



IDU  
ANNUAL  
REPORT  
2017

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## IDU COUNCIL MEMBERSHIP 2017

### HONORARY OFFICERS

**President**  
Dr Robin Foyle

**Vice President**  
Dr PJ Byrne

**President Elect**  
Dr Kieran O'Connor

**Honorary Secretary**  
Dr Gillian Smith

**Honorary Treasurer**  
Dr Eamon Croke

**Honorary Membership Officer**  
Dr Frances O'Callaghan

### OTHERS

**Honorary Secretary Elect**  
Dr Clodagh McAllister

**HSE Group Representative**  
Dr Michaela Dalton

**GP Group Representative**  
Dr John Nolan

**JIDA Representative**  
Dr Joe Hennessy

**Elected Member**  
Dr Liam Lynch

**Co-Opted Members**  
Dr Rebecca Gavin  
Dr Dina Dabic  
Dr John Adye-Curran

### REPRESENTATIVE MEMBERS

**South Eastern Branch Representative**  
Vacant

**North Eastern Branch Representative**  
Vacant

**North Munster Branch Representative**  
Vacant

**Munster Branch Representative**  
Dr Mairéad Browne

**Kerry Branch Representative**  
Dr Susan Crean

**Metro Branch Representative**  
Dr Naomi Rahman

**Metro Branch Representative (2)**  
Dr Richard Lee Kin

**Western Branch Representative**  
Dr Paul Murphy

**North Western Branch Representative**  
Dr Rory Fleming

**HSE Dental Surgeons  
Group Representative**  
Dr Niall Murphy

**GP Group Representative**  
Dr Caroline Robins

**GP Group Representative (2)**  
Dr Tim Lynch

**International Affairs**  
Dr Robin Foyle

## EXECUTIVE COMMITTEE

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Dr Michaela Dalton

## TRUSTEES

Dr Martin Holohan

Dr Garrett McGann

Dr Jane Renehan

## GENERAL PRACTICE GROUP

**Chair**  
Dr Tom Rodgers

**Vice Chair**  
Dr James Turner

**Chairman Elect**  
Vacant

**Honorary Secretary**  
Dr Seán Ó Seachnasaí

**Kerry**  
Dr Tim Lynch

**Metro**  
Dr Clodagh McAllister  
Dr John Nolan

**Munster**  
Dr Kieran O'Connor

**North East**  
Dr Tom Rodgers

**North Munster**  
Dr Andrew Kelly

**North West**  
Dr Stephen Moore

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Dr Evelyn Crowley

**North Eastern Branch**  
Vacant

**North Munster Branch**  
Dr Josephine Landers

**North Western Branch**  
Dr Padraig Halvey

**South Eastern Branch**  
Dr Barbara O'Brien

**Western Branch**  
Dr Bridget Harrington-Barry

**Orthodontic Representative**  
Dr Ciara Scott

**Elected Representatives**  
Dr Evelyn Connolly  
Dr Philip Mulholland

**Co-opted**  
Dr Siobhan Doherty  
Dr Maura Cuff

The IRISH DENTAL UNION exists to represent the honour and integrity of the profession. It represents dentists in all dealings and negotiations with Government and other relevant bodies, and seeks to maintain just and reasonable terms of employment and proper remuneration for dentists.

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## State schemes

### Supreme Court appeal and settlement

Seven years after legal action was initiated in the name of two dentists, Drs James Turner and Martin Reid, challenging the decision of the HSE to make swingeing cuts to the terms of the Dental Treatment Service Scheme (DTSS) contract, final payment was made of the legal bills associated with a series of injunction applications, and High Court and Supreme Court challenges.

The Irish Dental Union met in total the large legal costs incurred in support of members who undertook this legal challenge, which we hoped would benefit all DTSS contract holders.

In October 2017, following extensive negotiations with the HSE and consideration by our Executive Committee and Council, the Irish Dental Union decided on arrangements to pay a final outstanding bill of over €465,977 to cover legal costs presented by the HSE.

Ultimately, the Union has spent in the order of €900,000 in support of members' contractual rights and, while this has been costly, we believe it is important that the Union is sufficiently resourced and willing to commit significant funds to protect and defend our members' contractual rights, both collectively and individually. We wish to thank all who have supported the Union in its efforts since this campaign commenced in 2009, including previous members of our Council and Executive Committee, and especially Drs James Turner and Martin Reid, who agreed to be the named plaintiffs.

With the unanimous support of our Council members, the agreement also includes a number of measures that we hope will allow us to engage more constructively with the HSE on behalf of DTSS contract holders. We have agreed the establishment of a Joint Consultative Group (JCG) to engage with the HSE on a range of issues, in a manner similar to that which has been in place with doctors and pharmacists for many years. Among the agenda items we expect to discuss as a priority in the coming months, are: the introduction of a new online claims and payments system; a new and fairer audit and probity system; issues associated with the provision of DTSS contracts and the current practice inspection arrangements; the establishment of a network of contractors who will be paid to assist with the collection of oral health data to inform the development of a new scheme and contract; and, a forum to resolve disputes as they relate to individual contract holders. In the event that the online claims targets are not met, then there will be no payments made to the Union.

Due to prudent management in recent years, we are pleased to advise that the Union's finances are sufficiently healthy to meet the costs of

the final bill without recourse to lending or member levies. IDU representatives on the JCG were agreed at the GP Committee meeting in December 2017 and are as follows: Drs John Nolan, Tim Lynch, Tom Rodgers, Clodagh McAllister, Eamon Croke, Martin Holohan and Kieran O'Connor.

The introduction of a new online claims/payment system was rolled out late in 2017 and the HSE has already, independently, enlisted a number of dentists to commence its preparations. The Union will be centrally involved in discussions with the HSE on the rollout of this system and ultimately we believe this will be beneficial.

Depending on the take-up rate, we may be able to recoup some of the costs we incurred in financing the legal challenges mentioned above. However, our priority will be our members' interests and the successful rollout of a new online system, while ensuring that contractors are not forced to use it even where this is deemed advantageous by the majority.

