

What is the cost of a healthy food basket in the Republic of Ireland in 2016?



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1 Key findings

What is the cost of a healthy food basket in 2016?

• The total cost of a weekly minimum essential food basket – a healthy food basket – for six different household types in the Republic of Ireland in 2016 is:

Household type	Cost of food basket (€)		
	Rural household	Urban household	
Two-parent, two-child (pre-school and primary school age)	133.48	121.20	
Two-parent, two-child (primary and secondary school age)	159.54	145.58	
One-parent, two-child (pre-school and primary school age)	101.38	93.15	
Single adult	51.19	55.23	
Female pensioner living alone	64.28	60.60	
Pensioner couple	86.31	79.78	

How does the cost of a healthy food basket relate to household spending?

- A minimum essential food basket is a significant expense for all household types. When childcare
 and housing are excluded, food is the most expensive category of household expenditure.
- The cost of a healthy basket of food accounts for a large percentage (15–36%) when presented as the proportion of household income.
- The price of a minimum essential food basket also accounts for a large percentage (18–26%) of household spending when presented as one of the items in the core minimum essential standard of living costs.

Is there a difference in the cost between urban and rural households?

- Households living in rural areas have to spend a larger portion of their income on the food basket than those living in urban areas – an excess of €4 to €14 per week. This is partly because:
 - Households in rural areas purchase certain food items in local shops, which can be more expensive.
 - There is a greater spend on extra food for visitors in rural households.

What is the breakdown of the cost of the food basket?

- The subcategory "meat" accounts for the largest share of the food basket in 2016 for all household types, except for a female pensioner living in an urban area where "vegetables" accounts for the largest share of the food basket.
- Spending on "restaurants, cafes, fast food and takeaway food" and "extra for visitors" is an
 important part of the food basket for all household types. These categories highlight the social
 and cultural aspects of food.

What about the costs for households with children?

 Food costs for a child increase as the child gets older, resulting in significant costs for a household with a teenager.

Has the cost of a minimum essential food basket changed between 2014 and 2016?

• The proportion of income spent on the food basket was lower for all household types in 2016 than in 2014. This is due to a decrease in food prices over the two-year period, and an increase in some social welfare entitlements and in the national minimum wage.

Implications

- This study highlights the significant cost of an adequately healthy food basket for low-income households. Low-income families eat less well than their more well-off counterparts and they may sacrifice a healthy diet given other competing financial demands.
- Adequate income is important to meet basic nutritional requirements in association with support in life skills such as budgeting, planning and other food skills.
- This study highlights the changing cost of food over time and the need to monitor the cost of a healthy food basket on a periodic basis.

2 Introduction

"Food poverty" is defined as the inability to have an adequate and nutritious diet due to issues of affordability or accessibility (1). The cost of healthy food is a major contributing factor in people's inability to access a healthy diet. Food poverty is multidimensional. It encompasses both the lack of access to a nutritionally adequate diet and the consequential impact on health and social participation.

Among the barriers to a healthy diet is the unavailability of stores that stock an adequate range of healthy foods. This can be the case in rural areas and in smaller urban towns that do not have accessible transport to larger stores offering a wide range of healthy food items. Lack of access to education and information on healthy eating are also contributing factors to an inadequate and unhealthy diet.

Context

This study is the second to determine the cost of a "minimum essential food basket" for six household types. The first study (2015) covered the period 2006 to 2014. This second study (2016) covers a two-year timespan from 2014 to 2016 (2).

A "minimum essential standard of living" is derived from a negotiated consensus or agreement on what people believe to be a minimum standard. It defines a standard of living that meets an individual's or household's physical, psychological and social needs. This is calculated by identifying the goods and services, including a minimum essential food basket, required by different household types in order to meet their needs at a minimum but acceptable level. A minimum essential standard of living is not a poverty standard but is a level at which no one should be expected to live below.

Social inclusion is an important aspect of the food baskets, as spending on restaurants and extra for visitors are included in the cost. This ensures that the social and cultural aspects of food are reflected in the "healthy" food baskets and that the households are able to participate in activities and practices considered to be a part of everyday life.

3 Objectives

- 1. To determine the cost of a minimum essential food basket (MEFB) between 2014 and 2016, and to present the cost as a proportion of the core minimum essential standard of living for six household types in the Republic of Ireland in both rural and urban areas:
 - a. Two-parent, two-child (pre-school and primary school age)
 - b. Two-parent, two-child (primary and secondary school age)
 - c. One-parent, two-child (pre-school and primary school age)
 - d. Single adult male of working age living alone
 - e. Female pensioner living alone
 - f. Pensioner couple.
- 2. To provide a breakdown of the cost of the food basket by subcategory.
- To present the cost of the food basket as a percentage of household income for two income scenarios:
 - a. Household in receipt of social welfare payments
 - b. One adult employed and earning the national minimum wage (NMW).
- 4. To analyse the cost of food for children.

There are 13 subcategories: bread and cereals; meat; fish; milk, cheese and eggs; oils and fats; fruit; vegetables; sugar, jam, honey, chocolate and confectionery; food products not classified elsewhere; coffee, tea and cocoa; mineral waters, soft drinks and fruit and vegetable juices; snacks and treats; restaurants, cafes, fast food and takeaway food.

4 Methodology

A number of methods were used in order to meet the four objectives of this study outlined here.

Establishing the cost of a minimum essential food basket between 2014 and 2016

The research aimed to establish the cost of a minimum essential food basket for six household types:

- Two-parent, two-child (pre-school and primary school age)
- Two-parent, two-child (primary and secondary school age)
- One-parent, two-child (pre-school and primary school age)
- Single adult male of working age living alone
- Female pensioner living alone
- Pensioner couple.

The cost of a minimum essential food basket² and the cost of the minimum essential standard of living for each household type in 2014 was taken as the starting point (2). The cost of the food basket was then updated by taking the consumer price index (CPI) "food and non-alcoholic beverages" inflation rates from March 2014 to March 2015 (-2.7%) and from March 2015 to March 2016 (-0.5%) (3).

All other categories of core expenditure³ were adjusted using the appropriate inflation rates (4) to put the food baskets in the context of the overall cost of a minimum essential standard of living between 2014 and 2016.

Appendix 1 includes a detailed account of the consensual budget standards methodology used to determine the cost of a minimum essential standard of living. Also included in Appendix 2 are the sample menus which are the basis of the cost of the food basket in 2012, to which the subsequent inflation rates are applied.

² The menus on which the contents of the food basket is based are available on www.budgeting.ie.

³ There are 16 categories of core expenditure; only 14 are examined in this study (n=14). Housing costs and categories of expenditure that may vary by employment pattern, such as childcare, are excluded.

Cost of a minimum essential food basket by subcategory

In order to provide an in-depth analysis of the food basket, the cost of the food basket is broken down into subcategories. There are 12 CPI subcategories. An additional category of "snacks and treats" (which is not a category used by the CPI) was created for the study (Error! Reference source not found.).

Table 1: Breakdown of the minimum essential food basket (MEFB) by subcategory

Breads and cereals	Sugar, jam and honey
Meat	Food products not classified elsewhere
Fish	Coffee, tea and cocoa
Milk, cheese and eggs	Mineral waters, soft drinks and fruit and vegetable juices
Oils and fats	Snacks and treats
Fruit	Restaurants, cafes, fast food and takeaway food
Vegetables	

The cost of each food item is first corrected for inflation and then categorised under an appropriate subcategory. For example, the cost of sausages was corrected for inflation using the CPI rate for "dried, salted or smoked meat" and categorised under the subcategory "meat".

Overall, 43 different inflation rates (4) were applied to the items in the food baskets and recompiled into 13 subtotals, which correspond to the 13 subcategories in the food basket.

When the cost of the weekly food basket is based on the cost of each subcategory small variations may occur in comparison to the costs presented in Appendix 3 (Tables 26 to 37).

Cost of the minimum essential food basket as a proportion of household income

The cost of the minimum essential food basket is presented as a proportion of household income (see Section 3). The income scenarios presented are hypothetical – they give an example of the sum of money a household would take home in each situation (5).

For working-age households, two income scenarios are examined:

- Household in receipt of social welfare payments
- One adult employed and earning the national minimum wage. For the two-parent household type
 it is assumed that one of the adults is employed full time (37.5 hours per week) while the other
 parent stays at home. For the one-parent household type it is assumed the adult is employed full
 time. This is also the assumption for the single adult male household.

For pensioner households, a number of income scenarios are examined:

• Household in receipt of the state pension and any additional entitlements, such as the Household Benefits Package. A number of state pension scenarios are examined including both contributory and non-contributory State pensions. The non-contributory pension is a means-tested payment for people over the age of 66 who do not qualify for the higher rate contributory State pension, or who only qualify for a reduced pension based on their social insurance record. It is assumed the pensioner households have no other income.

The national minimum wage was increased from €8.65 to €9.15 per hour between 2014 and 2016. Over the same two-year period there was an increase in some social welfare payments. In 2016 there was an increase in Child Benefit of five Euro (€) each month and an increase in the Family Income Supplement (FIS) thresholds. There was an increase in non-contributory and contributory State pensions in 2016. In addition, there was a slight increase in the fuel allowance in 2016.

Cost of food for a child

The purpose of this section is to review the cost of a healthy food basket with a specific focus on the cost of a child at three different stages of childhood: pre-school, primary school and secondary school age. The direct cost of a child focuses on expenses that can be solely attributed to the child, such as food and clothing, It excludes costs shared in common with parents, such as heating.

In order to determine the food costs for a child, part of the cost of the household food basket is allocated to each individual in the household. This proportion is calculated on the basis of the Nelson food scale⁴, which is itself based on research establishing the distribution of food intake across family members (6). This cost is presented both in monetary terms and as a percentage of the cost of the minimum essential standard of living core items.

⁴ The Nelson scale estimates the proportion of food consumed by each family member in relation to the intake of the male head of the household.

5 Results

Cost of a minimum essential food basket 2014-2016

This section presents the cost of a minimum essential food basket for six household types in 2016. The cost of the basket for each household type is also presented as a percentage of the cost of minimum essential standard of living (MESL). Full details of costs are provided in Appendix 3.

Between 2014 and 2016 the CPI decreased and so the cost of the healthy food basket fell for all household types, both urban and rural. The fall in food prices was in part due to price decreases across a range of food items such as bread, cereals and meat.

Food was also the biggest expenditure for most households. The exception to this was the single adult rural household type, where transport costs were higher than food costs over the two years examined.

Two-parent, two-child (pre-school and primary school age) household type

The cost of a food basket for the two-parent, two-child (pre-school and primary school age) urban household was €121.20, which accounted for 25 per cent of total MESL expenditure. The cost for the rural household was more expensive (€133.48) and accounted for 23 per cent of total expenditure.

Two-parent, two-child (primary and secondary school age) household type

The food basket was the most expensive for this household type. The presence of a teenager in the household increased the cost of the food basket to €145.58 for the urban household and €159.54 for the rural household. This accounted for 26 per cent and 24 per cent of total MESL expenditure for the urban and rural household types respectively.

One-parent, two-child (pre-school and primary school age) household type

This household type needed to spend €93.15 on the food basket in urban areas and €101.38 in rural areas. This equated to 26 per cent of total MESL expenditure on food in urban households and 24 per cent in rural households.

Single adult, living alone

The food basket for the single adult living alone was the least expensive. The urban food basket was more expensive for this household type compared with the rural food basket costing €55.23 and €51.19, respectively. Food accounted for 23 per cent and 18 per cent of total MESL core expenditure for urban and rural households, respectively.

Female pensioner, living alone

A food basket cost the female pensioner living alone €60.60 in an urban area and €64.28 in a rural setting. This represents 24 per cent of total MESL core expenditure in an urban setting and 21 per cent in a rural setting.

Pensioner couple

The weekly cost of the basket for this household type was €79.78 in urban areas and €86.31 in rural areas, respectively. This accounted for 24 per cent of total MESL expenditure in urban households and 22 per cent of total MESL expenditure in rural households.

Cost of a minimum essential food basket by subcategory

Section 5.2 presents the cost of the food basket by subcategory for each household type, both rural and urban.

