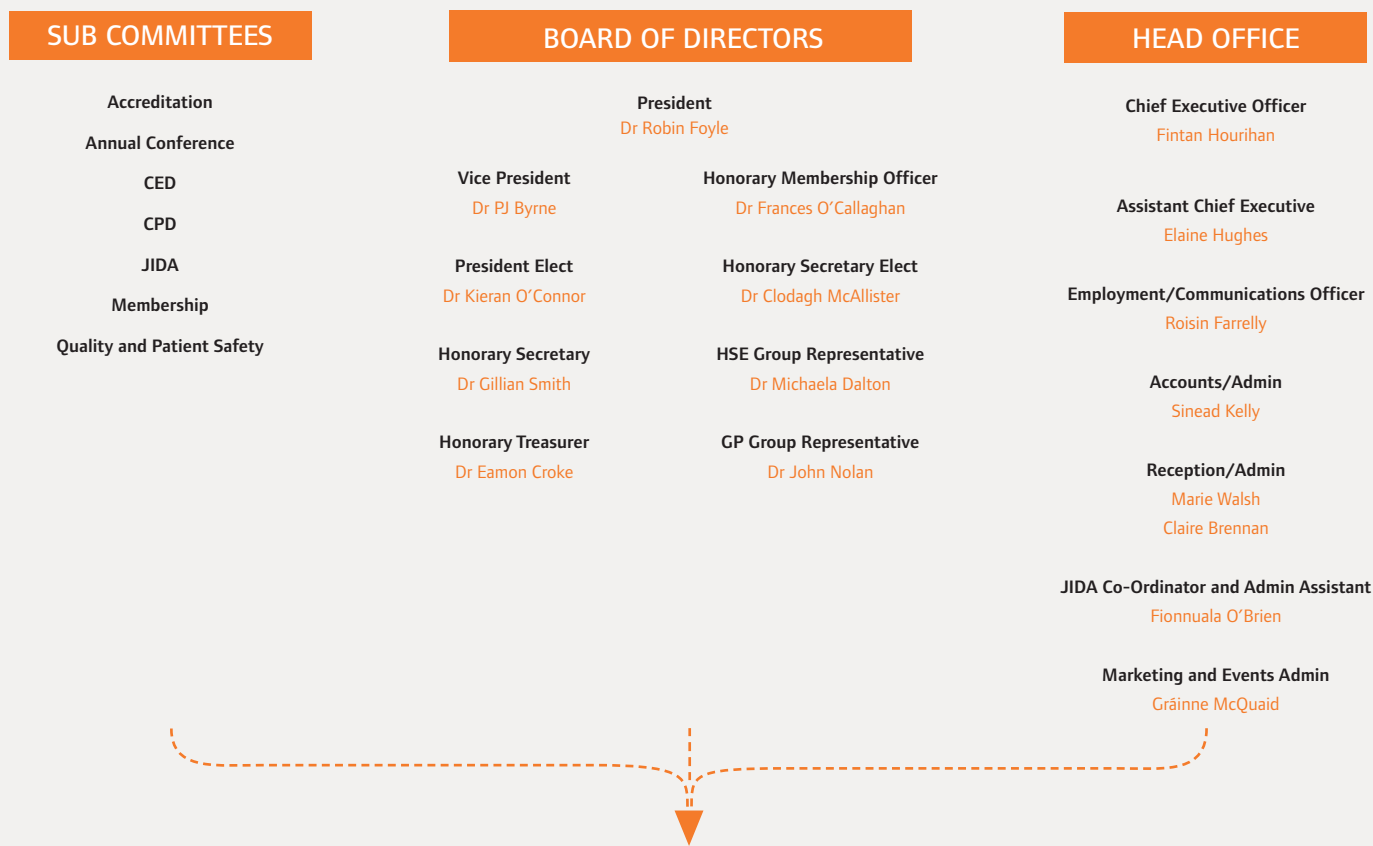




irish dental association

# IDA ANNUAL REPORT 2017

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## COUNCIL OF THE IRISH DENTAL UNION

HONORARY OFFICERS	OTHERS	REPRESENTATIVE MEMBERS	
<b>President</b> Dr Robin Foyle	<b>Honorary Secretary Elect</b> Dr Clodagh McAllister	<b>South Eastern Branch Representative</b> Vacant	<b>HSE Dental Surgeons Group Representative</b> Dr Niall Murphy
<b>Vice President</b> Dr PJ Byrne	<b>HSE Group Representative</b> Dr Michaela Dalton	<b>North Eastern Branch Representative</b> Vacant	<b>GP Group Representative</b> Dr Caroline Robins
<b>President Elect</b> Dr Kieran O'Connor	<b>GP Group Representative</b> Dr John Nolan	<b>North Munster Branch Representative</b> Vacant	<b>GP Group Representative</b> Dr Tim Lynch
<b>Honorary Secretary</b> Dr Gillian Smith	<b>JIDA Representative</b> Dr Joe Hennessy	<b>Munster Branch Representative</b> Dr Mairéad Browne	<b>International Affairs</b> Dr Robin Foyle
<b>Honorary Treasurer</b> Dr Eamon Croke	<b>Elected Members</b> Dr Liam Lynch Dr Patrick O'Beirne	<b>Kerry Branch Representative</b> Dr Susan Crean	
<b>Honorary Membership Officer</b> Dr Frances O'Callaghan	<b>Co-opted Members</b> Dr Rebecca Gavin Dr Dina Dabic Dr John Adye-Curran	<b>Metro Branch Representative</b> Dr Naomi Rahman Dr Richard Lee Kin	
		<b>Western Branch Representative</b> Dr Paul Murphy	
		<b>North Western Branch Representative</b> Dr Rory Fleming	

All listings above as of December 31, 2017.

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.

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It has been a huge honour to have served as President of the Irish Dental Association. I joined the Association in 1996 when I returned to Ireland from the UK and have been involved in one way or another for 20 years. Those that went before me inspired the desire to bring the profession forward and represent it on a local, national and international basis. Without the collective spirit of many volunteers and the IDA staff since our foundation in 1922, we would not be the proud and vibrant profession that we are today.

### Competition Act

It goes without saying that there are many challenges that we face and probably never in our history as many as today. In my view, the strict competition law that was introduced, beginning with the Competition Act 2002 severely restricted the ability of the IDA to represent the interests of both our members and our patients. Competition law is very important to prevent businesses price fixing and when used for that purposes, none of us can have any argument with it. Price fixing between local practices is fundamentally wrong and damaging to our patients, whose best interests are paramount. However, our Government uses this to prevent any collective protest on inadequate State schemes that do not serve our patients well. The fact that the patients affected are the poorest in our society makes it even more shameful. The fact that collective bargaining can be allowed for self-employed journalists should leave us in no doubt as to the Government's agenda.

### Unity

Given the challenges we face, never has unity among the profession been more important. I understand that some members (and non-members) wish we could be more forceful and tell the profession how to protest, etc. I often hear the criticism that IDA is "doing nothing". I can assure you that this is not true. The volunteer committee members and the secretariat work way past their designated hours and arrange meetings on late evenings and weekends to best combat the threats that we face, mainly from our Government departments. Our biggest problem in the IDA is a lack of people who volunteer for committees. That can often be because dentists are busy or don't know how. A simple call or email to Fintan Hourihan, Elaine Hughes or another committee member would suffice. We always need volunteers with fresh ideas who want to take the profession forward. At this time, we must remain united.

### State schemes

Starting with the positive, much credit must go to our GP Committee for their contribution to an extended Dental Benefit Treatment Scheme (DBTS) scheme. No doubt there has been problems, in particular with

elements of the online claiming system, but for the most part, it has been positive. The Dental Treatment Service Scheme (DTSS) however is another matter. At the time of writing the Primary Care Reimbursement Service (PCRS) has added insult to injury with the issue of 400 letters to contractors regarding surgical extraction claims. I have spoken to many of these contractors who feel a real sense of grievance, given the very hard work they do for their patients under very difficult circumstances for very little in return.

I understand the hurt. In a meeting with the HSE last summer, I suggested a more collaborative approach and an end to the mutual ill will between us, in the light of the Supreme Court case. We got them to agree to the Joint Consultative Group, believing it to be a forum for change and mutual respect. I hope I wasn't wrong. Let me assure you that the IDA will continue to fight this battle and represent members who require it. I know there are many with strong views and I would ask some of them to perhaps consider joining the GP Committee.

### Governance

The governance of an organisation such as ours is of paramount importance. Dr PJ Byrne prioritised this in his presidency and the work has continued this year. Many will have noticed this at branch committee level and we hope to publish some governance documents shortly. I would like to thank all those who poured many hours into this huge task.

### Board Council and Committees

I would like to pay tribute to my predecessor Dr PJ Byrne, who has been so generous with his time to advise me, both before taking on the role and while President. PJ's commitment to the profession over 35 years and in many different roles, both educational and representative, is unparalleled. I also had the privilege of working with a terrific Board of Directors. The Board has a unity and intelligence that made the job so much easier. I would like to thank them for their very hard work and enormous contribution to the Association.

I have sat on many councils over the years. The Council of IDU that I chaired made a really meaningful contribution to the functioning of the Union. For sure, it was one of the most positive councils I have ever sat on. This year we co-opted Dr Dina Dabic and Dr Rebecca Gavin to help reflect the diversity of the profession.

Dina and Rebecca worked hard all year, representing the interests of dentists that graduated outside Ireland and those who graduated in the last few years. They have recently completed a survey of this section of the profession, which is being discussed at Council. I would like to thank them and all Council members for their dedication to making the profession better for everyone.

