



2025

Annual Report

Alcohol Action Ireland

May 2026

alcoholireland.ie

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About us

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

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.

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.

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 HSE Alcohol Programme Implementation Group and on the Board of the European Alcohol Policy Alliance, (Eurocare), Brussels. We are members of the Children's Rights Alliance, the Health Promotion Alliance Ireland and the Prevention and Early Intervention Network.

Alcohol Action Ireland directors:

- Pat Cahill, former President ASTI (Company Secretary)
- Aidan Connaughton, Chartered accountant, former partner and head of risk, Grant Thornton
- Paddy Creedon, Recovery Advocate
- Dr Eoin Fogarty, Consultant in Emergency and Retrieval Medicine
- Michael Foy, Head of Finance, Commission for Communications Regulation
- Prof Jo-Hanna Ivers, Associate Professor, Addiction: Public Health & Primary Care, Trinity College Dublin
- Prof Frank Murray (Chair) Consultant in Hepatology & Gastroenterology. M.B., B.Ch. B.A.O., M.D., F.R.C.P.I., F.R.C.P. (Ed)
- Dr Mary T. O'Mahony, Consultant in Public Health Medicine & Medical Officer of Health, Department of Public Health, Public Health Area D (Cork & Kerry)
- Dr Catriona O'Toole, Associate Professor/Senior Lecturer Psychology of Education, Maynooth University
- Dr Bobby Smyth (Vice Chair), Consultant Child & Adolescent Psychiatrist
- Kathryn Walsh, Director of Policy and Advocacy at the National Youth Council of Ireland

Patron: His Honour Judge Geoffrey Shannon

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Foreword from AAI chairperson, Prof. Frank Murray



Alcohol continues to cause terrible harms and suffering in Ireland, causing an enormous burden for affected individuals, their families, their communities and our society. Harms from alcohol touch the lives of virtually everyone in Ireland. Despite that, there is an ambivalence towards alcohol, and in recent years the momentum towards reducing alcohol harms, which led to the Public Health (Alcohol) Act (2018) (PHAA), has fallen here. This reflects the power, reach and funding of the lobbying and advocacy of the alcohol industry, and the absence of an adequately resourced section of government and public service responsible for reducing these harms.

2025 was a particularly disappointing year for all of us advocating to reduce alcohol harms in Ireland, as it saw the postponement of the planned - and already very much delayed - legislation to introduce alcohol health warning labels. This was a result of intense pressure from the alcohol industry. The facts regarding the harms of alcohol behind the health warning labels have not changed, and Irish consumers will continue to be able to purchase alcohol without content information and warnings regarding the proven risks of fatal cancers, liver disease and risks to the unborn child. The reputational damage to Ireland's public health record and reputation was significant, after groundbreaking initiatives in both alcohol and tobacco.

Ireland has been rightly recognised and praised internationally for legislating to reduce alcohol harms in the PHAA, introducing 31 evidence-based measures. Many of these measures have been implemented. Full implementation and enforcement of the Act remains a key objective of AAI given its potential to substantially reduce alcohol harms.

There is a pressing need to re-examine alcohol licensing regulations in Ireland, which are outmoded and fail to reflect the views of our communities. The number of retail outlets selling alcohol has increased dramatically in Ireland in recent decades, leading to a move from consuming the majority of alcohol in pubs and restaurants to home consumption. Restricting alcohol availability is one of the most effective measures to reduce alcohol harms, and this principle should underpin licensing regulations. Initiatives to extend licensing hours will definitely increase alcohol harms and should be abandoned in the proposed Sale of Alcohol Bill. The last thing Ireland needs is more opportunity to consume alcohol.

Child protection from alcohol harms is a key target for AAI. In this context, the recent AAI report demonstrating an increase in youth drinking is a real call to arms. As a society, we have a responsibility to protect our children from early onset drinking and drunkenness, which are increasingly recognised as causing short- and long-term harms.

The ongoing AAI Silent Voices and Voices of Recovery programmes continue to raise awareness of the lived experience of alcohol harms, and I would like to recognise and

thank those involved. The voice of the victims of alcohol is not heard loudly enough in Ireland and elsewhere, reflecting stigma and the power of the alcohol industry. Making their voices heard is essential to influence policy change and implementation.

The current low-risk alcohol consumption guidelines in Ireland are outdated and at variance with the evidence-informed guidelines developed in Canada, the UK and other OECD countries. Current Irish guidelines also reflect outdated, discredited views regarding potential health benefits of alcohol. These guidelines need to be updated urgently and to reflect the modern evidence of alcohol harms.

It is striking that there is no consolidated section and leader in the public service in Ireland responsible for and authorised to reduce alcohol harms, which occur in the areas of Health, Justice, Road Safety, Social Protection, Education and others. We believe that there is a pressing need for such a body, which could coordinate policy to reduce the harms of alcohol.

AAI has strong working relations with partner organisations nationally and internationally, which helps to inform this work. Such collaboration is essential and underscores the need for a strong 'whole of government' approach.

I wish to thank the AAI Executive, Dr Sheila Gilheany (CEO), Conor Keane and Eoin Ryan for the expertise, professionalism and commitment in the work that they do so productively. They continue to make a significant impact and to maintain alcohol harm high on the public consciousness.

I acknowledge and commend our volunteer Board members. I especially thank our retiring member Colin O'Driscoll for his commitment and contribution. I also welcome Catriona O'Toole and Kathryn Walsh who have recently joined the Board. We acknowledge and thank the financial support of our funders in 2024– HSE, Hospital Saturday Fund and the many generous individuals who have made donations.

Finally, I would like to thank the many organisations in the Alcohol Health Alliance Ireland who continue to support the campaign for the full implementation of the Public Health (Alcohol) Act. I am also very appreciative of the many individuals who work with us through social media, contacting their elected representatives and often sharing their painful but powerful stories of the devastation caused by alcohol on individuals, families and the wider community.

AAI plays an important role in reducing alcohol harms in Ireland and will continue to work together with other like-minded to build on the progress seen in recent years.

*Prof Frank Murray MD FRCP
Chair, Alcohol Action Ireland*

Executive summary

2025 was the first year of Alcohol Action Ireland's [Strategic Plan 2025-2029](#) 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 published late in 2025. In 2026 there will be continued engagement with Coimisiún na Meán and the Department of Culture, Communications and Sport.

