

What is the cost of a healthy food basket in Ireland in 2020?



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Publication date: September 2021

Foreword

This research uses Consensual Budget Standards methodology to establish the cost of the food element of a Minimum Essential Standard of Living (MESL) for six household types in Ireland. The research involves working with members of the public in multiple 'deliberative focus groups' across Ireland, to agree what should be included in a minimum essential, but nutritionally adequate and socially acceptable, food basket. Separate groups of members of the public met for each household type and through iterative in-depth discussions, reached a consensus on what the food baskets should include.

This report presents the cost of a minimum essential food basket for six household types adjusted to reflect food costs in 2020. The cost of a minimum essential food basket and the cost of the minimum essential standard of living these household types builds on previous research which presented costs for these household types for 2014 (1), 2016 (2) and 2018 (3).

To ensure the minimum essential standard of living data is reflective of the lived experience, it is necessary to periodically review what is required for a Minimum Essential Standard of Living. The 2020 minimum essential standard of living data is the product of a two-year review. This review included an update to the contents of the food basket and repricing of the items for each household type. For this reason, the 2020 findings are not directly comparable with the findings from previous years.

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Executive Summary

Aim

This research presents the cost of a Minimum Essential Standard of Living (MESL) Healthy Food Basket in Ireland in 2020.

Method

This data is based on the Vincentian Partnership for Social Justice's ongoing MESL research, which is based on working with members of the public to reach agreement on the minimum needed to live and partake in the social and economic norms of everyday life. The research identifies the cost of what is required to enable a life with dignity, at a minimum but acceptable standard that people have agreed nobody should be expected to live below. The food basket is part of a minimum essential standard of living and this research identifies the cost of a basket that is nutritious and that everyone should be able to afford. The cost of a food basket in 2020 is presented for 6 household types in urban and rural areas and the cost is presented in the context of the income for these households. This 2020 update to the cost of a minimum essential standard of living healthy food basket series is based on the MESL dataset which was reviewed and rebased in 2018/2019.

Key findings

Table 1 presents the cost of a weekly minimum essential food basket (€) and the cost of the basket as a percentage of core MESL expenditure and as a percentage of net income for 6 household types in Ireland in 2020.

- The weekly cost of the minimum essential food basket in 2020 ranged from €48 for the single adult household (urban) to €169 for the two-parent, two-child household (rural).
- Low-income households need to spend between 13% and 35% of their net income to buy a healthy minimum essential food basket.
- The cost of the food basket ranged from 18 to 26% of the cost of core MESL expenditure.
- The cost of the food basket depends on household composition:
 - Food costs rise as children grow older. Food is a significant cost for households with an older child. The cost of feeding a teenager is more than double the cost of feeding a pre-school child.
 - Households with a teenager, reliant on social welfare, would need to spend 30% of their income to meet the cost of an MESL healthy food basket. Households with younger children, reliant on social welfare, would need to spend 25% of their income.

When in minimum wage employment, this improves to 25% and 20% of income, respectively.

- Households reliant on social welfare spend a larger percentage of their household income on food compared to households with an employed adult.
- Staples, such as 'Bread and cereals,' Meat' 'Milk, cheese and eggs', 'Fruit' and 'Vegetables' account for the largest proportion of spending in the MESL food basket.
- Low-income families may sacrifice a healthy diet given other competing budget demands. This research shines a light on the challenge of trying to balance the cost of a healthy food basket, in the context of meeting other needs and expenses, on a low income.

Table 1 Cost of a weekly minimum essential food basket (€) and cost of basket as a percentage of core Minimum Essential Standard of Living (MESL) and as a percentage of net income for 6 household types in Ireland in 2020

Household	Cost o basket p		Cost of Coper v		Cost of fo	ood baske	t as a percentage of Cost of core MESL	Net Income	Cost of foo as a % c Incor	of Net
	Urban	Rural	Urban	Rural	Urban	Rural	Income Scenarios		Urban	Rural
Two-parent, two-child (pre- school and primary)	€121	€138	€488	€596	25%	23%	Social Welfare scenario	€477	25%	29%
		NMW Employment scenario		€594	20%	23%				
Two-parent, two-child (primary and secondary	€147	€169	€577	€682	26%	25%	Social Welfare scenario	€486	30%	35%
school)							NMW Employment scenario	€599	25%	28%
One-parent and two- child (pre-school and primary)	€92	€103	€368	€424	25%	24%	Social Welfare scenario	€356	26%	29%
							NMW Employment scenario	€669	14%	15%
Single adult (working age, living alone)	€48	€51	€239	€276	20%	18%	Social Welfare scenario	€203	23%	25%
							NMW Employment scenario	€355	13%	14%
Pensioner (female living alone)	€60	€62	€260	€329	23%	19%	Contributory Pension	€289	21%	21%
							Non-Contributory Pension	€278	22%	22%
Pensioner couple	€75	€77	€337	€418	22%	18%	Contributory Pension, Qualified Adult	€438	17%	18%
							Contributory & Non-Contributory Pension	€510	15%	15%
							Both Non-Contributory Pension	€498	15%	15%

Introduction

The Vincentian Partnership for Social Justice's Minimum Essential Standard of Living (MESL) budget standards research works with members of the public to reach agreement on the minimum needed to live and partake in the social and economic norms of life in contemporary Ireland. Through working with multiple focus groups, in-depth discussions with members of the public produce a negotiated consensus on what people regard as essential for a socially acceptable minimum standard of living.

The research places an emphasis on 'needs, not wants', and produces comprehensive, transparent, itemised lists (of over 2,000 items, goods and services) detailing what is required to meet minimum needs and enable an acceptable minimum standard of living. From this, budgets specifying the actual average weekly cost of a minimum acceptable standard (the Minimum Essential Standard of Living) are compiled, producing MESL budgets for 90% of households across urban and rural Ireland. This understanding of an acceptable minimum standard of living, embodies the concepts which underpin the human right to an adequate standard of living, and reflect the Irish Government definition of poverty which emphasises the ability to have a "standard of living which is regarded as acceptable by Irish society generally!" and to participate in normal activities.