## PHMP

The Practitioner Health Matters Programme (PHMP) is one of the aspects of IDA membership that can have life-changing benefits for those who find themselves in need of it. Much credit must go to our CEO, Mr Fintan Hourihan who along with the Programme's founder, Dr Íde Delargy, have gotten it up and running. The PHMP helps dentists, doctors and pharmacists who find themselves suffering the effects of poor mental health or addiction issues. Many colleagues have availed of this service on a completely confidential basis over the past year. Going forward, I think representative bodies must continue to stress to regulators, media organisations and Government departments that healthcare professionals are human beings. We go into work everyday to serve our patients to the best of our ability. When adverse events occur, the stress on a practitioner can be overwhelming. The media love to make front page news with such unfortunate outcomes. Such scapegoating and ill-informed comment serves neither us nor our patients. I would especially like to thank everybody who works at IDA house. The support and expertise that they provide to me and the Board and Council is invaluable. The work ethic in IDA House often goes unappreciated, but I have been in touch with head office seven days a week at times. I cannot emphasise enough that we are very fortunate to have the team we have. While it is unfair to single out individuals, I would especially like to thank Fintan and Elaine for their availability to me and support over the past two years.

We also underwent some big changes, with Personal Assistant to the CEO Ms Mena Sherlock retiring after 39 years and Marketing and Events Administrator Ms Grainne McQuaid moving on.

Employment/Communications Officer Ms Roisín Farrelly extended her family with the birth of a new baby and I would like to wish her well! Finally, I would like to wish my successor Dr Kieran O'Connor every success in his year as President. I have got to know Kieran very well over the past year and I know he will take the Association forward with his enthusiasm and commitment to the profession. On top of his abilities, Kieran is a gentleman and will be a terrific ambassador for the IDA. Kieran has hit the ground running and I know the Annual Conference in Galway will be a great success.



**Dr Robin Foyle**  
President, Irish Dental Association



## Advocacy

Advocating for the profession continued to be a priority in 2017. We saw the first reversal of the damaging cuts to State schemes with the restoration of some treatment benefits to PRSI-eligible patients and the expansion of the pool of eligible patients.

The Irish Dental Association engaged in a series of significant advocacy initiatives in 2017 on concerns and priorities both nationally and internationally.

### Submissions to Taoiseach and Government ministers

A novel initiative was undertaken when the Association made submissions simultaneously to the Taoiseach and also to the Ministers for Health, Finance, and Employment Affairs and Social Protection.

The submissions were presented in the wake of the publication in mid 2017 of the Household Budget Survey by the Central Statistics Office (CSO), which left the dental profession reeling in shock given the scale of the collapse in spending on dental care that it showed.

The CSO figures (Table 1) showed that there had been a 57% reduction in household spending on dental care over the past five years alone and, in fact, spending is now barely above the levels recorded in 2000. So stark were these figures that I contacted the CSO to verify, and unfortunately it was confirmed that there has indeed been such an epic collapse in spending on dental health in the past five years.

Private out-of-pocket expenses or insurance payments account for over 80% of spending on dental care, while at the same time, State spending (whether directly provided by the HSE or contracting dentists to treat medical card or PRSI patients) has been slashed by over €500m in the past five years by our estimates.

Private dental care is provided without the supports available to medical GPs treating the same cohort of patients, who can expect allowances and grants of around €100,000 per doctor annually. We therefore have no cushion for dental practices at a time when spending by patients has fallen through the floor, with predictable results for the oral health of the nation (which we can detail separately) and the financial viability of dental practices.

Therefore, we appealed to the Taoiseach and Government ministers to direct each department to support, with other relevant Government departments, the preparation of a plan as a matter of urgency to address the crisis now apparent in dentistry, and to include as many of the following priorities as resources allow:

- expanding the Med 2 system of reliefs for dental treatments (the IDA has made proposals to Department of Public Expenditure and

Reform/Department of Finance previously) to offset the cost of treatments for patients;

- introducing supports to encourage first dental visits at 12 months;
- increasing investment in the PRSI dental scheme (DTBS);
- directing that negotiations start on a new scheme and contract for medical card (DTSS) patients;
- directing the appointment of extra dentists by the HSE to cater for children and special care patients;
- exploring the potential for dentists to assist in the detection of general health risks as well as oral health; and,
- prioritising early publication of a new dental bill.

Table 1: CSO Household Budget Survey – reported spending on dental care.

Year	Total annual spend on dentist visits per household
2015	€84.53
2010	€197
2005	€141
2000	€74
1995	€60

### All-party Oireachtas report on the future of healthcare

The Irish Dental Association welcomed the recognition by an all-party Oireachtas committee of the huge damage caused by cuts in State support for patients towards the cost of dental care and treatment during the recession. The Oireachtas Committee on the Future of Healthcare published *Sláintecare*, its proposals for a ten-year strategy for healthcare and health policy in Ireland, on May 30, 2017. The Irish Dental Association had made a detailed submission to the Committee.

The Committee recommends re-instating, in full, the Dental Treatment Services Scheme (DTSS) or Medical Card scheme, which was cut during the economic crisis and which would cost €17m in year one.

The report says that: “Dental healthcare, especially preventive dental care, is a crucial component of good health. Currently, out of pocket payments for dental care cause high levels of impoverishment and many people go without essential dental care due to cost.

“Reinstating previous publicly funded schemes is a short-term measure to provide some dental care to some people. In the medium and long term, a more comprehensive package of dental care should be implemented as part of the *Sláinte* reform programme.

"Under the DTSS, people with medical cards are entitled to some dental care without charge. This budget was cut by €17 million during the recent recession. Crucially, as the Scheme now operates, virtually no treatments except extractions and emergencies are carried out and orthodontic services have been severely diminished. This scheme Should be reinstated to pre-crisis levels in year one, until a more comprehensive package of care is put in place for the whole population.

"The Department of Social Protection is in the process of re-instating aspects of the Dental Treatment Benefit Scheme. Currently, the Department of Health is working on a new oral health policy and it has commissioned costings on a minimal dental package. When this work is completed in 2017, a universal comprehensive package of care should be put in place".

The Association said that while increased investment in dental care was to be welcomed, there was an opportunity now to introduce a new and enhanced scheme: "Trying to repair a fundamentally flawed scheme, which was introduced almost a quarter of a century ago, makes no sense. We have to adapt, to learn from the past and introduce a new scheme, which is fit for purpose.

"Likewise, we need to build on the limited progress made with the recent discussion on the separate PRSI dental scheme at a time when we are playing catch-up following decades of neglect of oral health by the State and a wide range of political parties in Government".

It is the first time that cross-party consensus has been reached on a new model of healthcare to serve the Irish people over the next ten years. The report contains specific timelines for its various proposals to be implemented. Key recommendations include:

- the introduction of a Cárta Sláinte, which will entitle all residents to access a comprehensive range of services based on need, at no or reduced cost;
- expansion of capacity in primary care and social care – this includes, among other areas, investment in community diagnostics, primary care teams and mental health teams, services for people with disabilities, homecare services and free GP care;
- waiting time guarantees of 12 weeks for an inpatient procedure, 10 weeks for an outpatient appointment and ten days for a diagnostic test – a range of measures to deliver on this are set out in the report including enhanced capacity and staffing;
- the phased elimination of private care from public hospitals. Everyone will have entitlement to access public care in public hospitals – those who have private health insurance will still be able to purchase care from private healthcare providers. The Committee also recommends an independent impact analysis of the separation of private practice from the public system in order to identify any adverse and unintended consequences on the public system;

- significant and ongoing investment, in the region of €2.8bn over a ten-year period, to build up the necessary capacity, expand entitlements and reduce the relatively high out-of-pocket costs experienced by Irish people;
- a transitional fund of €3bn to support investment across the health system in areas such as infrastructure, e-health and expansion of training capacity – the HSE and the Department of Health must develop their integrated workforce planning capacity to guarantee sufficient numbers of well-trained and well-motivated staff are deployed in a targeted way to deliver care in the most appropriate care setting;
- the HSE in future will become a more strategic "national centre" carrying out national level functions and regional bodies will be established to ensure timely access to integrated care, with regional health resource allocation;
- the e-health strategy should be strongly supported, with provision of the necessary funding for timely rollout of the electronic health record (EHR) system;
- having considered different funding models, the Committee recommends that the system should continue to be funded primarily by general taxation, with some ear-marked funding, all flowing into a national health fund; and,
- a Sláinte implementation office should be set up under the auspices of An Taoiseach by July 2017, with the remit to oversee and enable the implementation of this plan and develop a detailed implementation plan for the reform programme.

### Chief Dental Officer post

The Association made a submission to the Department of Health in regard to the position of Chief Dental Officer (CDO).

The Association reiterated its view that the substantive filling of the position of CDO must be by way of competition as is required for posts of this seniority within the civil service. The Association would also be anxious that the job description for the CDO position should be consistent with international equivalents for a post of this type and the job description should be published in a transparent manner.

### Mouth Cancer Awareness Day 2017

On behalf of the Association, Elaine Hughes again played a leading role in the organisation and promotion of Mouth Cancer Awareness Day (MCAD) in 2017, when a new approach was used.

Dentists provided free oral exams for homeless people through the Simon Community's network in Cork, Dublin and Galway, as well as with the Peter McVery Trust and the Capuchin Day Centre in Dublin.

This was the eighth year of MCAD and since it started, up to 30 cases of

mouth cancer have been detected as a direct result of oral exams carried out on the day.

Seminars were held in the Dublin Dental University Hospital and Cork University Dental School, with the aim of raising awareness of mouth cancer among groups working with homeless people.

Prof. Blánaid Daly, who previously established a community dental service department for homeless people in London, said visibly poor oral health can very often be a source of stigma, and this is why we need to remove barriers to homeless people accessing dental services: "The reasons for homelessness are very diverse. A lot of people say the lives of homeless people are chaotic but the reality is that life on the streets imposes chaos on them. If you are on the streets where do you keep a toothbrush, toothpaste? What are you eating? Most will have no control over the latter. Into this challenging mix you may well have issues such as addiction, substance abuse and mental health issues.

"Homeless people need services to be flexible and accessible. In the UK, anyone claiming income support is entitled to receive the dental treatment they need free under the NHS. However, here in Ireland we can see that homeless people are not accessing primary dental care services. This could be down to dental anxiety, not knowing where to get dental care and not knowing that they are entitled to an annual oral exam. Unfortunately the services which are available on the Medical Card are very limited. So very often, things can go unnoticed or undetected, and that is why this year our focus is very much on homeless people".