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. Another important issue in this regard is [road safety](#), with international research indicating that a one-hour extension of late-night trading is linked to a 30% increase in collisions in rural areas. With alcohol a factor in at least a third of driver fatalities and sadly a rising death toll on our roads, it is critical the government does not make a bad situation worse through extended licensing hours. To date, the licensing proposals have not been progressed and in 2026, AAI will continue to raise this issue.

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. A critical area for us is to advocate that alcohol should be included as a risk factor for such violence in government strategy in this area and we have raised this issue with policy makers including Cuan – the statutory agency for domestic, sexual and gender-based violence.

We were very pleased that following many years of advocacy, the Minister for Justice introduced legislation in October 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. Silent Voices and Voices of Recovery came together in a number of events and activities including strongly advocating for the labelling of alcohol products and the actions needed in relation to domestic violence.

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 policy makers and like-minded organisations plus our highest ever level of media coverage with over 600 items in national and international media outlets.

While operating on a modest budget of approximately €325,000, AAI has provided important, evidence, insight and impact across multiple areas of alcohol harm. We very much appreciate the support of our funders and stakeholders which has enabled this progress and look forward to developing this work in 2026.

2025: A year in review

2025 was the first year of Alcohol Action Ireland's five-year strategic plan for the period 2025-2029.

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.

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.

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

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

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

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



An Office for Alcohol Harm Reduction would co-ordinate policy across multiple government departments impacted by alcohol

Public Health (Alcohol) Act 2018

This goal seeks to have coherent government policy around alcohol including the full implementation of the Public Health (Alcohol) Act 2018 (PHAA).

The PAA 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.

28 out of the 31 measures have now either been implemented or a date has been given for coming into operation, including:

- 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.
- Broadcast watershed for alcohol advertising – operational from Jan 2025.
- Health information labelling of alcohol products – operational from Sept 2028.

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 these areas, 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. 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.

When implemented Section 13 will require alcohol adverts to carry the same information as on the labels of alcohol products.



Labelling has been delayed until September 2028

Labelling was due to come into operation from May 2026. However, from the outset it has been ferociously resisted by the alcohol industry since it was first proposed in 2016 and has required determined advocacy at national and European level to get the regulations into law. In 2025, using the guise of concerns about international tariffs, it became clear that there was a sustained attack on this measure with sections of the alcohol industry claiming that they were not in a position to comply with the legislation given other pressures – this despite having a three-year lead-in time.

As part of this campaign, there were attempts to derail labelling altogether by seeking to have the government abandon the Irish legislation and instead have an EU-wide label. AAI is strongly opposed to such a move given the lack of any meaningful progress for such a label and the strong likelihood that the clear messages would be watered down.

AAI galvanised support from multiple organisations nationally and internationally expressing deep concern about this issue.



Some of the organisations who signed AAI's open letter

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 Parliamentary Questions 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. In 2025, AAI was pleased to note that the Minister for Health announced that regulations were being developed to address alcohol price promotions related to the possession of a supermarket loyalty card.

Close the L0.0phole

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, in shops outside the alcohol zone and also before the broadcast watershed.

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?



Close the L0.0phole:
Restrictions are being
circumvented by the
use of zero alcohol
product advertising

In 2025 AAI published a new policy paper which highlights increasing international research in this area indicating that when children are exposed to such marketing they are more likely to consider drinking. The paper also pointed to evidence from the alcohol industry that such marketing increases sales of the full-strength master brand. 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. Our activity was backed up with an innovative mobile poster campaign.

During the year, the current Minister for Health said that a review of the evidence was underway. In September 2025, a private member's bill was introduced to amend the legislation to make explicit that such products should be subject to the same advertising restrictions as alcohol products.



Our activity was backed up with an innovative mobile poster campaign



It is alcohol brands which are being marketed, not just 0.0 products

Evaluation of the Act

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

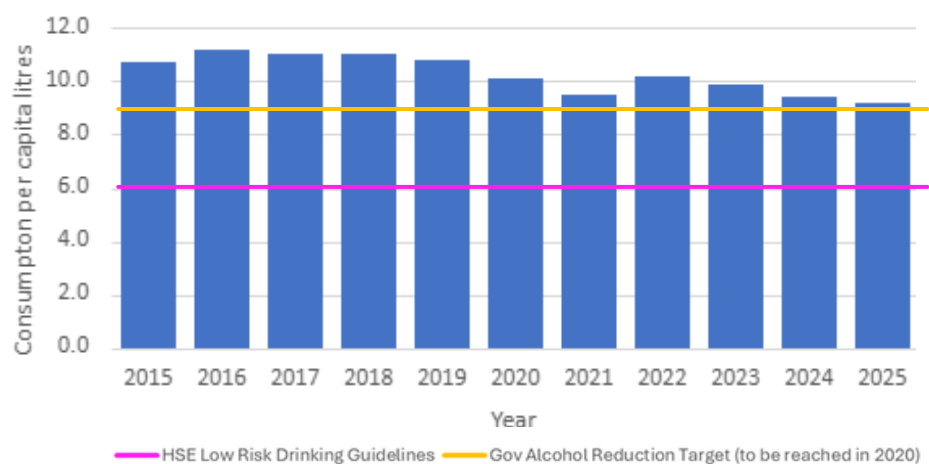
Separately, the former Minister for Health, Simon Harris, established the Public Health Alcohol Research Group. Its purpose was to provide recommendations in relation to the monitoring and evaluation of the PHAA. AAI's CEO is a member of the group which submitted its final report to the then minister, 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 got underway in 2025 and is due to report in 2026.

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 2025 the level of consumption in Ireland was 9.24 litres per capita - a decrease of 16% since since the 2018 passage of the Act - and is an indicator that the modest measures in the Act are having an impact. However, it should be noted that if people aged 18 and over in Ireland were consuming alcohol within the current HSE lower-risk drinking guidelines, consumption would be a third lower. This points to the need for a renewed focus in government on alcohol issues.

