



IDA ANNUAL REPORT 2018



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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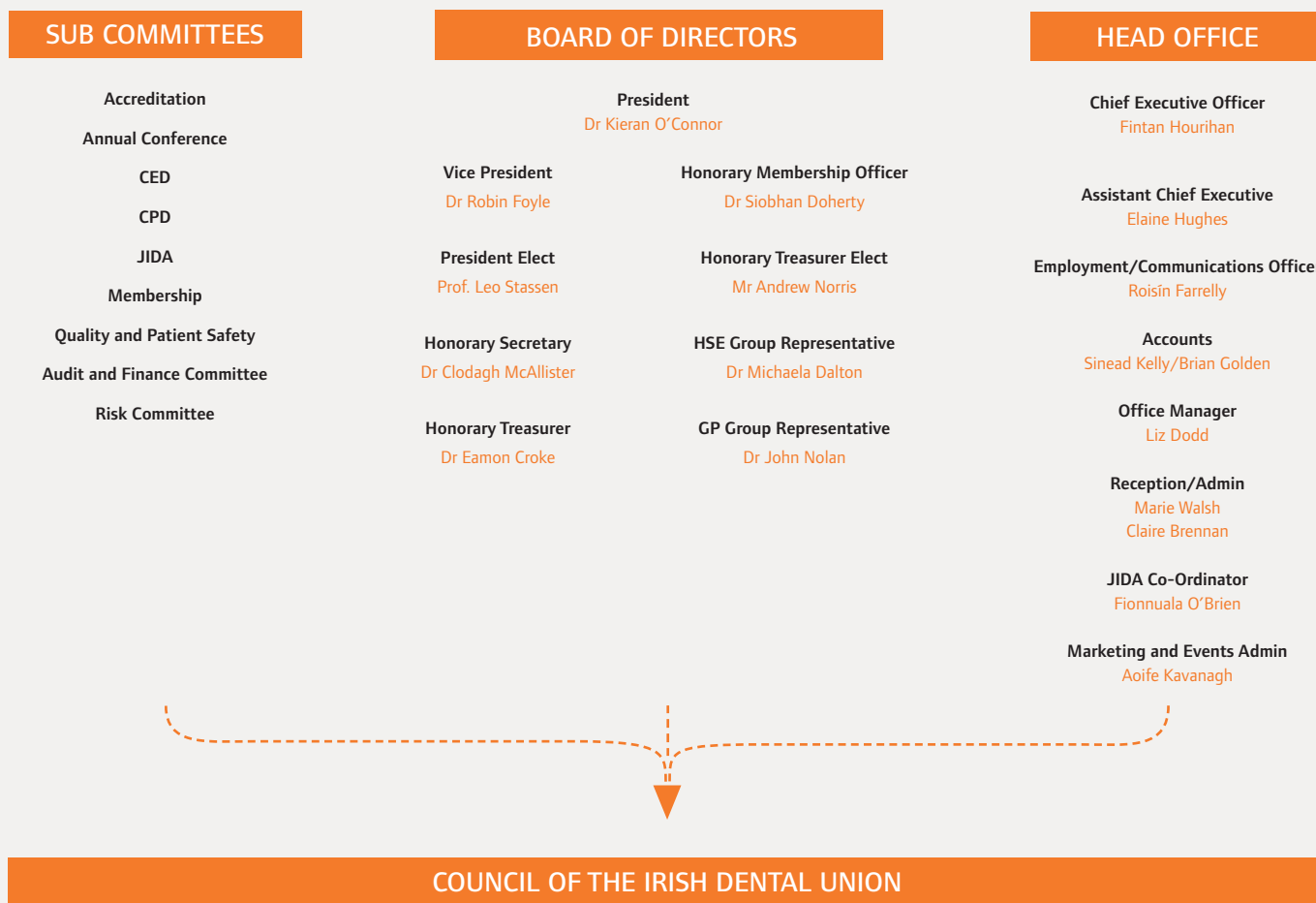
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COUNCIL OF THE IRISH DENTAL UNION

HONORARY OFFICERS	OTHERS	REPRESENTATIVE MEMBERS	
President Dr Kieran O'Connor	Honorary Treasurer Elect Mr Andrew Norris	South Eastern Branch Representative Dr Mary O'Keeffe	North Western Branch Representative Vacant
Vice President Dr Robin Foyle	HSE Group Representative Dr Michaela Dalton	North Eastern Branch Representative Vacant	HSE Dental Surgeons Group Representative Dr Niall Murphy
President Elect Prof. Leo Stassen	GP Group Representative Dr John Nolan	North Munster Branch Representative Vacant	GP Group Representative Dr Caroline Robins
Honorary Secretary Dr Clodagh McAllister	JIDA Representative Dr Joe Hennessy	Munster Branch Representative Dr Mairéad Browne	GP Group Representative Dr Tim Lynch
Honorary Treasurer Dr Eamon Croke	Elected Members Dr Dina Dabic	Kerry Branch Representative Dr Susan Crean	GP Group Representative Dr Tim Lynch
Honorary Membership Officer Dr Siobhan Doherty	Co-opted Members None	Metro Branch Representatives Dr Rory Boyd Dr Richard Lee Kin	International Affairs Dr Robin Foyle
	Quality and Patient Safety Committee Representative Dr John Adye-Curran	Western Branch Representative Dr Paul Murphy	
	CPD Committee Representative Dr Robin Foyle		

All listings above as of December 31, 2018.

The past year has been the most exciting, busy, and stimulating of my professional career. I feel privileged to have had the opportunity to serve as IDA President and represent the Irish Dental Association at home and abroad. I have met the entire spectrum of colleagues from those just beginning to those enjoying retirement and in all areas of practice. I have been struck by the sense of optimism combined with a pride in our profession that we have. I have also noted the determination that we have to deliver care that is appropriate and of a contemporary, evidence-based standard. It is not just clinical techniques but the regulatory environment that continues to change and the Association is there to support our members' changing needs.

Oral health policy

At the time of writing, we still await publication of the oral health policy by the Department of Health, which we have been told is imminent. This policy may see a change in priorities by the Department of Health. We again seek a change in the relationship between the Department and Ireland's dentists to one based on mutual respect. We plan to have a national meeting of members once we all have had the opportunity to study and reflect on the details of the policy.

Successful branch training day

Our first branch training day took place on February 15 and it was a very successful interactive day for branch officers and committee members to develop their skills to help strengthen our branches. We have clear feedback that the way branch committees meet may not be practical in all regions due to changes in working hours, travel times, etc., and we are available to assist in organising meetings by teleconference, Zoom, etc. For the continued success of the organisation we need more members to volunteer to join our various committees. Committees produce the next generation of leaders and I would encourage anybody with an interest to contact any member of any committee, Fintan Hourihan or Elaine Hughes. Greater involvement of members will make the Association more unified, diverse and stronger to face the challenges and opportunities ahead.

Governance change proposals

The work of the Governance Review Committee has progressed further. The Governance Review Committee has looked at structures from branches, to committees, Board, Council and executive committee. Changes in governance are important to make us more contemporary and it is hoped that the introduction of non-executive directors to the Board will broaden the diversity and skill mix of the Board. It is hoped that the work will be concluded soon.

Thank you

I wish to thank my predecessor Dr Robin Foyle for his wise counsel while I was President Elect and this year. I wish to thank the extremely talented Board of Directors for their leadership in managing this chapter of change for the Association. Dr Eamon Croke, Dr Robin Foyle and Dr John Nolan step down from the Board in April and the Association has benefitted immensely from their service. This year's Council members have been very diligent in executing their roles and I thank all for their hard work. I also thank the members of all committees for their generosity in giving their time.

I wish to thank the entire team at IDA House for their support to me, the Board and Council. In particular I wish to thank Fintan Hourihan and Elaine Hughes for their expertise, availability and support to me in the last two years. My thanks to each one of you for everything you did to make my year so memorable and for helping to make our profession the best it can be.

In conclusion I wish my successor Prof. Leo Stassen every success in his year as President. His passion for everything that our profession encompasses will serve us well in navigating our future.



