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**Registered number: 57125**

**Charity number: CHY 6100**

**CRA number:20010270**

# ASTHMA SOCIETY OF IRELAND

**(A company limited by guarantee and not having share capital)**

# DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025.

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# Corporate information

| | |
|---|---|
| **Directors** | Ciaran McGloin (Resigned 13/02/2025)<br>Marcus Butler<br>Catherine Lonergan<br>Deirdre Ardagh (Resigned 13/10/2025)<br>Aine Nolan<br>Maitiú Ó Faoláin<br>Aoife Stokes<br>Ronan Mac Loughlin (Appointed 24/2/2025)<br>Eithne Rafferty (Appointed 10/03/2025)<br>Eva Sheehy (Appointed 10/03/2025)<br>David Lyons (Appointed 10/03/2025) |
| **Company Secretary** | Deirdre Ardagh (Resigned 13/10/2025)<br>Aine Nolan (Appointed 13/10/2025) |
| **Chief Executive Officer** | Eilís Ní Chaithnía |
| **Director Emeritus** | Anne Robinson |
| **Company registered number** | 57125 |
| **Revenue charity number** | CHY 6100 |
| **Registered Charity Number** | 20010270 |
| **Registered office** | Alexandra House<br>3 Ballsbridge Park<br>Merrion Road<br>Ballsbridge<br>Dublin 4 |
| **Independent auditor** | PKF Brenson Lawlor<br>Chartered Accountants & Statutory Audit Firm<br>Alexandra House<br>3 Ballsbridge Park<br>Merrion Road<br>Ballsbridge<br>Dublin 4 |
| **Principal bankers** | Bank of Ireland<br>2 College Green<br>Dublin 2<br><br>AIB Bank<br>George's Street<br>Dun Laoghaire<br>Co. Dublin |
| **Solicitors** | Sherwin O'Riordan<br>74 Pembroke Road<br>Ballsbridge<br>Dublin 4 |

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# Our mission

Our mission is to stop asthma deaths in Ireland.

We are the voice of the 450,000 people with asthma in Ireland, and our work radically transforms their quality of life.

# Our vision

Our vision is that everyone with asthma in Ireland lives a full life, symptom-free.

# Strategy

In May 2020 we launched our five-year strategy: *Stopping Asthma Deaths in Ireland*. The strategy was developed on foot of engagements with patients and healthcare professionals through focus groups, surveys, one-to-one meetings, and key events.

In the period since its launch, our community has withstood the impacts of a respiratory pandemic, climate change, an overburdened health system and rising rates of viral infections. The Society strove to respond and empower our community to stay safe.

As we reached the final year of *Stopping Asthma Deaths in Ireland*, the need for its ambition remained clear. Against a backdrop of pressure on health services, unequal access to care and medicines, and growing environmental threats to lung health, we remained focused on what must come next: a responsive, properly resourced and patient-centred respiratory healthcare system that enables everyone with asthma to live well. **Our commitment to you is that we'll breathe easy when you can.**

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# Message from the CEO

2025 was an important year for the Asthma Society of Ireland: a year in which we strengthened our services, extended our national influence and laid firmer foundations for the organisation's future.

This progress matters because the need remains substantial. 450,000 people in Ireland have asthma and, for too many, it continues to limit health, education, work and everyday life. Our Asthma Awareness week survey in 2025[1] found that almost one in four people had gone without their prescribed asthma medication because of competing demands on their household budget. One in ten parents reported that they had not been able to buy their child's medication in the three months preceding our survey.[2] Long waiting lists, uneven access to specialist services and gaps in the structures needed to deliver consistent asthma care persist.

Against this backdrop, we focused on where the Society can make the greatest difference: providing people with direct access to expert support; ensuring their experiences influence public policy; and working with healthcare and community partners to improve how asthma is understood and managed.

Our patient services grew significantly during the year. We delivered 4,552 Asthma Adviceline appointments and responded to 5,339 WhatsApp messages, while our expert-led webinars were viewed 1,277 times. More importantly, we improved how people found and accessed those services. We increased clinical capacity, introduced direct referral pathways for healthcare professionals and used our campaigns and digital channels more effectively to connect people with specialist support.

This marked an important advance in our approach. Awareness activity was increasingly linked to a clear patient outcome: helping more people understand their condition, access credible advice and manage their asthma with greater confidence. Largely as a result of our Asthma Awareness Week campaign, calls to the Adviceline increased by 66% compared with May 2024, demonstrating the value of bringing our patient services, health promotion and communications work together around a shared objective.

We also extended our reach through community workshops and through partnerships with hospital and community respiratory teams, pharmacists, researchers, sporting organisations and community groups. These collaborations resulted in new referral routes, clinically approved resources, professional education and practical opportunities to bring asthma support closer to people in their own communities.

2025 was also a significant year for our advocacy. Our Pre-Budget Submission was informed by the experiences of more than 600 people with asthma and over 100 healthcare professionals. We used this evidence to advance clear priorities on the affordability of medicines, respiratory

[1] May–June 2025 survey of parents of children with asthma and adults with asthma circulated via the Asthma Society of Ireland digital channels, 608 respondents

[2] *ibid*

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workforce and service capacity, severe asthma care, healthier housing and air quality, and the prevention of asthma deaths.

Through our engagement with Government and representatives across all major political parties, we re-established a strong national platform for asthma. Twenty Parliamentary Questions were submitted in support of our recommendations; approximately 30 Oireachtas members and staff attended our World Lung Day briefing; and we were invited to present our priorities to the new Minister for Health.

We made particularly important progress towards a national Severe Asthma registry. During the year, we commenced detailed research, brought together national and international expertise and strengthened engagement with the clinical and policy leaders needed to progress the work. The absence of a registry has long limited Ireland's ability to plan severe asthma services, understand outcomes and support equitable access to advanced treatment. By the end of 2025, there was a clearer evidence base, pathway and momentum for change.

We also continued to strengthen and diversify the income that makes our work possible. Corporate and organisational funding grew, strengthened by an Individual Giving Programme that is building a vital predictable and sustainable income foundation for the Society, and our Active for Asthma campaign, developed as both a fundraising initiative and a positive expression of what people with well-managed asthma can achieve.

Our first Icy Plunge for Asthma corporate fundraising challenge brought together 45 professionals from across various sectors and ambassadors around a distinctive new event. It raised more than €42,000 and established new relationships, experience and reusable assets on which we can build. As with all new fundraising initiatives, its future development will be guided by the need to convert strong engagement into sustainable income for our work.

Alongside these visible achievements, we made substantial improvements to the organisation itself. We modernised our digital infrastructure, launched a new website, strengthened financial and governance systems, reduced structural costs and achieved the Charities Institute Ireland Triple Lock. Our partnerships became more strategic, our evidence stronger and our capacity to understand and demonstrate our impact continued to develop.

Taken together, these advances marked a shift for the Asthma Society. Having worked over recent years to stabilise the organisation and rebuild capacity, we ended 2025 better equipped to grow our reach, influence change and contribute as a serious national partner in the development of asthma care.

Significant challenges remain. Demand for our services is growing, while our resources and unrestricted reserves remain constrained. Greater financial sustainability will require continued focus, careful investment and stronger long-term funding partnerships. Across the health system, much remains to be done to make effective asthma care timely, consistent and affordable.

However, we enter the next phase from a stronger position: with expert services reaching more people, renewed policy influence, a wider network of partners and greater clarity about where the Society can achieve the greatest impact.

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I want to thank our staff, Board, Medical Advisory Group, volunteers, funders, donors, healthcare colleagues, corporate and community partners, and everyone who supported our work during 2025.

Above all, I thank the people with asthma and their families who trusted us with their experiences. Their needs and ambitions remain the measure of our success and the purpose behind every advance recorded in this report.



Eilís Ní Chaithnía

Chief Executive Officer

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# 2025 in numbers

## Supporting people with asthma

- 4,552 Asthma Adviceline appointments delivered
- 5,339 WhatsApp messages exchanged
- 1,277 views of our webinars
- 2,092 webinar registrations
- 305 questions answered by our clinical experts
- 3 community workshops delivered across Ireland

## Educating and empowering

- 4 professional healthcare articles published
- 12 new and updated patient resources produced
- 8,273 resources downloaded from asthma.ie
- 2,618 downloads of Asthma Action Plans

## Campaigns & advocacy

- 119 media stories generated across our Asthma Awareness Week and Pre-Budget campaigns
- 15.5 million opportunities to see, hear or read about asthma through our campaign
- 66% increase in Asthma Adviceline calls during May following Asthma Awareness Week
- 12 meetings with Ministers, TDs and Senators on our Pre-Budget priorities
- 20 Parliamentary Questions submitted to strengthen our evidence base
- 30 Oireachtas members and staff engaged at our World Lung Day briefing

## Digital reach

- 22,000 website users
- 290,000 website events
- 1.6 million Facebook views
- 263,000 Instagram views
- 755,615 individual emails sent
- 238,113 emails opened

## Fundraising

- €130,808 corporate and organisational funding secured
- 45 participants took the Icy Plunge for Asthma
- €42,000+ raised through the Icy Plunge
- 56 Active for Asthma campaign participants
- €18,087 raised through Active for Asthma

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# Our work in 2025

## Patient services

At the heart of the Asthma Society of Ireland is a commitment to ensuring that everyone living with asthma has access to trusted information and expert support, as well as the confidence to manage their condition effectively. Through our specialist nurse-led services, educational resources, and community engagement, we empower people with asthma, their families and healthcare professionals with the knowledge and tools they need to achieve better health outcomes.

In 2025, our Patient Services team continued to support thousands of people across Ireland through the Asthma Adviceline, WhatsApp messaging service, webinars, publications, and community workshops. Whether providing one-to-one personalised advice, developing evidence-based resources, delivering interactive educational events, or meeting people in their own communities, our focus remained on improving asthma self-management, reducing avoidable healthcare use, and ensuring no one has to manage asthma alone.

