Irish Heart Foundation
60 years
Here for Every Heartbeat

2027

Pre-Budget Submission

irishheart.ie

Cardiovascular health in Ireland | The Numbers

Cardiovascular disease (CVD), comprising heart disease and stroke is responsible for almost

10,000

deaths in ireland each year

Around

30%

of all mortality

It is one of the leading causes of death and acquired disability in Ireland.

Up to

600,000

people in this country live with a cardiovascular condition, with

85,000

being discharged from hospital each year.

Sadly, too many patients return home to a bleak and often uncertain future...

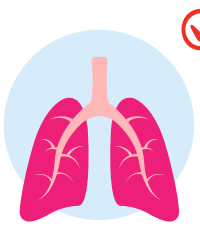
...with a lack of rehabilitation and other crucial services in the community to support them to return to their lives

What's more, an estimated 80% of early heart disease and stroke is preventable.

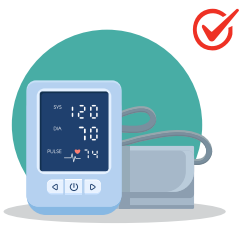
Healthy Diet and Healthy Weight

Physical activity

Avoiding tobacco and nicotine



Clean air



'Knowing your numbers

...are key factors in preventing future cardiovascular disease (CVD).

The State has an obligation to shape a healthier, more supportive environment for people in Ireland. So that individuals are facilitated to make the healthiest choice for themselves and their family. All levers available to the Irish Government, fiscal or otherwise, should be utilised so that the healthiest, most sustainable option, is the default choice.

Budget 2027 offers an opportunity to invest in services that best support those living with CVD, while utilising fiscal options to facilitate healthy living and preventing future death and disability from heart disease and stroke. This is completely in line with the Government's Commission on Welfare and Taxation.[1]

As the national stroke and heart charity, the Irish Heart Foundation is here for every heartbeat.

To address these major challenges, we put forward the following priorities for Budget 2027.

Section 1:

Prioritisation of cardiovascular health strategies and programmes

No.	Measure
1	Guarantee recurrent HSE funding for the Irish Heart Foundation Patient Support Services through HSE Central.
2	Allocate funding to heart and stroke services in each Regional Health Area (RHA).
3	Delivering Eve's Protocol Through Prevention, Patient Safety, and Integrated Care
4	Fund a free menopause-focused GP visit for women aged 45–55, including blood pressure and cholesterol screening.
5	Fund the National Ambulance Service to ensure staffing and equipment capacity meets demand.

Section 2:

Prevention of cardiovascular disease through effective fiscal policies

No.	Measure
6	Increase the rate of excise duty on a 20 pack of cigarettes in the Most Popular Price Category (MPPC) annually by 5% above the Consumer Price Index.
7	Increase the excise duty on e-liquid annually by 2% above the Consumer Price Index.
8	Develop a fully funded anti-tobacco smuggling strategy.
9	Increase penalties for smuggling and the illegal sale of tobacco.
10	Increase the level of funding for tobacco cessation services to €50m annually.
11	Develop a Stop Vaping Service to help those addicted to vaping quit [€866,544].
12	Expand stop smoking care in healthcare settings [€2,122,528].
13	Extended the sugar-sweetened drinks tax (SSDT) to make it even more effective by: a) Raising the tax rate at the Band 2 threshold. b) Lowering the Band 1 threshold of the levy. c) Raising the calcium content threshold applied to plant protein drinks and drinks containing milk fats to at least 240mg of calcium per 100 millilitres.
14	Use the proceeds of the SSDT and other sugar/health taxes to establish a children's future health fund.
15	Abolish the parental levy for the School Milk Scheme [€140,000].
16	Increase funding to the School Meals Programme so it is adequately resourced and include dedicated professional staff.

Section 3:

Protection of people living with cardiovascular disease

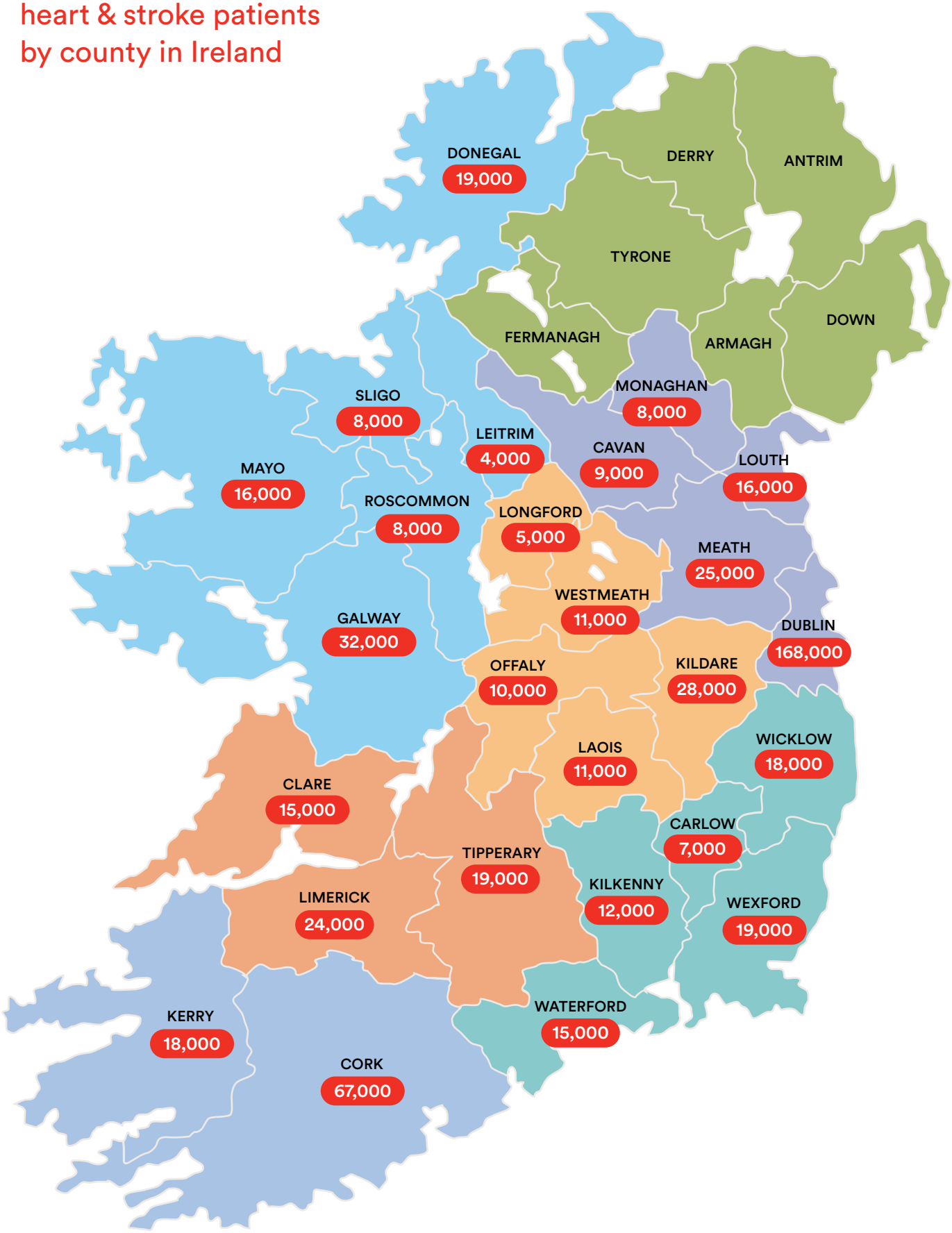
No.	Measure
17	Investment to meet critical needs of heart patients and stroke survivors to live well in the community.
18	An increase in funding to provide sustainable home support services.
19	Fund research to examine the projected demand for a Statutory Home Support Scheme for adults under 65 with a disability.
20	Fund reimbursement of International Normalized Ratio (INR) test meters and strips for patients on long-term Vitamin K anticoagulants (VKAs) therapy.