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### Probity

In 2017, the Union successfully concluded agreement on behalf of a number of dentists who have been the subject of audits by the HSE in recent months. In all cases, the dentists have retained their DTSS contracts.

Members should contact IDA House and their dental protection society as soon as they receive any communication from the HSE, or if they have any concerns. Professional advice and representation is provided free to all in-benefit IDU members.

## Dental Treatment Benefit Scheme

In the 2017 Budget, then Minister for Social Protection, Dr Leo Varadkar, announced his wish to extend the PRSI Dental Treatment Benefit Scheme (DTBS) to the self-employed, including farmers, from the end of March 2017, and to return the scale and polish from October last year.

The Irish Dental Union welcomed the proposed investment in the Scheme but did indicate that any changes would have to be agreed with the Union and would need to be economically viable and designed in accordance with best clinical practice.

A series of five meetings took place with the Department of Social Protection culminating in agreement to allow the extension of the benefits to the self-employed.

The negotiating team comprising Drs Tom Rogers, John Nolan, Kieran O'Connor and Clodagh McAllister achieved considerable progress in:

- establishing a relationship with private fees;
- achieving a minimum 30% increase in the fee for scale and polish;
- securing agreement on a grant-in-aid fee model for the scale and polish and protracted periodontal treatments;
- ensuring the option for contractors to opt out of treating the self-employed;
- securing a commitment to negotiations on a new contract and an indexation formula; and,
- resisting a last-minute intervention by the Department of Public Expenditure and Reform, which threatened to torpedo the agreement.

The DTBS scheme was extended to cover the self-employed from March 27, 2017. This meant that from that date, self-employed persons with the required PRSI contributions were eligible for a free annual examination under the Scheme.

The self-employed were a new cohort of patient under the Scheme and, as such, existing contract holders could opt in or opt out of treating them.

If a dentist does not want to treat the self-employed, they can continue to treat their current cohort of patients under the DTBS scheme as normal. From October 28, 2017, the scale and polish treatment was reintroduced for all eligible patients, as a once-

annual closed grant-in-aid treatment item. The fee payable by the Department was increased to €42, and the dentist is also able to charge the patient up to €15 as an additional co-payment. From October 28, 2017, where it is deemed clinically necessary, i.e., in the case of patients with pockets over 3.5mm, the protracted periodontal treatment was also re-introduced and the €42 fee goes towards the cost of the protracted gum treatment on a once-annual basis.

The dentist can also charge whatever total fee is required depending on the nature and length of treatment needed (open grant in aid).

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In October, the Department of Social Protection also introduced a new online eligibility and claims system. By January 2018, 1,400 dental and optometrist contractors had signed up to the system and the Department estimated that over 70% of claims were being submitted online.

The initial rollout of the online system proved very frustrating for dentists, with a number of problems and bugs in the system. IDA House and GP Committee representatives were in constant contact with the Department alerting them to issues and insisting that they be resolved as a matter of priority.

We are continuing to engage with the Department to ensure that capacity issues are managed as more contractors sign up. In addition, following objections from the IDU regarding the cumbersome process of spousal consent forms that had been introduced, the Department is now reviewing this process and looking at other potential models.

## Representation and public affairs

### New oral health policy

A draft new oral health policy would be presented to the Minister for Health in early 2018, the Union was advised in late December 2017. The Chief Dental Officer, Dr Dympna Kavanagh, advised an eight-strong IDU team that the preparation phase had been completed. She could not discuss any aspect of the prepared policy at this stage. The December 2017 meeting took place after the Union requested a meeting last February seeking an opportunity to contribute on behalf of members and an update on progress with preparation of the policy. Regrettably, the IDU delegation was advised at the pre-Christmas meeting that the consultation phase had been completed. All members of the IDU delegation individually expressed their utter dissatisfaction at the lack of engagement of the profession. While acknowledging the importance of the work of the academic research group, the practising dentists whom we represent have equally valuable insights to offer on the changes required and the best approach to take in realising better oral health outcomes. It was particularly regrettable that it had been decided not to engage with those dentists in practice who, as primary healthcare providers, will be expected to implement the report's policy recommendations. We see this is a serious missed opportunity. The approach taken with this group led by Dr Kavanagh contrasted markedly with previous oral health policy exercises, and indeed with the recent review of NHS dentistry led by the late Prof. Jimmy Steele. The Union had not been invited to make a submission to the oral health policy and the stakeholder meeting that took place in Limerick in 2015 was highly unsatisfactory and a waste of time for those who attended. A follow-up consultative conference was abandoned.

The most successful policy exercises have proceeded on a collaborative basis with working dentists, and their representatives involved in the preparation of policy documents and the piloting of proposed changes.

The Union leadership will advise members further on how we intend to address the serious issues that emerged following what was a very disappointing meeting. It is expected that a new oral health policy will require changes in work practices and workload. Contract negotiations will follow publication of the oral health policy and we will be insisting that no new contracts will be introduced or revised without negotiations with our Union. The Union is adamant that our role as the representative body for the profession will be discharged.

We made the team led by Dr Kavanagh aware that the support of the profession will be needed if the unseen policy changes proposed are to have any prospect of being realised successfully.

### Fees review of contracted health professionals

The Minister for Health, Mr Simon Harris TD, announced in November 2017 that the Government would establish a fees review mechanism, which will examine claims from the IDU for the restoration of fee cuts imposed under the Financial Emergency Measures in the Public Interest (FEMPI) legislation.

The IDU has campaigned in recent years for equal treatment for dentists who are contracted to provide services under the medical card and PRSI schemes with public servants, most of whom have seen restoration of salary and pension cuts on a phased basis following negotiations with public service unions.