Our services also play a vital role in identifying emerging issues affecting people with asthma, enabling us to continually adapt our support and strengthen our advocacy for improved asthma care. Together, these services demonstrate our commitment to putting patients at the centre of everything we do, making expert asthma support accessible whenever and wherever it is needed.

## Asthma Adviceline and WhatsApp messaging service

Our Asthma Adviceline is a self-management support call-back service provided by asthma nurse specialists and a physiotherapist to give personalised advice, information, and education to callers.

Our WhatsApp nurse messaging service is a digital health patient education and self-management service that allows clients to send a query via WhatsApp message which is answered by a dedicated respiratory nurse specialist.

Both services provide information on asthma, covering areas such as:

- General information about asthma
- What to do in the event of attack
- Managing triggers
- Developing an Asthma Action Plan
- Living with allergies
- Use of supplemental oxygen
- Diet and exercise
- Vaccinations
- Inhaler technique
- Navigating the health system

Calls to the Adviceline are answered by our Adviceline Administrator who books a telephone appointment with a nurse/physiotherapist. Appointments are allocated for a date and time that suits the caller.

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In accordance with the recommendations of the Helplines Partnership, the standard call duration is 30 minutes for a first-time call, and 25 minutes for a follow-up call.

## Asthma Adviceline and WhatsApp messaging service: In numbers

### *Asthma Adviceline*

- First time callers: 1,323
- Follow-up callers: 3,229
- **Total: 4,552**

### *WhatsApp messaging service*

- Number of interventions (messages): 5,339
- Number of admissions (unique users): 562

## Webinars

We run a series of very successful webinars for a wide range of audiences every year. These webinars provide advice on asthma and are an ideal opportunity for people with asthma or healthcare professionals to engage with experts on a wide range of topics.

Objectives of our webinar series:

- Provide easily accessible support, education and information to people with asthma to help them to better understand and manage their condition.
- Provide advice and guidance via a different channel, reaching and supporting a younger cohort of people with asthma and their family members.
- Empower people to engage better with healthcare professionals and healthcare services.
- Signpost people to appropriate services, resources and materials.
- Provide specific, tailored information to parents of children with asthma.
- Provide structured self-management support through digital health.

**In 2025, we held seven webinars in total, with 2,092 registrations, 1,277 watches, and 305 questions asked and answered.**

| Month | Webinar title | Speakers | Registered | Watched | Q&A | Views |
|---|---|---|---|---|---|---|
| **Jan.** | **Adult asthma care close to home** | Eilís Ní Chaithnía, CEO, ASI<br><br>Dr Shane McKeogh, Adult Respiratory Clinical Lead Irish College of GPs<br><br>Martina Nelson, Respiratory Nurse Specialist, ASI | 525 | 351 | 77 | 67 |
| **Apr.** | **Exercise and Asthma – stay** | Eilís Ní Chaithnía, CEO, ASI | 395 | 315 | 47 | 51 |

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| | | | | | | |
|---|---|---|---|---|---|---|
| | **active and breathe easy** | Prof. Patrick Mitchell, Respiratory consultant, Tallaght University Hospital<br><br>Barry Elliot, Senior Physiotherapist, ASI | | | | |
| **May** | **Raising awareness in the GAA community** | Eoghan Tuohey, Player Welfare Manager, GAA<br><br>Eilís Ní Chaithnía, CEO, ASI<br><br>Ruth Morrow, Respiratory Nurse Specialist, ASI | 207 | 132 | 24 | 10 |
| **Jun.** | **Understanding severe asthma** | Eilís Ní Chaithnía, CEO, ASI<br><br>Professor Richard Costello, Respiratory Consultant, Beaumont Hospital<br><br>Ruth Morrow, Respiratory Nurse Specialist, ASI | 249 | 119 | 24 | 13 |
| **Sept.** | **Children and asthma: Staying well through the winter** | Eilís Ní Chaithnía. CEO, ASI<br><br>Dr Mohammed Tariq. Consultant Paediatrician with an interest in Asthma and Allergy.<br><br>Aoife Lee. Parent support Counsellor<br><br>Mary Hanratty, Respiratory Nurse Specialist, ASI | 316 | 159 | 38 | 4 |
| **Nov.** | **Winter Wellness** | Eilís Ní Chaithnía, CEO, ASI<br><br>Professor Richard Costello, Respiratory Consultant, Beaumont Hospital<br><br>Ruth Morrow, Respiratory Nurse Specialist, ASI | 285 | 149 | 70 | 0 |
| **Dec.** | **Staying well this winter: Ask our asthma nurse** | Eilís Ní Chaithnía, CEO, ASI<br><br>Ruth Morrow, Respiratory Nurse Specialist, ASI | 115 | 52 | 25 | 0 |

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| | | | | | | |
|---|---|---|---|---|---|---|
| | | Caroline Madden, parent of a child with asthma | | | | |
| **TOTALS** | | | **2,092** | **1,277** | **305** | **145** |

## Publications and resources

Each year, we produce a variety of resources to support people with asthma and healthcare professionals across Ireland. We also contribute numerous articles to professional healthcare publications and journals.

All Asthma Society resources and publications are initially reviewed by our Patient Services Team, followed by the wider nursing and expert team, and are ultimately approved by our Medical Advisory Group (MAG).

Below is a summary of articles and resources published or updated in 2025.

### *Publications*

- '*Asthma Adviceline – Enhancing patient support*' – NCPR March newsletter
- '*Oral Corticosteroid and SABA in Asthma Management: A Guide for Irish Pharmacists'* - Irish Pharmacy Union
- 'Strengthening Asthma Care: How the Adviceline Supports Specialist Practice '- ITS newsletter
- 'Asthma and Exercise' - Irish Pharmacy news and Hospital Professional news

### *Resources updated/developed*

- *Take control of your Asthma* booklet
- *MART 5 Step rule* poster
- *MART wallet card*
- E-referral posters and wallet cards
- Our 'Top tips' series, which include tips for managing asthma specific to certain topics/areas

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### Community Workshops 2025

In 2025, we delivered a series of community asthma workshops in Portlaoise, Limerick, and Galway, bringing expert asthma support directly into local communities. The workshops were designed to raise awareness of the Asthma Society of Ireland's services, provide practical education on asthma management, and, importantly, create opportunities to hear directly from people living with asthma about the challenges they face.

Unlike our webinars, which reach thousands of people online each year, these in-person sessions allow participants to receive personalised advice from our specialist nurses, ask questions in a supportive environment, and connect with others who understand the realities of having asthma. They also gave us valuable insights into the experiences of people who may not otherwise engage with our services, ensuring their voices continue to shape our advocacy and programme development.

Participants consistently described the workshops as informative, practical and reassuring. When asked what they found most valuable, attendees highlighted "listening to the experts," "the information," "the personal stories", and "learning the biology" behind asthma. Others praised the opportunity to receive advice directly from our nurses.

The workshops also had a tangible impact beyond the day itself. Several attendees were referred to for follow-up consultations with our Asthma Adviceline nurses, providing ongoing, personalised support to help improve asthma control and potentially reduce unnecessary GP visits. These workshops demonstrated the lasting value of face-to-face engagement, strengthening trust, empowering people to better manage their asthma, and ensuring communities remain at the heart of our work.

Our Community Workshops were supported by HSE National Lottery Grant funding.

## Campaigns and Programmes

Throughout 2025, the Asthma Society of Ireland delivered a diverse programme of national campaigns and initiatives to improve asthma outcomes, influence public policy, and empower people with asthma to live healthier, more active lives. By combining evidence-based health promotion with strategic communications, public affairs and community engagement, our campaigns reached hundreds of thousands of people across Ireland.

Alongside public-facing campaigns, we continued to champion the needs of people with asthma through sustained engagement with politicians, policymakers, healthcare professionals, and partner organisations, ensuring that their voices remained at the centre of national health policy.

The following sections highlight the impact of these campaigns and programmes in 2025 and demonstrate how strategic communications, evidence-based advocacy, and meaningful public engagement are helping us build a future where everyone with asthma can breathe easier.

### Asthma Awareness Week 2025

Asthma Awareness Week 2025 centred on the theme *Active for Asthma*, a national campaign designed to empower people with asthma to participate in physical activity safely and confidently

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while raising awareness of the Asthma Society of Ireland's support services and encouraging community fundraising.

The campaign responded to findings from a national survey of approximately 500 people with asthma and parents of children with asthma, conducted in April 2025. The results highlighted the significant impact asthma can have on participation in exercise and sport. Almost half (43%) of respondents said fear of triggering symptoms was a major barrier to being active, while 41% reported reducing their physical activity over time because of their asthma. One in five (20%) frequently stopped exercising due to symptoms, and 8% stopped exercising altogether.

To address these concerns, the campaign provided practical advice and expert guidance on exercising safely with asthma. It also promoted Asthma Adviceline, particularly the addition of a physiotherapist to our Adviceline team, encouraging individuals to seek personalised support and information to help them manage their condition and remain active.

Olympian and campaign ambassador Derval O'Rourke played a central role in raising awareness of the campaign and championing the message that asthma should not prevent people from enjoying the benefits of physical activity. A media photocall featured Derval alongside marathon fundraiser Aodhan Boyle and his four-year-old son Yoshua, who has asthma, helping to bring the campaign's message to life through powerful personal stories.

A comprehensive media strategy amplified the campaign's reach. Survey findings were incorporated into a national press release alongside expert commentary from Asthma Society CEO Eilís Ní Chaithnía and Medical Advisory Group member and Respiratory Consultant Physician Professor Patrick Mitchell of Tallaght University Hospital and Trinity College Dublin.

The campaign generated 54 pieces of media coverage, creating more than 5.48 million opportunities for people to see, hear or read about asthma and exercise. Coverage included interviews and features on Virgin Media One's The Six O’clock Show, Virgin Media News, Newstalk Breakfast, The Last Word with Matt Cooper, and articles in the Sunday Independent, Irish Independent and Irish Examiner. Analysis showed that 89% of coverage mentioned Active for Asthma, 57% referenced asthma.ie, and 56% highlighted the Asthma Adviceline.