Dr Conor McAlister from the Irish Dental Association pointed out that if you drink or smoke the chances of getting oral cancer are up to 40 times greater: "We are seeing an increase in the incidence of this disease and seeing it in younger people. It's not just smokers and drinkers. Whatever the cause, the key point to remember is that early detection saves lives. "The signs and symptoms of mouth cancer may include a sore or ulcer in the mouth that does not heal within three weeks. Other signs are white or red patches inside the mouth, a lump in the mouth or neck, or a persistent sore throat or hoarseness.

If you have a concern, make an appointment with your dentist. A lot of people do not realise that they are entitled to a free oral exam once a year under the PRSI and Medical Card schemes".

Some 300 cases of mouth and pharynx cancer are detected in Ireland each year and this type of cancer kills more people – 100 – than skin melanoma. According to the National Cancer Registry in Ireland, approximately 50% of all mouth cancers are diagnosed at an advanced stage. This can result in more complex treatment with a greater impact on quality of life and overall survival.

Anyone who has concerns about mouth cancer can speak with a specialist nurse in confidence by calling the Cancer Nurseline on freephone 1800 200 700.

### Pre-Budget submission

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

- reform and expand the Med 2 Scheme;
- reinstate preventive and restorative care under the Dental Treatment Benefit Scheme (DTBS) for PRSI payers;
- engage with the IDA to develop a new State dental scheme for Medical Card holders;
- reinstate sufficient numbers of staff in all HSE areas to ensure patients of the HSE's public dental service and orthodontic service have access to equitable services irrespective of geographical location;
- implement the key recommendations of the National Clinical Programme for Paediatrics and Neonatology model of care for paediatric healthcare services in Ireland;
- tackle the orthodontic waiting lists;
- explore with the 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.

### Other submissions

Among the many other topics on which the Association made submissions and representations in 2017 were submissions to the National Strategic Framework for Health Workforce Planning and the HSE integrated healthcare initiative, Making Every Contact Count. Elsewhere, in the report of the Irish Dental Union for 2017, we detail the extensive work undertaken in regard to the new Garda vetting legislation and our efforts to engage with the preparation of the new oral health policy.

### International affairs

As an active member of the Council of European Dentists, the Association engaged in extensive representations on policy and proposed legislation emanating from the European Union.

For example, the Association made representations to the Minister for the Environment and Irish MEPs in regard to the EU waste directive. Separately, we made a submission to the Minister for Education and Skills regarding the proposed EU proportionality directive.

### 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.

#### February 2017

- Dentists warn of potential dangers of dental infection
- Nursing home patients are having up to 20 teeth extracted due to high sugar diet and lack of dental care
- Leading Public Service Dentist calls for introduction of oral health programme for pre-school children

#### April 2017

- First Annual Report of Programme which helps dentists and doctors with health difficulties

#### May 2017

- Dentists reiterate call for monies raised through sugar tax to go to dental health
- Leading dental expert calls for introduction of a 'Use it or lose it voucher' for first dental visit
- New President of Dental Association says it's time to end decades of neglect
- Dentists welcome recognition by Oireachtas Committee of huge damage caused by cuts

#### June 2017

- Dentists express alarm over collapse in dental care spend

#### July 2017

- Dental extractions increase as State support for treatment falls
- Dental Complaints Resolution Service handles 102 complaints in 2016
- HSE-funded treatments under the Dental Treatment Service Scheme fall by over 16% between 2013 and 2016

#### August 2017

- Major recruitment drive and tax reliefs needed to address oral health crisis

#### September 2017

- Two people every week die from mouth cancer

#### October 2017

- Dentists say €40m sugar tax take could radically improve dental health
- Dental expert calls for introduction of national oral health programme for children

## Services and benefits

### Dental Complaints Resolution Service

The Dental Complaints Resolution Service (DCRS) published its fifth annual report in July 2017, when it provided details of the 102 complaints it dealt with in 2016 (Table 2). The main areas of contention were fees (23 complaints), clinical issues (22) and communication failures (13).

The DCRS said it resolved 58 of the 102 complaints within the calendar year. In most cases the resolution involved a refund of fees, retreatment or remedial treatment elsewhere. Seven cases did not proceed any further after an investigation found there that was no substance to the complaints. Of the 44 remaining cases, the DCRS said up to half may already have been resolved between the dentist and patient.

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

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**We wouldn't recommend that people get 'cheap' work done overseas as patients are left with absolutely no recourse if something goes wrong**

Michael Kilcoyne, who is the Facilitator of the DCRS, said that two notable features of 2016 were the higher settlement rate and the involvement of a dedicated dental adviser: "The service is now building on the experience of the last five years and is solving a higher percentage of cases than before. In 2015 we resolved 33% of the 134 complaints during the year, but last year the figure rose to 57%. We have also enlisted the assistance of an independent dental adviser, Dr Maurice Fitzgerald, and his advice on complex dental cases has proved invaluable.

"Communication between dentists and patients is the most effective tool available for complaints resolution and we always insist that the parties engage with one another first and try to resolve the issue without outside intervention. In 2014, we handled 158 complaints and in 2015 that dropped to 134. The drop to 102 last year is welcome and may well reflect a trend towards greater engagement between dentists and patients. Complaints regarding non-display of fees in reception areas and dentists charging higher prices than those shown on the practice's website have increased. It is important that pricing is displayed and that the prices are kept up to date".

**Table 2: Complaints in relation to treatment received in 2016.**

Treatment	Number of complaints
Fillings	11
Diagnosis	10
Root canal	10
Failure of treatment	9
Crown/bridge	7
Cosmetic – veneers	7
Denture	5
Postoperative pain	5
Orthodontic	5
Implants	5
Oral surgery – extractions	4
Braces	1

## Concerns

According to the report, a total of 19 complaints could not be accepted as they related to issues outside the Service's remit, including work done under Medical Card schemes or dental work performed outside the Republic of Ireland. This is almost double the 10 complaints of this type that were received in 2015. The report also noted that the number of people getting 'cheap' dental work done abroad continues to be a problem, while DIY orthodontic care also appears to be on the rise: "We wouldn't recommend that people get 'cheap' work done overseas as patients are left with absolutely no recourse if something goes wrong. Similarly, we would advise people to steer clear of websites which send people aligners in the post after they use an at-home 'evaluation kit', and which they claim people can then fit themselves. This is very worrying and the DCRS has already seen one case relating to these kits".

The Irish Dental Association welcomed the findings and thanked Mr Kilcoyne for the work he has carried out on behalf of the DCRS: "2016 has perhaps been the most successful yet for the DCRS, with the settlement rate rising while the overall number of complaints has fallen. The dental profession deserves credit for adopting a proactive approach to dealing with consumer complaints, while it is also refreshing to see that greater support from the dental profession is being reported by Mr Kilcoyne. It's also interesting to see that almost a third of complaints – 31% – were against dentists who are not IDA members".

A new version of the [www.dentalcomplaints.ie](http://www.dentalcomplaints.ie) website went live to coincide with the launch of the annual report and among the new features of the site is enhanced accessibility to case studies.

## Sensitive Dentist Awards

We had another hugely successful Sensodyne Sensitive Dentist Awards night in the RDS, where 400 dentists, dental teams and family members celebrated over dinner, drinks and dancing. Congratulations to all dentists and dental teams who were nominated for making a difference in the lives of their patients. These nominations say that what we do is important to our patients, and that how we treat their oral health matters greatly. This year's overall winner, Dr Darach Judge from Church St Dental in Carrickmacross, Co. Monaghan, was nominated for the care he has given to a young patient with autism, and for the kindness and empathy he has consistently shown.

Pyrotechnics and a whirlwind of ticker tape marked the moment that Dr Judge was announced as the Sensodyne Sensitive Dentist of the Year for 2017, organised by the Irish Dental Association and the Journal.

As master of ceremonies, Joe Duffy commented that it was the ultimate award on a night when the profession could reflect in the glow of the praise of their patients. Deansgrange Dental Clinic was announced as the Dental Team of the Year for 2017.

Every dentist and dental team that was nominated and in attendance received a certificate marking their nomination. The volume of entries was so high that not every dentist or dental team that was nominated could attend the ceremony, as there was a limit to the number of tables the RDS can take.

The judges were Dr Barry Harrington, Dr Jennifer Collins, Dr Anne O'Neill and Dr Seton Menton. They were required to adjudicate on more than 1,000 entries, all from patients saying how well their dentist or dental team had treated them.

The President of the Association, Dr Robin Foyle, said the Awards highlighted the excellence of Irish dentistry and the importance of the dentist/patient relationship: "They celebrate the commitment of dentists all over the country to the highest standards of patient care. The patients' stories provide a tremendous validation of the work dentists carry out on a daily basis, and the trust and confidence the public have in their local dentist".

Mr Dave Barrett, Managing Director of GlaxoSmithKline Ireland, parent company of Sensodyne, said the fact that the dentists were nominated by their patients was a key factor: "The success of the Awards over the past nine years is down to the enthusiastic involvement of patients and their willingness to share their individual stories. Congratulations to all our award winners and all the dentists who were nominated".

I would like to thank the judges for their commitment and dedication in reviewing so many nominations. I wish to pay particular thanks to Elaine Hughes and Grainne McQuaid in IDA House for all their hard work in once again pulling off such an enjoyable and successful event.

### Affinity schemes

New preferred insurance providers were announced in 2017 with the appointment of Doyle Mahon Insurances. Following an independent review and with expressions of interest invited from a number of insurance brokers, Doyle Mahon was selected as the preferred general insurance provider to the members of the IDA.

The schemes available exclusively through Doyle Mahon Insurances offer market-leading coverage and significant savings to members of the Irish Dental Association. The scheme developed exclusively with Zurich Insurances (AA-rated insurer) offers cover tailored to fit each individual practice. As a result members will only pay for the cover they require. The scheme offers the strongest cover on the market with low excesses, all while offering the lowest premiums on the market. Doyle Mahon Insurances' affinity scheme for dental clients offers significant discounts across all types of insurance offered including home, motor and property owner's insurance. Most of our valuable affinity schemes continued for 2017, and we continued to search for new service/product providers and to 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.

