

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 2022

Alcohol Action Ireland
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Directors and other information

Directors	Joseph Barry (Resigned 26 September 2022) Jo-Hanna Ivers (Appointed 26 September 2022) Catherine Brogan Patrick Cahill Frank Murray (Chairperson) Bobby Smyth Tadhg Young (Resigned 30 June 2023) Mary O'Mahony Colin O'Driscoll James Doorley (Resigned 28 March 2022) Michael Foy Patrick Creedon (Appointed 28 March 2022) Marie-Claire McAleer (Appointed 16 May 2022)
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 The Glasshouses Unit 16 The Cubes Offices Beacon South Quarter Sandyford Dublin D18 XD36
Bankers	Bank of Ireland College Green Dublin 2

**Alcohol Action Ireland
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Directors and other information (continued)

Solicitors Hayes Solicitors
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Earlsfort Terrace
Dublin 2

Registered Charity Number 20052713

CHY (Revenue) Number CHY 15342

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Directors' Report

The directors present their annual report, and the audited financial statements for the year ended 31 December 2022.

1. Objectives and Activities

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

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

Our vision is a society free from alcohol harm.

Our mission is to advocate to reduce alcohol harm.

We are committed to the following values:

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

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

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

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

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Directors' Report (continued)

2. Review of Activities and Future Developments

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

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

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

Slow pace of implementation

There has been some progress in the implementation of the PHAA though the pace is slow. At this stage the following measures are now in operation:

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

However, other measures which remain outstanding include:

- Health information labelling of alcohol products – due to be implemented from May 2026
- Broadcast watershed for alcohol advertising
- Restrictions on content of alcohol advertisements

During the year, AAI worked closely with Dr Zubair Kabir in the School of Public Health, University College Cork on a study monitoring compliance with the structural separation of alcohol products in mixed retail environments and was pleased to note a high level of compliance in this area. This study was funded by the Irish Research Council (IRC).

In December 2022, AAI published a comprehensive review of progress on PHAA implementation – *Where is the Urgency? Results from the IRC study were included in this report along with detailed recommendations for alcohol policy development in Ireland.*

The Review was accompanied by a webinar discussing the issues and highlighting other upcoming threats to the intent of the PHAA such as the recently announced Sale of Alcohol Bill which proposes to increase licensing hours with the likely result of increased alcohol sales and so increased alcohol harms.

Minimum Unit Pricing

2022 saw the introduction of Minimum Unit Pricing (MUP) of alcohol – a key measure for which AAI had strongly advocated for over 10 years and which was fiercely resisted by vested interests.

This has been widely welcomed nationally and internationally by the public health community though it continues to be met by a barrage of attacks much of which stems from the same sources who opposed its introduction.

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Directors' Report (continued)

AAI is also supporting the introduction of MUP to Northern Ireland and made a detailed submission on this to the NI Department of Health consultation on this issue as well as engaging with a range of other organisations such as NI Alcohol and Drugs Alliance, Inspire, Royal College of Psychiatrists Faculty of Addictions, Alcohol Change UK, NI Chest, Heart and Stroke, British Heart Foundation Northern Ireland, Cancer NI, SHAAP and Alcohol Focus to ensure submissions to the consultation.

As yet there is no detailed evidence available of the specific impact of the measure on drinking patterns in Ireland. However, the alcohol consumption data for 2022 suggests that MUP may have contributed to a 5% reduction in alcohol use compared with pre-pandemic levels. Alcohol use is now 12% above the government target of 9.1 litres per capita. However it should be noted that the real level of consumption per drinker is considerably higher given that 25% of the adult population are non-drinkers.

Labelling

The PHAA includes measures which will ensure that no alcohol product can be sold without bearing a warning that informs the public that:

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

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

These measures are ground-breaking particularly the requirement for a cancer warning. Throughout the year AAI advocated strongly for the regulations which would give effect to the PHAA measures to be published.

AAI commissioned polling data which showed strong public support for the measures and also worked with the Tomar Foundation and its Drink is A Drug campaign with a high-profile media advertising campaign on this issue.

We were very heartened with the publication in June 2022 of the detailed regulations around labelling including specific details on size, colour and font of the labels.

Under EU Single Market rules, Ireland had to notify the European Commission about its intention to introduce these regulations. This triggers a standstill period that allows the Commission and the Member States of the EU to examine the technical regulations Member States intend to introduce before their adoption, as well as allowing all stakeholders an opportunity to make their voices heard.

AAI led a campaign to encourage public health advocates to make supportive submissions to the process. 60 such submissions were made representing almost 70% of all submissions. 13 Member States issued detailed opinions or comments. The European Commission considered its position until 22 December 2022. No comment was issued by the Commission. This is entirely consistent with the EU's 2011 regulation on the provision of food information to consumers which provides that Members States can also adopt national labelling measures provided they notify the European Commission and other member states in advance. This is a recognition of a Member State's competency to adopt measures requiring mandatory particulars to on-product alcohol labelling on grounds of the protection of public health. In early 2023 the government then notified the World Trade Organisation about the labelling regulations.

The regulations have been met with ferocious opposition from the global alcohol industry. AAI is continuing to strongly advocate for the rapid introduction of the measure and is working closely with international partners to support the Irish government's progress in this regard.