Dr Kieran O'Connor

President, Irish Dental Association



Advocacy

Oral health policy

It is most regrettable that, in common with many other stakeholders, the Irish Dental Association was not invited to participate in the formulation by the Department of Health of a new oral health policy, a decision our members find inexplicable, unwise and objectionable. We can only hope that the soon to be published oral health policy will contain a new approach to engaging with the profession. Nonetheless, the Association appointed a task force, representative of all branches of the profession, to set out some high-level statements of policy, offer solutions and express what it sees as the priorities for change that should feature in a new oral health policy. Members of the task force were as follows: Dr Kieran O'Connor (President); Prof. Leo Stassen (President Elect); Dr Clodagh McAllister (Honorary Secretary); Dr Eamon Croke (Honorary Treasurer); Dr Siobhan Doherty (Membership Officer); Dr John Nolan (GP Group Chair); Dr Niall Murphy (President, HSE Dental Surgeons Group); Dr Christine Myers (President Elect, HSE Dental Surgeons Group); Dr Martin Holohan (GP Negotiating Team); Mr Fintan Hourihan (Chief Executive); and, Ms Elaine Hughes (Assistant Chief Executive). Apologies were received from Dr Robin Foyle (Vice President).

In our discussion with Mr Donnelly, we explained that the Association had produced its own assessment of what should be contained in a new oral health policy, having been denied the opportunity to contribute to the formulation of the new policy. Prevention should be the focus of a new oral health policy, we emphasised. The medical card scheme needs to be scrapped as a priority and replaced with a new approach which focuses on prevention, but which is also economically viable for participating dentists.

The task force report was brought to the Board of Directors and Council in September and was officially launched in October in advance of the imminent publication of the first oral health policy in a quarter of a century.

The report sets out what the IDA believes to be the 'Essential elements of an oral health policy' as follows:

- the policy must be developed on the basis of being evidence driven, patient centred and prevention focused;
- dental care needs to be provided in an equitable manner, offer access to services, provide patient choice, deliver high standards of education, be suitably regulated, and have clear service delivery and care pathways supported by adequate funding; and,
- the Irish Dental Association's vision is for progressive, high-quality dental care services, driven by oral health outcomes, which will require comprehensive information collection and ongoing research. It envisages the integration of dental care services with other health services and that dental care services would be proactive in addressing the needs of those at greatest risk of poor oral health. These dental care services will be delivered by an appropriately trained, team-based workforce.

A copy of the report was sent to the Minister for Health, Mr Simon Harris TD.

Meeting with Fianna Fáil health spokesperson

In December, IDA representatives met Stephen Donnelly TD, Fianna Fáil Health Spokesperson, to discuss the new oral health policy and other issues of concern to our members.

In our discussion with Mr Donnelly, we explained that the Association had produced its own assessment of what should be contained in a new oral health policy, having been denied the opportunity to contribute to the formulation of the new policy. Prevention should be the focus of a new oral health policy, we emphasised. The medical card scheme needs to be scrapped as a priority and replaced with a new approach which focuses on prevention, but which is also economically viable for participating dentists.

Overall, we had a positive meeting with Deputy Donnelly, whom we presented with extensive material and submissions produced by the Association.

Minamata regulations

In advance of the introduction of new regulations on the use of dental amalgam under the Minamata Convention, the IDA produced guidance for members and a patient information leaflet.

The IDA also held a press briefing on the new regulations, explaining that the use of dental amalgam was to be phased down from Sunday July 1, 2018 and that dentists would no longer use dental amalgam on the teeth of children under 15 or pregnant or breastfeeding women, unless deemed strictly necessary by a dentist on medical grounds.

The President of the Irish Dental Association Dr Kieran O'Connor explained that the new regulations are being brought in primarily for environmental reasons with the aim of reducing the amount of mercury in the environment.

Dr Eamon Croke, who helped to produce the IDA's patient information leaflet on this issue, said dental amalgam fillings are safe, strong and long lasting.

Mouth Cancer Awareness Day 2018

Mouth Cancer Awareness Day in 2018 focused on men over 50.

General practice dentists were asked to give short presentations to Men's Sheds groups around the country, a huge task of co-ordination overseen by my colleague Elaine Hughes, without whom this event would simply not continue or grow.

Mouth, Head and Neck Cancer Awareness Ireland took a stand at the Men's Sheds Ireland conference in Páirc Uí Chaoimh, where there was great interest from those in attendance. Elaine was joined by our President, Dr Kieran O'Connor, and the event was regarded as a great success once more. We owe a great debt to Elaine, our officers and to all dentists who were involved in this worthwhile initiative.

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.

IDA press releases 2018

February 2018

'Bad breath a huge turn off to budding Valentines!'

April 2018

'Two out of ten players of contact sports suffer serious dental trauma – Dentists urge sporting bodies who haven't acted, to make mouthguards compulsory'

'Dentists say it's time to consign 'unfit for purpose' Medical Card Scheme to history. New President of Irish Dental Association says revamped PRSI scheme shows what can be achieved with sufficient funding and a change of attitude'

May 2018

'Dentists describe Medical Card scheme as 'broken and underfunded' – IDA publishes major new survey of members'

June 2018

'Minamata EU Regulations – Silver fillings containing mercury to be phased down, EU regulation is aimed at reducing environmental contamination. New measures for designated patients to come into force on Sunday July 1'

August 2018

'Dental Complaints Resolution Service Annual Report 2017'

September 2018

'Mouth Cancer Awareness Day 2018'

October 2018

'Department of Health's new oral health strategy is doomed to failure without new relationship'

December 2018

'Dublin dentist's treatment of cancer patient earns him Dentist of the Year Award 2018'

Services and benefits

Dental Complaints Resolution Service

The Dental Complaints Resolution Service (DCRS) published its sixth annual report in August 2018, when it provided details of the 128 complaints it dealt with in 2017.

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

Dental VIPs at the ball included the President of the Association, Dr Kieran O'Connor, the Honorary Editor of the Journal of the Irish Dental Association, Dr Ciara Scott, officers of the Association and the executives of Colgate, led by Christina Havaladar, Professional Oral Care Leader for Colgate in Northern Europe.

The DCRS said 71 of the complaints it received had been resolved, giving a resolution rate of 55%. However, it's believed the overall resolution figure is much higher as the DCRS is not always informed by the parties involved when a dispute is resolved directly by the patient and dentist, when the complaint is referred back by the Service for both parties to try to reach agreement directly. The biggest group of complaints – 56 – related to clinical issues, while 14 related to fees and four to communication issues. In 2017, the Service received 520 phone calls and 1,120 letters/emails which was a slight increase on 2016.

Michael Kilcoyne, the Facilitator of the DCRS, said it was encouraging to see more dentists and patients resolving complaints between themselves.

"Over the last six years we have handled over 750 complaints, with a typical resolution rate of 55%. In that time, we have built up valuable experience and put systems in place which are ideal for mediating in disputes between patients and dentists."

"Last year there was a noticeable increase in the amount of

complaints concerning work done under the medical card and PRSI schemes, which the Service cannot accept. Complaints about work done under these schemes must be referred to the HSE."

In most cases the resolution involved a refund of fees, an apology, retreatment at no extra cost or payment of fees for remedial treatment.

The Service employs the help of clinical adviser, Dr Maurice Fitzgerald, to help adjudicate on dentally complex cases.

Michael Kilcoyne said that the great benefit of the Service for both dentists and patients is that it offers big savings in terms of the time, cost and stress associated with alternatives.

Colgate Caring Dentist Awards

Colgate commenced as sponsors for the dental awards organised by the *Journal* and the Irish Dental Association in 2018.

The 2018 Colgate Caring Dental Awards ceremony was a very special occasion for the Irish dental profession. Staged at the Clayton Burlington Hotel in early December, over 400 dentists and dental team members attended the gala ball.

This is an invitation-only event, where dentists or their dental teams have to be nominated by a patient for an award before they are invited to attend.

Dental VIPs at the ball included the President of the Association, Dr Kieran O'Connor, the Honorary Editor of the *Journal of the Irish Dental Association*, Dr Ciara Scott, officers of the Association and the executives of Colgate, led by Christina Havaladar, Professional Oral Care Leader for Colgate in Northern Europe. Representatives of the Irish Dental Trade Association, Gerry Lavery of Septodont and Peter Morris of Morris Dental, were also present for the glittering event.

Huge entry

More than 1,700 entries were received, each nominating a dentist or dental team for the care they had provided to a patient who wanted to tell the judges about that care. In some cases, the expression of a simple kindness was enough to touch the heart of a patient, but there were many complex cases involving very ill or very nervous patients. The judges spent a long time deliberating over the entries, affording due care and diligence to each case.