### DPL discount

Our preferential rate with Dental Protection (DPL) continued for 2017, 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. All dentists in private practice can save well in excess of the cost of their IDA membership in savings on their professional indemnity costs with Dental Protection.

### Free access to ADA publications

IDA members have free exclusive access to the Journal of the American Dental Association (JADA), which publishes very worthwhile practical articles for all dental practitioners. The JADA would ordinarily cost a dentist \$225 or €200 per annual subscription. 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

In 2017 we made two new publications available to IDA members. In October 2017, we launched a guide to starting dentistry in Ireland, for IDA members who have recently graduated or who are newly arrived to Ireland. Topics such as the registration process, CVs and interviews, professional indemnity, tax affairs, the difference between being self-employed and being an employee, mentorship, third-party dental schemes, data

protection, Dental Council guidelines, and continuous professional development (CPD) requirements are included.

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

Both documents are available on request from IDA House and should be used in conjunction with the members' section of the IDA website, which contains a wealth of information.

### Mentoring

The Irish Dental Association Professional Mentoring Programme continued in 2017. 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.

The IDA mentoring scheme has established itself as an invaluable resource for dentists, particularly those who have found it difficult to cope with the transition from dental school to working in practice.

### Practitioner Health Matters Programme

The Practitioner Health Matters Programme (PHMP), which supports dentists, doctors and pharmacists who may have addiction or mental health issues, 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.

In its first annual report, the PHMP said 30 practitioners presented with a single problem at registration, while 17 had more than one problem. Substance misuse was the most common standalone presenting problem (15), followed by anxiety (6) and depression (4). Where practitioners presented with a combination of issues, depression was the most common (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 continued working in their professions and, with the support provided by the PHMP, did not require time off work. At the launch of the report in April 2017, six were required to stop working for a period of time, but had either returned or were returning to work in the near future. Seven patients were not currently working; of these, one had retired and the others were deemed unfit for practice and were under ongoing review. Seven others were attending the Health Committee of the Medical Council.

### Clinical Lead

Dr Íde Delargy, the Clinical Lead for the PHMP, said health professionals are very slow to come forward to declare that they may have mental health or alcohol- or drug-related problems 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. "Early intervention is key and while taking that first step can be extremely challenging, for the person involved or their friend or family, it can also be lifesaving. If practitioners come forward early and get the help they need the statistics show their chances of getting back to work are very good. Practitioners who access a service from a designated programme like this do extremely well and about 80% recover and return to working well".

### The future

Like the general public, it's estimated that one in four practitioners may have mental health difficulties at some point in their lives. With alcohol- or drug-related problems the rates in the general population are between 10% and 15%. It's believed the rates among doctors, dentists and pharmacists are at the upper end of this spectrum and they are also considered to have higher suicide rates.

Dr Jane Renehan addressed a number of IDA-organised events in 2017 and the number of practitioners availing of this invaluable service rose sharply over the course of the year. For full details of the Programme go to [www.practitionerhealth.ie](http://www.practitionerhealth.ie).

## 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 2017.

The challenges posed by an 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 2017 and beyond.

The Association arranged 52 different CPD events in 2017, which attracted just under 2,000 attendees and offered a total of over 250 CPD points.

Our branch events attracted 935 attendees, while over 450 attended our Annual Conference and just under 150 attended both the seminar for HSE dental surgeons and the IDENTEX event. Over 120 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 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, Prof. 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 rollout of our new learning management system and this has been an invaluable new resource, which helps dentists keep track of their CPD while also allowing easier booking and payment, and facilitating the administration associated with these events also. The huge archive available to members to access past editions of our Journal has also been very positively received by our members.

### Annual Conference

The 2017 Annual Conference took place in Kilkenny and was another outstanding success with over 450 delegates attending over the entire duration of the Conference.



At the pre-Conference programme on Thursday, delegates could choose from a hands-on course from Dr James Kessler and full-day lectures from periodontist Dr Kirk Pasquinelli and endodontist Dr Stephen Buchanan. The Conference itself featured two programmes running simultaneously on Friday and Saturday. Commencing on Friday, Dr James Kessler looked at new restorative materials through the lens of proven principles. Dr John Walsh explored whether interceptive orthodontic treatment is worthwhile. Dr Kirk Pasquinelli shared his tips on how to make an implant-supported crown look like a real tooth.

Former IDA President, Dr Anne Twomey prepared dentists for the dental tsunami in nursing homes, while outgoing President Dr PJ Byrne gave an update on IDA governance. Dr Raj Rattan offered his ten critical success factors in general dental practice, which was followed by a presentation by world-renowned surgeon Peter Butler about the fascinating world of facial reconstruction.

On Saturday, Dr Eleanor McGovern spoke about the benefits of the first dental visit taking place when the first tooth appears. Dr Pat Ormond offered advice on what to look for when trying to spot oral cancer. Nutritionist Modi Mwatsama presented on the options available for reducing our sugar intake. In the afternoon, Dr Stephen Buchanan offered insights into new technology within endodontics, while Dr Ed Cotter then provided the final lecture, which looked at the transition to full dentures.

### HSE Dental Surgeons Seminar

Last year's seminar for HSE dental surgeons took place in Kilkenny. Speakers covered a range of topics from practice management and mindfulness to child protection and infection control.

First up on Thursday morning were Drs Brett Duane and Kirsten FitzGerald, who reinforced the message that the infant oral health visit is vital to prevent caries and encourage lifelong dental health. Consultant Microbiologist Dr Robert Cunney gave an interactive presentation on antimicrobial resistance (AMR), discussing with the audience ways in which they can work to reduce antibiotic use in their clinics. Senior Health Promotion Officer Hilda O'Neill had some excellent advice on how to improve mental health and well-being at work. She offered techniques for conflict resolution, and advised that everyone needs someone non-judgmental to talk to about problems and issues they may have, whether a peer or mentor. She presented tips to help build resilience, saying that balance in our work and home life is key to managing stress and anxiety. After lunch, Dr Martin Foster of Dental Protection addressed the topic of consent and decision-making. Clinicians must make judgements as to how much information individual patients require to enable them to decide on treatment plans, and the patient's age, and capacity to consent, are important points to bear in mind. Ms Catherine Waldron outlined her PhD

research into oral hygiene interventions for people with disabilities. While her research is ongoing, early findings suggest that behavioural interventions are very effective, as well as careful instruction on brushing, and use of disclosing solution.

The final speaker on Thursday afternoon was Dr Maura Haran, who gave a fascinating presentation on making the dental visit a positive experience for children with autism spectrum disorder, and showed that patience and dedication can produce extraordinary results. The day's educational content was followed by the HSE Group AGM.

Dr Richard Balmer opened proceedings on Friday with a thought-provoking presentation on the dental team's role in child protection. He outlined ways in which the dental team might identify children at risk, and what they can do if they are concerned for the welfare of a child, particularly in the wake of the new Children First legislation in Ireland. Dr Niamh Galvin then took a look at best practice in cleaning dental suction units. She discussed why infection control is vital, and research into current disinfection protocols, and how these might be improved. Dr Michael Ormonde used a gallery of case photographs in his presentation on the orthodontic management of missing and ectopic teeth, emphasising that missing teeth require a long-term plan involving both orthodontic and restorative treatment.

The last speaker before lunch was Dr Eimear Norton, who discussed the ways in which the dental team can effectively and efficiently perform treatment for children while instilling a positive dental attitude.

Dr Pat O'Driscoll gave the expert endodontic view of resorption, using case studies, including photos and x-rays, to demonstrate various types of resorption, and making treatment recommendations in each case. Dr Jane Renahan gave an update on the situation regarding amalgam in the wake of the Minamata Convention. Recent changes to EU regulations mean that from July 1, 2018, amalgam should not be used in children under 15, or pregnant or breastfeeding women. From July 1, 2019, each member state will need a national plan to phase down mercury use. Jane argued strongly that public health dentists need to be engaged in the debate and make sure that the dental perspective is included in debates and decisions on this issue.

The final speaker of the conference was Dr Noel Kavanagh, who rounded off the event with a presentation on posterior composites: the way forward.

## Governance

### Board of Directors

The Board met on seven occasions in 2017 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, whose meetings were chaired by the Honorary Treasurer. The Board adopted a suite of governance documentation, which will be of great practical assistance to dentists who become involved at all levels throughout the organisation.

### 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.

### Membership

It has been particularly gratifying to see yet another record level of membership in 2017. At the time of going to press, we now have over 1,900 members and this is a huge leap from the levels obtained as recently as 2013, when total membership stood at just over 1,300 dentists. The total membership at the end of February for the past six years can be viewed in Table 3.

Table 3: IDA membership numbers 2012-2018.

Year	Total membership
2012	1,339
2013	1,561
2014	1,642
2015	1,701
2016	1,765
2017	1,829
2018	1,855
Increase 2012-2018	38.5%

### Approved retirement trust

Considerable progress was made in 2017 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 that this will prove beneficial for scheme members in the years ahead.

### Staff changes

The incomparable Mena Sherlock left the Association after 39 years of unstinting and committed service to the dental profession in late 2017. In tribute to her great service, she was honoured by the Board at a special presentation, which took place at the President's Reception in January 2018.

Sinead Kelly returned from her maternity leave and played a vital role in managing our finances again. In late 2017, Roisín Farrelly left on maternity leave after a hugely busy year of service as Employment/Communications Officer and was replaced by Patricia Larkin.

We were pleased to welcome Grainne McQuaid, who proved a great addition to the team in IDA House and made a big difference to our CPD and events work. Grainne left us in late 2017 and was replaced by Aoife Kavanagh, who has already made a great contribution to the Association. I want to conclude by paying tribute also to Elaine Hughes, Fionnuala O'Brien, Marie Walsh and Claire Brennan, all of whom were kept exceptionally busy in 2017 and offered outstanding service to the membership.