Digital channels also delivered strong engagement. Campaign content generated more than 69,000 views across Facebook and Instagram, while Derval O'Rourke's Instagram content achieved a combined reach of almost 487,000 through reels and stories. Two campaign emails sent during the week reached more than 11,000 supporters each and generated almost 5,900 opens.

The campaign also delivered valuable educational opportunities through two webinars. The *Exercise & Asthma* webinar attracted 395 registrations, with 315 watches, while a dedicated webinar on asthma and exercise within the GAA community attracted 207 registrations and 132 watches.

Traffic to asthma.ie was significant during the campaign, with 1,300 website visits, 4,701 page views, and 128 resource downloads recorded during the week. Most importantly, promotion of the Asthma Adviceline contributed to a 66% increase in calls during May 2025 compared with the same month in 2024, demonstrating the campaign's success in connecting more people with expert asthma support when they needed it most.

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The 2025 Asthma Awareness Week campaign was kindly supported by GSK, ALK, and Medtronic.

## Winter Wellness

Our Winter Wellness Campaign 2025 supported people with asthma to stay well during the winter months by providing trusted information, practical advice and expert guidance on managing asthma during a period when respiratory illnesses, asthma exacerbations and hospitalisations spike. A key focus of the campaign was to raise awareness of the important role vaccinations can play in reducing the risk of serious respiratory infections, asthma flare-ups, and related complications.

The campaign delivered a coordinated programme of digital communications and educational activities aimed at empowering people with asthma to take proactive steps to protect their health throughout the winter season. Through social media, email communications, and a dedicated webinar, the campaign provided evidence-based advice on asthma management, winter wellness strategies, and clear signposting to current HSE and national immunisation guidance on flu, COVID-19, and RSV where relevant and age-appropriate.

A comprehensive social media campaign formed the cornerstone of the initiative. A suite of expert-led content was developed and shared across our social media channels, providing winter wellness tips, evidence-based vaccination and immunisation information and practical guidance for managing asthma during colder months. With a combined audience of approximately 45,000 people across Facebook, Instagram, and LinkedIn, the campaign achieved strong engagement and visibility.

On Facebook, campaign content generated more than 52,800 views and 39,400 impressions, while encouraging meaningful interaction through comments, reactions and shares. Instagram content reached more than 9,500 accounts and generated over 18,000 views, helping extend the campaign's reach to a broad audience of people with asthma and their families. LinkedIn activity also supported the campaign's professional outreach, generating more than 1,100 impressions and driving traffic to key resources.

Email communications played an important role in delivering tailored information directly to patients and healthcare professionals. Five campaign emails were distributed to people living with asthma, sharing practical winter wellness advice, information about preventative medicines and guidance on managing symptoms during periods of increased respiratory illness. These communications achieved a strong average open rate of 30.3%, generating more than 15,800 opens and almost 900 clicks to campaign resources.

Recognising the important role healthcare professionals play in supporting asthma patients, the campaign also included a dedicated communications stream for clinicians. Four emails were distributed to a network of 1,655 healthcare professionals, highlighting key campaign messages and sharing resources to support patient conversations about winter wellness and preventative medicines. These emails achieved an average open rate of 35.6% and generated 485 clicks, demonstrating strong engagement from healthcare audiences.

A key highlight of the campaign was the Winter Wellness Webinar, which provided participants with direct access to expert advice and evidence-based information. The webinar attracted 115 registrations, with 52 people attending the live event. Attendees actively engaged with the session, submitting 25 questions that were answered by expert speakers. This strong level of

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participation reflected the demand for reliable information on asthma management and preventative medicines during the winter season.

Through a combination of digital engagement, targeted communications, and expert-led education, the Winter Wellness Campaign successfully supported people with asthma to make informed decisions about their health during the winter months. By promoting practical self-management strategies and clear signposting to current HSE and national immunisation guidance on flu, COVID-19, and RSV where relevant and age-appropriate, the campaign reinforced the Asthma Society's commitment to helping people with asthma stay well, reduce their risk of exacerbations, and maintain control of their condition throughout the year.

The 2025 Winter Wellness campaign was kindly supported by Pfizer.

## Pre-Budget Submission & Advocacy

Our 2025 Pre-Budget Submission played a significant role in strengthening the visibility of asthma as a national health priority. The campaign successfully built political momentum, deepened engagement with decision-makers, and reinforced the Asthma Society’s position as a credible, evidence-based policy voice.

At its core, this work focused on addressing the real and persistent challenges faced by people with asthma and the healthcare professionals who support them.

To ensure our 2026 Pre-Budget Submission reflected the real experiences of people with asthma, the Asthma Society of Ireland undertook two national surveys between May and June 2025. More than 600 people with asthma and parents of children with asthma shared their experiences, alongside over 100 healthcare professionals working across primary and secondary care.

The findings highlighted the significant financial and health burden faced by people with asthma. Almost one in four respondents (24%) reported going without prescribed asthma medication due to financial constraints in the previous three months, while more than half (56%) experienced difficulty making ends meet. Asthma also continued to have a considerable impact on daily life, with over two-thirds reporting that their own or their child's activities were either limited (58%) or severely limited (10%) by asthma. There was a clear call for Government action, with 96% of respondents believing that Budget 2026 should reduce the financial burden of asthma on households and three in five (61%) identifying the subsidisation of asthma medications as the most important priority.

The healthcare professional survey reinforced these findings. Almost all respondents had observed patients delaying or avoiding the purchase of prescribed asthma medication because of cost (97%), while the vast majority had observed patients modifying their treatment by skipping doses or reducing the frequency of medication use (86%). 77% of healthcare professionals also highlighted the impact of poor housing on asthma control and 64% identified the subsidisation of asthma medication as the single most important priority for Budget 2026.

These surveys provided a robust evidence base for our advocacy, ensuring that our Pre-Budget Submission was grounded in the lived experiences of people with asthma and the clinical expertise of healthcare professionals. The findings strengthened our calls for targeted investment to improve medication affordability, reduce health inequalities and support better asthma outcomes across Ireland.

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We also engaged extensively with multiple stakeholders during its development, including our Medical Advisory Group, the Irish Thoracic Society, FoRT, housing organisations, HSE representatives and patients. This collaborative approach ensured that our recommendations were robust, practical, and aligned with both clinical best practice and frontline realities. The 20 Parliamentary Questions submitted by politicians following engagement with the Society and our research strengthened our evidence base, as Ministerial responses offered up-to-date data and costings insight.

The 2025 submission focused on six priority areas:

- Reducing the cost of asthma medication, particularly MART combination inhalers
- Progressing severe asthma registry and improving access to biologic treatments
- Expanding the respiratory workforce, including Advanced Nurse Practitioners and Respiratory Physiologists
- Strengthening tobacco and e-cigarette taxation and increasing access to QUIT services
- Improving vaccination uptake as a preventative health measure
- Enhancing indoor and outdoor air quality

Following the launch in July, we held 12 in-person meetings with Ministers, TDs, and Senators, alongside two additional virtual engagements with Councillors who tabled a motion of our Pre-Budget Submission at a local Council meeting. In-person meetings included all Health Spokespersons, most members of the Joint Oireachtas Committee on Health, and a meeting with Minister for Health Jennifer Carroll MacNeill in advance of the Budget. Our priorities received strong cross-party support, and key issues were raised in the Seanad ahead of Budget announcements. The local and national engagement of our campaign helped to drive messaging to far reaching audiences.

The campaign was amplified through coordinated PR activity, digital outreach, and an email campaign that empowered members of the public to contact their local representatives. This mobilisation strengthened the visibility and legitimacy of our asks.

The PR campaign was also successful and focused particularly on coverage by regional media outlets to amplify messages to politicians and their constituents. It resulted in 65 pieces of coverage and 10,054,409 opportunities to see, read, or hear about our campaign asks.

While policy change is rarely immediate, sustained advocacy builds influence over time. The pre-budget campaign in 2025 was a valuable investment in long-term impact, reinforcing asthma within wider discussions on healthcare affordability, prevention, and respiratory reform. The priorities advanced through this work will continue to shape our policy agenda as we move into 2026.

### *World Lung Day*

To mark World Lung Day on 25 September, the Asthma Society delivered a focused day of advocacy, using the opportunity to elevate asthma and wider lung health on the political agenda ahead of Budget 2026.

With the support of members of the Joint Oireachtas Committee on Health, we hosted a political briefing in Leinster House attended by approximately 30 Oireachtas members and staff. Alongside our Medical Advisory Group and Patient Advocate Emily Smyth, we presented the key challenges facing people with asthma and outlined clear, evidence-based policy solutions. The briefing

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created space for direct engagement with policymakers and reinforced the need to prioritise respiratory health within national health planning.

Following this, we participated in a cross-sector meet-and-greet in Buswell's Hotel as part of the Irish Lung Health Alliance. Alongside other leading respiratory organisations, we delivered a unified message on the importance of lung health and prevention. This collective approach strengthened relationships across the respiratory community and demonstrated broad alignment on shared priorities.

World Lung Day provided a timely and strategic platform to amplify our pre-budget asks, deepen political engagement, and reinforce the Asthma Society's position as a leading voice in respiratory advocacy. It demonstrated the importance of coordinated action to improve lung health outcomes nationwide.

### *Air quality and clean air*

Clean air remained a central priority for the Asthma Society in 2025, recognising that air pollution and aeroallergens are significant and often preventable triggers of asthma symptoms and exacerbations.

We continued to support the Bohemian Project, which aims to expand and refine bioaerosol forecasting to provide more accurate, localised air quality data, including concentrations of allergen particles. The enhanced forecasting model will integrate into a dedicated smartphone app, offering accessible, real-time information to the public. By supporting this project, the Asthma Society is helping to ensure that people with asthma can make informed daily decisions to reduce exposure to harmful pollutants and allergens; a practical step toward improving symptom control and quality of life.

Air quality also featured prominently in our pre-budget advocacy, where we highlighted the need for stronger policy action to address both indoor and outdoor air pollution as part of a broader preventative health strategy.