Section 4:

Creating a healthier environment

No.	Measure
21	Allocate €500,000 annually to fund authorities to monitor and enforce air quality legislation and increase the fine for breaches.
22	Support those in energy poverty by increasing the Fuel Allowance by €4 to €42 and retain the 32-week Fuel Allowance season, to restore the purchasing power of the Fuel Allowance to its 2020 levels and ensure certainty for households.
23	Double the annual funding provided to the An Taisce Green Schools Programme to facilitate greater levels of walking and cycling to school.
24	Provide increased annual funding to the Safe Routes to School (SRTS) Programme so that more schools can avail and create additional roles across An Taisce and the National Transport Authority to support the initiative [€25 million annually].
25	Expand the Cycle to Work scheme beyond PAYE.
26	Allocate an extra €200 million of funding annually to the NTA to guarantee the 20% reduction on all public transport fares and the 50% young adult card discount is made permanent.
27	Increase investment in Active Travel and Greenways to match inflation and commit to permanent annual funding.

Estimated number of heart & stroke patients by county in Ireland



Section 1

Prioritisation of cardiovascular health strategies and programmes

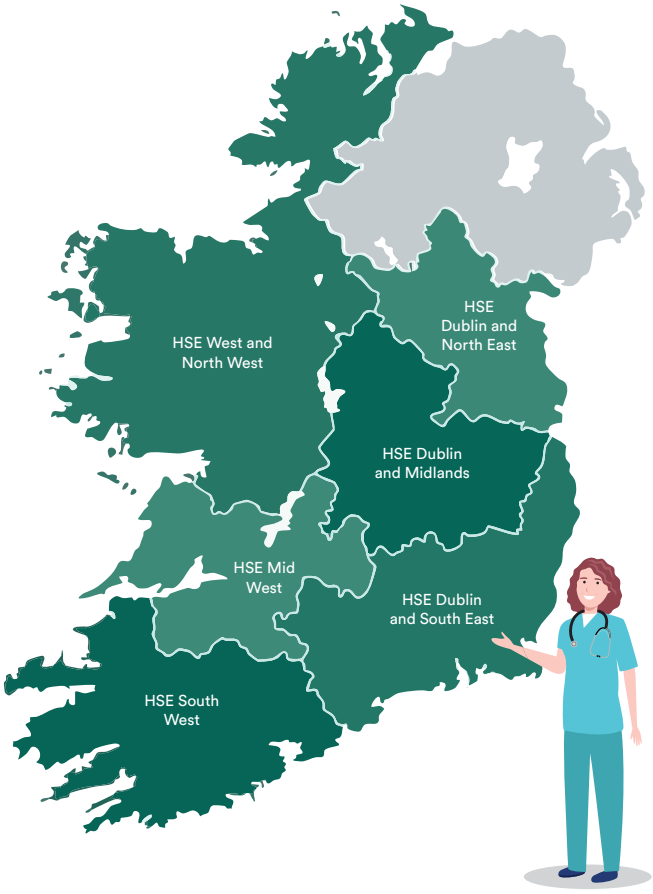
Measure 1

Guarantee recurrent HSE funding for the Irish Heart Foundation Patient Support Services through HSE Central.

Up to 600,000 people are living with a cardiovascular condition in Ireland, with around 85,000 being discharged from hospital each year, often returning home to a bleak and uncertain future. As the national stroke and heart charity, the Irish Heart Foundation established our Patient Support Services to fill that void with a pathway of practical, social, and emotional support services that are impactful and cost effective, removing a significant burden from frontline services.

Budget 2025 included a Ministerial commitment for recurrent HSE funding of €600,000 for the Irish Heart Foundation Patient Support Services. The whole cost of the Patient Support Services is €1,466,834 annually, meaning the majority of the cost to run these services is sourced from the Irish Heart Foundation budget. However, it would be impossible to deliver these services without the recurrent HSE funding.

As operational and financial responsibility transitions to the six new Regional Health Areas (RHA), the Irish Heart Foundation is deeply alarmed that this committed annual funding will be removed or delayed in this process of regionalisation. The removal of this funding, endorsed by the HSE and committed to by the Minister of Health, would be simply catastrophic for our Patient Support Services and the thousands of heart patients and stroke survivors that we serve.



Our patients describe these services as a lifeline. Eliminating them would be abandoning thousands of vulnerable patients in their recovery, or lack thereof. Around a third of all stroke survivors returning home from hospital nationally are now being referred to Irish Heart Foundation services, which also support thousands of heart patients annually. In total, we support around 9,000 patients a year.

It is imperative that this recurrent HSE funding for the Irish Heart Foundation Patient Support Servies is guaranteed through HSE Central funding.

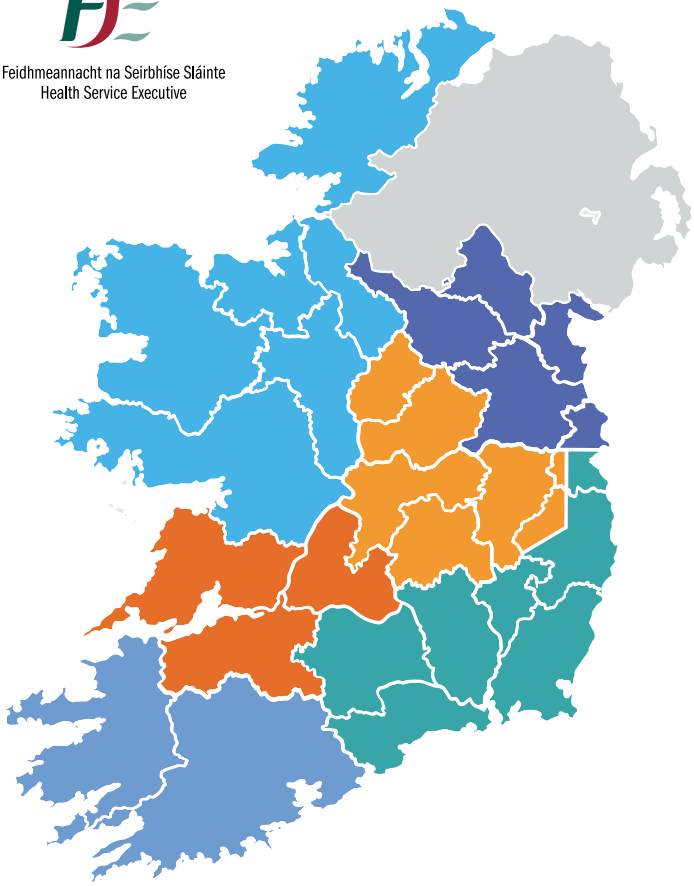
Measure 2

Allocate funding to heart and stroke services in each RHA.

Cardiovascular health strategies in Ireland are overseen by the National Heart Office, the National Stroke Programme, and the National Clinical Programme in Venous Thromboembolism. These seek to develop full resourcing of cardiac, stroke, and thrombosis clinical needs at acute level, community rehabilitation services post-discharge, and patient support at community level with the latter two being key to helping reduce hospital re-admissions post discharge.

