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Dr P J Byrne

Vice President
Dr Anne Twomey

President Elect
Dr Robin Foyle

Honorary Secretary
Dr Gillian Smith

Honorary Treasurer
Dr Ronan Perry

President
Dr P J Byrne

Vice President
Dr Anne Twomey

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Dr Gillian Smith

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Dr John Nolan

Munster Branch Representative
Dr Padraig McAuliffe

North Munster Branch Representative
Dr Padraig McAuliffe

Munster Branch Representative
Dr Mariead Browne

Kerry Branch Representative
Dr Susan Crean

Metro Branch Representatives
Dr Michael Lavin

Dr Una Lally

Western Branch Representative
Dr Paul Murphy

North Western Branch Representative
Dr Rory Fleming

South Eastern Branch Representative
Dr Barry Power

Vacant

All listings above as of December 31, 2016.
The IRISH DENTAL ASSOCIATION exists to promote the advancement of the interests of the dental profession and promote the well-being of our country’s population through the attainment of optimum oral health.
It has been a great honour and privilege to serve as President of the Irish Dental Association from April 2016 to May 2017. I must pay tribute to the previous President, Dr Anne Twomey, for all her hard work and initiatives, and particularly for her initiative on sugar and its effects on oral and systemic health. Indeed, all of our Presidents have brought something special and unique to the table in their roles. The Presidency is a significant undertaking, particularly when you run a practice. There are personal sacrifices that have to be made in terms of time and energy, but also restrictions on family time. I wish to acknowledge the huge amount of support and understanding from my wife and family. The unstinting dedication and support of my own staff in the practice, and the ever-present significant support from the staff of IDA House must be acknowledged. We have a small but extremely skilled, hardworking and capable staff in IDA House, who deserve great credit for the work that they do on behalf of our membership. Without all of these people on board the role of President would be impossible to undertake.

Annual Conference
Our Annual Conference 2016, which was held in the Radisson Hotel Galway, was a huge success with a superb line-up of speakers who delivered at the very highest level, as I knew they would. The atmosphere at the Conference was electric with extremely positive interactions, and I was particularly delighted to see so many young members attending and participating in the pre-conference courses, workshops, and at the lectures themselves. I owe a huge debt of gratitude to the organising committee chaired by Dr Gerry Cleary, and to Elaine Hughes and the staff of IDA House, in organising and administering the Conference. The workshops were particularly innovative and I am very grateful to Dr Jane Renihan and her colleagues who undertook to organise these workshops during the Conference. The input and support from the dental trade is essential and greatly appreciated.

I was delighted to open and address the excellent HSE Dental Surgeons Seminar in Athlone in early October. The format of the meeting marked a new departure in terms of the structure of the scientific programme. I would encourage more dental practitioners to attend this meeting, which has a very strong scientific programme, and likewise would encourage more HSE dental surgeons to attend the Annual Conference of the IDA. This would go a long way to promote better understanding between groups within the IDA and build a stronger organisation.

State schemes
The crippling damage inflicted on the medical card and PRSI schemes in 2010 unleashed a trail of destruction on our patients and the profession over the past seven years. The fallout from these decisions by the Departments will be seen for many years, particularly the significant impact on oral and systemic health, especially on the most vulnerable members of society. The closure and the struggle for survival of many practices in our country will never be forgotten in the history of the Association. I feel our profession has been unfairly treated to an extreme extent by the relevant Departments, and the cost of the impact on oral and systemic health will be seen over time, sending us back to a level seen in the late 1970s and early 1980s when I graduated. While such decisions were deemed to be justified on a fiscal basis, our patients and our profession were particularly impacted by the effects of these polices. I am pleased to see that we are starting to emerge from these dark days, but our drive as a profession for independent practice has to be reinforced by the impact of a historic reliance on State schemes. One could only say: ‘Once bitten, twice shy’.

Continuing professional development
The planning and delivery of CPD for a large member-based organisation with diverse interests is a daunting task. The incorporation of new technologies and innovative delivery of CPD in a multimodal approach is a significant challenge for our organisation over the next number of years. The secret will be to harness the use of new technologies and incorporate these with more traditional methods of didactic learning. However, we must never forget the need for collegiality and mutual support provided by small group meetings and discussions around everyday topics and problems that arise in daily practice for dentists and their teams.

Our CEO Mr Fintan Hourihan and I were invited to speak on the Dental Protection Limited (DPL) Roadshow for 2016 and I was delighted by the level of attendance and engagement shown by dentists and their teams throughout the country. Our CEO highlighted the importance of probity, and how to avoid the pitfalls, which is particularly relevant in today’s interactions with third-party organisations. My presentations focused on periodontal risk assessment and the interface between periodontal disease and systemic disease. The importance of the link between oral health and systemic disease cannot be overstated, and it is important that we as oral physicians use this opportunity to not alone benefit the oral health of our patients but also to improve our patients’ general health. I think the links between the medical and dental professions need to be strengthened in this initiative.

Continuing Education Recognition Program (ADA CERP)
As we were about to go to press, we have had wonderful news that the American Dental Association (ADA) has approved the Irish Dental Association as a CPD provider for an initial two-year term of recognition.

Established in 1993, the ADA Continuing Education Recognition Program (ADA CERP) provides ADA members and the dental community with a mechanism to select quality continuing dental education (CDE) with confidence and promotes the continuous improvement of CDE, both nationally and globally. ADA CERP also provides dental regulatory agencies with a sound basis for uniform acceptance of CDE credits that are mandated by licensing jurisdictions in the United States for maintenance of dental licensure.
The process of application began in late 2016 and huge credit is to be given to Elaine Hughes and all those involved in the application process.

Practitioner health matters
The launch of the Practitioner Health Matters Programme was a timely and important support for our members, particularly given the difficult years since the commencement of the recession. Our CEO is to be congratulated for his initiative and involvement in this programme. It is vital that we have adequate supports in place for our young practitioners entering practice or returning to practice from abroad, and we are working on additional supports in this area.

Our Dental Complaints Resolution Service continues to be an extremely worthwhile initiative and service to both patients and practitioners.

Board, Council, Executive and committees
During my term as President and as I chaired my last meetings of the IDA Board and the IDU Council and Executive, I was particularly struck by the dedication of all of our officers and staff during what has been quite a difficult year. The volume of work undertaken by the Board and Council seems to be growing exponentially, requiring a number of supplementary Board meetings during the year in order to deal with the matters arising. The drive towards improved governance has continued during the year, and an enormous amount of work has been put into the governance manual, which I hope will be available in the near future. Our Honorary Secretary Dr Gillian Smith has invested a huge amount of energy into this process. There have been many improvements made in governance and processes within the IDA. The Honorary Treasurer, Dr Ronan Perry, and Treasurer designate, Dr Eamon Croke, along with all officers of the Board, have worked tirelessly on improving these processes and structures. It is important to remember that all the officers of the Board undertake their work on a voluntary basis. This is also the case for the Council and the various committees. I wish to congratulate all of the committees and their chairs on the enormous volume and quality of the work that they undertake on behalf of the IDA and its membership, week in, week out, and for the many excellent documents and initiatives. The culture and commitment of volunteerism is alive and well in the IDA.

I am most grateful for the support and the courtesy shown to me by the Board, Council members and staff of the Association/Union during my term as President.
The media
It was an active year in terms of the media and it was good to have the opportunity to participate in a number of radio interviews and particularly the Sean O’Rourke show hosted by Keelin Shanley, which focused on oral and systemic health. There were numerous inputs from our Vice President, Honorary Secretary, other Board members and our CEO in terms of radio and TV during the year.

The now annual Sensodyne Sensitive Dentist Awards night was a particular highlight of the year and was superbly hosted by RTÉ’s Joe Duffy. The empathy and compassion shown by dental practitioners and their staff was particularly commented on by Joe at the conclusion of the event. This was indeed a very positive media event for the Association and its members.

While I know dentistry has been through many difficult years since the onset of the recession and particularly so as a result of the impact of the changes in the State schemes, I feel that we are starting to see some light at the end of the tunnel. In many ways it has been a very difficult number of years with the High Court and Supreme Court cases, which have consumed a lot of the energy of our secretariat and our Board, Council and committees, but I am hopeful that a positive resolution will be obtained to these issues. I am particularly grateful to the CEO Mr Fintan Hourihan for his tireless efforts on behalf of the Association in this regard.

I am particularly encouraged by the strength of our young membership, which in my eyes is a very positive sign for the profession.

Thinking outside the box
Foraging and maintaining strategic links to other organisations at home and abroad is extremely important for the Association. To that end I attended the Irish Hospital Consultants Association (IHCA) meeting in Lyrath House, the British Dental Association (BDA) meeting in Manchester, the American Dental Association (ADA) meeting in Denver, the Pacific Dental Meeting of the Canadian Dental Association in Vancouver, and numerous other meetings. Council of European Dentists (CED) and World Dental Federation (FDI) participation is vital, and our President Elect has and will continue to attend these meetings. We have to learn from other organisations, thus broadening our perspectives while learning to adapt the ideas we encounter to benefit our members and Association.

Negativity and division serve no positive purpose in any organisation, only consuming the strength and energy of any association. I can only take the example of the power of positive thinking from my father, now in his 87th year, whose motto throughout his life has always been and remains: “There is no such thing as a problem, only an opportunity for a solution”. This is the kind of attitude that drives us forward in a positive way to seek to do better, to serve the profession and our patients better, and push our aspirations and standards to higher and higher levels. Yes, our goals have to be focused and constantly re-evaluated, refocused and refined in order to meet the challenges of an ever-changing profession and society. Our ideas and processes cannot afford to remain static; rather, our organisation has to be dynamic, proactive and reactive to the ever-changing needs and requirements of our membership and profession.

It is important that the Association looks critically at itself and how it functions, and to that end a strategic think tank for our Board and Trustees was organised in November 2016, which generated significant new thinking and multiple suggestions for the future. Our Council and committee chairs also recently engaged in a strategic think tank in St Helen’s Wood in Dublin. I was delighted with the significant level of engagement and the frank, open discussions that took place during this intensive half-day meeting. Again, a very significant number of excellent suggestions emerged from this meeting, which will help frame the way forward for our Association over the next number of years. The importance of such strategic meetings can never be underestimated and the commitment, energy, enthusiasm and passion shown at both meetings encourage me greatly that there is a bright and vibrant future for the Association.

Thank you for your support during my term as President. It was a great honour and privilege to serve the members of the Association and I wish our incoming President Dr Robin Foyle well in the year ahead. I offer him my total support with the same generosity that was afforded me by the Association and the staff at IDA House. Let’s all get behind Robin and help build a better future for our Association and our members.
Advocacy

Advocating for the profession continued to be a priority in 2016, a year when we saw considerable political change and upheaval. Thankfully, we saw the first reversal of the damaging cuts to the State schemes with the announcement in late 2016 of the Government’s intention to restore treatment benefits to PRSI-eligible patients and expand the pool of eligible patients.

General Election 2016

Prior to the 2016 General Election, the Association contacted political parties and alliances seeking their views on a number of important oral health concerns. We sent the following questions to the parties and alliances prior to the Election:

1. What are your views on how best to address the dental health crisis arising from the huge increase in sugar intake – please indicate specifically your views in regard to a sugar tax and, separately, your position on legislation to increase greater transparency in labelling on food and beverages to indicate the level of sugar contained within and curtailing advertising/promotion of those high-sugar items, especially to children and young adults?
2. Can you advise how you would propose to address the unacceptable increase in the number of children requiring dental treatment under general anaesthesia?
3. Please outline your policy in regard to dealing with the 20% reduction in the number of dentists employed by the HSE to treat children and special care patients, including severe restrictions in school screening and in providing routine dental treatments against a backdrop of increased need and demand.
4. Please set out how you would address the problems arising from the decision to impose savage cuts in dental benefits to those entitled to assistance under the medical card scheme (DTSS) and the PRSI dental scheme (DTBS) since 2010 and in each subsequent year.
5. Please outline how you believe you could best assist dental practices throughout the country, which employ over 7,000 people directly and indirectly, and which still receive no State support, in contrast to the extensive supports provided to other primary care providers such as medical practices, other small businesses and large multinationals.
6. Please advise on how you would propose to address the linked issues of early childhood caries and the extensive waiting lists for orthodontic care and treatment for children.

Detailed responses were received from Fianna Fáil, Fine Gael, Sinn Féin, the Labour Party, Renew, the Social Democrats and others. Full details of the responses were circulated to members but it was comforting to see positive commitments to prioritise spending on oral health and introducing significant policy initiatives relating to oral health across a wide range of political parties and alliances.

Meeting with Minister for Health

The Association had a positive meeting with the new Minister for Health, Mr Simon Harris TD, and his officials in the Department of Health in June. TheIDA delegation comprised Dr PJ Byrne, President, Dr Anne Twomey, Vice President, Dr Gillian Smith, Honorary Secretary, Dr Frances O’Callaghan, President, HSE Dental Surgeons Group, and Chief Executive Fintan Hourihan.

The meeting covered a wide range of topics including:

Programme for Government

In his opening presentation, the Minister noted that the Programme for Government contained a significant number of commitments in relation to oral health and he explained that he is currently preparing for the 2018 Budget.

In regard to the State schemes, he said it is clear that new contracts were needed for GPs, doctors and others, but that before talks on new contracts should begin he said it would be important to see how all of the professions involved in providing primary care interact with each other. He would be establishing a forum to enable dialogue across the professions in the community and with the Department of Health.