CPD, education and training

Judges hugely impressed by patients' testimony

The judges for the Awards, Drs Barry Harrington, Seton Menton, Anne O'Neill and Jennifer Collins, are keen to communicate some key points to the dentists and dental teams about how they approached their work and how winners are chosen. The judges were hugely impressed by the friendship, kindness, sympathy and understanding extended to patients by the whole dental team, sometimes in very trying circumstances for patients.

These testimonies from ordinary patients about the exceptional care and understanding from the majority of the dental profession and their teams were very heartening to the judges. The judges were also keen to point out that entries are tested and verified – as far as is reasonably possible – to protect the integrity of the Awards. As a consequence of this process, it is not really possible to set out to win one of these Awards. It is the words of the patients making the nominations that set certain entries apart. That's what makes the ceremony such an outstanding event.

Affinity schemes

The Association continued to provide an extensive range of benefits and savings to members in 2018 and we estimate that most members who attend CPD events regularly should save at least €2,500 per annum arising from benefits available exclusively to IDA members. In addition, of course, there are many events and services which are available only to IDA members.

DPL discount

Irish Dental Union members continued to receive preferential discounted rates with Dental Protection Limited (DPL) arising from their membership of the Union in 2018. Members were also entitled to further discounts arising from the risk credits scheme operated by DPL.

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 *ADA Professional Product Review* as a result of an agreement between the IDA and the American Dental Association.

Our position as primary CPD provider was strongly consolidated in 2018 when the Association organised 53 events, with 1,676 attendees overall. The total amount of verified CPD hours approved for these events came to 238 hours. Branch events attracted 700 attendees, while we had a significantly enhanced attendance at our HSE Dental Surgeons Seminar, with 140 dentists present. There was very strong attendance also at our showcase event, the annual conference and a strong turnout at our practice management/ compliance events. We are lucky to have such a strong team in Elaine Hughes and Aoife Kavanagh in organising and managing our CPD, education and training events. Our CPD Committee saw some new members join under the new chair and recent IDA President, Dr Robin Foyle. The new Committee has already rolled its sleeves up and has ambitious plans to expand our offerings to dentists in the coming years.

Journal of the Irish Dental Association

The past year saw the end of an era when Prof. Leo Stassen stepped down as Editor of the *Journal* after more than a decade of outstanding service and unprecedented growth in the evolution of the *Journal*, which has secured its position as the primary oral health publication in Ireland. Following an interview process, Dr Ciara Scott was appointed as Honorary Editor. Originally from Lancashire, Ciara studied dentistry at the University of Bristol before moving to Dublin in 2001. She is a specialist orthodontist and works for the HSE in Dublin South, while maintaining a private practice at the Blackrock Clinic. She also teaches part-time in the Dublin Dental University Hospital. Ciara has extensive experience with the *JIDA*, having served on its editorial board from 2010 to 2017. The *Journal* has a very strong Editorial Board, which is integral to its success and it was bolstered in 2018 with the addition of some young, enthusiastic and creative colleagues who have fitted in so well with the existing board members.

Annual conference

Our annual conference in 2018 took place in the Galmont Hotel, Galway and attracted great numbers and engagement by the profession. The theme of the conference was 'Making a splash. New way. Old way. Galway'.

Pre-conference programme

Prof. Trevor Burke of the University of Birmingham delivered his sold out hands-on course and lecture on successful posterior composites. His course looked at the theory of resin composite materials and potential issues. Drs Eoin Fleetwood and Alastair Woods presented an implant overdentures workshop, examining the benefits and ease of use of locator style systems.

Participants learned how to perform pick-up impressions of attachment systems and chairside conversions of dentures to overdentures. Drs Johanna Glennon and Paul McCabe provided a course on how to keep it simple and predictable in endodontics.

Main conference

In the main conference programme, Prof. Burke spoke again on 'Life after Minamata'. Dr Phil Ower delivered a lecture aimed at taking dentists through managing periodontics in practice.

Physiotherapist Eamonn Ó Muircheartaigh examined the ergonomics of dentistry, which is very important considering that two out of three dentists suffer from work-related pain.

A lively national GP meeting took place on the Friday while Dr Emily Clarke looked at bone grafting and implants. Dr Eleanor McGovern lectured on the Hall technique, while Dr Raj Rattan's lecture addressed the topic of 'Clinical decision making – the risks and bias'. Dr John Alonge spoke on minimally invasive exodontia and Dr Tom Barry looked at the treatment, side effects and dental-related complications of osteoporosis.

Dr Harry Barry addressed delegates on how to deal with anxiety and mental well-being, while the *JIDA* lecture featured dentist and adventurer Dr Hannah Shields, whose talk was entitled 'Limits exist only in our minds'.

Dr Marty Jablow commenced the final day with a talk on digital dentistry and he was followed by an interactive presentation on differential diagnosis of oral lesions by Dr John Alonge. Ms Serpil Djemal delivered two lectures, firstly giving her tips for managing fractures and injuries and later in the afternoon, she shared her tricks in managing luxation injuries.

Nurses and hygienists

There were special sessions for dental nurses and hygienists on the Saturday. A half-hour dental hygienists' workshop ran four times during the day and focused on periodontal maintenance around dental implants. A full-day programme for nurses featured talks in the morning on digital dentistry, sharps injuries prevention and looking after the special needs patient.

After lunch, there were lectures on preparing for medical emergencies in a dental practice, using the Hall technique and the programme concluded with a lecture by the new head of Dental Protection for Ireland, Dr Martin Foster.

Dr Anne O'Neill and Deirdre O'Neill gave a fascinating insight into the SOEL system and how the digitisation of dental records will contribute to patient health. They gave advice on how to use the system effectively, and examples of the huge volume of data being collected.

HSE Dental Surgeons' Seminar

The HSE Dental Surgeons Group held its Annual Seminar in Portlaoise in October, and there was an excellent turn out of members for an educational and social event.

Dr Joe Green, HSE National Oral Health Lead, spoke on the role of the National Oral Health Office, which is to provide clinical public health leadership and the best possible service, quality and standards to patients. He discussed the regulatory requirements on dental professionals, and congratulated delegates on their commitment to CPD in challenging times.

Dr Joseph Noar addressed the management of first permanent molars with poor long-term prognosis. He said that early strategic thinking is key, and suggested a set of rules to help develop protocols that support clinical decisions and informed consent. He described an app that his team is developing, which they hope will assist clinicians in decision making once it is approved.

Dr Martin Foster of Dental Protection spoke on the General Data Protection Regulation (GDPR) and consent: practicalities for practice. He outlined the principles involved and the importance of being aware of our obligations to protect patients' data and use it appropriately. He updated delegates on the Assisted Decision-Making (Capacity) Act 2015, which changes the legal environment on consent for those with capacity issues.

Dr Anne O'Neill and Deirdre O'Neill gave a fascinating insight into the SOEL system and how the digitisation of dental records will contribute to patient health.

They gave advice on how to use the system effectively, and examples of the huge volume of data being collected. They thanked those present for their contribution to the process, and emphasised that the

data gathered will enable the HSE to plan resource allocation in the future. Dr Caoimhin Mac Giolla Phadraig told the story of brushmyteeth.ie, and his tremendous work with a team of collaborators across a range of disciplines to create a suite of online resources for better oral hygiene for people with disabilities in Ireland. Dr Paul Ashley gave some tips and tricks to try and avoid general anaesthetic (GA) for young children.

He emphasised the value of good local anaesthetic and sedation where appropriate, and said that while a GA service will always be needed, there are a range of approaches that can help to avoid it in many circumstances. He talked about how to deal with dental emergencies, behaviour management of the young child (and their parents!), and products and equipment that can reduce the need for GA.

Day two of the Seminar began with a fascinating presentation from Dr Eleanor McGovern on the dental management of children with cleft lip/palate. Eleanor gave a detailed grounding in the many classifications of cleft lip/palate and the dental/maxillofacial issues that can arise.

She outlined how good dental intervention from day one is vital, and offered advice and information to help support families and children who are dealing with an enormously complex and difficult set of circumstances.

Dr Susan Parekh gave the final lecture, on the emergency management of trauma for permanent incisors. Dental trauma is very prevalent, and Susan recommended using the International Association for Dental Traumatology guidelines in making treatment decisions.

For the remainder of the day, delegates had a chance to attend clinical workshops on dental radiology, infection control, medical emergencies and treatment planning in children.

Mentoring

The Irish Dental Association Professional Mentoring Programme continued in 2018. 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.

Compliance workshops

A further innovation in 2018 was the organisation of two workshops open exclusively to IDA members.