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Directors' Report (continued)

Advertising Controls

Despite the good progress highlighted above there are critical elements of the PHAA in relation to advertising controls which have not been implemented – namely the broadcast watershed for alcohol advertising and controls on the content of advertising. AAI continued to raise the need for these measures to be progressed. There is strong public support for such controls with polling data indicating 70% back stopping alcohol adverts being shown on TV before 9pm.

There is also a serious issue about the current restrictions being circumvented by the use of zero alcohol product advertising. These products have identical branding to their alcoholic versions and are being widely advertised in areas which have been restricted under the PHAA e.g., on public transport and on the field of play during sporting events. AAI has raised this issue with both the Department of Health and the Health Service Executive which has responsibility for monitoring and enforcing this element of the PHAA. To date there has not been a satisfactory response and AAI will continue to advocate for comprehensive controls on advertising these products which can be considered a trojan horse.

Sale of Alcohol Bill

During the year a major threat to the intent of the Public Health Alcohol Act arose from moves to change licensing regulations. Consultations on changes were held to which AAI made detailed submissions and also presented on this topic.

On 25 October 2022, the Minister for Justice, Helen McEntee, brought forward plans to Cabinet for a General Scheme of a Sale of Alcohol Bill. The Bill will be subject to pre-legislative scrutiny by the Oireachtas Committee on Justice prior to being introduced into the Oireachtas. The expectation is that this will complete all stages in 2024.

Alcohol Action Ireland supports the modernisation and streamlining of the alcohol licensing process. We also welcome opportunities to enhance the nightlife in Ireland. However, there is an underlying assumption in the Bill that in order to have a vibrant nightlife there must be additional provision for alcohol sales and there is very minimal consideration given to public health matters.

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 – e.g., museums, galleries, theatres etc.
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.

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

It is clear that the intent of the Sale of Alcohol Bill is to increase the availability of alcohol. This will likely lead to increased use and increased harms. This is completely against stated government policy which aims to reduce alcohol use by 20%. There are particular concerns about the impact of these measures on the 578,000 people with an Alcohol Use Disorder (AUD) and the 200,000 children currently living with parental problem alcohol use. AAI is now working closely with other public health advocates to press for changes to the Bill and in particular calling for a public health assessment of the Bill.

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Directors' Report (continued)

Goal 2. A childhood free from alcohol harm

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

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

Throughout the year, AAI has worked on policy initiatives and advocacy across these areas. We highlighted these issues in a number of public consultation submissions such as to the Department of Children consultation on a government policy framework for children and young people in Ireland and the World Health Organisation consultation on the framework to strengthen implementation of the WHO European Action Plan to Reduce the Harmful Use of Alcohol.

AAI is a member of the Children's Rights Alliance (CRA) and the Prevention and Early Intervention Network (PEIN) and has worked to ensure consideration of such issues in these groups.

Foetal Alcohol Spectrum Disorder

The use of alcohol in pregnancy in Ireland has led to a corresponding high level of the conditions of Foetal Alcohol Syndrome and Foetal Alcohol Spectrum Disorder (FAS/FASD) among children in Ireland – found to be the third highest rate in the world. This aspect of alcohol harm remains very hidden, yet the children affected are compromised from a neurobiological perspective, resulting in problems carried with them throughout their lives. One example of this outcome is that such children are over-represented in the care and justice systems. We have highlighted this throughout the year and, in particular, have advocated for the labelling of alcohol products with a pregnancy warning.

Silent Voices

AAI's 'Silent Voices' initiative aims to raise awareness and understanding of the specific issues for the estimated 200,000 + children and 400,000 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.

As part of the Silent Voices initiative, in 2022 AAI worked closely with researchers in the School of Applied Psychology in University College Cork on a study of professionals' views of problem alcohol use in the home which found that 70% of mental health professionals receive no training on this area despite its known serious psychological impacts.

A review of government plans and strategy documents in relation to the issue of growing up was carried out and has been sent to the Children's Ombudsman.

There were a number of meetings with policy makers and colleagues in the Department of Education around the need for trauma informed education. As part of this work, AAI worked closely with the School of Education, Maynooth, to produce a website of resources in this area.

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Directors' Report (continued)

National Awareness Week: End the Silence

AAI built on our first End the Silence week in 2021 with a very significant set of events and activities in October 2022 which included:

- **Through the Eyes of the Child** webinar with contributions from AAI Patron, Prof Geoffrey Shannon, Andrew Jackson ISPC, Josh Connolly, NACOA, Philp Maree Alcohol Forum
- **Silent no More** - in person event with Ray D'Arcy (RTE) Christine Dwyer Hickey (author) Senator Frances Black, Stephen Lynch, (Head of Public Affairs, Channel 4) Marion Rackard
- **Research to Action** webinar with Children's Ombudsman, Dr Niall Muldoon, Dr Eoghan Scott, Dublin City University. Gerry Diamond, School Mindfulness Lead, Dr Catriona O'Toole, Maynooth University, Caroline Jordan and Anne Goodwin, Tusla, Mary Maginn, Intervention Services Manager, ASCERT
- Interactive toolkit of resources for children, adults and professionals. This has been widely distributed to a range of professional organisations and has been very well received.
- Launch of Website of resources for trauma informed schools produced with Maynooth University
- Animation video of story from ISPC
- Podcast for therapists
- Publication of recent research carried out with Dr Sharon Lambert, UCC, on knowledge of parental problem alcohol use in mental health professionals.