Alcohol consumption per capita , 15 years and older

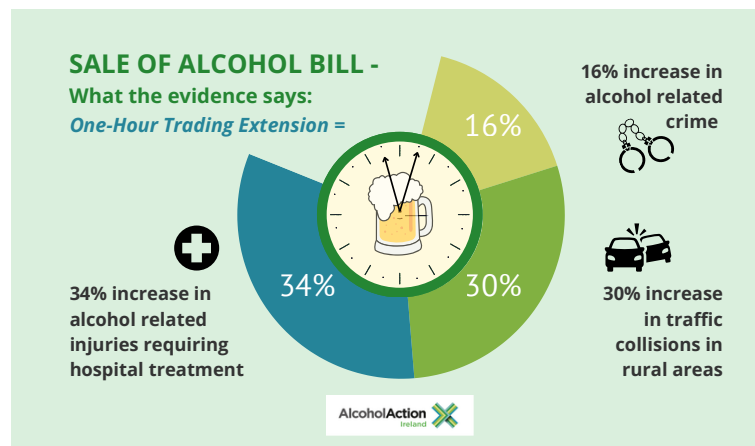


Sale of Alcohol Bill

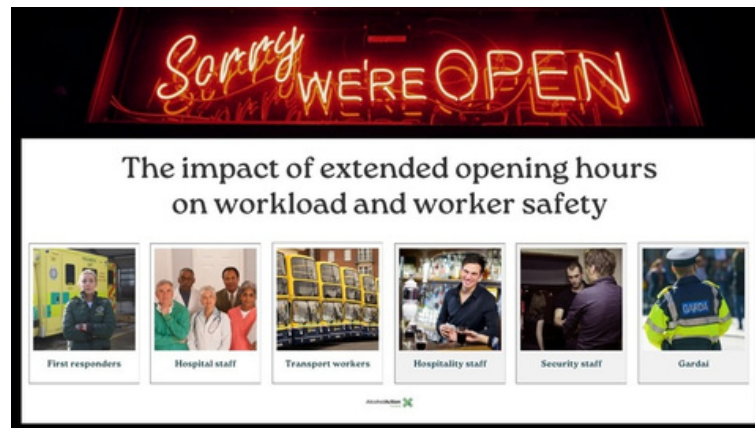
On 25 October 2022, then Minister for Justice, Helen McEntee, brought forward plans to Cabinet for a General Scheme of a Sale of Alcohol Bill. There are significant concerns about a number of aspects of the Bill as proposed which are likely to lead to increased alcohol use and consequent increased alcohol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

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

It is clear that the intent of the Sale of Alcohol Bill is to increase the availability of alcohol which will lead to increased use and with that, increased harms. This is completely against stated government policy which aims to reduce alcohol use by 20%, a target that has not been achieved. Since the publication of the General Scheme, AAI has worked strenuously to raise concerns about its public health implication and has gathered a significant evidence base around the multiple harms associated with increased licensing alcohol availability from domestic violence to pressure on health services.



Just some of the harms associated with a one-hour increase in alcohol trading hours



Extended opening hours increases risks to workers

An important part of our work in 2025 was the publication of a significant report looking at the impact on workers from extended licensing hours. Some of the alarming data which emerged included:

- Research from Australia revealed 89% of hospitality workers surveyed had experienced one or more incidents of sexual harassment in their working life.
- HSE data indicates an average of 16 health and social care workers are assaulted every day in hospitals and healthcare facilities in Ireland.
- Research from Britain revealed that 96% of ambulance crews and paramedics they surveyed had been threatened or verbally abused by someone who appeared to be intoxicated whilst on duty, and half of respondents reported sustaining an actual injury at least once through dealing with intoxicated members of the public, while 52% reported to have been the victim of intoxicated sexual harassment or assault.
- A survey of police officers operating in the north-east of England found that 97% felt at risk of physical assault when policing the night-time economy, 1 in 5 had been subject to six or more alcohol related assaults during their career, and 80% felt working the NTE affected their work/life balance.
- The National Transport Authority 'Public Transport Passenger Personal Security Report' for 2024 found that 31% of customers felt unsafe on public transport at night, with many passengers fearing for their personal safety when they encounter drunken or drugged passengers.

Increasing licensing hours will only increase the risks and harms to these workers.

The licensing proposals are included in the Programme for Government published in 2025. The modest gains of the Public Health (Alcohol) Act are threatened by these proposals and significant advocacy by AAI and others will be needed in the coming years. Such incoherent government thinking on alcohol policy demonstrates again the need for a central office to co-ordinate alcohol policy across government. Throughout the last general election campaign, AAI raised this issue repeatedly and found support from a number of political parties. While this proposal is not part of the current Programme for Government, AAI will continue to highlight the need for coherent policy.

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

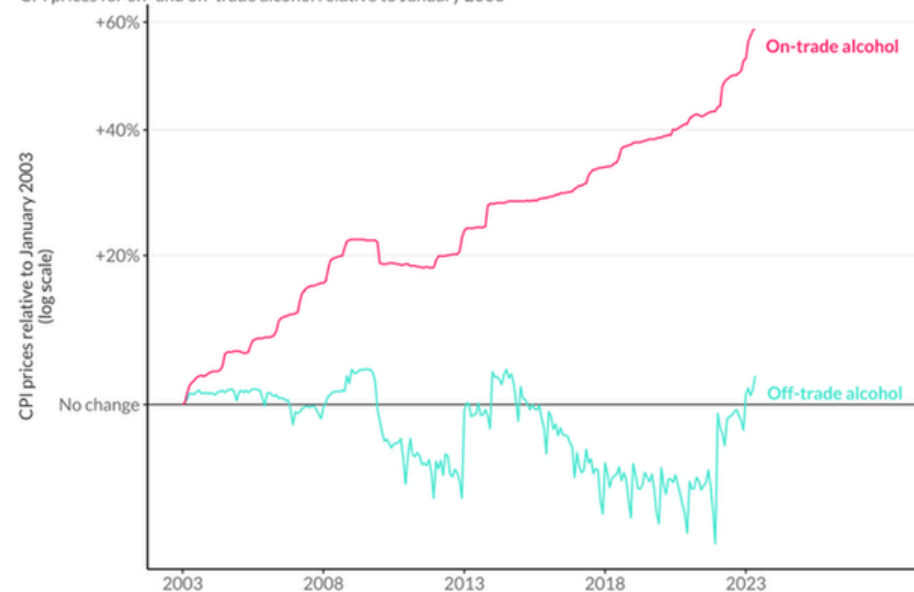
The impact of alcohol on Ireland carries a heavy toll on individuals, families, communities and the state. It is intolerable that the alcohol industry continues to make significant profits, while the costs of the harm from its products are borne by others. These profits are mostly derived from the heaviest and riskiest type of consumption. Throughout 2025, AAI drew attention to both the harms and financial aspects of alcohol in Ireland. There are two interlinked elements to our campaign – reducing the affordability of alcohol so as to reduce consumption and increasing taxation of alcohol to reflect the burden of alcohol on the state. AAI's pre-budget submission drew together much of the evidence in this regard.