The Department is now looking at reinvestment in the State dental schemes but would not be looking to restore the provisions that existed in 2008, instead looking to see what is needed now.

The Association had presented a detailed briefing to the Minister and his officials in advance of the meeting and emphasised strongly the need for the State to address the damage caused by the approach of the previous administrations to cuts in the two State dental schemes. We advised the Minister that the Irish Dental Association welcomes the commitment by the Government to commence the process of reversing the cuts to the two State dental schemes and is also available to engage with the Minister and his officials in regard to the proposed new scheme for under sixes.

Health prevention and risk profiling

Dr PJ Byrne made a detailed presentation on the huge potential dentists have to contribute in terms of risk profiling. He explained that periodontal disease impacts on oral health as well as general health. There are many risk factors for the disease. Many of these risk factors are shared with other systemic diseases. Risk profiling of patients by dentists has the potential to identify and to significantly reduce the impact of systemic disease on oral health and improve general health by reducing the effect of common risk factors. An integrated treatment programme, which addresses chronic diseases such as diabetes or other inflammation-based chronic conditions and gum disease, will lead to better outcomes for the patient.

This proposal was very positively received by Minister Harris, and it was agreed that a separate meeting would take place between the Association and the Department to develop this proposal further.
New dental bill
The Department of Health has begun preparatory work on new legislation to supersede the Dentists Act of 1985.

Public dental services
The meeting looked at particular difficulties arising with cuts in staffing in the public dental service, and difficulties apparent with the numbers of children requiring treatment under general anaesthetic. We pointed to the following priority areas:

- **HSE dental staffing crisis**
  We believe that a recruitment campaign needs to be commenced, at the direction of the Minister, to achieve a complement of 400 whole-time equivalent posts in the HSE public dental service by the end of 2018 in order to address the difficulties apparent in the service, and to enable the service to deliver on its stated objectives of preventing dental health difficulties, and caring for and treating children and other vulnerable groups.

- **Urgent need to provide access to treatment for children requiring general anaesthesia**
  We called on the Minister to allocate sufficient resources and ensure implementation of the recommendations, as they relate to paediatric dentistry, contained in the National Clinical Programme for Paediatrics and Neonatology model of care for paediatric healthcare services in Ireland.

- **Orthodontic waiting lists**
  We believe there is a clear need to publish in the first instance the report commissioned by the HSE on orthodontic care and treatment as an important first step in debating how best to tackle these persistent difficulties.

Meeting with the Dental Council
The IDA met with the Dental Council in October. The IDA delegation was Drs Susan Kiely, Clodagh McAllister and Ronan Perry, Mr Fintan Hourihan and Ms Elaine Hughes. The following issues were discussed:

Advertising
In regard to advertising, we highlighted the concerns of many dentists at the lack of understanding as to the parameters within which dentists can advertise, including those dentists in clinics whose beneficial owner is not a registered dentist. Our contention is that where any dentist has a beneficial interest from advertising in a clinic where they practise then they ought to be comprehended indirectly by the Guide to Publications and Advertising as published by the Dental Council, even where the person directly responsible for arranging the advertising is not a registered dentist. We suggest that it is incumbent on the Dental Council to explore the application of its own guidance in these circumstances and would again ask that the Dental Council give consideration to our concerns in this regard.

We were advised that the Dental Council has begun work on a series of publications, which will offer greater clarity to the general public and to the dental profession as to what is deemed reasonable and appropriate, having regard to the Council’s own guidance in this area, and we would ask that priority be given to the early publication of badly-needed guidance.

**CPD**
In regard to CPD, we set out a number of concerns about the administrative practices and operation of the Dental Council as regards approval of CPD. We were advised that the Dental Council would provide clarification on what the term audit comprehends as a core competency. The Association also reiterated our concern that no formal appeals process exists.

We suggested that a users group would be established where members of the half dozen or so primary providers of CPD would meet with representatives of the Education Committee and the Secretariat of the Dental Council.

Dental Council website
The Association has over many, many years repeated its concerns about the lack of online public access to the General Dental Register. By contrast, the Register for Oral Surgeons and the Register for Orthodontists are freely available, which further adds to the confusion for the general public.

As an interim measure we suggested that the Dental Council would upload the entire Register, effective from January 1 each year, and with suitable clarification that, where a dentist’s name does not appear on this Register, then queries should be directed to the Dental Council to ascertain whether the dentist has been admitted since the January 1 Register was compiled.

We also stated that parts of the Dental Council website need to have translations in Irish and languages of significant numbers of the new Irish, including Polish.

**DTS5**
We raised serious concerns about the impact of the HSE introducing a budget-led ceiling on the provision of dental care to medical cardholders. The HSE is making no effort to address the deficit that arises where a dentist develops a treatment plan in the circumstances where the HSE is only prepared to fund some of the treatments proposed.

We made reference to Sections 3.1, 3.3 and 3.6 of the Council’s guide to behaviour and dental ethics, and in particular to section 3.6, which states that a dentist who accepts a patient for treatment has a responsibility to complete the course of treatment necessary to render the patient dentally fit.

We believe that it is incumbent on the Dental Council to issue detailed guidance to the dental profession to address the deficit that arises in circumstances where a treatment plan is only partially funded by an agency such as the HSE, and where we have also seen in recent times the campaign by the HSE to engage in probity audits, and given the potential for further expansion of the HSE’s...
**JANUARY**
Destination Dentistry Practice Management Seminar took place in Croke Park.

**FEBRUARY**
Our Dental Schools special edition of the JIDA gave a snapshot of dental education in Ireland.

**MARCH**
The Annual Reports for 2015 for both the Association and the Union were sent to members via email.

**APRIL**
The IDA Annual Conference took place in the Radisson Hotel Galway.

**MAY**
Professor Mark Ferguson gave his views on dental and scientific research to the JIDA.

**JUNE**
The IDA, in association with the Wrigley Company Foundation, announced the dental support grants for 2016.

**JULY**
With the right approach, the infant oral health visit can be a positive experience for dentist, parent and baby.

**AUGUST**
The Dental Complaints Resolution Service published its Annual Report.

**SEPTEMBER**
Identex hosted over 60 trade stands, as well as CPD for the dental team.

**OCTOBER**
Members expressed strong views on renegotiations of Government contracts at GP meetings.

**NOVEMBER**
Members of the class of 2011 told the JIDA what they’ve been up to since graduation.

**DECEMBER**
We celebrated the Sensodyne Sensitive Dentist and Dental Team of the Year at a gala event in Dublin.
ambitions in the area of examining treatment provided, or indeed not provided. We believe that a suitable memorandum of understanding should be agreed on arising from a process of engagement between the Council and the HSE. Equally, we feel that the Council has a duty to offer suitable guidance to the public in these circumstances.

We also reiterated that the HSE has sought to insist on the right of inspection with dental practices, and we feel that there is significant encroachment on powers we believe are more appropriate to the Dental Council, and we would ask that the Dental Council give consideration to those concerns and others we expressed at our meeting.

Submission to Oireachtas Committee on the Future of Healthcare
In September, the IDA made a detailed submission to the Oireachtas Committee on the Future of Healthcare. The Committee was established to achieve cross-party consensus on a single long-term vision for healthcare and the direction of health policy in Ireland, and to make recommendations to the Dáil in that regard.

The IDA submission to the Committee outlined eight priorities for the future of the health service as follows:

1. A new national oral health strategy must be developed and properly resourced, with a focus on prevention that ensures that oral healthcare is better integrated and given priority in any overall healthcare strategy. A full-time Chief Dental Officer should be appointed on a permanent basis to lead the development and implementation of a new oral health strategy.

2. The role and expertise of dentists at community/primary care level in the management and prevention of chronic disease must be developed.

3. Any State dental schemes must be properly funded and operated. They must be fit for purpose and have a focus on prevention.

4. There needs to be an elimination of the barriers between primary and secondary oral and dental healthcare.

5. A national model of publicly-delivered dental care for children and patients with special care needs is needed and must be adequately resourced and staffed.

6. We recommend implementation of the recommendations as they relate to paediatric dentistry contained in the National Clinical Programme for Paediatrics and Neonatology model of care for paediatric healthcare services in Ireland.

7. There must be a concerted plan to tackle the crisis in orthodontics.

8. We need to see publication and enactment of a new dental act.

Unfit for Purpose
In April, the IDA published a report on the Dental Treatment Services Scheme (DTSS) entitled ‘Unfit for Purpose’, which stated that the Scheme was wholly unfit for purpose and called for it to be replaced as soon as possible.

The report said the dental profession has no confidence in the operation of the DTSS by the HSE because it has manifestly failed the patients it was designed to serve. According to the report, as of December 31, 2015, the number of patients eligible for dental care under the Scheme stood at 1,734,853, representing 37% of the population. This is an increase of 256,293, or 17%, since December 2009.

However, despite the fact that the number of eligible patients has increased significantly, the number of treatments has actually fallen by 20%. This is due to unilateral cuts to the Scheme, which the HSE imposed in 2010 without informing or consulting with patients, contractor dentists or the Irish Dental Association. The cuts mean it is essentially an emergency care only scheme, with patients only entitled to an annual exam, two fillings and unlimited extractions.

The amount of cleanings has fallen by 97% and the number of protracted periodontal treatments (for gum disease) has fallen by 80%, while the number of fillings has also fallen by over 33%. On the other hand, surgical extractions have increased by 53% and routine extractions have increased by over 14%.

Dental amalgam
In November, the IDA Council approved a position statement on dental amalgam, acknowledging that mercury and its organic compounds are a significant environmental and health threat but asserting that dental amalgam has a long history of safe use, which has withstood repeated scrutiny by the dental and scientific community.

In advance of the introduction of a new EU Regulation on mercury, the IDA met with representatives of the Department of Health, including the Chief Dental Officer (CDO) Dr Dympna Kavanagh, and representatives of the Department of Communications, Climate Action and Environment. The IDA also met the Irish Environment Attaché in Brussels, and has lobbied Irish MEPs on the matter. The Association continues to be represented within the World Dental Federation (FDI) and Council of European Dentists (CED).

The IDA supports the continued use of amalgam when clinically indicated. Dental amalgam is a predictable and effective restorative material. The IDA, with the FDI and the CED, supports the phasing down of dental amalgam as outlined in the Minamata Convention, but is calling on the Government and the dental community to:

- champion disease prevention and health promotion, thereby reducing the need for dental restorations;
- encourage dental education in the best, evidence-based management of dental caries and restoration of teeth once damaged by dental caries;
- ensure that third-party schemes permit clinical autonomy in the choice of dental restorative materials by means of contractual and financial structure, allowing dentists to continue to act in the best interests of their patients;
- support ongoing research into restorative dental materials in the search for cost-effective, durable and safe alternatives to dental amalgam;
- acknowledge the need for ongoing research on the health and environmental impact of alternative dental restorative materials;
CHIEF EXECUTIVE’S REPORT

- insist on the full declaration of the chemical composition of alternative dental restorative materials by manufacturers;
- advocate best management practice in the use and disposal of dental amalgam, especially the use of well-maintained and serviced amalgam separators, of ISO standards, and safe clinical waste disposal; and,
- ensure compliance with waste management regulations, ensuring that the disposal of waste is carried out by licensed carriers with ensuing protection of the environment and human health.

Submission on sugar tax
The Association also commissioned and submitted to the Department of Health a detailed research paper entitled ‘Sugar Tax, Obesity and Dentistry: A Review’, prepared by Dr Michael Crowe and Ms Christine King. The Association felt it was important to raise the profession’s profile at a time when this topic was assuming a greater importance but without any great consideration being given to the oral health implications. Subsequent correspondence with the Department’s National Obesity Adviser, Dr Nazih Eldin, recognised the fact that our paper registered with the decision makers in the Department, and it will be incumbent on the Association to reflect on how we are contributing to important public policy debates, and to see what lessons can be learned from these and other ‘lobbying’ activities and their effectiveness.

Mouth Cancer Awareness Day 2016
The Association again played a leading role in the organisation and promotion of Mouth Cancer Awareness Day in 2016, and the support and participation of members is greatly appreciated.

Pre-Budget Submission
The IDA Pre-Budget 2017 Submission was published in July. For Budget 2017, the IDA made the following recommendations to Government:
- reform and expand the Med 2 Scheme;
- reinstate preventive and restorative care under the DTBS for PRSI payers;
- set aside additional funding for the replacement of the DTSS for medical cardholders and enter negotiations with the IDA on a new State dental scheme;
- reinstate sufficient numbers of staff in all HSE areas to ensure that 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;
- urgently tackle the crisis in orthodontics;
- explore with the Irish Dental Association 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.

Media coverage
The Association issued a number of press releases during the year that attracted significant media coverage at both national and local levels. All press releases can be viewed in the ‘News’ section of the IDA website.

Spokespersons for the Association also participated in a number of radio and print interviews on a range of topics throughout the year. We are grateful to all who gave up their time to take part in these interviews.