The precise details of the proposed new arrangements have yet to be revealed and will be the subject of close scrutiny when they are published. The proposed arrangements will also apply to other contractors such as medical GPs, pharmacists and opticians. Announcing the new arrangements, the Minister for Health declared that in 2018 he will undertake a process of engagement with representative bodies of contracted health professionals. This is aimed at putting in place a new multi-annual approach to fees, commencing in 2019, in return for service improvement and contractual reform, and in line with Government priorities for the health service. The Minister made this announcement in the context of the Public Service Pay and Pension Bill 2017, a memorandum on which was brought to Cabinet by the Minister for Finance and Public Expenditure and Reform, Paschal Donohoe TD, and which is "designed to deliver an orderly exit from the financial emergency legislation and a return to normal industrial and business relationships".

As part of this, the Government has agreed to put the setting and varying of fees for contractors on a statutory basis. In future, the relevant minister, with the consent of the Minister for Public Expenditure and Reform, will have the statutory power to set and vary the fees paid to contractors for goods and services, based on a range of considerations including affordability and value for money. Minister for Health Harris TD said: "Given that the State often

engages in long-term contracts for the provision of services to citizens, it is vital that the interests of the taxpayer are protected through fluctuations in the economic cycle. Importantly, this power to set and vary fees provides for consultation with contracted professionals. The groups involved are general practitioners, community pharmacists, dentists, opticians and ophthalmologists". The Minister said: "The Bill provides a pathway towards a new multi-annual approach to fees for primary care contractors whose fees were reduced during the crisis. Of course, the approach to any consultation must be informed by the significant structural reforms and productivity improvements that have been delivered across the public sector in recent years. I look forward to positive and fruitful engagement, in the interests of ensuring the continued delivery and modernisation of care to the patients who rely on the public health services".

### Pre-Budget submission

The IDA pre-Budget 2018 submission was published in July 2017 and made the following recommendations:

- reform and expand the Med 2 Scheme;
- reinstate preventive and restorative care under the Dental Treatment Benefit Scheme for PRSI payers;
- engage with the IDA to develop a new state dental scheme for medical card holders;
- reinstate sufficient numbers of staff in all HSE areas to ensure patients of the HSE's public dental service and orthodontic service have access to equitable services, irrespective of geographical location;
- implement the key recommendations of the National Clinical Programme for Paediatrics and Neonatology model of care for paediatric healthcare services in Ireland;
- tackle the orthodontic waiting lists;
- explore with the IDA the potential participation of dentists in health promotion and chronic disease management;
- divert a percentage of any taxes raised through a sugar tax towards an oral healthcare programme; and,
- introduce incentives to dentists similar to those provided to other healthcare professionals and address the cost of doing business in Ireland.

## Collective representations

### Public Service Pay Commission

The Report of the Public Service Pay Commission was published in 2017. It found that average public service earnings were 8% lower than in 2008.

### Recruitment

The report concludes that public service recruitment and retention difficulties were confined to a small number of specific areas. The Commission endorsed the view of the IDA that "public dentistry" is one such area where there is evidence of difficulties in recruitment and retention.

The Commission's report cited the IDA's submission, which it says "highlighted the problems in the recruitment and retention of public dental surgeons in some areas of public dentistry".

### Pension

The report recommended that employee pension contributions should increase at the same time as the pension levy is phased out. It concluded that public servants employed before 2013 have pensions worth between 12% and 18% more than average pensions in the private sector but says pension arrangements for public servants hired after January 2013 are on a par with private sector averages.

### Hours

The report said that 15 million additional public service working hours were introduced by the Haddington Road Agreement rather than by FEMPI. As such, the issue was outside the Commission's terms of reference, which were to advise on the unwinding of the FEMPI legislation.

### Public service pay talks

Talks concluded in June 2017 at the Workplace Relations Commission (WRC) on the extension of the Lansdowne Road Agreement.

The IDU participated in the WRC talks for over a fortnight and for the full duration of most discussions, which culminated in the presentation of the terms detailed below.

In summary, the terms provided for limited pay increases for staff of between 6% and 7% for higher paid public servants such as dentists. The salary increases being proposed are as follows:

**2018:**

- January 1: 1%
- October 1: 1%

**2019:**

- September 1: 1.75%

**2020:**

- October 1: 2%

The temporary pensions levy (or Pension Related Deduction) introduced after 2009 was to be retained, however, as a pensions contribution on a permanent basis. Lower levels of pension contributions would apply to dentists and others employed after 2013. It should also be noted that under the existing public service pay agreement, public servants earning over €65,000 received restoration of half of the FEMPI cuts introduced in 2013 from January 2018 (i.e., a similar level of increase to that paid on April 1 last), while those earning over €110,000 are to receive a restoration of one-third of the 2013 cuts from April 2018, and the final third from April 1, 2019. Provision is also made to examine the situation of staff recruited on lower salary levels after 2011. The proposals also allow the possibility that staff will be able to revert to the level of working hours that they dispensed prior to the introduction of additional hours in the Haddington Road Agreement. However, in choosing to revert to the lower hours, they would also have their pay reduced on a commensurate basis. An examination of the recruitment and retention difficulties apparent throughout the public service was also proposed. This exercise is to be completed by the end of 2018, with any proposals to address those difficulties to follow thereafter. It will be remembered that the Public Service Pay Commission endorsed the claims of the IDU of recruitment and retention difficulties in the public dental service, so we will certainly be presenting a detailed submission to this proposed new review.

**Garda vetting**

The Union took a decisive leadership role in representing the interests of members in 2017, arising from the enactment of legislation requiring that all dentists (and others) who could come into contact with children and vulnerable adults be Garda vetted. Following extensive IDU representations, the Minister for Justice agreed to extend the deadline for the completion of Garda vetting until April 30, 2018, rather than the December 31, 2017, deadline

initially stipulated in the legislation. This Ministerial regulation had just been signed into law after the Union had sent a second letter to the Minister indicating our concerns about the complete inadequacy of arrangements and the lack of communication or engagement with the dental profession.