Two-parent, two-child (pre-school and primary school age) household type

The "meat" subcategory cost the most in 2016 for this household type (Table 2, Table 3). In both rural and urban households "fruit" and "vegetables" when combined represented the second most expensive proportion of the basket.

Table 2: Cost of an MEFB for a rural two-parent, two-child (pre-school and primary school age) household by food subcategory 2014–2016

Rural food basket subcategory	2014	2015	2016
	€	€	€
Bread and cereals	20.88	20.20	20.03
Meat	37.32	35.92	35.05
Fish	7.29	7.39	7.16
Milk, cheese and eggs	20.67	20.42	20.34
Oils and fats	2.59	2.52	2.55
Fruit	12.80	12.34	12.40
Vegetables	19.68	19.10	19.60
Sugar, jam, honey, chocolate and confectionery	0.55	0.54	0.54
Food products not classified elsewhere	2.39	2.34	2.35
Coffee, tea and cocoa	3.04	3.01	2.98
Mineral waters, soft drinks and fruit and vegetable juices	3.79	3.81	3.79
Snacks and treats	3.53	3.32	3.42
Restaurants, cafes, fast food and takeaway food	3.60	3.66	3.70

Table 3: Cost of an MEFB for an urban two-parent, two-child (pre-school and primary school age) household by food subcategory 2014–2016

Urban food basket subcategory	2014	2015	2016
	€	€	€
Bread and cereals	16.84	16.29	16.18
Meat	31.80	30.26	29.47
Fish	7.28	7.39	7.16
Milk, cheese and eggs	18.19	17.98	17.90
Oils and fats	2.60	2.53	2.56
Fruit	12.80	12.33	12.40
Vegetables	19.68	19.09	19.60
Sugar, jam, honey, chocolate and confectionery	0.56	0.53	0.53
Food products not classified elsewhere	2.38	2.35	2.35
Coffee, tea and cocoa	2.19	2.15	2.14
Mineral waters, soft drinks and fruit and vegetable juices	3.79	3.81	3.79
Snacks and treats	3.53	3.31	3.42
Restaurants, cafes, fast food and takeaway food	3.60	3.66	3.71

Two-parent, two-child (primary and secondary school age) household type

Once again, "meat" was the most expensive category for this household type. Meat also experienced the largest declines in price in both urban (7%) and rural (6%) areas (Table 4, Table 5). In 2016, an urban household with an adolescent paid €5.06 more for meat than a two-parent household with younger children of pre-school and primary school age (Table 3).

The least expensive component of the food basket for this household type was "sugar, jam, honey, chocolate and confectionery".

Expenditure on "restaurants, cafes, fast food and takeaway food" was higher for this household than the equivalent two-parent household with younger children, once again highlighting the increased cost of the older child.

Table 4: Cost of an MEFB for a rural two-parent, two-child (primary and secondary school age) household by food subcategory 2014–2016

Rural food basket subcategory	2014	2015	2016
	€	€	€
Bread and cereals	24.52	23.71	23.53
Meat	43.37	41.75	40.73
Fish	8.41	8.53	8.27
Milk, cheese and eggs	23.51	23.22	23.13
Oils and fats	2.99	2.90	2.94
Fruit	15.48	14.93	15.03
Vegetables	23.20	22.51	23.09
Sugar, jam, honey, chocolate and confectionery	0.65	0.63	0.63
Food products not classified elsewhere	2.79	2.74	2.75
Coffee, tea and cocoa	3.49	3.45	3.43
Mineral waters, soft drinks and fruit and vegetable juices	4.46	4.49	4.46
Snacks and treats	4.21	3.96	4.09
Restaurants, cafes, fast food and takeaway food	8.04	8.17	8.28

Table 5: Cost of an MEFB for an urban two-parent, two-child (primary and secondary school age) household by food subcategory 2014–2016

Urban food basket subcategory	2014	2015	2016
	€	€	€
Bread and cereals	19.86	19.21	19.09
Meat	37.25	35.45	34.53
Fish	8.41	8.54	8.28
Milk, cheese and eggs	20.74	20.50	20.41
Oils and fats	2.99	2.91	2.95
Fruit	15.48	14.92	15.03
Vegetables	23.20	22.51	23.09
Sugar, jam, honey, chocolate and confectionery	0.65	0.62	0.62
Food products not classified elsewhere	2.79	2.75	2.75
Coffee, tea and cocoa	2.37	2.34	2.32
Mineral waters, soft drinks and fruit and vegetable juices	4.46	4.49	4.46
Snacks and treats	4.21	3.96	4.09
Restaurants, cafes, fast food and takeaway food	8.06	8.19	8.30

One-parent, two-child (pre-school and primary school age) household type

Again, "meat" was the largest subcategory of expenditure for this household type in both areas. Meat expenditure decreased by 6 per cent in rural areas and 7 per cent in urban areas in the two years to 2016 (Table 6, Table 7). The least expensive component of the food basket for this household type was "sugar, jam, honey, chocolate and confectionary".

Table 6: Cost of an MEFB for a rural one-parent, two-child (pre-school and primary school age) household by food subcategory 2014–2016

Rural food basket subcategory	2014	2015	2016
	€	€	€
Bread and cereals	15.82	15.31	15.18
Meat	29.32	28.24	27.52
Fish	5.48	5.57	5.40
Milk, cheese and eggs	13.75	13.60	13.54
Oils and fats	1.91	1.85	1.88
Fruit	9.88	9.49	9.53
Vegetables	15.97	15.51	15.87
Sugar, jam, honey, chocolate and confectionery	0.45	0.44	0.44
Food products not classified elsewhere	1.97	1.94	1.95
Coffee, tea and cocoa	2.19	2.17	2.15
Mineral waters, soft drinks and fruit and vegetable juices	3.27	3.29	3.27
Snacks and treats	2.52	2.37	2.45
Restaurants, cafes, fast food and takeaway food	2.16	2.20	2.23

Table 7: Cost of an MEFB for an urban one-parent, two-child (pre-school and primary school age) household by food subcategory 2014–2016

Urban food basket subcategory	2014	2015	2016
	€	€	€
Bread and cereals	12.79	12.37	12.28
Meat	26.44	25.20	24.53
Fish	5.48	5.57	5.40
Milk, cheese and eggs	12.36	12.22	12.67
Oils and fats	1.91	1.85	1.88
Fruit	9.88	9.49	9.53
Vegetables	15.97	15.51	15.87
Sugar, jam, honey, chocolate and confectionery	0.45	0.44	0.44
Food products not classified elsewhere	1.97	1.94	1.95
Coffee, tea and cocoa	0.90	0.88	0.86
Mineral waters, soft drinks and fruit and vegetable juices	3.27	3.29	3.27
Snacks and treats	2.52	2.37	2.45
Restaurants, cafes, fast food and takeaway food	2.14	2.18	2.20

Single adult living alone household type

The cost of the food basket subcategories for this household type follow the same trend as the other households with "meat" accounting for the largest share of the basket (Table 8, Table 9). "Vegetables" and "fruit", when combined, also accounted for the second largest proportion of the total cost of the food basket at €11.41 per week − 21 per cent of the urban basket and 23 per cent of the rural basket.

One of the most notable subcategories for a single adult male living in an urban area is "restaurants, cafes, fast food and takeaway food", which cost €10.51 in 2016. In rural areas the "restaurants, cafes, fast food and takeaway food" subcategory cost €5.41. There are two reasons for this difference.

- The focus groups who decided the content of the rural basket in 2012 (full details in Appendix 1) did not specify money for an occasional Sunday lunch out. Instead they opted to include additional money for visitors to the household. The focus groups identified this as necessary from a social inclusion perspective for a single adult living alone.
- This category includes a sandwich from a deli once a week and a takeaway every six weeks, both of which cost less in rural areas.

Table 8: Cost of an MEFB for a rural single adult living alone by food subcategory 2014–2016

Rural food basket subcategory	2014	2015	2106
	€	€	€
Bread and cereals	5.06	4.88	4.88
Meat	10.48	10.26	9.92
Fish	2.19	2.23	2.15
Milk, cheese and eggs	4.60	4.56	4.52
Oils and fats	1.51	1.47	1.49
Fruit	6.67	6.39	6.38
Vegetables	5.12	5.00	5.03
Sugar, jam, honey, chocolate and confectionery	0.21	0.22	0.21
Food products not classified elsewhere	2.17	2.13	2.13
Coffee, tea and cocoa	2.52	2.45	2.45
Mineral waters, soft drinks and fruit and vegetable juices	1.61	1.62	1.61
Snacks and treats	0.91	0.84	0.90
Restaurants, cafes, fast food and takeaway food	5.26	5.34	5.41
Extra for visitors	1.67	1.62	1.61

Table 9: Cost of an MEFB for an urban single adult living alone by food subcategory 2014–2016

Urban food basket subcategory	2014	2015	2016
	€	€	€
Bread and cereals	5.04	4.87	4.86
Meat	13.60	13.36	12.86
Fish	3.27	3.35	3.22
Milk, cheese and eggs	4.18	4.14	4.10
Oils and fats	1.51	1.47	1.49
Fruit	6.67	6.39	6.38
Vegetables	5.12	5.00	5.03
Sugar, jam, honey, chocolate and confectionery	0.21	0.22	0.21
Food products not classified elsewhere	2.17	2.13	2.13
Coffee, tea and cocoa	2.05	2.01	2.01
Mineral waters, soft drinks and fruit and vegetable juices	1.61	1.62	1.61
Snacks and treats	0.91	0.84	0.90
Restaurants, cafes, fast food and takeaway food	10.21	10.37	10.51

Female pensioner living alone household type

The "meat" subcategory was the most expensive for the rural female pensioner living alone, while "vegetables" were the most expensive for the equivalent urban household (Table 10, Table 11).

The "extra for visitors" category remained constant and accounted for 16 per cent of the food basket throughout the two-year period to March 2016. This is a significant portion of the basket but the focus groups regarded it as a necessary component of the minimum essential standard of living for a pensioner living alone. Being unable to afford to have family or friends over for a drink or a meal once a month is one of the 11 "deprivation indicators" or clear signs of poverty in the Republic of Ireland (7).

Table 10: Cost of an MEFB for a rural female pensioner living alone by food subcategory 2014–2016

Rural food basket subcategory	2014	2015	2016
	€	€	€
Bread and cereals	8.60	8.33	8.18
Meat	12.45	12.18	11.94
Fish	2.84	2.88	2.79
Milk, cheese and eggs	4.30	4.25	4.23
Oils and fats	1.51	1.47	1.49
Fruit	6.46	6.19	6.18
Vegetables	11.59	11.25	11.56
Sugar, jam, honey, chocolate and confectionery	0.21	0.21	0.21
Food products not classified elsewhere	1.82	1.79	1.80
Coffee, tea and cocoa	2.66	2.59	2.59
Mineral waters, soft drinks and fruit and vegetable juices	0.89	0.89	0.89
Snacks and treats	2.71	2.60	2.62
Restaurants, cafes, fast food and takeaway food	0.00	0.00	0.00
Extra for visitors	10.21	9.93	9.88

Table 11: Cost of an MEFB for an urban female pensioner living alone by food subcategory 2014–2016

Urban food basket subcategory	2014	2015	2016
	€	€	€
Bread and cereals	7.60	7.37	7.23
Meat	10.35	10.07	9.68
Fish	2.84	2.88	2.79
Milk, cheese and eggs	3.87	3.82	3.80
Oils and fats	1.51	1.47	1.49
Fruit	6.27	6.01	6.01
Vegetables	11.40	11.06	11.37
Sugar, jam, honey, chocolate and confectionery	0.21	0.21	0.21
Food products not classified elsewhere	1.82	1.79	1.80
Coffee, tea and cocoa	2.57	2.50	2.50
Mineral waters, soft drinks and fruit and vegetable juices	0.89	0.89	0.89
Snacks and treats	2.71	2.60	2.62
Restaurants, cafes, fast food and takeaway food	0.00	0.00	0.00
Extra for visitors	10.17	9.89	9.85

Pensioner couple household type

"Meat" was the largest subcategory of expenditure for the pensioner couple household type, costing €27.18 and €23.90 for the rural and urban households in 2016, respectively (Table 12,

Table 13).