There were significant contacts with a range of organisations including, ISPC, Drug and Alcohol Taskforces, HSE, Tusla, Third level colleges and professional therapist's groups including IACP, ACI, IAHIP.

330 attended the events while the specific webpage with the toolkit has been viewed 1500 times.

This work was supported by funding from the Mental Health Grant Scheme for Community and Voluntary Groups.

Alcohol and domestic violence

Much of the evidence suggests that when alcohol is involved in domestic abuse it is a compounding factor rather than the root cause, with evidence showing that alcohol use increases the occurrence and severity of domestic violence.

AAI continued to draw attention to this issue producing a detailed submission to the consultation on the Third National Strategy on domestic, sexual and gender-based violence which particularly highlighted the impact on the development of children who experience such abuse. We were disappointed, though, that when the strategy was published in July 2022 there was no mention of the role of alcohol in this area. We are continuing to work with other organisations in this area to highlight this issue.

Operation Encompass

Work continued throughout the year to advocate for the introduction of Operation Encompass which is an initiative 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 the police and education services to offer immediate intervention and support. We were encouraged that it was included in the new Domestic Violence Strategy mentioned above for consideration by the Children First Interdepartmental Group which has representation from the Departments of Children, Education and Justice. There is a lack of urgency though, in progressing this straightforward, low-cost measure which has the potential to make a significant difference to the lives of traumatised children.

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Directors' Report (continued)

We have been very encouraged by support from organisations such as the Children's Rights Alliance, ISPC, INTO, the Office of the Ombudsman for Children and the Special Rapporteur on Child Protection in relation to the need for Operation Encompass.

Marketing to children

The early introduction of children to alcohol continued to be highlighted by AAI using the findings from a range of studies such as Growing up in Ireland, My World Survey and the Health Behaviour of School Aged Children. While there have been some modest improvements in recent years, Ireland still has a significant problem with at least 50,000 children starting to drink every year, 40% of 15-year-olds using alcohol and by early adulthood 93% of Ireland's youth are regular drinkers. There is also highly concerning data from the Health Research Board that 37% of 15-24 year olds who drink have an Alcohol Use Disorder. A significant factor in this is the marketing of alcohol in such a way that captures young people and in particular its linkage to youth interests such as sports, music and other cultural events.

Throughout 2022 AAI worked closely with the College of Psychiatrists of Ireland and the Irish Heart Foundation to protect children from online alcohol, gambling advertisements and junk food advertisements. AAI advocated strongly with legislators for such curbs incorporated in the Online Safety and Media Regulation Bill as it progressed through the Oireachtas. This Bill was enacted in December 2022. Within the legislation there is provision for a Commission to be established which will produce codes which may prohibit or restrict commercial communications in relation to foods or beverages considered by the Commission to be the subject of public concern in respect of the general public health interests of children. During the Seanad Eireann debate on this issue on 11 July 2022 Minister Catherine Martin clarified that 'alcohol would probably be considered a matter of public concern in respect of the general public health interests of children.' AAI will continue to pursue this issue with the Commission when it is established in 2023.

Goal 3: Services for all affected by alcohol harm.

Alcohol has serious implications on 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 2021, only 3,017 new cases were treated and the total number of cases receiving treatment was 6,859. Throughout the year, AAI has brought attention to the need for widespread timely availability of appropriate, trauma-informed services.

Access to services

AAI worked with Dr Sharon Lambert, UCC School of Applied Psychology, on a project surveying professionals experiences in supporting individuals who require treatment for alcohol dependence. Interviews with professionals working in addiction were carried out. Issues highlighted included long waiting lists, a lack of structured treatment pathways and the lack of trauma informed services to properly assist people.

In June 2022 AAI convened a panel of experts to discuss the barriers to accessing treatment with contributions from those with lived experience and service providers including:

Reducing Stigma

As highlighted in the June event, a major barrier to accessing treatment is the level of stigma attached to alcohol problems. To mark Recovery Month in September, AAI launched a language guide for media noting that stigmatising language such as 'user', 'addict' and 'alcoholic' are outdated and damaging and should no longer be used to describe people who have problems with alcohol and other substances. The guide aims to help media and the public use more compassionate language and to understand the impact certain words can have.

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Mental Health and Alcohol

AAI has attended a number of meetings with Mental Health Reform including a planning meeting in advance of a meeting with the HSE Chief Executive. AAI raised issues around children traumatised by alcohol issues in the home having timely access to therapeutic services. AAI has also welcomed the publication of the Sharing the Vision action plan and in particular the implementation of a new model of care and services for people with a dual diagnosis of mental health and problem substance use.

Korsakoff's Syndrome Working Group

Korsakoff's Syndrome is a neurological condition which is a profound impairment in making new memories. It arises from low levels of thiamine in the diet which is itself often a direct consequence of high levels of alcohol use. AAI's CEO is a member of a working group with representatives from the Neurological Alliance of Ireland and Bloomfield Mental Health Services.

This group produced a discussion document at the end of 2021, to highlight the specific needs of patients and throughout 2022, AAI has been following up with the HSE to raise issues, in particular the lack of specific services for this group.