In November, we were invited to speak at the Environmental Protection Agency's National Air Event in Kilkenny. This annual event is a key national forum for sharing practical information on air quality monitoring and enforcement. The forum provided an important platform to bring the lived experience of asthma into policy and regulatory discussions. By articulating the real-world health consequences of poor air quality, we reinforced the case for continued enforcement, public awareness, and preventative action.

Through research partnerships, continued engagement with alliances – such as the Climate and Health Alliance – policy, advocacy, and national engagement, the Asthma Society continued to position clean air as both an environmental and a critical public health issue in 2025.

### *Advancing severe asthma care*

Work on our Severe Asthma Programme continued throughout 2025, with a particular focus on improving care and outcomes for people with severe asthma in Ireland. During the year, we commenced a major research project exploring the development of a national Severe Asthma registry. The research combines a review of international evidence with interviews involving national registry experts and international severe asthma leaders to identify the key considerations, opportunities and next steps for registry development in Ireland. The report, due to be published in 2026, will provide a roadmap to support the establishment of a registry and strengthen severe asthma care through improved data, research, and service planning.

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Optimising severe asthma care was also a core focus of our Pre-Budget Submission and featured prominently in our engagement with policymakers, including the Minister for Health, Jennifer Carroll MacNeill. The issue was central to our wider campaigning activity, including an AV Room presentation in Leinster House featuring severe asthma patient advocate Emily Smyth. A key focus of our messaging was to highlight the lived experience of severe asthma and the significant impact the condition can have on people's daily lives, while demonstrating the need for improvements in diagnosis, treatment and long-term care.

Throughout the year, we also strengthened our connections with key stakeholders working on patient registries. This included establishing a strong relationship with the Future of Registries Taskforce (FoRT), which is exploring a proof-of-concept pilot for a sustainable registry model and how registries can meet emerging requirements under the European Health Data Space (EHDS). They have agreed to work with the Asthma Society in including Severe Asthma as part of this project. We also expanded our understanding of registry development by attending and participating in the Health Research Charities Ireland (HRCI) forum, *Is It Time to Get Serious About Patient Registries?*, held in May 2025. These engagements have helped inform our approach to the development of a national severe asthma registry and identify potential opportunities for collaboration.

Alongside our advocacy for a national severe asthma registry, improving access to biologic therapies was another key focus of our work throughout the Pre-Budget campaign. We highlighted the importance of timely access to appropriate treatments for people with severe asthma and continued to engage with policymakers and stakeholders on the need to address gaps in access. Following Budget 2026, we welcomed the successful reimbursement of a new biologic therapy for severe asthma, representing an important development for people who may benefit from this treatment.

The 2025 Severe Asthma programme was kindly supported by GSK, AstraZeneca, and Sanofi.

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# Communications

## Website (May-December)

- **Active users:** 22,000
- **Event count:** 290,000
- **File downloads:** 8,273

Where our users come from (top 5):

1. Organic search: 58%
2. Direct: 28%
3. Organic social: 7%
4. Referral (i.e. clicking a link on a third-party website): 3%
5. Email: 3%

Most popular pages visited (top 10):

1. Homepage: 15.3%
2. Inhaler technique video homepage: 6.5%
3. About Asthma: 3.4%
4. Asthma Action Plan: 3.4%
5. Health Professionals landing page: 3.3%
6. Life with Asthma: 2.7%
7. Turbohaler Inhaler Technique video: 2.5%
8. Resources & Tips: 2.4%
9. Preventer & Controller Inhalers information page: 2.3%
10. Asthma Medication: 2%

Most downloaded files:

1. Asthma Action Plan (editable): 979 downloads
2. Asthma Action Plan: 745 downloads
3. MART Action Plan: 528 downloads
4. How To Use a Turbohaler Inhaler (pdf): 400 downloads
5. Asthma & Your Child booklet: 367 downloads
6. MART Action Plan (editable): 366 downloads
7. Take Control of your Asthma booklet: 290 downloads
8. Asthma Symptom Diary: 257 downloads
9. How To Use a Metered Dose Inhaler (pdf): 241 downloads
10. Asthma & Allergic Rhinitis booklet: 214 downloads

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## Social media

### *Facebook*

| | 2025 | % change from 2024 |
|---|---|---|
| Views | 1.6m | + 842.8% |
| Interactions | 8.9k | + 528.6% |
| Visits | 11.8k | + 181.1% |
| Link clicks | 8.9k | + 372.9% |
| Follows | 806 | + 160% |
| **Total Followers (as of 01/06/2026)** | **34,059** | |

### *Instagram*

| | 2025 | % change from 2024 |
|---|---|---|
| Views | 263.2k | + 554.72% |
| Reach | 87k | + 130.1% |
| Interactions | 2.9k | + 100% |
| Link clicks | 513 | + 4.1% |
| Visits | 3.7k | + 64% |
| Follows | 535 | Not available |
| **Total Followers (as of 01/06/2026)** | **5,263** | |

### *LinkedIn*

Total followers (as of 01/06/2026): 1,535

### *X*

Total followers (as of 01/06/2026): 8,160

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### *Email*

**Campaigns sent:** 114

**Total individual emails sent:** 755,615

**Total # emails opened:** 238,113

**Total # clicks:** 17,126

**Average open rate:** 31.72%

**Average click rate:** 2.31%

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## Fundraising

In 2025, the Asthma Society of Ireland continued to strengthen and evolve its fundraising activities, building on the progress made in recent years while responding to growing demand for asthma services. The year was marked by a more focused, confident approach to fundraising, with clear links between income generation, public awareness, and the delivery of frontline support.

A key success in 2025 was the Society's increasingly integrated approach to fundraising and communications. With a small team and finite resources, bringing these strands together allowed campaigns to work harder and deliver broader impact. Fundraising activity was closely aligned with patient services, particularly the Asthma Adviceline, ensuring that increased visibility translated into real support for people with asthma.

Asthma Awareness Week remained the Society's most important engagement opportunity of the year and saw the launch of Active for Asthma. Activity during the week successfully harnessed national attention to raise awareness, encourage service use, and support individual giving. By combining public education, lived experience and clear calls to action, the campaign demonstrated the value of a joined-up, campaign-led approach to fundraising.

Active for Asthma continued to develop as a year-round campaign, promoting positive health messages while engaging supporters in fundraising through physical activity. The campaign attracted strong participation and helped position the Society as a positive, practical voice on living well with asthma. Importantly, Active for Asthma has strengthened relationships with participants and partners, building a valuable community of supporters for the Society.

Further progress was made in developing the Individual Giving Programme, which remains central to the Society's long-term fundraising strategy. Throughout 2025, the programme focused on strengthening donor relationships, improving segmentation, and testing multi-channel engagement. While this work is designed to deliver increasing returns over time, it has already improved understanding of supporter behavior and laid the groundwork for more consistent, predictable income in the years ahead.

2025 also saw continued investment in developing new fundraising opportunities with long-term potential. Work undertaken during the year to develop and launch the Icy Plunge for Asthma has significantly strengthened the Society's ability to engage corporate supporters, ambassadors, and partners around a distinctive, high-profile fundraising concept. This preparatory work positions the Society well for future growth and expanded corporate engagement.

Across all fundraising activities, 2025 demonstrated the value of focus, consistency, and strong storytelling. The Society strengthened its relationships with supporters, sponsors, and partners, while continuing to diversify income streams to reduce reliance on any single source of funding.

Overall, 2025 was a positive and productive year for fundraising at the Asthma Society of Ireland. The progress made during the year has strengthened the organisation's fundraising foundations, increased confidence in its campaigns, and positioned the Society to continue growing income and impact in support of people with asthma.

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## Active for Asthma

Active for Asthma was the Asthma Society of Ireland's key community fundraising campaign in 2025. Launched during Asthma Awareness Week and supported throughout the year, the campaign encouraged people across Ireland to take on physical challenges while raising vital funds to support the Society's services and programmes.

Supporters participated in a wide range of events, including the VHI Women's Mini Marathon, Dublin Marathon, Berlin Marathon, Athletics Ireland events, and regional races across the country. A total of 56 people registered to take part in Active for Asthma activities during 2025, generating net income of €18,087 and helping to raise awareness of asthma through participation in events both nationally and internationally.

The campaign was supported by Olympian and Asthma Society ambassador Derval O'Rourke, whose involvement helped promote the message that asthma should not be a barrier to living an active life. Campaign ambassador and Berlin Marathon participant Aodhan Boyle also shared his fundraising journey and hosted a dedicated Active for Asthma online session with the Asthma Society, providing practical advice and encouragement to fellow participants.

A unique aspect of the campaign was the opportunity for participants to access support from the Asthma Society's physiotherapist, helping them build confidence around exercise, breathing techniques, and managing asthma while training for their chosen challenge. Participants were also supported through fundraising resources, regular communications, and the sharing of personal stories across the Asthma Society's channels.

The campaign also benefited from the continued success of the Charity Football Match organised by Hefti & Shiels, which returned for its second year and continued to grow in both participation and fundraising impact. The event introduced new audiences to the Asthma Society's work while providing a fun and accessible way through Twitch and TikTok for supporters to raise funds and awareness.

Beyond fundraising, Active for Asthma celebrated the achievements of people with asthma, their motivations for taking part in the campaign, and highlighted the positive impact that physical activity can have when asthma is well managed. Through participant stories, ambassador support, and community fundraising events, the campaign helped demonstrate that people with asthma can lead active, healthy, and fulfilling lives.

The campaign provided valuable learning for future development. Insights gained through the 2025 campaign will help shape the future development, with a greater focus on structured participation events, supporter stewardship, and activities that deliver the greatest fundraising and engagement impact.

## Icy Plunge for Asthma

The Icy Plunge for Asthma took place in September 2025 at the Sandymount Hotel, Dublin, and marked the delivery of the Asthma Society of Ireland’s first large-scale, experience-led fundraising event in several years. The event was designed to engage corporate supporters, raise significant funds, and create a strong public moment linked to lung health and asthma awareness.