March 2016
- IDA advice on dental amalgam

April 2016
- New President of Dental Association calls for new system of risk profiling patients
- Sugar tax is no silver bullet for nation’s dental crisis
- Dentists say medical card scheme is unfit for purpose

July 2016
- Dental complaints service publishes annual report for 2015
- IDA Pre-Budget Submission 2017

September 2016
- Free mouth cancer examinations available in up to 300 dental surgeries nationwide on Mouth Cancer Awareness Day

October 2016
- Dentists warn that staff shortages and clinic closures are pushing public dental services to the brink
- One in five Irish children is affected by dental trauma
- Dentists say negotiations with the Department of Social Protection will be required before any changes to the PRSI scheme can be introduced

December 2016
- Dublin Docklands dentist wins Sensodyne Sensitive Dentist of the Year 2016

Services and benefits

Dental Complaints Resolution Service
The 2015 Annual Report of the Dental Complaints Resolution Service (DCRS) was published in June. In 2015, the Service received 287 calls and 970 emails/letters. Of these, 134 complaints were accepted. Ten complaints could not be accepted because the treatment was given under social welfare schemes, which are outside the remit of the Service. A further 18 complaints could not be accepted as adequate written complaints were not received.

In 2016, the Service received 477 calls and 758 emails/letters. Of these, 102
complaints were accepted. Nineteen complaints could not be accepted as they were outside the Scheme's remit or were out of time.

In total, 44 cases were resolved up to December 31, 2015, eight more than in 2014. For the calendar year 2016, a total of 58 complaints were resolved.

Of the 44 complaints resolved during 2015, seven had no substance. One was resolved by an explanation and apology from the dentist. In four cases, dentists agreed to do remedial work and in another case the dentist paid the fees for remedial work to be done elsewhere. The majority of cases (28) were resolved by an explanation and a refund of fees. Three cases could not be brought to a satisfactory resolution and were closed.

An independent dental adviser, Dr Maurice FitzGerald, was engaged, and played a critical role in assisting facilitator Mr Michael Kilcoyne, particularly with the more dentally-complex cases.

Commenting on the operation of the Service in 2016, Mr Kilcoyne advised us that a number of people sought details on how to make a complaint. He advises that the patient raises the matter initially with their dentist and this has resulted in an increasing number of complaints being resolved directly between the parties.

He reported that he is in regular contact with our newly-appointed adviser, Dr FitzGerald, to discuss cases and form opinions, and this has been very helpful. Mr Kilcoyne continues to receive complaints regarding staff in dental practices other than dentists, which are outside the brief of the DCRS and therefore cannot be accepted. Complaints regarding non-display of prices in reception areas and allegations that dentists are charging higher fees than shown on the practice’s website have increased substantially, he reported. He also reported that 36% of telephone queries did not materialise into written complaints.

Finally, he reported that there was a substantial increase in the number of complaints received from medical card patients, which is outside the scheme’s remit.

Affinity schemes

Most of our valuable affinity schemes continued for 2016 and the suite of offerings was added to in 2016. The IDA negotiated a new deal with AIB Merchant Services, including use of the new Clover terminal provided by the bank. These rates are available exclusively to IDA members and members should advise AIB of their IDA membership number and ensure that they benefit from the terms of the special deal available for IDA members. We continued to search for new service/product providers and negotiate preferential rates on our members’ behalf. As a result of savings made on certain services/products, IDA members can expect to save well in excess of their membership fee every year.

New insurance provider

2016 saw the appointment of Doyle Mahon Insurances as the new preferred supplier of insurance products for IDA members. A rigorous tendering process involved advice from an independent financial adviser working with an IDA task force to identify the right provider for our members’ needs.

DPL discount

Our preferential rate with DPL continued for 2016, with most IDA members availing of massive savings in their DPL fee. DPL offers significant discounts to dentists who can prove they hold membership of the Irish Dental Association. For dentists in general practice for at least three years post graduation, annual savings of up to €1,700 are available to IDA members who avail of the full 15% discount available for risk credits. For dentists working in the HSE where indemnity is provided by the State’s Clinical Indemnity Scheme (CIS) and in membership of the IDA, total savings can range from between €124 and €268 per annum (for dentists who work up to 150 hours privately) and up to €663 where they also work between 150 and 500 hours in settings not covered by the CIS.

Free access to ADA publications

IDA members have free, exclusive access to the Journal of the American Dental Association (JADA), which publishes worthwhile practical articles for dental practitioners. The JADA would ordinarily cost a dentist $225 or €200 per annum. Only IDA members can access the JADA and the Professional Product Review as a result of an agreement between the IDA and the American Dental Association.

HR booklet

All private practice members received a new 32-page publication entitled ‘Human Resources, Essentials for your Private Practice’ on renewal of their membership for 2017. Particular credit is due to Rosín Farelly for her outstanding work on this publication, which is an invaluable benefit of IDA membership. The manual covers essential employment law with which all employers and employees in dentistry should be familiar. It should be used in conjunction with the members’ section of the IDA website, where you can download template contracts, policies and procedures from the ‘Practice Management’ section.

Mentoring

The IDA Professional Mentoring Programme continued in 2016. The Association approved the Professional Mentoring Programme in response to a clearly-identified membership desire, and need, following a comprehensive membership survey. The Programme’s core purpose is to enable the provision/sharing of informal guidance, insight and wisdom by trained IDA volunteer mentors to participating mentee colleagues, over a range of professional practice areas.

Now into its second year, the IDA Mentoring Programme has already established itself as a really invaluable resource for dentists, particularly those who have found it difficult to cope with the transition from dental school to working in practice.

I have spoken to a number of mentors and indeed mentees, and asked them for their views on how the scheme operates. It is very noticeable that the scheme is seen as badly needed given the near impossibility for Irish dental graduates to secure vocational training places in the UK and the abolition of the vocational training scheme in Ireland. As one mentor said to me it is inexperience, not the
lack of knowledge, which is at the root of the difficulties facing our young dentists. Very many are really enthusiastic but will sometimes struggle communicating with patients or coping with what many more experienced dentists will see as essential parts of the job.

Afraid to ask?

The IDA Mentoring Programme has allowed over a dozen, primarily young, dentists to meet on a confidential basis with mentors and very often this has involved one or two discussions in person or over the phone and remaining in touch by email thereafter. As one mentor said it is very often a case of extremely bright and intelligent dentists feeling too embarrassed to ask other dentists for advice. The IDA Programme is very well developed and has seen training provided to mentors by experts in the field. Fear of the unknown and a slight feeling of being lost after time spent in dental school, where the focus was on exams, means that very often people don’t know where to turn or whether there will be a willingness for older dentists to lend a hand.

The most important advice for recent graduates or undergraduates on the brink of graduating is to focus on finding a job where they will be offered support and learn on the job rather than focusing on likely earnings in the initial stages.

Another mentor said that she was flattered to have been asked to act as a mentor and has found it very rewarding. Dentists work in isolation where they are either in charge or acting as the lead within the surgery. Being perceived as a leader, it is often very difficult to ask for help and to approach anyone for general advice rather than patient-related queries. That is why the IDA Mentoring Programme is so badly needed.

Mentees have given some thought beforehand to what they want out of the discussion with the mentors provided as part of the scheme. The advice this mentor offers is that this is a really worthwhile service for younger dentists; it is not as intimidating as they didn’t know where I was going but my mentor put me at my ease. I had an initial conversation of an hour and a half and then a second conversation over the phone of about ten minutes two weeks later. Ever since, I have been reassured and I am now taking the bull by the horns and I would say to colleagues if in doubt definitely go for it. This really works. Since the conversations I have had with my mentor I have signed up for CPD courses that we discussed and I find now that I am on the right path*.

Many mentees feel that more work needs to be done to promote awareness of the Mentoring Programme and that is very much the wish of the Association. This has been a terrific initiative and I would strongly commend it to members, particularly those who feel they are cut adrift and not sure where they can turn for experienced, non-judgmental and confidential advice. I’ve seen first hand the tremendously positive effect a good mentor can have, so don’t hesitate if you feel this is what you need.

How the Programme works

Dentists can read more about the Programme by visiting the members’ section of our website and downloading our guide. Dentists who wish to avail of the scheme are put in touch with a mentor best placed to assist with their particular concerns and then the parties are left to make contact with each other. We have a panel of a dozen mentors who have varied experiences and backgrounds in all branches of dentistry, but who have been selected and trained as being discreet and exceptionally good listeners who want to help and pass on the lessons they have learned. For an informal and strictly confidential chat, please ring me in IDA House.

Practitioner Health Matters Programme

The Practitioner Health Matters Programme (PHMP), which supports health professionals who may have addiction or mental health issues, has confirmed that it helped 47 practitioners in its first year of operation. An independent charitable organisation, the PHMP has the support of the representative and training bodies for the medical, dental and pharmacy professions, as well as the three professional regulatory bodies.

The issues

In its first annual report the PHMP said that 30 practitioners presented with a single problem at registration, while 17 had more than one problem. Substance
misuse was the most common stand-alone presenting problem (15), followed by anxiety (six) and depression (four). Where practitioners presented with a combination of issues, depression was the most common presentation (13), followed by anxiety (10), with substance misuse in combination with other symptoms being found in a further seven cases. While women made up just under half of the total (23), they were the clear majority in both the youngest (24-29) and oldest (60-69) age groups. While there were eight women in the youngest age group, their highest representation, this was the group with the least number of men, with just three. Overall the largest number of registrations (13) was represented in both the 30-39 and 50-59 age groups. Almost half of all referrals were self-referrals (22), while eight referrals were made by a consultant psychiatrist and six were referred by a colleague.

The outcomes
Over half of all practitioner patients registered on the Programme have continued working in their professions, and with the support provided by the PHMP, did not need to take time off work. Six were required to stop working for a period of time but have now either returned or are returning to work in the near future. Seven patients are not currently working; of these, one has retired and the others are deemed unfit for practice and are under ongoing review. Seven others are attending the Health Committee of the Medical Council.

Clinical Lead Dr Íde Delargy
Dr Íde Delargy, the Clinical Lead for the new Programme, said health professionals are very slow to come forward to declare that they may have a mental health or alcohol- or drug-related problem due to reputational/confidentiality issues. She said they also generally present when in crisis, often having tried to self-manage and self-medicate their problem.

“After our first year in operation the PHMP has offered almost 50 practitioners access to a high standard of care in a non-judgmental atmosphere and with complete confidentiality assured. We want to get the message out there that health professionals in difficulty can come to us to have their health needs met,” she said.

“Their exhaustive efforts in 2016 and beyond.”

Mr Hugh Kane, Chairperson of the PHMP, said that with over 25,000 doctors, pharmacists and dentists in the country the PHMP would anticipate that in excess of 2,000 practitioners may require help on an annual basis: “One of our main aims for 2017 will be to engage in an awareness-raising campaign of this service among health professionals. The other is to establish a sustainable funding model for the Programme. From the start we didn’t want the lack of funding to be a barrier to the service and we don’t believe it has been. However, as demand for the service grows we will require additional funding and resources, and we will be looking to all the relevant bodies to support us in our endeavours to develop the service further in the year ahead”.

For full details of the Programme, go to www.practitionerhealth.ie.

MEMBERSHIP ANALYSIS 2017
February 28, 2017
No. of members

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(excluding student members and suspended members)

CPD, education and training
The Association further secured its position as primary CPD provider for the dental profession in Ireland with another extensive programme of events in 2016. The challenges posed by the increase in members of almost 40% over the past five years have not simply been overcome but have been the basis for an even greater acceleration in the range of services we offer our members. Thanks are due to all who help in shaping our CPD policy, those who volunteer to speak and those who support our events, but I wish to single out my colleagues Elaine and Grainne for their exhaustive efforts in 2016 and beyond.
The Association arranged over 50 different CPD events in 2016, which attracted 2,000 attendees and offered a total of 249.5 CPD points. Our branch events attracted just over 1,000 attendees, while over 450 attended our Annual Conference, and just under 150 attended both the seminar for HSE dental surgeons and the Identex event, and over 100 attended our Practice Management Seminar in Croke Park. All of these events require huge organisation and preparation. Thankfully, the feedback from our attendees showed consistently high levels of appreciation for the content, organisation and fun enjoyed by all.

Complementing the huge amount of CPD activity evident, the Journal of the IDA has also had another outstanding year, and has also consolidated its position as the most widely read, credible and authoritative publication for the dental profession in Ireland. Again it is fitting that appreciation is shown of the work of our Editor, Professor Leo Stassen, Ms Fionnuala O’Brien, the great team at Think Media, the Editorial Board, and all our contributors, supporters and readers.

Learning management
The last year saw the full roll-out of our new learning management system and this has been an invaluable new resource, which helps dentists to keep track of their CPD while also allowing easier booking and payment, and facilitating the administration associated with these events. The huge archive available to members to access past editions of our Journal has also been very positively received.

Annual Conference
The 2016 Annual Conference took place in Galway and was another outstanding success with over 450 delegates attending over the entire duration of the Conference. At the pre-conference programme on Thursday, Dr Paddy Crotty delivered a full-day course on anterior composites. The course taught a predictable technique for restoring anterior teeth. At the end of the course delegates understood the background science behind the technique, the concept of colour and colour generation, and how to generate a sound, durable restoration.

Dr Brendan Fanning offered expert insights into oral radiography. He looked at the correct use of film/sensor holder with paralleling technique for inter-oral dental radiography, dose reduction with rectangular collimation and use of thyroid protection. Ms Fiona Heavey hosted a workshop on water quality, including the role of amalgam separators. Delegates could also choose to attend a compliance workshop in infection prevention and control on either the morning or the afternoon hosted by Dr Nick Armstrong, Dr Jane Renehan and Ms Siobhan Carrigan.