The two current plans that are most influential to each area are the National Cardiac Services Implementation Plan, based on the 2025 National Review of Cardiac Services recommendations, and the Stroke strategy 2022-2027. To reduce the number of premature deaths from CVD, it is imperative that consistent, multi-annual funding is provided to the National Review of Cardiac Services Implementation Plan and the National Stroke Strategy, which is coming to the end of its lifetime.

Feidhmeannacht na Seirbhíse Sláinte
Health Service Executive



- HSE West and North West
- HSE Mid West
- HSE South West
- HSE Dublin and North East
- HSE Dublin and Midlands
- HSE Dublin and South East

With an ageing population and rising CVD numbers, it is vital that sufficient resources are provided for the HSE to support these programmes.

While funding for these has traditionally been provided at national level, funding will now be allocated and distributed by each of the new six Regional Health Areas (RHAs).

More information on the priorities for heart, stroke, and thrombosis services can be found in the appendix of this document.

Measure 3

Delivering Eve's Protocol Through Prevention, Patient Safety, and Integrated Care

Venous thromboembolism (VTE), which includes deep vein thrombosis (DVT) and pulmonary embolism (PE), remains a significant cause of preventable death, and hospital admission in Ireland. Many cases can be avoided through timely risk assessment, early diagnosis and consistent implementation of evidence-based prevention measures.

The National Clinical Guideline for VTE Prevention and Management, known as Eve's Protocol, provides a roadmap to reduce avoidable harm and improve patient outcomes. Investment in its implementation supports the objectives of Sláintecare, strengthen patient safety, and reduce pressure on urgent and emergency care services.

Despite the existence of a national guideline, implementation remains inconsistent across the health service.

Current challenges include:

- Variation in compliance with VTE risk assessment and prevention measures.
- Lack of a national system to monitor VTE incidence, outcomes, and hospital-associated thrombosis.
- Limited clinical leadership and accountability structures at regional level.
- Missed opportunities for early diagnosis and treatment, resulting in avoidable admissions and prolonged hospital stays.
- Inconsistent public and healthcare professional awareness of VTE risks and symptoms.

The Irish Heart Foundation calls for dedicated funding in Budget 2027 to support implementation of the National Clinical Guideline for VTE Prevention and Management (Eve's Protocol), including:

- Regional clinical leadership and specialist nursing capacity.
- National audit and reporting infrastructure.
- Expansion of proven integrated care models.
- National awareness and education programmes.

Investment in VTE prevention and implementation of Eve's Protocol will reduce preventable harm, improve patient safety, improve acute hospital capacity and deliver better outcomes for patients across Ireland.

Further information can be found in appendix 3.

Measure 4

Fund a free menopause-focused GP visit for women aged 45–55, including blood pressure and cholesterol screening.

Menopause for all women increases their risk of heart disease and stroke.[2] However, women who have early menopause, before the age of 45, or premature menopause, before the age of 40, have a higher risk of coronary heart disease because there is less oestrogen in their bodies from an earlier age, with cholesterol levels also negatively affected.[3] Early detection of cardiovascular risk factors during menopause is vital.

Funding a free menopause-focused GP visit for women aged 45–55, including blood pressure and cholesterol screening, could empower women, improve workforce retention, reduce long-term healthcare costs related to unmanaged menopause symptoms and reduce long-term CVD burden.

Measure 5

Fund the National Ambulance Service to ensure staffing and equipment capacity meets demand.

According to the National Ambulance Service (NAS) Strategic Plan 2022-2031, since 2015, demand is increasing annually at 3.4%. This is an overall increase of 20% with the most critical ECHO (Life threatening cardiac or respiratory arrest) calls increasing by 6.4% annually and 38.7% overall on 2015. In the context of rising demand which regularly exceeds capacity, it is essential that the NAS is adequately resourced so that staff and equipment capacity meets demand.

The NAS is undertaking a new Demand and Capacity Analysis to understand the workforce requirements to address current challenges and understand future requirements. Once this has been completed, funding must be provided to ensure that the NAS is properly resourced for optimal treatment.

Section 2

Prevention of cardiovascular disease through effective fiscal policies

Measure 6

Increase the rate of excise duty on a 20 pack of cigarettes in the Most Popular Price Category (MPPC) annually by 5% above the Consumer Price Index.

Ireland has fallen enormously short of the Tobacco Free Ireland goal of having a smoking prevalence of 5% or less by 2025. This colossal shortcoming should serve as a warning that tobacco still causes untold health damage to our society, and it must act as a catalyst for stronger action.

The price of the Most Popular Price Category (MPPC) for a 20 pack of cigarettes stands at €19.00.[5] Evidence from the WHO shows that significantly increasing tobacco excise is the single most effective and cost-effective measure for reducing tobacco use.[6]

However, in the past few years, while we have welcomed the incremental annual increases on tobacco, the reality is that tobacco in Ireland was more affordable in 2024 than 2014, according to a WHO report.[7]

Put simply, this means that Ireland is failing to effectively apply tobacco taxation as a public health measure to reduce smoking prevalence and save lives. This is a major factor that explains the recent stalling in reductions in smoking prevalence.

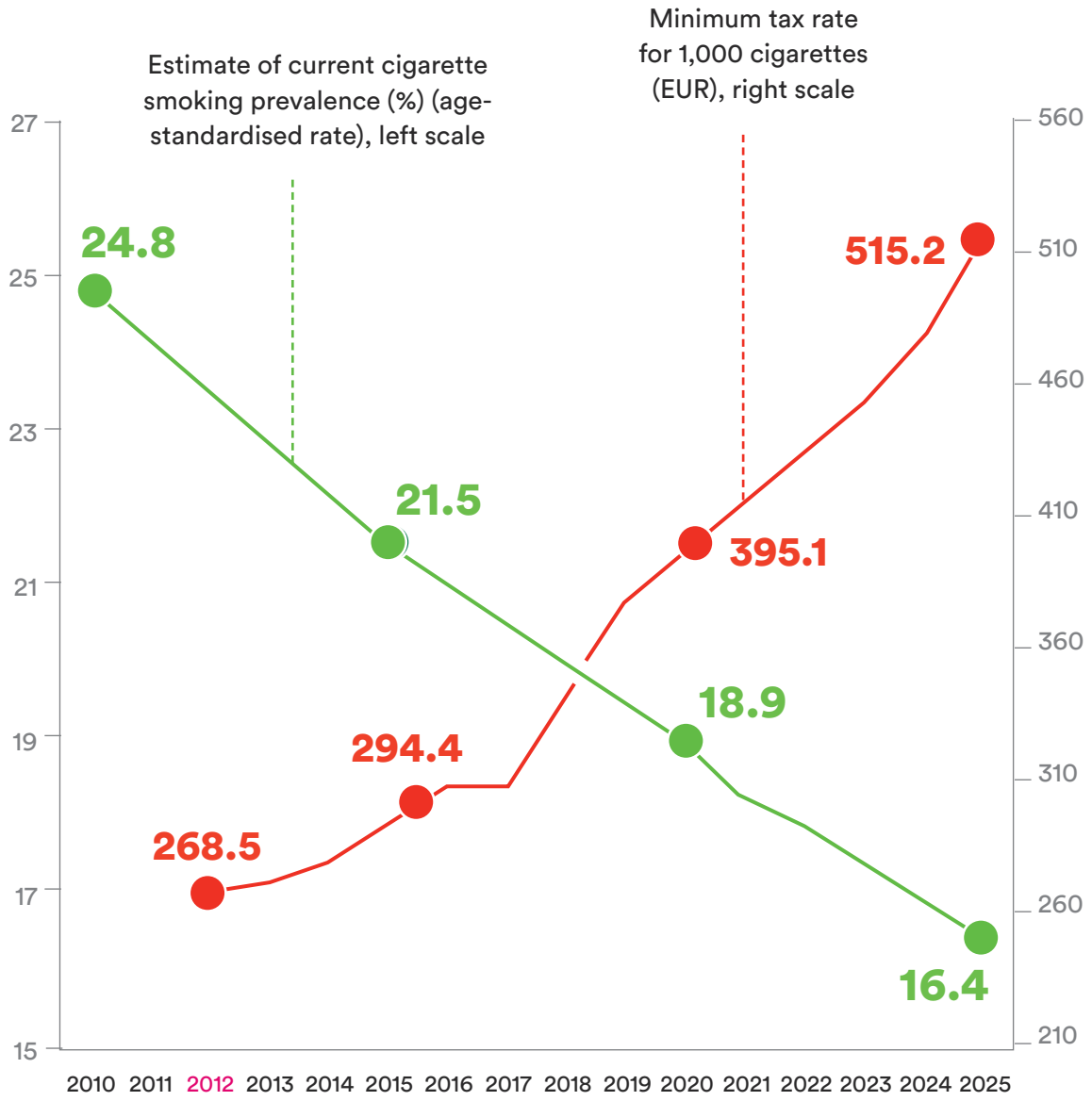
The Economics for Health report rates Ireland poorly in reducing affordability and suggests that Ireland would benefit greatly from reducing cigarette affordability.[8] This suggests that the most effective policy tool that the state has in reducing smoking prevalence, tobacco taxation, has not been employed effectively enough.