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Held in the week leading up to World Lung Day, the Icy Plunge provided a timely platform to highlight the importance of breath and respiratory health, while offering a distinctive and highly visible fundraising challenge.

In total, 45 participants took part in the 2025 Icy Plunge for Asthma. This included corporate teams, individual fundraisers, and ambassadors. Participants committed to personal fundraising targets and undertook the challenge as a public show of support for people with asthma.

Together, participants raised over €42,000, making the Icy Plunge one of the Society's most successful participation-led fundraising initiatives of the year. The event also introduced new supporters and corporate contacts to the Society, strengthening its fundraising pipeline beyond the event itself.

The event was fronted by TV personality and Olympian Greg O'Shea, who acted as host and took the plunge alongside participants on the day. Greg's involvement helped maintain momentum, encouraged participants, and supported engagement throughout the event programme.

The plunge itself was led by Niall Ó Murchú, a breathwork expert, who guided participants through structured breathing techniques in advance of the challenge. This approach ensured the event was delivered safely while reinforcing the connection between breath control and the lived experience of asthma.

The combination of clear leadership, strong participant support, and professional delivery contributed to a well-run, high-impact event.

The Icy Plunge for Asthma was designed with corporate participation in mind and attracted professionals from a range of sectors. For many participants, the event provided a team-based challenge that combined fundraising, wellbeing and corporate social responsibility.

The Sandymount Hotel location offered a strong visual setting and allowed the event to be delivered in a controlled, accessible environment. Photography and video captured on the day have since been used across stewardship, communications and recruitment activity, extending the value of the event beyond the single fundraising moment.

Participant feedback was extremely positive. Many described the Icy Plunge as challenging, well organised, and highly motivating. The shared nature of the experience helped build a sense of collective purpose, while the fundraising element gave participants a clear connection to the impact of their involvement.

For the Asthma Society, the event demonstrated its capacity to deliver a complex, high-profile flagship fundraising initiative involving multiple stakeholders, ambassadors, and delivery partners. The experience strengthened internal learning around participant management, corporate engagement, and large-scale event delivery.

The 2025 Icy Plunge established a strong foundation for future growth. With 45 participants raising over €42,000, clear corporate interest, and strong ambassador support, the event has proven potential to grow in scale and impact in future years.

## Individual Giving Programme

In 2025, the Asthma Society of Ireland delivered two national individual giving campaigns as part of its core fundraising activity. These campaigns focused on generating unrestricted income,

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strengthening engagement with individual supporters, and aligning fundraising more closely with public awareness and service delivery. A central element of both campaigns was the sharing of real personal experiences, helping to put a human face on asthma and demonstrate the difference that support from the public can make.

The first campaign took place in spring 2025, centred on Asthma Awareness Week and World Asthma Day. The primary aim was to support the delivery of asthma services, particularly the Asthma Adviceline, while reinforcing public understanding of asthma and its impact. The campaign featured Lesley, who generously shared her experience of living with severe asthma, repeated hospitalisations, and the profound impact the condition has had on her life and family. Lesley's story also highlighted the vital support she receives through the Asthma Adviceline, bringing to life the practical and emotional impact of the Society's services. Her willingness to share her experience helped make the campaign more personal and relatable, connecting the fundraising ask directly to the people the Society exists to support.

The Spring campaign was delivered across email, direct mail, phone, and social media. Communications were segmented by audience, with different asks and messages tailored to existing donors, lapsed supporters, and newsletter subscribers. Messaging remained consistent across channels and focused on the practical impact of donations in supporting asthma information and advice services. Lesley's story was used across campaign communications to demonstrate this impact and to show supporters how their generosity can provide meaningful, immediate support to someone living with asthma. The campaign also provided a platform for sponsorship and partnership support during this key awareness period.

The second individual giving campaign was delivered in autumn 2025, leading into the end-of-year period. This campaign focused on the increased challenges faced by people with asthma during colder months and the resulting demand for information and support. Fundraising activity during this period aimed to encourage continued support from existing donors and re-engage previous supporters. The winter campaign took a more poignant approach, with families generously sharing the stories of three people who had died from asthma: Emer Kelly, Ian McCarthy and Rainer ‘Patrick’ Gasper. Rather than presenting asthma deaths only as statistics, the campaign focused on who these people were - their personalities, families, passions and the lives they had shared with those around them.

These families' willingness to share their experiences was central to the campaign. Their stories reminded supporters that behind every asthma statistic is a person, a family, and a community affected by loss. The stories also gave a clear and powerful reason to support the Society's work to provide asthma education, awareness and support, and to help prevent further tragedies.

The autumn campaign relied primarily on email and direct mail, supported by phone outreach to existing donors. Communications acknowledged previous support and outlined the role individual donations play in maintaining year-round asthma services. The personal stories provided an important emotional context for these communications, helping to connect the fundraising ask with the Society's mission and the real-world consequences of asthma. Messaging was designed to be clear and direct, with a focus on service delivery rather than campaign-specific incentives.

Together, the two campaigns generated unrestricted income and strengthened the Society’s Individual Giving Programme. While Individual Giving is a medium- to long-term income stream, the 2025 campaigns provided important operational and financial benefits. Donor segmentation improved, internal understanding of channel performance increased, and the Society gained greater confidence in planning and delivering coordinated, multi-channel appeals.

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The campaigns also demonstrated the unique value of personal stories in individual giving. Lesley's experience showed how the Society's services can support someone living with asthma, while the stories of Emer, Ian, and Patrick brought the human cost of asthma deaths into sharp focus. The generosity and trust of these contributors and their families enabled the Society to communicate its mission in a way that statistics alone cannot, creating a stronger connection between supporters, the people we serve, and the impact of their donations.

The campaigns reinforced the value of aligning fundraising activity with awareness moments and service messaging. Delivering fundraising alongside Asthma Awareness Week proved particularly effective in providing context for giving and ensuring fundraising activity was clearly linked to impact.

Tax back continued to be promoted throughout 2025 to increase the value of individual donations at no additional cost to donors. The Asthma Society encouraged eligible supporters to complete CHY3 forms through targeted communications and follow-up activity, particularly among regular and higher-value donors.

Tax back remains one of the most cost-effective fundraising tools available and continues to support the sustainability of individual giving income.

Overall, the two individual giving campaigns delivered in 2025 represent a solid and repeatable fundraising model. They contributed to unrestricted income, improved supporter engagement, and provided a clear structure on which to build future individual giving activity. They also showed the power of placing people and their experiences at the heart of fundraising. The Society is deeply grateful to Lesley, and to the families of Emer, Ian and Patrick, for sharing their stories and helping supporters understand why this work matters. This approach will continue to form a core part of the Society’s fundraising strategy in the years ahead.

## Other fundraising activity

In addition to its core fundraising campaigns, the Asthma Society of Ireland generated income in 2025 through a range of community, participation, and supporter-led fundraising activity. These streams played an important role in broadening the Society’s income base, engaging new supporters and contributing unrestricted funding to support asthma services.

### *Corporate Challenges*

Corporate participation included company-led initiatives such as Amneal Couch to 5K challenge, which raised €4,500 for the Society. These activities combined staff wellbeing with fundraising and offered a practical way for corporate supporters to engage outside of larger sponsorship or event-based partnerships.

Participation-led fundraising remains relatively low cost and supports ongoing engagement, even where income levels are more modest than larger campaigns.

### *In memory fundraising*

In memory donations continued to form an important part of the Asthma Society’s fundraising mix in 2025. These donations are supporter-led and typically arise through family, workplace, or community initiatives following the loss of a loved one.

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A number of significant in-memory fundraisers took place during the year, including an in-memory fundraiser organised by the Meadowlands Hotel and a Christmas in-memory fundraiser at Coombe Hospital, which generated both income and awareness during the winter period.

While in-memory fundraising is not predictable, it provides valuable unrestricted funding and reflects continued public trust in the Asthma Society's work. These donations are acknowledged and administered in line with supporter wishes and best practice.

## Sponsors in 2025

The table below excludes the Icy Plunge and deferred income which is reported in the Gross Income under Corporate sponsorship and charitable trust income table.

| Funder | Area Supported | Funding (€) |
|---|---|---|
| **GlaxoSmithKline (GSK)** | Asthma Awareness Week & Severe Asthma Programme | 65,623 |
| **AstraZeneca** | Severe Asthma Programme (Phase Two) | 29,565 |
| **ALK-Abelló** | Active for Asthma Campaign | 10,000 |
| **Pfizer** | Winter Wellness Programme | 7,500 |
| **Amneal Pharmaceuticals** | Active for Asthma | 4,500 |
| **Environmental Protection Agency** | Air Quality | 3,999 |
| **Hospital Saturday Fund** | Health Promotion Events | 6,000 |
| **Sanofi** | Severe Asthma Programme | 1,126 |
| **TK Maxx** | General Fundraising Support | 500 |
| **GolfMech Ltd.** | General Fundraising Support | 250 |
| **RCSI** | General Fundraising Support | 100 |
| **GAAPP** | World COPD Day | 200 |
| **Public & Online Donations** | My Charity/JustGiving | 1,445 |
| **TOTAL** | | **130,808** |

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Gross Income for the year was made up as follows:

| | 2025 | 2024 |
|---|---|---|
| | € | € |
| HSE and other Statutory Funding | 738,005 | 565,929 |
| Community fundraising, donations memberships and other income | 59,939 | 201,398 |
| Corporate sponsorship and charitable trust income | 157,602 | 154,653 |
| Investment Income | | 10 |
| **TOTALS** | **955,546** | **921,990** |

### *POBAL funding*

The Society receives funding from POBAL through the Scheme to Support National Organisations (SSNO) in the Community and Voluntary Sector. The grant is €91,000 a year and the term of the grant is from July 2022 to December 2026.

This grant is taken to income in the period it is received and is used to fund salaries, and bi-annual returns are provided to POBAL regarding this expenditure.

### *Net position*

Society's expenditure in 2025 was €1,004,324 (2024: €1,035,662). The net deficit in 2025 was €48,778 (2024: €113,672).