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

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

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

There are multiple 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 and highlighted the need for this in media contributions, reports and submissions. AAI developed a number of discussion papers for use in this area.

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

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

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

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

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We also acted to highlight areas of attempted alcohol industry influence on public health matters for example in the provision of alcohol education programmes in schools and raising this issue with health care organisations and research bodies.

AAI worked with a range of organisations to advance these issues. 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.

Global Burden of Disease Study

In a significant piece of research, AAI worked with colleagues in the School of Public Health in UCC carried out an analysis of data from the Global Burden of Disease Study to investigate the impact of alcohol on health in Ireland. The project, led by Dr Zubair Kabir and funded by the Irish Research Council, found that previous measures of alcohol related deaths and illnesses in Ireland are underestimates and that 5% of all deaths in Ireland in 2019 are attributable to alcohol.

Translating this data means that there are four deaths every day from alcohol in Ireland. In a related policy paper, the authors pointed to the need for the establishment of a state sponsored Alcohol Office.

Pre-budget submission

This was prepared, submitted to the Minister for Finance and Minister for Public Expenditure, National Development Plan Delivery and Reform and circulated widely in September. Advice provided included:

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

The concept of 'polluter pays' has precedent in other parts of the economy and must be at the heart of any consideration of alcohol policy in Ireland yet decisions on such matters appear to be made without full consideration of the public health burden on alcohol.

Similar points were also made by AAI in its submission to the EU Commission's consultation on the excise duty on alcohol.

Commission on Taxation and Welfare

AAI made a detailed submission to this consultation. We were pleased to note that the final report of the Commission noted that 'It is appropriate to use Excise Duties to discourage consumption of alcohol and tobacco and to support public health. The link between the public health rationale and design of these taxes should be strengthened.'

Alcohol Market Review 2022

AAI issued a major report in September – Raising the bar. An examination of the alcohol market in Ireland. The Review highlighted the market revenues – €5.555bn in 2021, demonstrating who benefits and how, only a handful of companies are monopolising the Off-Trade receipts of €2.505bn.

Ireland's alcohol industry – producers, merchants and retailers, spent an estimated €116m last year advertising alcohol products that cost our society: citizens and taxpayers alike, an estimated €1.9 billion alone in health-related alcohol costs – 11% of the overall health budget.

AAI forensically tracked the flow of State welfare, exposing an unhealthy relationship between the alcohol industry and the State, and its agencies, who through subsidy and preferential aid, contributed €115m in support over the last decade.

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The Review demonstrates how an inflated and self-promoting reputation obscures the alcohol industry's negative contribution to extraordinary levels of alcohol harm in Irish society and disallows strategic action to cohesively address Ireland's biggest drug problem.

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 32 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.

Communications

An essential element of AAI's work is to bring our messages to a wide variety of audiences from the general public to policy makers and to our stakeholders. During 2022 we developed our new communications strategy which includes an emphasis on the production of podcasts, short videos and graphics for use on social media alongside our detailed reports on alcohol issues and press releases on multiple alcohol issues.

AAI has a podcast series 'The Alcohol File', 30-minute episodes which gives the listener a comprehensive, independent analysis, both national and international, of the many complex issues related to alcohol use.

Media Releases

Throughout the year AAI issued 19 media releases on a variety of topics including the Sale of Alcohol Bill, broadcast watershed for alcohol advertising, health warning labelling of alcohol products, treatment services, domestic violence and alcohol and the issues of children growing up in homes impacted by alcohol harm and the need for trauma informed systems across public services.

Traditional Media Presence

AAI has a strong media presence. As well as issuing press releases, we are regularly approached to provide information and comment on alcohol issues. In 2022 we had:

- Broadcast: 261 contributions to local and national radio and television programmes.
- Press: 71 contributions, quotes and/or commentary to both local and national press titles.
- Online: 149 contributions
- The earned media value of all press and online features was € 1.7 million and estimated audience reach of 36.2 million.

The Alcohol Action Ireland website continues to be a trusted source of independent analysis and information for a variety of stakeholders both from a media and public policy research perspective.

Throughout the year the site was updated frequently and blog posts on topical areas developed.

Social Media Profile

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

Total Twitter activity overview – 587,662 impressions; 24,482 engagements, 3,425 link clicks,

Total followers: 5,600. Follower gain in 2022: 682. Tweets issued: 911.

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

Throughout the year, AAI worked with multiple partners at both national and international level. Full details of activities are given in the AAI 2022 Annual Review.

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Directors' Report (continued)

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 2022 providing oversight and specialist input to the work of AAI. Full details of its activities are outlined in AAI's Financial Statements.

AAI is fully compliant with the Charities Governance Code.

The way ahead

2022 was the third year of implementing our five-year plan and much has been achieved across its five goals. During the year the AAI Board carried out a mid-term review of the plan and noted particular threats to alcohol policy from the upcoming Sale of Alcohol Bill which has proposed significant changes to alcohol licensing regulations. In 2023 we will have a particular focus on advocating for a public health focus in the Bill. We will also strongly advocate for a levy on the alcohol industry to be ring-fenced for addressing the harms from alcohol.