To maximise the effectiveness of this policy tool and ensure that tobacco products become less affordable, which will incentivise quitting, we recommend increasing the excise duty on a 20 pack of cigarettes in the Most Popular Price Category (MPPC) annually by 5% above the Consumer Price Index.

This would be based on the UK model, a tobacco duty escalator which increases duty each year in line with the Retail Price Index (RPI) +2 percentage points.[9]

This model has been successfully implemented in the UK over the last several years, where smoking levels stand at 10.6%,[10] significantly lower than Ireland.

Graph 1:
Cigarette smoking prevalence and minimum excise duty per 1,000 cigarettes (EUR) in Ireland



Sources: Taxes for Europe Database (TEDB) and WHO, The Global Health Observatory Database

Measure 7

Increase the excise duty on e-liquid annually by 2% above the Consumer Price Index.

Budget 2026 saw the announcement of a €0.50 per ml tax on e-liquid. This was welcome news as a taxation on vapes will deter price-sensitive adolescents from purchasing these harmful products. However, it is important that e-cigarettes continue to be priced out of reach of young people while remaining more affordable than tobacco products for long-term adult smokers who are utilising vapes to quit smoking.

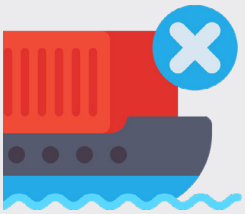
To strike the appropriate balance, the Irish Heart Foundation recommends adopting a model by which e-liquid tax is increased annually by a rate of 2% above the Consumer Price Index.

This would ensure that the price of tobacco products always remain higher than e-cigarettes while pricing vapes out of the reach of children and young people.

Measure 8 & 9

8 Develop a fully funded anti-tobacco smuggling strategy.

9 Increase penalties for smuggling and the illegal sale of tobacco.



The Irish Heart Foundation is deeply concerned about the rise in tobacco smuggling rates, up from 19% in 2023 to 28% in 2025.[11] This requires a strong response on health as well as revenue grounds, as widespread access to cheaper cigarettes is further eroding the impact of tobacco tax increases in encouraging smokers to quit.

The claims being voiced by the tobacco industry and the organisations they fund that tax increases are fuelling the illicit trade do not bear scrutiny. Firstly, as we have noted, the increases in tax over the last six years have not kept pace with spending power in Ireland. Their argument and faux concern are also undermined by the significant price increases they have imposed over the last four years.

The trade increases are illustrated in the breakdown of the tax content of cigarettes from the 2026 Tax Strategy Group papers, as seen in Table 1. Despite annual excise duty increases on tobacco products, this is virtually unchanged since 2021. The implication that illicit trade is fuelled by tobacco price increases from excise duty, but unaffected by trade increases is illogical.[12]

Table 1: Trade increases

Budget	Tax Increases	Trade Increases	Tax Content (€)	Tax Content (% of price)
2021	50c	30c	10.97	78.3
2022	50c	30c	11.80	78.7
2023	50c	20c	12.44	77.7
2024	75c	30c	13.27	77.8
2025	€1	30c	14.27	79.1

In 2019, a World Bank review of illicit tobacco trade demonstrated that tobacco taxes play only a minor role in smuggling. Endorsing tobacco taxation as an effective tool to reduce smoking prevalence, save lives and mitigates the huge economic and social impact of smoking.
It highlighted evidence showing that the illicit cigarette market is relatively larger in countries with low taxes and prices while relatively smaller in countries with higher cigarette taxes and prices. It concluded that an array of non-price factors appeared to be far more important determinants.[13]

In the case of Ireland, the existence of major criminal networks and social acceptance of illicit trade makes the Revenue Commissioners' enforcement role extremely difficult. But given the estimated scale of tobacco smuggling, an urgent review of enforcement manpower and resources is necessary, along with a dedicated and properly-funded anti-tobacco smuggling strategy – the first in Ireland since 2013.[14]

The need for this is demonstrated by the success of the UK in reducing smuggling levels even though its cigarette prices are higher than Ireland's at the equivalent of €19.20 for a pack of 20 in the MPPC.[15] Despite this, its smuggling rate of 13.8% is virtually half that of Ireland.[16]

There is no significant trafficking of illicit whites (cigarettes manufactured for the sole purpose of being smuggled into and sold illegally in another market) or counterfeit cigarettes. On that basis, the history of complicity of Big Tobacco companies in smuggling must be borne in mind. There are many examples from the past of tobacco company involvement in illicit trade, largely through the deliberate oversupply of cigarettes to certain countries. Leaked documents from the 1990s revealed that the major four transnational tobacco companies deliberately smuggled their own products to a massive scale. A third of global cigarette exports at the time were estimated to end up on the illicit market.[17]

These largely emanated from tobacco companies oversupplying certain countries. For example, in 1997, Andorra was supplied with 3.1 billion packets of cigarettes – equivalent to every man, woman and child in the country smoking seven packets a day – most of these were then smuggled to other European countries, including Ireland.[18]

We are not aware of any evidence that suggests global tobacco companies are engaged in any such practices today. But they can never be trusted to do anything except addict as many people to their products as they possibly can.
The notional tax loss resulting from cigarette and roll-your-own tobacco smuggling is not far short of €650 million. Whilst the actual figure lost will be lower, this represents a huge lost opportunity in terms of funding vital projects in cash-strapped sectors such as healthcare and education.