In essence the MESL provides an alternative, and complementary, measure for assessing relative poverty – as understood in terms of ability to participate in normal activities and have a dignified minimum standard of living which is regarded as acceptable by society generally. The MESL uniquely shines a light on the extent to which individuals and households can afford a standard of living which enables participation in the social and economic norms of Irish society. An income below the MESL threshold means individuals & households must choose which essentials to go without, in order to make ends meet. Further information on the research, and the detailed MESL expenditure and income needs can be found on www.budgeting.ie.

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¹ The definition of poverty and social exclusion which the Government of Ireland first adopted in 1997 is: *People are living in poverty if their income and resources (material, cultural and social) are so inadequate as to preclude them from having a standard of living which is regarded as acceptable by Irish society generally. As a result of inadequate income and resources people may be excluded and marginalised from participating in activities which are considered the norm for other people in society.* Accessed from https://www.gov.ie/en/collection/afbo4e-poverty-measurement-and-monitoring/ August 2021

2 Objectives

- 1. To determine the cost of a Minimum Essential Standard of Living (MESL) Healthy Food Basket for 2020, and to present the cost as a proportion of the core minimum essential standard of living for 6 household types in Ireland in both rural and urban areas:
 - a. 2-parent, 2-children (pre-school and primary school age)
 - b. 2-parent, 2-children (primary and secondary school age)
 - c. 1-parent, 2-children (pre-school and primary school age)
 - d. Single adult of working-age living alone
 - e. Pensioner, living alone
 - f. Pensioner couple.
- 2. To provide a breakdown of the cost of the food basket by subcategory.
- 3. To present the cost of the food basket as a percentage of household net income for:
 - a. Working-age households
 - i. Household dependent on social welfare payments only
 - ii. One adult employed full-time and earning the National Minimum Wage (NMW)
 - b. Pensioner households
 - i. Contributory pension
 - ii. Non-contributory pension
- 4. To analyse the cost of food for children

3 Methodology

The cost of a minimum essential food basket and the cost of the minimum essential standard of living for 6 household types was previously determined in 2012. The costs were subsequently updated for 2013, 2014, 2015, 2016, 2017 and 2018. To ensure the minimum essential standard of living data is reflective of lived experience, it is necessary to periodically review what is required for a Minimum Essential Standard of Living. The 2020 minimum essential standard of living data is the product of a two-year review which included an update to the contents of the food basket and repricing of the items for each household type (For further details see Appendix 1). As a result of the review and rebase, the 2020 findings are not directly comparable with the findings from previous years.

The minimum essential food basket is based on the final seven-day menus for each of the six households which are published in a separate document.

Income calculations

- Income calculations are based on the 2020 rates for National Minimum Wage, personal taxation and Social Welfare.
- The parameters for each scenario are listed below, and the details of the calculations are provided in Appendix 2 (Table 5 and 6).

Social Welfare Scenario

The social welfare income scenarios are based on the 2020 rates and assume full entitlement to payments relevant to the household scenario (Table 2).

Table 1 State benefit payments for each household type

Two parents	Job seeker's personal rate, qualified adult, qualified child, child benefit, back to school clothing and footwear
One parent	One-parent family payment and qualified child, child benefit, fuel allowance, back to school clothing & footwear
Single adult	Job seeker's personal rate
Pensioner, living alone	State pension (contributory) OR state pension (non-contributory) AND living alone increase, fuel allowance, telephone support allowance, household benefits package
Pensioner couple	State pension (contributory & qualified adult) OR state pension (contributory & non-contributory) OR state pension (both non- contributory) AND fuel allowance, household benefits package

Assumed all social welfare dependent households are eligible for a full medical card.

Employed Scenario

Two parent households based on 1 adult in full-time (37.5 hours) employment and 1 stay-at-home parent; One parent and single adult households based on 1 adult in full-time (37.5 hours) employment.

Income is net household income, after tax (Pay As You Earn, Pay Related Social Insurance and Universal Social Charge), and includes applicable social welfare supports e.g., child benefit. Means tested social welfare supports included for households with children, e.g., working family payment, one-parent family payment, are included as applicable.

Medical card means test applied in each scenario, following Health and Safety Executive Medical Card guidelines.

4 Results

Cost of the minimum essential food basket in 2020

The cost of a minimum essential food basket for 6 household types in Ireland (urban and rural) is presented in Table 1.

- Food continues to comprise a significant proportion of minimum expenditure need and is one of the most expensive categories of core MESL² household expenditure (core MESL expenditure includes food, clothing, personal care, health-related costs, household goods and services, communications, social inclusion and participation, education, transport, household energy, personal costs, insurance, savings and contingencies, housing and childcare. It is the largest category for all but one of the urban household types examined; in the case of a working-age single adult social inclusion costs slightly outweigh food costs.
- Food is also the largest category for half the rural household types examined. In rural areas, higher transport related costs due to the need for a car result in transport costs exceeding food costs in half of the cases.
- Minimum food costs for a two-parent household with a primary and second level age child
 are the most expensive, emphasising the additional needs (and costs) associated with older
 children, aged 12 and over.
- The minimum food basket costs more in a rural area, an additional 12–14.6% for households with children, 6.2% for a single adult of working age household and 2.7–3.5% more for pensioner households. In rural areas households need to purchase certain perishable food items, such as milk and bread, in more expensive local shops, due to distance from larger grocery stores (with lower prices).
- The minimum food costs for the working-age single adult household type are the least expensive. In this case, the Urban costing €48 and the Rural costing €51.

² Core MESL excludes scenario variable costs – Housing, Childcare and the effect of secondary benefits. A breakdown of the core MESL expenditure need for each household type is provided in Appendix 2, Table 7 and Table 8.

Cost of the food basket as a proportion of household income

The cost of the minimum food basket represents a significant proportion of household income. However, the same minimum food cost represents a smaller proportion of household income when in employment (due to higher household income), compared to being dependent on social welfare only.

- For working-age social welfare dependent households, meeting the cost of the MESL food basket would require 23–35% of household income.
- For working-age employed households, the same minimum food basket represents a smaller percentage of net income: 13–28%.

There is a notable difference in the cost of the food basket as a proportion of household income, when a pensioner couple is compared to a pensioner living alone (both household types receiving the non-contributory pension). A pensioner couple needs to spend at least 15% of their income on an MESL food basket, while MESL food costs for a pensioner living alone amount to at least 21% of income.