The IDA held the first day-long workshop on regulatory compliance for dentists on May 19 at the Sheraton Hotel, Athlone.

The workshop focused on achieving compliance with regulatory bodies' inspections and preparing the dental practitioner for the inspector's knock on the practice door.

Sessions covered key areas such as: clinical audit; oral radiology (new guidelines); Minamata (amalgam); employment law; and, the GDPR. Speakers included Dr Eamon Croke, Dr Jane Renehan, Ms Tanya Kenny (EPA), Mr Hugh Sinnott and Dr Andrew Bolas.

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.

At the second compliance workshop in September, 'Get Your House in Order', members got valuable guidance on how to develop a critical eye for infection prevention and control (IPC) dental practice design pitfalls. IDA Quality and Patient Safety Committee members delivered presentations based on the Dental Council's IPC code of practice and demonstrated how members would find supporting guidance on the IDA website 'best practice' section.

Dr Noel Kavanagh joined Dr Nick Armstrong to show how to combine the Dental Council's requirements with making them work in the reality of general practice. John Rice of Henry Schein provided information on required daily, weekly and annual decontamination equipment tests. Henry Schein's Managing Director Pat Bolger advised on how to approach surgery design, whether members were considering a new surgery build, major refurbishment, or simply planning to make small modifications to existing premises.

Dr Noel Kavanagh and DMI's Simon Shawe jointly delivered a technical and practice-friendly summary to comply with dental unit waterlines and waste amalgam regulations. Other presentations on the day included 'Preventing Practice Headaches', 'Health & Safety at Work', and 'Hand Hygiene'. These were delivered respectively by Fintan Hourihan, and Drs Eamon Croke and Jane Renehan.

Governance

Board of Directors

The Board met on seven occasions in 2018 and all meetings were well attended. There was a noticeable increase in workload for the leadership of the Association and its staff in 2018, reflecting a significant increase in activity levels in our core service offerings, as well as a rise in extra legislative and governance imperatives and significant organisational development.

A well-received innovation in 2018 was the decision to arrange an induction programme for the incoming Board of Directors. This allowed the opportunity to brief new members on our structures, processes and ongoing work, as well as allowing colleagues to get to know each other and key staff in an informal setting.

Finances

As will be apparent in the financial statements which accompany this report, a considerable consolidated surplus was recorded in 2018, which will allow the Association to resume its roll-out of enhanced offerings for members and to enhance the capacity and infrastructure of the Association at national and regional level.

Membership

For the ninth year over the past decade, membership increased, with strong levels of membership across all branches of the profession. We can now look forward to surpassing the 2,000 member threshold, which will mark a huge advance for the Association.

Existing membership levels confirm we can claim to be among the most representative and authoritative of the professional representative bodies in Ireland and testifies to the extent to which we are meeting our members' needs in the face of ever-increasing competition and demands being placed on the profession.

Membership Services Charter

An important development in 2018 was the launch of a new service charter for members, which clarifies the extent of the services we offer, details the standards we aim to deliver in meeting the needs of our members, how we deal with complaints or disagreements between members and also sets out the expectations we place of our members in dealing with staff.

Staff changes

Ms Grainne McQuaid left with our best wishes in 2018 and was

replaced by Ms Aoife Kavanagh as CPD and Events Administrator. Aoife has been a great addition to our team and has enhanced the supports we offer to branch officers, as well as improving our promotion and communication of events under Elaine's direction. Ms Liz Dodd joined us in the newly created position of Office Manager/PA to the CEO and brought many progressive ideas and improvements in our administrative processes within the Association. Liz is a key and welcome addition to our team in IDA House.

Roisín Farrelly returned from maternity leave, during which time she had been replaced by Ms Patricia Larkin. During a particularly busy and demanding period, Patricia showed considerable commitment and dedication to assisting members and we are very grateful for her assistance throughout most of 2018. On her resumption, Roisín picked up where she left off and took the initiative with some key projects, such as co-ordinating our weekly newsletter and organising a new promotional video, as well as playing a vital role in supporting the work of the Quality and Patient Safety Committee.

Sinead Kelly commenced maternity leave in the autumn and was replaced by Mr Brian Golden, who was immediately faced with a significant workload as membership renewals fell due and the 2018 accounts had to be readied for our auditors. We appreciate the work Brian has discharged and are grateful for his efforts in coming to terms with such a vital role.

The Association is fortunate to have such a motivated and highly talented team and in addition to all the above, I wish, on behalf of the members, to thank Claire Brennan, Elaine Hughes, Fionnuala O'Brien and Marie Walsh for their good humour, hard work and enthusiasm in a sometimes near-impossible, busy and challenging period.



A handwritten signature in black ink, which appears to read 'Fintan Hourihan'. The signature is fluid and cursive.

Fintan Hourihan
CEO

Honorary Treasurer's Report

In presenting the Honorary Treasurer's Report 2018, 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 end December 31, 2018 are to be found in the IDA and IDU Annual Reports 2018. The auditors for the period were Grant Thornton Ireland, Chartered Accountants and Registered Auditors.

Income

The combined Irish Dental Association CLG and the Irish Dental Union income continues to grow (2018: €1,434,194 – 2017: €1,416,360). The IDA and IDU are a membership-based organisation for whom membership subscriptions are the primary source of income. An increase of 2% was applied to the subscription rates in 2018 and this was reflected in the organisation's income, along with a small increase in membership. There was a significant decrease in accreditation income (2018: €40,000 – 2017: €98,336) but event income increased marginally (2018: €113,924 – 2017: €109,776). The *Journal of the Irish Dental Association* continues to perform in a very competitive market (2018: €61,402 – 2017: €55,198).

Expenses

The organisation continued to review its human resources. Voldedge Management Ltd was retained in an advisory role and in leading out staff development. The organisation's aim, in acknowledging the work and skills of its staff, is to support the staff's professional development in line with best practice and ensure remuneration is in line with comparable market values. Payroll costs remained at about 50% of income (2018: €717,171 – 2017: €711,179).

Membership growth places increasing pressure on the organisation's resources. This pressure is keenly felt by our devoted staff and a review of staff levels will continue into 2019.

2018 witnessed a continued increase in members' compensation payments, which reflected the extra activity of those volunteers who run the organisation's committees and groups (2018: €70,665 – 2017: €66,678). New motor travel and subsistence rates, as recommended by the Department of Public Expenditure and Reform, were approved by Council. The travel rates favour cars with lower engine sizes and emissions. All members are encouraged to prioritise public transport where it is feasible. There was a significant decrease in legal and professional fees due to the need for less advice on legal matters overall (2018: €127,911 – 2017: €156,049). There was a significant increase in public relations and

advertising fees, primarily due to increased media activity and training for the organisation's members (2018: €55,772 – 2017: €34,074).

All branches have centralised their accounts as was required. 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. An agreed code of practice for branches will aid them in their function by using the strengths within IDA House and assist appropriate financial governance. The majority of the legal fees incurred in the Reid–Turner case were settled with the HSE in 2017, with the balance paid in January 2018 (€17,616).

Summary

The development of appropriate governance structures across the organisation was a key feature of 2018. The Audit and Finance Committee undertook a significant review of the financial governance of the organisation and identified a number of areas for improvement. The actions from this review require rule changes to be implemented and these will be presented at the EGM on April 4, 2019 for approval. The risk register was another important matter addressed by the Audit and Finance Committee and the Board. The Board approved the formation of a Risk Committee separate to the Audit and Finance Committee. This is in keeping with best practice and underpins the organisation's risk adverse culture. The organisation worked with the Trustees of the IDU to clarify and strengthen their position as part of its governance review. I would like to acknowledge the work that Dr Jane Renehan has undertaken as a Trustee of the Irish Dental Union. Dr Renehan, along with her fellow Trustees, Dr Garrett McGann and Dr Martin Holohan, have been at the forefront in driving standards in the role and duties of Trustees. Jane is retiring from her position and the organisation owes her a debt of gratitude for her services as a Trustee. The organisation tendered for the auditor position following a resolution of the 2017 AGM. Grant Thornton was successful and were reappointed upon a motion passed at the 2018 AGM. 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 (DTSS). If those milestones are achieved, the Union will be able to recoup agreed costs in relation to the Reid Turner legal fees from the HSE. The organisation recognised €232,989 as an asset in its 2017 financial statements due to the high probability that the milestone 1 target would be achieved by the agreed date. Milestone 1 was achieved by November 30, 2018 and the refund was received in January 2019. All available information indicates that

while achieving milestone 2 is possible, it is not prudent to recognise the milestone 2 payment of €93,193 as an asset at December 31, 2018. The organisation operates on a limited annual income, which is reliant on membership numbers remaining consistent from year to year. The agreed increase in the membership fee in 2018 allowed the organisation to accumulate a surplus of €113,431 in 2018 (2017: €12,272) after exceptional legal and other costs are excluded. Cash reserves have increased to €383,281 (2017: €215,630) and subsequent to the financial year end, the milestone 1 refund of legal fees from the HSE of €232,989 has been received. The refund of the Reid–Turner legal fees will allow the organisation to invest in its future and meet its strategic plans to work to the benefit of its increasing membership and support the role of the secretariat in this work. Budgetary forecasts for 2019 indicate a positive

cash flow for the year end 2019. The organisation is assumed to be a going concern financially.