Affordability - Minimum Unit Pricing of alcohol

A key driver of alcohol consumption is affordability. The PHAA contains the important measure of Minimum Unit Pricing of alcohol (MUP) which was introduced in 2022. The legislation provides that increases in the level of MUP can take place three years after its initial introduction. AAI has drawn attention to this noting that whatever public health gains come from MUP will be lost if the level is not increased in line with inflation. A report commissioned by AAI from Sheffield University and published in 2025 found that supermarket alcohol prices in Ireland are essentially the same as they were two decades ago with affordability of alcohol now 85% higher than in 2004.

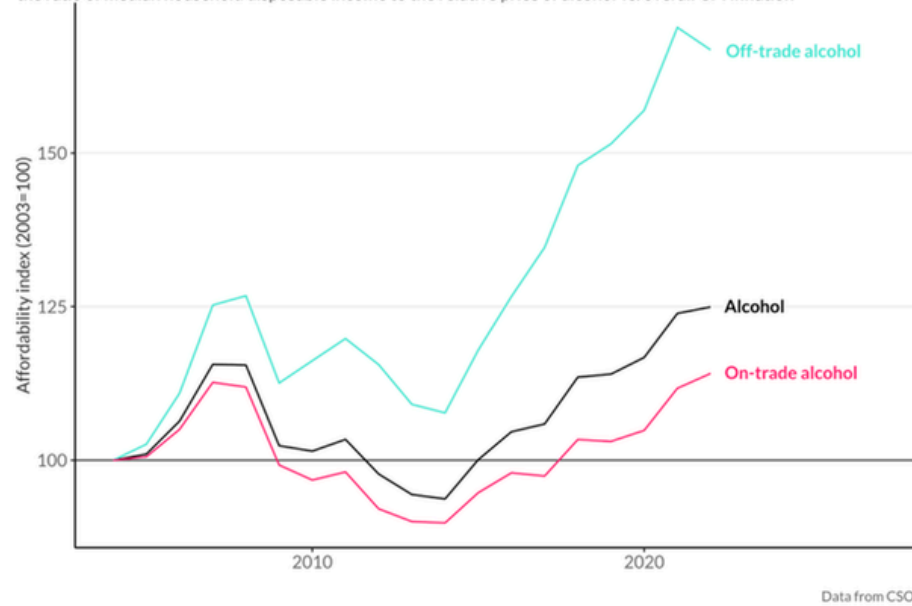
The price of shop-bought alcohol hasn't changed in 20 years

CPI prices for on- and off-trade alcohol relative to January 2003



Off-trade alcohol has become much more affordable in the last decade

Alcohol affordability in Ireland since 2004 (higher = more affordable). Affordability is calculated as the ratio of median household disposable income to the relative price of alcohol vs. overall CPI inflation



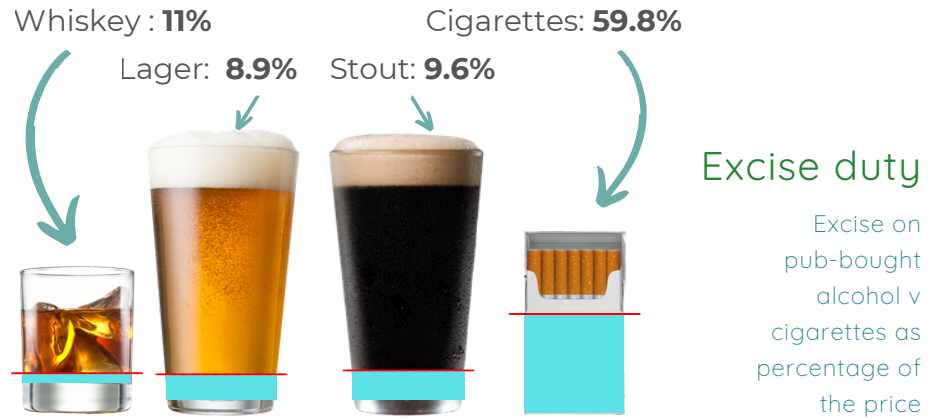
Affordability - Excise Duties

Alcohol prices in Ireland have generally kept pace with inflation over the past two decades. However, excise duties have not changed since 2014 with the net effect that their value has been significantly eroded by inflation and now make up a much smaller proportion of their retail price. The result is that even in pubs alcohol is 24% more affordable now than in 2004. AAI have argued for at least a 15% increase to address this. It is of note that in the same period there have been consistent rises in the excise duties on tobacco on public health grounds.

Alcohol prices in Ireland have kept pace with inflation

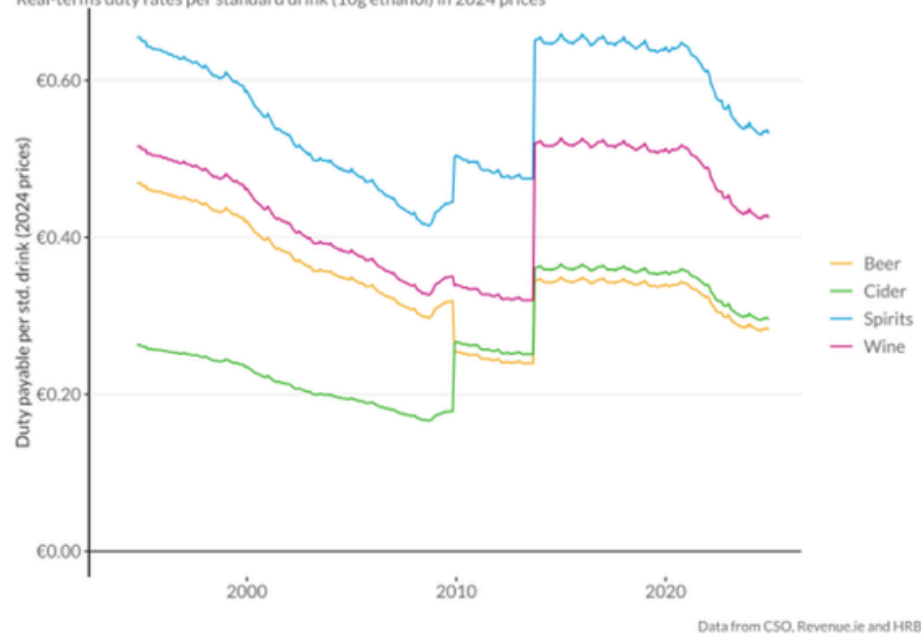
CPI prices for alcohol compared to overall inflation relative to January 2003