Again, similar to other households, "fruit" and "vegetables" combined accounted for the second largest proportion of the total food basket. The combined cost was €17.08 and €18.51 for urban and rural households in 2016, respectively. The rural pensioner households continued to buy a small proportion of their fruit and vegetables locally, hence the difference in cost between the two baskets.

Finally, also included in the basket for this household type is approximately €10 a week to buy "extra food for visitors", which accounted for 12 per cent of the urban food basket and 11 per cent of the rural food basket. The focus groups involved in agreeing the content of the food baskets initially spoke of the importance of being able to afford to have friends or relatives visit and saw this as important for social and psychological wellbeing.

Table 12: Cost of an MEFB for a rural pensioner couple by food subcategory 2014–2016

Rural food basket subcategory	2014	2015	2016
	€	€	€
Bread and cereals	10.18	9.87	9.68
Meat	28.23	27.78	27.18
Fish	3.93	4.01	3.86
Milk, cheese and eggs	7.76	7.67	7.59
Oils and fats	1.87	1.82	1.85
Fruit	6.92	6.64	6.64
Vegetables	11.96	11.60	11.87
Sugar, jam, honey, chocolate and confectionery	0.22	0.22	0.22
Food products not classified elsewhere	1.13	1.11	1.12
Coffee, tea and cocoa	2.34	2.30	2.30
Mineral waters, soft drinks and fruit and vegetable juices	1.77	1.78	1.77
Snacks and treats	2.42	2.32	2.35
Restaurants, cafes, fast food and takeaway food	0.00	0.00	0.00
Extra for visitors	10.17	9.89	9.85

Table 13: Cost of an MEFB for an urban pensioner couple by food subcategory 2014–2016

Urban food basket subcategory	2014	2015	2016
	€	€	€
Bread and cereals	8.19	7.94	7.79
Meat	24.95	24.50	23.90
Fish	3.93	4.01	3.86
Milk, cheese and eggs	6.92	6.84	6.77
Oils and fats	1.87	1.82	1.85
Fruit	5.64	5.42	5.41
Vegetables	11.76	11.41	11.67
Sugar, jam, honey, chocolate and confectionery	0.22	0.22	0.22
Food products not classified elsewhere	1.13	1.11	1.12
Coffee, tea and cocoa	3.08	3.02	3.01
Mineral waters, soft drinks and fruit and vegetable juices	1.77	1.78	1.77
Snacks and treats	2.42	2.32	2.35
Restaurants, cafes, fast food and takeaway food	0.00	0.00	0.00
Extra for visitors	10.17	9.89	9.85

Cost of the minimum essential food basket as a proportion of household income

Section 5.3 presents the cost of a minimum essential food basket as a proportion of household income (full details in Appendix 4). Overall, the proportion of household income that needed to be spent on the food basket decreased over the two-year period between 2014 and 2016 for both rural and urban households in all scenarios. All figures quoted in this section refer to 2016 data.

Two-parent, two-child (pre-school and primary school age) household type

Scenario one: Dependent on social welfare payments

In an urban area, this household needed to spend 28 per cent of household income on the food basket. In rural areas, a slightly higher proportion of household income needed to be spent on the food basket (30%). This reflects the higher cost of the food basket in rural areas.

Scenario two: One parent employed full time and earning the national minimum wage

Overall, the proportion of the household income needed to buy a healthy food basket for both urban and rural households is 21 per cent and 23 per cent, respectively. Therefore, while this household type needed to spend a smaller proportion of their income on food compared with a household in receipt of social welfare payments, the food basket was still a significant expense for a minimum-wage household.

Two-parent, two-child (primary and secondary school age) household type

Scenario one: Dependent on social welfare payments

In an urban area, this household needed to spend 34 per cent of household income on the food basket. In rural areas a higher proportion of income (36%) was spent on the food basket.

Scenario two: One parent employed full time and earning the national minimum wage

Income from work and any additional social welfare entitlements increase this household's type's net income. Nevertheless, the household needs to spend a large proportion of its income on the food basket. 25 per cent of household income was spent on the food basket in an urban area. In rural households the proportion of household income spent on the food basket was 28 per cent.

One-parent, two-child household (pre-school and primary school age) household type

Scenario one: Dependent on social welfare payments

In an urban area, the food basket absorbs 29 per cent of this household type's income when it is dependent on social welfare payments. In a similar but rural household the proportion of income spent on the food basket was 31 per cent.

Scenario two: One parent employed full time and earning the national minimum wage

A one-parent household living in an urban area in which the adult is employed full time spent 15 per cent of its income on the food basket. A similar but rural household spent a higher proportion of household income on the food basket, 16 per cent for 2016.

There is a substantial difference between the proportion of income that needed to be spent on the food basket by a household in receipt of social welfare payments compared with one engaged in full-time work. This is due to the fact that one parent employed full time on the national minimum wage also qualifies for a partial one-parent family payment. This substantially increases their income and therefore lowers the proportion of household income that needs to be spent on food.

Single adult male of working age household type

Scenario one: Dependent on social welfare payments

The proportion of income that the single adult male household spent on the food basket was 29 per cent in urban areas and 27 per cent in rural areas.

Scenario two: Employed full time and earning the national minimum wage

The proportion of income that needs to be spent on the food basket drops considerably when this household type moves from welfare to paid employment. In an urban household, the food basket will require that the adult spends 17 per cent of their income on food compared with 29 per cent of income when dependent on social welfare payments. This once again emphasises the difference between social welfare rates and the actual cost of a minimum essential standard of living. In a rural household, the food basket will consume 15 per cent of household income.

Female pensioner living alone household type

A female pensioner in receipt of the contributory pension was required to spend 23 per cent and 25 per cent of household income on the food basket in urban and rural areas, respectively.

For the household in receipt of the non-contributory State pension, the proportion of income required was marginally higher at 24 per cent in urban households and 26% in rural households, reflecting the lower income for this household type.

The large proportion of income that needed to be spent on food alone highlights the cost of a minimum standard of living in the Republic of Ireland and questions the extent to which social welfare payments meet the cost of living. Pensioners have very little, if any, scope to increase their income in retirement, and the minimum essential standard of living data show that pensioners living alone and solely reliant on the state pension are particularly vulnerable to poverty and social exclusion.

Pensioner couple household type

Three income scenarios are examined for the pensioner couple household type.

- The pensioner couple household where one adult is in receipt of the contributory pension and the other is receiving the qualified adult payment spends the largest proportion of its income on food (20% in an urban household and 21% in a rural household) and has the lowest income in the three scenarios.
- When one person is in receipt of a non-contributory pension and one in receipt of the
 contributory pension, this household must spend 17 per cent of its income on the food basket in
 an urban household and 18 per cent in a rural household.
- When both people in the pensioner couple are in receipt of the non-contributory pension, the urban household must spend 17 per cent of its income on the food basket and the rural household 19 per cent.

Cost of food for a child

This section presents the cost of food for three ages of child in relation to overall household expenditure: pre-school, primary school and secondary school age.

Pre-school age child

When childcare is excluded, food is the largest area of expenditure for a child of pre-school age. This age group has the lowest food costs of the child ages considered in this study, yet food as a percentage of overall expenditure is at its highest for this age group. This is because expenditure on other areas for a pre-school age child, such as clothes and education, is relatively low.

The cost of the healthy food basket follows inflation, with a decrease in costs in the year to 2016. Even though the cost of food is decreasing, the proportion of the basket that food requires has increased over the two-year period as the other minimum essential standard of living costs decreased.

While the food basket is the least expensive for a child of this age when compared with other child age groups, it still is in excess of €20 per week. In 2016, expenditure on food in urban areas was €23.13, while the corresponding cost for rural areas was €25.29.

Table 14: Food as a proportion of core costs for a pre-school age child 2014–2016

Urban core costs	2014 €	2015 €	2016 €
Food	23.89	23.25	23.13
Other MESL core costs	29.51	28.01	27.07
Total core costs	53.40	51.26	50.20
Food as a percentage of MESL core costs	44.74%	45.36%	46.08%
Rural core costs	2014 €	2015 €	2016 €
Rural core costs Food	2014 € 26.12	2015 € 25.42	2016 € 25.29
Food	26.12	25.42	25.29

Primary school age child

When childcare is excluded from the minimum essential standard of living data, food is the largest area of expenditure for a primary school child also, and accounts for over 40 per cent of MESL core costs.

As expected, food costs rise for this age group when compared with a child of pre-school age. In 2016, the cost of the urban food basket for a primary school age child was €35.74, which was €12.61 more expensive than for a child of pre-school age. Food as a percentage of total expenditure increased marginally in the year to 2015 and decreased again in the following year.

Table 15: Food as a proportion of core costs for a primary school age child 2014–2016

Urban core costs	2014 €	2015€	2016 €
Food	36.92	35.92	35.74
Other MESL core costs	49.44	47.83	48.92
Total core costs	86.37	83.75	84.66
Food as a percentage of MESL core costs	42.75%	42.89%	42.22%
Rural core costs	2014 €	2015 €	2016 €
Rural core costs Food	2014 € 40.12	2015 € 39.04	2016 € 38.84
Food	40.12	39.04	38.84

Secondary school age child

When a child enters adolescence, costs rise considerably in a number of categories of expenditure including clothes, education, social inclusion and participation and, of course, food. In 2016, the cost of the healthy urban food basket for this age group was €47.51. This is €11.77 more than for a child at primary school and €24.38 more than for a child of pre-school age.

Table 16: Food as a proportion of core costs for a secondary school age child 2014–2016

Urban core costs	2014 €	2015€	2016 €
Food	49.08	47.75	47.51
Other MESL core costs	85.97	84.28	85.07
Total core costs	135.05	132.03	132.58
Food as a percentage of MESL core costs	36.34%	36.17%	35.83%
Rural core costs	2014 €	2015 €	2016 €
Rural core costs Food	2014 € 53.04	2015 € 51.61	2016 € 51.35
		· · · · · ·	
Food	53.04	51.61	51.35

Expenditure on food and the contribution of income supports

Table 17 and Table 18 illustrate the weekly cost of food for three child ages in 2016 and the weekly value of child income supports for households dependent on social welfare payments. The tables also detail the cost of the food basket as a proportion of these supports.

The cost of food as a proportion of child income supports varies by the age of the child and by the location of the household. The cost of the rural adolescent food basket in 2016 amounts to 78% of the child income supports, while the corresponding figure for the urban basket is 72%.

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, such as clothing, personal care, social inclusion and participation and education.

Table 17: Child expenditure and income supports in urban areas in 2016

Urban expenditure and income supports	Pre- school	Primary school	Secondary school
Food costs	€23.13	€35.74	€47.51
Increase for a Qualified Child (IQC)	€29.80	€29.80	€29.80
Child Benefit (CB)	€32.31	€32.31	€32.31
Back to School Clothing and Footwear Allowance (BTSCFA)	0.00	€1.92	€3.85
Total child income supports	€62.11	€64.03	€65.95
Food basket as a percentage of child income supports	37.24%	55.82%	72.03%

Table 18: Child expenditure and income supports in rural areas in 2016

Rural expenditure and income supports	Pre- school	Primary school	Secondary school
Food costs	€25.29	€38.84	€51.35
Increase for a Qualified Child (IQC)	€29.80	€29.80	€29.80
Child Benefit (CB)	€32.31	€32.31	€32.31
Back to School Clothing and Footwear Allowance (BTSCFA)	0.00	€1.92	€3.85
Total child income supports	€62.11	€64.03	€65.95
Food basket as a percentage of child income supports	40.72%	60.66%	77.85%

6 References

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7 Appendices

Appendix 1: Methodology

How is a minimum essential standard of living determined?

A minimum essential standard of living is determined using "consensual budget standards" methodology. This methodology is grounded in the experiences of people. It involves detailed research, with members of the public specifying the items that need to be included in a minimum household budget.