## Reserves policy

The Board has established a reserves policy to safeguard the financial viability of the Society and to ensure that sufficient resources are available to support the continuation of services and operations in the event of unforeseen adverse financial circumstances, including a significant reduction in income or funding.

The Board reviews the adequacy of reserves on an annual basis, having regard to the nature, scale and risk profile of the Society's activities. Reserve levels are monitored throughout the year by Executive Management and are reported regularly to the Board. The policy is formally reviewed at least annually, and more frequently where significant changes occur in the Society's operating environment, funding arrangements or risk exposure.

The Board's policy is to maintain unrestricted reserves equivalent to a minimum of two months' operating expenditure together with the estimated cost of any contractual redundancy obligations. Based on current expenditure levels, the minimum reserve requirement for the year ended 31st December 2025 is estimated at €258,264.

At the balance sheet date, the Society reported unrestricted funds of €(21,702) compared with €43,753 in the previous year. Accordingly, the Society did not meet its minimum reserves target at year end.

The Board recognises this position and has implemented measures aimed at strengthening the Society's financial resilience. These measures include engagement with statutory funding agencies to secure sustainable core funding, the development of additional unrestricted income streams, and an ongoing review of the Society's cost base and fundraising activities.

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The Society maintains detailed annual budgets and rolling cash flow forecasts, which are reviewed regularly by management and monitored by the Board. In addition, contingency arrangements have been established to mitigate the potential impact of funding reductions, delays in grant receipts, or other financial pressures. The Board will continue to monitor the reserves position closely and take such actions as are considered necessary to restore reserve levels towards the approved policy target over time.

The Board considers the current level of unrestricted reserves to be below the level required under the Society's reserves policy. Notwithstanding this position, the Board is satisfied that appropriate budgetary controls, cash flow monitoring procedures and funding initiatives are in place to support the Society's ability to continue its operations and meet its obligations as they fall due.

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# Organisational structure, governance & management

## Legal structure and charitable status

Established in 1973, the Asthma Society of Ireland is a company limited by guarantee (57125) and is a registered charity (Registered Charity Number 20010270; CHY6100).

The Society is fully compliant with the Charities Governance Code - a guiding framework to ensure that charities are managed in an accountable, efficient, and transparent way.

The Asthma Society of Ireland is fully committed to ensuring that this ethos is embedded in all aspects of our work and that we foster a culture of ethical integrity.

## Governance and oversight

The charity is governed by its Constitution and is managed by a voluntary Board of Directors who do not receive remuneration. The Board of Directors ensures that:

- Good governance systems and processes are in place
- The Asthma Society of Ireland is fully compliant with its legal and regulatory responsibilities
- Resources are managed responsibly
- A strategic plan is in place to achieve Asthma Society of Ireland's mission and vision
- A risk management process is in place to effectively monitor and mitigate potential risks
- The Society complies with Data Protection Legislation

Day-to-day operational management is delegated to the Chief Executive Officer, Eilís Ní Chaithnía, who is supported by the Management Team.

The Management Team meets fortnightly and in person once a month, and all staff meet monthly.

## Board of Directors

The expertise on the Board is drawn from a diverse range of backgrounds, experience and skills and their performance is supported by:

- Board Induction Programme: A robust programme is in place for new Board members to ensure they have the necessary and appropriate information to make informed decisions.
- Culture of accountability and transparency: All Board members complete a Conflict-of-Interest Declaration and sign a Code of Conduct and a Confidentiality Agreement. Board members are expected to make a conflict-of-interest declaration prior to each Board meeting.

The Board meets on six occasions during the year, and its work is supported by two committees:

### Finance, Audit and Risk Committee

This committee serves as a focal point for communication between other directors, the external auditors, and management as their duties relate to financial and other reporting, internal controls, risk management, and external audits. The committee assists the Board in fulfilling its

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responsibilities by providing an independent review of financial reporting, satisfying itself as to the effectiveness of the Company's internal controls and to the sufficiency of external audits.

The Board appoints committee members who have significant, recent, and relevant skills and expertise in audit, financial analysis, risk management, and/or procurement.

### Fundraising & Communications Committee

This committee oversees, on behalf of the Board, the implementation of the Society's Fundraising and Communications Strategies and provides support and advice to the fundraising and communications functions in pursuing their aims and objectives.

The Board appoints committee members who have significant, recent, and relevant skills, expertise, and contacts (external to the organisation) in at least one of the following areas: fundraising, marketing, event management, PR and communications, and/or contact with potential major donors.

## Financial reporting

The Board ensures that there are appropriate financial and management controls in place. They also ensure that the Annual Report and Financial Statements comply with statutory requirements, the requirements of the company's governing document, and the provisions of SORP (Statement of Recommended Practice for Charities).

The Asthma Society's Annual Accounts are published on the organisation's website.

## Accounting records

The measures taken by the Directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014, with regard to the keeping of accounting records, are:

1. The employment of appropriately qualified accounting personnel and
2. The maintenance of computerised accounting systems.

The company's accounting records are maintained at the company's registered office.

## Post balance sheet events

There have been no events since the balance sheet date, which necessitates revision of the figures included in the financial statements or inclusion of a note thereto.

## Political contributions

There were no political contributions which require disclosure under the Electoral Act 1997.

## Statement on 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 the Companies Act 2014:

- So far as each Director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

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- 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.

## Independent auditor

In accordance with Section 382(2) of the Companies Act 2014, the auditors, PKF Brenson Lawlor, will continue in office.

Signed by:
Ronan Mac Loughlin
8EB68F60486A486...

Ronan Mac Loughlin
Director

Signed by:

8F6467F23F1E413...

Eithne Rafferty
Director

**Date:** 27th October 2026

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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 Directors to prepare financial statements for each financial year. Under that 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 Irelan*d)' issued by the Financial Reporting Council and the Statement of Recommended Practice (Charities SORP (FRS 102)), issued by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities, and financial position of the Company as at the end of the financial year, and the results of the Company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the Directors are required to:

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

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

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

On behalf of the Board of Directors:

Signed by:
Ronan MacLoughlin
8EB68F60486A486...
Ronan Mac Loughlin
Director

Signed by:

8F6467F23F1E413...
Eithne Rafferty
Director

**Date:** 27th October 2026

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# Independent auditor's report to the members of Asthma Society of Ireland

## Report on the audit of the financial statements

### Opinion

We have audited the financial statements of Asthma Society of Ireland Company Limited by Guarantee for the year ended 31 December 2025 which comprise the Statement of Financial Activities, Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102.The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2025, and of its results for the year then ended.
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and

### 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 financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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

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

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

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that in our opinion:

- The information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- The directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

## 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.

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We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

## Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 32 the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines 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 management either intends to liquidate the Company or to cease operations, or has 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 Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland). This description forms part of our auditor's report.

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

Our 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 we are required to state to them in an auditor's 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 and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

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Signed by:
John Manning
0A1A7F75413444C...

**John Manning**
**for and on behalf of PKF Brenson Lawlor**
**Chartered Accountants Statutory Audit Firm**

**Date: 27th October 2026**

Alexandra House
3 Ballsbridge Park
Merrion Road
Ballsbridge,
Dublin 4
D04 C7H2

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## Statement of financial activities (including income and expenditure account) for the year ended 31 December 2025

| | Note | Unrestricted funds 2025 € | Restricted funds 2025 € | Total funds 2025 € | Total funds 2024 € |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 4 | **101,559** | **115,982** | **217,541** | 356,051 |
| Charitable activities | 5 | **-** | **738,005** | **738,005** | 565,929 |
| Investments | 6 | **-** | **-** | **-** | 10 |
| **Total income** | | **101,559** | **853,987** | **955,546** | 921,990 |
| **Expenditure on:** | | | | | |
| Raising funds | 7 | **77,548** | **2,500** | **80,048** | 145,615 |
| Charitable activities | 8 | **89,466** | **834,810** | **924,276** | 890,047 |
| **Total expenditure** | | **167,014** | **837,310** | **1,004,324** | 1,035,662 |
| **Net (expenditure) / income** | | **(65,455)** | **16,677** | **(48,778)** | (113,672) |
| Transfer between funds | 19 | **-** | **-** | **-** | - |
| **Net movement in funds** | | **(65,455)** | **16,677** | **(48,778)** | (113,672) |
| **Reconciliation of funds:** | | | | | |
| Total funds at 1 January | 19 | **43,753** | **59,712** | **103,465** | 217,137 |
| **Total funds at 31 December** | 19 | **(21,702)** | **76,389** | **54,687** | 103,465 |

There were no other recognised gains or losses in the current or prior year other than those included in the Statement of Financial Activities. All income and expenditure derive from continuing activities.

The notes on pages 41 to 55 form part of these financial statements.

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# Balance sheet as at 31 December 2025

| | Note | 2025 € | 2024 € |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 14 | **16,264** | 15,699 |
| **CURRENT ASSETS** | | | |
| Stocks | 15 | **-** | - |
| Debtors | 16 | **5,303** | 4,172 |
| Cash and cash equivalents | | **129,362** | 273,245 |
| | | **134,665** | 277,417 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 17 | **(96,242)** | (189,651) |
| **NET CURRENT ASSETS** | | **38,423** | 87,766 |
| **TOTAL NET ASSETS** | | **54,687** | 103,465 |
| **FUNDS** | | | |
| Unrestricted funds | 19 | **(21,702)** | 43,753 |
| Restricted funds | 19 | **76,389** | 59,712 |
| **TOTAL FUNDS** | | **54,687** | 103,465 |

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

Signed by:
Ronan Maclaughlin
8EB68F60486A486...

Ronan Mac Loughlin
Director

Signed by:
8F6467F23F1E413...

