development of the new government strategy on drugs and alcohol. These two initiatives came together in a number of events and activities including strongly advocating for the labelling of alcohol products.

Despite the significant additional challenge of campaigning on the labelling issue, during the year we produced 30 reports, consultation responses and opinion pieces on areas including mental health, online media, workplace productivity, justice system and the economy as well as on global issues, particularly with our international partners. A significant part of our advocacy work is bringing these ideas to policy makers and the general public. In 2025 we had multiple meetings with politicians and like-minded organisations plus our highest ever level of media coverage with over 600 items in national and international media outlets.

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 2025 providing oversight and specialist input to the work of AAI. AAI is fully compliant with the Charities Governance Code.

The way ahead

2025 was the first year of implementing our five-year plan and much has been achieved across its five goals despite ongoing serious challenges from the alcohol industry.

In 2026 we will continue to highlight the importance of alcohol labelling as well as developing work on online marketing, drink driving and the role of alcohol in domestic violence.

Our work is specialised and needs financial support. We are very appreciative of the funding received in 2025 from the HSE, Hospital Saturday Fund and from individual donations. In 2026, we will work with our funders to secure support. We also aim to seek further 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 17.

HSE provided generous core funding of €240,140, the same as in 2024

A further €50,000 was provided in December 2025 to support specific projects including work on digital marketing of alcohol.

An additional €27,468 was received from HSE in relation to the WRC pay agreement.

€3,000 was received in 2025 from the Hospital Saturday Fund.

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Directors' Report (continued)

Income

Total income in 2025 (€325,048) increased by 8% compared with 2024 (€299,977).

AAI's main funder in 2025 was the HSE Alcohol Programme which provided a total grant of €317,608.

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.

A number of individual donations were received in 2025 including €2,250 from the Irish Courts Service to support general activity and donations totalling €363 (after 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 (incl non-core grants) were €6,850 compared with €6,840 in 2024.

Expenditure

Expenditure in 2025 was €287,378 compared with €284,783 in 2024. This increase was mostly accounted for in increased staff costs.

Staff costs in 2025 were €228,530 compared with €219,284 in 2024.

Programme costs in 2025 were €20,585 compared with €28,325 in 2024.

The surplus for the year was €37,670 compared with a surplus in 2024 of €15,194

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.

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.

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Directors' Report (continued)

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 2025.

Board sub-committees

There are a number of Board sub-committees whose memberships in 2025 and activities 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 2025.

Membership: Michael Foy, Paddy Creedon, Aidan Connaughton
Meetings attended by CEO and Company Accountant

2. Human Resources sub-committee – consider matters around appointments, salaries and any other HR issues as they arise. 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. HR matters were reported to the Board twice during the year.

Membership: Frank Murray, Jo-Hanna Ivers, Kathryn Walsh Meetings attended by CEO.

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Directors' Report (continued)

3. Governance sub-committee meets to consider matters around governance and compliance with all aspects of the Charities Code. Met three times during 2025.

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. Did not meet in 2025.

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

There are a number of Advisory Groups whose membership and meetings in 2025 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 once in 2025.

Membership: Paddy Creedon, Michael Foy 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 five times in 2025.

Membership in 2025

Marion Rackard, Barbara Whelan, Catriona O'Toole, 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.

Membership in 2025

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.

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Directors' Report (continued)

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.

One member of the Board resigned in 2025, Colin O'Driscoll. His service and commitment is greatly appreciated by AAI. Three new members were elected to the Board in 2025, Catriona O'Toole, Eoin Fogarty and Kathryn Walsh.

Attendance at Board meetings:

The AAI Board of directors met six times in 2025 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	27-Jan	31-Mar	26-May	28-Jul	29-Sep AGM	24-Nov
Aidan Connaughton	P	P	P	P	P	P
Pat Cahill	A	A	P	A	P	A
Paddy Creedon	P	P	P	P	A	P
Eoin Fogarty**				P	A	P
Michael Foy	P	P	P	P	P	P
Jo-Hanna Ivers	A	A	A	P	P	P
Frank Murray	P	P	P	P	P	P
Colin O'Driscoll*	A	P	P			
Mary O'Mahony	P	A	P	A	A	P
Catriona O'Toole **				P	P	P
Bobby Smyth	A	P	P	P	P	P
Kathryn Walsh***					P	A

*Resigned 31 March 2025

** Appointed 26 May 2025

***Appointed 28 July 2025

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.

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Directors' Report (continued)

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 2025 are estimated at €257,479 (2024: €253,562), with six months of operating costs estimated at €128,740 (2024: €126,781). Unrestricted reserves at the year-end amounted to €198,658 (2024: €154,427).

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

Patrick Creedon

Jo-Hanna Ivers

Patrick Cahill

Bobby Smyth

Mary O'Mahony

Colin O'Driscoll (Resigned 1 April 2025)

Michael Foy

Eoin Fogarty (Appointed 26 May 2025)

Catriona O'Toole (Appointed 26 May 2025)

Kathryn Walsh (Appointed 28 July 2025)

Secretary

Patrick Cahill

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Directors' Report (continued)

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)

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

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

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

Michael Foy, Head of Finance, Commission for Communications Regulation (appointed 13/05/2020)

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

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)

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 at 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.