Focus groups are held for each household type. Each group consists of between eight and 12 people from a mixture of social and economic backgrounds, and represents the household under consideration. For example, the focus groups of parents with children determine the minimum requirements of such households. To ensure the reliability and validity of the research, three different focus groups are established for each household type.

While the process is detailed and time-consuming, it is thorough and robust. In a series of sessions, the groups arrive at a negotiated consensus (that is, they come to an agreement) about the goods and services a household requires to have a minimum essential standard of living. Where necessary, experts are consulted in order to ensure that the negotiated consensus meets basic criteria, such as nutritional standards and home heating standards. However, ultimately the people themselves are the experts.

What does a minimum essential standard of living include?

While a minimum essential standard of living is concerned with more than survival, its focus is on "needs" rather than "wants". It identifies the minimum goods and services that everyone should be able to afford. There are approximately 2,000 items in the hypothetical budget, and these goods and services are further categorised into 16 areas of expenditure (Table 19). Prices of the goods and services are then identified in shops or other outlets by the focus groups. The totals of each of the 16 categories of the household type's budgets show how much it costs to meet a minimum essential standard of living.

Table 19: Minimum essential standard of living (MESL) core expenditure items

Food	Household goods	Education	Insurance
Clothing	Household services	Transport	Savings and contingencies
Personal care	Communications	Household energy	Housing
Health-related costs	Social inclusion and participation	Personal costs	Childcare

While some of these items are bought every week, others may only be bought every couple of months or even years. For example, furniture is expected to last a number of years, while a large proportion of food items are bought on a weekly basis, such as fruit and vegetables. However, there are some food items that are bought every couple of weeks or even months, such as salt and cooking oil.

To calculate the weekly cost of each item, the price of the item is divided by the number of weeks it is expected to last. For example, salt, which costs €1 and has a lifespan of 26 weeks, costs €0.04 per week.

Food is one of the 16 categories of expenditure. It is a significant area of household expenditure, and it is the most expensive component of a minimum essential standard of living when housing and childrare are excluded.

Construction of the food baskets

Focus groups representing the different household types constructed the food baskets. The focus groups completed an inventory of the contents of their food cupboards and fridges and were asked to keep a weekly food diary. They also constructed food menus for each day of the week. While completing the work the focus group members were asked to keep in mind the nutritional requirements of the "Healthy eating guidelines⁵".

The seven-day menus developed by the first focus groups were studied and, where necessary, amended by the two subsequent focus groups before being sent to experts for evaluation of their

⁵ The healthy eating guidelines are available from: http://health.gov.ie/wp-content/uploads/2014/03/YourGuide_HealthyEating_FoodPyramid.pdf.

nutritional adequacy. The menus were sent to the Family Budget Unit at the University of York in the UK and were analysed using Tinuviel nutritional analysis software.

Feedback from the nutritional experts showed that for the most part the menus and food items were adequate. The changes recommended by the nutritionists included exchanging white bread for brown bread for the adults in the household, and replacing full-fat milk with skimmed milk for older people. The menus were then brought back to the focus groups for their approval. The final menus provide the basis for the food shopping baskets.

The menu that was drawn up in 2006 by the two-parent, two-child (one primary school child age 10, one secondary school child age 15) household type, is detailed in Appendix 2. Prices of the items in stores were then identified by the focus groups.

Review of the food baskets

In 2012, there was a review⁶ of the minimum essential baskets drawn up in 2006 for urban households and in 2010 for rural households. The review of the baskets involved focus groups examining changing attitudes of what was considered necessary for a minimum essential standard of living between 2006, when the household expenditure baskets were first drawn up, and 2012. The contents of the existing baskets were reviewed. Where necessary, goods and services were added, subtracted or repriced in new stores identified by the focus groups. The lifespan of goods was also reviewed. Subsequently, any adjustments were made to the baskets based on the discussions with focus groups and expert opinion where necessary.

The review of the baskets did not show a great change in the attitudes of members of the public towards what constitutes a minimum essential standard of living. The outcome of the review indicated that the menus drawn up in 2006 were still applicable in 2012. A similar finding was also found in the UK budget standards research.

The Centre for Research in Social Policy at the University of Loughborough conducted a review of the budget standards research in the UK. It was found that the content of menus based on items that are essential for an adequate diet remain relatively consistent over time. They note that the final menus are very similar to those originally developed in 2008, which was when they began their current phase of research.

⁶ Further details are available from: http://www.budgeting.ie/urban-budgets/2012/10/13/2012-weekly-mesl-expenditure-budgets/

The most fundamental change in the food basket relates to the shops in which items are purchased. In the review, urban and rural focus groups identified different stores for their food shopping, revealing the emergence of low-cost outlets in the Irish retail market. The review resulted in a number of changes being made to the food baskets.

Since 2006, when the baskets were first drawn up, Aldi and Lidl have increased their foothold in the Irish retail market, and this was reflected by the review focus groups' choices. As a result, a large proportion of food items in the minimum essential standard of living dataset is now purchased in Aldi and Lidl. However, meat items such as chops and joints continue to be purchased in local butcher shops in both urban and rural areas. These changes made it necessary to reprice the food baskets completely.

Further specific changes were made to the rural food baskets following the review process. When the food baskets were first established, rural pensioners in particular bought a large proportion of food items in local shops. However, the review focus groups felt that while a proportion of shopping items continue to be purchased locally, such as bread, milk and some fruit and vegetables, other food items and perishable goods are now purchased in Aldi or Lidl.

The focus groups reasoned that a car is included in the minimum essential standard of living budget for rural pensioner households. They highlighted the impact of living through a recession, and how this explains the shift from predominantly local shopping to shopping in "budget" chain stores, which tend to be cheaper. While all rural household types continue to do a proportion of their food shopping locally, the majority of food items are now purchased in low-cost outlets.

The menus and the subsequent food baskets that are under consideration in this research were first established in 2006. Rural households were added to the dataset in 2010. In 2012 the food baskets, along with the rest of the minimum essential standard of living data, were reviewed, and a number of changes were made. The most notable change is the decision to buy the majority of food items in Aldi and Lidl, for both urban and rural households. Fundamentally, the menus that were first established by focus groups in 2006 still form the basis of the food baskets for each household type in urban and rural areas.

Appendix 2: Sample menus

Table 20: Sample seven-day menu for a two-parent, two-child (pre-school and primary school age) household

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Monday	7 weetabix with 4 x portion of sultanas and 200ml of milk 7 slices of bread, toasted with small portion of low-fat spread	4 x strawberry yoghurt (125g pot) 2 x cup of tea/coffee with 35ml of milk	4 x 2 slices of brown wholemeal bread with slices of ham and small portion of low-fat spread 2 x 200ml glass of diluted orange	4 x medium size apple 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	4 x chicken curry with rice and salad (includes portion of chicken fillet, curry sauce with onions, portion of salad with tomato, portion of	4 x small bar of chocolate 2 x 200ml glass of milk 2 x cup of tea with 35ml of milk
	and marmalade		2 x cup of tea/coffee		lettuce, cucumber and mixed peppers)	
	4 x 200ml glass orange juice		and 35ml of milk		4 x 200ml glass of milk	
	2 x cup of tea/coffee and 35ml of milk					
Tuesday	krispies with 4 x 200ml	4 x medium size banana 2 x cup of tea/coffee with 35ml of milk	2 x 2 slices of white bread 2 x 2 slices of brown	4 x 2 plain biscuits and medium size orange 2 x 200ml glass of	4 x beef stew with portion of carrots, portion of onions,	4 x small scone with small portion of low-fat spread and jam
	7 slices of brown wholemeal bread, toasted with small	WIGH SSITH OF THIRK	wholemeal bread with slice of cheese and turkey and small portion	diluted orange 2 x cup of tea/coffee	portion of broccoli and 6 medium size boiled potatoes	2 x 200ml of warm milk with coco
	portion of low-fat spread		of low-fat spread	with 35ml of milk	4 x 200ml glass of milk	2 x cup of tea with 35ml of milk
	4 x 200ml glass of orange juice		2 x 2 slices of white bread with slice of			
	2 x cup of tea with 35ml of milk			cheese, slice of turkey, portion of lettuce and small portion of low fat mayonnaise		
			2 x 200ml glass of diluted orange			
Wednesday	4 x 30gr bowl of rice krispies with 4 x 200ml	4 x low fat yoghurt	4 x 2 slices of brown wholemeal bread with	4 x medium orange	4 x medium pork chop, 6 medium size baked	4 x plain biscuits
	of milk	(125g pot)	portion of tuna, portion of sweetcorn and small	2 x 200ml glass of diluted orange	potatoes, portion of turnip and cauliflower	4 x medium size pear
	7 slices of bread, toasted with small	2 x cup of tea/coffee with 35ml of milk	portion of low-fat spread	2 x cup of tea/coffee	with small portion of	2 x 200ml glass of milk
	portion of low-fat spread		2 x 200ml glass of	with 35ml of milk		2 x cup of tea with35ml of milk
	4 x 200ml glass of orange juice		diluted orange 2 x cup of tea/coffee		4 x 200ml glass of milk	
	2 x cup of tea/coffee with 35ml of milk		with 35ml of milk			

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Thursday	7 weetabix with 4 x portion of sultanas and 200ml of milk 7 slices of wholemeal bread, toasted with small portion of low-fat spread and marmalade 4 x 200ml glass orange juice 2 x cup of tea and 35ml of milk	4 x strawberry yoghurt (125g pot) 2 x cup of tea/coffee with 35ml of milk	4x 2 slices of white bread with portion of tinned salmon, portion of lettuce and small portion of mayonnaise 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	4 x medium size apple 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	4 x chicken fillet, 6 medium size baked potatoes, portion of frozen peas and portion of carrots 4 x 200ml glass of milk	4 x small bar of chocolate 2 x 200ml glass of milk 2 x cup of tea with 35ml of milk
Friday	4 x 30gr bowl of rice krispies with 4 x 200ml of milk 7 slices of bread, toasted with small portion of low-fat spread and jam 4 x 200ml glass of orange juice 2 x cup of tea with 35ml of milk	4 x medium size banana 2 x cup of tea/coffee and 35ml of milk	4 x 2 slices of brown wholemeal bread with slice of ham, portion of tomato, portion of cheese and small portion of low-fat spread 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with35ml of milk	4 x packet of crisps (Friday treat) 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	2 x portion of frozen cod (adults) 2 x 2 fish fingers (children) 4 x portion of beans and portion of oven chips 4 x 200ml glass of milk	4 x plain biscuit 4 x medium size pear 2 x 200ml of warm milk with coco 2 x cup of tea with 35ml of milk
Saturday	4 x 30gr bowl of rice krispies with 4 x 200ml of milk 7 slices of brown wholemeal bread, toasted with small portion of low-fat spread 4 x 200ml glass of orange juice 2 x cup of tea with 35ml of milk	4 x medium orange 2 x cup of tea/coffee with 35ml of milk	4 x 2 potato waffles and portion of scrambled eggs 4 x low fat yoghurt 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	4 x medium size apple 2 x 200ml glass of orange juice 2 x cup of tea/coffee with 35ml of milk	4 x Spaghetti Bolognese and salad (portion of pasta, portion of mince meat, portion of bolognese sauce including chopped tomatoes, onions, peppers and mushrooms and salad with portion of lettuce and cucumber 4 x 200ml glass of milk	4 x 2 plain biscuits 4 packs crisps (weekend treat) 2 x 200ml of warm milk with coco 2 x cup of tea with 35ml of milk

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Sunday	4 x fried/boiled egg, 2 grilled sausages and 2 grilled rashers 7 slices		4 x portion of roast ham/pork/chicken with medium sized potatoes,		4 x portion of noodles and slice of bread with small portion of low-fat	4 x medium size piece of fruit
	of bread, toasted with		portion of cabbage,		spread	2 x 200ml glass of milk
	small portion of low-fat spread		portion of carrots and parsnips and gravy		4 x slice of apple tart/fruit cake	2 x cup of tea with 35ml of milk
	4×200 ml glass of orange juice		$4 \times portion of ice cream and jelly$		4 x 200ml glass of milk	
	$2 \times \text{cup}$ of tea with 35ml of milk		4 x 200ml glass of diluted orange			
			2 x cup of tea/coffee with 35ml of milk			