For a one-parent, two child (pre-school and primary school) household type, when dependent on social welfare the cost of an MESL healthy food basket represents 26% of household income. When in full-time NMW employment, the same food costs would represent proportionately less of household income, 14%.

In the employed scenario this household type is eligible for both a partial One-Parent Family Payment and Working Family Payment, substantially increasing income compared to social welfare only. However, in a full-time employed scenario this household would also need to meet the cost of childcare, unlike the Two Parent scenarios presented, which are based on one adult employed and one remaining a 'stay-at-home' parent.

Food costs for the Two Parent household composition with an older child, demand the highest proportion of household income. Meeting the cost of an MESL healthy food basket would require a third of this household type's social welfare income, or a quarter of household income when in minimum wage employment.

Cost of the food basket as a proportion of household income between 2018 and 2020

Despite the difference between the cost of the food basket for a pensioner couple compared to a pensioner living alone, pensioner households across the board have seen a decrease in the cost of food as a percentage of income. This is because of improvements in household income from the state pension and related supports, which have exceeded the degree of change in the cost of the minimum food basket from 2018–2020, for the pensioner household types examined.

For working-age households dependent on social welfare or in minimum wage employment there have been modest increases in household income from 2018 – 2020. However, the cost of the minimum food basket has increased by a similar proportion in this period. There is little change in the proportion of household income required to meet minimum food costs in 2020, when compared to 2018.

Factors contributing to change in the proportion of income required to meet MESL Healthy Food Cost include:

- The cost of the minimum food basket is an average of 2.0% higher in 2020 than in 2018. The 2018
 estimate of minimum food costs relied on adjusted data, the rebased figure for 2020
 demonstrates that inflation adjustments over-estimated the reduction in food costs in the
 minimum basket.
- The national minimum wage (NMW) increased from €9.55 to €10.10 per hour between 2018 and
 2020.
- There has been an introduction of a higher rate of Qualified Child Increase for households with older children (aged 12 and over) from 2019. This was first introduced at €37 in 2019 (€3 higher than younger children age groups) and was increased in 2020 to €40 (€4 higher than younger children age groups).
- There have also been improvements in Pension Rates, with both contributary and noncontributary pension rates being increased by €5 a week in 2019.
- The Living Alone Allowance was increased by €5 in 2020, standing at €14 weekly for those over 66
 years of age, living alone, and receiving a social welfare payment in 2020.

Cost of the food basket by sub-category

A breakdown of the cost of the basket by sub-category is presented in Table 3. Meat, bread and cereals, dairy products and fruit and vegetables generally account for approximately three quarters of the overall minimum food costs for households with children and pensioner households, and account for two-thirds for the working-age single adult. The meat, bread & cereals, dairy products, fruit, and vegetables categories are amongst the largest areas of food expenditure for all household types which was also the finding of this research in previous years.

Meat continues to represent the largest share of the food basket cost. It accounts for 20–27% of the household's MESL food basket cost - 20.4% for the two-parent, two-child (pre-school and primary) rural household and 26.8% for the two-parent, two-child (primary and secondary school) urban household. The combined cost of Fruit and Vegetables represents a further 20–28% of the cost - fruit and vegetables costs accounted for 20.4% of the basket for the two-parent, two-child (primary and

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secondary school) rural household and for 28.2% of the cost of the basket for the urban pensioner couple household. A household with an older child has higher minimum food costs in all categories, again reflecting the cost of the additional needs for this age-group.

Table 2 Cost of minimum essential food basket by sub-category, six household types (urban & rural)

	Two parent children (pi primary sch	re and	Two parent children (pi secondary	rimary and	One parent Children (p primary scl	re and	Single adul (working-a alone)		Pensioner, (living alon		Pensioner o	couple
Urban	Cost of food basket per week	Percent of Food MESL	Cost of food basket per week	Percent of Food MESL	Cost of food basket per week	Percent of Food MESL	Cost of food basket per week	Percent of Food MESL	Cost of food basket per week	Percent of Food MESL	Cost of food basket per week	Percent of Food MESL
Bread and cereals	€ 12.71	11%	€ 15.56	11%	€ 9.15	10%	€ 2.80	6%	€ 7.10	12%	€ 9.69	13%
Meat	€ 29.32	24%	€ 34.40	23%	€ 24.61	26.8%	€ 12.30	26%	€ 15.11	25%	€ 16.92	23%
Fish	€ 5.17	4%	€ 6.53	4%	€ 3.56	4%	€ 2.24	5%	€ 2.87	5%	€ 3.81	5%
Milk, cheese and eggs	€ 20.09	17%	€ 22.89	16%	€ 13.57	15%	€ 5.09	11%	€ 5.09	8%	€ 8.03	11%
Oils and fats	€ 0.43	0%	€ 0.50	0%	€ 0.37	0%	€ 0.29	1%	€ 0.36	1%	€ 0.29	0%
Fruit	€ 10.24	8%	€ 11.92	8%	€ 8.14	9%	€ 3.28	7%	€ 5.14	9%	€ 7.39	10%
Vegetables	€ 19.80	16%	€ 23.06	16%	€ 15.21	17%	€ 7.80	16%	€ 10.36	17%	€ 13.68	18%
Sugar, jam, honey	€ 1.28	1%	€ 1.45	1%	€ 0.81	1%	€ 0.35	1%	€ 0.42	1%	€ 0.72	1%
Food products n.e.c.	€ 3.22	3%	€ 3.76	3%	€ 2.63	3%	€ 1.13	2%	€ 1.44	2%	€ 2.05	3%
Coffee, tea and cocoa	€ 2.51	2%	€ 2.55	2%	€ 2.49	3%	€ 0.68	1%	€ 1.43	2%	€ 1.59	2%
Soft drinks, juices	€ 2.36	2%	€ 2.76	2%	€ 1.98	2%	€ 0.76	2%	€ 0.90	2%	€ 0.90	1%
Snacks & treats	€ 5.13	4%	€ 6.13	4%	€ 3.84	4%	€ 1.34	3%	€ 1.83	3%	€ 1.37	2%
Cafes, take-away, etc.	€ 6.26	5%	€ 13.36	9%	€ 3.65	4%	€ 8.78	18%	€ 0.00	0%	€ 0.00	0%
Social	€ 2.22	2%	€ 2.57	2%	€ 1.69	2%	€ 0.73	2%	€ 7.98	13%	€ 8.26	11%