A second workshop focused on medical emergencies. This workshop showed dental professionals how to manage patients suffering from a medical/cardiac emergency while awaiting paramedics. The Conference was spread over two halls, with lectures running from morning to evening in both. On Friday in Hall 1, Dr Patrick Palacci gave his insights into precision in implant placement. Professor Tara Renton looked at third molar surgery in practice and Dr Pat Cleary gave his five keys to clinical success. Professor Brian O’Connell looked at some groundbreaking techniques in restorative dentistry.

In Hall 2, Dr Marielle Blake kicked off Friday’s proceedings with a look at interceptive orthodontics. Later on, Dr James Mah gave an overview of 3D imaging in orthodontics, and the Journal of the Irish Dental Association lecture, on the psychology of cyberspace, was given by Mary Aiken.

The events continued on Saturday in both halls. Dr Michael O’Sullivan explained how to manage a hypodontia patient for optimum results. Dr Paddy Crotty addressed the question of ‘Composites: how do we get the best results in practice?’ in his lecture. Dr Conor Barry closed the day’s proceedings in Hall 1 with a look at oral cancer diagnosis and treatment. In Hall 2, emerging issues in local anaesthesia and pain control in dentistry were explored by Dr Dermot Canavan. Drs James Mah and Bob Genco delivered lectures on new concepts in the management of bruxism and the periodical systemic link, respectively. Dr Carty Fleming advised delegates on dental materials for the present and future.

Prior to being admitted to the IDA Roll of Honour, Dr Kevin Lewis gave an insight into what was coming down the legal road for dentists and advised on what to do and what not to do.

HSE Dental Surgeons Seminar
A large group of public service dental professionals took advantage of Athlone’s central location to attend the two-day event in early October. This year’s Seminar featured a significant change in format, with the second day given over almost entirely to workshops on core areas of CPD, which were open to all delegates to attend.

The Seminar began with a welcome from new HSE Group Chairperson Dr Michaela Dalton. IDA President Dr PJ Byrne formally opened proceedings, praising the scientific programme, and in particular the “fresh thinking” involved in deciding to host workshops at this year’s event. He congratulated Dr Dalton on her election, and also Dr Frances O’Callaghan, who stepped down after two years in the post. He urged delegates to get involved in the IDA, so that the issues of HSE-employed dentists are brought to the table along with those of other branches of the profession. Dr Byrne was also the first scientific speaker of the day, with a presentation on the periodontal–systemic interface. The next speaker of the morning was Dr Justin Moloney, who used video and photographs to present a series of practical tips for dealing with awkward or difficult extractions. Dr Siobhan O’Sullivan’s presentation moved away from the purely clinical to discuss the Assisted Decision Making (Capacity) Act 2016, which has profound implications for healthcare professionals. The final speaker before lunch was Dr Jane Renehan, who gave a briefing on the Minamata Convention and its implications for Irish dentistry.

After lunch, Dr Ciara Scott’s presentation looked at the evidence base for orthodontic referral and treatment, and how professionals can balance this against parental concerns. Drs Anne O’Connell and Mary Freda Howley offered a joint presentation on decision making in cases of traumatised teeth. Dr O’Connell recommended using the
Dental Trauma Guide (DTG) as the standard of care, and warned that this care may be scrutinised, particularly from a medicolegal perspective. Dr Howley presented a series of endodontic cases complicated by a history of trauma.

The second day of the Seminar opened with two presentations from Dr Avijit Banerjee. The first covered advances in minimal intervention (MI) techniques, and the second focused on how best to care for ageing patients, a group with far less edentulousness than previous generations, but increasingly complex dental needs.

**Governance**

**Board of Directors**

The Board met on five occasions in 2016 and all meetings were very well attended. There has been a noticeable increase in the duration of these meetings, reflecting not only greater engagement but also an increasing workload for the Board. The Board has also been assisted by regular meetings of the Audit and Finance Committee, which were chaired by the Honorary Treasurer. Detailed management accounts have been prepared for each of these meetings, and thanks to both Joan Mullen and Sinead Kelly for their assistance.

**Strategic planning**

Dr Robin Foyle assumed chairmanship of the task force charged with overseeing and monitoring implementation of our strategic plan. He was joined by Drs Michael Crowe, Frances O’Callaghan and Jane Renihan, and the group met with a renewed impetus in 2016 having also been assisted by Mr David Duffy in reviewing progress.

**Finances**

At a time of considerable financial challenges, associated with the fallout from the litigation the Union supported in challenging the unilateral changes made by the HSE to the DTSS in 2010, it was important that we continue the task of consolidating the finances of both the Association and the Union. Prudent financial management required that we put a contingency plan in place to deal with payment of very significant legal costs for the Union. Separately, the Board authorised discussion with the HSE to seek to mitigate the liability faced by the Union, which would also have implications for the Association. Significant work was put into preparing for this process, which is continuing at the time of going to press.

**Membership**

It has been particularly gratifying to see yet another record level of membership recorded in 2016. As the graphs show, we have had a near 40% increase in membership over the past five years. This is the ultimate vote of confidence by the profession. Of course, this also puts extra strain on our resources so I wish to record thanks to the secretariat in IDA House who have shown outstanding dedication and continued to deliver a top-class and friendly service to record numbers of members throughout.

**Approved retirement trust**

Considerable progress was made in 2016 in overhauling the governance and administration of the approved retirement trust for Irish dentists. The Association played a significant role in assisting the Board of the scheme in reviewing its operations and it is hoped this will prove beneficial for scheme members in the years ahead.

**Staff changes**

We were pleased to welcome Grainne McQuaid, who has been a great addition to the team in IDA House and has already made a big difference to our CPD and events work. We also welcomed Joan Mullen as a maternity leave replacement for Sinead Kelly. Joan got to grips with her role very quickly and ensured a seamless transition and continuity of the high standard of work set by Sinead.

Fintan Hourihan
CEO
The past year as Honorary Secretary has been both a privilege and a personal challenge. On accepting the role, I may not have appreciated the magnitude of the task ahead but the rewards have been many. I thoroughly enjoyed the interaction with my colleagues and the hardworking team in IDA House. I have learnt a great deal about the structure, composition and rules governing the Irish Dental Association and Irish Dental Union.

The role of Honorary Secretary has demanded great attention to detail in order to serve the Association and Union. I have faced a steep learning curve with regard to the duties and responsibilities associated with becoming a Company Secretary. The need for accurate record taking is as important within our Association and Union as it is in our clinical scenarios.

My eyes were opened to the enormous volume of work that goes on, largely unknown to the membership. The organisation has become a very professional outfit with increasing demands on both the staff and our elected officials, and it remains incumbent upon us to volunteer our time and preserve the membership organisation that serves us all. As a profession, we should be proud to have such a strong membership organisation, one that continues to grow both in the number of members and in the services it provides.

Governance

Aside from the routine secretarial activities, I took up the mantle of chairing the Working Group for the Draft Governance Document. I am pleased to say that while it was a mammoth undertaking, the revised edition is an accurate and detailed reflection of our Association and Union’s governance, operations, policies and procedures. We plan to revise it further to produce three separate publications: a governance code of practice; a staff handbook; and, an operations manual.

It is hoped that these publications will clearly outline the open and transparent processes by which the organisation is governed and run on a day-to-day basis. I would like to thank the other members of the Working Group, the Board/Executive Committee, the Council of the Irish Dental Union and, of course, the secretariat, for their tireless assistance with this project.

Next year’s goals

There are many challenges facing me in the year ahead but I feel well prepared and armed with information and understanding to face them head on. I have a number of goals I hope to achieve by the time I am tasked with writing this report next year, the primary challenge being the roll-out of the draft governance manual. This will involve some legwork in an effort to engage our key stakeholders and no doubt will bring other issues to the fore.

It is clear that we need to listen to and engage our membership so that their views are reflected in our decision-making processes. In addition, this year saw the groundwork being laid for improved communication with the secretariat. Next year, with the assistance of human resources firm Voltedge, we will streamline this process and ensure that we are both fulfilling our duties to our staff and making the best of the enormous skillset we have in house.

The process of reviewing our communication with members has already begun and included in this I will be involved in developing a new online forum, improving our engagement with and services for young graduates, and exploring our relationships with specialist groups within the profession.

I am looking forward to these challenges and I invite you all to get involved, drop me an email or pick up the phone. This is our organisation and every voice matters.

Dr Gillian Smith
Honorary Secretary, Irish Dental Association
Later in this report you will find the audited accounts for the year ended December 31, 2016. Our auditors for the period were Grant Thornton, Chartered Accountants and Registered Auditors.

Income
The combined IDA/IDU income for 2016 has remained stable, with an increase from €1,315,036 to €1,386,415. Combined membership income showed an increase from €1,051,389 in 2015 to €1,094,539 in 2016, reflecting an increase of 4% in membership subscriptions. This accounts for approximately 80% of Association/Union income. This is in line with prior years. Accreditation decreased from €130,000 in 2015 to €122,500 in 2016. The surplus from the Annual Conference increased from approximately €80,000 to approximately €90,000. The income from the HSE Seminar also increased year on year. We are pleased to see that the advertising revenue in the Journal has risen again – hopefully a sign of renewed growth in the profession, reflecting what is happening in the wider economy.

Expenditure and cash balance
Printing and stationery expenditure increased in line with related Journal income. Members’ compensation continues to rise – possibly partly due to members who are claiming compensation payments now making their claims in a more timely fashion, and to an increase in the attendance rates at meetings. It is also a reflection of the very significant amount of time given by members, out of their practice time, to work for the Association. It does not replace income, but goes a small way towards covering running costs for the time taken out of practice by the member.

The combined cash balance at the end of the year was €717,601. This represents a significant increase from the 2015 figure of €590,932.

Summary
IDA House has a mortgage of €170,740. It was valued at €450,000 in 2014 and is due to be revalued in 2017.
The Association made an operating profit of €4,547. This compares to an operating loss of €26,454 in 2015. This is primarily due to the increase in income detailed above.
The Union incurred a net surplus of €255,797 for the year ended December 31, 2016, compared to a deficit of €715,438 in 2015. In 2015 there were significant legal and professional fees of €907,825 relating to the unsuccessful Supreme Court challenge. The Union has liabilities in excess of assets amounting to €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 directors consider it appropriate to prepare the financial statements on a going concern basis.

The income from the HSE Seminar also increased year on year.
We are pleased to see that the advertising revenue in the Journal has risen again – hopefully a sign of renewed growth in the profession, reflecting what is happening in the wider economy.

Dr Ronan Perry
Honorary Treasurer
Orthodontic Group and Limited Practice Practitioners

This will be my last report in an IDA Annual Report in this role as my term ends this year. The Orthodontic Society of Ireland (OSI) held scientific meetings in spring and autumn, with an EGM in spring and an AGM in autumn, and the new council members took on their roles in November. The November meeting was the highest ever attended OSI conference.

In my role representing practitioners in limited practice, I feel the biggest issue is the recognition of other dental specialties (apart from the existing ones of orthodontics and oral surgery). There appears to be no sign of progress in this area, or indications that there will be.

As part of its review on governance, the IDA will most likely change the remit/constituency of the role I have held on the IDA Council, but I expect the issue of dental specialties will occupy my successors for years to come and I wish them all the best with this.

Finally, I’d like to thank the IDA for giving me the opportunity to have served the profession and my colleagues.

So long, and thanks for all the fish.

Dr Stephen Murray
Orthodontic Group and Limited Practice Professionals Representative
BOARD MEMBERS

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ACREDITATION

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JOURNAL OF THE IDA EDITORIAL BOARD

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<td>Dr Ciara Scott</td>
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<td>Dr Seamus Sharkey</td>
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<td>Dr Simon Wolstencroft</td>
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<td>IDA President – Dr PJ Byrne</td>
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<td>Mr Fintan Hourihan</td>
<td>IDA Chief Executive</td>
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<td>Ms Fionnuala O’Brien</td>
<td>Co-Ordinator</td>
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QUALITY AND PATIENT SAFETY

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<td>Dr John Adye-Curran</td>
<td>Chair</td>
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<td>Dr Eamon Croke</td>
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<td>Dr Nick Armstrong</td>
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<td>Ms Roisin Farrelly</td>
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Accreditation

In 2016, the IDA retained accreditation agreements with our partners:

- Wrigleys;
- Wrigleys Complete;
- Colgate Total;
- Colgate Sensitive; and,
- GSK Sensodyne.

Dr Pat Cleary
Chairman, Accreditation Committee

CED

The voice of dentists and oral health in Europe for over 50 years

The Council of European Dentists (CED) is a European not-for-profit association, which represents over 340,000 practising dentists through 32 national dental associations and chambers from 30 European countries. Its key objectives are to promote high standards of oral healthcare and effective patient safety-centred professional practice across Europe, including through regular contacts with other European organisations and EU institutions.

General meetings

The CED held two general meetings and four board meetings in 2016, as well as several Working Group and Task Force meetings, both in person and online. The first general meeting was in The Hague in May, followed by one in Brussels in December.

May meeting, The Hague

The following Statement on dental specialists was adopted:

"The CED supports the fact that the Directive on the Recognition of Professional Qualifications fully respects the responsibility of Member States to define the content of specialist dental training. The CED stresses that the general dental practitioner or dentist is qualified to carry out all acts performed by the specialist dentist, and must not be forbidden to perform any of the activities of the specialist dentist. The CED acknowledges that the general dental practitioner or dentist may refer a patient to a specialist dentist if he/she considers that is appropriate or necessary".

In addition, a resolution on sugar was adopted.