**A person who contravenes this section shall be guilty of an offence and is potentially liable for a fine not exceeding €10,000 or imprisonment for a term not exceeding five years or both”.**

In April 2016, the Minister for Justice and Equality commenced the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016 (the Vetting Act). It has put in place statutory requirements for the Garda vetting of persons involved in working with children under 18 years of age or vulnerable persons.

In accordance with section 21 of the Vetting Act, the Minister for Justice and Equality has prescribed applications for retrospective vetting of employees and other persons who have not previously been Garda vetted and who undertake relevant work or activities with children or vulnerable persons.

The legislation provides that: “A relevant organisation shall not permit any person to undertake relevant work or activities on behalf of the organisation unless the organisation receives a vetting disclosure from the National Vetting Bureau in respect of that person. A person who contravenes this section shall be guilty of an offence and is potentially liable for a fine not exceeding €10,000 or imprisonment for a term not exceeding five years or both”.

Typically, the vetting process has two stages, where initially candidates are asked to provide some form of identity validation with documents such as passports, utility bills, etc., where they consent to the vetting process. Thereafter, when these details have been received by the vetting bureau and an account is set up, the candidate will receive an email inviting them to complete their application online. The legislation has implications for dentists dealing with children/vulnerable adults and in a number of capacities, be they employees of State agencies, self-employed practitioners holding State contracts with agencies such as the HSE/Department of Social Protection, self-employed practitioners in full-time private practice, or practice owners responsible for their own staff.



## Benefits and services

### Advice and representation

Staff members in IDA House provided advice and representation to GP members on the following issues:

- employment law;
- practice management;
- health and safety;
- Dental Council guidelines;
- infection control;
- probity;
- HSE Inspections;
- data protection; and,
- Revenue/tax issues.

**BDO has confirmed, subject to the usual caveats, that in its opinion the use of the model agreement, as updated, should not create a VAT liability, provided that the terms and conditions contained in that agreement are adhered to and reflect the actuality of the matter.**

### Updated associate agreement

In 2017, some concerns were raised regarding a potential VAT issue surrounding the engagement of associate dentists, and in particular the use of the model Dental Associate Agreement as prepared by Grant Thornton on behalf of the Irish Dental Association some years ago. First and foremost, the IDU must reiterate that the tax affairs of individual members are a matter for those members and we are not in a position to comment on individual cases. In addition, we are not tax advisors and as stated in the draft document, any member who intends using a model agreement should take independent professional advice. Having said that, we requested Grant Thornton to review the original model agreement to determine if it is still appropriate, taking into account the passing of time and any relevant changes in legislation or Revenue Commissioners practices in that period. Grant Thornton has proposed some minor amendments to the model agreement.

We also engaged BDO to carry out a third-party review of both the model agreement and the overall VAT implications surrounding the matter.

BDO has confirmed, subject to the usual caveats, that in its opinion the use of the model agreement, as updated, should not create a VAT liability, provided that the terms and conditions contained in that agreement are adhered to and reflect the actuality of the matter.

Copies of the updated model agreements are available on request from IDA House.

### AIB merchant card deal

In 2017, the IDA negotiated a new deal with AIB Merchant Card Services, including use of the new Clover terminal provided by AIB. These rates are available exclusively to IDA members and members should advise AIB of their IDA membership number to ensure that they benefit from the terms of the special deal available.

### Communication with members

In 2017, there were:

- e-newsletters for dentists in private practice;
- over 40 general email updates for GP members; and,
- six editions of the Journal of the Irish Dental Association.

### CPD

CPD events for GP members held in 2017 included:

- the annual practice management seminar in January;
- Annual Scientific Meeting in May;
- numerous hands-on courses and masterclasses throughout the year; and,
- local branch courses and scientific meetings.

### Dental Complaints Resolution Service

The Dental Complaints Resolution Service (DCRS) published its fifth annual report in July 2017, when it provided details of the 102 complaints it dealt with in 2016.

The DCRS is a voluntary service, which offers an independent and free mediation service to patients who have complaints about their dentists. The initiative is supported by the IDU/IDA but operates independently of it.

In 2017, we surveyed members on the Service and the findings show that:

- 96% of respondents were aware of the Service (91% in 2015);
- 88% were aware that this was a service provided by the IDA (80% in 2015);
- 50% were aware of the Service's website (40% the year before);
- 89% were aware that the Dental Council requires dentists to have a procedure in their practice to handle complaints (74% in 2015);
- 15% were very or extremely familiar with the operation of the Service (13% in 2015), while 53% were not at all or slightly familiar with the operation of the Service (60% in 2015);
- 97% support the idea of the Service as a worthwhile initiative (unchanged);
- 95% believe that dentists generally support the idea of the Service (94% in 2015);
- 95% would avail of the Service if a patient raised a complaint which could not be resolved directly (94% in 2015);
- 65% were very or completely satisfied with the timeliness of the response and ongoing dialogue with the Service (64% in 2015); and,
- 89% were very or completely satisfied with the written communications with the service (60% in 2015).

## The new online learning management system has continued to be a great success in 2017 in assisting members to record their CPD and register for courses.

### DAS tax advice service

The Union has had an insurance-based policy via brokers in London in place since 2013, which ended in early 2018. The tax protection policy met up to €2,500 in reasonable professional costs incurred by dentists who were subject to an audit of their business accounts by the Revenue Commissioners. It also covered appeals regarding PAYE or PRSI compliance following an audit by the Revenue Commissioners or the Department of Social, Community and Family Affairs, or in relation to any appeal proceedings following an audit carried out by the Revenue Commissioners in respect of any VAT liabilities.

### Publications for IDU members

In 2017 we made two new publications available to IDU members. A HR guide for dentists in private practice, covering essential employment law and human resources topics that all employers (and employees) should be aware of, was posted to all members in private practice on renewal of their membership in 2017.