RURAL	Cost of food basket per week	Percent of Food MESL	Cost of food basket per week	Percent of Food MESL								
Bread and cereals	€ 20.25	15%	€ 24.24	14%	€ 14.71	14%	€ 4.21	8%	€ 8.52	14%	€ 11.05	14%
Meat	€ 29.32	21%	€ 34.40	20.4%	€ 24.61	24%	€ 12.37	24%	€ 15.15	24%	€ 16.92	22%
Fish	€ 5.17	4%	€ 6.53	4%	€ 3.56	3%	€ 2.24	4%	€ 2.87	5%	€ 3.86	5%
Milk, cheese and eggs	€ 25.51	18%	€ 29.03	17%	€ 17.07	17%	€ 5.95	12%	€ 5.95	10%	€ 8.89	12%
Oils and fats	€ 0.43	0%	€ 0.50	0%	€ 0.37	0%	€ 0.29	1%	€ 0.36	1%	€ 0.29	0%
Fruit	€ 10.24	7%	€ 11.92	7%	€ 8.14	8%	€ 3.28	6%	€ 5.03	8%	€ 7.28	9%
Vegetables	€ 19.38	14%	€ 22.51	13%	€ 14.56	14%	€ 7.80	15%	€ 10.22	16%	€ 13.52	18%
Sugar, jam, honey	€ 1.28	1%	€ 1.45	1%	€ 0.81	1%	€ 0.35	1%	€ 0.42	1%	€ 0.72	1%
Food products n.e.c.	€ 3.22	2%	€ 3.76	2%	€ 2.63	3%	€ 1.13	2%	€ 1.44	2%	€ 2.05	3%
Coffee, tea and cocoa	€ 2.51	2%	€ 2.55	2%	€ 2.49	2%	€ 0.68	1%	€ 1.43	2%	€ 1.59	2%
Soft drinks, juices	€ 2.36	2%	€ 2.76	2%	€ 1.98	2%	€ 0.76	2%	€ 0.90	1%	€ 0.90	1%
Snacks & treats	€ 5.13	4%	€ 6.13	4%	€ 3.84	4%	€ 1.34	3%	€ 1.83	3%	€ 1.37	2%
Cafes, take-away, etc.	€ 10.88	8%	€ 20.31	12%	€ 6.11	6%	€ 9.32	18%	€ 0.00	0%	€ 0.00	0%
Social	€ 2.46	2%	€ 2.84	2%	€ 1.85	2%	€ 0.78	2%	€ 8.02	13%	€ 8.30	11%

n.e.c. -not elsewhere classified

Social aspects of food

The social aspects of food are important for all household types, and this is especially the case for single individual household types. Food poverty is multi-dimensional, it encompasses both the lack of access to a nutritionally adequate diet, and the consequential impact on health and social participation.

The MESL Healthy Food Basket includes allocations for occasional 'café, take-away, etc.', and to provide 'extra for visitors' and the newly added 'extra for Christmas' within the Social budget area. These allocations ensure that the social and cultural aspects of food are reflected in the healthy food baskets, and the households can participate in activities and practices considered a normal part of everyday life.

Spending in this area accounts for 13%-20% of minimum food costs for the working age single adult and pensioner living alone household types. Members of the public, when discussing minimum needs came to a consensus that these costs are a minimum need and reflect the additional social inclusion costs associated with living alone. The working-age single adult's social eating costs are highest, as a proportion of overall food costs. It represents 20% of minimum food expenditure in both urban and rural areas.

Expenditure on 'extra for visitors' is also included for pensioner household types and represents approximately €7 of food costs per week. The focus groups regarded it as essential to be able to afford to host family or friends for a drink or a meal once a month; this is a necessary component of an acceptable minimum standard of living.

Social eating costs for households with children are considerably smaller than their single individual household counterparts. The social eating costs for family households' averages at 9% of their total food costs, this is half that of the working-age single adult's social budget.

Cost of the food basket by the age of the child in the household

The cost of a child's minimum food needs is presented for three stages of childhood: pre-school, primary school and secondary school age (Table 4). These costs represent the proportion of a household's minimum food basket attributable to a child, by age (4).

Table 3 MESL Core & Food Expenditure by the age of the child in the household

		Pre-school	Primary	Secondary
Urban	Food	€22.19	€34.03	€48.89
	MESL other costs	€29.82	€55.85	€91.62
	Total MESL core	€52.01	€89.88	€140.51
	Food % MESL core	42.7%	37.9%	34.8%
Rural	Food	€24.45	€38.51	€55.24
	MESL other costs	€29.12	€51.66	€85.00
	Total MESL core	€53.56	€90.17	€140.24
	Food % MESL core	45.6%	42.7%	39.4%
Income	Child benefit	€32.31	€32.31	€32.31
	Qualified child increase	€36.00	€36.00	€40.00
	Back to school	€0.00	€2.88	€5.29
	Total social welfare	€68.31	€71.19	€77.60
Food as a % of income	Urban	32%	48%	63%
	Rural	36%	54%	71%

- Food costs for a child increase as the child gets older, resulting in significant costs for a house with an older child, 12 and over, of second level age.
- A minimum essential food basket, for a teenager in an urban area, is 44% more expensive than a primary school age child, and more than double (120%) a pre-school age child's MESL food costs, per week.
- Food remains the largest core MESL cost for the three different child age-groups examined, when childcare is excluded.

Pre-school age

- Food expenditure as a percentage of core MESL costs, in an urban and rural area, are 42.7% and 45.6% respectively. Other core MESL costs are lower in a rural area at this stage of childhood, and therefore food represents a larger proportion of spending.
- This age-group has the lowest food costs of the age-groups considered.

Primary school age

- Food represents between 37.9% and 42.7% of core MESL expenditure, for urban and rural respectively.
- As expected, food costs rise for this age-group. When compared with a pre-school age child. food costs for the primary school aged child are 53% more per week.