We will maintain a strong focus on the imperative for the full implementation of the Public Health (Alcohol Act), 2018. Ireland is being closely watched in relation to its ground-breaking regulations on health information labelling. However, this progress must be maintained against a backdrop of ferocious opposition from vested interests, and this will require determined advocacy both in Ireland and globally. There are also threats to the intent of the Act by the slow progress in relation to advertising restrictions implementation and the marketing of zero-alcohol products using shared branding with alcohol products. We will continue to press for legislation to address this.

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

There are major gaps in services for all impacted by alcohol harm, in particular the thousands of children and adults living with FASD. There is also a need to ensure that the lived experience of children in relation to alcohol is included in policy development and we will seek opportunities to develop research work in this area. We will also work on issues around access to alcohol services and seek to include the voice of those in recovery in our work.

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

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

Our work is specialised and needs financial support. We are very appreciative of the funding received in 2022 from the HSE, Hospital Saturday Fund, Irish Research Council, JP McManus Foundation, Mental Health Grant Scheme for Community and Voluntary Groups and individual donors. In 2023, we will work with our funders to secure support. We also aim to seek funding for research work as well as increasing the level of donations through philanthropy.

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

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

Directors' Report (continued)

3. Financial Review, Achievements and Performance

The financial results for the year are set out in the Statement of Financial Activities on page 25.

Income

Total income in 2022 (€280,353) decreased by 6% compared with 2021 (€298,433). This was largely due to grant support of €40,000 from Mental Health Ireland not being received in 2022 to support our Policy Research Officer, as this grant had now come to the end of its duration. Support of €9,036 was received from University College Cork (UCC) in relation to an Irish Research Council Grant for the study of monitoring of compliance with structural separation in shops. A second grant of €6,368 was received from UCC in relation to another Irish Research Council grant for the Global Burden of Disease Study in Ireland. AAI received a grant of €11,410 from the Mental Health Grant Scheme for Community and Voluntary Groups. This was in support of AAI's Silent Voices initiative to raise awareness of specific issues around mental health for those living with the legacy of parental problem alcohol use. AAI also received a grant of €3,000 from the Hospital Saturday Fund to support general activity. There was also an increase in donations to AAI and an increase in Silent Voices income being released for the year. AAI received a donation of €25,000 in 2018 towards its Silent Voices initiative which was launched in January 2019. This support is restricted to this campaign with funds being drawn down as appropriate to the Silent Voices programme of work. A number of individual donations were received in 2022 (€13,476 compared with €4,863 in 2021).

Expenditure

Expenditure in 2022 was €289,304 compared with €289,396 in 2021. While there was an increase in programme expenditure of 30%, this was offset by a reduction in overhead expenditure for the year.

Staff costs in 2022 were €211,123 compared with €226,309 in 2021. These changes mainly derive from the intern position not being retained in 2022.

Programme costs in 2022 (€44,478) were higher than 2021 (€33,802). Office expenses such as printing, postage, stationery and telephone saw an increase compared to 2021. Normal travel costs to meetings increased in 2022 compared to 2021 as there were more face to face meetings being held, post the covid restrictions being in place for part of 2021.

The deficit for the year was -€8,951 (2021: €9,037 surplus).

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

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

4. Structure, Governance and Management

AAI is a company (Company Registration Number 378738) which was incorporated on 28 November 2003. The company is limited by guarantee, not having a share capital and is governed by a Constitution. The company holds Revenue Commissioners Charitable Status (CHY 15343) 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.

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

Directors' Report (continued)

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

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

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

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

Segregation of duties policy

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

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

The structure and governance of AAI is laid out fully in its Directors' Handbook which also gives detailed information on all AAI policies and procedures. This includes the AAI Directors' Conflict of Interest policy and was last updated in May 2023.

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

Directors' Report (continued)

Board sub-committees

There are a number of Board sub-committees whose memberships in 2022 and meetings are outlined below.

1. Finance and Risk sub-committee - meets prior to each Board meeting to review finance and risk with the CEO and company accountant. Met six times in 2022.

Membership: Tadhg Young, Michael Foy, meetings attended by CEO and Company Accountant

2. Human Resources sub-committee - meets to consider matters around appointments, salaries and any other HR issues. Remuneration for staff is set at the appropriate point on the salary scale of the market rate for roles and responsibilities. These scales are linked to HSE salary scales for equivalent roles. Met twice during 2022.

Membership: Frank Murray, Catherine Brogan and Tadhg Young. Meetings attended by CEO.

3. Governance sub-committee meets to consider matters around governance and compliance with all aspects of the Charities Code. Met twice during 2022.

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

4. Board Resources sub-committees – meets to review composition of Board and skill sets required through Board surveys. Met five times in 2022.

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

There are a number of Advisory Groups whose membership and meetings in 2022 are outlined below.

1. Statutory Alcohol Office Working Group

Its principal objective is to provide advice to the Executive of AAI on progressing the goal of a statutory Alcohol Office.

Membership: Frank Murray, AAI Head of Communications and Advocacy, AAI CEO
Met once in 2022.

2. Fundraising Advisory Working Group

The Fundraising Advisory Group is a working group of the AAI Board. Its principal objective is to provide advice to the Executive of AAI and make recommendations to the Board on fundraising activities noting that AAI does not accept funding from the alcohol industry, or any organisation funded by the alcohol industry. Met twice in 2022.

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

3. 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 eight times in 2022.