The illicit tobacco trade is also heavily linked to other illegal practices. Given its cash intensive and profitable nature, the illicit tobacco trade is also a vector for money laundering.[19] In addition, there is evidence to suggest that the illicit tobacco trade funds terrorism.[20] Moreover, the impact of the war on Ukraine on the illicit tobacco market cannot be discounted. The European Anti-Fraud Office has indicated that it has had an impact on tobacco smuggling routes in the EU.[21]

Against this background tobacco smuggling is a more serious crime than is usually appreciated. Therefore, the Government should undertake a review of penalties for tobacco smuggling – the first since 2010.

Currently, fines of €5,000 or a term of imprisonment not exceeding 12 months, or both, can be applied for a summary conviction. While a conviction on indictment results in a fine not exceeding €126,970 or imprisonment for a term not exceeding 5 years, or both.[22]

In 2025, there were 46 summary convictions and 9 indictable convictions for the smuggling and evasion of excise duty, resulting in cumulative fines of €55,000. In the same year, there were 43 summary convictions and only 1 indictable conviction for illegal selling of tobacco, with €88,780 in fines.[23] These sentences appear to be unduly lenient given the impact of smuggling on our health, services and serious criminal activity within the State.

Tobacco taxation does not drive illegal tobacco consumption; it is driven by illegal behaviour and failure to enforce the law. As shown in the UK, it has a long track record of strong tobacco taxation policy which has been implemented with strong illegal tobacco countermeasures which have seen illegal tobacco consumption fall and stay low, while price increased and consumption decreased.[24]

The tobacco industry exploits illicit trade and uses it as an 'in' to discuss policy making. This has been detailed extensively.[25] The best Government response to adequately tackle illicit trade is to design, resource and enforce proper countermeasures.

Put simply, failing to effectively apply tobacco taxation to save lives and mitigate the economic and social impact of tobacco harm is not an appropriate policy response to illicit tobacco product trade.

Measure 10

Increase the level of funding for tobacco cessation services to €50m annually.

Between 2015 and 2025, the funding dedicated to tobacco cessation measures increased by nearly 80% from €11,259,583 to €20,150,941. [26] While this must be applauded, it is imperative that the level of annual funding is increased to €50 million to support the nearly 800,000 individuals in Ireland still smoking, the vast majority of whom regret ever starting.[27]

The number of people using HSE QUIT to stop smoking has doubled in the last five years, underscoring the level of appetite among smokers to quit.[28] However, without appropriate investment, a huge number of smokers will be left unaided in their quit attempt. The State receives nearly €1bn every year from tobacco products receipts,[29] yet less than half a percent of this is invested in quit services.

To fully support smokers to quit and to have a realistic chance of reaching a smoking prevalence rate of 5% or less, the level of smoking cessation funding should be increased from the current €20m to €50m annually.

Measure 11

Develop a Stop Vaping Service to help those addicted to vaping quit [€866,544].

The use of e-cigarettes and nicotine consumption products like pouches has risen dramatically over the past several years, largely due to the nefarious marketing of these products. The HSE states that children and young people are more at risk from the negative effects of vaping as they can become more dependent on nicotine.[30]

Worryingly, around

1 in 5

people are vaping[31] and nicotine pouches have become the latest nicotine consumption product aimed at young people.

This has resulted in a rise in people contacting the HSE seeking support to try quitting e-cigarettes or nicotine pouches who had never smoked tobacco.[32]

The Government should be applauded for providing additional funding for the HSE Quit Programme.[33] However, it must step in and establish a similar Stop Vaping Service to help those addicted to vaping quit successfully. The provision of €866,544 in 2027 could allow the establishment of a Stop Vaping Service, with two Stop Smoking Advisors employed as HPO Grade VI to each Regional Health Area, making 12 in total, along with the necessary IT equipment. This small investment would be an effective resource for those young people seeking to quit vaping.

Measure 12

Expand stop smoking care in healthcare settings [€2,122,528].

Smoking when pregnant is harmful to the mother and baby. The earlier a mother stops, the greater the benefits. The risks of smoking during pregnancy includes miscarriage, stillbirth, sudden infant death syndrome, slow baby growth, and much more.[34] However, despite these risks, latest figures show 6.0% of pregnant women still smoked in 2022.[35]

To give the best opportunity to mothers and their babies, it is essential that quality support is put in place to help them quit smoking. Providing Stop Smoking Midwives at all maternity hospitals would require 16 extra staff, with IT equipment, at a cost of €1,252,384.

Similar stop smoking support should be provided to individuals in mental health settings.

There is a vicious cycle of tobacco use and mental health, with WHO research showing that

2 in 3

people with severe mental health conditions are **smokers**

Reducing smoking among people with mental health conditions is identified as the single most effective action for reducing the gap in life expectancy.[36] Expanding stop smoking care in mental health settings, with 2 HPOs per Regional Health Area, along with IT, would cost €866,544.

Measure 13

Extend the sugar-sweetened drinks tax (SSDT) to make it even more effective by:

a. Raising the tax rate at the Band 2 threshold.

b. Lowering the band 1 threshold of the levy.

c. Raising the calcium content threshold applied to plant protein drinks and drinks containing milk fats to at least 240mg of calcium per 100 millilitres.

The Sugar-Sweetened Drinks Tax (SSDT), which came into force in April 2018, has been highly effective in incentivising the soft drinks industry to reduce sugar content, which significantly reduced children's sugar consumption. An evaluation of Ireland's SSDT just last year found that the reduction in sugar intake via carbonates in the aftermath of the introduction of the SSDT was dramatic.[37]

However, the tax needs to be strengthened in respect of products with very high levels of sugar, such as energy drinks. According to Safefood, energy drinks contain up to 14 spoons of sugar and caffeine equivalent to three cups of espresso.[38] The WHO recommends intake of just six spoons a day for both children and adults. Safefood research has shown that of the three biggest energy drink brands which control 80% of the market, two did not reformulate after the introduction of the SSDT tax.[39]

This clearly demonstrates that the tax band governing these drinks was not set at a sufficiently high level to incentivise reformulation. Budget 2027 should announce the intention to significantly raise the tax rate applied to the Band 2 category beyond the current rate of €24.39 per hectolitre.

The threshold levy on the Band 1 category should be lowered further below the current level of 5 grams. This would act as an incentive to the industry to further reformulate their products to the benefit of public health. Table 2 below shows that the tax brings in around €30 million a year which should be ringfenced to support healthier eating among children and teenagers.

Table 2: Tax band [40]

Year	SSDT Band 1 Receipts €m	SSDT Band 2 Receipts €m	Total Receipts €m
2026 (year to date)	0.106	5.389	5.495
2025	0.922	29.606	30.528
2024	0.571	29.947	30.518
2023	0.583	28.352	28.935
2022	0.58	31.414	31.994
2021	1.934	28.507	30.441
2020	3.533	27.763	31.296
2019	3.476	29.568	33.044
2018	1.784	14.547	16.331

Furthermore, the SSDT only applies to milk-based drinks such as chocolate milk if they do not contain at least 119 milligrams of calcium per 100 millilitres. This cut-off is based on nutrient profiling and EU nutrition claims regulation.

Specifically:

- 119 mg/100 ml is equal to 15% of the EU Nutrient Reference Value (NRV) for calcium, which is 800 mg/day.
- Under EU Regulation (EC) No 1924/2006, a food can be labelled as a “source of calcium” if it contains at least 15% of the NRV per 100 g or 100 ml.

However, under the EU nutrition and health claims regulations, a ‘high’ source of calcium is deemed ≥30% NRV → 240 mg per 100 ml. In that regard, to improve public health and incentivise the industry to reformulate their products to contain a high level of calcium, the calcium content threshold applied to plant protein drinks and drinks containing milk fats should be increased to at least 240 milligrams of calcium per 100 millilitres.[41]

Measure 14

Use the proceeds of the SSDT and other sugar/health taxes to establish a children's future health fund.