Inflation-adjusted duty rates have fallen sharply since 2020

Real-terms duty rates per standard drink (10g ethanol) in 2024 prices



Cost of alcohol to Ireland

The OECD estimates that for Ireland the costs are of the order of about 1.9% of GDP which tallies with research cited by the World Health Organisation that in high-income countries alcohol harm amounts to up 2.5% of GDP annually. For Ireland that would equate to approximately €11.2bn-€14bn.

Even these figures are known to be underestimates as lifelong harms such Foetal Alcohol Spectrum Disorder and growing up with parental problem alcohol use are not included. Estimates from other countries including Canada suggest the cost of alcohol to the state is likely twice that of tobacco. Against that alcohol excise duties only raise €1.2 bn annually.



A significant aspect of the harm from alcohol is the impact on workplace productivity. During 2025 AAI published an analysis of the national and international data in this area with the concerning finding that alcohol costs Ireland around €8.5 billion annually in terms of loss of economic output.

Some of the main issues contained in the report include:

- Employers and businesses can sometimes be a major contributor themselves to alcohol use amongst workforces. However, there is a role for employers and the trade union movement to reduce this by ensuring positive work conditions including fair treatment, recognition, meaningful work, skill variety, autonomy, acquisition and use of skills, fair rewards, promotion opportunities, friendship formation, and social support from co-workers and supervisors.
- Heavy drinking increases the risk of absenteeism, with high-risk drinkers 22 times more likely to be absent from work due to their alcohol use compared with lower-risk drinkers.
- Presenteeism – which is defined as being physically present at work but, due to a physical or emotional issue, being distracted to the point of reduced productivity – has a bigger negative impact on productivity than absenteeism, with presenteeism accounting for 77% of total lost productivity in the workplace, while absenteeism is responsible for 23%.
- It is estimated that heavy drinking increases the risk of unemployment by as much as about five-fold compared with light drinking.



Such findings are in direct conflict with claims from the alcohol industry of their importance to the economy. It points again to the necessity to address alcohol consumption in Ireland by the proven measures controls on pricing, marketing and availability. In 2025 AAI secured meetings with Department of Finance officials and our views were included in the the Department's Tax Strategy Papers. We will continue to highlight the facts in this area.

Goal 3: Protection of all our children from alcohol harms

At the heart of AAI's strategy is the need to protect children from alcohol.

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 (FASD)

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 the need for labelling of alcohol products with pregnancy warnings.

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. These were all issues which were raised by AAI in its submissions to the Department of Health in relation to the development of its new drug and alcohol strategy.

Silent Voices

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

A significant part of our work in 2025 in this area was to highlight the role of alcohol as a factor in domestic violence. We published three interlinked reports in this area.



AAI published three interlinked reports on the role of alcohol in domestic, sexual and gender-based violence

We also organised an Oireachtas briefing session on this area with important contributions from Dr Michelle Walsh, CEO Move Ireland (Men Overcoming Violence) and Rachel Fayne from the Davina Project at Saol which works with women experiencing addiction and domestic violence. This was followed by a live webinar examining the role of men's drinking in domestic violence, with keynote speakers, Prof Anne-Marie Laslett and Dr Ingrid Wilson, followed by a panel discussion featuring Allison Graham (CEO, Saoirse Domestic Violence Services), Dr Michelle Walsh & academic, feminist activist and patron of AAI's Silent Voices initiative Ailbhe Smyth, as well as a Q&A. 132 registered.



AAI webinar on the role of men's drinking in domestic violence

This theme was also central to our National Awareness Week in November: End the Silence. Building on the previous four years of this week, there were three webinars held with around 250 registering.

Contributors included:

- Professor Siri Håvås Haugland, Head of Department, Department of Psychosocial Health, University of Agder, Norway - *The difference a trusted adult can make.*
- Operation Encompass – David and Elisabeth Carney-Haworth
- Detective Superintendent Kerry Brennan, PSNI; Aine Costello, Barnardos; Dr Catriona O'Toole, Maynooth University
- Corey Casey – *Breaking Free from Survival: Understanding the Full Impact of Growing Up with Alcoholism*



Below: Taken from
The power of early
intervention

Above: Taken from
Breaking free from
survival

Operation Encompass

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

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

In 2025 there was a significant development with legislation being brought forward by Minister for Justice, Jim O'Callaghan to allow for the data sharing between Gardai and schools.

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 2025 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 for other events with professional bodies in this area.

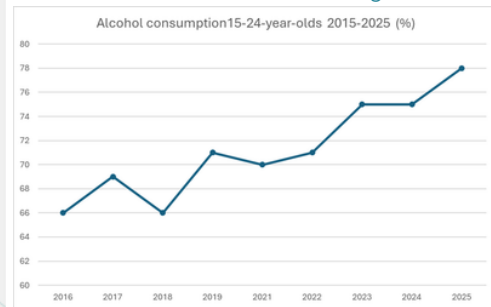
Youth drinking

In 2025 AAI published a dial-changing report, Youth Drinking in Ireland – What's the Real Picture? A major finding in the report is the alcohol consumption in the 15-24 year-old age group has soared in the past decade from 66% in 2016 to 78% in 2025. This contradicts a narrative that youth drinking has been in decline. In addition, hazardous drinking, including binge drinking, is commonplace (64%) among young people and one in three young drinkers has an Alcohol Use Disorder.