Eithne Rafferty
Director

**Date:** 27th October 2026

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# Statement of cash flows for the year ended 31 December 2025

| | Note | 2025 | 2024 |
|---|---|---|---|
| | | € | € |
| **Cash flows from operating activities** | | | |
| **Net (expenditure) / income for the year** | | **(48,778)** | (113,672) |
| **Adjustments for:** | | | |
| Depreciation of tangible fixed assets | 14 | **8,628** | 7,028 |
| Deposit interest income | 6 | | (10) |
| Decrease / (Increase) in stocks | | | 1,212 |
| Decrease / (Increase) in debtors | | **(1,131)** | 23,906 |
| (Decrease) / Increase in creditors | | **(93,409)** | (85,855) |
| **Net cash generated by operating activities** | | **(134,690)** | (167,391) |
| **Cash flows from investing activities** | | | |
| Payment to acquire fixed assets | | **(9,193)** | (9,978) |
| Deposit interest income | 6 | | 10 |
| **Net cash (used) / generated by investing activities** | | **(9,193)** | (9,968) |
| **Net (decrease) / increase in cash and cash equivalents** | | **(143,883)** | (177,359) |
| **Cash and cash equivalents at the start of the year** | | **273,245** | 450,604 |
| **Cash and cash equivalents at the end of the year** | | **129,362** | 273,245 |

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# Notes to the financial statements for the year ended 31 December 2025

## 1. General information

Asthma Society of Ireland ("the Charity") is a Company Limited by Guarantee incorporated in Ireland with a registered office at Alexandra House 3 Ballsbridge Park Merrion Road Ballsbridge Dublin 4, Ireland and its company registration number is 57125.

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the financial statements of the Asthma Society of Ireland for the financial year ended 31 December 2025. The nature of the Charity's operations and its principal activities are set out in the Directors' Report on pages 8 to 28.

Asthma Society of Ireland meets the definition of a public benefit entity under FRS 102.

**Statement of compliance**
The financial statements have been prepared in accordance with "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The financial statements have also been prepared in accordance with the Statement of Recommended Practice (SORP) (FRS 102) "Accounting and Reporting by Charities".

**Currency**
The financial statements have been presented in Euro (€) which is also the functional currency of the company.

## 2. Accounting policies

The following accounting policies have been applied consistently to all years in dealing with items which are considered material in relation to the financial statements.

### *2.1 Basis of preparation of financial statements*

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is 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 the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate bodies 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.

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### *2.2 Income*

All income is recognised in the Statement of Financial Activities where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability. The following specific policies are applied to categories of income:

**Donations and legacies:** Voluntary income including donations, gifts and legacies 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.

Donations received from individuals and companies using online fundraising platforms to raise funds are recognised when the funds are registered on the online platform.

Legacy income is recognised in the accounting period in which it is received or when it is probable that the legacy will be received, and the value of the legacy can be measured reliably. In these circumstances, if the legacy income has been received post year end, and the personal representatives have agreed to the amount thereof prior to the year end, the income can be recognised.

Assets donated under bequests or otherwise are included in the Statement of Financial Activities at their value to the Charity on the date of receipt.

**Income from charitable activities:** Grants from public authorities and other agencies in Ireland are credited to the Statement of Financial Activities in the year to which they relate. 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.

**Fundraising income:** Fundraising income is credited to the Statement of Financial Activities in the year in which it is receivable by the Charity.

**Investment income:** Income earned on funds held on deposit is treated as unrestricted income and is credited when earned. Interest received on the Charity's investments is recorded as income in the year in which it is earned under the effective interest rate method.

**Deferred income:** Deferred income consists of grants received in advance which will be recognised upon fulfilment of the related conditions.

### *2.3 Expenditure*

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

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Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs arise from those functions that assist the work of the Charity but do not directly undertake charitable activities. Costs are charged to each service and activity in proportion to expenditure, which is considered to reflect estimated benefits received.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees, costs of legal advice for Directors and costs linked to the strategic management of the Charity including the cost of Directors' meetings.

### *2.4 Fund accounting*

#### Restricted funds

Restricted funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the Directors. Such purposes are within the overall aims of the Charity.

#### Unrestricted funds

Unrestricted funds include general funds and designated funds and represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the Charity. Such funds may be held in order to finance working capital or capital expenditure.

### *2.5 Tangible fixed assets and depreciation*

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Fixtures and fittings: 20% straight line
- Computer equipment: 33% straight line

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an ongoing basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated tangible fixed assets are retained in the cost of tangible fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Financial Activities.

### *2.6 Stocks*

Stocks are valued at the lower of cost and net realisable value after provisions for obsolete and slow-moving stocks.

### *2.7 Trade and other debtors*

Trade and other debtors are initially measured at cost, which is normally the transaction price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of impairment.

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### *2.8 Cash and cash equivalents*

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less.

### *2.9 Trade and other creditors*

Trade and other creditors are measured at transaction price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### *2.10 Operating leases*

Leases that do not transfer all the risks and rewards of ownership are classified as operating leases. Payments under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

### *2.11 Taxation*

The entity is a registered charity (number CHY6100). All its activities are exempt from direct taxation.

VAT recovered under the VAT Compensation Scheme is recognised as income in the Statement of Financial Activities upon receipt.

### *2.12 Employee benefits*

#### 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 liability is recognised to the extent of any unused holiday pay entitlement, which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

#### Defined contribution pension plans

The company operates two occupational pension schemes, being a defined contribution pension scheme and a personal retirement savings account (PRSA) scheme. Pension benefits are funded over the employees' period of service by way of contributions from the company and from employees. Employer contributions are charged to the Statement of Financial Activities in the year in which they become payable.

Employee benefits are met by payments to a defined contribution pension fund. Contributions are charged to the Statement of Financial Activities in the year in which they fall due. The assets are held separately from those of the Charity in an independently administered fund. Differences between the amounts charged in the Statement of Financial Activities and payments made to pension funds are treated as assets or liabilities.

### *2.13 Provisions*

Provisions are recognised when the Charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

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Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

### *2.14 Contingencies*

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote. Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

## 3. Critical accounting judgements and estimates

In the application of the Charity's accounting policies, which are described above, the Directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from the other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or the period of the revision and future periods if the revision affects both current and future periods.

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

#### Going concern

In preparing the financial statements, the Board has considered the Society's ability to continue as a going concern for a period of not less than twelve months from the date of approval of these financial statements.

At the end of the year, the Society had net unrestricted fund deficits of €21,702 and did not meet its reserves target as outlined above. The Board has therefore undertaken a detailed review of the Society's financial position, projected cash flows, funding commitments, and operational plans. In making its assessment, the Board has considered: Existing funding agreements and anticipated income from statutory and non-statutory sources; Approved budgets and cash flow forecasts for the forthcoming financial period; Measures implemented to strengthen financial sustainability, including cost management initiatives and the development of additional funding streams; and the availability of contingency actions which can be implemented should income levels fall below forecast.

Based on this review, the Board is satisfied that the Society has adequate resources to continue in operational existence for the foreseeable future and to meet its liabilities as they fall due. Accordingly, the financial statements have been prepared on the going concern basis.

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### *(b) Key sources of estimation uncertainty*

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.

## 4. Donations and legacies

| | **Unrestricted funds 2025** | **Restricted funds 2025** | **Total 2025** | Total 2024 |
|---|---|---|---|---|
| | **€** | **€** | **€** | € |
| General donations and miscellaneous income | **5,151** | **-** | **5,151** | 6,839 |
| Regular givers | **16,969** | **-** | **16,969** | 16,489 |
| Vat Compensation /Tax Back | **5,878** | **-** | **5,878** | - |
| Community and events | **27,324** | **-** | **27,324** | 17,195 |
| Corporate donations | **41,620** | **115,982** | **157,602** | 154,653 |
| Legacies and bequests | **4,617** | **-** | **4,617** | 160,875 |
| | **101,559** | **115,982** | **217,541** | 356,051 |

## 5. Charitable activities

*Restricted funds*

| | | **2025** | 2024 |
|---|---|---|---|
| | | **€** | € |
| **Grantor** | **Grant Name** | | |
| HSE Primary Care | Beating Breathlessness | **103,600** | 103,500 |
| POBAL | SSNO Programme | **91,000** | 91,000 |
| HSE DNC | Dublin North Central Services | **7,643** | 7,644 |
| HSE Primary Care | Adviceline | **245,000** | 245,000 |
| HSE Grant Aid, Nat Lottery | Asthma Friendly Schools | **10,010** | 10,814 |
| HSE Under 6's | Welcome Pack U6's | **381** | 1,767 |
| HSE Stability Funding | | **280,371** | 106,204 |
| **Total restricted funds** | | **738,005** | 565,929 |
| **Total** | | **738,005** | 565,929 |

All income from charitable activities derives from activities in the Republic of Ireland.

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## 6. Investments

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| Bank deposit interest | **-** | 10 |
| | **-** | 10 |

Interest income from cash held on deposit is classified as unrestricted income.