**Fintan Hourihan**  
CEO

Another busy year has passed and while much has been achieved, our organisation continues to face significant challenges. Just as in our clinical practice, we face a tidal wave of new regulations and increasing demands for transparency in order to meet current best practice in our work.

This year saw the resolution of the Supreme Court decision and the associated costs. This resolution was brought to a close in no small part due to the relentless efforts of our CEO and his team in IDA house.

This particular issue has occupied a large amount of time at both executive and Council meetings over the last few years. I am glad to see such a positive outcome for the Association and I am grateful to all of my colleagues who worked so tirelessly to bring it to a close.

Thankfully, we can now move forward and concentrate our resources on the challenges that lie ahead.

### Enhancing the work environment

As an organisation we continue our efforts to improve governance within the Association and the Union. Within the past year, we have worked closely with a HR consulting company (Voldedge) to enhance the working environment for our very skilled team in IDA house. This year saw the departure of one of the longest-serving team members, Ms Mena Sherlock. We are grateful to Mena for her many years of dedicated service, and her contribution to the success of the IDA and IDU.

I am grateful to the team at IDA house for the manner in which they have embraced the many changes brought about by this most recent review. I would also like to thank them for the support they have given me personally in my role as a Director and Secretary of the IDA/IDU over the last three years.

### Starting dentistry

This year saw the publication of a guide to 'Starting Dentistry in Ireland'. I believe it will be of great value both to young Irish graduates and those who come to work in Ireland from abroad. I would like to acknowledge the pivotal role of Ms Roisín Farrelly in the development and publication of this document.

My position as Honorary Secretary this year was interrupted by the arrival of baby Robert. I hope to remain involved over the next year to complete some unfinished projects; namely the development of the

online discussion forum and the development of, and liaison with, our Branches. In this regard, I would like to thank most sincerely Dr Clodagh McAllister, Honorary Secretary Elect, who stepped into the breach ahead of time.

As my term of office comes to a close, I am more aware than ever of the voluntary commitment, with both time and expertise, that is required from my colleagues to effectively run our organisation. I would encourage any dentist to get involved as, despite the demands on your knowledge and time, the opportunity for growth and self development is hugely significant.



**Dr Gillian Smith**  
Honorary Secretary, Irish Dental Association

In presenting the Honorary Treasurer's Report 2017, I would advise you that the Financial Reports of the Irish Dental Association CLG and the Irish Dental Union, the Directors' and Trustees' Reports, and the audited financial statements for the year ending December 31, 2017, are to be found in this IDA and IDU Annual Report 2017. The auditors for the period were Grant Thornton Ireland, Chartered Accountants and Registered Auditors.

### Income

The combined Irish Dental Association CLG and Irish Dental Union income continues to grow (2017: €1,416,360; 2016: €1,395,227). The IDA/IDU is a membership-based organisation for which membership subscriptions are the primary source of income. An increase of 2% was applied to the subscription rates for 2017 and this was reflected in the organisation's income. There was a significant decrease in accreditation income (2017: €98,336; 2016: €122,500) and a decrease in the surplus from the Annual Conference in Kilkenny in comparison to 2016 (2017: €86,113; 2016: €92,536). The HSE Seminar realised a surplus of €3,293 (2016: €4,668). The classified ads in the Journal of the Irish Dental Association continue to perform in a very competitive market (2017: €53,900; 2016: €54,623).

### Expenses

The organisation undertook a thorough review of its human resources (HR). Voltedge Management Ltd was employed to carry out an audit of the organisation's HR management. The aim of the engagement was to place the organisation's use of HR in line with best practice and acknowledge the value of the work the staff do in comparison to their market value. There was an additional cost for maternity leave, as there will be in 2018 also. Of course, 2017 saw Mena Sherlock leave the organisation after 39 years of loyal service (payroll 2017: €698,587; 2016: €625,044).

2017 witnessed an increase in members' compensation payments, which reflected the extra activity of those members who run the organisation's committees and groups as the membership grows, putting increasing pressures on the organisation's resources (2017: €68,278; 2016: €49,110). This pressure is keenly felt by our overstretched and devoted staff, and a review of staff levels will continue into 2018.

There was a significant increase in legal fees due to advice sought in general, on the forum, on membership issues, and on the DTSS and DTBS (2017: €78,894; 2016: €39,642). There was also a significant increase in professional fees due to the HR audit and also to Grant Thornton and BDO Ireland for their advice on the associate's contract template and the Revenue VAT audit (2017: €77,155; 2016: €12,859).

The organisation registered for VAT from September 1, 2017, and paid

€43,362 in VAT in 2017. This is a once-off payment and the organisation is now VAT compliant. All branches have centralised their accounts as was required by the VAT registration. The branches continue to have access to their cash balance for their activities, but the invoicing of those activities is now carried out in IDA House.

The outstanding legal fees on the Reid Turner case were settled with the HSE and €448,361 was paid in December 2017 with the balance (€17,616) paid in January 2018. The IDU signed a deed of settlement with the HSE, which commits the IDU to reaching milestones for the electronic submission of claims under the Dental Treatment Services Scheme. If those milestones are achieved the Union will be able to recoup agreed costs from the HSE. The organisation has recognised €232,989 as an asset due to the high probability that the first milestone target will be achieved in 2018.

### Summary

The payment of outstanding Supreme Court fees will allow the organisation to invest in its future and to meet its strategic plans to work to the benefit of its increasing membership.

The organisation tendered for the auditor position following a resolution of the 2017 AGM. Six firms were approached and three expressed an interest in the position. Representatives of the three firms were interviewed and motions will be put to the members at the 2018 AGM on the appointment of the auditors and to enable the Directors to agree the remuneration of the auditors.

The organisation achieved a net surplus of €539,281 in 2017. The Supreme Court settlement has had a significant impact on this surplus. During 2017, an overprovision in relation to the legal fees was released, increasing the surplus by €339,797. In addition, recognition of the refund of legal fees expected from the HSE has further increased the surplus by €232,989. Without these two items, the organisation would have suffered a loss of €33,505 for the period.

Budgetary forecasts for 2018 predict a positive cash flow for the year ending December 31, 2018; the organisation is assumed to be a going concern financially.



Dr Eamon Croke  
Honorary Treasurer





## BOARD AND COMMITTEES

## BOARD MEMBERS

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

## OTHERS

Honorary Secretary Elect	Dr Clodagh McAllister
HSE Group Representative	Dr Michaela Dalton
GP Group Representative	Dr John Nolan
JIDA Representative	Dr Joe Hennessy
Elected Members	Dr Liam Lynch
	Dr Patrick O'Beirne
Co-Opted Members	Dr Rebecca Gavin
	Dr Dina Dabic
	Dr John Adye-Curran

## HEAD OFFICE

Chief Executive Officer	Fintan Hourihan
Assistant Chief Executive	Elaine Hughes
Employment/Communications Officer	Roisin Farrelly
Accounts/Admin	Sinead Kelly
Reception/Admin	Marie Walsh
	Claire Brennan
JIDA Co-Ordinator and Admin Assistant	Fionnuala O'Brien
Marketing and Events Admin	Grainne McQuaid

## COUNCIL - HONORARY OFFICERS

President	Dr Robin Foyle
Vice President	Dr PJ Byrne
President Elect	Dr Kieran O'Connor
Honorary Secretary	Dr Gillian Smith
Honorary Treasurer	Dr Eamon Croke
Honorary Membership Officer	Dr Frances O'Callaghan

## REPRESENTATIVE MEMBERS

South Eastern Branch Representative	Vacant
North Eastern Branch Representative	Vacant
North Munster Branch Representative	Vacant
Munster Branch Representative	Dr Mairéad Browne
Kerry Branch Representative	Dr Susan Crean
Metro Branch Representative	Dr Naomi Rahman
	Dr Richard Lee Kin
Western Branch Representative	Dr Paul Murphy
North Western Branch Representative	Dr Rory Fleming
HSE Dental Surgeons Group Representative	Dr Niall Murphy
GP Group Representative	Dr Caroline Robins
GP Group Representative	Dr Tim Lynch
International Affairs	Dr Robin Foyle

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

## CED Report

### 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. A total of 29 dental organisations are full members of the CED and come from member states of the EU. A further three national dental associations have observer status and are from European Economic Area (EEA) countries. The CED's 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 organisation and EU institutions.

The CED's objective is to develop and execute policy and strategy in order to:

- promote the interests of the dental profession in the EU;
- promote high standards of oral health;
- promote high standards of dentistry and dental care;
- contribute to safeguarding the protection of public health;
- monitor, analyse and follow up on all the political and legal developments and documents of the EU that involve dentists, dental care and oral health; and,
- actively lobby the European institutions in order to serve the legal and political interests of dentists, including consumer protection issues.

### General meetings 2017

The CED held two general meetings and four board meetings in 2017, as well as several working group and task force meetings, both in person and online. The first general meeting was held in Malta, followed by one in Brussels in November.

#### May meeting – Malta

The meeting was addressed by MEP Roberta Metsola, who shared her concerns about the proposed directive on a proportionality test before the adoption of the new regulation for professions.

Much consideration was given by the meeting to proposed changes in the proportionality test. Proportionality is a general principle of EU law, which follows from the European Court of Justice's case law. It requires member states to strike the right balance between preserving the fundamental freedoms guaranteed by the Treaty (Which treaty?) (such as the freedom to provide services) and member states' margin of discretion to decide on how to protect a public interest objective (such as public health).

According to the European Commission (EC), the objective of the proposal is to improve the quality of the proportionality assessments to be undertaken at member state level. It introduces an EU level test, which the

EC states will harmonise and streamline the proportionality assessments at member state level, and hopefully build on Article 59(3) of the directive on the recognition of professional qualifications (RPQD) 2005/36/EC3 and on case law of the European Court of Justice on proportionality of professional regulation. The proportionality test shall apply to regulated professions falling within the scope of the RPQD such as cooks, hairdressers, tourist guides, real estate agents, engineers and health professionals (e.g., doctors, nurses, midwives, pharmacists and dentists). The CED, working with other health professional associations, holds the view that the proposal equates health with business/commercial services. CED members believe that this is not compatible with the rationale of regulating health professions, which is why health professions and their services are currently exempted from the Services Directive.