Dr Eamon Croke
Honorary Treasurer



Honorary Secretary's Report

Like past years, 2018 was extremely busy. The scheduled board meetings were very well attended. Such was the workload, extra meetings were required and I would like to thank everybody who attended and gave up their free time so readily.

Governance

A Governance Working Group was set up to continue the great work done previously in this area by my predecessor, Dr Gillian Smith. It is essential that as an organisation governance continues to be a priority for both the Irish Dental Association and the Union. We continue to work closely with Volteedge, our HR consulting group, and consequently we have made great strides. I am delighted to say that the staff at IDA House are to be commended for the way in which they are dealing with these continued changes.

Joint consultative group

This group comprised a delegation from the Association and the HSE. Its intention was to improve relations but unfortunately that was not to be. Prior to the initial meeting, the HSE contacted 400 dentists in relation to A5 claims under the Dental Treatment Services Scheme (DTSS). This caused considerable upset to members and the Association. The HSE were asked to desist from pursuing members in such a manner. This single issue led to the collapse of the group.

Oral health strategy

At the time of writing, we still await the publication of the Department of Health's new oral health policy. You will be aware that

despite many representations from the Association, the strategy was drafted without any meaningful consultation with the IDA. It is a very disappointing situation considering the Association is the professional representative body for the majority of dentists working in Ireland.

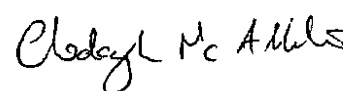
IDA House

Some staff changes occurred during the year. Liz Dodd joined the organisation. Presently, Brian Golden is replacing Sinead Kelly, who is currently on maternity leave. The refurbishment of IDA House is planned for this year. With increasing staff numbers, limited space and a lack of proper canteen facilities, it is time to enhance the working environment for the dedicated team at IDA House.

I would like to thank our CEO, staff in IDA House and all the volunteers who participate at various levels in the organisation. We will continue working together for the benefit of members and to keep the IDA/IDU the vibrant organisation it is.



Dr Clodagh McAllister
Honorary Secretary, Irish Dental Association



BOARD, HEAD OFFICE AND COUNCIL

BOARD MEMBERS

President	Dr Kieran O'Connor
Vice President	Dr Robin Foyle
President Elect	Prof. Leo Stassen
Honorary Secretary	Dr Clodagh McAllister
Honorary Treasurer	Dr Eamon Croke
Honorary Membership Officer	Dr Siobhan Doherty
Honorary Treasurer Elect	Mr Andrew Norris
HSE Group Representative	Dr Michaela Dalton
GP Group Representative	Dr John Nolan

HEAD OFFICE

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

COUNCIL - HONORARY OFFICERS

President	Dr Kieran O'Connor
Vice President	Dr Robin Foyle
President Elect	Prof. Leo Stassen
Honorary Secretary	Dr Clodagh McAllister
Honorary Treasurer	Dr Eamon Croke
Honorary Membership Officer	Dr Siobhan Doherty

OTHERS

Honorary Treasurer Elect	Mr Andrew Norris
HSE Group Representative	Dr Michaela Dalton
GP Group Representative	Dr John Nolan
JIDA Representative	Dr Joe Hennessy
Elected Members	Dr Dina Dabic
Co-Opted Members	None
Quality and Patient Safety	
Committee Representative	Dr John Adye-Curran
CPD Committee Representative	Dr Robin Foyle

REPRESENTATIVE MEMBERS

South Eastern Branch Representative	Dr Mary O'Keeffe
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 Rory Boyd Dr Richard Lee Kin
Western Branch Representative	Dr Paul Murphy
North Western Branch Representative	Vacant
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, 2018.

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 dentists across Europe. It was formerly called the EU Dental Liaison Committee (EU DLC), but its name was changed in May 2006. The CED was established in 1961 and is now composed of 33 national dental associations from 31 European countries. The association'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.

To achieve these objectives, the CED:

- monitors EU political and legislative developments which have an impact on the dental profession;
- issues policy statements and drafts amendments to proposed EU legislation so as to ensure that the views of European dentists are reflected in all EU decisions affecting them;
- provides expertise for the EU institutions in the areas of health and consumer protection, training, safety at the work place and internal market legislation;
- provides a platform for the exchange of information between national dental associations, and supports them in understanding the effects and implementation of EU legislation, in particular members from the new member states and EU accession countries; and,
- co-operates with all major European associations of health professionals and other liberal professions on policy issues of common interest.

General meetings 2018

The CED held two general meetings in 2018 and four board meetings. Additionally, several Working Group meetings were held both in person in Brussels or by video link throughout the year. The first general meeting of 2018 was held in Tallinn, Estonia in May. The second was in Brussels in November. The IDA was represented by Drs Jane Renehan, Nuala Carney, Robin Foyle and Mr Fintan Hourihan. The May meeting proved quite a lively encounter with the Portuguese delegation responding robustly to a

joint communiqué from the CED and the Association of Dental Educators in Europe (ADEE) asking that universities there comply with the Professional Qualifications Directive (2013/55/EU) when awarding degrees to private dental colleges. The Portuguese delegation pointed out after a heated and lengthy debate that education was a national competence and the CED should not interfere with the competence or regulation of another member state. Also controversially, the general meeting changed its rules by the required two-thirds majority to allow a new category of membership. This "affiliate" membership will confer voting rights on EEA/EFTA countries, or countries with a bilateral agreement (relating to dentistry) with the EU. Affiliate members will pay fully into the CED budget but are not entitled to be elected to the board of CED. Norway and Switzerland have taken up this option, and the UK will be entitled to drop to affiliate membership if it leaves the EU with a deal on March 29 of this year. This topic was hotly debated, with many opposed to the change, but passionate contributions from our Swiss and Norwegian colleagues (as well as contributions from our Irish delegation) carried the change. The 2018 general meetings also passed resolutions on corporate dentistry, dental practice and third parties, antimicrobial resistance, and a statement on CAD/CAM machines in the context of the new medical devices legislation.

Working groups

The CED has five working groups (WGs).

WG Education and Professional Qualifications

Advises on the implementation and follows the developments of the Professional Qualifications Directive. Makes recommendations on basic dental training, vocational training, continuing dental education, specialisation in dentistry and revalidation of dental practitioners. Also advises on the potential impact of the Bologna process on dentistry. Dr Nuala Carney is a member of this WG.

WG E-Health

Follows the developments and prepares CED policy in areas related to e-health and monitors the development of common standards on information exchange between professionals with regard to patient records at EU and national level.

WG Patient Safety, Infection Control and Waste Management

Advises on issues of patient safety and quality of care, particularly on the development of policy and exchange of best practices relevant to dentistry. Monitors national laws and practices in the area of infection

control and waste management, e.g., sterilisation practices and methods of disposing of contaminated dental waste and other waste produced in the dental office. Dr Jane Renehan is a member of this WG.

WG Dental Materials and Medical Devices

Advises on the safety of amalgam in respect of the health of patients and dental staff, and on the effectiveness of EU regulations in minimising the environmental impact of amalgam waste.

Advises on CED policy on the implementation and recast of the Medical Devices Directives, particularly in respect of guaranteeing maximum quality and safety for patients. Deals with issues relating to tooth-whitening products, particularly the extent to which direct availability to patients is safe. Dr Jane Renehan is the chair of this WG.

WG Oral Health

Follows the developments and prepares CED policy in areas related to oral health: prevention and promotion; tobacco; alcohol; nutrition; diseases; health inequalities; children; and, ageing, etc. Mr Fintan Hourihan is a member of this group.