Reasons for such an increase were explored in another major report – the Digital and Social Media Marketing of Alcohol. The report highlighted the national and international evidence in this area noting research in Australia finding that children are seeing up to 20 alcohol ads per hour. This points to the need for robust regulation and monitoring in this area. AAI has been bringing the findings and recommendations from these reports to policy makers including the Departments of Health and Media as well as Coimisiún na Meán. An important part of this has been to make submissions to the Online Health Taskforce which was established by the Department of Health and which reported in late 2025.



The rise in youth drinking over the past decade has been fuelled by digital and social media alcohol marketing



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

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 2024, only 3,848 new cases were treated out of a total of 8,745 cases.

While there have been welcome increases in recent years, there is still a significant gap. This formed an important part of AAI's submissions to the Department of Health in the development of its new strategy on drugs and alcohol along with 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.

VOICES OF **Recovery**

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



Voices of Recovery

The Voices of Recovery (VoR) 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.

Throughout the year, VoR provided input into AAI's policy statements, particularly in relation to the development of the new Department of Health drug and alcohol strategy and provided media commentary on this. A key activity in 2025 was involvement in the campaign around alcohol labelling contacting senior politicians to raise concerns about delays in its rollout.

A particular highlight in 2025 was an event organised in the Pepper Cannister Church, Dublin which included a blend of music, poetry and lived experiences as well as a contribution from AAI's Silent Voices initiative which proved powerful in bringing together these issues of alcohol harm. This event was organised in parallel with the international Recovery Reimagined Conference at TCD at which AAI also provided input through contributions from Silent Voices.

Voices of Recovery was also represented at the Kerry Mental Health festival, the Oxford Master Series, Transform Trauma plus a number of events held during Recovery Month in Belfast and Dublin.

ALCOHOL ACTION IRELAND presents
VOICES OF RECOVERY
 COMMUNITY CONCERT DUBLIN

Saturday, 24th May,
 7.30pm
St Stephen's Church, Mount Street
 (aka the Pepper Canister church)

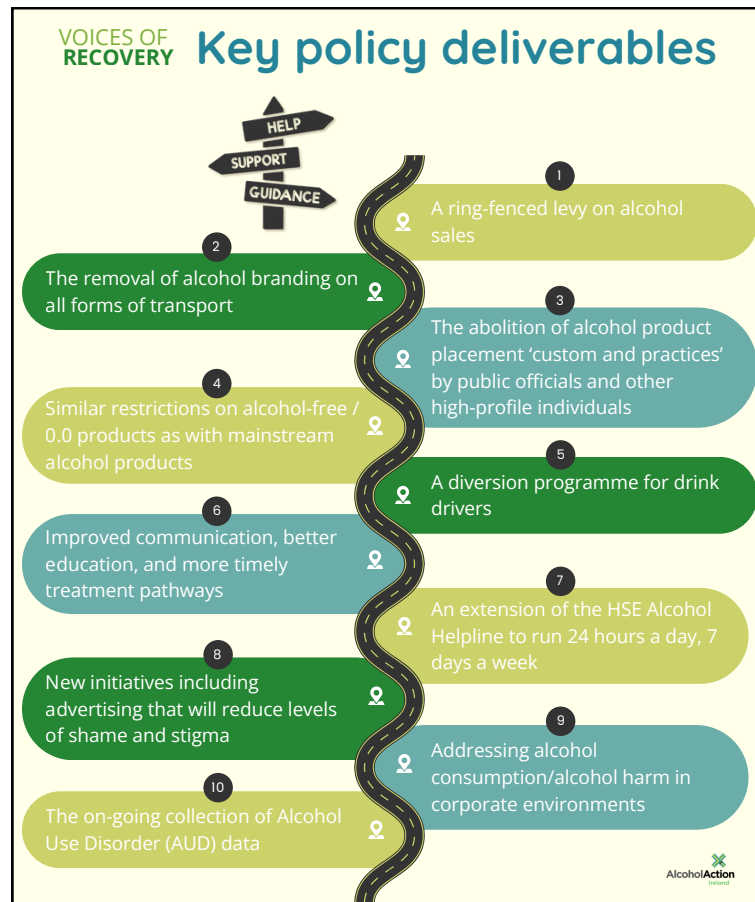
featuring the amazing Balbriggan Gospel Choir
 and musical director Shane McVicker

Scan to donate

Ticket are €10 or €5 with concession/student/unemployed



Left: Silent Voices' Marion Rackard (left), AAI CEO Sheila Gilheany (2nd from right) and Voices of Recovery's Paddy Creedon (right) at the Voices of Recovery walk & talk guided tour in the footsteps of Matt Talbot in Dublin's inner city on Sunday, August 31



A key Voices of Recovery activity in 2025 was involvement in the campaign around alcohol labelling

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

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

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

Throughout the year, AAI developed a series of themes and policy positions on alcohol harm and also contributed to a range of events and public consultations as indicated below as well as multiple conferences, webinars and meetings with policy makers. We also acted to highlight areas of attempted alcohol industry influence on public health matters through our Industry Watch section on our website.

AAI worked with a range of organisations to advance these issues. AAI is 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 work closely with the Prevention and Early Intervention Network to raise issues around impact of alcohol harm in the home on children.

We have continued to develop our links with academics and engaging in policy research programmes with successful grant applications to the Health Research Board and Research Ireland with University College Cork as well as providing input to courses at Royal College of Surgeons of Ireland, University of Galway, and University of Limerick. 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 were honoured to be asked to provide evidence to the Canadian Senate as part of their deliberations on legislation to provide cancer warnings on 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.

Drink driving

12% of drivers admit to drink driving in the previous year and around a third of driver deaths on Irish roads have an alcohol component. In 2025 AAI began developing a programme of work around drink driving, pressing for greater enforcement of current laws, revision of legislation to ensure simplified and timely collection of blood samples in hospitals and highlighting the role of public health measures to reduce alcohol consumption across the population in reducing drink driving.

AAI has engaged with multiple stakeholders in this area including the Garda Representative Association, Irish Road Victims Association, the Medical Bureau of Road Safety and the Road Safety Authority. We met with Minister for Road Safety, Sean Canney, bringing forward our proposals and have raised a number of PQs on this issue.

Lower-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.