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Directors' Report (continued)

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 25 May 2026 and signed on its behalf by:

Michael Foy
Director

Kathryn Walsh
Director

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Directors Responsibilities Statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

- select suitable accounting policies and then apply them consistently;
- make judgments 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 reasons 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, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report 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 Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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Independent auditor's report

Opinion

We have audited the financial statements of Alcohol Action Ireland (the 'company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Changes in Funds, the Statement Cash Flows 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* issued in the United Kingdom by the Financial Reporting Council 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 2025 and of its profit 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.

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Independent auditor's report (continued)

Other information

The other information comprises the information included in the annual 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.

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 Director's 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 13, 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.

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

Independent auditor's report (continued)

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: https://iaasa.ie/wp-content/uploads/2022/10/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.

Thomas McCloskey

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

25 May 2026

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

Statement of financial activities
Financial year ended 31 December 2025

	Notes	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
Income from Charitable Activities							
Grants and other income		317,608	0	317,608	282,244	0	282,244
Donations & Legacies							
Donations		6,850	0	6,850	6,840	0	6,840
Other Income		491	0	491	5,245	5,605	10,850
Bank interest received		<u>97</u>	<u>0</u>	<u>97</u>	<u>43</u>	<u>0</u>	<u>43</u>
Total Income	5	325,046	0	325,046	294,372	5,605	299,977
Expenditure							
On charitable activities		<u>(280,815)</u>	<u>(6,561)</u>	<u>(287,376)</u>	<u>(278,508)</u>	<u>(6,275)</u>	<u>(284,783)</u>
Net income/(expenditure)	8	44,231	(6,561)	37,670	15,864	(670)	15,194
Fund balances at beginning 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>
Fund balances at end of year		<u>198,658</u>	<u>5,821</u>	<u>204,479</u>	<u>154,427</u>	<u>12,382</u>	<u>166,809</u>

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

The notes on pages 20 to 30 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 2025

		2025		2024	
	Note	€	€	€	€
Current assets					
Debtors	11	2,562		2,597	
Cash at bank and in hand	12	220,578		181,331	
		<u>223,140</u>		<u>183,928</u>	
Creditors: amounts falling due within one year					
	13	<u>(18,661)</u>		<u>(17,119)</u>	
Net current assets		<u>204,479</u>		<u>166,809</u>	
Total assets less current liabilities		<u>204,479</u>		<u>166,809</u>	
Net assets		<u><u>204,479</u></u>		<u><u>166,809</u></u>	
Capital and reserves					
Restricted funds	14	5,821		12,382	
Unrestricted funds	14	198,658		154,427	
Members funds		<u><u>204,479</u></u>		<u><u>166,809</u></u>	

These financial statements were approved by the board of directors on 25 May 2026 and signed on behalf of the board by:

Michael Foy
Director

Kathryn Walsh
Director

The notes on pages 20 to 30 form part of these financial statements.

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

Statement of cash flows (continued)
Financial year ended 31 December 2025

	2025	2024
	€	€
Cash flows from operating activities		
Surplus for the financial year	37,670	15,194
<i>Adjustments for:</i>		
Other interest receivable and similar income	(97)	(43)
Accrued expenses/(income)	1,277	1,648
<i>Changes in:</i>		
Trade and other debtors	35	(311)
Trade and other creditors	265	3,011
Cash generated from operations	<u>39,150</u>	<u>19,499</u>
Interest received	97	43
Net cash from operating activities	<u>39,247</u>	<u>19,542</u>
Net increase in cash and cash equivalents	39,247	19,542
Cash and cash equivalents at beginning of financial year	181,331	161,789
Cash and cash equivalents at end of financial year	<u>220,578</u>	<u>181,331</u>

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

Notes to the financial statements
Financial year ended 31 December 2025

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 2025

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 2025

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 2025

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 2025

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 2025

5. Income

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
Health Service Executive statutory funding	317,608	0	317,608	282,244	0	282,244
Donations	6,850	0	6,850	6,840	0	6,840
Other Income	491	0	491	5,245	5,605	10,850
Bank interest received	<u>97</u>	<u>0</u>	<u>97</u>	<u>43</u>	<u>0</u>	<u>43</u>
Total Income	<u>325,046</u>	<u>0</u>	<u>325,046</u>	<u>294,372</u>	<u>5,605</u>	<u>299,977</u>

All income derives from activities in the Republic of Ireland.

6. Staff costs

	2025 €	2024 €
Wages and salaries	199,553	193,131
Social welfare costs	22,300	21,324
Pension costs	<u>6,677</u>	<u>4,829</u>
	<u>228,530</u>	<u>219,284</u>

Number of employees

The average monthly number of employees during the year was 3 (2024: 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:

	2025 No.	2024 No.
€60,000 - €70,000	0	0
€70,000 - €80,000	0	1
€80,000 - €90,000	1	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 2025

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 €6,677 (2024: €4,829).