Board task forces

There are three task forces (TFs). CED task forces are active for a limited period of time and for specific and urgent issues. They are established by and accountable to the CED Board of Directors.

TF Antibiotics in Dentistry

This TF is responsible for preparing positions and planning activities related to the use of antibiotics in dentistry and specifically to antimicrobial resistance.

TF Communications

This TF is responsible for planning and evaluating communications activities in support of CED strategic goals.

TF Internal Market

This TF is responsible for monitoring and advising on internal market-related issues that have an impact on dentistry. This covers issues like patient and professional mobility, competition policy, etc.

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

Dr Robin Foyle

Head of CED Delegation

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

2018 saw a number of changes to the Editorial Board of the *Journal of the Irish Dental Association (JIDA)* in line with IDA governance. Prof. Leo Stassen stepped down from his position of Honorary Editor, with October/November 2018 his last issue. He led a number of changes and developments to the *JIDA* during his tenure, introducing more practical clinical features and practice management articles and the My IDA section, which acknowledges the contribution members make to the Association. I wish him success as President of the Irish Dental Association.

The position of Honorary Editor was advertised in June and I was delighted to be offered the role following the application and interview process. It has been a learning curve for me and I am grateful for the support of Prof. Stassen, Deputy Editor Dr Dermot Canavan, the Editorial Board, in addition to Fionnuala O'Brien and all the team at IDA House, along with Paul O'Grady, Tom Cullen and Ann-Marie Hardiman from Think Media. I also thank all the members and committee chairs who have supported me over the last few months and shared their experience and ideas on the role of the *JIDA* within the Association.

The IDA also advertised for expressions of interest in joining the Editorial Board and I am delighted that Drs Máiréad Harding, Brian Dunne, Deborah O'Reilly, Eimear McHugh and Dina Dabic joined the Board during 2018. In

line with IDA Governance, Drs Brett Duane, Michael Crowe, Deidre Coffey and Prof. Christopher Lynch stepped down from the Board in 2018. I thank them for generously contributing their time and expertise to the Editorial Board.

Think Media, our publisher, also attracts and secures advertising in the *JIDA* on behalf of the Association. This financial support covers the publication costs of the *JIDA*, without requiring additional costs to members. Commercially, the *JIDA* performed well in during 2018. We are always mindful of maintaining and building positive relationships with industry, which supports IDA members in this way.

The *JIDA* is well placed to share good-quality information with members. The *JIDA* commissioned clinical features and practice management articles during 2018, in addition to peer-review articles. We are actively engaging with other IDA committees and the general membership to highlight the excellent work of working groups and provide content that continues to interest, inform and support high-quality practice. I am open to hearing ideas on how to continue to improve the *JIDA* for IDA members.

Dr Ciara Scott

Honorary Editor

Quality and Patient Safety Committee

The Quality and Patient Safety (QPS) Committee met on eight occasions during the last year. During this time, members of the Committee have produced documents which have been posted on the members' section of dentist.ie alongside the previous work completed by the Committee.

These include information to assist in:

- the production of a child safeguarding statement; and,
- the prevention and management of latex allergy in practice.

Members of the Committee were also involved in the production of information regarding the Minamata Convention and subsequent regulations.

A mouthguard brochure was produced, which has been sent to all the relevant sporting associations, and samples have been distributed to IDA members for display in their waiting rooms.

We have posted information on the website regarding the treatment of patients who are taking bisphosphonates. We would like to thank Prof. Leo Stassen for his permission to use his team's work in relation to this.

The majority of our work this year has been preparing a document aimed at helping dentists to fulfil their obligations under current statutory regulations. We would hope to have this ready in the near future.

Miscellaneous work

The Committee had a meeting with representatives from the Health Information and Quality Authority (HIQA) and the Environmental Protection Agency (EPA), who gave us a presentation on the impact of impending changes in radiation protection legislation on the practice of dentistry.

We have also liaised with the EPA on their code of practice draft document and with the Health Products Regulatory Authority (HPRA).

This year has seen the resignation of three long-standing Committee members. We thank them for their service and wish them well. We have two new members and would welcome anyone who would like to consider joining us.

Communication with other committees and IDA members

The Committee communicates with other committees, as well as with the Council of the IDA. It endeavours to communicate with members through the members' section of the website and through the conference workshops and seminars delivered by Committee members throughout the year.

Dr John Adye-Curran
QPS Committee Chair

CPD Committee

I joined the CPD Committee in November 2018. At that meeting Dr Garry Heavey, who sat as chair for many years, indicated his intention to resign. In the absence of any willing volunteers, I agreed to take on the role of chair. I would like to thank Garry for his years of service as chair of this Committee and I hope he will remain as a member of the Committee to share his considerable insights with us.

As we all know, the delivery of CPD is changing rapidly with the technological age we live in. The provision of education is a core part of what we do at the IDA. I believe we do it very well but it is now a very competitive market and we must not rest on our laurels.

To that end, I have had a brainstorming meeting with Ms Elaine Hughes and Dr Jane Renehan about the way forward for delivery of CPD to our members.

We are hoping to have a focus group of a broad spectrum of members, with an emphasis on younger members, to determine how the IDA will invest in our delivery of CPD going forward. Anybody with ideas or an interest in joining the CPD Committee would be most welcome.

Robin Foyle,
CPD Committee Chair

Munster Branch

The Munster Branch had two evening lectures prior to Christmas 2018 and have five scheduled from January to March 2019 at the Maryborough Hotel, Cork.

The evening lectures are very well attended and supported with refreshments provided afterwards. This gives members a chance to socialise and network.

Our first lecture back after the summer break was in September 2018 and this was given by Dr Melissa Lee on management of the fractured lateral incisor. Dr Don Ryan, specialist orthodontist, gave our next lecture on December 6, 2018 on auto transplantation of teeth and other orthodontic topics.

On January 15, 2019 Tom Conlon spoke on employment legislation and health and safety for general dental practitioners.

On Tuesday February 12, 2019, we had Dr Martin Foster, legal advisor from Dental Protection, whose lecture was titled 'Dento-Legal Tips and Trips'.

On Thursday February 21, 2019, Dr Jane Renehan gave a lecture on the Health Information and Quality Authority (HIQA), and infection prevention and control in practice.

On Tuesday March 12, 2019, Dr Liam Doherty, respiratory consultant, will give a lecture on the best management of obstructive sleep apnoea.

The final lecture before the summer break will be on Tuesday March 26, 2019 when Graham Quilligan, consultant/lecturer in restorative dentistry, will give an evening lecture on endodontic treatment and planning in general practice.

ASM

Our annual scientific meeting was held in Fota Island Resort on Friday October 12, 2018. Our speakers for the day were Prof. Paul Tipton, who gave us a comprehensive overview on treatment planning in restorative dentistry, and Ms Amanda Webb, social media expert, who spoke to us about appropriate use of Facebook in general dental practice.

As usual, the meeting was very well attended, with over 60 delegates. The trade show was once again very popular, and gave delegates the opportunity to see the latest products on offer.

The Munster Branch continues to thrive with consistently good attendance at both our evening lectures and our annual scientific meeting.

We hope this pattern will continue for the coming year.

Dr Lettice O'Leary, 2018 President, Munster Branch

Metropolitan Branch

The Metro Branch calendar was packed this year. The committee met monthly via video conference to plan the lectures and logistics prior to each event. CPD points were awarded for all lectures and hands-on courses.

We commenced the year in September 2018 with a range of speakers. Dr Deirdre Fitzgerald spoke about odontogenic implant-related sinusitis. Dr Íde Delargy addressed the topic of caring for professionals, raising awareness of the Practitioner Health Matters Programme. Finally, Dr Justin Maloney covered a range of difficulties in oral surgery.

In October, Dr Ioannis Polyzois addressed the literature behind implants in the aesthetic zone. Helena Tubridy's lecture titled "When life hurts – five ways to live well" addressed the concept of mindfulness. Lastly, Dr Rose Marie Daly enlightened attendees about the paediatric dental passport.

In November, Dr Andrew Bolas delivered a lecture on improving our radiology through better radiography. Dr Kate Farrell covered immediate management of oral surgery complications in practice. In addition, we hosted the IDA new members' wine reception and our members joined us for Christmas drinks at the Clayton Hotel. January saw the Metro Branch delegates join the Irish Endodontic Society for the meeting. Prof. Kerstin Galler spoke about tissue responses after biology-based treatment in conservative dentistry, while Dr Josette Camilleri introduced the topic of bio-ceramics in clinical endodontics.