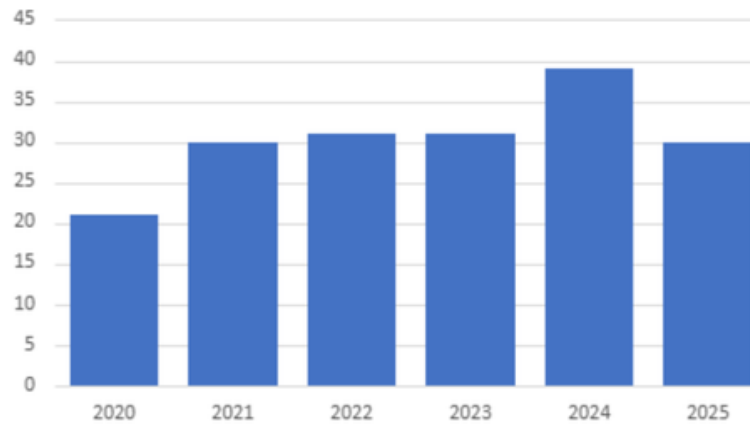
The Health Information and Quality Authority (HIQA) has been tasked by the Department of Health to support the update of the guidelines. Part of this support will involve producing a report modelling the lifetime risk of mortality and morbidity attributable to alcohol in Ireland. Additionally, a separate 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 and has also made a number of 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.

Reports, submissions and policy statements



Reports, submissions and policy statements in 2025

- [A symbol of truth – why alcohol industry is hellbent on keeping people in the dark over risk of FASD](#)
- [AAI Submission to the Online Health Taskforce](#)
- [Alcohol affordability Ireland \(Feb 2025\)](#)
- [Alcohol and domestic, sexual & gender-based violence](#)
- [Alcohol control enforcement in Ireland: A paper tiger](#)
- [Alcohol industry using every dirty trick in the playbook to muddy the waters around labelling](#)
- [Alcohol, sport and domestic, sexual & gender-based violence \(DSGBV\)](#)
- [Alcohol's cost to the workplace](#)
- [Annual accounts 2024](#)
- [Annual review 2024](#)
- [Booze-up at the Aviva underlines dark nature of alcohol sponsorship of sport](#)
- [Digital and social media marketing of alcohol](#)
- [Expert analysis: Alcohol and cancer](#)
- [Fact-checked or fiction? Where is the scrutiny of alcohol industry's tall tales?](#)
- [Government must get its Act together to give PHAA the renewed impetus it requires](#)
- [Ireland's success in decreasing alcohol consumption is not to be sniffed at – it has nothing to do with cocaine](#)
- [Power, influence and misinformation – alcohol industry opposition to public health measures](#)
- [Pre-Budget 2026 submission](#)
- [Pre-Budget 2026 submission \(revised\)](#)
- [Review of the Evaluation of the National Drug Strategy "Reducing Harm, Supporting Recovery 2017-2025"](#)
- [Seasonality of alcohol consumption and associated harms](#)
- [Sorry we're open: The impact of extended opening hours on workload and worker safety](#)
- [Submission on Ireland's next suicide reduction policy](#)
- [Submission to Department of Health regarding a new National Drugs Strategy](#)
- [Submission to Mental Health Commission – public consultation on national standards for Child and Adolescent Mental Health Services \(CAMHS\)](#)
- [Submission to the Joint Committee on Justice, Home Affairs and Migration for its pre-legislative scrutiny of the General Scheme of Criminal Law \(Sexual Offences, Domestic Violence and International Instruments\) Bill 2025](#)
- [Submission to the Public Consultation on a new National Obesity Strategy in Ireland](#)
- [Submission to the public consultation on the development of the Department of Justice Statement of Strategy 2025 – 2028](#)
- [The sale and marketing of zero-alcohol drinks policy briefing](#)
- [Youth drinking in Ireland: What's the real picture?](#)

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.

Minimum Unit Pricing Northern Ireland

AAI is a member of the Northern Ireland Drug and Alcohol Alliance, the NCD Alliance and the Alcohol Health Alliance UK. AAI worked closely with these groups in 2025 to advocate for the introduction of MUP in Northern Ireland. AAI gave evidence at a meeting of the Northern Ireland Assembly Health Committee as well as giving input to media activity in this area.

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.

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 2025. A key element of the work plan of Eurocare is around advocating for health information labelling of alcohol products and AAI has worked closely with its European partners to advocate in this area. AAI's CEO presented on Ireland's labelling legislation at a conference organised jointly by the European Heart Network, Smokefree Partnership and Eurocare in Brussels in Nov 2025.

Foundation for Alcohol Research and Education (FARE) Australia

There was ongoing contact between FARE and AAI throughout 2025 particularly around the campaigns in both countries on alcohol and family violence.

World Health Organization (WHO)

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.

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.

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.

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.

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 2025.

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.

Northern Ireland Alcohol and Drug Alliance

AAI is a member of NIADA and its CEO is chair of its Minimum Unit Pricing committee. During the year this group worked with multiple organisations to campaign for MUP in Northern 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.

Men's Health Forum Planning Group – Men's Health Week 2025

AAI sits on the Men's Health Forum planning group that organises this annual All-Island awareness event. Men's Health Week ran from 9-15 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.

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 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.

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 October 2025.

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 is 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. Our website includes multiple tools for visitors to engage with our campaigns. We developed our production of short videos and graphics for use on social media alongside our detailed reports on alcohol issues and press releases on multiple alcohol issues. We also contributed to a number of podcasts.

Media releases

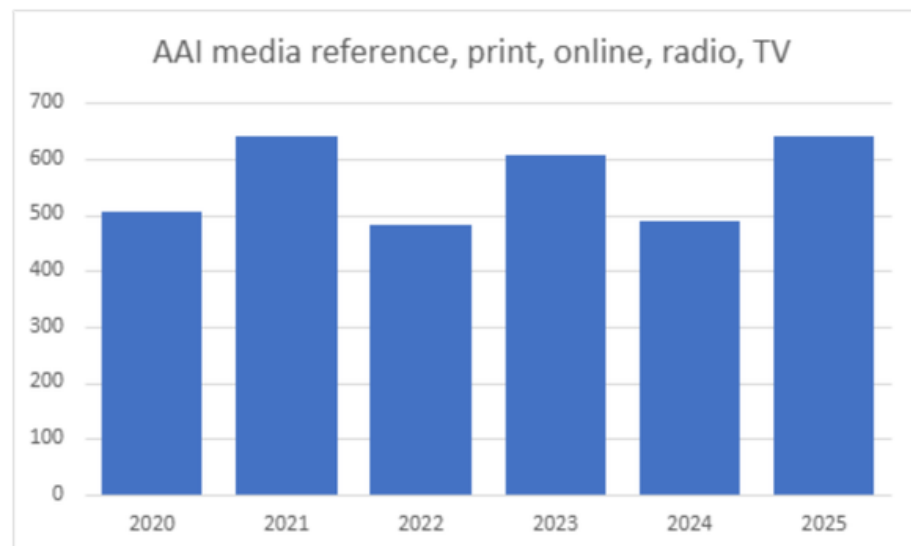
Throughout the year AAI issued 37 media releases on a variety of topics including alcohol labelling, youth drinking and online marketing. Regular newsletters were also sent to our stakeholders throughout the year.