December meeting, Brussels

CED members adopted the Revised Resolution on ANNEX V.3/S.3.1 of Directive 2005/36/EC (PQD) related to the profession of dentist. The CED proposes three types of changes to Annex V.3/S.3.1: changes of the names of the subjects; exclusion of some subjects from the study programme for dental practitioners; and, addition of other subjects. The CED states that it is extremely important to update the study programme for dental practitioners both in terminology and in content, and to provide dental practitioners with concrete competences and skills in order to permit them to practise their profession in the contemporary world successfully.

CED members unanimously adopted the Statement on waste water disposal in dental clinics. The Statement reflects the CED's commitment to raise awareness on safe management of healthcare waste to protect the environment from the negative effects of waste water discharges.

Drs Jane Renehan and Robin Foyle also met the Irish Environmental Attaché in Brussels, prior to the general meeting, to discuss the European Parliament proposals on the restriction of the use of amalgam. It was a useful meeting and the Attaché was aware of our concerns relating to any restriction on the clinical freedom to use amalgam where indicated.

For a full list of adopted resolutions and statements adopted by the CED plenary please go to www.cedentists.eu.

Representation

The IDA was represented by Drs Robin Foyle, Nuala Carney and Jane Renehan, and Mr Fintan Hourihan.

CED head office in Brussels has undergone some secretariat changes of personnel in 2016/2017. Sara Roda and Aleksandra Sanak have left the organisation to pursue further careers, while the Secretary General, Nina Bernot, is on extended leave. This had left a temporary void in an office of four full-time staff. Sara and Aleksandria were replaced in 2017. The president of the CED is Dr Marco Landi of Italy.

CED board elections 2016

In December 2016, the CED held its board elections. Dr Freddie Sloth-Lisbjerg (DK), Dr Doniphan Hammer (FR) and Dr Paulo Melo (P) were elected as directors. Dr Mick Armstrong (UK) was elected Treasurer. They join the current CED President Dr Marco Landi (Italy), Vice-President and Director Dr Pirret Vali (Estonia) and Directors Dr Alexander Tolmeijer (The Netherlands) and Dr Hans Schrangl (Austria).

Working Groups and Task Forces

The CED currently has eight active Working Groups (WG) made up of dentists and experts in the particular topics. The WGs are: Amalgam and Other Restorative Materials, Education and Professional Qualifications; E Health; Infection Control and Waste Management; Medical Devices; Oral Health; Patient Safety; and, Tooth Whitening Products.
Four Task Forces are responsible to the Board of Directors and are usually formed for a short period of time for a specific pressing issue. The current Task Forces are: Antibiotics in Dentistry; Ethics; Communications; and, Internal Market.

WG Amalgam and Other Restorative Materials. This WG advises on the safety of amalgam in respect of the health of patients and dental staff, and on the effectiveness of EU regulations in minimising the environmental impact of amalgam waste. Dr Susie Sanderson (UK) is the chair of this group.

WG Education and Professional Qualifications. This WG advises on the implementation and follows the developments of the Professional Qualifications Directive. It makes recommendations on basic dental training, vocational training, continuing dental education, specialisation in dentistry and revalidation of dental practitioners. It also advises on the potential impact of the Bologna Process on dentistry.

WG Infection Control and Waste Management. Dr Jane Renehan is a member of this Working Group, which monitors national laws and practices in the area of infection control and waste management, e.g., sterilisation practices and methods of disposing of contaminated dental waste.

WG Medical Devices. This WG advises on CED policy in areas related to e-health, and monitors the development of common standards on information exchange between professionals with regard to patient records at EU and national level.

WG Oral Health. Mr Fintan Hourihan is a member of this Working Group, which monitors national laws and practices in the area of infection control and waste management, e.g., sterilisation practices and methods of disposing of contaminated dental waste.

WG Patient Safety. This WG advises on issues of patient safety and quality of care, particularly on the development of policy and exchange of best practices relevant to dentistry.

WG Tooth Whitening Products. This WG is dealing with the legislation resulting from EU Directive 2011/84/EU. Dr Robin Foyle is a member of this Working Group, which is currently working on overturning the ban on tooth whitening in the under 18s. An expert group (including Dr Paddy Fleming, President of the European Academy of Paediatric Dentistry) has been advising the WG on the best way forward regarding scientific literature, and progress is being made. However, the Scientific Committee on Consumer Safety (SCCS) of the EU will probably take some time before they revisit the original decision to ban the use of tooth whitening products in the under 18s. The European Commission will need to be persuaded that there is a reason to refer the matter to the SCCS. The Working Group has formulated a letter with the latest scientific references for the Commission to review its decision to refer the ban on under 18s to the SCCS for reconsideration. We await their response at this time.

BTF Antibiotics in Dentistry. This Task Force is responsible for preparing positions and planning activities related to the use of antibiotics in dentistry and specifically to antimicrobial resistance. November 18, 2015, was European Antibiotic Awareness Day. The CED agreed a joint statement with European doctors and vets in advance of this on how to combat resistance.

BTF Internal Market. This Task Force is responsible for monitoring and advising on internal market-related issues that have an impact on dentistry. This covers issues like patient and professional mobility, competition policy, etc. The BTF Internal Market met in Brussels to discuss, among other issues, the Commission’s transparency exercise on access to regulated professions, VAT in healthcare, the General Data Protection Regulation, the Joint Action on Health Workforce Planning and Forecasting, and current international agreements (TTIP and TISA).

BTF Communications. This Task Force is responsible for planning and evaluating communications activities in support of the CED’s strategic goals.

BTF Ethics. This Task Force is preparing an update of the CED Code of Ethics.

Further information on the activities of the CED can be found at www.cedentists.eu.

Dr Robin Foyle
Head of the IDA CED Delegation

CPD Committee

During 2016 the online learning management system was fully rolled out to members, and all IDA CPD courses can now be booked through this system. The introduction of such a system has cut back on administration and allows members to book and pay for courses at a time that suits them online. It also means that all members have access to their entire CPD record in one place online.

The development of further CPD courses, both didactic and hands-on, continued in 2016. Our autumn programme kicked off with our association with the IDTA at Identex, where all courses were fully subscribed. A worthwhile addition to our CPD programme has been the partnership with some trade companies in developing practical workshops in core CPD areas such as infection control, medical emergencies and guidance on amalgam. Our thanks to our colleagues in the QPS Committee for their invaluable assistance and support in developing these workshops.

Dr Garry Heavey
Chairman, CPD Committee
Cumulative progress
The Editorial Board of the Journal of the Irish Dental Association can report scientific progress again in 2016. A total of 45 articles were received, 15 of which were from authors based abroad. Eleven of the 45 were published in 2016, one was published in 2017; three have been accepted and are awaiting publication; we are awaiting the resubmission of seven following review; one has been withdrawn; and, 22 were rejected.

Clinical features also continued to make an impact and to add greatly to the practical advice for readers.

For the Journal, 2016 commenced with the once-in-every-five-years special edition, which focuses on dental education in Ireland. In addition to interviews with the Deans in Cork and Dublin, it included photographs of every class of dental students, of every discipline, along with the staff, in both schools. This gives the profession a remarkable editorial and pictorial record of the current state of dental education in the Republic. Taken together with the similar special edition of February/March 2011, there is now a full photographic record of a decade of dental students. These editions of the JIDA are likely to be coveted items in decades to come.

The April/May edition included both the preview of the IDA’s Annual Conference and an interview with Professor Mark Ferguson, who is Director General of Science Foundation Ireland, Chief Scientific Adviser to the Government, and a dentist.

In our June/July edition, Association Chief Executive Fintan Hourihan reflected on the challenge of interacting with the recently-elected Government. The clinical feature was a well-illustrated guide to dealing with an infant’s first visit to the dental surgery, an important part of Department of Health thinking.

The Association and the Irish Dental Trade Association (IDTA) have co-operated successfully in recent years, and that was reflected in a preview of Identex 2016 in the August/September edition. It also featured the President of the IDA, Dr PJ Byrne, who spoke about the importance of lifelong learning in dentistry and the work of the Association.

In October/November, there was a fascinating look at how seven dentists of the Dublin and Cork classes of 2011 had progressed since graduation. It was reassuring to hear that lifelong friendship and collegiality are still strong features of the profession.

The year concluded with another bumper edition featuring dentists nominated by their patients for a Sensodyne Sensitive Dentist of the Year Award in 2016, and of course, reporting on the regional and national winners. The event itself, a Gala Ball at the RDS, was a superb night and a great success.

Planning for 2017 by the Editorial Board includes rotation of members, and the further development of formal governance guidelines.

Commercially, the Journal continues to compete against UK-based publications. Dentists are reminded that, as members of the Irish Dental Association, the Journal is their own title.

Thanks are due to all members of the Editorial Board for their tremendous commitment to the goal of producing a strong and relevant journal for the Irish dental profession. We are also grateful to the many experts who provide their knowledge for the benefit of the Journal by authoring and reviewing papers. Special thanks are due to the very efficient Journal Co-ordinator, Fionnuala O’Brien, who ensures that the Board functions smoothly.


| Received and published in 2016 | 11 |
| Total received in 2016 | 45 |
| Awaiting resubmission following review | 7 |
| Accepted and awaiting publication | 3 |
| Rejected articles | 22 |
| Submitted in 2016 but published in 2017 | 1 |
| Withdrawn | 1 |

Of the 45 articles submitted, 15 were received from internationally-based authors and 30 were from Irish-based authors.
Quality and Patient Safety Committee

Established in 2009, the function of the Quality and Patient Safety (QPS) Committee is to assist IDA members to achieve compliance with regulations applicable to dental practice, and to promote quality care and safety for patients.

The Committee aims to ensure that the advice is practical, and based on the best available evidence after reviewing national and international standards. The advice is accompanied by audit tools to support risk management.

Work completed so far:
- decontamination in dentistry;
- hand hygiene;
- emergency drugs and equipment;
- amalgam separation;
- position statement on dental amalgam;
- waste management;
- complaints procedures in dental practice;
- data collection, usage and protection;
- prevention of infection for water in healthcare facilities;
- dental unit water lines;
- protocols in infection prevention and control; and,
- patient advice sheet on tooth whitening.

Work in progress:
- policy document on mouthguards;
- essentials of dental practice; and,
- advice on radiology.

The workshops at the Annual Conference in 2017 will update last year’s workshops on infection prevention and control, and water quality, and there will be a new workshop dealing with health and safety.

Miscellaneous work
The Committee is asked to review and offer comment on draft publications from other agencies from time to time. In the last year a member has:
1. Attended the steering group in the HSA.
2. Reviewed the Bodywys organisation’s ‘Eating Disorders – A resource for Dentists’.
3. Reviewed the HSE’s draft ‘Policy on Prevention and Management of Latex Allergy’.

Future work
The Committee has received a suggested workload for the forthcoming year from the strategy review group. It will endeavour to complete this along with the incidental work that arises.

Membership
The Committee welcomed five new members recently to bring our numbers to 15. This will hopefully enable us to make timely progress through the tasks ahead. We will continue to have a representative on Council.

Communication with other committees and IDA members
The Committee communicates with the GP and CPD Committees, as well as the Council of the IDA. It endeavours to communicate with the members through the Members’ section of the IDA website, the Journal of the Irish Dental Association and through conference workshops.
Drs Jane Reenihan and Nick Armstrong have again presented workshops during the year and, along with Dr Eamon Croke, will present at the Annual Conference.

Review of the Association’s best practice website
This section of the IDA website was reformatted and the previous sections on ‘Decontamination in Dentistry’, ‘Hand Hygiene’, and ‘Waste Management’ have been coupled with a new section, ‘Standard Operating Procedures’, under the umbrella of ‘Infection Prevention and Control policy’.

The Committee feels that this will help practitioners to fulfil their Dental Council obligations regarding their Code of Practice. The Committee welcomes members’ views and suggestions regarding the content of this section of the website.

Dr John Adye-Curran
QPS Committee
North Munster Branch

We had meetings in October, November, February, March and April. Attendance is still fairly poor at 10-15 people, with the same people mainly turning up. We proposed an ASM addressing core CPD requirements but this was deemed to compete with the national meeting and didn't go ahead. The alternative of a medical emergencies/CPR day proved unpopular and was cancelled due to lack of interest. I will propose an alternative ASM for 2018 at our AGM in April but there was limited interest in anything beyond normal monthly events when this was raised recently. I have asked for feedback on what would raise attendance. The strong sense was that the social aspect was what brought people in, such as a coffee or pint after or before lectures. More emphasis on refreshments in the lecture theatre away from sponsors was proposed. There was no interest whatsoever in online CPD or novel ways of doing it. ‘Texts five days before the lecture were seen as best way forward, although not everybody gets the texts it seems.

Dr Padraig McAuliffe  President, North Munster Branch

Western Branch

An information night on probity and various schemes, both State and private, was held in Castlebar, and an information night on the PRSI scheme was held in Galway.

Dr Paul Murphy  Western Branch

Kerry Branch

2016 was a busy year in the Kerry Branch, both scientifically and socially. We commenced the year with a talk from Pete Gibbons of Henry Schein, who brought us up to date in a very informative talk on our cross-infection control requirements. This was followed by a great presentation in February by Drs Niamh McAuliffe and Kate Counihan of Counihan Orthodontics on ‘Cosmetic orthodontics for adults’. The Branch would like to welcome Dr Kate Counihan to the ranks and wish her all the best for the future in practice in Kerry. In April, we had another extremely informative presentation by our local oral surgeon, Dr Paul Keogh, entitled ‘An Update in Dental Therapeutics’. This was followed by a presentation by AIB to outline finance options available to dentists in the Kerry area.