8.	Net income/(expenditure)	2025	2024
		€	€
	Net income/(expenditure) is stated after charging:		
	Operating lease expense	10,150	9,760
	Auditor's remuneration:		
	- In respect of audit services	<u>3,720</u>	<u>3,075</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 2025 and 31 December 2025	<u>21,811</u>	<u>21,811</u>
	Depreciation		
	At 1 January 2025	21,811	21,811
	Charge for the year	—	—
	At 31 December 2025	<u>21,811</u>	<u>21,811</u>
	Net Book Amount		
	At 31 December 2025	-	-
	At 31 December 2024	—	—

11.	Debtors	2025	2024
		€	€
	Other debtors	-	1,121
	Prepayments and other debtors	<u>2,562</u>	<u>1,476</u>
		<u>2,562</u>	<u>2,597</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 2025

12. Cash and cash equivalents	2025	2024
	€	€
Cash at bank	<u>220,578</u>	<u>181,331</u>
Unrestricted cash	214,757	168,949
Restricted cash	<u>5,821</u>	<u>12,382</u>
	<u>220,578</u>	<u>181,331</u>
13. Creditors: amounts falling due within one year	2025	2024
	€	€
Trade creditors	5,643	711
PAYE/PRSI	6,040	11,667
Accruals	<u>6,978</u>	<u>4,741</u>
	<u>18,661</u>	<u>17,119</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
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2025

14. Statement of funds

	Unrestricted funds €	Restricted funds €	Total 2025 €	Unrestricted funds €	Restricted funds €	Total 2024 €
Opening balance	154,427	12,382	166,809	138,563	13,052	151,615
Net movement	<u>44,231</u>	<u>(6,561)</u>	<u>37,670</u>	<u>15,864</u>	<u>(670)</u>	<u>15,194</u>
Closing balance	<u>198,658</u>	<u>5,821</u>	<u>204,479</u>	<u>154,427</u>	<u>12,382</u>	<u>166,809</u>
Represented by:						
Current assets	217,319	5,821	223,140	171,546	12,382	183,928
Current liabilities	<u>(18,661)</u>	<u>0</u>	<u>(18,661)</u>	<u>(17,119)</u>	<u>0</u>	<u>(17,119)</u>
	<u>198,658</u>	<u>5,821</u>	<u>204,479</u>	<u>154,427</u>	<u>12,382</u>	<u>166,809</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 2025 €	Income €	Expenditure €	Balance at 31 December 2025 €
Restricted funds				
Silent Voices	7,711	0	(1,890)	5,821
UCC - HRB	<u>4,671</u>	<u>0</u>	<u>(4,671)</u>	<u>0</u>
	<u>12,382</u>	<u>0</u>	<u>(6,561)</u>	<u>5,821</u>
Unrestricted funds	<u>154,427</u>	<u>325,046</u>	<u>(280,815)</u>	<u>198,658</u>
Total funds	<u>166,809</u>	<u>325,046</u>	<u>(287,376)</u>	<u>204,479</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 2025

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 2025.

Directors received no expenses or reimbursements during the year.

Donations and membership fees received from directors amounted to €nil (2024: €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 €103,403 (2024: €111,023).

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:

	2025	2024
	€	€
Financial liabilities at amortised cost		
Trade creditors	<u>5,643</u>	<u>711</u>

18. Commitments

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

	2025	2024
	€	€
Due within one year	<u>10,150</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
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2025

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>€317,608</u>
Grant taken to income in period	€317,608
Cash received in period	€317,608
Any grant amounts deferred or due at the period end	€0
Expenditure	€280,815
Term	Expires 31 December 2025
Received year end	31-Dec-25
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 25 May 2026.

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

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 2025

	2025	2024
	€	€
Turnover		
Grants received	317,608	282,244
Donations	6,850	6,840
Other income	491	10,850
	<u>324,949</u>	<u>299,934</u>
Gross surplus	<u>324,949</u>	<u>299,934</u>
Gross surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(199,553)	(193,131)
Employer's PRSI contributions	(22,300)	(21,324)
Staff pension costs - defined contribution	(6,677)	(4,829)
Programme expenses	(20,585)	(28,325)
Rent payable	(10,150)	(9,760)
Insurance	(1,690)	(1,628)
Printing, postage and stationery	(265)	(243)
Telephone	(1,669)	(1,719)
Computer costs	(365)	(958)
Motor expenses	(2,426)	(2,362)
Accountancy fees	(16,310)	(12,755)
Auditors remuneration	(3,720)	(3,075)
Bank charges	(264)	(329)
General expenses	(1,402)	(4,345)
	<u>(287,376)</u>	<u>(284,783)</u>
Operating surplus	37,573	15,151
Operating surplus percentage	11.6%	5.1%
Other interest receivable and similar income	97	43
Surplus before taxation	<u><u>37,670</u></u>	<u><u>15,194</u></u>