Second-level age

The cost of an MESL healthy urban food basket for this age-group was €48.89. This is €14.86
more than a primary school age child and €26.70 more than for a pre-school age child.

Food as a proportion of social welfare child income supports

- Table 4 also compares the MESL Food cost for each age-group, to the weekly value of child related social welfare income supports.
- As child income supports have increased in recent years, and food costs have declined, the
 cost of the minimum food basket accounts for a reduced percentage of child related
 payments.
- A higher rate of the Qualified Child Increase for children aged 12 and over was introduced in 2019, and then increased again in 2020,³ with households with older children now receiving an additional €4 of income weekly. This acknowledges the additional costs associated with having an older child as a part of a household. However, the higher costs for an older child's minimum food need still require a notably larger proportion of income when compared to younger children age groups.
- While the combined weekly value of child income supports exceeds the cost of the food
 basket for the three child ages examined, food is only one area of expenditure. Households
 with children also face other costs including clothing, education and social inclusion and
 the cost of meeting the minimum needs of the household overall.

³ Qualified Child Increase for older children (aged 12+) will be increasing again to €45 per week in 2021.

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5 Appendicies

Appendix 1: Review and rebase of the Minimum Essential Standard of Living 2018-2019

Introduction

It is necessary to periodically re-engage with members of the public to review what is required for a Minimum Essential Standard of Living. This ensures that the MESL data continues to reflect the lived experience, remains relevant and is grounded in social consensus. The 2020 MESL data is the product of an extensive two-year review and rebase research project which took place from 2018 to 2019. This review involved convening multiple deliberative focus group sessions for each household type to review, interrogate, and adapt the content of the MESL baskets, including the food basket, to ensure they meet current requirements.

Method

Review of the content of the food baskets

After re-establishing the content of the basket of goods and services required for a socially acceptable minimum standard of living, the itemised baskets were directly re-priced for each household type, in both urban and rural areas. As was the case in previous years, the 2020 food budgets, for all household members, are based on nutritionally balanced weekly menus (https://www.safefood.net/getattachment/a83d305e-a805-4948-b251-daa5ce7beccd/What_is_the_cost_of_a_healthy_food_basket_Ireland_2020_meal_plans.pdf?lang=en-IE) The budgets also continue to include provision for the social aspects of food, which vary by household. The menus for parents and working-age adults includes a monthly takeaway, as a break from cooking; and a deli-lunch on a Friday is also included for working-age adults. There is an allocation of "extra for visitors" for pensioner households.

Rebase of the cost of the food baskets

The previous estimates of MESL costs relied on the adjustment of data obtained from direct pricing in 2012 (previous base). This involved the adjustment of each basket category by the applicable Consumer Price Index (CPI) division or group rate, 22 CPI sub-indice rates were utilised. Key items were re-priced annually, e.g., public transport fares and health insurance. Other large items were repriced ever 2 to 3 years, e.g. car insurance and household waste.

The rebase involved directly pricing the items in the reviewed food basket and the direct pricing data was used to determine the cost of the food baskets for the 6 household types presented in this report. It is important to note that the method for adjusting the costs annually in the future will rely on the use of item specific detailed sub rates i.e., 128 separate rates to adjust the unit price of each basket item. This approach will exclude the effect of price changes in the rest of the CPI basket and improve the accuracy of the estimate for the cost of an MESL in the years between re-pricings.

Results

Review of food basket

A new addition to the social aspect of the reviewed food basket is extra money allocated for food costs at Christmas. It was agreed that an amount equivalent to an additional average week's food grocery bill would be appropriate for this.

Aside from Christmas, there are only minor changes in the content in the reviewed food baskets. However, one notable change is how this food is being bought. The urban food budget now accounts for all goods being purchased in the supermarket, whereas, for example, in previous food budgets meat was bought from a butcher, this has now changed.

Rural baskets still contain purchases from the local shop, but only bread and milk as meat purchases have been moved to the supermarket. While it was recognised amongst the rural focus groups as economical to buy only perishable goods locally, participants in the rural focus groups recognised the importance of supporting the local shop so that it would continue to trade.

Rebase of food basket costs

It is important to note that while the 2020 costs determined by the rebase are not directly comparable with costs from previous years, the process is equivalent as is evidenced by the ratio of costs between types of households; that the data continue to highlight the costs of the older child and the one adult headed household. The reviewed and rebased baskets show the same ratio of minimum costs.

The rebased 2020 food baskets cost an average of 2.0% more than the adjusted 2018 estimate of minimum costs⁴. However, when compared to the previous base (2012), the minimum food costs have decreased by -5.4%⁵ (Appendix 2, Table 9). This is notably less than the degree of change estimated by CPI (sub-rate for Food and Non-Alcoholic Beverages) of -9.4% from 2012 to 2020. This indicates that

⁴ The cost of the food basket for each household type for both 2018 and 2020 is presented in Table 9. The cost of the basket by sub-category for both years for each household type is presented in Table 10 and Table 11.

⁵ Based on the set of urban household types examined in this report

this component of CPI has overestimated the level of reduction in minimum food costs by over four percentage points for this period.

Difference between the MESL Food Basket and the CPI basket

The basket of goods used to measure changes in prices, the CPI, and the food component of that basket do not reflect the specific basket needed and consumed by different groups in society, it is instead an average basket. Changes in prices effect the overall cost of an MESL differently from the national average measured by inflation rates, due to differences in the basket of goods required for a minimum standard of living and the 'average' household consumption basket used in measuring inflation. This difference in the composition of the minimum basket also results in the minimum food basket being comprised of a more limited set of items than that of the 'average household' in Ireland, and therefore does not reflect the same changes. Comparing the proportional composition of the MESL food basket to the CPI average food basket demonstrates notable differences:

- Spending on staples, dairy products, fruit and vegetables, meat and fish, bread, etc. all account for a significantly higher proportion of the MESL food costs, than in the CPI basket.⁷
- Conversely, items such as crisps, chocolate, ice-cream, etc. ('snacks and treats') represent an average of 3% of food costs in the MESL basket; but are double that proportion (6%) in the CPI basket.
- In the MESL basket social spending on food⁸ represents an average 12% of food costs. In the CPI spending on food on prepared outside the home (i.e. restaurant, take-away, etc.), accounts for almost the same proportion of spending as all other expenditure on food and beverages to be prepared at home.