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 2025 we had:

- Radio: 300 contributions to local and national radio
- TV: 5 contributions to national TV
- Press: 101 contributions, quotes and/or commentary to both local and national press titles.
- Online: 235 contributions

The earned media value of all press and online features was €2.01 million and estimated audience reach of 67 million.



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. Website traffic and audience engagement expanded significantly during 2025.

Social media profile

Social media is an important element in our communications, particularly for political advocacy. AAI stopped maintaining its X profile in 2025. AAI maintains Facebook (14,850 followers), LinkedIn (859 followers) and BlueSky (69 followers) 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

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.

Statement of Financial Activities at 31 December 2025

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		97	0	97	43	0	43
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		154,427	12,382	166,809	138,563	13,052	151,615
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>

Other information

Alcohol Action Ireland team in 2025

- CEO: Dr Sheila Gilheany
- Head of Communications: Conor Keane
- Head of Policy and Public Affairs: Eoin Ryan

Board members of Alcohol Action Ireland

- Prof Frank Murray (Current Chair) Consultant in Hepatology & Gastroenterology. M.B., B.Ch. B.A.O., M.D., F.R.C.P.I., F.R.C.P. (Ed)
- Pat Cahill, (Company Secretary), former President Association of Secondary Teachers in Ireland
- Aidan Connaughton Chartered accountant, former partner and head of risk, Grant Thornton
- Paddy Creedon, Recovery Advocate
- Dr Eoin Fogarty, Consultant in Emergency and Retrieval Medicine (appointed)
- Michael Foy, Head of Finance, Commission for Communications Regulation
- Prof Jo-Hanna Ivers, Professor of Addiction, School of Medicine, Trinity College Dublin
- Dr Colin O'Driscoll – Clinical Lead, HSE Mid-West Addiction Services (until March 2025)
- Dr Mary O'Mahony, Specialist in Public Health Medicine and Medical Officer of Health, HSE South
- Dr Catriona O'Toole, Associate Professor/Senior Lecturer Psychology of Education, Maynooth University (appointed May 2025)
- Dr Bobby Smyth, Consultant Child & Adolescent Psychiatrist
- Kathryn Walsh, Director of Policy and Advocacy, National Youth Council of Ireland (appointed July 2025)

Silent Voices Advisory Group members

Dr Judith Butler, Dr Catriona O'Toole, Marion Rackard, Barbara Whelan

Voices of Recovery Working Advisory Group members

AAI Board Members, Paddy Creedon, Jo-Hanna Ivers, Bobby Smyth

External members: Keith Cassidy, Danielle Hughes

Company limited by guarantee and not having a share capital.

Company No: 378738. CHY: 15342. Registered Charity Number: 20052713.

Alcohol Action Ireland

Registered Office:

Coleraine House

Coleraine Street

Dublin 7, D07 E8XF

T: +353 1 878 0610.

Email: admin@alcoholactionireland.ie

Website: <https://alcoholireland.ie/>

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

**Alcohol Action Ireland
Company limited by guarantee**

Directors and other information (continued)

Solicitors Hayes Solicitors
Lavery House
Earlsfort Terrace
Dublin 2

Registered Charity Number 20052713

CHY (Revenue) Number CHY 15342

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

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

Directors' Report (continued)

Our approach is to research the policy solutions, publish the evidence and bring proposals to the public and policy makers. We arrange stakeholder 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.

Directors' Report (continued)

AAI has specific initiatives which examine the harm 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 Gardaí 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 initiatives seek to bring the experience of those in recovery from alcohol harm to the policy making process. This perspective greatly influenced our submission 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 this significant additional challenge of campaigning on the labelling issue, during the year we areas including mental health, produced 30 reports, consultation responses and opinion pieces on 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 policymakers 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 funder 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.

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

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.

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.

Alcohol Action Ireland
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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.

Alcohol Action Ireland
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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

Alcohol Action Ireland
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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.

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 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.

Alcohol Action Ireland
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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
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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 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					
Cash at bank and in hand	11	2,562		2,597	
	12	<u>220,578</u>		<u>181,331</u>	
		223,140		183,928	
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	<u>198,658</u>		<u>154,427</u>	
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	6,677	4,829
	<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	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
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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	<u>-</u>	<u>-</u>

11.	Debtors	2025	2024
	Other debtors	€	€
	Prepayments and other debtors	-	1,121
		<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 € 220,578	2024 € 181,331
	Cash at bank	214,757	168,949
	Unrestricted cash	5,821	12,382
	Restricted cash	220,578	181,331
		220,578	181,331
13.	Creditors: amounts falling due within one year	2025 € 5,643	2024 € 711
	Trade creditors	6,040	11,667
	PAYE/PRSI	6,978	4,741
	Accruals	18,661	17,119
		18,661	17,119

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:

Financial liabilities at amortised cost	2025	2024
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	10,150	9,760
	<u> </u>	<u> </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 Programme
Purpose of grant	expenses
Total Grant Income for year	€317,608
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
	<hr/>	<hr/>
	324,949	299,934
	<hr/>	<hr/>
Gross surplus	324,949	299,934
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)
	<hr/>	<hr/>
	(287,376)	(284,783)
	<hr/>	<hr/>
Operating surplus	37,573	15,151
Operating surplus percentage	11.6%	5.1%
Other interest receivable and similar income	97	43
	<hr/>	<hr/>
Surplus before taxation	37,670	15,194
	<hr/> <hr/>	<hr/> <hr/>