Annual General Meeting

We held our AGM on Dentistry in the 21st Century in February at the Marker Hotel in Dublin. We held two hands-on courses – mastering methods of layering aesthetic composite restorations by Dr Patrick Crotty, as well as a medical emergencies hands-on course by SafeHands, delivered by Pat O'Hare and Kelly Doherty. In addition to the above we had a variety of local and international speakers. Dr Aman Bharti introduced the BOPT – a new approach to tissue management around natural teeth and implants. Dr Jane Renehan spoke about regulation – will it make or break us? Marie Ennis-O'Connor covered social media trends which would transform the healthcare industry in 2019. Dr Ivana Radovic discussed tooth fragment reattachment with the power of adhesion. Dr Omar Hussain addressed temporomandibular joint dysfunction. Finally, Dr Martin Foster delivered his presentation titled 'The problem root – or the root of the problem?'

In March, we had our final lecture night with Dr Hal Duncan, who

covered solving endodontic emergencies and complications in practice. Dr Joe Hennessy enlightened the crowd on orthodontics in general practice and the cases to avoid. Dr Stephen Murray wrapped up the year with his lecture on digital photography for dental practitioners.

New President

Our new President is Dr Rory Boyd, while the president elect role is yet to be decided. Dr Dina Dabic Ristic will remain as Honorary Secretary and Dr Aoibheann Wall will continue in her role as Treasurer. We are sadly saying goodbye to Dr Naomi Rahman, who will be sorely missed. During the year, Dr Caroline Byrne and Dr Finn Geoghegan unfortunately left the committee and we would like to thank them both for their help and engagement.

We had a record number of sponsors this year and I wish to thank all of our sponsors for their support and successful collaboration throughout the year.

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

Dr Richard Lee Kin, President, Metropolitan Branch

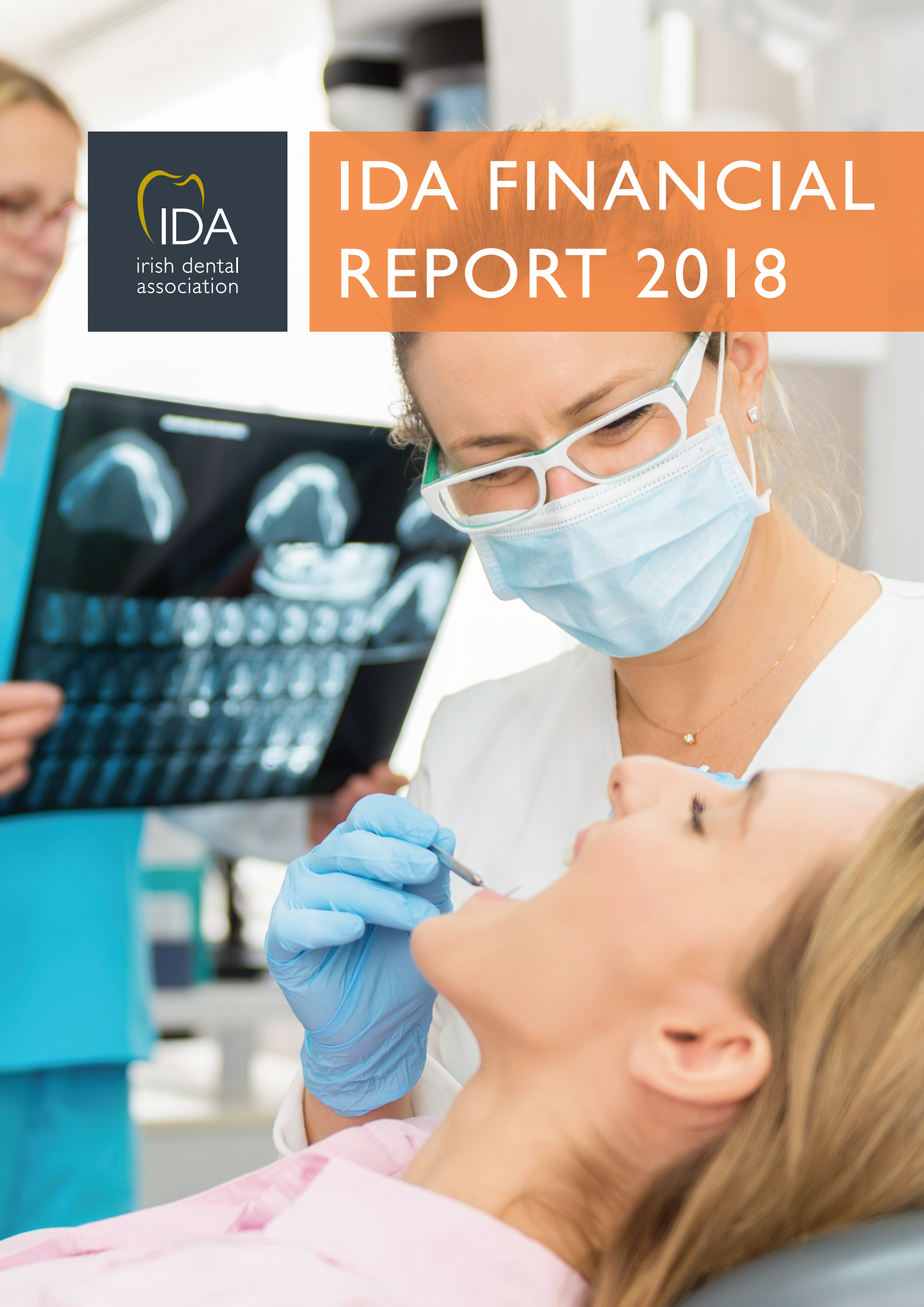
Kerry Branch

2018 was a busy year as usual for the Kerry Branch, culminating in a very successful ASM in The Europe Hotel in Killarney. The conference is now in its third year and was attended by 45 delegates, many of whom stayed on for dinner and drinks late into the evening. I would like to thank all those who helped in the organisation of the ASM and am looking forward to Kerry Voices 4 in October, under the new presidency of Dr Maurice Lyons and his new committee. I would also like to acknowledge the effort of Dr Peter Moran and his committee for reintroducing the Kerry ASM into our calendar of events.

Dr Tom Twomey, President, Kerry Branch



IDA FINANCIAL REPORT 2018



Directors' Report

The Directors present their annual report and the audited financial statements for the financial year ended December 31, 2018.

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 €150,237 (2017 – €52,029).

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

The directors who served during the financial year were:

Dr Kieran O'Connor
 Dr Clodagh McAllister
 Dr Michaela Dalton
 Dr Siobhan Doherty (appointed June 22, 2018)
 Dr Eamon Croke
 Dr John Nolan
 Mr Andrew Norris (appointed June 22, 2018)
 Prof. Leo Stassen (appointed April 26, 2018)
 Dr Robin Foyle
 Dr Gillian Smith (resigned April 26, 2018)
 Dr Frances O'Callaghan (resigned April 26, 2018)
 Dr PJ Byrne (resigned April 26, 2018)

Company information

Board of Directors

Dr Kieran O'Connor
 Dr Clodagh McAllister
 Dr Michaela Dalton
 Dr Siobhan Doherty (appointed June 22, 2018)
 Dr Eamon Croke
 Dr John Nolan
 Mr Andrew Norris (appointed June 22, 2018)
 Prof. Leo Stassen (appointed April 26, 2018)
 Dr Robin Foyle
 Dr Gillian Smith (resigned April 26, 2018)
 Dr Frances O'Callaghan (resigned April 26, 2018)
 Dr PJ Byrne (resigned April 26, 2018)

Company Secretary

Dr Gillian Smith (resigned April 26, 2018)
 Dr Clodagh McAllister (appointed April 26, 2018)

Registered number

146788

Registered office

Unit 2 Leopardstown Office Park,
 Sandyford, Dublin 18

Auditor

Grant Thornton, Chartered Accountants & Statutory Audit Firm,
 13-18 City Quay, Dublin 2

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

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.