Differences in the make-up of the minimum and average food basket, such as those highlighted above, indicate the causes of the divergence between the adjusted food costs and directly priced minimum baskets.

The rate of change measured by the CPI gives the greatest significance to changes in price of the goods which represent the larger share of the average basket. When these items have a great (or

⁶ For a fuller discussion see the VPSJ submission on Social Welfare Benchmarking. www.budgeting.ie/publications/social-welfare-benchmarking/

⁷ Fruit and vegetables account for an average of 24% of food costs in the MESL basket compared to 12% of the CPI food basket. Meat and fish similarly account for almost twice the proportion of food costs in the MESL basket as compared to the CPI food basket, an average of 28% and 15% of food spending respectively. Dairy products account for an average of 14% of MESL food costs compared to 6% of CPI food expenditure.

⁸ This includes the additional costs for Christmas, the allocation for visitors (pensioner household types), and the allowance for an occasional take-away.

lesser) significance in the minimum basket, the cost of the minimum changes in a different way than the cost of the average. Further analysis of the difference in the rate of change in the entire MESL basket compared to the CPI is ongoing and the findings of this analysis may shine further light on the contributing factors to this issue.

Conclusions

This process has re-established, reviewed and rebased the Minimum Essential Standard of Living expenditure needs budgets. As there are minimal changes made to the content of the 2020 food baskets, and all food baskets remain based on nutritionally balanced, weekly menus which are inclusive of the social aspect of food, the reviewed food baskets for 2020 continue to represent the food budget needed to achieve a socially acceptable minimum standard of living and are therefore comparable in this regard.

Unlike previous years' annual adjustments, the 2020 MESL data marks a new point in the series and are not directly comparable with the adjusted MESL expenditure need for previous years. Therefore, discussion of changes in minimum food costs should focus on the overall trend as opposed to the specifics of particular changes from 2018 to 2020.

In the future the MESL will continue to be updated annually with repricing more frequently (every 2 to 3 years), a review and rebase periodically (4 to 6 years) and adjusted in the intervening years using the appropriate CPI rates.

Appendix 2: Supplementary tables

Table 5 Household income calculations for working-age households in 2020

Social Welfare		Two parents (pre-school and primary)	Two parents (primary and secondary)	One parent (pre-school and primary)	Single adult (working age)
Primary Social Welfare	Adult 1 (Job Seeker / One-Parent Family Payment)	€203.00	€203.00	€203.00	€203.00
	Adult 2 (Job Seeker / Qualified Adult)	€134.70	€134.70	€0.00	€0.00
	Qualified Child Increase	€72.00	€76.00	€72.00	€0.00
	Total Primary Social Welfare	€409.70	€413.70	€275.00	€203.00
Secondary Social Welfare	Child Benefit	€64.62	€64.62	€64.62	€0.00
	Back to School Clothing and Footwear Allowance	€2.88	€8.17	€2.88	€0.00
	Fuel Allowance	€0.00	€0.00	€13.19	€0.00
	Medical Card	Full	Full	Full	Full
	Household Income	€477.20	€486.49	€355.69	€203.00
Minimum Wage					
National Minimum Wage	Gross Salary	€378.75	€378.75	€378.75	€378.75
	Pay As You Earn Income Tax	€0.00	€0.00	€16.51	€12.28
	Universal Social Change	€4.11	€4.11	€4.11	€4.11
	Pay Related Social Insurance	€7.61	€7.61	€7.61	€7.61
	Net Salary	€367.03	€367.03	€350.53	€354.75
	Child Benefit	€64.62	€64.62	€64.62	
	Working Family Payment	€159.00	€159.00	€61.00	
	Back to School Clothing and Footwear Allowance	€2.88	€8.17	€0.00	
	One-Parent Family			€180.00	
	Fuel Allowance			€13.19	
	Medical Card	Full	Full	Full	FULL
	Household Income	€593.53	€598.82	€669.33	€354.75

Table 6 Household income calculations for pensioner households in 2020

		Pensioner Living Alone	Pensioner Living Alone	Pensioner Couple	Pensioner Couple	Pensioner Couple
State Pension		Non- Contributory	Contributory	Both Non- Contributory	Contributory & Non- Contributory	Contributory & Qualified Adult
Primary Social Welfare	Pension 1	€237.00	€248.30	€237.00	€248.30	€248.30
	Pension 2 / Qualified Adult / Living Alone	€14.00	€14.00	€237.00	€237.00	€165.40
	Fuel Allowance	€13.19	€13.19	€13.19	€13.19	€13.19
	Household Benefits Package (Electricity/Gas, TV Licence)	€11.15	€11.15	€11.15	€11.15	€11.15
	Telephone Support Allowance	€2.50	€2.50	€0.00	€0.00	€0.00
	TOTAL PRIMARY Social Welfare	€277.85	€289.15	€498.35	€509.65	€438.05
Secondary Social Welfare	Household Benefits Package	TRUE	TRUE	TRUE	TRUE	TRUE
	Medical Card	FULL	FULL	FULL	FULL	FULL
	Household Income	€277.85	€289.15	€498.35	€509.65	€438.05

Table 7 Urban Household Core MESL Expenditure in 2020 excluding Housing, Childcare and the effect of secondary benefits

		Two Parents (Pre-School and Primary)	Two Parents (Primary and Secondary)	One Parent (Pre-School and Primary)	Single Adult (Working Age)	Pensioner (Living Alone)	Pensioner Couple
Core Minimum Essential Standard of Living (MESL)	Food	€120.75	€147.44	€91.69	€47.58	€60.04	€74.69
	Clothing	€31.68	€35.31	€23.02	€12.67	€12.17	€23.02
	Personal Care	€18.16	€22.51	€11.95	€8.59	€8.12	€13.61
	Health	€14.88	€18.68	€11.27	€5.42	€11.99	€23.85
	Household Goods	€20.76	€20.93	€19.89	€5.45	€17.98	€19.29
	Household Services	€6.12	€6.12	€6.12	€3.67	€15.09	€8.12
	Communications	€18.52	€23.39	€13.65	€13.49	€18.09	€23.50
	Social Inclusion & Participation	€81.85	€103.79	€64.83	€52.48	€54.38	€67.52
	Education	€13.45	€32.71	€13.45	€3.42	€0.00	€0.00
	Transport	€57.70	€60.40	€30.20	€36.62	€6.92	€6.92
	Household Energy	€28.91	€30.76	€27.39	€18.83	€25.01	€28.31
	Personal Costs	€8.23	€8.23	€7.16	€7.16	€4.26	€2.29
	Insurance	€38.74	€37.97	€24.22	€13.75	€16.35	€30.73
	Savings & Contingencies	€28.46	€28.46	€23.17	€10.00	€10.00	€15.00
Expenditure	Core MESL	€488.20	€576.69	€368.01	€239.11	€260.41	€336.85
	Food	€120.75	€147.44	€91.69	€47.58	€60.04	€74.69
	MESL (%)	24.7%	25.6%	24.9%	19.9%	23.1%	22.2%