Membership in 2022:

Founding Voices: Carol Fawsitt, Marion Rackard, Barbara Whelan
Sheila Gilheany, AAI CEO

Dr Sharon Lambert, academic advisor (resigned in 2022)
Austin Prior, clinical advisor (resigned in 2022)

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

Directors' Report (continued)

Appointment of Board Directors

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

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

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

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

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

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

Board members are regularly offered training courses through charity networks.

Two members of the Board resigned in 2022, Prof Joe Barry and James Doorley. Their service and commitment is greatly appreciated by AAI. Three new members were elected to the Board.

Alcohol Action Ireland
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Directors' Report (continued)

Attendance at Board meetings:

The AAI Board of directors met six times in 2022 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	24-Jan	28-Mar	16-May	12-Jul	26-Sep	29-Nov
					AGM	
Joe Barry****	P	P	P	P	P	
Catherine Brogan	P	A	A	P	p	P
Pat Cahill	A	P	P	P	P	A
James Doorley*	P	P				
Michael Foy	P	P	A	P	P	P
Frank Murray	P	P	P	P	p	P
Colin O'Driscoll	P	P	P	P	P	P
Mary O'Mahony	P	P	P	P	P	P
Bobby Smyth	A	P	P	P	P	A
Tadhg Young	P	P	P	P	A	P
Paddy Creedon **			P	P	P	A
Marie-Claire McAleer ***				P	P	P
Jo-Hanna Ivers *****						A

*Resigned from Board 28 March 2022

** Elected to Board 28 March 2022

*** Elected to Board 16 May 2022

**** Resigned from Board 26 Sept 2022

***** Elected to Board 26 Sept 2022

5. Principal risks and uncertainties

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

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

The Board has implemented a reserves policy. As a not for profit organisation and taking one year with another, our aim is to break even and maintain reserves at a prudent level of a minimum of six months operational costs. Average annual overheads based on the budget for 2022 are estimated at €251,093 (2021: €261,000), with six months of operating costs estimated at €125,547 (2021: €130,500). Unrestricted reserves at the year-end amounted to €144,505 (2021: €151,752).

Alcohol Action Ireland
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Directors' Report (continued)

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

- Governance (including Loss of key board members, and Burden of compliance)
- Strategic (including Reputational risk, and Failure of legislation)
- Operational (including Loss of key staff, and IT crash)
- Financial (including Insufficient funding, and Ending of HSE alcohol programme)
- Compliance (including Charities Regulatory Authority compliant)
- 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)
Joseph Barry (Resigned 26 September 2022)
Jo-Hanna Ivers (Appointed 26 September 2022)
Catherine Brogan
Patrick Cahill
Bobby Smyth
Tadhg Young (Resigned 30 June 2023)
Mary O'Mahony
Colin O'Driscoll
James Doorley (Resigned (28 March 2022)
Michael Foy
Patrick Creedon (Appointed 28 March 2022)
Marie-Claire McAleer (Appointed 16 May 2022)

Secretary

Patrick Cahill

Profile of Directors and date of appointment to Board

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

Prof Joe Barry MSc, MD, FRCPI, FFPHM, Public Health Specialist (appointed 24/5/2007, resigned 20/09/2022)

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

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

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

James Doorley, Deputy Director, National Youth Council of Ireland (appointed 11/12/2019 resigned 28/03/2022)

Alcohol Action Ireland
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Directors' Report (continued)

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

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

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

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

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

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

7. Directors and Secretary and their interests

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

8. Events subsequent to the year end

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

9. Accounting records

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

10. Relevant audit information

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

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

11. Auditors

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

Alcohol Action Ireland
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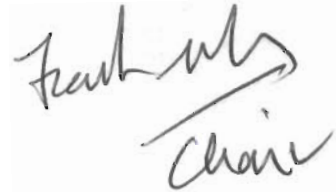
Directors' Report (continued)

This report was approved by the Board on 25/9/23 and signed on its behalf by:

Director



Director



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

Directors Responsibilities Statement

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

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

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

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

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

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

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

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

Independent auditor's report

Opinion

We have audited the financial statements of Alcohol Action Ireland (the 'company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its net income for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

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

Independent auditor's report (continued)

Opinions on other matters prescribed by Companies Act 2014

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

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

Matters on which we are required to report by exception

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

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

We have nothing to report in this regard.

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

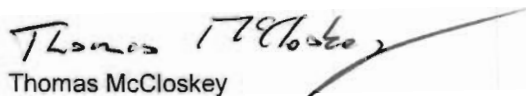
A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our audit report.