#### November meeting – Brussels

Dr Marco Landi (CED President) informed the meeting that the Board had reviewed possible financial consequences of Brexit for the CED. Those financial scenarios were shared with the delegates. The Board also discussed possible changes to CED statutes and internal rules that are meant not only to respond to external events such as Brexit, but to also improve CED work and reputation by acknowledging the importance of the work of current CED Observers and opening the CED to future members. The Board discussed possible changes to CED working groups (WGs) and proposed to merge some working groups: 1) WG Patient Safety and WG Infection Control and Waste Management into WG Patient Safety and Infection Control; and, 2) WG Medical Devices, WG Amalgam and Other Restorative Materials and WG Tooth Whitening into WG Dental Materials and Medical Devices.

New WG mandates will be presented for a vote during the May 2018 general meeting. In addition, while supporting a discussion on 'Communicating with the members of the European Parliament', Mr Fintan Hourihan, IDA CEO was invited to make a presentation on insights from an Irish national perspective, which was favourably received by CED delegates. A full list of adopted resolutions and statements from both CED general meetings can be found on [www.cedentists.eu](http://www.cedentists.eu).

#### Representation

The IDA was represented by Drs Robin Foyle, Nuala Carney and Jane Renehan, and Mr Fintan Hourihan. The current president of CED is Dr Marco Landi of Italy. New staff members joined the secretariat in 2017. Proposed format changes to the general meetings, along with plans to merging aligned WGs in 2018 are welcomed by the IDA CED delegation. It is anticipated that these changes will streamline the existing structures and introduce greater efficiencies into an already busy CED.

### WGs and task forces

The CED currently has eight active WGs made up of dentists and experts in 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. Dr Robin Foyle is a member of WG Tooth Whitening Products. Mr Fintan Hourihan is a member of WG Oral Health. Dr Jane Renehan is a member of WG Infection Control and Waste Management, and also WG Medical Devices. 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. Further information on the activities of the CED can be found at [www.cedentists.eu](http://www.cedentists.eu).

**Dr Jane Renehan,**  
on behalf of the IDA CED delegation

## Report of the Editorial Board of the *Journal of the Irish Dental Association*

### Journal adds electronic publication, governance approved, Board expands

In 2017, the Editorial Board of the *Journal of the Irish Dental Association* experienced both rotation of members, and expansion to include new members. This expansion included the appointment of dentists to represent the public dental health sector. However, the Board would still like to appoint further representatives of general dental practitioners to ensure the widest and most appropriate representation of the profession. Membership of the Board, which is for a fixed term, entails a commitment to attend three Board meetings per year, and to assist with any specific task that may occasionally arise. Any general dental practitioner that is interested should contact the Association's head office to enquire about membership of the Board. This rotation of members and expansion is in line with the formal governance document that was adopted by the Board and subsequently approved by Council. It is also in line with the wider drive towards formal governance policies and procedures within both the Union and the Association. Dr Ciara Scott, orthodontist, retired from the Board in 2017 having served with great dedication over two terms. We are grateful for her selfless contribution to the *Journal* and through it, to the profession. Drs Peter Harrison and Siobhan Davis, dental hygienist AnnMarie Bergin, and dental nurse tutor Karen Dinneen all joined the Board in 2017 and we are already grateful for their contributions to date.

### The peer review process

In 2017, 25 scientific articles were received for publication. Of these, 10 were from international authors and 15 were from authors in Ireland. Nine were accepted and published in 2017, 12 were rejected and four are awaiting resubmission following review. A significant development in 2017 was the production of a special electronic version of all of the peer-reviewed scientific papers and clinical features that had been published in the *Journal* in 2017. That special edition is available to members through

the Association. Mention of the sum of all the reviewed papers and clinical features in 2017 reminds me of the volume of work carried out in the background by our reviewers. Their time and expertise are a critical factor in ensuring the relevance and standards of the material published in the *Journal*. As a Board, but also as a profession, we are very grateful to them for their time and work. Their efforts serve our *Journal* and our profession very well.

### 'My IDA'

A welcome addition to the contents of the *Journal* in the last 18 months was the inclusion of a 'My IDA' interview. In each edition we asked a member to talk about the profession and their experience of the Association. 2017 was the first full year of this initiative and we were grateful to Drs Niall Sharkey, Dara Reynolds, Marcela Torres Leavy, Paul Murphy, Eimear Norton, and Tom Rodgers who took part. They explained the diverse ways in which the services of the Association helped them and the collegiality of membership.

### Hard work

The members of the Editorial Board wish to thank Council for its continuing support for the *Journal*. Our governance is now a model for management of a professional, scientific journal and is integrated into the structures and governance of the Association. Our Awards have also grown from a modest start into the single biggest platform for showcasing the terrific work of dentists. That hasn't happened by accident. It has required commitment, innovation and hard work, but the outcome has been superb. We also thank the executives and staff at head office, especially *Journal* Co-ordinator Fionnuala O'Brien, and our publishers Think Media, for their continuing hard work on our behalf.

**Professor Leo F.A. Stassen**  
Honorary Editor

## Quality and Patient Safety Committee

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

The Committee aims to ensure that the advice given 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 (this may be amended following the findings of the Dental Council's review group, which is due to present its work soon);
- Amalgam separation;
- Position statement on amalgam;
- Waste management;
- Complaints procedures in dental practice;
- Data collection, usage and protection;
- Dental unit water lines;
- Prevention of infection of water in healthcare facilities;
- Protocols in infection prevention and control; and,
- Patient advice sheet on tooth whitening.

### Work in progress

- A document has been prepared on the prevention and management of latex allergy in practice;
- A policy document on mouthguards is currently being reviewed by the National Adult Literacy Agency (NALA);
- Advice for treating patients who are being prescribed bisphosphonates;
- Children's safeguarding statement;
- Practice safety statement and risk assessment; and,
- An introduction to essentials in dental practice.

### Miscellaneous work

- The Committee has been involved in the production of the Bodywhys Organisation's 'Eating Disorders – a Resource for Dentists', which was distributed with the Journal recently.
- Members are making a submission to HIQA with respect to the public consultation on the draft national infection prevention and control standards for community services.
- Members continue to be involved in monitoring and advising on the implications of the Minamata Convention.

### Membership

This year we lost one member as Nicola Zammit returned to her native Malta. We thank her for her service. We are always looking for new members so if anyone is interested please contact us through the Secretariat.

### Communication

The Committee communicates with the Council through a representative and endeavours to communicate with members through the members' section of the IDA website.

Dr John Adye-Curran  
QPS Committee



## South Eastern Branch

The main business of the South Eastern Branch was an educational event on October 19, 2017, at which endodontist Dr Mary Egan gave an excellent and comprehensive presentation on the 'Essentials of endodontics' at the Viking Hotel, Waterford.

We had our annual scientific meeting in the Ormonde Hotel, Kilkenny on February 23, 2018. There were five speakers at this event: Dr Mary O'Keeffe (orthodontics); Dr Shariff Nayar (oral surgery); Dr Johnny Fearon (prosthodontics); Dr Traelach Tuohy (periodontics); and, Ms Helen Byrne (wellness and nutritionist). There was a very well supported trade show at the ASM.

The South East Branch AGM followed the lectures. Dr Mary O'Keeffe was elected as the new Branch president and Dr Bríd Fitzgerald was elected as branch chairperson.

One success of the year was when the members agreed to donate €2,000 to Chernobyl Aid as per our annual tradition at the Branch AGM.

A lot of concern was expressed about the recent HSE letters sent to members and also regarding the derisory fees provided on the DTSS. Overall, I feel that the Branch is quite healthy and well supported. My own personal disappointment is that I didn't manage to organise a few more evening meetings.

**Dr Maurice O'Brien, 2017 President, South Eastern Branch**

## Munster Branch

The Munster Branch held five evening meetings at the Maryborough Hotel, Cork this year. These evening lectures were well attended and supported, with refreshments provided afterwards, which gave members the opportunity to socialise and network.

On October 10, 2017 Mr Fintan Hourihan, IDA CEO, spoke to the Branch on 'Prevention is better than the cure: how to avoid your ten biggest practice pitfalls (covering probity, audit, tax, hr and complaints)'.

On November 21, 2017, the Munster Branch hosted Dr Chris Cotter, oral and maxillofacial surgeon, for a lecture on the 'Management of malignant lesions of the lips and face'.

On January 23, 2018, Dr Siobhan Lucey, paediatric dentist, spoke to the branch on 'Stainless steel crowns for children's teeth – when, where and how' and on the same evening Prof. Anthony Roberts, consultant in restorative dentistry (periodontology) and Dr Christine McCreary, consultant in oral medicine at Cork Dental School and Hospital gave us 'An update on Cork Dental School and Hospital'.

On February 6, 2018 Dr Eoin Mullane spoke on endodontics in a lecture entitled 'Eoin on the pulpit'. We also had Mr John O'Keeffe,

solicitor, and Dr Martin Foster, dento-legal adviser from Dental Protection, who gave a joint lecture to the Branch on 'Data protection: all you don't want to know but really should' on February 27, 2018.

On March 13, 2018 Prof. Duncan Sleeman, consultant oral and maxillofacial surgeon, gave a talk on '20 years of maxillofacial surgery in Cork'.

Our annual scientific meeting was held at Fota Island Spa and Resort on November 10, 2017. The topic for the day was 'Prosthodontics: restoring patient comfort and aesthetics'. Prof. Steven Morgano, Professor and Chairman of Rutgers School of Dental Medicine, New Jersey, USA, gave three lectures on 'Modern implant dentistry', 'Removable partial dentures and principles of occlusion', and 'Modern concepts in aesthetic dentistry'. Mr James Sweetman, motivational speaker, spoke on 'Re-energising our practice'. Our scientific meeting was very popular again this year, with over 65 delegates in attendance from all over the country. We had an excellent trade show featuring 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 Arthur O'Connor, 2017 President, Munster Branch**

## Metropolitan Branch

The Metro Branch calendar was packed this year. The committee met monthly to plan the lectures and CPD points were awarded for all suppers, lectures and hands-on courses.