Table 21: Sample seven-day menu for a two-parent, two-child (primary and secondary school age) household

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Monday	7 weetabix (2 for each adult, 2 for 15 yr old boy, 1 for 10 yr old girl) with 4 x portions of dried apricots and 200ml of milk 7 slices of bread, toasted with small portion of low-fat spread and marmalade (2 wholemeal per adult, 2 white for 15 yr old, 1 for 10 yr old) 4 x 200ml glass orange juice 2 x cup of tea and 35ml of milk	4 x medium size bananas 2 x cup of tea/coffee with 35ml of milk	4 x 2 slices of brown wholemeal bread (2 per household member) with slice of ham and small portion of low-fat spread 4 x strawberry yoghurts (125g pot) 2 x 200ml glass of diluted orange 2 x cup of tea/coffee and 35ml of milk	4 x medium size apples Portion of beans and 1 slice of white bread, toasted with small portion of low-fat spread (15 yr old). 2 x glass of milk/juice/water 2 x cup of tea/coffee with 35ml of milk	4 x chicken curry with rice and salad (includes portion of chicken fillet, curry sauce with onions, portion of salad with tomato, portion of lettuce, cucumber and mixed peppers) 4 x 200ml glass of milk	4 x small bars of chocolate 30 gr bowl of cornflakes with 200ml of milk (15 year old) 2 x glass of milk/juice 2 x cup of tea with 35ml of milk
Tuesday	4 x 30gr bowl of rice krispies with 4 x 200ml of milk 7 slices of brown wholemeal bread, toasted with small portion of low-fat spread (2per adult, 2 per for 15 yr old, 1 for 10 yr old) 4 x 200ml glass of orange juice 2 x cup of tea with 35ml of milk	4 x medium size pears 2 x cup of tea/coffee with 35ml of milk	4 x 2 slices of brown wholemeal bread (2 per household member) with cheese, turkey, portion of coleslaw and small portion of low-fat spread 2 x 200ml glass of diluted orange 2 x cup of tea/coffee and 35ml of milk	4 x 2 plain biscuits portion of noodles (15 year old) 4 x medium size orange 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	4 x beef stew with portion of carrots, portion of onions, portion of broccoli and 7 medium size boiled potatoes (two each for parents and 15 yr old, 1 for 10 yr old) 4 x 200ml glass of milk	4 x white scones with small portion of low-fat spread and jam 2 slices of white bread, toasted with slice of ham and small portion of low-fat spread (15 year old) 2 x 200ml of warm milk with coco 2 x cup of tea with 35ml of milk

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Wednesday	2 x 30gr bowl of rice krispies with 2 x 200ml of milk 2 x 30gr bowl of cornflakes with 2 x 200ml of milk 7 slices of bread, toasted with small portion of low-fat spread and marmalade (2 brown per adult, 2 white for 15 yr old, 1 white for 10 yr old) 4 x 200ml glass of orange juice 2 x cup of tea with 35ml	4 x bananas 2 x cup of tea with 35ml of milk	4 x 2 slices of brown wholemeal bread with cheese, turkey, 2 slices of tomato and and small portion of low-fat spread 4 x yoghurts (125g pot) 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	4 x medium oranges 2 slices of white bread, toasted with slice of cheese and small portion of low-fat spread (15 year old) 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	4 x medium pork chops, 7 medium size baked potatoes (2 for each adult, 2 for 15 yr old boy, 1 for 10 yr old girl), portion of turnip and cauliflower with small portion of gravy 4 x 200ml glass of milk	4 x 2 plain biscuits 30 gr bowl of cornflakes with 200 ml of milk (15 year old) 2 x 200ml glass of milk 2 x cup of tea with35ml of milk
Thursday	of milk 7 weetabix (2 for each adult, 2 for 15 yr old boy, 1 for 10 year old girl) with 4 x portion of dried apricot and 200ml of milk 7 slices of brown wholemeal bread, toasted with small portion of low-fat spread and marmalade (2 per adult, 2 for 15 yr old, 1 for 10 yr old) 4 x 200ml glass orange juice 2 x cup of tea with 35ml of milk	4 x low fat strawberry yoghurts (125g pot) 2 x cup of tea/coffee with 35ml of milk	8 slices of bread with portion of tinned salmon, portion of lettuce and coleslaw and small portion of mayonnaise (2 brown per adult, 2 white per child) 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	4 x medium size apples 4 x bowls of homemade soup (includes turnip, cauliflower, carrot and potato) 4 x brown bread roll with small portion of low-fat spread 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	4 x chicken fillets, 7 medium size baked potatoes (2 for each adult, 2 for 15 year old boy, 1 for 10 yr old girl), portion of frozen peas and portion of carrots 4 x 200ml glass of milk	4 x small bar of chocolate portion of noodles and slice of brown wholemeal toasted bread with small portion of low-fat spread (15year old) 2 x 200ml glass of milk 2 x cup of tea with 35ml of milk

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Friday	4 x 30gr bowl of rice krispies with 4 x 200ml of milk 7 slices of bread, toasted with small portion of low-fat spread and jam (2 brown per adult, 2 white for 15 yr old, 1 for 10 yr old) 4 x 200ml glass of orange juice 2 x cup of tea with 35ml of milk	4 x medium size bananas 2 x cup of tea/coffee and 35ml of milk	3 x 2 slices of brown wholemeal bread with portion of tuna, sweetcorn and small portion of low-fat spread 1 x white bread roll with portion of warm chicken, mayonnaise, sweetcorn and mixed peppers (15year old) 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	4 x packet of crisps (Friday treat) 2 cream crackers with slice of cheese (15year old) 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	3 x portion of frozen cod (adults and teenager) 2 fish fingers (10 year old) 4 x portion of beans and portion of oven chips 4 x 200ml glass of milk	4 x 2 plain biscuits 30 gr bowl of cornflakes with 200 ml of mil (15 year old) 2 x 200ml of warm milk with coco 2 x cup of tea with 35ml of milk
Saturday	7 weetabix (2 for each adult, 2 for 15 yr old boy, 1 for 10 yr old girl) with 4 x portion of dried apricots and 200ml and 200ml of milk 7 slices of brown wholemeal bread, toasted with small portion of low-fat spread and marmalade (2 per adult, 2 for 15 yr old, 1 for 10 yr old) 4 x 200ml glass orange juice 2 x cup of tea with 35ml of milk	4 x medium size apples. 2 x tea/coffee with 35ml milk 2 x 200ml of glass of milk.	4 x 2 potato waffles and portion of scrambled eggs 2 x 200ml glass of diluted orange 2 x cup of tea/coffee with 35ml of milk	4 x low fat strawberry yoghurts 2 x cream crackers and slice of cheese (15 year old) 2 x 200ml glass of orange juice 2 x cup of tea/coffee with 35ml of milk	4 x Spaghetti Bolognese and salad (portion of pasta, portion of mince meat, portion of bolognese sauce including chopped tomatoes, onions, peppers and mushrooms 4 x 200ml glass of milk	2x 2 plain biscuits (adults) 2 x small bar of chocolate (children) 4 packs crisps (weekend treat) 2 x 200ml of warm milk with coco 2 x cup of tea with 35ml of milk

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
gril	4 x fried/boiled egg, 2 grilled sausages and 2 grilled rashers		4 x portion of roast ham/pork/chicken with 7 medium sized boiled		4 x 2 slices of brown wholemeal bread, slice of ham and small	4 x medium size oranges 4 x 2 plain biscuits
	7 slices of bread, toasted with small portion of low-fat spread and jam (2 brown per adult, 2		potatoes (2 for each adult, 2 for 15 yr old boy, 1 for 10 year old girl), portion of cabbage, portion of carrots and parsnips and		portion of low-fat spread 4 x slice of sponge cake 4 x 200ml glass of milk	1 portion of spaghetti hoops and slice of white bread, toasted with small portion of low-fat spread (for 15 yr old)
	white for 15 yr old, 1 for 10 yr old) 4 x 200ml glass of		gravy 4 x portion of ice cream and jelly			2 x 200ml glass of milk/juice
	orange juice 2 x cup of tea with 35ml		$4 \times 200 \text{ml glass of}$ diluted orange			2 x cup of tea with 35ml of milk
	of milk		2 x cup of tea/coffee with 35ml of milk			

Table 22: Sample seven-day menu for a one-parent, two-child (pre-school and primary school age) household

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Monday	4 weetabix (2 for adult 1 for girl and 1 for boy) with 3 x portion of sultanas with 200ml of milk 4 slices of bread (2 wholemeal for adult, 1 white for girl, 1 white for boy) toasted with small portion of low-fat spread and jam 3 x 200ml glass orange juice	3 x medium size bananas (125g pot) 1x cup of tea and 35ml of milk	3 x 2 slices of brown wholemeal bread with slices of corn beef and small portion of low-fat spread 3 x strawberry yoghurts (125g pot) 2 x 200ml glass of diluted orange juice 1 cup of tea with 35ml of milk	3 x medium size pears 2 x 200ml glass of diluted orange 1 cup of tea with 35ml of milk	3 x pork chop, 4 medium size boiled potato (2 for adult, 1 for each child) and portion of broccoli and carrots 3 x 200ml glass of milk	3 x small bar of chocolate 2 x 200ml glass of milk 1 cup of tea with 35ml of milk
Tuesday	1 cup of tea with 35ml of milk 4 weetabix (2 for adult, 1 for girl 1 for boy) with 3 x portion of sultanas with 200ml of milk 4 slices of wholemeal bread (2 for adult, 1 for girl, 1 for boy), toasted with small portion of low-fat spread and jam	3 x medium size apples 1 cup of tea with 35ml of milk	2 x 2 slices of white bread for children 2 slices of brown wholemeal bread for adult with sweetcorn and tuna, small portion of low fat mayonnaise 3 x strawberry yoghurts (125g pot)	3 x 2 cream crackers, 2 slices of cheese with small portion of low-fat spread biscuits and 2 x 200ml glass of diluted orange 1 cup of tea with 35ml of milk	3 x portion of chicken casserole with carrots and onions and portion of broccoli and portion of rice 3 x 200ml glass of milk	3 x 2 plain biscuits 2 x 200ml of milk 1 cup of tea with 35ml of milk
	3 x 200ml glass orange juice 1 cup of tea with 35ml of milk		2 x 200ml glass of diluted orange juice 1cup of tea and 35ml of milk			

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Wednesday	3 x 30gr bowl of rice krispies with 200ml of milk 4 slices of wholemeal bread, toasted with small portion of low-fat spread (2 for adult, 1 for girl, 1 for boy) 3 x 200ml glass of orange juice 1 x cup of tea with 35ml of milk	3 x medium size bananas 1 x cup of tea with 35ml of milk	3 x ham and salad brown bread roll (1 slice of ham, portion of tomato portion of lettuce with portion of low-fat spread) 2 x 200ml glass of diluted orange 1 cup of tea with 35ml of milk	3 x medium oranges 3 x bowls of homemade soup (includes turnip, carrot, cauliflower and potato) 2 x 200ml glass of diluted orange 1 cup of tea with 35ml of milk	3 x chicken fillet, 4 medium size baked potatoes (2 for adult, 1 for each child), portion of turnip with small portion of gravy 3 x 200ml glass of milk	3 x 2 cream crackers with small portion of jam 2 x 200ml glass of milk 1 cup of tea with 35ml of milk
Thursday	3 x 30gr bowl of rice krispies with 200ml of milk 4 slices of bread toasted with small portion of low-fat spread an (2 wholemeal for adult 1 white for girl, 1 white for boy) 2 x 200ml glass orange juice 1 cup of tea with 35ml of milk	3 x medium size oranges 1 cup of tea with 35ml of milk	3 x 2 slices of wholemeal bread with portion of tinned salmon, portion of tomato, portion of cheese and small portion of low-fat spread 2 x 200ml glass of diluted orange 3 x low fat yoghurts,1 cup of tea with 35ml of milk	3 x medium pears 2 x 200ml glass of diluted orange 1 cup of tea with 35ml of milk	3 x beef stew with carrots, onion, portion of cauliflower and 4 medium size potatoes (2 for adult, 1 for each child) 3 x 200ml glass of milk	3 x 2 plain biscuits 2 x 200ml of warm milk with hot chocolate 1 cup of tea with 35ml of milk
Friday	4 weetabix (2 for adult, 1 for girl 1 for boy) with 3 x portion of sultanas with 200ml of milk 4 slices of wholemeal bread (2 for adult, 1 for girl, I for boy) toasted with small portion of low-fat spread and jam 3 x 200ml glass orange juice & 1 cup of tea with milk	3 x medium size bananas 1 cup of tea with 35ml of milk	1 x 2 slices of brown wholemeal bread (adult) 2 x 2 slices of white (for each child) with slice of cornbeef and small portion of low-fat spread 3 x low fat yoghurt (125 g pot) 2 x 200ml glass of diluted orange 1 cup of tea with 35ml of milk	3 x medium size apples and packet of crisps (Friday treat) 2 x 200ml glass of diluted orange 1 cup of tea with 35ml of milk	1 x portion of frozen cod (adult) 2 x 2 fish fingers portion of peas (2 each for children) and portion of oven chips 3 x 200ml glass of milk	3 x 2 cream crackers with small portion of low-fat spread 3 x medium size pears 2 x 200ml glass of milk 1 cup of tea with 35ml of milk