In October 2017, we launched a guide 'Starting Dentistry in Ireland', for IDU members who have recently graduated or who are newly arrived to Ireland. Topics such as the registration process, CVs and interviews, professional indemnity, tax affairs, the difference between being self-employed and being an employee, mentorship, third-party dental schemes, data protection, Dental Council guidelines, and continuous professional development (CPD) requirements are included. Both documents are available on request from IDA House and should be used in conjunction with the members' section of the IDA website, which contains a wealth of information.

### Learning management system

The new online learning management system has continued to be a great success in 2017 in assisting members to record their CPD and register for courses.

### Professional indemnity

Irish Dental Union members continued to receive preferential discounted rates with Dental Protection Limited (DPL) arising from their membership of the Union in 2017. Linked to this, we saw another busy and successful year in the operation of the DCRS. Members were also entitled to further discounts arising from the risk credits scheme operated by DPL.



**Fintan Hourihan**  
CEO

## IDU COUNCIL, TRUSTEES AND COMMITTEE MEMBERS 2017

### COUNCIL: HONORARY OFFICERS

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Orthodontic Representative:	Dr Ciara Scott
Elected:	Dr Evelyn Connolly
	Dr Philip Mulholland

*All listings above as of December 31, 2017.*

## HSE Dental Surgeons Group

We had a very successful Annual Scientific Conference in Kilkenny last October, with over 150 delegates in attendance. The wide variety of lecture topics included antibiotic prescribing in our practices, with our new prescribing guidelines now in place, and the use of posterior composites, with the Minamata Convention and the phasing out of dental amalgam restorations on the horizon. These were all well received by the delegates.

In Kilkenny we also had a very strong, fully subscribed trade show. I would like to take this opportunity to thank all of our trade sponsors for their support.

At our AGM, as in previous years, we discussed the problems with low staff numbers, the very poor general anaesthetic services available to our patients, and the failure of the HSE to have meaningful discussions with the IDA about the ongoing problems with the HSE dental service. There was a long discussion on the fact that at present our children under 16 years of age and third-level students are the only Irish citizens that are not entitled to an annual dental check-up. The HSE Group of the IDA has put forward a motion to this year's AGM in Galway asking for this anomaly to be corrected.

### Staffing

There has been some filling of dental posts as they arise due to retirements or resignations recently, and while Mr Bill Ebbitt of the HSE has accepted that oral health has suffered more than other areas in regard to the loss of posts, the HSE has been slow to act in replacing posts lost during the moratorium years.

Getting these posts reinstated is our main priority now as we cannot run our service to a standard our patients deserve unless it has sufficient staff numbers. The IDA carried out a survey on the recruitment and retention of staff with the assistance of our principal dental surgeons – the results of this were used as part of our business case for extra dental posts in 2018 under the HSE Service Improvement Plan.

### Oral Health Lead

I would like to acknowledge that the appointment of Dr Joseph Green

as the Oral Health Lead has been a positive move by the HSE, and hope that we as a group will have a good working relationship with Dr Green.

### Our committee

I would like to sincerely thank all of our committee members, who are passionate about our service and work selflessly on all of our behalf as our representatives. Special thanks to Dr Michaela Dalton, our Vice President, for all of her assistance over the years, and to our President Elect Dr Christine Myers. Christine has organised a great line-up of speakers for this year's Conference on October 11 and 12 at the Midlands Park Hotel in Portlaoise.

I would like to wish Dr Kieran O'Connor a very successful year as our President for the coming year, and thank Dr Robin Foyle for all of his assistance and the very professional manner in which he represented the Association in this past year.



**Dr Niall Murphy**

President, HSE Dental Surgeons Group

## GP Group

There can be no doubt that 2017 was a busy and important year for general practice. It was certainly one of the busiest in many years for the General Practice Group within the Union, whom I was honoured to serve as GP Committee Chair.

As a trade union which is pledged to promote independent practice, we are mindful also of the need to represent our members who hold contracts with third parties such as the HSE, the Department of Employment Affairs and Social Protection, and others.

### DTBS and DTSS

For the two State schemes, the Union was challenged to deal with two very different sets of circumstances. The Dental Treatment Benefit Scheme (DTBS) was extended to cover the self-employed from March 27, 2017. This meant that from then self-employed persons with the required PRSI contributions were eligible for a free annual examination under the Scheme. Later in the year, we saw provision for both scale and polish and protracted periodontal treatments provided to eligible patients.

I was pleased to collaborate in our negotiating team with Drs John Nolan, Kieran O'Connor and Clodagh McAllister, along with our Chief Executive Fintan Hourihan, and Employment and Communications Officer Roisín Farrelly, in a series of meetings, initially with the then Minister for Social Protection, Leo Varadkar TD, and subsequently with his Departmental officials. Hopefully, our members will agree that we achieved considerable progress over the course of those five meetings with the Department of Social Protection (as it was known), culminating in agreement to allow the extension of the benefits to the self-employed.

### Online claims

Later in the year, the Department rolled out an online claims and payments system known as Welfare Partners. It gives me little pleasure to say that we had warned of the dangers in the approach taken by the Department in its rush to roll out the new system, and that these warnings were vindicated. There were many teething problems, which caused endless work for GP representatives and our

Union officials. Hopefully, lessons will have been learned within the Department.

The biggest difficulties we continue to face with the Dental Treatment Service Scheme (DTSS) reflect the fact that our members are left with an underfunded and unfit for purpose scheme and a completely inadequate contract, which was seriously problematic 25 years ago.

The continued delays and excuses received from the Department of Health and the HSE are only serving to exacerbate the anger felt among dentists who continue to provide the highest standard of care to the patients in greatest need and for the least reward. As the economy is improving and dentists evaluate their practice models, this is an unsustainable approach to care and treatment for such a large cohort of patients, which we must continue to challenge robustly, united in our resolve and with as much strength as we can muster. It was regrettable that we saw further delay in publishing the oral health strategy and we can only hope that this will herald a sea change in the approach of the State towards supporting dentists providing the highest standards of dental care and treatment.