We kicked off in September with a periodontal themed meeting. Dr Richard Lee Kin, Dr Wilson Grigolli and Dr Rachel Doody discussed antimicrobial mouthwashes, implant cases and gingival recession respectively. Dr Ronan Perry and Dr Rose-Marie Daly were the supper for learning hosts for the evening.

In October, Dr Rebecca Carville spoke on optimising aesthetics, Dr Anne Gunderman and Dr Paul Quinlan discussed digital dentistry and Dr Ciara Scott presented on orthodontics. Dr John Lawlor and Dr Darrelle Power were the hosts of the suppers.

In November, Dr Dermot Canavan discussed pain, sleep and TMD, Dr Sile Galvin lectured on various oral medicine topics and Anne Twohig spoke on mindfulness for dentists. Dr Denise Bowe hosted the supper. We also had Christmas drinks with our members.

January saw the Metro Branch delegates join the Irish Endodontic Society for their 30th anniversary. Dr Mitsuhiro Tsukiboshi discussed CBCT-based dentistry and Prof. Thomas von Arx spoke about apical

surgery. Dr Justin Maloney and Dr Maher Kemmona were the supper hosts on the night.

We held our AGM on 'Hot medical topics' in February. We had an excellent line up of speakers including Mr John Hinchion, Dr Esther O'Regan, Dr Michael Freedman, Prof. Leo Stassen, Dr Suk Ng, Dr Hari Gopal and Dr Eoin Feeney.

We held two hands-on courses run by Dr Richard Lee Kin on periodontal instrumentation, and Dr Kevin Gilmore on composite restorations.

In March, we had our final lecture night with Dr Caroline Pankhurst lecturing on emerging pathogens and Fintan Hourihan, IDA CEO, advising on how to avoid problems in practice. Dr Rory Nolan and Dr Rory Boyd were the supper hosts for the evening. We also held our AGM.

Our new President is Dr Richard Lee Kin, the President Elect role is yet to be decided. Dr Dina Dabic Ristic will take over as Honorary Secretary and Dr Aoibheann Wall will continue in her role as Treasurer.

We are sadly saying goodbye to Dr Una Lally, who will be sorely missed. We are welcoming three new committee members on board – Dr Ambrish Roshan, Dr Finn Geoghegan and Dr Dina Dabic Ristic. The cost of hotel hire has gone up significantly in Dublin in the last year and has impacted slightly on our accounts but we are hoping to have even more sponsors next year to make up the difference.

I would like to thank all committee members and all in IDA house for their help and support this year.

**Dr Naomi Rahman, President, Metropolitan Branch**

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irish dental association

# IDA FINANCIAL REPORT 2017

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## Director's Report

The Directors present their annual report and the audited financial statements for the financial year ended December 31, 2017.

### 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 €52,029 (2016 - €4,547).

### 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 Clodagh McAllister (appointed June 16, 2017)  
Dr Frances O'Callaghan  
Dr Anne Twomey (resigned May 11, 2017)  
Dr Ronan Perry (resigned May 11, 2017)  
Dr Gillian Smith  
Dr PJ Byrne  
Dr Robin Foyle  
Dr John Nolan  
Dr Eamon Croke  
Dr Michaela Dalton  
Dr Kieran O'Connor (appointed May 11, 2017)

## Company information

### Board of Directors

Dr Clodagh McAllister (appointed June 16, 2017)  
Dr Frances O'Callaghan  
Dr Anne Twomey (resigned May 11, 2017)  
Dr Ronan Perry (resigned May 11, 2017)  
Dr Gillian Smith  
Dr PJ Byrne  
Dr. Robin Foyle  
Dr. John Nolan  
Dr. Eamon Croke  
Dr. Michaela Dalton  
Dr Kieran O'Connor (appointed May 11, 2017)

### Company Secretary

Dr Gillian Smith

### 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

### 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 market place 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.

### 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.

### 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 and signed on its behalf.



Dr Robin Foyle  
Director



Dr Eamon Croke  
Director



## Director's Responsibilities Statement

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2017

**The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law and regulations.**

Irish company law requires the directors to prepare the financial statements 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 as at 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 for the company's financial statements 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; and,

- 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. The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board



Dr Robin Foyle  
Director



Dr Eamon Croke  
Director

# Independent auditor's report to the members of the Irish Dental Association CLG

## Opinion

We have audited the financial statements of The Irish Dental Association CLG, which comprise the Statement of income and retained earnings, the Statement of financial position, the Statement of cash flows for the financial year ended December 31, 2017, and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation of the financial statements 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'. (Generally Accepted Accounting Practice in Ireland).

In our opinion, The Irish Dental Association CLG's 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, 2017 and of its financial performance and cash flows for the financial year then ended; and,
- have been properly prepared in accordance with the requirements of the Companies Act 2014 and the Companies (Accounting) Act 2017.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our

responsibilities under those standards are further described in the 'responsibilities of the auditor for the audit of the financial statements' section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, namely the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard concerning the integrity, objectivity and independence of the auditor, and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity.

We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or,
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

Other information comprises information included in the Annual Report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by the Companies Act 2014 and the Companies (Accounting) Act 2017

- 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.
- In our opinion the information given in the directors' report is consistent with the financial statements. Based solely on the work undertaken in the course of our audit, in our opinion, the directors' report has been prepared in accordance with the requirements of the Companies Act 2014.

### Matters on which we are required to report by exception

Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

Under the Companies Act 2014 we are required to report to you if,

in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act have not been made. We have no exceptions to report arising from this responsibility.

### Responsibilities of the management and those charged with governance for the financial statements

As explained more fully in the directors' responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS102, and for such internal control as directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

### Auditor's responsibilities for the audit of the financial statements

The auditor's objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), the auditor will exercise professional judgment and maintain professional scepticism throughout the audit. They will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and

perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

The auditor shall communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may identify during the audit.

Kevin Foley FCA  
for and on behalf of  
Grant Thornton  
Chartered Accountants  
Statutory Audit Firm  
Dublin 8  
March 23, 2018

**STATEMENT OF INCOME AND RETAINED EARNINGS**

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2017

	Note	2017 €	2016 €
Turnover	4	724,529	574,323
<b>GROSS PROFIT</b>		724,529	574,323
Administrative expenses		(668,264)	(567,822)
<b>OPERATING PROFIT</b>		56,265	6,501
Interest receivable and similar income		2	8
Interest payable and expenses	7	(4,238)	(1,962)
<b>PROFIT BEFORE TAX</b>		52,029	4,547
Tax on profit	8	-	-
<b>PROFIT AFTER TAX</b>		52,029	4,547
<b>RETAINED EARNINGS AT THE BEGINNING OF THE FINANCIAL YEAR</b>		(44,152)	(48,699)
		(44,152)	(48,699)
(Loss)/profit for the financial year		52,029	4,547
<b>RETAINED EARNINGS AT THE END OF THE FINANCIAL YEAR</b>		7,877	(44,152)
There was no other comprehensive income in 2017 and 2016.			

The notes on pages 33 to 39 form part of these financial statements.



**STATEMENT OF FINANCIAL POSITION**

As at December 31, 2017

	Note	2017 €	2016 €
<b>FIXED ASSETS</b>			
Tangible fixed assets		<u>474,003</u>	<u>466,841</u>
		474,003	466,841
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	10	345,930	293,006
Cash at bank and in hand	11	<u>43,099</u>	<u>80,021</u>
		389,029	373,027
Creditors: amounts falling due within one year	12	<u>(467,877)</u>	<u>(475,934)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(78,848)</u>	<u>(102,907)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		395,155	363,934
Creditors: amounts falling due after more than one year	13	<u>(129,290)</u>	<u>(150,098)</u>
<b>NET ASSETS</b>		<u>265,865</u>	<u>213,836</u>
<b>CAPITAL AND RESERVES</b>			
Other reserves	16	257,988	257,988
Profit and loss account	16	<u>7,877</u>	<u>(44,152)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>265,865</u>	<u>213,836</u>

The financial statements were approved and authorised for issue by the board:



Dr Robin Foyle  
Director



Dr Eamon Croke  
Director

Date: March 23, 2018

The notes on pages 33 to 39 form part of these financial statements.

**STATEMENT OF CASH FLOWS**

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2017

	2017 €	2016 €
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit for the financial year	52,029	4,547
<b>ADJUSTMENTS FOR:</b>		
Depreciation of tangible assets	21,982	17,920
Interest paid	4,238	1,962
Interest received	(2)	(8)
Decrease/(Increase) in debtors	4,439	1,282
Decrease in amounts owed by joint ventures	(57,363)	-
(Decrease)/Increase in creditors	8,475	(5,748)
(Decrease)/Increase in amounts owed to related parties	(15,917)	4,062
Corporation tax	(749)	229
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	17,132	24,246
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of tangible fixed assets	(29,144)	(15,961)
Interest received	2	8
<b>NET CASH FROM INVESTING ACTIVITIES</b>	(29,142)	(15,953)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of loans	(20,674)	(20,275)
Interest paid	(4,238)	(1,962)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	(24,912)	(22,237)
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(36,922)	(13,944)
Cash and cash equivalents at beginning of financial year	80,021	93,965
<b>CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL YEAR</b>	43,099	80,021
Cash at bank and in hand	43,099	80,021
	43,099	80,021

The notes on pages 33 to 39 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended December 31, 2017

### 1. GENERAL 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.

### 2. ACCOUNTING POLICIES

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of 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 3). The financial statements are presented in Euro (€).

The following principal accounting policies have been applied:

#### 2.2 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.

#### 2.3 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.

#### 2.4 Finance costs

Finance costs are charged to the Statement of income and retained earnings 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.