In May, we had a wonderful social night in the Malton Hotel, Killarney, to celebrate the retirement of two of our senior members, Dr Jim Gleeson of Killarney and Dr Paul Geaney of Castlesial. The huge turnout bore testament to the popularity of these two members, and we wish them many healthy and happy days in retirement.

In October we held our biggest meeting of the year, our Annual Scientific Meeting, in The Europe Hotel, Killarney, entitled ‘Kerry Voices’. We had four speakers at the meeting on four different aspects of general dentistry. Dr Traelach Tuohy, periododontist, spoke on ‘Comprehensive periodontal treatment and evaluation’, Dr Cormac Cullinan, endodontist, spoke on ‘From access to the apex: practical tips for successful endodontics’, Dr Shane Mulane, prosthodontist, spoke on ‘Crown and bridge from A-Z’, and Dr Eamon Murphy spoke on ‘Occlusal splints: their design and when to use them’. The meeting was followed by dinner and everybody thoroughly enjoyed a great social night. Over 50 delegates from all around the country attended the meeting, and we are already planning for this October. We would especially like to thank our sponsors DMI, Henry Schein, Nobel Biocare and Swordfish Medical for their support. I would like to thank the Branch committee for their help in organising all the events throughout the year, and to thank our members for their attendance. Finally, a word of thanks to those in IDA House who have been invaluable in co-ordinating our meetings and keeping us up to date on all IDA matters.

Dr Peter Moran  President, Kerry Branch

South Eastern Branch

Our ASM on March 3 was the highlight of the year, with a strong attendance of 52 delegates in the Tower Hotel, Waterford. The programme was exciting and varied, with
delegates commenting on the large attendance in a central location. Central locations will be the policy of the organising committee in the coming years. At our AGM, held after the ASM, there was a lively discussion on the upcoming Government scheme negotiations, and also an update on Dr Gus Papathomas’ Belarus dental charity, to which the SE branch pledged a donation. At our evening meeting in October there was a presentation on the upcoming Government scheme negotiations, which was well attended and debated. Our outgoing Branch Secretary Dr Claudia Muegge has retired to her native Germany. We wish Claudia the very best and thank her for her time during the year. Dr Maurice O’Brien will remain as Branch Chairman for the coming year, assisted by Drs Ronan Fox and Barry Power in the secretary roles.

Dr Barry Power President, South Eastern Branch

Metropolitan Branch

On the occasion of our AGM 2016, Dr Michael Lavin passed over the chair of office to the new President, Dr Una Lally. The President Elect is Dr Naomi Rahman, the Honorary Treasurer is Dr Naomi Rahman and the Honorary Secretary is Dr Richard Lee Kin. Dr Aoibheann Wall and Dr Chloe O’Beirne are continuing as committee members and are joined by Dr Suzanne Buckley, Dr Caroline Byrne, Dr Denise Bowe and Dr Rory O’Reilly. During the course of the year Dr Tom Canning, Dr Nicola Zammit and Dr Elaine Shore resigned from the committee due to other commitments. Dr Michael Lavin also resigned at our AGM on March 23, 2017, having finished his time on the committee. At our September meeting, Dr Eimear McHugh, Dr Brendan Fanning and Dr Sile Lennon gave talks. Suppers were hosted by Dr Spencer Woolfe and Dr Ray McCarthy in advance of the main meeting. In October we had lectures from Dr Richard Lee Kin, Dr Richeal Ni Riordain and Dr Declan Corcoran. Suppers were hosted by Dr Maher Kemmoona and Dr David McReynolds.

In November, Drs Kirsten Fitzgerald, Angus Burns and Grace Kelly were the speakers, and suppers were hosted by Dr Declan Furlong and Dr Richard Lee Kin. Following this meeting we had an early Christmas gathering in the Alexander Hotel. In January, we attended the Endodontic Society’s meeting in the Hilton Hotel. Suppers were hosted by Dr Marie O’Neill and Dr Joe Hennessy. All of the meetings were well attended with over 90 attendees on average, and attendance attracted two CPD points.

The theme of our Annual Scientific Meeting in February was “Ethical Facial Aesthetics”. We had five excellent speakers – Dr Kenneth Kurtz, Dr Callaghan Condon, Dr Sue Boynton, Dr Kieran Daly and Mr Dylan Murray. We had an excellent attendance, with final delegate numbers of over 100. As well as the usual CPD points, attendees were also awarded a risk credit for attending Dr Boynton’s lecture. We combined our retired dentists’ dinner with the dinner following the ASM. Our final meeting was in March and Dr Nick Armstrong, Mr Glenn McEvoy and Mr Michael Kilcoyne were the speakers. A supper was jointly hosted by Drs Rebecca Carville and Kieran Daly, and the AGM concluded the year. The committee met monthly over the year and we introduced the teleconference format for a number of meetings with good success. I would like to thank the committee members for their hard work over the year and would also like to thank all the staff in IDA House for all their help, which was invaluable to the functioning of the Branch and is greatly appreciated.

Dr Una Lally President, Metropolitan Branch (on behalf of the Hon. Sec.)

Munster Branch

The Munster branch held five monthly meetings at the Maryborough Hotel this year, and one hands-on photography day course. These evening lectures were well attended and supported, with refreshments provided after the lectures giving members the opportunity to socialise and network.

In September Dr Donal Blackwell, in practice limited to prosthodontics and implant dentistry, spoke to the branch on ‘Restorative options in the worn dentition’. In November, the Munster Branch hosted Dr Ian Cline, Course Director of Cosmetic Dental Seminars, for a lecture on ‘Minimally invasive aesthetics incorporating smile design’.

The following day, Saturday, November 12, Ian held a hands-on course in ‘Digital Dental Photography’. In January 2017, Dr Anne Twomey, Former President of the Irish Dental Association, and Dr Sue Boynton, Senior Dentolegal Adviser, Dental Protection, spoke about ‘Managing ideas, concerns and expectations safely in geriatric care’. Two DPL risk credits were available to members who attended this meeting.

In March 2017 Dr Leslie Ann Murphy, Consultant Dermatologist, spoke to the Branch on ‘Dermatology for Dentists’. Also in March, Mr Chris Barrow, Dental Business Coach, gave both an evening and a day lecture on ‘Practice management for the team’, where he spoke on topics of practice coaching, motivation and practice wellness.

Finally, we hosted the Munster Branch President’s dinner on Friday, April 7 at the Crawford Art Gallery in Cork city. The evening included a short gallery tour and drinks reception with live entertainment before dinner.

Our Annual Scientific Meeting was held at Fota Island Spa and Resort on October 14, 2016. The topic for the day was ‘Dental Trauma – Preserving the tooth and the pulp’. Dr Serpil Djemal, Consultant in Restorative Dentistry at King’s College London, gave three lectures on ‘Management of dental fractures in today’s dental surgery’, ‘Management of luxation injuries’, and ‘Treatment planning of dental trauma cases’. Serpil is a Dental Protection Board member, and two DPL risk credits were awarded to attendees. Dr Rachel Tomson, Consultant and Specialist in Endodontics at King’s College London, gave two lectures on ‘Procedures to maintain pulp vitality and outcome of pulp therapy procedures’ and ‘Top tips to make endodontic diagnosis easier and improve treatment outcomes’.

Our Scientific Meeting was very popular again this year, over 100 delegates in attendance from all over the country. We had an excellent trade show with over 20 exhibitors, giving delegates the opportunity to see the latest products on offer. The Munster Branch is continuing to thrive. We are seeing an increase in attendance at both our evening lectures and our Annual Scientific Meeting, and we hope this pattern will continue for the coming year.

Dr Mairéad Browne Vice-President, Munster Branch
DIRECTIONS’ REPORT

The Directors present their annual report and the audited financial statements for the financial year ended December 31, 2016.

Principal activities
The principal activity of the company during the financial year was the provision of support services and information for its dentist members and it is envisaged that this will continue to be the company’s main activity.

The Irish Dental Association CLG is focused on professional advocacy, education and scientific publishing, and seeks to promote the education of the dental profession and the attainment of optimum oral health.

Results
The profit for the financial year, after taxation, amounted to €4,547 (2015 loss: €30,606).

Business review
The directors are satisfied with the company’s performance during the financial year and look forward to continued improvements in the future.

Directors
Dr Ryan Hennessy (resigned April 21, 2016)
Dr Maher Kemmoona (resigned April 21, 2016)
Dr Peter Gannon (resigned April 21, 2016)
Dr Iseult Bouarroudj (resigned July 11, 2016)
Dr Anne Twomey
Dr Ronan Perry
Dr Gillian Smith
Dr PJ Byrne
Dr Frances O’Callaghan
Dr Robin Foyle (appointed April 21, 2016)
Dr John Nolan (appointed April 21, 2016)
Dr Eamon Croke (appointed April 21, 2016)
Dr Michaela Dalton (appointed November 25, 2016)

Board of Directors
Dr Ryan Hennessy (resigned 21 April 2016)
Dr Maher Kemmoona (resigned 21 April 2016)
Dr Peter Gannon (resigned 21 April 2016)
Dr Iseult Bouarroudj (resigned 11 July 2016)
Dr Anne Twomey
Dr Ronan Perry
Dr Gillian Smith
Dr PJ Byrne
Dr Frances O’Callaghan
Dr Robin Foyle (appointed 21 April 2016)
Dr John Nolan (appointed 21 April 2016)
Dr Eamon Croke (appointed 21 April 2016)
Dr Michaela Dalton (appointed 25 November 2016)

Company Secretary
Dr Maher Kemmoona (resigned April 21, 2016)
Dr Gillian Smith (appointed April 21, 2016)

Registered number
146788

Registered office
Unit 2 Leopardstown Office Park,
Sandyford, Dublin 18

Auditor
Grant Thornton, Chartered Accountants & Statutory Audit Firm, Molyneux House, Bride Street, Dublin 8

Bankers
Bank of Ireland, 1 Main Street, Dundrum, Dublin 14
Allied Irish Bank plc, Unit 33 Blackthorn Road, Sandyford, Dublin 18
Permanent TSB, Main Street, Dundrum, Dublin 14

Solicitors
O’Connor & Co., 8 Clare Street, Dublin 2
Principal risks and uncertainties
The key business risks and uncertainties affecting the company are considered to relate to future potential changes in the marketplace in which the business operates.

Financial risk management objective policies
The company has budgetary and financial reporting procedures, supported by appropriate key performance indicators, to manage credit, liquidity and other financial risk. All key financial figures are monitored on an ongoing basis.

Accounting records
The measures taken by the Directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company’s accounting records are maintained at the company’s registered office at Unit 2 Leopardstown Office Park, Sandyford, Dublin 18.

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

Statement on relevant audit information
Each of the persons who are Directors at the time when this Directors’ report is approved has confirmed that:

- so far as the Director is aware, there is no relevant audit information of which the Company’s auditors are unaware; and,
- the Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information, and to establish that the company’s auditors are aware of that information.

Going concern
The Directors have reviewed budgets, projected cash flows and all other relevant information and, on the basis of this review, can reasonably assume that the company has adequate financial resources to continue in operational existence for the foreseeable future. Consequently, the Directors consider it appropriate to prepare the financial statements on a going concern basis.

Auditors
The auditors, Grant Thornton, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the Board on April 10, 2017 and signed on its behalf.

Dr PJ Byrne
Director

Dr Ronan Perry
Director
Irish company law requires the Directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the company for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’, and promulgated by the Institute of Chartered Accountants in Ireland and Irish law. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company for the financial year end date, of the profit or loss of the company for that financial year, and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:
- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

This report was approved by the Board on April 10, 2017 and signed on its behalf.

Dr PJ Byrne
Director

Dr Ronan Perry
Director
We have audited the financial statements of The Irish Dental Association CLG for the financial year ended December 31, 2016, which comprise the Statement of income and retained earnings, the Statement of financial position, the Statement of cash flows and the related notes.

The financial reporting framework that has been applied in their preparation is Irish law and 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 company’s members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company’s members those matters we are required to state to them in an auditors’ report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors
As explained more fully in the Directors’ Responsibilities Statement, the Directors are responsible for the preparation of the financial statements, giving a true and fair view and otherwise complying with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and 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 company’s circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and, the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors’ 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 assets, liabilities and financial position of the Company as at December 31, 2016, and of its profit for the financial year then ended; and,
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014
We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.

The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception
We have nothing to report in respect of the provisions in the Companies Act 2014, which require us to report to you if, in our opinion, the disclosures of Directors’ remuneration and transactions specified by law are not made.