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

Independent auditor's report (continued)

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

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


Thomas McCloskey

For and on behalf of
McCloskey & Co
Chartered Accountants & Statutory Auditor
The Glasshouses
Unit 16 The Cubes Offices
Beacon South Quarter
Sandyford
Dublin D18 XD36

Date: 25/9/23

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

Statement of financial activities
Financial year ended 31 December 2022

	Notes	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €
Income from Charitable Activities							
Grants and other income		240,140	20,446	260,586	285,140	7,033	292,173
Donations & Legacies							
Donations		13,476	0	13,476	4,863	0	4,863
Other Income		<u>6,291</u>	<u>0</u>	<u>6,291</u>	<u>1,397</u>		<u>1,397</u>
Total Income	5	259,907	20,446	280,353	291,400	7,033	298,433
Expenditure							
On charitable activities		<u>(267,154)</u>	<u>(22,150)</u>	<u>(289,304)</u>	<u>(285,585)</u>	<u>(3,811)</u>	<u>(289,396)</u>
Net Income		(7,247)	(1,704)	(8,951)	5,815	3,222	9,037
Fund balances at beginning of year		151,752	22,192	173,944	145,937	18,970	164,907
Transfer of Funds		0	0	0	0	0	0
Fund balances at end of year		<u>144,505</u>	<u>20,488</u>	<u>164,993</u>	<u>151,752</u>	<u>22,192</u>	<u>173,944</u>

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

The notes on pages 29 to 39 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 2022

	Note	2022 €	€	2021 €	€
Current assets					
Debtors	11	90,504		6,632	
Cash at bank and in hand	12	92,626		182,826	
		<u>183,130</u>		<u>189,458</u>	
Creditors: amounts falling due within one year					
	13	<u>(18,137)</u>		<u>(15,514)</u>	
Net current assets		<u>164,993</u>		<u>173,944</u>	
Total assets less current liabilities		<u>164,993</u>		<u>173,944</u>	
Net assets		<u><u>164,993</u></u>		<u><u>173,944</u></u>	
Capital and reserves					
Restricted funds	14	20,488		22,192	
Unrestricted funds	14	144,505		151,752	
Members funds		<u><u>164,993</u></u>		<u><u>173,944</u></u>	

These financial statements were approved by the board of directors on 25/9/23 and signed on behalf of the board by:

Director

Frank Murray

Chair

25/9/23

Director

Patricia Cahill

The notes on pages 29 to 39 form part of these financial statements.

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

Statement of cash flows
Financial year ended 31 December 2022

	2022	2021
	€	€
Cash flows from operating activities		
(Loss)/profit for the financial year	(8,951)	9,037
<i>Adjustments for:</i>		
Accrued expenses/(income)	(668)	(963)
<i>Changes in:</i>		
Trade and other debtors	(83,872)	(3,565)
Trade and other creditors	3,291	(1,734)
Cash generated from operations	<u>(90,200)</u>	<u>2,775</u>
Net cash (used in)/from operating activities	<u>(90,200)</u>	<u>2,775</u>
Net increase/(decrease) in cash and cash equivalents	(90,200)	2,775
Cash and cash equivalents at beginning of financial year	<u>182,826</u>	<u>180,051</u>
Cash and cash equivalents at end of financial year	<u><u>92,626</u></u>	<u><u>182,826</u></u>

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

Notes to the financial statements
Financial year ended 31 December 2022

1. General Information

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

2. Statement of compliance

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

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

3. Accounting policies and measurement bases

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

a) Basis of preparation

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

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

b) Functional currency and presentation currency

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

Alcohol Action Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

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
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

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
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

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
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

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.

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

5. Income

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €
Health Service Executive statutory funding	240,140	-	240,140	240,140	-	240,140
Mental Health Ireland Dept of Health, Mental Health Grant Scheme	-	11,410	11,410	40,000	-	40,000
Other Grants	-	-	-	5,000	-	5,000
Silent Voices Irish Research Council	-	9,036	9,036	-	55	55
Donations	13,476	-	13,476	4,863	-	4,863
Other Income	<u>6,291</u>	<u>-</u>	<u>6,291</u>	<u>1,397</u>	<u>-</u>	<u>1,397</u>
Total Income	<u>259,907</u>	<u>20,446</u>	<u>280,353</u>	<u>291,400</u>	<u>7,033</u>	<u>298,433</u>

All income derives from activities in the Republic of Ireland.

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

6. Staff costs	2022	2021
	€	€
Wages and salaries	184,984	200,391
Social welfare costs	21,310	22,186
Pension costs	<u>4,829</u>	<u>3,612</u>
	<u>211,123</u>	<u>226,189</u>

Number of employees

The average monthly number of employees during the year was 3 (2021: 4). 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:

	2022	2021
	No.	No.
€60,000 - €70,000	0	0
€70,000 - €80,000	1	1
€80,000 - €90,000	0	0
€90,000 - €100,000	0	0
€100,000 - €110,000	<u>0</u>	<u>0</u>

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

7. Employee benefits

The company operates a defined contribution pension scheme and the assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to this scheme and individual pensions and amounts to €4,829 (2021: €3,612).

8. Net income/(expenditure)	2022	2021
	€	€
Net income/(expenditure) is stated after charging:		
Operating lease expense	9,296	9,296
Auditor's remuneration:		
- In respect of audit services	3,095	3,095
- In respect of corporate secretarial services	<u>-</u>	<u>-</u>

9. Taxation

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

Alcohol Action Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

10.	Tangible assets	Computer equipment	Total
		€	€
	Cost		
	At 1 January 2022 and 31 December 2022	<u>21,811</u>	<u>21,811</u>
	Depreciation		
	At 1 January 2022	21,811	21,811
	Charge for the year	<u>—</u>	<u>—</u>
	At 31 December 2022	<u>21,811</u>	<u>21,811</u>
	Net Book Amount		
	At 31 December 2022	-	-
	At 31 December 2021	<u>—</u>	<u>—</u>
11.	Debtors	2022	2021
		€	€
	Other debtors	89,218	5,415
	Prepayments and other debtors	<u>1,286</u>	<u>1,217</u>
		<u>90,504</u>	<u>6,632</u>
12.	Cash and cash equivalents	2022	2021
		€	€
	Cash at bank	<u>92,626</u>	<u>182,826</u>
	Unrestricted cash	72,138	160,634
	Restricted cash	<u>20,488</u>	<u>22,192</u>
		<u>92,626</u>	<u>182,826</u>