#### 2.5 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 Statement of income and retained earnings 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.

#### 2.6 Interest income

Interest income is recognised in the Statement of income and retained earnings using the effective interest method.

#### 2.7 Borrowing costs

All borrowing costs are recognised in the Statement of income and retained earnings in the financial year in which they are incurred.

#### 2.8 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.

#### 2.9 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.

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.

Depreciation is provided on the following basis:

Freehold land and buildings	–	2%	Straight line
Fixtures, fittings and equipment	–	20%	Straight line

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 in the Statement of income and retained earnings.

#### 2.10 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.

#### 2.11 Debtors

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

#### 2.12 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### 2.13 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 out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost. Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of

impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income 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.

#### 2.14 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.

#### 2.15 Creditors

Exceptional items are transactions that fall within the ordinary activities of the company but are presented separately due to their size or incidence.

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

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

#### 3.1 Significant management judgement

The following are significant management judgments 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 2 above, the validity of the going concern basis is dependent upon the company meeting the cashflows 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.

### 3.2 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.

## 4. TURNOVER

An analysis of turnover by class of business is as follows:

	2017 €	2016 €
Membership subscriptions	461,220	273,635
Journals and classified ads	55,197	57,897
Accreditation	98,336	122,500
Event income	109,776	120,291
	<u>724,529</u>	<u>574,323</u>

All turnover arose in Ireland.

## 5. PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION

The operating profit is stated after charging/(crediting):

	2017 €	2016 €
Depreciation of tangible fixed assets	21,982	17,920
Defined contribution pension cost	22,041	20,073
	<u>44,023</u>	<u>37,993</u>

## 6. EMPLOYEES

Staff costs were as follows:

	2017 €	2016 €
Wages and salaries	216,458	210,048
Social security costs	23,736	23,372
Termination costs	17,200	-
Cost of defined contribution scheme	22,041	20,073
Staff training	-	2,844
	<u>279,435</u>	<u>256,337</u>

Directors remuneration during the year amounted to €NIL (2016: €NIL). Capitalised employee costs during the financial year amounted to €NIL (2016: €NIL).

The average monthly number of employees, including the directors, during the financial year, was as follows:

	2017 No.	2016 No.
Number of administration staff	<u>4</u>	<u>4</u>

## 7. INTEREST PAYABLE AND SIMILAR EXPENSES

	2017 €	2016 €
Bank interest payable	<u>4,238</u>	<u>1,962</u>



## 8. TAXATION

### CORPORATION TAX

### TAXATION ON PROFIT ON ORDINARY ACTIVITIES

2017 €	2016 €
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>

### FACTORS AFFECTING TAX CHARGE FOR THE FINANCIAL YEAR

The tax assessed for the financial year is lower than (2016 - lower than) the standard rate of corporation tax in Ireland of 12.5% (2016 - 12.5%). The differences are explained below:

	2017 €	2016 €
Profit on ordinary activities before tax	52,029	4,547
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2016: 12.5%)	6,504	568
<b>EFFECTS OF:</b>		
Capital allowances for financial year in excess of depreciation	1,418	46
Adjustments to tax charge in respect of prior periods	-	764
Short-term timing difference leading to an increase (decrease) in taxation	-	1,092
Utilisation of tax losses carried forward	(7,922)	(2,470)
Total tax charge for the financial year/year	<u>-</u>	<u>-</u>

### FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

There were no factors that may affect future tax charges.

## 9. TANGIBLE FIXED ASSETS

### COST OR VALUATION

At January 1, 2017

Additions

AT DECEMBER 31, 2017

### DEPRECIATION

At January 1, 2017

Charge for the financial year on owned assets

AT DECEMBER 31, 2017

### NET BOOK VALUE

AT DECEMBER 31, 2017

At December 31, 2016

Land and building freehold €	Fixtures, fittings and equipment €	Total €
475,000	206,522	681,522
-	29,144	29,144
<u>475,000</u>	<u>235,666</u>	<u>710,666</u>
26,125	188,556	214,681
9,500	12,482	21,982
<u>35,625</u>	<u>201,038</u>	<u>236,663</u>
<u>439,375</u>	<u>34,628</u>	<u>474,003</u>
<u>448,875</u>	<u>17,966</u>	<u>466,841</u>

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.

## 10. DEBTORS

	2017 €	2016 €
<b>DUE WITHIN ONE YEAR</b>		
Amounts owed by related parties	57,363	-
Trade debtors	246,799	264,154
Prepayments	41,768	28,852
	<u>345,930</u>	<u>293,006</u>

## 11. CASH AND CASH EQUIVALENTS

	2017 €	2016 €
Cash at bank and in hand	<u>43,099</u>	<u>80,021</u>

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 €	2016 €
Bank loans	20,776	20,642
Trade creditors	146,031	121,724
Amounts owed to related parties	-	15,917
Corporation tax	48	797
Taxation and social security	34,627	28,674
Accruals	40,719	40,687
Deferred income	225,676	247,493
	<u>467,877</u>	<u>475,934</u>

	2017 €	2016 €
<b>OTHER TAXATION AND SOCIAL SECURITY</b>		
PAYE control	20,733	28,674
VAT control	13,894	-
	<u>34,627</u>	<u>28,674</u>

### 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**

	<b>2017</b>	<b>2016</b>
	€	€
Bank loans	129,290	150,098
	<u>          </u>	<u>          </u>

**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:

	<b>2017</b>	<b>2016</b>
	€	€
<b>AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Bank loans	20,776	20,642
	<u>20,776</u>	<u>20,642</u>
<b>AMOUNTS FALLING DUE 1–2 YEARS</b>		
Bank loans	20,776	20,642
	<u>20,776</u>	<u>20,642</u>
<b>AMOUNTS FALLING DUE 2–5 YEARS</b>		
Bank loans	87,738	108,814
	<u>87,738</u>	<u>108,814</u>
<b>AMOUNTS FALLING DUE AFTER MORE THAN 5 YEARS</b>		
Bank loans	20,776	20,642
	<u>150,066</u>	<u>170,740</u>

## 15. FINANCIAL INSTRUMENTS

### FINANCIAL ASSETS

Financial assets classified as cash and cash equivalents

Financial assets that are debt instruments measured at amortised cost

### FINANCIAL LIABILITIES

Financial liabilities measured at amortised cost

2017	2016
€	€
43,099	80,021
295,456	264,154
<u>338,555</u>	<u>344,175</u>
213,430	198,970
<u></u>	<u></u>

Financial assets measured at amortised cost comprise of trade debtors and amounts owed by related parties.

Financial liabilities measured at amortised cost comprise of bank loan, trade creditors, other creditors 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 through common directors, trustees and committee members. During the year, the company collected subscriptions on behalf of the Irish

Dental Union of €691,831 (2016: €820,904). The company paid expenses totaling €756,232 (2016: €513,564) on behalf of the Irish Dental Union. During the year the company paid €137,682 (2016: €302,355) to the Irish Dental Union. The balance owing by the Irish Dental Union at the year end was €57,363 (2016: €15,917 owed to). Included in wages and salaries is an amount of €74,987 (2016: €88,165) in relation to remuneration to key management personnel. There are no further transactions with related parties during the year that required disclosure.

## 19. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on March 23, 2018.

**DETAILED PROFIT AND LOSS ACCOUNT**

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2017

	Note	2017 €	2016 €
Turnover		724,529	574,323
<b>Gross profit</b>		<u>724,529</u>	<u>574,323</u>
<b>Gross profit %</b>		<b>100.0%</b>	100.0%
<b>Less: overheads</b>			
Administration expenses		(668,264)	(567,822)
<b>Operating profit</b>		56,265	6,501
Interest receivable		2	8
Interest payable		(4,238)	(1,962)
<b>Profit for the financial year</b>		<u>52,029</u>	<u>4,547</u>

**SCHEDULE TO THE DETAILED ACCOUNTS**

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2017

**Turnover**

	Note	2017 €	2016 €
Membership subscriptions		461,220	273,635
Journals and classified ads		55,197	57,897
Accreditation		98,336	122,500
Event income		109,776	120,291
		<u>724,529</u>	<u>574,323</u>



**SCHEDULE TO THE DETAILED ACCOUNTS (CONTINUED)**

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2017

	2017 €	2016 €
<b>Administration expenses</b>		
Wages and salaries	216,458	210,048
Staff private health insurance	11,745	8,913
Employers PRSI	23,736	23,372
Staff pension costs – defined contribution schemes	22,041	20,073
Termination costs	17,200	-
Staff training	-	2,844
Travel and subsistence	6,148	5,191
Printing, stationery and postage	84,303	84,054
Telephone	6,646	7,582
Trade subscriptions	9,880	8,781
Legal and professional	56,535	51,057
Auditor's remuneration	9,102	9,102
Equipment leasing (operational)	3,885	4,062
Bank charges	5,918	5,384
Sundry expenses	14,030	7,936
Rates	4,889	4,786
Light and heat	2,643	2,678
Insurances	4,184	3,973
Repairs and maintenance	14,928	9,751
Depreciation – freehold property	21,982	17,920
CPD assist software	7,265	8,438
Council of European Dentists meeting costs	21,839	12,846
Meetings, delegations and courses	9,258	6,230
Presidential expenses	5,785	7,522
Learning management systems	-	12,994
Public relations and advertising	17,289	23,364
Sensitive Dentist Awards	27,213	8,921
VAT expense	43,362	-
	<u>668,264</u>	<u>567,822</u>
<b>Interest receivable</b>	<u>2</u>	<u>8</u>
Bank interest receivable	2	8
<b>Interest payable</b>	<u>4,238</u>	<u>1,962</u>
Bank loan interest payable	4,238	1,962

### Motion Number 1

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

Proposed: Dr Eamon Croke

Seconded: Dr Clodagh McAllister

### Motion Number 2

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

Proposed: Dr Eamon Croke

Seconded: Dr Clodagh McAllister

### Motion Number 3

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

Proposed: Dr Eamon Croke

Seconded: Dr Clodagh McAllister





irish dental association

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