## 7. Cost of raising funds

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| Fundraising costs - restricted | **2,500** | 47,762 |
| Fundraising costs - unrestricted | **77,548** | 97,853 |
| | **80,048** | 145,615 |

## 8. Expenditure on charitable activities

***Unrestricted funds***

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| Health promotion | **63,186** | 12,790 |
| Support costs (note 9) | **26,280** | 252,005 |
| Communications and campaigns | **-** | 20,620 |
| Advocacy and policy | **-** | 11,637 |
| | **89,466** | 297,052 |

***Restricted funds***

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| Health promotion | **366,620** | 391,333 |
| Support costs (note 9) | **313,769** | 106,160 |
| Communications and campaigns | **93,788** | 69,293 |
| Advocacy and policy | **60,633** | 26,209 |
| | **834,810** | 592,995 |
| Total | **924,276** | 890,047 |

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## 9. Support costs

***Allocated to unrestricted funds***

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| Finance and administrative costs | **46** | 35,355 |
| Premises costs | **-** | 58,337 |
| General office and programme management costs | **25,770** | 118,839 |
| Human Resources & Recruitment costs | **240** | 27,471 |
| Web support | **224** | 1,001 |
| Governance costs (note 10) | | 11,002 |
| | **26,280** | 252,005 |

***Allocated to restricted funds***

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| Finance and administrative costs | **125,432** | 73,050 |
| Premises costs | **41,542** | 2,242 |
| General office expenses and programme management costs | **122,639** | 18,744 |
| Human Resources & Recruitment costs | **7,803** | - |
| Web support | **1,411** | 12,124 |
| Governance costs (note 10) | **13,192** | |
| HR Recruitment costs | **1,750** | |
| | **313,769** | 106,160 |

## 10. Governance costs

| | **2025** | 2024 |
|---|---|---|
| Auditor's remuneration for statutory audit services (including VAT) - unrestricted | **-** | 11,002 |
| Auditor's remuneration for statutory audit services (including VAT) - restricted | **12,269** | - |
| Legal fees | **923** | - |
| | **13,192** | 11,002 |

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## 11. Net income / (expenditure)

Net income / (expenditure) is stated after charging

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| Depreciation of tangible fixed assets: | | |
| - owned by the company | **8,628** | 7,028 |
| Auditor's remuneration | **12,269** | 11,002 |
| Pension costs (note 22) | **10,582** | 4,577 |

## 12. Staff costs

The average number of persons employed by the Charity during the year was as follows (based on head count):

| | **2025** | 2024 |
|---|---|---|
| Fundraising and communication | **2** | 3 |
| Advocacy | **2** | 1 |
| Patient services | **3** | 3 |
| Nursing team | **8** | 8 |
| Office administration | **2** | 2 |
| | **17** | 17 |

The average number of persons employed by the Charity during the year was as follows (based on full-time equivalent):

| | **2025** | 2024 |
|---|---|---|
| | **No.** | No. |
| Fundraising and communication | **2** | 3 |
| Advocacy | **2** | 1 |
| Patient services | **3** | 3 |
| Nursing team | **2** | 2 |
| Office administration | **2** | 1 |
| | **11** | 10 |

The average number of persons employed in the tables above excludes the seconded staff from HSE, nursing contractors and community employment scheme participants.

**Staff costs were as follows:**

| | **2025** | 2024 |
|---|---|---|
| Wages and salaries | **612,106** | 598,353 |
| Employer PRSI | **64,738** | 63,109 |
| Pension costs (note 22) | **10,582** | 4,577 |
| Redundancy costs | **-** | - |
| | **687,426** | 666,039 |

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The Directors do not receive remuneration for their services as members of the Board. Directly incurred expenses are reimbursed, if claimed, and amounted to € Nil (2024: €Nil).

**The number of higher paid employees was:**

| | **2025** | 2024 |
|---|---|---|
| | **No.** | No. |
| In the band €90,000 - €100,000 | **1** | 1 |
| In the band €80,000 - €90,000 | **-** | - |
| In the band €70,000 - €80,000 | **2** | 1 |
| In the band €60,000 - €70,000 | **1** | - |
| | **4** | 2 |

This analysis of salary bands includes basic pay and excludes employer pension and employer PRSI contributions.

The total remuneration of the Chief Executive Officer, which includes employer pension contributions and employer's PRSI, was €104,504 (2024: €104,410).

## 13. Taxation

No charge to current or deferred taxation arises as the Charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

## 14. Tangible fixed assets

**Tangible assets**

| | **Fixtures and fittings** | **Computer Equipment** | **Website** | **Total** |
|---|---|---|---|---|
| | **€** | **€** | **€** | **€** |
| **Cost** | | | | |
| At 1 January 2025 | 28,375 | 8,272 | - | 36,647 |
| Additions | - | - | - | - |
| At 31 December 2025 | **28,375** | **8,272** | **-** | **36,647** |
| **Accumulated depreciation** | | | | |
| At 1 January 2025 | 24,592 | 6,334 | - | 30,926 |
| Charge for the year | 3,783 | 1,353 | - | 5,136 |
| At 31 December 2025 | **28,375** | **7,687** | **-** | **36,062** |
| **Net book value** | | | | |
| At 31 December 2025 | **-** | **585** | **-** | **585** |
| At 31 December 2024 | 3,783 | 1,938 | - | 5,721 |

**Intangible assets**

| | **Fixtures** | **Computer** | **Website** | **Total** |
|---|---|---|---|---|

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| | and fittings | Equipment | | |
|---|---|---|---|---|
| | € | € | € | € |
| **Cost** | | | | |
| At 1 January 2025 | - | - | 9,978 | 9,978 |
| Additions | - | - | 9,193 | 9,193 |
| At 31 December 2025 | - | - | 19,171 | 19,171 |
| **Accumulated depreciation** | | | | |
| At 1 January 2025 | - | - | - | - |
| Charge for the year | - | - | 3,492 | 3,492 |
| At 31 December 2025 | - | - | 3,492 | 3,492 |
| **Net book value** | | | | |
| At 31 December 2025 | **-** | **-** | **15,679** | **15,679** |
| At 31 December 2024 | - | - | 9,978 | 9,978 |

**Net book value (Total assets)**

| | Fixtures and fittings | Computer Equipment | Website | Total |
|---|---|---|---|---|
| | € | € | € | € |
| At 31 December 2025 | **-** | **585** | **15,679** | **16,264** |
| At 31 December 2024 | 3,783 | 1,938 | 9,978 | 15,699 |

## 15. Stocks

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| Stock of asthma devices | **-** | - |

## 16. Debtors

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| Trade debtors | **610** | - |
| Prepayments | **4,693** | 4,172 |
| | **5,303** | 4,172 |

All debtors are due within one year. All trade debtors are due within the Charity's normal terms. There is no allowance for doubtful debts.

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## 17. Creditors: Amounts falling due within one year

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| Trade creditors | **29,014** | 7,326 |
| Taxes and social security costs | **22,775** | 20,968 |
| Other creditors | **-** | 548 |
| Accruals | **23,462** | 37,894 |
| Deferred income (Note 18) | **20,991** | 122,916 |
| | **96,242** | 189,651 |

**Trade and other creditors**
Trade and other creditors are payable at various dates in the next 12 months in accordance with the suppliers' standard terms.

**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.

## 18. Deferred income

**Analysis of movement in deferred income**

| **Current Year** | **Opening balance** | **Income received** | **Released to SOFA** | **Closing balance** |
|---|---|---|---|---|
| Restricted | **122,916** | **237,073** | **338,998** | **20,991** |
| Total | **122,916** | **237,073** | **338,998** | **20,991** |

Deferred income relates to income from statutory and corporate funders for which attached conditions could not be fulfilled until 2026.

| **Previous Year** | **Opening balance** | **Income received** | **Released to SOFA** | **Closing balance** |
|---|---|---|---|---|
| Restricted | 198,615 | 120,370 | 196,069 | 122,916 |
| Total | 198,615 | 120,370 | 196,069 | 122,916 |

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## 19.Statement of funds

**Current year**

| | Unrestricted funds 2025 € | Restricted funds 2025 € | Total funds 2025 € |
|---|---|---|---|
| At 1 January 2025 | 43,753 | 59,712 | 103,465 |
| Income | 101,559 | 853,987 | 955,546 |
| Expenditure | (167,014) | (837,310) | (1,004,324) |
| Transfer of funds | - | - | - |
| At 31 December 2025 | **(21,702)** | **76,389** | **54,687** |

**Prior year**

| | Unrestricted funds 2024 € | Restricted funds 2024 € | Total funds 2024 € |
|---|---|---|---|
| At 1 January 2024 | 205,386 | 11,751 | 217,137 |
| Income | 233,272 | 688,718 | 921,990 |
| Expenditure | (394,905) | (640,757) | (1,035,662) |
| At 31 December 2024 | 43,753 | 59,712 | 103,465 |

## 20. Funds of the charity comprise the following

**Current year**

| | Unrestricted funds 2025 € | Restricted funds 2025 € | Total funds 2025 € |
|---|---|---|---|
| Tangible fixed assets | **16,264** | **-** | **16,264** |
| Current assets | **37,285** | **97,380** | **134,665** |
| Creditors due within one year | **(75,251)** | **(20,991)** | **(96,242)** |
| | **(21,702)** | **76,389** | **54,687** |

**Prior year**

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| | Unrestricted funds 2024 | Restricted funds 2024 | Total funds 2024 |
|---|---|---|---|
| | € | € | € |
| Tangible fixed assets | 15,699 | - | 15,699 |
| Current assets | 94,789 | 182,628 | 277,417 |
| Creditors due within one year | (66,735) | (122,916) | (189,651) |
| | 43,753 | 59,712 | 103,465 |

## 21. Operating lease commitments

At 31 December the Charity had commitments under non-cancellable operating leases as follows:

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| In one year or less | **-** | 18,450 |
| In more than one year, but not more than five years | **-** | - |
| | **-** | 18,450 |

## 22. Pension commitments

The Charity operates a defined contribution scheme for the benefit of its staff. The assets of the scheme are held separately from those of the Charity in independently administered pension funds. Pension costs for the year amounted to €10,582 (2024: €4,577).

## 23. Financial instruments

The carrying amount for each category of financial instruments is as follows:

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| **Financial assets that are debt instruments measured at amortised cost:** | | |
| Trade debtors | **610** | - |
| Cash at bank and in hand | **129,362** | 273,245 |

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| **Financial liabilities measured at amortised cost** | | |
| Trade creditors | **29,014** | 7,326 |
| Other creditors | **(534)** | 548 |
| Accruals | **23,996** | 37,894 |

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## 24. Capital commitments

There were no capital commitments as at 31 December 2025 €nil (2024: € 9,878).

## 25. Company status

Asthma Society of Ireland is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding €5 to the assets of the Charitable Company in the event of its being wound up while he or she is a member.

## 26. Related party transactions

*Related party transactions*
No related party transactions took place during the year ended 31 December 2025

*Key management personnel compensation*
The senior employees who have 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 is €362,884 (2024: €299,013).

## 27. Post balance sheet events

There were no material events since the Balance Sheet date.

## 28. Contingency

The HSE has been notified of the amount due which is €67,192, and funding approval has been received from KOSI. Payment remains outstanding at the reporting date. The HSE has been contacted regarding settlement of the balance, and management expects the amount to be received in due course.

## 29. Approval of financial statements

The financial statements were approved by the Board on 27th October 2026