Finally, I wish to place on record my thanks to my colleagues on the GP Committee for placing their trust in me as their Chairman over the past year, to the hardworking staff in IDA House, who continue to provide excellent support to the Committee, and to the membership generally and to my family for supporting me in such trying times to serve the profession. I want to thank all those who stepped down from the Committee after serving with great distinction and to offer my successor, Dr John Nolan, my full support and best wishes.



**Dr Tom Rodgers**

GP Group Committee Chair, 2017

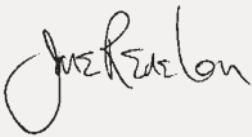
# Trustees' Statement

The trustees are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

The Trustees are required to prepare financial statements which give a true and fair view of the state of affairs of the Union at the end of each financial period and of the surplus or deficit for the period. They are responsible for keeping proper accounting records, for safeguarding assets and for preventing and detecting fraud and other irregularities.

The Trustees confirm that suitable accounting policies have been consistently applied, that reasonable and prudent judgements and estimates have been used in the preparation of the financial statements and that it is appropriate to assume that the Union will continue in being and to prepare the financial statements on a going concern basis.

Signed on behalf of the Executive Committee on April 4, 2018 by



Dr Jane Renehan



Dr Martin Holohan

## Executive Committee

President:	Dr Robin Foyle
Vice President:	Dr PJ Byrne
President Elect:	Dr Kieran O'Connor
Honorary Secretary:	Dr Gillian Smith
Honorary Treasurer:	Dr Eamon Croke
Honorary Membership Officer:	Dr Frances O'Callaghan
Honorary Secretary Elect:	Dr Clodagh McAllister
GP Group Representative:	Dr John Nolan
HSE Dental Surgeons Group Rep:	Dr Michaela Dalton

## Trustees

Dr Martin Holohan  
 Dr Garrett McGann  
 Dr Jane Renehan

## General Secretary

Mr Fintan Hourihan

## Bankers

Bank of Ireland,  
 1 Main Street, Dundrum, Dublin 14

## Solicitors

O'Connor & Co.,  
 8 Clare Street, Dublin 2

## Auditor

Grant Thornton,  
 Chartered Accountants & Statutory Audit Firm,  
 24-26 City Quay, Dublin 2

## Independent auditor's report

**We have audited the financial statements of the Irish Dental Union for the year ended December 31, 2017, which comprise the Income and Expenditure Account, Balance Sheet, Cash Flow Statement, Accounting Policies and the related notes. The financial reporting framework that has been applied in their preparation is the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.**

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

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the Trustees' Responsibilities Statement set out on page 2, the Union's Trustees are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable Irish law and International Standards on Auditing (Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and, the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material

inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland of the state of the Union's affairs as at December 31, 2017 and of its surplus for the year then ended.

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

#### Kevin Foley ACA

For and on behalf of **Grant Thornton**

Chartered Accountants & Statutory Audit Firm

Molyneux House

Bride Street

Dublin 8

April 4, 2018.

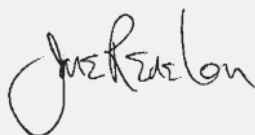
## INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2017

	Note	2017 €	2016 €
<b>INCOME</b>			
Member subscriptions		691,831	820,904
<b>EXPENDITURE</b>			
Wages and salaries		324,687	307,872
Termination costs		25,800	-
Employers PRSI		35,604	33,570
Staff pension contributions		33,061	30,109
Rates and water		4,889	4,704
Light and heat		2,643	2,176
Insurance		30,531	24,129
Repairs and maintenance		13,717	7,049
Cleaning		-	149
Estate service charge		1,006	2,393
Members' compensation		66,678	49,110
Travel and subsistence		31,001	25,649
Presidential expenses		5,785	6,531
Telephone		6,646	6,963
Equipment leasing charges		3,885	4,062
Printing, stationery and postage		34,498	34,319
Staff welfare		847	2,534
VHI		17,618	13,370
Meetings, delegations and courses		9,454	5,676
Sundry expenses		7,393	2,269
Subscriptions and affiliation fees		9,810	8,789
Public relations and advertising		16,785	18,776
Website development		1,878	333
Legal and professional fees	7	(489,154)	16,623
Member loan provision		-	(22,422)
Auditor's remuneration		6,780	6,780
Bank charges		4,558	3,954
		<u>206,400</u>	<u>595,467</u>
<b>EXCESS OF INCOME OVER (EXPENDITURE)</b>		485,431	225,437
Bank interest receivable	8	<b>1,819</b>	<b>360</b>
Tax on surplus/(deficit)	9	-	-
<b>NET SURPLUS</b>		<u><u>487,250</u></u>	<u><u>225,797</u></u>

The Union had no recognised gains or losses in the year other than those stated in the Income and Expenditure Statement.

Signed on behalf of the Executive Committee on April 4, 2018 by



Dr Jane Renehan



Dr Martin Holohan



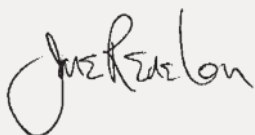
**BALANCE SHEET**

AS AT DECEMBER 31, 2017

	Note	2017 €	2016 €
<b>CURRENT ASSETS</b>			
Debtors	10	249,576	30,229
Cash at bank and in hand	11	172,531	637,580
		<u>422,107</u>	<u>667,809</u>
<b>LESS: CURRENT LIABILITIES</b>			
Amounts due to related party		(57,363)	-
Income tax		-	(4,258)
Trade creditors		(2,574)	(339)
Accruals	12	(34,410)	(822,702)
		<u>327,760</u>	<u>(159,490)</u>
<b>EXCESS OF CURRENT LIABILITIES OVER ASSETS</b>			
<b>REPRESENTED BY:</b>			
<b>ACCUMULATED FUNDS ACCOUNT</b>			
Accumulated funds/ (deficit)	15	<u>327,760</u>	<u>(159,490)</u>
		<u>327,760</u>	<u>(159,490)</u>

The notes on pages 19 to 23 form part of these financial statements.