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Saturday	4 weetabix (2 for adult, 1 for girl 1 for boy) with 3 x portion of sultanas with 200ml of milk	3 x medium size oranges 1 cup of tea with 35ml	6 slices of bread toasted (2 brown for adult, 2 white for both girl and boy) portion of	3 x low fat strawberry yoghurts (125g pot)	3 x Spaghetti Bolognese and salad (portion of pasta, portion of mince meat, portion of	3 x small bar of chocolate
	4 slices of wholemeal bread (2 for adult, 1 for girl and 1 for boy),	of milk 2 x glass 200ml glass of milk	scrambled eggs, portion of beans, portion of scrambled eggs with small portion of low-fat	2 x 200ml glass of orange juice	bolognese sauce including chopped tomatoes, onions, peppers and mushrooms	2 x 200ml of warm milk with hot chocolate
	tanatad with anall	spread	1 cup of tea with 35ml of milk	and salad with portion of lettuce and cucumber	1 cup of tea with 35ml of milk	
	3×200 ml glass orange juice		2 x 200ml glass of diluted orange		3 x 200ml glass of milk	
	1 cup of tea with 35ml of milk					
			1 cup of tea with 35ml of milk			
Sunday	3 x fried/boiled egg, 3		3 x portion of roast		3 x portion of tuna and	3 x medium size apples
	grilled sausages and 3 grilled rashers, 4 slices		ham/chicken with, portion of cabbage with		sweetcorn on a brown bread roll	2 x 200ml glass of milk
	of bread, toasted with small portion of low-fat spread and (2		4 medium sized potatoes (2 for adult, 1 for each child) and small		3x slice of apple tart/fruit cake	1 cu of tea with 35ml of
	wholemeal for adult 1 white for girl, 1 white		portion of gravy		3 x 200ml glass of milk	milk
	for boy)		3 x portion of ice cream and jelly			
	3x 200ml glass of orange juice		3x 200ml glass of diluted orange			
	1 cup of tea with 35ml of milk		1 cup of tea/coffee with 35ml of milk			

Table 23: Sample seven-day menu for a single adult male household

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Monday	30g bowl of cornflakes with 200ml of milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread and marmalade 200ml glass of orange juice Cup of tea with 35ml of milk	2 plain biscuits Medium size banana Cup of tea with 35ml of milk	2 slices of brown wholemeal bread with portion of tinned salmon, cheese and tomato and small portion of low-fat spread Medium size apple Packet of crisps Cup of tea with 35ml of milk		Portion of Spaghetti Bolognese (portion of pasta, portion of mince meat, portion of Bolognese sauce including chopped tomatoes, onions, peppers and mushrooms) (remainder to be frozen) 200ml glass of milk	Low fat strawberry yoghurt (125g pot) Cup of tea with 35ml of milk
Tuesday	2 x weetabix with portion of sultanas and 200ml of milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread and jam 200ml glass of orange juice Cup of tea with 35ml of milk	Low fat strawberry yogurt Medium size pear Cup of tea with 35ml of milk	Brown bread roll with portion tuna & sweetcorn with mayonnaise small portion of low-fat spread Medium size banana Cup of tea with 35ml of milk		2 pork chops, 2 medium size baked potatoes, portion of carrots, portion of broccoli with gravy 200ml glass diluted orange juice	Medium size bar of chocolate (Mars) Cup of tea with 35ml of milk
Wednesday	30g bowl of cornflakes with 200ml of milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread and marmalade 200ml glass of orange juice Cup of tea with 35ml of milk	2 cream crackers with portion of cheese and small portion of low-fat spread Medium size orange Cup of tea with 35ml of milk	2 slices of brown wholemeal bread with portion of ham, portion of lettuce, tomato and coleslaw and small portion of low-fat spread Portion of noodles Cup of tea with 35ml of milk		Portion of chicken curry with rice (includes portion of chicken fillet and curry sauce with onions, mixed peppers and portion of rice) 200ml glass of milk	2 x plain biscuits Medium size kiwi Cup of tea with 35ml of milk

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Thursday	30g bowl of cornflakes with 200ml of milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread and marmalade 200ml glass of orange juice Cup of tea with 35ml of milk	Low fat strawberry yogurt Medium size kiwi Cup of tea with 35ml of milk	2 slices of brown wholemeal bread with portion of ham, portion of lettuce, tomato and coleslaw and small portion of low-fat spread Portion of noodles Cup of tea with 35ml of milk		Portion of beef stew (includes onions, carrots, mushrooms) with 2 medium size boiled potatoes and portion of frozen mixed veg 200ml glass diluted orange juice	2 x plain biscuits Medium size apple Cup of tea with 35ml of milk
Friday	30g bowl of cornflakes with 200ml of milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread and marmalade 200ml glass of orange juice Cup of tea with 35ml of milk	2 cream crackers with portion of cheese and small portion of low-fat spread Medium size pear Cup of tea with 35ml of milk	White bread roll with portion of warm chicken, lettuce, sweetcorn and mayonnaise and small portion of low-fat spread Medium size banana Packet of crisps 500ml bottle of 7up (bought from Deli - €5.50)		Portion of frozen cod, portion of peas and oven chips 200ml glass of milk	Low fat strawberry yoghurt (125g pot) 2 plain biscuits Cup of tea with 35ml of milk
Saturday	2 x weetabix with portion of sultanas and 200ml of milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread and jam 200ml glass of orange juice Cup of tea with 35ml of milk	Low fat strawberry yoghurt (125g pot) Medium size orange Cup of tea/coffee with 35ml of milk	2 pork chops, 2 medium size boiled potatoes, portion of carrots and broccoli with gravy 200ml glass milk	Medium size bar of chocolate (Mars) Cup of tea with 35ml of milk	Chinese Takeaway – portion of sweet and sour pork (includes portion of pork with sweet and sour sauce, portion of mixed peppers, carrots and onions) Portion of boiled rice, 2 vegetable spring rolls, portion of prawn crackers, (cost €11.00) Can of coke	

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Sunday	Boiled/fried egg, 2 grilled sausages and 2 grilled rashers 2 slices of white bread, toasted with small portion of low-fat spread 200ml glass of orange juice Cup of tea with 35ml of milk	Medium size banana Cup of tea with 35ml of milk	(To be eaten at parent's house or out) – portion of roast beef, medium size roast potato, medium size boiled potato, portion of peas, cabbage and carrots with gravy Portion of ice cream and jelly Cup of tea with 35ml of milk		Portion of noodles 2 slices of brown wholemeal bread with small portion of low-fat spread Cup of tea with 35ml of milk	2 plain biscuits Medium size apple Cup of tea with 35ml of milk

Table 24: Sample seven-day menu for a pensioner couple household

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Monday	2 x 30g bowl of porridge with portion of dried apricot and 200ml of warm milk	2 x medium sized bananas 2 x cup of tea/coffee with 35ml of milk	2 x 2 slices of brown wholemeal bread with slice of ham, and small portion of low-fat spread	2 x 2 plain biscuits 2 x cup of tea/coffee with 35ml of milk	2 x portion of roast chicken breast, 3 medium size boiled potato (2 x for male),	2 x white scones with small portion of low-fat spread 2 x cup of tea/coffee
	2 x 2 slices of brown wholemeal bread,		2 x low-fat strawberry yoghurt		portion of peas, cabbage and carrots with gravy (left over from Sunday	with 35ml of milk
	toasted with small portion of low-fat spread and marmalade		2 x cup of tea with 35ml of milk		dinner) 2 x 200ml glass of water	
	2 x 200ml glass of orange juice					
	2 x cup of tea with 35ml of milk					
Tuesday	2 x 30gr bowl of bran flakes with 200ml of	2 x 2 plain biscuits 2 x cup of tea/coffee with 35ml of milk	2 x bowls of homemade soup (includes turnip,	2 x medium size oranges	2 x portion of stew with carrots and onions, portion of broccoli and 3 medium size boiled	2 x low fat yoghurts (125g pot)
	milk		cauliflower, carrot and potato)	2 x cup of tea/coffee		2 x cup of tea with 35ml
	2 x 2 slices of brown wholemeal		2 x brown bread rolls	with 35ml of milk	potatoes (2 x for male)	of milk
	bread, toasted with small portion of low-fat spread		with portion of tinned salmon and small portion of low-fat spread 2 x cup of tea/coffee with 35ml of milk		2 x 200ml glass of water	
	2 x 200ml glass of orange juice					
	2 x cup of tea with 35ml of milk					
Wednesday	2 x 30g bowl of porridge with portion of dried	2 x 2 cream crackers with small portion of	2 x 2 slices of brown wholemeal bread with	2 x medium size banana	2 x portion of stew with carrots and onions,	2 x portions of apple custard
	apricot and 200ml of warm milk	low-fat spread 2 x cup tea/coffee with	portion of tuna and sweetcorn and small	2 x cup of tea/coffee with 35ml of milk	portion of broccoli and medium size boiled	2 x cup of tea with 35ml of milk
	2 x 2 slices of brown	35ml of milk	portion of low-fat spread		potatoes (2 x for male) left over from Tuesday)	Of Hillik
	wholemeal bread, toasted with small portion of low-fat spread and marmalade		2 x cup of tea with 35ml of milk		2 x 200ml glass of water	
	2 x 200ml glass of orange juice					
	2 x cup of tea with 35ml of milk					

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Thursday	2 x 30gr bowl of bran flakes with 200ml of milk 2 x 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread 2 x 200ml glass of orange juice 2 x cup of tea with 35ml of milk	2 x 2plain biscuits 2 x cup of tea/coffee with 35ml of milk	2 x portion of scrambled egg, portion of tomato 2 x 2 slices of brown wholemeal bread toasted with small portion of low-fat spread 2 x 2 cup of tea with 35ml of milk	2 x medium size oranges 2 x cup of tea/coffee with 35ml of milk	2 x pork chops, 3 medium size baked potatoes, (2 x for male) portion of turnips and cauliflower with gravy 2 x 200ml glass of water	2 x low fat yoghurts (125g pot) 2 x cup of tea with 35ml of milk
Friday	2 x 30g bowl of porridge with portion of dried apricot and 200ml of warm milk 2 x 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread and marmalade 2 x 200ml glass of orange juice 2 x cup of tea with 35ml of milk	2 x white scones with small portion of low-fat spread 2 x cup of tea/coffee with 35ml of milk	2 x bowls of homemade soup (includes turnip, cauliflower, carrot and potato) 2 x brown bread roll with slice of ham and cheese and small portion of lowfat spread 2 x medium size banana 2 x cup of tea/coffee with 35ml of milk	2 x medium size apples 2 x cup of tea/coffee with 35ml of milk	2x portion of frozen cod, portion of peas and oven chips 2 x 200ml glass of water	2 x low fat yoghurts (125g pot) 2 x cup of tea with 35ml of milk
Saturday	2 x 30gr bowl of bran flakes with 200ml of milk 2 x 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread 2 x 200ml glass of orange juice 2 x cup of tea with 35ml of milk	2 x bowl of mixed banana, apple and orange 2 x cup of tea/coffee with 35ml of milk	2 x portion of baked beans and 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread 2 x 200ml glass of milk	2 x low-fat yoghurt (125g pot) 2 x cup of tea with 35ml of milk	2 x boiled/fried eggs, 2 grilled sausages and 2 grilled rashers, portion of tomato, mushroom and onion 2 x 1Slice of brown wholemeal bread with small portion of low-fat spread 2 x 200ml glass of water	2 x 1 slice of cake (raspberry swiss roll) 2 x cup of tea with 35ml of milk