Action is needed to create a healthier, more resilient society. This includes a concerted effort to tackle obesity and prioritise the health of the next generation. To develop this resilience and to finance the fight against childhood obesity, it is critical that a Children's Future Health Fund is established. Good nutrition is central to the health, wellbeing, and development of children and young people. Without it, children's health outcomes worsen. Ringfenced funding must be made available to develop new programmes, projects and initiatives that can support children's health.

Measure 15

Abolish the parental levy for the School Milk Scheme [140,000][42]

Currently, a parental contribution is in place for those pupils attending non-DEIS classified schools participating in the School Milk Scheme. Food costs make up the largest component of a household's budget for families with children. The rise in inflation over the course of the last few years has exacerbated this. There must not be any budgetary barriers put in place to deter parents from taking up the scheme to avail of nutritious food for their children.

Measure 16

Increase funding to the School Meals Programme so it is adequately resourced and includes dedicated professional staff.

The School Meals Programme has seen increased resources in recent years, meaning all DEIS and non-DEIS primary schools are now eligible for the hot meals scheme. Budget 2025 and Budget 2026 provided the scheme a budget of €300m and €286m respectively.[43][44] Despite this investment, however, serious concerns have been raised about the nutritional standards of the hot school meals provided.

Greater funding should be provided to the School Meals Programme to ensure that primary school students are provided with nutritional food every day. The Oireachtas Joint Committee on Education and Youth produced a report entitled Evaluating the Impacts of the School Meals Programme. In it, it recommended that the programme be provided with a commensurate budget and an expanded unit.

It added that the unit must be properly resourced and include dedicated professional staff, i.e. Procurement Specialists, Dieticians/Nutrition experts, et al, who are directly employed by the Department of Education and Youth. Finally, it is important to note that the Joint Committee recommended in its evaluation that responsibility should lie with the Department of Education, which the Irish Heart Foundation supports.

Section 3

Protection of people living with cardiovascular disease

Measure 17

Investment to meet critical needs of heart patients and stroke survivors to live well in the community.

The absence of coherent and consistent services and supports pathways for heart and stroke patients after hospital discharge is a major factor in a sense of abandonment that feeds into poor outcomes and unnecessarily high requirement for hospital care.

The alarming underestimation of the numbers affected by heart disease in the Cardiac Services Review – set at over 200,000 – when the real figure is likely to be over half a million – is a stark illustration of the persistent lack of focus on helping patients to live well at home. If the health service doesn't know the number of cardiovascular patients in Ireland, how can it possibly meet their needs?

Surveys of heart and stroke patients by the Irish Heart Foundation show significant unmet needs in areas such as help to tackle anxiety, depression and PTSD caused by CVD; lack of access to critical rehabilitation, financial hardship and lack of support getting back into work.

a **Research programmes** to establish how many people in Ireland are living with CVD; a population measurement of CVD risks factors such as high cholesterol and hypertension; the financial impact of lower incomes and higher living costs; and the development of a national service meeting the psychological support needs of heart and stroke patients.

b **Full implementation of the cardiac rehabilitation model of care**, including increased access to clinical psychology and counselling.

c **A national programme** that provides individual return to work plans for patients and support for employers to meet their needs.

d Introduce a universal, non-means tested **Cost of Disability payment** of €55 per week, initially payable to all those in receipt of a disability-related social protection payment. This measure will establish a vital foundation for the phased development of the payment over the lifetime of the Government.

Measure 18

An increase in funding to provide sustainable home supports services.

As a member of the Home Care Coalition, we greatly welcomed the €112 million increase in the home support allocation between 2024 and 2025, with funding rising from €725.8 million to €838 million. While this progress is important, critical challenges remain. For example, research by the ESRI projects that long-term residential care and home support requirements will increase by at least 60% by 2040. [45]

It is vital that investment is increased now to ensure we have the necessary support needed for the future.

Measure 19

Fund research to examine the projected demand for a Statutory Home Support Scheme for adults under 65 with a disability.

The Government has made assurances that the Statutory Home Support Scheme will be available to all adults in need of home support, including those under 65 years of age. However, in a 2021 publication projecting demand for the scheme, the ESRI acknowledged that

"data limitations prevented us from extending the analysis to younger groups".[46]

Accurate and comprehensive data is essential to ensure that the scheme is designed to meet real levels of need, supports equitable access, and plans for future demand in a sustainable way.

As such, in tandem with the Home Care Alliance, we are calling for funding to be designated by the Department of Children, Disability and Equality to examine the projected demand for the Statutory Home Support Scheme that will arise from adults with a disability.

Measure 20

Fund reimbursement of International Normalized Ratio (INR) test meters and strips for patients on long-term Vitamin K anticoagulants (VKAs) therapy.

Vitamin K anticoagulants (VKAs) is an important long-term form of treatment for a substantial cohort of Thrombosis patients in Ireland. Despite the introduction of direct oral anticoagulants (DOACs), a significant number of patients must remain on VKAs long-term, as DOACs are contraindicated for those with mechanical heart valves, antiphospholipid syndrome, end stage renal disease, pulmonary hypertension, or recurrent thrombosis.

Patients on VKAs require ongoing International Normalized Ratio (INR) monitoring to ensure their anticoagulant level is sufficient to prevent blood clots without significantly increasing their bleeding risk. This necessitates multiple hospital or GP visits, at least every 4-6 weeks but in most cases, more frequently.
Similar to glucometers for diabetes patients, INR test meters allow patients on VKAs to self-test their INR at home, at work, or while travelling. Evidence suggests that self-monitoring or self-management can improve quality of VKAs therapy and reduces blood-clotting events. Research from University College Cork further demonstrated that patients who self-test spend significant more time in therapeutic range, with 98% preferring the autonomy and convenience of home-based monitoring over traditional clinical attendance.

Currently, unlike diabetes patients who receive funded glucometers and test strips, patients on VKAs receive no HSE reimbursement for self-testing equipment, creating a two-tiered system where access to optimal care is determined by financial means. Ireland is an outlier in this regard, with numerous European countries offering full or partial reimbursement. Funding INR self-testing machines and stripes would empower patients, reduce acute service attendances, improve quality of life, and lower healthcare costs, in line with Sláintecare, the HSE Patient Safety Strategy 2019-2024, and the Integrated Care Programme for Chronic Disease.

Section 4

Creating a healthier environment

Measure 21

Allocate €500,000 annually to fund authorities to monitor and enforce air quality legislation and increase the fine for breaches.

Toxic air pollution in Ireland causes

1,500

deaths per year

the majority of which are due to **heart disease** and **stroke.**

Although Ireland has set ambitious targets to meet the WHO guidelines by 2040, we are already falling behind on interim targets, to the detriment of our health. While the EPA's Local Authority Environmental Enforcement Performance Report shows improved performance on Solid Fuel and Air Quality monitoring for 2024, much more needs to be done for Ireland to meet its 2040 targets.[47]

In 2024 and 2025, €500,000 was provided to support local authorities in their solid fuel enforcement scheme and developing road maps to improve air quality. While welcome, this funding of €500,000 must be made permanent so that the local authorities are guaranteed local funding.[48] Secondly, proposed changes to the Air Pollution Act 1987 contained in the Air Pollution (Amendment) Bill 2025 must ensure that fines for breaches are adequately set to reflect the severity of the misconduct and act as a deterrence.