Signed on behalf of the Executive Committee on April 4, 2018 by



Dr Jane Renehan



Dr Martin Holohan

**CASH FLOW STATEMENT**

YEAR ENDED DECEMBER 31, 2017

	2017 €	2016 €
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/(loss) for the financial year	487,250	225,797
<b>ADJUSTMENTS FOR:</b>		
Interest received	(1,819)	(360)
(Increase)/Decrease in debtors	(219,347)	(12,747)
(Decrease)/Increase in creditors	(732,952)	(72,437)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<u>(466,868)</u>	<u>140,253</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>1,819</u>	<u>360</u>
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<u>1,819</u>	<u>360</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>NET CASH INFLOW FROM FINANCING</b>	-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	(465,049)	140,613
Cash and cash equivalents at beginning of financial year	<u>637,580</u>	<u>496,967</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL YEAR</b>	<u><u>172,531</u></u>	<u><u>637,580</u></u>
<b>CASH AT BANK AND IN HAND</b>	<u><u>172,531</u></u>	<u><u>637,580</u></u>

The notes on pages 19 to 23 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

### 1. GENERAL INFORMATION

The Irish Dental Union was established in 2011 in the Republic of Ireland and has its business address at Unit 2 Leopardstown Office Park, Sandyford, Dublin 18. The Union's principal activity is to act as the representative body for the dental profession in the Republic of Ireland.

### 2. ACCOUNTING POLICIES

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Union's accounting policies (see note 3).

The financial statements are presented in Euro (€).

The following principal accounting policies have been applied:

#### 2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Union and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates and sales taxes.

#### 2.3 Pensions

##### Defined contribution pension plan

The Union operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Union pays fixed contributions into a separate entity. Once the contributions have been paid the Union has no further payments obligations.

The contributions are recognised as an expense in the Income and Expenditure Statement when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Union in independently administered funds.

#### 2.4 Interest income

Interest income is recognised in the Income and Expenditure Statement using the effective interest method.

#### 2.5 Taxation

Tax is recognised in the Income and Expenditure Statement, except that a change attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively. The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Union operates and generates income.

Deferred tax is recognised in respect of all timing differences at the reporting date, except as otherwise indicated. Deferred tax assets are only recognised to the extent that is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is calculated using the tax rates and laws that have been enacted or substantially enacted by the reporting date that are expected to apply to the reversal of the timing difference.

#### 2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### 2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### 2.8 Financial instruments

The Union only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received.

However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost. Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income and Expenditure Statement. For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

### 2.9 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## 3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

When preparing the financial statements, management makes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

### 3.1 Significant management judgement

The following are significant management judgements in applying the accounting policies of the Union that have the most significant effect on the financial statements.

#### Going concern

As described in the note 4, the validity of the going concern basis is dependent upon the Union meeting the cash flows prepared to cover costs as they arise. After reviewing budgets, projected cash flows and all other relevant information and, on the basis of this review, the trustees have a reasonable expectation that the company will meet its liabilities as they arise and will have adequate resources to continue in operational existence for the foreseeable future. For these reasons the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

## 4. GOING CONCERN

The Union accrued a net surplus of €487,250 for the financial year ended December 31, 2017 (2016: €225,797). The Union has assets in excess of liabilities amounting to €327,760 (2016: deficit €159,490). The trustees have reviewed budgets, projected cash flows and all other relevant information and, on the basis of this review, can reasonably assume that the Union has adequate financial resources to continue in operational existence for the foreseeable future. Consequently, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

## 5. OPERATING SURPLUS

Operating profit is stated after charging:

	2017	2016
	€	€
Auditor's fees	6,780	6,780
Operating lease costs:	<u>          </u>	<u>          </u>
Plant and equipment	3,885	4,062

## 6. PARTICULARS OF EMPLOYEES

The aggregate payroll costs of the above were:

	2017	2016
	€	€
Wages and salaries	324,687	307,872
Social welfare costs	35,604	33,570
Other pension costs	33,061	30,109
Termination costs	<u>25,800</u>	<u>-</u>
	<u>419,152</u>	<u>371,551</u>

Capitalised employee costs during the year amounted to €Nil (2016: €Nil).

The average number of staff employed by the company during the financial year amounted to:

	2017	2016
	No	No
Number of administrative staff	<u>6</u>	<u>6</u>

## 7. LEGAL AND PROFESSIONAL COSTS

	2017 €	2016 €
Legal and professional costs	(489,154)	16,623

## 8. INTEREST RECEIVABLE

	2017 €	2016 €
Bank interest receivable	1,819	360

## 9. TAXATION ON ORDINARY ACTIVITIES

### (a) Analysis of charge in the period

	2017 €	2016 €
Current tax		
Irish income tax based on the results for the period at 20%	-	-

### (b) Factors affecting the current income tax charge

The tax assessed on the profit/(loss) on ordinary activities for the financial year is higher than the standard rate of income tax in Ireland of 20%.

	2017 €	2016 €
Profit/(loss) on ordinary activities before taxation	487,250	225,798
Profit/(loss) on ordinary activities by rate of tax	97,450	45,160
Mutual Trading Status	(97,450)	(45,160)
Total current income tax	-	-

## 10. DEBTORS

	2017 €	2016 €
Amount due from related party	-	15,917
Member loan	12,456	14,312
Other debtors	232,989	-
Prepayments	4,131	-
	249,576	30,229

Amounts due from related party are unsecured, interest free and repayable on demand.

Details of member loan disclosed in note 14.

## 11. CASH AND CASH EQUIVALENTS

	2017 €	2016 €
Cash at bank and in hand	172,531	637,580

## 12. ACCRUALS

Included in accruals are accrued legal costs of €17,616 (2016: €805,774) in relation to Reid and Turner Vs HSE case. During the year the costs pertaining to the legal case were settled for amounts totalling €465,977. €448,361 of this balance was paid during the year.