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

13. Creditors: amounts falling due within one year		2022	2021
		€	€
Trade creditors		6,237	5,450
PAYE/PRSI		8,805	6,301
Accruals		<u>3,095</u>	<u>3,763</u>
		<u>18,137</u>	<u>15,514</u>

Trade creditors

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

Taxes and social security costs

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

Accruals

The terms of the accruals are based on underlying contracts.

14. Statement of funds

	Unrestricted funds	Restricted funds	Total 2022	Unrestricted funds	Restricted funds	Total 2021
	€	€	€	€	€	€
Opening balance	151,752	22,192	173,944	145,937	18,970	164,907
Net movement	(7,247)	(1,704)	(8,951)	5,815	3,222	9,037
Transfer of funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing balance	<u>144,505</u>	<u>20,488</u>	<u>164,993</u>	<u>151,752</u>	<u>22,192</u>	<u>173,944</u>
Represented by:						
Current assets	162,642	20,488	183,130	167,266	22,192	189,458
Current liabilities	<u>(18,137)</u>	<u>0</u>	<u>(18,137)</u>	<u>(15,514)</u>	<u>0</u>	<u>(15,514)</u>
	<u>144,505</u>	<u>20,488</u>	<u>164,993</u>	<u>151,752</u>	<u>22,192</u>	<u>173,944</u>

Unrestricted funds

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

Restricted funds

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

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

15. Movement of funds

	Balance at 1 January 2022	Income	Expenditure	Transfer from unrestricted funds	Balance at 31 December 2022
	€	€	€	€	€
Restricted funds					
Silent Voices	15,824	11,410	(10,750)	-	16,484
Irish Research Council	<u>6,368</u>	<u>9,036</u>	<u>(11,400)</u>		<u>4,004</u>
	<u>22,192</u>	<u>20,446</u>	<u>(22,150)</u>	=	<u>20,488</u>
Unrestricted funds	<u>151,752</u>	<u>259,907</u>	<u>(267,154)</u>	-	<u>144,505</u>
Total funds	<u>173,944</u>	<u>280,353</u>	<u>(289,304)</u>	=	<u>164,993</u>

16. Related party transactions

There were no contracts or arrangements in relation to the company's business, in which the directors or secretary of the company had any interest, as defined in the Companies Act 2014, at any time during the year ended 31 December 2022.

Directors received no expenses or reimbursements during the year.

Donations and membership fees received from directors amounted to €nil (2021: €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 €125,681 (2021: €146,678).

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:

	2022	2021
	€	€
Financial liabilities at amortised cost		
Trade creditors	<u>6,237</u>	<u>5,450</u>

Alcohol Action Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

18. Commitments

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

	2022	2021
	€	€
Due within one year	<u>9,296</u>	<u>9,296</u>

19. Event subsequent to the year end

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

20. Grant received

Grant

Agency	Health Service Executive
Sponsoring Government Dept	Department of Health
Grant Programme	National Health & Wellbeing
Purpose of grant	Programme expenses
Total Grant Income for year	<u>€240,140</u>
Grant taken to income in period	<u>€240,140</u>
Cash received in period	<u>€240,140</u>
Any grant amounts deferred or due at the period end	€0
Expenditure	<u>€240,140</u>
Term	Expires 31 December 2022
Received year end	31-Dec-22
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 21/9/23


 Paul Bohill
 Sec


 Chair

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

Alcohol Action Ireland
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Detailed income and expenditure account
Financial year ended 31 December 2022

	2022	2021
	€	€
Turnover		
Grants received	240,140	252,118
Donations	12,802	4,863
Silent Voices	-	55
Mental Health Ireland	-	40,000
Dept of Health, Mental Health Grant Scheme	11,410	-
Other income	16,001	1,397
	<u>280,353</u>	<u>298,433</u>
Gross surplus	<u>280,353</u>	<u>298,433</u>
Gross surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(184,984)	(200,511)
Employer's PRSI contributions	(21,310)	(22,186)
Staff pension costs - defined contribution	(4,829)	(3,612)
Programme expenses	(44,478)	(33,802)
Rent payable	(9,296)	(9,296)
Insurance	(1,500)	(1,521)
Printing, postage and stationery	(1,700)	(732)
Advertising	(619)	-
Telephone	(1,712)	(1,378)
Computer costs	(1,397)	(315)
Motor expenses	(399)	-
Accountancy fees	(11,291)	(11,453)
Auditors remuneration	(3,095)	(3,095)
Bank charges	(295)	(299)
General expenses	(2,399)	(1,196)
	<u>(289,304)</u>	<u>(289,396)</u>
Operating (deficit)/surplus	(8,951)	9,037
Operating (deficit)/surplus percentage	3.2%	3.0%
(Deficit)/surplus before taxation	<u>(8,951)</u>	<u>9,037</u>