 Table 8
 Rural Household Core MESL Expenditure in 2020 excluding Housing, Childcare and the effect of secondary benefits

		Two Parents (Pre-School and Primary)	Two Parents (Primary and Secondary)	One Parent (Pre-School and Primary)	Single Adult (Working Age)	Pensioner (Living Alone)	Pensioner Couple
Core Minimum Essential Standard of Living (MESL)	Food	€138.14	€168.94	€102.72	€50.51	€62.15	€76.74
	Clothing	€32.41	€36.10	€23.68	€13.14	€12.40	€23.51
	Personal Care	€18.16	€22.51	€11.95	€8.24	€8.37	€13.86
	Health	€12.75	€16.13	€9.69	€4.88	€10.91	€21.70
	Household Goods	€21.05	€21.22	€20.20	€5.67	€18.35	€19.75
	Household Services	€8.48	€8.48	€8.48	€2.10	€15.07	€12.14
	Communications	€18.52	€23.39	€13.65	€14.74	€17.80	€23.21
	Social Inclusion & Participation	€72.29	€91.15	€57.06	€44.14	€52.56	€68.88
	Education	€13.64	€33.15	€13.64	€3.42	€0.00	€0.00
	Transport	€140.39	€140.39	€70.38	€68.19	€67.69	€73.19
	Household Energy	€30.50	€32.31	€29.00	€22.44	€27.12	€29.91
	Personal Costs	€8.23	€8.23	€7.16	€7.16	€4.26	€2.29
	Insurance	€52.69	€51.92	€33.73	€21.00	€22.68	€38.07
	Savings & Contingencies	€28.46	€28.46	€23.03	€10.00	€10.00	€15.00
Expenditure	Core MESL	€595.70	€682.38	€424.36	€275.64	€329.37	€418.26
	Food	€138.14	€168.94	€102.72	€50.51	€62.15	€76.74
	MESL (%)	23.2%	24.8%	24.2%	18.3%	18.9%	18.3%

Table 9 Comparison of cost of a minimum essential food basket by year

		2012	2013	2014	2015	2016	2017	2018	2019	2020 (Rebase)
Urban	Two parents and two children (pre-school and primary school)	€125.09	€127.10	€125.19	€121.81	€121.20	€118.05	€115.92	€115.23	€120.75
	Two parents and two children (primary and secondary school)	€150.26	€152.66	€150.37	€146.31	€145.58	€141.79	€139.24	€138.41	€147.44
	One parent and two children (pre-school and primary school)	€96.14	€97.68	€96.22	€93.62	€93.15	€90.73	€89.10	€88.56	€91.69
	Single adult (working-age, living alone)	€57.01	€57.92	€57.05	€55.51	€55.23	€53.80	€52.83	€52.51	€47.58
	Pensioner, female (living alone)	€62.54	€63.54	€62.59	€60.90	€60.59	€59.02	€57.96	€57.61	€60.04
	Pensioner couple	€82.34	€83.66	€82.41	€80.18	€79.78	€77.71	€76.31	€75.85	€74.69
Rural	Two parents and two children (pre-school and primary school)	€137.77	€139.97	€137.87	€134.15	€133.48	€130.01	€127.67	€126.90	€138.14
	Two parents and two children (primary and secondary school)	€164.67	€167.30	€164.79	€160.34	€159.54	€155.39	€152.60	€151.68	€168.94
	One Parent and two children (pre-school and primary school)	€104.63	€106.31	€104.71	€101.89	€101.38	€98.74	€96.96	€96.38	€102.72
	Single adult working age, living alone)	€52.83	€53.68	€52.87	€51.44	€51.19	€49.86	€48.96	€48.66	€50.51
	Pensioner, (female living alone)	€66.34	€67.40	€66.39	€64.60	€64.28	€62.61	€61.48	€61.11	€62.15
	Pensioner couple	€89.08	€90.51	€89.15	€86.74	€86.31	€84.06	€82.55	€82.06	€76.74

2013-2019 is adjusted by CPI Division - Food and Non-alcoholic beverages

Table 10 Comparison of cost of a minimum essential food basket by sub-category for urban households