Measure 22

Support those in energy poverty by increasing the Fuel Allowance by €4 to €42 and retain the 32-week Fuel Allowance season, to restore the purchasing power of the Fuel Allowance to its 2020 levels and ensure certainty for households.

Although air pollution causes 1,500 premature deaths every year in Ireland, there are almost twice as many deaths in Ireland due to energy poverty and cold housing. Sadly, Ireland has one of the highest rates of excess winter deaths in the EU at over 2,800 deaths annually many of which can be attributed to energy poverty and cold housing.[49]

However, energy poverty and air pollution can be addressed simultaneously by supporting those in energy poverty and accelerating the national retrofitting programme which seeks to upgrade half a million homes and install 400,000 heat pumps by 2030. Retrofitting is a medium to long term solution, however. So, to ensure that households are supported now, it is vital that the Fuel Allowance is increased by €4 to €42 and the 32-week Fuel Allowance season is retained.

Measure 23

Double the annual funding provided to the An Taisce Green School Programme to facilitate greater levels of walking and cycling to school

The increased level of investment in safe, accessible active travel infrastructure over recent years has finally begun to bear fruit with higher rates of active travel among children.

Between 2016 and 2022, the number of primary school children travelling by bike to school rose by:

88%

or 6,500 children

while the number **walking** to school to school rose by

4% [50]

While this is a welcome improvement, the figures remain below rates of walking and cycling in 1986. These numbers will only increase with increased multi-annual investment, improved infrastructure, and greater awareness. One way in which awareness is increased is through the annual Walk to School week, which is managed by An Taisce Green Schools.

Figures suggest that the core funding for An Taisce Green Schools is just over €200,000 each year, with €230,000 provided in 2024. To promote greater levels of walking to school, the annual level of funding should be doubled to at least €400,000.[51] Moreover, to ensure that positive habits are given time to build in, the Walk to School Week should become a Walk to School Month. This transition could happen in tandem with the increased investment in An Taisce Green Schools.

Measure 24

Provide increased annual funding to the Safe Routes to School (SRTS) Programme so that more schools can avail and create additional roles across An Taisce and the National Transport Authority to support the initiative [€25 million annually].

Since its launch in March 2021, the SRTS has been an overwhelming success in supporting walking, scooting, and cycling to primary and post-primary schools, and creating safer walking and cycling routes within communities.

Post intervention surveys show a

6% increase in walking

36% increase in cycling

and a nearly

50% rise in park and stride.

This suggests the SRTS programme can make a material difference.[52] The success of the scheme can also be seen in its demand. 932 schools applied initially to the programme and in December 2025, 105 schools were notified of their inclusion.[53]

To fund this, in 2025, €20,829,724 was allocated to the SRTS.[54] However, to build on this success and ensure that more schools can avail of the scheme so that more children can safely walk and cycle to school, €25 million should be allocated to the SRTS Programme.

Measure 25

Expand the Cycle to Work Scheme beyond PAYE.

The Cycle to Work scheme has been a hugely successful policy measure. It provides an exemption from benefit-in-kind (BIK) when an employer purchases a bicycle and associated safety equipment for an employee.

According to the Department of Finance's estimated number of claims, the scheme has grown from:

22,000 claims in 2022 to **25,400** claims in 2024.

However, many groups, such as:

- students
- stay-at-home parents, and
- the self-employed

are excluded.

To incentivise more groups to take up cycling as a means of active travel, the Cycle to Work scheme should be expanded beyond PAYE.[55]

Measure 26

Allocate an extra €200 million of funding annually to the NTA to guarantee the 20% reduction on all public transport fares and the 50% young adult card discount is made permanent

The 20% fare reduction on all Public-Service Operator (PSO) services, along with the 50% discount on all services for those with a Young Adult Card (YAC) was first introduced in 2022 and again extended for 2025 and 2026 due to its popularity. This has seen a record-setting year for Dublin Bus.[56]

The estimated total fare foregone/cost nationally by making these fare reductions permanent would be in the range of €171m and €189m.[57] To achieve the required societal modal shift away from private vehicle use towards cleaner, more sustainable public transport, €200 million should be allocated annually to ensure the Fare Reduction Scheme is made permanent, while a report should be commissioned to determine the feasibility of additional fare cuts to boost public transport passenger numbers further.

Measure 27

Increase investment in Active Travel and Greenways to match inflation and commit to permanent annual funding.

As mentioned previously, the level of investment in active travel has begun to show progress among children with increased levels of walking and cycling. This is warmly welcomed. It is hugely imperative that we invest in safe, accessible, and connected active travel infrastructure to improve public health and reduce the burden of sedentary related diseases on our healthcare system.

Our current car-dependant transport system promotes unhealthy lifestyles and contributes to climate change and air pollution.

Active travel, such as **walking**, **wheeling**, and **cycling**, reduces the need for trips that rely on cars.

Thereby improving physical activity, benefiting the cardiovascular system, and lowering air pollution, which is linked to stroke and heart disease, further improving public health in Ireland.

€360 million was allocated to Active Travel and Greenways in 2026, which is hugely positive.[58] Not only do Greenways contribute to tourism, but they act as vital safe infrastructure for all individuals. The importance of Active Travel and Greenways to population health, prevention, and rural tourism cannot be overstated. Therefore, this funding must be made permanent, annual, and be increased in line in inflation.

Conclusion

This submission highlights the necessity of integrating prevention, public health, patient wellbeing, and the environment in which we all live into budgetary considerations. It is paramount that we deliver on these areas to enact meaningful changes.

Ahead of the Budget, we are calling on Government departments and political parties to consider these issues carefully. Evidence-based, they have the potential to dramatically improve the health and wellbeing of our population, while also addressing the many health policy challenges that we face.

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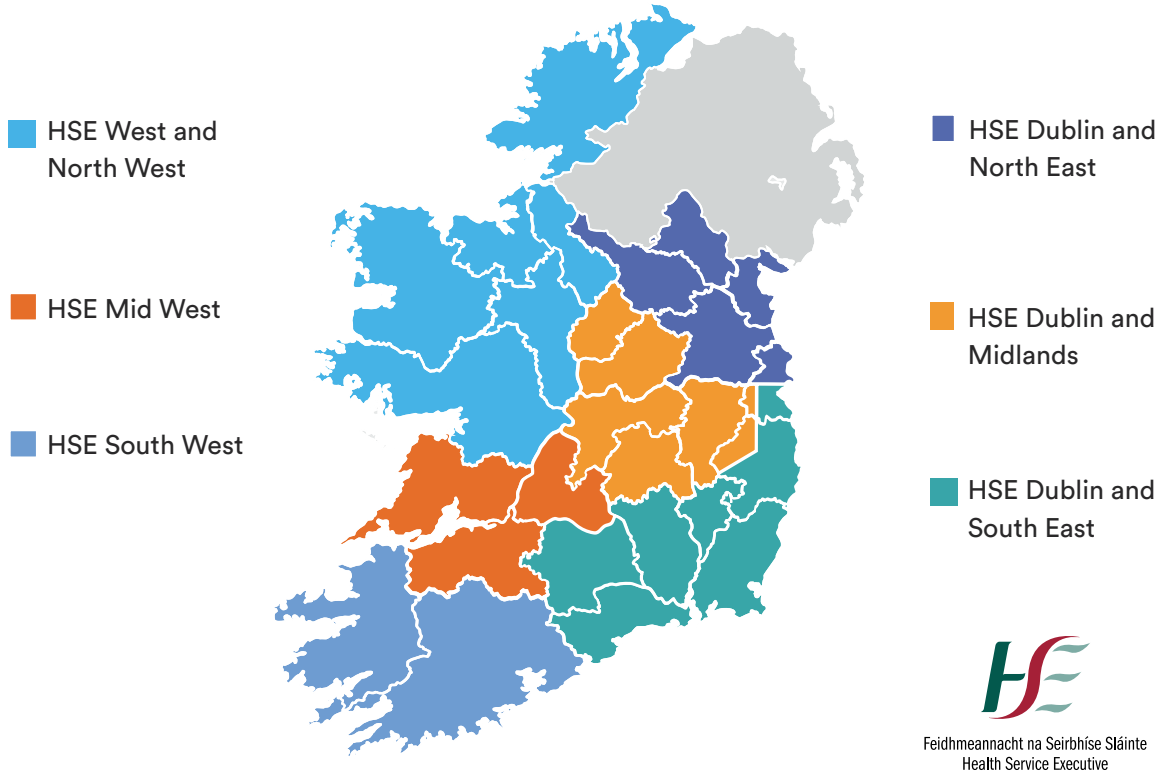
Appendix 1