Kevin Foley ACA
For and on behalf of Grant Thornton
Chartered Accountants & Statutory Audit Firm
Molynex House, Bride Street, Dublin 8
April 10, 2017
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>Turnover</td>
<td>3</td>
<td>565,402</td>
</tr>
<tr>
<td>GROSS PROFIT</td>
<td></td>
<td>565,402</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>(558,901)</td>
<td>(554,141)</td>
</tr>
<tr>
<td>OPERATING PROFIT/(LOSS)</td>
<td></td>
<td>6,501</td>
</tr>
<tr>
<td>Interest receivable and similar income</td>
<td>6</td>
<td>8</td>
</tr>
<tr>
<td>Interest payable and expenses</td>
<td>7</td>
<td>(1,962)</td>
</tr>
<tr>
<td>PROFIT/(LOSS) BEFORE TAX</td>
<td></td>
<td>4,547</td>
</tr>
<tr>
<td>Tax on profit/(loss)</td>
<td>8</td>
<td>-</td>
</tr>
<tr>
<td>PROFIT/(LOSS) AFTER TAX</td>
<td></td>
<td>4,547</td>
</tr>
<tr>
<td>RETAINED EARNINGS AT THE BEGINNING OF THE FINANCIAL YEAR</td>
<td>(48,699)</td>
<td>(18,093)</td>
</tr>
<tr>
<td>Profit/(loss) for the financial year</td>
<td></td>
<td>4,547</td>
</tr>
<tr>
<td>RETAINED EARNINGS AT THE END OF THE FINANCIAL YEAR</td>
<td>(44,152)</td>
<td>(48,699)</td>
</tr>
</tbody>
</table>

All amounts relate to continuing operations.

The notes on pages 37 to 43 form part of these financial statements.
### STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2016

<table>
<thead>
<tr>
<th></th>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td><strong>FIXED ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>9</td>
<td>466,841</td>
<td>468,800</td>
</tr>
<tr>
<td></td>
<td></td>
<td>466,841</td>
<td>468,800</td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors: amounts falling due within one year</td>
<td>10</td>
<td>293,006</td>
<td>294,288</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>11</td>
<td>80,021</td>
<td>93,965</td>
</tr>
<tr>
<td></td>
<td></td>
<td>373,027</td>
<td>388,253</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>12</td>
<td>(475,934)</td>
<td>(477,144)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NET CURRENT LIABILITIES</strong></td>
<td></td>
<td>(102,907)</td>
<td>(88,891)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL ASSETS LESS CURRENT LIABILITIES</strong></td>
<td></td>
<td>363,934</td>
<td>379,909</td>
</tr>
<tr>
<td>Creditors: amounts falling due after more than one year</td>
<td>13</td>
<td>(150,098)</td>
<td>(170,620)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td>213,836</td>
<td>209,289</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CAPITAL AND RESERVES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other reserves</td>
<td>16</td>
<td>257,988</td>
<td>257,988</td>
</tr>
<tr>
<td>Profit and loss account</td>
<td>16</td>
<td>(44,152)</td>
<td>(48,699)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>SHAREHOLDERS’ FUNDS</strong></td>
<td></td>
<td>213,836</td>
<td>209,289</td>
</tr>
</tbody>
</table>

Signed on behalf of the Board on April 10, 2017 by

Dr PJ Byrne  
Director

Dr Ronan Perry  
Director

The notes on pages 37 to 43 form part of these financial statements.
## STATEMENT OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2016

<table>
<thead>
<tr>
<th></th>
<th>2016 €</th>
<th>2015 €</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH FLOWS FROM OPERATING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Profit/(loss) for the financial year</td>
<td>4,547</td>
<td>(30,606)</td>
</tr>
<tr>
<td><strong>ADJUSTMENTS FOR:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation of tangible assets</td>
<td>17,920</td>
<td>17,111</td>
</tr>
<tr>
<td>Interest paid</td>
<td>1,962</td>
<td>2,677</td>
</tr>
<tr>
<td>Interest received</td>
<td>(8)</td>
<td>(601)</td>
</tr>
<tr>
<td>Taxation</td>
<td>-</td>
<td>2,076</td>
</tr>
<tr>
<td>Decrease/(Increase) in debtors</td>
<td>(1,282)</td>
<td>(45,271)</td>
</tr>
<tr>
<td>(Decrease)/Increase in creditors</td>
<td>(5,748)</td>
<td>130,711</td>
</tr>
<tr>
<td>Increase/(Decrease) in amounts owed to related parties</td>
<td>4,062</td>
<td>(70,406)</td>
</tr>
<tr>
<td>Corporation tax</td>
<td>229</td>
<td>(1,508)</td>
</tr>
<tr>
<td><strong>NET CASH GENERATED FROM OPERATING ACTIVITIES</strong></td>
<td>24,246</td>
<td>4,183</td>
</tr>
<tr>
<td><strong>CASH FLOWS FROM INVESTING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of tangible fixed assets</td>
<td>(15,961)</td>
<td>(3,828)</td>
</tr>
<tr>
<td>Interest received</td>
<td>8</td>
<td>601</td>
</tr>
<tr>
<td><strong>NET CASH FROM INVESTING ACTIVITIES</strong></td>
<td>(15,953)</td>
<td>(3,227)</td>
</tr>
<tr>
<td><strong>CASH FLOWS FROM FINANCING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repayment of loans</td>
<td>(20,275)</td>
<td>(19,850)</td>
</tr>
<tr>
<td>Interest paid</td>
<td>(1,962)</td>
<td>(2,677)</td>
</tr>
<tr>
<td><strong>NET CASH USED IN FINANCING ACTIVITIES</strong></td>
<td>(22,237)</td>
<td>(22,527)</td>
</tr>
<tr>
<td><strong>NET DECREASE IN CASH AND CASH EQUIVALENTS</strong></td>
<td>(13,944)</td>
<td>(21,571)</td>
</tr>
<tr>
<td>Cash and cash equivalents at beginning of financial year</td>
<td>93,965</td>
<td>115,536</td>
</tr>
<tr>
<td><strong>CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL YEAR</strong></td>
<td>80,021</td>
<td>93,965</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>80,021</td>
<td>93,965</td>
</tr>
</tbody>
</table>

The notes on pages 37 to 43 form part of these financial statements.
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015

1. ACCOUNTING POLICIES

1.1 Company information
The Irish Dental Association CLG is a company limited by guarantee, which is registered and incorporated in the Republic of Ireland. The company’s registered office is at Unit 2 Leopardstown Office Park, Sandyford, Dublin 18.

1.2 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, and Irish statute comprising the Companies Act 2014. 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 company’s accounting policies (see Note 2). The financial statements are presented in Euro (€).

The following principal accounting policies have been applied:

1.3 Going concern
The Directors have reviewed budgets, projected cash flows and all other relevant information and, on the basis of this review, can reasonably assume that the company has adequate financial resources to continue in operational existence for the foreseeable future. Consequently, the Directors consider it appropriate to prepare the financial statements on a going concern basis.

1.4 Revenue
Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company 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.

1.5 Finance costs
Finance costs are charged to the Income Statement over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

1.6 Pensions
Defined contribution pension plan
The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid, the company has no further payment obligations. The contributions are recognised as an expense in the Income statement when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

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

1.8 Borrowing costs
All borrowing costs are recognised in the Income Statement in the financial year in which they are incurred.

1.9 Taxation
Tax is recognised in the Income 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 company 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.

1.10 Tangible fixed assets
Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are
Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful lives range as follows:

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Useful Life</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Freehold land and buildings</td>
<td>2%</td>
<td>Straight line</td>
</tr>
<tr>
<td>Fixtures, fittings and equipment</td>
<td>20%</td>
<td>Straight line</td>
</tr>
</tbody>
</table>

The assets’ residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within ‘other operating income’ in the Statement of Income and Retained Earnings.

1.11 Operating leases: lessee
Rentals paid under operating leases are charged to the profit or loss on a straight line basis over the period of the lease.

1.12 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.

1.13 Financial instruments
The company 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, loans from banks and other third parties, 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 outright 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 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.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.14 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.

2. JUDGMENTS 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.

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

Going concern
As described in the basis of preparation and going concern in Note 1 above, the validity of the going concern basis is dependent upon the company 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 Directors 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 Directors continue to adopt the going concern basis of accounting in preparing the financial statements.
Estimation uncertainty
Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Useful lives of depreciable assets
The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of fair values and residual values. The Directors annually review these asset lives and adjust them as necessary to reflect current thinking on remaining lives. Changes in asset lives can have significant impact on depreciation charges for the period. It is not practical to quantify the impact of changes in asset lives on an overall basis, as asset lives are individually determined. The impact of any change would vary significantly depending on the individual changes in assets and the classes of assets impacted.

3. ANALYSIS OF TURNOVER
An analysis of turnover by class of business is as follows:

<table>
<thead>
<tr>
<th>Class of Business</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership subscriptions</td>
<td>273,635</td>
<td>264,040</td>
</tr>
<tr>
<td>Journals and classified ads</td>
<td>57,897</td>
<td>44,744</td>
</tr>
<tr>
<td>Accreditation</td>
<td>122,500</td>
<td>130,000</td>
</tr>
<tr>
<td>Other</td>
<td>111,370</td>
<td>88,903</td>
</tr>
<tr>
<td></td>
<td>565,402</td>
<td>527,687</td>
</tr>
</tbody>
</table>

All turnover arose in Ireland.

4. PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION
The operating profit is stated after charging/(crediting):

<table>
<thead>
<tr>
<th>Description</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation of tangible fixed assets</td>
<td>17,920</td>
<td>17,111</td>
</tr>
<tr>
<td>Defined contribution pension cost</td>
<td>20,073</td>
<td>18,251</td>
</tr>
</tbody>
</table>

5. Employees
Staff costs were as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages and salaries</td>
<td>210,048</td>
<td>210,479</td>
</tr>
<tr>
<td>Social security costs</td>
<td>23,372</td>
<td>22,603</td>
</tr>
<tr>
<td>Cost of defined contribution scheme</td>
<td>20,073</td>
<td>18,251</td>
</tr>
<tr>
<td></td>
<td>253,493</td>
<td>251,333</td>
</tr>
</tbody>
</table>

Directors’ remuneration during the year amounted to €NIL (2015: €NIL).
Capitalised employee costs during the financial year amounted to €NIL (2015: €NIL).
The average monthly number of employees, including the Directors, during the financial year, was as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of administration staff</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

6. INTEREST RECEIVABLE

<table>
<thead>
<tr>
<th>Description</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other interest receivable</td>
<td>8</td>
<td>601</td>
</tr>
</tbody>
</table>

7. INTEREST PAYABLE AND SIMILAR CHARGES

<table>
<thead>
<tr>
<th>Description</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank interest payable</td>
<td>1,962</td>
<td>2,677</td>
</tr>
</tbody>
</table>
8. TAXATION

CORPORATION TAX
Current tax on profits for the year

TAXATION ON PROFIT ON ORDINARY ACTIVITIES

FACTORs AFFECTING TAX CHARGE FOR THE FINANCIAL YEAR/YEAR
The tax assessed for the financial year is lower than (2015: higher than) the standard rate of corporation tax in Ireland of 12.5% (2015: 12.5%). The differences are explained below:

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Profit/(loss) on ordinary activities before tax</td>
<td>4,547</td>
<td>(28,530)</td>
</tr>
<tr>
<td>Profit/(loss) on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2015: 12.5%)</td>
<td>568</td>
<td>(3,566)</td>
</tr>
</tbody>
</table>

EFFECTS OF:
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment | 46 | 143 |
Adjustments to tax charge in respect of prior periods | 764 | 1,199 |
Short-term timing difference leading to an increase (decrease) in taxation | 1,092 | 1,925 |
Utilisation of tax losses carried forward | (2,470) | - |
Unrelieved tax losses carried forward | - | 2,300 |
Unrelieved loss on disposal of operation | - | 75 |
Total tax charge for the financial year/year | - | 2,076 |

FACTORs THAT MAY AFFECT FUTURE TAX CHARGES
There are unutilised tax losses forward of €120,457 to be set against future trading profits. An asset has not been recognised as it is uncertain as to when they will be utilised.

9. TANGIBLE FIXED ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Land and buildings freehold</th>
<th>Fixtures, fittings and equipment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>COST OR VALUATION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At January 1, 2016</td>
<td>475,000</td>
<td>190,561</td>
<td>665,561</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>15,961</td>
<td>15,961</td>
</tr>
<tr>
<td>AT DECEMBER 31, 2016</td>
<td>475,000</td>
<td>206,522</td>
<td>681,522</td>
</tr>
<tr>
<td>DEPRECIATION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At January 1, 2016</td>
<td>16,625</td>
<td>180,136</td>
<td>196,761</td>
</tr>
<tr>
<td>Charge owned for the period</td>
<td>9,500</td>
<td>8,420</td>
<td>17,920</td>
</tr>
<tr>
<td>AT DECEMBER 31, 2016</td>
<td>26,125</td>
<td>188,556</td>
<td>214,681</td>
</tr>
<tr>
<td>AT DECEMBER 31, 2016</td>
<td>448,875</td>
<td>17,966</td>
<td>466,841</td>
</tr>
<tr>
<td>At December 31, 2015</td>
<td>458,375</td>
<td>10,425</td>
<td>468,800</td>
</tr>
</tbody>
</table>
On March 31, 2014, the Directors reviewed the carrying value of the freehold land and buildings and obtained an independent valuation from Jason Fielden and Brian Gibson of Lisney. Given the uncertainty in the Irish property market, they considered the property’s recoverable amount to be €475,000 (original cost €1,500,588), which resulted in an impairment of €794,431 in the financial statement for the year ended December 31, 2013.