	childre	arents ar en (pre-s imary so	chool	childre	arents ar en (prima dary scho	ary and	childre	arent an en (pre-s imary s	chool	_	adult v ving alc	working- one)		alone)		Pensio	Pensioner couple	
	2018	2020	change	2018	2020	change	2018	2020	change	2018	2020	change	2018	2020	Change	2018	2020	change
Bread and cereals	15.40	12.71	-17.4%	18.15	15.56	-14.3%	11.68	9.15	-21.7%	4.63	2.80	-39.6%	6.96	7.10	2.0%	7.79	9.69	24.4%
Meat	28.23	29.32	3.9%	33.07	34.40	4.0%	23.50	24.61	4.7%	12.32	12.30	-0.2%	9.32	15.11	62.2%	23.90	16.92	-29.2%
Fish	6.53	5.17	-20.7%	7.54	6.53	-13.4%	4.89	3.56	-27.3%	2.85	2.24	-21.4%	2.54	2.87	13.1%	3.46	3.81	10.2%
Milk, cheese and																		
eggs	17.49	20.09	14.8%	19.94	22.89	14.8%	11.89	13.57	14.2%	3.98	5.09	28.0%	3.70	5.09	37.7%	6.56	8.03	22.3%
Oils and fats	2.40	0.43	-82.1%	2.76	0.50	-81.7%	1.77	0.37	-79.1%	1.41	0.29	-79.3%	1.41	0.36	-74.1%	1.74	0.29	-83.3%
Fruit	12.47	10.24	-17.8%	15.09	11.92	-21.0%	9.63	8.14	-15.5%	6.50	3.28	-49.5%	6.10	5.14	-15.8%	5.47	7.39	35.3%
Vegetables	18.47	19.80	7.2%	21.76	23.06	6.0%	14.96	15.21	1.7%	4.77	7.80	63.4%	10.72	10.36	-3.4%	11.05	13.68	23.8%
Sugar, jam, honey,																		
etc	0.50	1.28	154.7%	0.58	1.45	147.3%	0.40	0.81	102.2%	0.19	0.35	82.7%	0.19	0.42	118.3%	0.21	0.72	251.4%
Food products n.e.c.	2.24	3.22	43.9%	2.62	3.76	43.6%	1.86	2.63	42.0%	2.03	1.13	-44.1%	1.73	1.44	-16.5%	1.07	2.05	90.5%
Coffee, tea and																		
cocoa	2.03	2.51	23.7%	2.20	2.55	16.3%	0.81	2.49	207.6%	1.95	0.68	-65.3%	2.42	1.43	-41.1%	2.92	1.59	-45.7%
Soft drinks, juices,			-									-						-
etc	3.59	2.36	34.4%	4.23	2.76	-34.7%	3.10	1.98	-36.2%	1.53	0.76	49.9%	0.84	0.90	7.2%	1.68	0.90	46.4%
Snacks and treats	3.14	5.13	63.4%	3.76	6.13	63.2%	2.22	3.84	73.3%	0.81	1.34	65.0%	2.40	1.83	-23.7%	2.15	1.37	-36.6%
Cafes, take-away,																		
etc.	3.84	6.26	63.1%	8.58	13.36	55.6%	2.28	3.65	59.7%	10.87	8.78	-19.2%	0.00	0.00	0.0%	0.00	0.00	0.0%
Social	0.00	2.22	0.0%	0.00	2.57	0.0%	0.00	1.69	0.0%	0.00	0.73	0.0%	9.42	7.98	-15.3%	9.42	8.26	-12.3%

Note: 2018 figures are adjusted estimate, 2020 data are derived from directly priced reviewed and rebased MESL budgets. n.e.c.= not elsewhere classified.

Table 11 Comparison of cost of a minimum essential food basket by sub-category for rural households

	Two parents and two children (pre-school and primary school)			Two parents and two children (primary and secondary school)			One parent and two children (pre-school and primary school)			Single adult working- age (living alone)			Pensioner (living alone)			Pensioner couple		
	2018	2020	Change	2018	2020	Change	2018	2020	Change	2018	2020	Change	2018	2020	Change	2018	2020	Change
Bread and																		
cereals	19.17	20.25	5.6%	22.52	24.24	7.7%	14.52	14.71	1.3%	4.64	4.21	-9.2%	7.89	8.52	8.0%	9.33	11.05	18.4%
Meat	33.47	29.32	-12.4%	38.89	34.40	-11.6%	26.30	24.61	-6.4%	9.56	12.37	29.4%	11.33	15.15	33.7%	25.87	16.92	-34.6%
Fish	6.53	5.17	-20.7%	7.54	6.53	-13.4%	4.89	3.56	-27.3%	1.93	2.24	15.9%	2.54	2.87	13.1%	3.46	3.86	11.7%
Milk, cheese and																		
eggs	19.92	25.51	28.0%	22.66	29.03	28.1%	13.25	17.07	28.8%	4.39	5.95	35.6%	4.13	5.95	44.2%	7.39	8.89	20.3%
Oils and fats	2.40	0.43	-82.1%	2.76	0.50	-81.7%	1.77	0.37	-79.1%	1.41	0.29	-79.3%	1.41	0.36	-74.1%	1.74	0.29	-83.3%
Fruit	12.47	10.24	-17.8%	15.09	11.92	-21.0%	9.63	8.14	-15.5%	6.50	3.28	-49.5%	6.28	5.03	-19.9%	6.72	7.28	8.4%
Vegetables	18.47	19.38	4.9%	21.76	22.51	3.4%	14.96	14.56	-2.7%	4.77	7.80	63.4%	10.91	10.22	-6.4%	11.23	13.52	20.4%
Sugar, jam,																		
honey etc	0.50	1.28	154.7%	0.58	1.45	147.3%	0.40	0.81	102.2%	0.19	0.35	82.7%	0.19	0.42	118.3%	0.21	0.72	251.4%
Food products																		
n.e.c.	2.24	3.22	43.9%	2.62	3.76	43.6%	1.86	2.63	42.0%	2.03	1.13	-44.1%	1.73	1.44	-16.5%	1.07	2.05	90.5%
Coffee, tea and																		
cocoa	2.86	2.51	-12.1%	3.28	2.55	-22.1%	2.05	2.49	21.5%	2.38	0.68	-71.5%	2.51	1.43	-43.1%	2.23	1.59	-28.8%
Soft drinks,																		
juices etc	3.59	2.36	-34.4%	4.23	2.76	-34.7%	3.10	1.98	-36.2%	1.53	0.76	-49.9%	0.84	0.90	7.2%	1.68	0.90	-46.4%
Snacks & treats	3.14	5.13	63.4%	3.76	6.13	63.2%	2.22	3.84	73.3%	0.81	1.34	65.0%	2.40	1.83	-23.7%	2.15	1.37	-36.6%
Cafes, take-																		
away, etc.	3.83	10.88	184.1%	8.56	20.31	137.2%	2.30	6.11	165.2%	5.60	9.32	66.6%	0.00	0.00	0.0%	0.00	0.00	0.0%
Social	0.00	2.46	0.0%	0.00	2.84	0.0%	0.00	1.85	0.0%	1.54	0.78	-49.7%	9.45	8.02	-15.2%	9.42	8.30	-11.9%

Note: 2018 figures are adjusted estimate, 2020 data are derived from directly priced reviewed and rebased MESL budgets; n.e.c.= not elsewhere classified.

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