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Sunday	2 x poached egg	2 x medium size	2 x portion of roast		2 x 2 slices of brown	2 x 2 plain biscuits
	2 x 2 slices of brown	bananas	chicken, 1 roast potato,		wholemeal bread with	2 x cup of tea with 35ml
	wholemeal bread,	2 x cup of tea/coffee	1 boiled potato, portion of cabbage and carrots		portion of cold roast chicken and small	of milk
	toasted with small	with 35ml of milk	and gravy		portion of low-fat spread	
	portion of low-fat spread.		2 x portion of ice cream		2 medium size apples	
	•		and jelly			
	2 x 200ml glass of				2 x slice of cake	
	orange juice		2 x cup of tea/coffee		(raspberry swiss roll)	
			with 35ml of milk			
	2 x cup of tea with 35ml				2 x cup of tea/coffee	
	of milk				with 35ml of milk	

Table 25: Sample seven-day menu for a female pensioner living alone household

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Monday	30g bowl of porridge with portion of dried apricot and 200ml of warm semi-skimmed milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread and marmalade 200ml glass of cranberry juice Cup of tea with 35ml of milk	Medium sized banana Cup of tea/coffee with 35ml of milk	Bowl of Homemade soup (includes turnip, cauliflower, carrot and potato) 2 slices of brown wholemeal bread with portion of ham, lettuce and coleslaw and small portion of low-fat spread 200ml glass of milk	2 plain biscuits Cup of tea/coffee with 35ml of milk	Portion of roast chicken breast, 1 medium sized boiled potato, portion of peas, cabbage and carrots with gravy (left over from Sunday dinner) 200ml glass of water	Medium sized apple Cup of tea/coffee with 35ml of milk
Tuesday	30gr bowl of bran flakes with 200ml of milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread 200ml glass of cranberry juice Cup of tea with 35ml of milk	2 plain biscuits Medium size pear Cup of tea/coffee with 35ml of milk	Brown bread roll with slice of cheese and portion of tinned salmon and small portion of low-fat spread 200ml glass of milk	Medium size orange Cup of tea/coffee with 35ml of milk	Portion of stew with carrots and onions, portion of broccoli and 1medium size boiled potato (remainder to be frozen) 200ml glass of water	Low fat yoghurt (125g pot) Cup of tea with 35ml of milk
Wednesday	30gr bowl of porridge with 200ml of milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread and marmalade 200ml glass of cranberry juice Cup of tea with 35ml of milk	2 cream crackers with small portion of low-fat spread Cup of tea/coffee with 35ml of milk	2 slices of brown wholemeal bread with portion of tuna and sweetcorn and lettuce and small portion of low-fat spread 200ml glass of milk	Medium size banana Cup of tea/coffee with 35ml of milk	Portion of Spaghetti Bolognese (portion of pasta, portion of mince meat, portion of Bolognese sauce including chopped tomatoes, onions, peppers and mushrooms)(remainder to be frozen) 200ml glass of water	Portion of apple custard Cup of tea with35ml of milk

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Thursday	30gr bowl of bran flakes with 200ml of milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread. 200ml glass of cranberry juice Cup of tea with 35ml of milk	2 plain biscuits Medium size pear Cup of tea/coffee with 35ml of milk	Portion of scrambled egg, portion of tomato 2 slices of white bread with small portion of low-fat spread 200ml glass of milk	Medium size orange Cup of tea/coffee with 35ml of milk	Pork chop, 1 medium size baked potato, portion of turnip and cauliflower with gravy 200ml glass of water	Low fat yoghurt (125g pot) Cup of tea with 35ml of milk
Friday	30g bowl of porridge with portion of dried apricot and 200ml of warm milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread and marmalade 200ml glass of cranberry juice Cup of tea with 35ml of milk	White scone with small portion of low-fat spread Cup of tea/coffee with 35ml of milk	Brown bread roll with slice of ham and cheese, portion of lettuce, cucumber and tomato and small portion of low- fat spread Medium size banana 200ml glass of milk	Medium size apple Cup of tea/coffee with 35ml of milk	Portion of frozen cod Portion of peas and oven chips 200ml glass of milk	Low fat yoghurt (125g pot) Cup of tea with 35ml of milk
Saturday	30gr bowl of bran flakes with 200ml of milk 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread. 200ml glass of cranberry juice Cup of tea with 35ml of milk	Bowl of mixed banana, apple and orange Cup of tea/coffee with 35ml of milk	Portion of baked beans and 2 slices of brown wholemeal bread, toasted with small portion of low-fat spread 200ml glass of milk	Low fat yoghurt (125g pot) Cup of tea with 35ml of milk	Boil/fried egg, 2 grilled sausages and 2 grilled rashers, portion of tomato, mushroom and onion 1 Slice of brown wholemeal bread with small portion of low-fat spread 200ml glass of water	Slice of cake (sponge) Cup of tea with 35ml of milk

	Breakfast	Mid-morning snack	Lunch	Afternoon snack	Evening meal	Evening snack
Sunday	Poached egg	Medium size banana	Portion of roast chicken		2 slices of brown	2 plain biscuits
	2 slices of brown wholemeal bread, toasted with small portion of low-fat	Cup of tea/coffee with 35ml of milk	breast, 1 roast potato, 1 boiled potato, portion of cabbage and carrots and gravy		wholemeal bread with portion of cold roast chicken and small portion of low-fat spread	Cup of tea with 35ml of milk.
	spread.		Portion of ice cream and		1 medium size apple	
	200ml glass of cranberry juice		jelly Cup of tea/coffee with 35ml of milk		1 slice of cake (sponge cake)	
	Cup of tea with 35ml of milk		SSIIII OI IIIIK		Cup of tea/coffee with 35ml of milk	

Appendix 3: MESL core expenditure of different households

Table 26: MESL core expenditure of a rural two-parent, two-child (pre-school and primary school age) household 2014–2016

Rural MESL core expenditure items	2014 €	2015 €	2016 €
Food	137.87	134.15	133.48
Clothing	26.19	25.12	24.54
Personal care	18.28	17.81	17.33
Health	15.06	15.05	13.26
Household goods	21.69	21.10	20.57
Household services	10.51	13.53	13.57
Communications	13.77	13.91	13.99
Social inclusion and participation	74.61	74.39	73.94
Education	9.44	9.25	8.93
Transport	123.40	117.35	110.43
Household energy	60.48	53.99	44.84
Personal costs	9.46	8.68	8.76
Insurance	50.36	48.84	57.27
Savings and contingencies	29.98	32.50	32.40
€ Total	601.10	585.67	573.31
Food as a percentage of MESL core expenditure	22.94%	22.91%	23.28%

Table 27: MESL core expenditure of an urban two-parent, two-child (pre-school and primary school age) household 2014–2016

Urban MESL core expenditure items	2014 €	2015 €	2016 €
Food	125.19	121.81	121.20
Clothing	24.82	23.81	23.26
Personal care	18.88	18.39	17.90
Health	16.33	16.32	14.35
Household goods	20.76	20.20	19.70
Household services	6.46	9.50	9.53
Communications	13.77	13.91	13.99
Social inclusion and participation	71.76	71.54	71.11
Education	8.70	8.46	8.08
Transport	62.30	60.26	60.00
Household energy	44.84	45.24	43.55
Personal costs	8.71	7.95	8.02
Insurance	39.09	35.97	40.21
Savings and contingencies	29.98	32.50	32.40
€ Total	491.59	485.86	483.30
Food as a percentage of MESL core expenditure	25.47%	25.07%	25.08%

Table 28: MESL core expenditure of a rural two-parent, two-child (primary and secondary school age) household 2014–2016

Rural MESL core expenditure items	2014 €	2015 €	2016 €
Food	164.79	160.34	159.54
Clothing	33.40	32.03	31.29
Personal care	24.75	24.11	23.46
Health	15.72	15.70	15.86
Household goods	22.59	21.98	21.43
Household services	10.51	13.53	13.57
Communications	18.35	18.52	18.63
Social inclusion and participation	94.48	94.20	93.63
Education	23.08	23.15	23.06
Transport	123.40	117.35	110.43
Household energy	60.48	53.99	44.84
Personal costs	9.46	8.68	8.76
Insurance	50.12	48.60	56.79
Savings and contingencies	29.98	32.50	32.40
€ Total	681.11	664.68	653.69
Food as a percentage of MESL core expenditure	24.19%	24.12%	24.41%

Table 29: MESL core expenditure of an urban two-parent, two-child (primary and secondary school age) household 2014–2016

Urban MESL core expenditure items	2014	2015	2016
	€	€	€
Food	150.37	146.31	145.58
Clothing	32.01	30.69	29.99
Personal care	25.81	25.14	24.46
Health	16.88	16.86	17.03
Household goods	21.72	21.13	20.61
Household services	6.46	9.50	9.53
Communications	18.34	18.52	18.62
Social inclusion and participation	92.72	92.44	91.88
Education	24.25	24.35	24.28
Transport	62.30	60.26	60.00
Household energy	44.84	45.24	43.55
Personal costs	8.71	7.95	8.02
Insurance	38.85	35.73	39.73
Savings and contingencies	29.98	32.50	32.40
€ Total	573.24	566.62	565.68
Food as a percentage of MESL core expenditure	26.23%	25.82%	25.74%

Table 30: MESL core expenditure of a rural one-parent, two-child (pre-school and primary school age) household 2014–2016

Rural MESL core expenditure items	2014	2015	2016
	€	€	€
Food	104.71	101.89	101.38
Clothing	19.25	18.46	18.04
Personal care	11.21	10.92	10.63
Health	12.34	12.33	10.51
Household goods	20.58	20.02	19.52
Household services	10.09	11.19	11.23
Communications	9.18	9.29	9.35
Social inclusion and participation	52.11	51.95	51.64
Education	9.44	9.25	8.93
Transport	70.23	66.79	62.85
Household energy	60.22	53.72	44.59
Personal costs	9.19	8.53	8.61
Insurance	31.28	29.55	35.44
Savings and contingencies	25.25	27.38	27.29
€ Total	445.08	431.27	420.01
Food as a percentage of MESL core expenditure	23.53%	23.63%	24.14%

Table 31: MESL core expenditure of an urban one-parent, two-child (pre-school and primary school age) household 2014–2016

Urban MESL core expenditure items	2014	2015	2016
	€	€	€
Food	96.22	93.62	93.15
Clothing	18.86	18.09	17.67
Personal care	11.24	10.94	10.65
Health	13.43	13.42	11.42
Household goods	19.58	19.06	18.58
Household rervices	6.46	7.58	7.60
Communications	9.18	9.30	9.35
Social inclusion and participation	49.57	49.42	49.13
Education	8.70	8.46	8.08
Transport	33.92	32.76	32.50
Household energy	44.57	44.97	43.28
Personal costs	8.43	7.80	7.87
Insurance	24.91	22.27	25.79
Savings and contingencies	25.25	27.38	27.29
Total	370.32	365.07	362.36
Food as a percentage of MESL core expenditure	25.98%	25.64%	25.71%