In respect of prior financial year:

<table>
<thead>
<tr>
<th></th>
<th>Freehold property</th>
<th>Office equipment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>COST OR VALUATION</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At January 1, 2015</td>
<td>475,000</td>
<td>186,733</td>
<td>661,733</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>3,828</td>
<td>3,828</td>
</tr>
<tr>
<td><strong>AT DECEMBER 31, 2015</strong></td>
<td>475,000</td>
<td>190,561</td>
<td>665,561</td>
</tr>
<tr>
<td><strong>DEPRECIATION</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At January 1, 2015</td>
<td>7,125</td>
<td>172,525</td>
<td>179,650</td>
</tr>
<tr>
<td>Charge owned for the period</td>
<td>9,500</td>
<td>7,611</td>
<td>17,111</td>
</tr>
<tr>
<td><strong>AT DECEMBER 31, 2015</strong></td>
<td>16,625</td>
<td>180,136</td>
<td>196,761</td>
</tr>
<tr>
<td><strong>NET BOOK VALUE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>AT DECEMBER 31, 2015</strong></td>
<td>458,375</td>
<td>10,425</td>
<td>468,800</td>
</tr>
<tr>
<td>At December 31, 2014</td>
<td>467,875</td>
<td>14,208</td>
<td>482,083</td>
</tr>
</tbody>
</table>

10. DEBTORS

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade debtors</td>
<td>264,154</td>
<td>256,609</td>
</tr>
<tr>
<td>Prepayments</td>
<td>28,852</td>
<td>37,679</td>
</tr>
<tr>
<td></td>
<td>293,006</td>
<td>294,288</td>
</tr>
</tbody>
</table>

All amounts are receivable within one year.

11. CASH AND CASH EQUIVALENTS

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank and in hand</td>
<td>80,021</td>
<td>93,965</td>
</tr>
</tbody>
</table>
12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank loans</td>
<td>20,642</td>
<td>20,395</td>
</tr>
<tr>
<td>Trade creditors</td>
<td>121,724</td>
<td>119,424</td>
</tr>
<tr>
<td>Amounts owed to related parties</td>
<td>15,917</td>
<td>11,855</td>
</tr>
<tr>
<td>Corporation tax</td>
<td>797</td>
<td>568</td>
</tr>
<tr>
<td>Taxation and social security</td>
<td>28,674</td>
<td>26,706</td>
</tr>
<tr>
<td>Accruals</td>
<td>40,687</td>
<td>29,730</td>
</tr>
<tr>
<td>Deferred income</td>
<td>247,493</td>
<td>268,466</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>475,934</strong></td>
<td><strong>477,144</strong></td>
</tr>
</tbody>
</table>

OTHER TAXATION AND SOCIAL SECURITY

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAYE control</td>
<td>28,674</td>
<td>26,706</td>
</tr>
</tbody>
</table>

SECURED LOANS

The bank loans are secured on the property at Unit 2 Leopardstown Office Park, Sandyford, Dublin 18.

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank loans</td>
<td>150,098</td>
<td>170,620</td>
</tr>
</tbody>
</table>

SECURED LOANS

The bank loans are secured on the property at Unit 2 Leopardstown Office Park, Sandyford, Dublin 18.

14. LOANS

Analysis of the maturity of loans is given below:

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AMOUNTS FALLING DUE WITHIN ONE YEAR</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank loans</td>
<td>20,642</td>
<td>20,395</td>
</tr>
<tr>
<td><strong>AMOUNTS FALLING DUE 1–2 YEARS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank loans</td>
<td>20,642</td>
<td>20,642</td>
</tr>
<tr>
<td><strong>AMOUNTS FALLING DUE 2–5 YEARS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank loans</td>
<td>108,814</td>
<td>108,694</td>
</tr>
<tr>
<td><strong>AMOUNTS FALLING DUE AFTER MORE THAN 5 YEARS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank loans</td>
<td>20,642</td>
<td>41,284</td>
</tr>
</tbody>
</table>
15. FINANCIAL INSTRUMENTS

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FINANCIAL ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial assets that are debt instruments measured at amortised cost</td>
<td>350,284</td>
<td>350,574</td>
</tr>
<tr>
<td><strong>FINANCIAL LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial liabilities measured at amortised cost</td>
<td>349,865</td>
<td>352,592</td>
</tr>
</tbody>
</table>

Financial assets measured at amortised cost comprise trade debtors and cash in bank.

Financial liabilities measured at amortised cost comprise trade creditors, bank loan, amounts owed to related parties, corporation tax payable and accruals.

16. RESERVES

**Other reserves**

Other reserves account includes all current and prior period movements in the capital reserve.

**Profit and loss account**

Profit and loss account includes all current and prior period retained profits and losses.

17. COMPANY STATUS

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1.27 towards the assets of the company in the event of liquidation.

18. RELATED PARTY TRANSACTIONS

The Irish Dental Association CLG is related to the Irish Dental Union. During the year, the company collected subscriptions on behalf of the Irish Dental Union of €820,904 (2015: €787,349). The company paid expenses totalling €513,564 (2015: €508,456) on behalf of the Irish Dental Union. During the year the company paid €302,355 (2015: €349,300) to the Irish Dental Union. The balance owing to the Irish Dental Union at the year end was €15,917 (2015: €11,855).

Included in wages and salaries is an amount of €88,165 (2015: €93,896) in relation to remuneration to key management personnel.

There are no further transactions with related parties during the year.

19. COMPARATIVE FINANCIAL STATEMENTS

Certain comparative amounts have been restated to reflect current year presentation.

20. APPROVAL OF FINANCIAL STATEMENTS

The Board of Directors approved these financial statements for issue on April 10, 2017.
## Detailed Profit and Loss Account

**For the Financial Year Ended December 31, 2016**

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Turnover</strong></td>
<td>565,402</td>
<td>527,687</td>
</tr>
<tr>
<td><strong>Gross Profit</strong></td>
<td>565,402</td>
<td>527,687</td>
</tr>
<tr>
<td><strong>Less: Overheads</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration expenses</td>
<td>(558,901)</td>
<td>(554,141)</td>
</tr>
<tr>
<td><strong>Operating Profit/(Loss)</strong></td>
<td>6,501</td>
<td>(26,454)</td>
</tr>
<tr>
<td>Interest receivable</td>
<td>8</td>
<td>601</td>
</tr>
<tr>
<td>Interest payable</td>
<td>(1,962)</td>
<td>(2,677)</td>
</tr>
<tr>
<td>Tax on profit on ordinary activities</td>
<td>-</td>
<td>(2,076)</td>
</tr>
<tr>
<td><strong>Profit/(Loss) for the Financial Year</strong></td>
<td>4,547</td>
<td>(30,606)</td>
</tr>
</tbody>
</table>

### Turnover

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership subscriptions</td>
<td>273,635</td>
<td>264,040</td>
</tr>
<tr>
<td>Journals and classified ads</td>
<td>57,897</td>
<td>44,744</td>
</tr>
<tr>
<td>Accreditation</td>
<td>122,500</td>
<td>130,000</td>
</tr>
<tr>
<td>Other</td>
<td>111,370</td>
<td>88,903</td>
</tr>
<tr>
<td><strong>Total Turnover</strong></td>
<td>565,402</td>
<td>527,687</td>
</tr>
</tbody>
</table>
### Detailed Profit and Loss Account Cont’d

**For the Financial Year Ended December 31, 2016**

<table>
<thead>
<tr>
<th>Item</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff salaries</td>
<td>210,048</td>
<td>210,479</td>
</tr>
<tr>
<td>Staff private health insurance</td>
<td>8,913</td>
<td>9,287</td>
</tr>
<tr>
<td>Staff PRSI</td>
<td>23,372</td>
<td>22,603</td>
</tr>
<tr>
<td>Staff pension costs – defined contribution schemes</td>
<td>20,073</td>
<td>18,251</td>
</tr>
<tr>
<td>Staff training</td>
<td>2,844</td>
<td>2,406</td>
</tr>
<tr>
<td>Hotels, travel and subsistence</td>
<td>5,191</td>
<td>3,977</td>
</tr>
<tr>
<td>Printing and stationery</td>
<td>84,054</td>
<td>68,556</td>
</tr>
<tr>
<td>Telephone and fax</td>
<td>7,582</td>
<td>6,942</td>
</tr>
<tr>
<td>Trade subscriptions</td>
<td>8,781</td>
<td>8,300</td>
</tr>
<tr>
<td>Charity donations</td>
<td>-</td>
<td>4,708</td>
</tr>
<tr>
<td>Legal and professional</td>
<td>51,057</td>
<td>13,358</td>
</tr>
<tr>
<td>Auditor’s remuneration</td>
<td>9,102</td>
<td>9,102</td>
</tr>
<tr>
<td>Equipment leasing (operational)</td>
<td>4,062</td>
<td>3,980</td>
</tr>
<tr>
<td>Bank charges</td>
<td>5,384</td>
<td>5,670</td>
</tr>
<tr>
<td>Sundry expenses</td>
<td>7,936</td>
<td>7,260</td>
</tr>
<tr>
<td>Rates</td>
<td>4,786</td>
<td>4,750</td>
</tr>
<tr>
<td>Light and heat</td>
<td>2,678</td>
<td>3,361</td>
</tr>
<tr>
<td>Insurances</td>
<td>3,973</td>
<td>2,567</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>9,751</td>
<td>8,363</td>
</tr>
<tr>
<td>Depreciation – freehold property</td>
<td>17,920</td>
<td>17,111</td>
</tr>
<tr>
<td>CPD assist software</td>
<td>8,438</td>
<td>8,487</td>
</tr>
<tr>
<td>Council of European Dentists meeting costs</td>
<td>12,846</td>
<td>18,202</td>
</tr>
<tr>
<td>Meetings, delegations and courses</td>
<td>6,230</td>
<td>4,560</td>
</tr>
<tr>
<td>Presidential expenses</td>
<td>7,522</td>
<td>3,780</td>
</tr>
<tr>
<td>Public relations and advertising</td>
<td>23,364</td>
<td>26,629</td>
</tr>
<tr>
<td>Learning management systems</td>
<td>12,994</td>
<td>61,452</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>558,901</td>
<td>554,141</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank interest receivable</td>
<td>8</td>
<td>601</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank loan interest payable</td>
<td>1,962</td>
<td>2,677</td>
</tr>
</tbody>
</table>
Motion Number 1
“That the audited accounts and report thereon for the year ended December 31, 2016 be accepted.”

Proposed: Dr Ronan Perry
Seconded: Dr Eamon Croke

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 Ronan Perry
Seconded: Dr Eamon Croke

Motion Number 3
“That this AGM authorises the Directors to fix the remuneration of the auditors.”

Proposed: Dr Ronan Perry
Seconded: Dr Eamon Croke
In October 2015, the IDA Chief Executive wrote to the Minister for Health, Dr Leo Varadkar, on the issue of access to dental services under general anaesthetic as follows:

"Dear Dr Varadkar

I refer to the recent public debate about the difficulties apparent in the oral health of our children and welcome a timely and comprehensive audit of the extent to which children are being admitted for dental treatments under general anaesthetic in our hospitals.

The Association believes that the extent of this problem is greater than existing official statistics suggest and we would be most anxious to be consulted on the administration and system of collection, the methodology and basis for calculation of such statistical recording systems in the future. We are acutely aware that persistent and complex discussion of statistical methods and information may on occasion deflect from the urgency of patient care and important clinical issues.

It is commonly accepted that there has been a significant deterioration in the level of service provided and particularly the extent to which preventive care and screening is taking place in schools, with the consequence that children are seeing their dentist for the first time at far too late a stage in their development.

Furthermore, the HSE has accepted that the current staffing levels in the Public Dental Service of around 300 are well below levels of up to 387 that pertained in 2008 as confirmed last week. Increased dental employment levels and appropriately directed staff resource allocation are urgently required.

Difficulties in arranging access to secondary care emerged as the single greatest cause of stress to our members employed by the HSE and surveyed in the past month. The shocking nature of many of the individual case histories highlighted at our recent annual conference, which I would be happy to share with you, only served to illustrate and explain this anxiety among dentists trained to care for and to treat children.

We also note with concern the published information and ongoing clinical research in regard to the alarming number of adult patients attending the acute hospital service with serious head and neck infections as a consequence of untreated dental caries, and also acknowledge the serious burden that this places on patients and their families, and the acute hospital service in general.

We are aware that, while funding levels have been declared at headline level in the wake of the recent Budget for the health service, the 2016 service plan for the HSE is still in preparation. You will recall previous representations made by the Association and the National Oral Health Forum, which suggested urgent need for investment in systems of oral health care, particularly for under sixes, akin to the changes introduced for medical care, and we would commend this strongly once more.

We would also hope that the new HSE service plan will confirm an intention to increase the number of dental surgeons employed by the HSE and that favourable consideration would also be given to a number of other proposals including the introduction of a model similar to the Child Smile model, which has been very successful in Scotland, as well as our call for the re-introduction of a foundation training scheme for young dentists, which again will be of great benefit to public service dentistry.

Finally, it is our view that the alarming deterioration in oral health, for the worst affected quartile in particular, is also closely linked to the cuts in benefits available to adults under the medical card and PR SI dental schemes, and we would again plead for restoration of essential treatments as of right under the DTSS, given that the Government has failed again to restore PR SI dental benefits for 2016. We would welcome a meeting at your earliest convenience to assist in this important discussion."

The letter followed a successful media campaign whereby the IDA highlighted issues of children's oral health and, in particular, the number of children requiring tooth extraction under general anaesthetic. In addition to articles in many newspapers, IDA Chief Executive Fintan Hourihan, President Dr Anne Twomey and other representatives were interviewed on local and national radio, and appeared on television news bulletins. The HSE disputed IDA figures and said that it is planning a national audit on general anaesthetic waiting lists for children and for those with special care and special needs.