### 13. FINANCIAL INSTRUMENTS

	2017 €	2016 €
<b>Financial assets</b>		
Financial assets that are cash and cash equivalents	172,531	637,580
Financial assets measured at amortised cost	<u>249,576</u>	<u>30,229</u>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	<u>(93,687)</u>	<u>(827,299)</u>

Financial assets measured at amortised cost comprise amounts owed by related parties, other debtors and prepayments.

Financial liabilities measured at amortised cost comprise trade creditors, income tax payable and accruals.

### 14. RELATED PARTY TRANSACTIONS

The day to day operations of the Union are controlled by the Executive Committee. The Irish Dental Union is related to the Irish Dental Association CLG through common directors, trustees and committee members. During the year, the Irish Dental Association CLG collected subscription amounts totalling €691,831 (2016: €820,904) on behalf of the Union. The Irish Dental Association CLG also paid expenses totalling €756,232 (2016: €513,564) on behalf of the Union. During the year, the Irish Dental Association CLG paid €137,682 (2016: €302,355) in respect of the outstanding balance owed to the Union. At the year end there was an amount of €57,363 (2016: €15,917 owed to) owed by the Union.

During the year, Dr J Turner offset expenses due to him totalling €1,856 (2016: €8,110) against his balance owing. The balance receivable to the organisation at the year end was €12,456 (2016: €14,312). This balance is unsecured, interest free and repayable on demand. During the year, the organisation paid expenses totalling €41,545 (2016: €19,711) to members of the executive committee and trustees. The balance receivable to the organisation by the members of the executive committee and trustees at the year end was €1,200 (2016: €NIL). This balance is unsecured, interest free and repayable on demand.

Included in wages and salaries is an amount of €112,480 (€132,248) in relation to remuneration to key management personnel.

No other transactions with related parties were undertaken such as are required to be disclosed.

### 15. RECONCILIATION OF MOVEMENTS IN ACCUMULATED FUNDS/(DEFICIT)

	2017 €	2016 €
Surplus for the financial year	487,250	225,797
Opening (deficit)	(159,490)	(385,287)
	<u>—————</u>	<u>—————</u>
Closing funds/(deficit)	<u>327,760</u>	<u>(159,490)</u>

### 16. CONTINGENT ASSET

As a result of the Reid and Turner Vs HSE legal case, the Irish Dental Union has undertaken to discharge all costs in relation to this case. The Irish Dental Union has entered into a deed of settlement agreement with the HSE for legal fees and costs in relation to this case. As part of the deed of settlement, the Irish Dental Union has paid the agreed costs totalling €465,977 into a nominated escrow account where, subject to specific milestones being met, the Irish Dental Union could (over a period of time) earn a refund of some or all of the legal costs incurred in future financial periods. The HSE is responsible for the administration of the Dental Treatment Service Scheme (DTSS) and aim to progress from a manual to a digital system for processing claims. As part of the deed of settlement agreement, the Irish Dental Union aims to achieve specific milestones for use of the DTSS between November 24, 2017 and August 31, 2020. Should the Irish Dental Union achieve these milestones, it would be eligible to obtain a full refund of the legal costs. The details of the milestone targets are set out below:

Milestone	Period	Target	Refund overall claims in aggregate	Refund available to IDU €
Milestone 1	24 Nov 2017 to 30 Nov 2018	Period 1 Target 50%		232,989
Milestone 2	1 Dec 2018 to 31 May 2019	Period 2 Target 70%		93,195
Milestone 3	1 June 2019 to 28 Feb 2020	Period 3 Target 90%		93,195
Milestone 4	1 Mar 2020 to 31 Aug 2020	Period 4 Target 100%		46,598
<b>Total</b>				<b>465,977</b>

Based on the most recent report available from the HSE for the number of online claims processed in the month of February 2018, the Trustees and Executive Committee believe that achieving Milestone 1 is highly probable in Period 1 and have therefore recognised €232,989 as an asset of the company at December 31, 2017. Whilst the Trustees and Executive Committee believe the achievement of Milestone 2 is highly possible based on the February 2018 report received from the HSE, the Trustees and Executive Committee note that a further refund of €93,195 may be received in future financial periods. No asset is recognised in these financial statements in respect of Milestone 2. The Trustees and Executive Committee have reviewed the targets for Milestone 3 and 4 at the date of signing the financial statements and whilst they believe these milestones are achievable, it would not be prudent to recognise these amounts as assets of the Irish Dental Union until more data is collected on the number of claims processed through the DTSS system throughout the next financial year.

## 17. POST BALANCE SHEET EVENTS

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

## 18. APPROVAL OF FINANCIAL STATEMENTS

The trustees approved these financial statements for issue on April 4, 2018.

### Motion Number 1

“That the audited accounts and report thereon for the year ended December 31, 2017 be accepted.”

**Proposed:** Dr Eamon Croke

**Seconded:** Dr Clodagh McAllister

### Motion Number 2

“That this AGM appoints Grant Thornton, Chartered Accountants, as auditors to hold office until the conclusion of the next Annual General Meeting at which accounts are laid.”

**Proposed:** Dr Eamon Croke

**Seconded:** Dr Clodagh McAllister

### Motion Number 3

“That this AGM authorises the Directors to fix the remuneration of the auditors.”

**Proposed:** Dr Eamon Croke

**Seconded:** Dr Clodagh McAllister

### Motion Number 4

“That this AGM reaffirms its members’ commitment to the best standards of practice of clinical care and condemns the HSE for its continued interpretation and operation of the current outdated DTSS contract, which is clearly not in patients’ best interest.”

**Proposed:** Dr Martin Holohan

**Seconded:** Dr Eamon Croke

### Motion Number 5

“The HSE Group of IDU notes that, since the extension of services to the self-employed and farmers, most of the adult population is now entitled to a free annual dental check-up. The Group calls on the Government to adequately staff and fund the children’s dental service so that children are afforded at least the same entitlement from their first birthday.”

**Proposed:** HSE Dental Surgeons Committee

**Seconded:** HSE Dental Surgeons Committee



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