Cardiovascular population risks and rates per Regional Health Area



HSE West and North West	HSE Mid West	HSE South West
Donegal	Limerick city	Cork East
Sligo-Leitrim	Limerick county	Cork North Central
Mayo	Clare	Cork South Central
Roscommon-Galway	Tipperary North	Cork North-West
Galway East		Cork South-West
Galway West		Kerry

HSE Dublin and North East	HSE Dublin and Midlands	HSE Dublin and South East
Cavan-Monaghan	Dublin Bay South	Dublin Bay South
Louth	Dublin South-Central	Dublin Rathdown
Meath East	Dublin South-West	Dun Laoghaire
Meath West	Dublin Mid-West	Wicklow
Dublin Fingal East	Wicklow	Wicklow-Wexford
Dublin Fingal West	Kildare North	Wexford
Dublin Bay North	Kildare South	Carlow-Kilkenny
Dublin Northwest	Laois	Waterford
Dublin Central	Longford-Westmeath	Tipperary South
Dublin West	Offaly	

	National estimates	HSE West and North West	HSE Mid West	HSE South West	HSE Dublin and North East	HSE Dublin and Midlands	HSE Dublin and South East
Population[59]	5,149,139	759,652 (14.75%)	413,059 (8%)	740,614 (14.38%)	1,187,082 (23.05%)	1,077,639 (20.92%)	971,093 (18.86%)
Mortality[60]	9,784	1,468	783	1,370	2,250	2,055	1,859
Discharged CVD patients per year	84,882	11,800	6,791	11,504	18,440	16,736	15,088
Living in community with heart or stroke diagnosis	600,000	90,000	48,000	84,000	138,000	126,000	114,000
At risk of CVD							
Living with hypertension (high blood pressure)	1.5 million+	254,882	135,937	237,890	390,820	356,835	322,851
Living with overweight or obesity[61]	2.8 million+	432,528	230,681	403,692	663,209	605,539	547,868
Tobacco smokers[62]	875,354 [17%]	131,303	70,028	122,550	201,331	183,824	166,317

Appendix 2

National Cardiac Services Implementation Plan

1. Governance & structural needs

Given the recent structural changes within HSE from national to regional health authorities, and corresponding re-structuring within the National Heart Office, it is important to establish and develop governance and implementation of cardiac services in partnership with regional cardiac networks in **each of the six health regions** to include Regional governance in the form of regional cardiology lead, cardiology nursing lead, and clinical physiology lead.

2. Acute service development needs

Resourcing required as follows;

a) Advanced Cardiac Imaging (CT Coronary Angiography and Cardiac MRI) in each RHA. Establishment of one advanced diagnostic centre per region. System Upgrades: Nationwide rollout of the National Integrated Medical Imaging System (NIMIS). [63] [64]

b) Acute cardiac teams for EDs (ANPs).

c) Arrhythmia services in HSE W&NW (Galway), HSE D&ML and HSE D&SE (South Dublin).

d) Capacity creation for elective coronary, arrhythmia and structural procedures (staffed catheter laboratories and beds).

e) Improve Consultant, ANP and Admin support staff in Model 3 hospitals.

f) Resource consumables for TAVI procedures.

g) Maintain sustainability of Primary Percutaneous Coronary Intervention (pPCI) services.

3. Community service development needs

Resourcing required to strengthen community and primary care to accelerate diagnoses and alleviate hospital pressure.

a) Complete stand-up of integrated care services. Expanded Echocardiography: GP and community access to imaging targeting a 1-to-3-month referral-to-report timeframe.

b) Cardiac rehab posts – significant staffing requirements needed across all specialities.

4. Data needs

Resourcing required as follows;

a) Data gathering across RHAs to assess impact and ongoing resource need.

b) EuroHeart Data Registry pilot in HSE SW with plans to roll out countrywide.

5. Measurement and evaluation needs

Resourcing required as follows;

a) Implementation of performance metrics and reporting structures.

b) Continuous monitoring of outcomes and resource use.

Appendix 3

Venous thromboembolism (VTE)

1. Strengthen National Leadership and Accountability

Provide funding for:

- A designated VTE Clinical Lead in each health region. This will involve the appointment of Leads in four out of the six regions.
- Regional VTE prevention committees.
- Dedicated VTE prevention nurse specialists to support implementation, education, audit, and quality improvement.
- National rollout of education programmes aligned with Eve's Protocol.

Expected benefit: Consistent application of best practice, reduced variation in care and improved patient safety

2. Expand the University Hospital Limerick VTE Model of Care

Support the expansion of the integrated VTE model developed at University Hospital Limerick as a national exemplar.

Key elements include:

- Standardised risk assessment.
- Coordinated hospital and community pathways.
- Multidisciplinary care.
- Strong emphasis on prevention and early intervention.

Expected benefit: Earlier diagnosis, improved patient outcomes, and reduced reliance on acute hospital services

3. Establish a National VTE Dashboard

Develop a national VTE data and reporting system to provide:

- Real-time monitoring of VTE incidence and outcomes.
- Measurement of hospital-associated thrombosis.
- Tracking of guideline compliance and key performance indicators.
- Identification of emerging patient safety risks.

Expected benefit: Improved oversight, accountability, and targeted service improvement

4. Implement a National Standardised VTE Audit Programme

Fund a single national audit system to monitor compliance with VTE prevention standards across all hospitals.

Expected benefit: Reduction in preventable harm through continuous quality improvement and early identification of performance gaps.

5. Invest in Awareness and Prevention

Support national awareness and education initiatives for:

- Patients and families.
- General practitioners.
- Prehospital emergency care service personnel.
- Community healthcare services.
- Undergraduate and postgraduate healthcare training programmes.

Expected benefit: Earlier recognition of symptoms, faster access to treatment and improved prevention of avoidable VTE events.

Impact of Investment

Effective implementation of Eve's Protocol has the potential to:

- Reduce preventable VTE-related harm and deaths.
- Improve patient outcomes and quality of life.
- Avoid approximately 1,350 hospital admissions annually.
- Release an estimated 4,300 acute hospital bed days.
- Reduce hospital-associated thrombosis by up to 20%.
- Improve patient flow and support urgent and emergency care capacity.

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Irish Heart Foundation 60 years

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