Table 32: MESL core expenditure of a rural single adult household 2014–2016

Rural MESL ore expenditure items	2014	2015	2016
	€	€	€
Food	52.87	51.44	51.19
Clothing	7.81	7.49	7.32
Personal care	7.55	7.35	7.15
Health	5.93	5.92	5.98
Household goods	16.36	15.92	15.52
Household services	9.95	11.05	11.09
Communications	9.21	9.33	9.39
Social inclusion and participation	46.37	46.23	45.96
Education	5.03	4.95	4.71
Transport	59.58	56.66	53.32
Household energy	48.23	42.80	35.24
Personal costs	8.71	8.33	8.40
Insurance	21.35	22.24	24.83
Savings and contingencies	10.64	11.53	11.50
€ Total	309.59	301.24	291.60
Food as a percentage of MESL core expenditure	17.08%	17.08%	17.55%

Table 33: MESL core expenditure of an urban single adult household 2014–2016

Urban MESL core expenditure items	2014	2015	2016
Food	€	€	€
	57.05	55.51	55.23
Clothing	10.49	10.06	9.83
Personal care	13.76	13.40	13.04
Health	6.19	6.18	6.25
Household goods	5.92	5.76	5.61
Household services	2.88	4.02	4.03
Communications	9.21	9.33	9.39
Social inclusion and participation	38.35	38.24	38.01
Education	5.26	5.19	4.96
Transport	34.38	32.50	32.70
Household energy	28.77	29.02	27.99
Personal costs	7.95	7.60	7.66
Insurance	15.67	15.74	16.17
Savings and contingencies	10.64	11.53	11.50
€ Total	246.52	244.08	242.37
Food as a percentage of MESL core expenditure	23.14%	22.74%	22.79%

Table 34: MESL core expenditure of a rural pensioner living alone household 2014–2016

Rural MESL core expenditure items	2014	2015	2016
Food	€	€	€
Food	66.39	64.60	64.28
Clothing	11.57	11.09	10.84
Personal care	10.02	9.76	9.50
Health	12.06	12.05	12.17
Household goods	17.87	17.38	16.95
Household services	8.00	9.11	9.15
Communications	12.79	12.95	13.04
Social inclusion and participation	40.87	40.75	40.51
Education	0.00	0.00	0.00
Transport	55.25	52.54	49.44
Household energy	59.92	52.87	43.14
Personal costs	7.08	6.75	6.81
Insurance	18.27	19.33	21.74
Savings and contingencies	10.64	11.53	11.50
€ Total	330.73	320.71	309.07
Food as a percentage of MESL core expenditure	20.07%	20.14%	20.80%

Table 35: MESL core expenditure of an urban pensioner living alone household 2014–2016

Urban MESL core expenditure items	2014	2015	2016
	€	€	€
Food	62.59	60.90	60.60
Clothing	10.12	9.70	9.48
Personal care	9.69	9.44	9.19
Health	12.18	12.17	12.29
Household goods	17.17	16.71	16.29
Household services	5.90	7.02	7.04
Communications	12.79	12.95	13.04
Social inclusion and participation	40.87	40.75	40.51
Education	0.00	0.00	0.00
Transport	0.00	0.00	0.00
Household energy	51.17	51.66	49.58
Personal costs	6.33	6.03	6.08
Insurance	12.91	13.21	13.63
Savings and contingencies	10.64	11.53	11.50
€ Total	252.36	252.07	249.23
Food as a percentage of MESL core expenditure	24.80%	24.16%	24.31%

Table 36: MESL core expenditure of a rural pensioner couple household 2014–2016

Rural MESL core expenditure items	2014 €	2015 €	2016 €
Food	89.15	86.74	86.31
Clothing	19.37	18.58	18.15
Personal care	13.96	13.60	13.23
Health	23.97	23.94	24.18
Household goods	20.02	19.48	18.99
Household services	8.00	11.04	11.07
Communications	12.68	12.82	12.90
Social inclusion and participation	54.48	54.32	53.99
Education	0.00	0.00	0.00
Transport	55.35	52.64	49.54
Household energy	61.79	54.76	44.97
Personal costs	7.37	6.92	6.98
Insurance	28.87	32.52	32.59
Savings and contingencies	15.96	17.30	17.25
€ Total	410.97	404.66	390.15

Food as a percentage of MESL core expenditure	21.69%	21.44%	22.12%
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Table 37: MESL core expenditure of an urban pensioner couple household 2014_2016

Urban MESL core expenditure items	2014 €	2015 €	2016 €
Food	82.41	80.18	79.78
Clothing	16.86	16.17	15.80
Personal care	14.07	13.70	13.33
Health	24.29	24.26	24.50
Household goods	18.54	18.04	17.59
Household services	6.09	9.13	9.15
Communications	12.68	12.82	12.90
Social inclusion and participation	54.48	54.32	53.99
Education	0.00	0.00	0.00
Transport	0.00	0.00	0.00
Household energy	53.06	53.56	51.44
Personal costs	6.61	6.18	6.24
Insurance	23.97	26.91	25.16
Savings and contingencies	15.96	17.30	17.25
€ Total	329.02	332.57	327.13
Food as a percentage of MESL core expenditure	25.05%	24.11%	24.39%

Appendix 4: Cost of the minimum essential food basket as a proportion of household income

Table 38: Cost of an MEFB as a proportion of income for a two-parent, two-child (pre-school and primary school age) household dependent on social welfare payments 2014–2016

	2014	2015	2016
Total weekly social welfare entitlements	€434.32	€436.63	€438.94
Cost of an urban food basket	€125.19	€121.81	€121.20
Cost of an urban MEFB as a percentage of income	28.82%	27.90%	27.61%
Cost of a rural food basket	€137.87	€134.15	€133.48
Cost of a rural MEFB as a percentage of income	31.74%	30.72%	30.41%

Table 39: Cost of an MEFB as a proportion of income for a two-parent, two-child (pre-school and primary school age) household with one adult employed and earning the NMW and the other adult a stay-at-home parent 2014–2016

	2014	2015	2016
Total weekly net earnings and social welfare			
entitlements	€550.18	€552.87	€568.99
Cost of an urban food basket	€125.19	€121.81	€121.20
Cost of an urban MEFB as a percentage of income	22.75%	22.03%	21.30%
Cost of a rural food basket	€137.87	€134.15	€133.48
Cost of a rural MEFB as a percentage of income	25.06%	24.26%	23.46%

Table 40: Cost of an MEFB as a proportion of income for a two-parent, two-child (primary and secondary school age) household dependent on social welfare payments 2014–2016

	2014	2015	2016
Total weekly social welfare entitlements	€438.17	€440.48	€442.79
Cost of an urban food basket	€150.37	€146.31	€145.58
Cost of an urban MEFB as a percentage of income	34.32%	33.22%	33.88%
Cost of a rural food basket	€164.79	€160.34	€159.54
Cost of a rural MEFB as a percentage of income	37.61%	36.40%	36.03%

Table 41: Cost of an MEFB as a proportion of income for a two-parent, two-child (primary and secondary school age) household with one adult employed and earning the NMW and the other adult a stay-at-home parent 2014–2016

	2014	2015	2016
Total weekly net earnings and social welfare			
entitlements	€554.03	€556.72	€572.84
Cost of an urban food basket	€150.37	€146.31	€145.58
Cost of an urban MEFB as a percentage of income	27.14%	26.28%	25.41%
Cost of a rural food basket	€164.79	€160.34	€159.54
Cost of a rural MEFB as a percentage of income	29.74%	28.80%	27.85%

Table 42: Cost of an MEFB as a proportion of income for a one-parent, two-child (pre-school and primary school age) household dependent on social welfare payments 2014–2016

	2014	2015	2016
Total weekly social welfare entitlements	€319.52	€321.83	€325.39
Cost of an urban food basket	€96.22	€93.62	€93.15
Cost of an urban MEFB as a percentage of income	30.11%	29.09%	28.63%
Cost of a rural food basket	€104.71	€101.89	€101.38
Cost of a rural MEFB as a percentage of income	32.77%	31.66%	31.16%

Table 43: Cost of an MEFB as a proportion of income for a one-parent, two-child (pre-school and primary school age) household with one adult employed full time and earning the NMW 2014–2016

	2014	2015	2016
Total weekly net earnings and social welfare entitlements	€612.86	€616.55	€629.92
Cost of an urban food basket	€96.22	€93.62	€93.15
Cost of an urban MEFB as a percentage of income	15.70%	15.18%	14.79%
Cost of a rural food basket	€104.71	€101.89	€101.38
Cost of a rural MEFB as a percentage of income	17.09%	16.53%	16.09%

Table 44: Cost of an MEFB as a proportion of income for a single adult household dependent on social welfare payments 2014–2016

	2014	2015	2016
Total weekly social welfare entitlements	€188.00	€188.00	€188.00
Cost of an urban food basket	€57.05	€55.51	€55.23
Cost of an urban MEFB as a percentage income	30.35%	29.53%	29.38%
Cost of rural food basket	€52.87	€51.44	€51.19
Cost of a rural MEFB as a percentage of income	28.12%	27.36%	27.23%

Table 45: Cost of an MEFB as a proportion of income for a single adult household employed full time and earning the NMW 2014–2016

	2014	2015	2016
Total weekly net earnings and social welfare entitlements	€313.89	€316.27	€332.33
Cost of an urban food basket	€57.05	€55.51	€55.23
Cost of an urban MEFB as a percentage of income	18.18%	17.55%	16.62%
Cost of a rural food basket	€52.87	€51.44	€51.19
Cost of a rural MEFB as a percentage of income	16.84%	16.26%	15.40%

Table 46: Cost of an MEFB as a proportion of income for a female pensioner living alone household with a contributory State pension 2014–2016

	2014	2015	2016
Total weekly social welfare entitlements	€256.08	€257.38	€261.63
Cost of an urban food basket	€62.59	€60.90	€60.60
Cost of an urban MEFB as a percentage of income	24.44%	23.66%	23.16%
Cost of a rural food basket	€66.39	€64.60	€64.28
Cost of a rural MEFB as a percentage of income	25.93%	25.10%	24.57%

Table 47: Cost of an MEFB as a proportion of income for a female pensioner living alone household with a non-contributory State pension 2014–2016

	2014	2015	2016
Total weekly social welfare entitlements	€244.78	€246.08	€250.33
Cost of an urban food basket	€62.59	€60.90	€60.60
Cost of an urban MEFB as a percentage of income	25.57%	24.75%	24.21%
Cost of a rural food basket	€66.39	€64.60	€64.28
Cost of a rural MEFB as a percentage of income	27.12%	26.25%	25.68%

Table 48: Cost of an MEFB as a proportion of income for a pensioner couple household with a contributory state pension and a qualified adult payment (under 66 years) 2014–2016

	2014	2015	2016
Total weekly social welfare entitlements	€401.88	€401.88	€408.13
Cost of an urban food basket	€82.41	€80.18	€79.78
Cost of an urban MEFB as a percentage of income	20.51%	19.95%	19.55%
Cost of a rural food basket	€89.15	€86.74	€86.31
Cost of a rural MEFB as a percentage of income	22.18%	21.58%	21.15%

Table 49: Cost of an MEFB as a proportion of income for a pensioner couple household with one non-contributory and one contributory State pension 2014–2016

	2014	2015	2016
Total weekly social welfare entitlements	€467.38	€467.38	€474.63
Cost of an urban food basket	€82.41	€80.18	€79.78
Cost of an urban MEFB as a percentage of income	17.63%	17.16%	16.81%
Cost of a rural food basket	€89.15	€86.74	€86.31
Cost of a rural MEFB as a percentage of income	19.07%	18.56%	18.18%

Table 50: Cost of an MEFB as a proportion of income for a pensioner couple household with a non-contributory State pension 2014–2016

	2014	2015	2016
Total weekly social welfare entitlements	€456.08	€456.08	€463.33
Cost of an urban food basket	€82.41	€80.18	€79.78
Cost of an urban MEFB as a percentage of income	18.07%	17.58%	17.22%
Cost of a rural food basket	€89.15	€86.74	€86.31
Cost of a rural MEFB as a percentage of income	19.55%	19.02%	18.63%

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