Events since the end of the year

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

Statement on relevant audit information

Each of the persons who are directors at the time when this directors' report is approved has confirmed that:

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

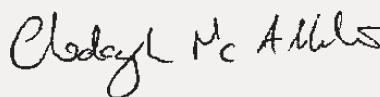
Auditors

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 Eamon Croke
Director



Dr Clodagh McAllister
Director

Director's Responsibilities Statement

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2018

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 and 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,

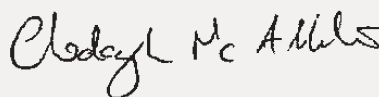
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board



Dr Eamon Croke
Director



Dr Clodagh McAllister
Director

Independent auditor's report

Opinion

We have audited the financial statements of the Irish Dental Association Company Limited by Guarantee, which comprise the Statement of income and retained earnings, the Statement of financial position for the financial year ended December 31, 2018, and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in the 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 Company Limited by Guarantee'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, 2018 and of its financial performance for the financial year then ended; and,
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

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:

- 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; and,
- 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.

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.

Kevin Foley FCA
for and on behalf of
Grant Thornton
Chartered Accountants
Statutory Audit Firm
Dublin 2
Date: March 8, 2019

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

STATEMENT OF INCOME AND RETAINED EARNINGS

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2018

	Note	2018 €	2017 €
Turnover	4	599,057	724,529
GROSS PROFIT		599,057	724,529
Administrative expenses		(449,538)	(668,264)
OPERATING PROFIT		149,519	56,265
Interest receivable and similar income		-	2
Interest payable and expenses	6	1,320	(4,238)
PROFIT ON ORDINARY ACTIVITIES BEFORE TAX		150,839	52,029
Tax on profit on ordinary activities for the financial year	7	(602)	-
PROFIT FOR THE FINANCIAL YEAR		150,237	52,029
Retained earnings at the beginning of the financial year		7,877	(44,152)
Profit for the financial year		150,237	52,029
RETAINED EARNINGS AT THE END OF THE FINANCIAL YEAR		158,114	7,877

All amounts relate to continuing operations. There was no other comprehensive income in 2018 and 2017.

The notes on pages 30 to 35 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

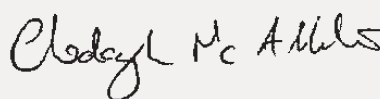
As at December 31, 2018

	Note		2018 €	2017 €
FIXED ASSETS				
Tangible fixed assets	8		606,054	474,003
			<u>606,054</u>	<u>474,003</u>
CURRENT ASSETS				
Debtors: amounts falling due within one year	9	298,806	345,930	
Cash at bank and in hand	10	303,803	43,099	
			<u>602,609</u>	<u>389,029</u>
Creditors: amounts falling due within one year	11		(688,147)	(467,877)
NET CURRENT LIABILITIES			<u>(85,538)</u>	<u>(78,848)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>520,516</u>	<u>395,155</u>
Creditors: amounts falling due after more than one year	12		(104,414)	(129,290)
NET ASSETS			<u><u>416,102</u></u>	<u><u>265,865</u></u>
CAPITAL AND RESERVES				
Other reserves			257,988	257,988
Profit and loss account			158,114	7,877
SHAREHOLDERS' FUNDS			<u><u>416,102</u></u>	<u><u>265,865</u></u>

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



Dr Eamon Croke
Director



Dr Clodagh McAllister
Director

Date: March 8, 2019

The notes on pages 30 to 35 form part of these financial statements.

NOTES ON THE FINANCIAL STATEMENTS

For the financial year ended December 31, 2018

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 company qualifies as a small company as defined by Section 280A of the Act, in respect of the financial year and has applied the rules of the "Small Companies' Regime" in accordance with Section 280C of the Act and Section 1A of FRS 102. 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 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.

2.3 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.

2.4 Borrowing costs

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

2.5 Taxation

The tax expense for the financial year comprises current and deferred tax. Tax is recognised in the Statement of income and retained earnings, except that a charge 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 by the reporting date in the countries where the company operates and generates income. Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Statement of financial position date, except that:

- the recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and,
- any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business contributions, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquitted and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

2.6 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.

2.7 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.

2.8 Cash and cash equivalents

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

2.9 Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties. Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost. Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income Statement. For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment

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

2.10 Creditors

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

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

Preparation of the financial statements requires management to make significant judgments and estimates. Judgments and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may ultimately differ from these estimates. In the process of applying the company's accounting policies, management has made the following judgments and estimates, which have the most significant effect on the amounts recognised in the financial statements:

(i) Estimating useful lives of tangible fixed assets

The company estimates the useful lives of tangible fixed assets based on the period over which the assets are expected to be available for use. The estimated useful lives are reviewed periodically and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the assets. In addition, estimation of the useful lives of tangible fixed assets is based on collective assessment of industry practice, internal technical evaluation and experience with similar assets. Actual results, however, may vary due to changes in estimates brought about by changes in factors mentioned above.

(ii) Impairment of non-financial assets

In assessing impairment, management estimates the recoverable amount of each asset or a cash generating unit based on expected future cash flows and uses an interest rate to calculate the present value of those cash flows. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate. Though management believes that the assumptions used in the estimation of fair values are appropriate and reasonable, significant changes in these assumptions may

materially affect the assessment of recoverable values and any resulting impairment loss could have a material adverse effect on the results of operations.

(iii) Impairment of debtors

An adequate amount of allowance for impairment is provided for specific and groups of accounts, where objective evidence of impairment exists. The company evaluates the amount of allowance for impairment based on available facts and circumstances affecting the collectability of the accounts, including, but not limited to, the length of the company's relationship with the customers, the customers' current credit status, average age of accounts, collection experience and historical loss experience. The methodology and assumptions used in estimating future cash flows are reviewed regularly by the company to reduce any differences between loss estimates and actual loss experience.

(iv) Determination of realisable amount of deferred tax assets

The company reviews its deferred tax assets at the end of each reporting period and reduces the carrying amount to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised.

4. TURNOVER

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

	2018 €	2017 €
Membership subscriptions	383,731	461,220
Journals and classified ads	61,402	55,197
Accreditation	40,000	98,336
Event income	113,924	109,776
	<u>599,057</u>	<u>724,529</u>

All turnover arose in Ireland.

5. EMPLOYEES

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

	2018 No.	2017 No.
Number of administration staff	<u>4</u>	<u>4</u>

6. INTEREST PAYABLE AND SIMILAR EXPENSES

	2018 €	2017 €
Bank interest payable	<u>(1,320)</u>	<u>4,238</u>

7. TAXATION

	2018 €	2017 €
Current tax on profits for the year	602	-
TAXATION ON PROFIT ON ORDINARY ACTIVITIES	602	-

FACTORS AFFECTING TAX CHARGE FOR THE FINANCIAL YEAR

The tax assessed for the financial year is lower than (2017 - lower than) the standard rate of corporation tax in Ireland of 12.5% (2017 - 12.5%). The differences are explained below:

	2018 €	2017 €
Profit on ordinary activities before tax	150,839	52,029
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2017: 12.5%)	18,855	6,504
EFFECTS OF:		
Expenses not deductible for tax purposes	(15,010)	-
Capital allowances for financial year in excess of depreciation	1,727	1,418
Income tax withheld	602	-
Utilisation of tax losses carried forward	(5,572)	(7,922)
Total tax charge for the financial year	602	-

FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

During the year, deferred tax assets of €Nil (2017: €5,572) relating to tax losses have not been recognised.

8. TANGIBLE FIXED ASSETS

	Land and building freehold €	Fixtures, fittings and equipment €	Total €
COST OR VALUATION			
At January 1, 2018	475,000	235,666	710,666
Additions	-	10,454	10,454
Revaluations	100,000	-	100,000
AT DECEMBER 31, 2018	575,000	246,120	821,120
DEPRECIATION			
At January 1, 2018	35,625	201,038	236,663
Charge for the financial year on owned assets	9,500	14,028	23,528
On revalued assets	(45,125)	-	(45,125)
AT DECEMBER 31, 2018	-	215,066	215,066
NET BOOK VALUE			
At December 31, 2018	575,000	31,054	606,054
At December 31, 2017	439,375	34,628	474,003

In 2013, the company's freehold land and building was revalued from its original cost of €1,500,588, which resulted in an impairment loss of €794,431 in the financial statements. During the year, the directors reviewed the carrying value of the freehold land and building and obtained a valuation from Lisney Chartered Surveyors, independent external appraisers. Based on the valuation report dated November 2018, the property's recoverable amount is €575,000. This resulted in an impairment reversal of €145,125 in the financial statements.

9. DEBTORS

	2018 €	2017 €
DUE WITHIN ONE YEAR		
Amounts owed by related parties	-	57,363
Trade debtors	257,917	246,799
Prepayments	40,873	41,768
Tax recoverable	16	-
	<u>298,806</u>	<u>345,930</u>

Amounts owed by related parties are unsecured, interest free and repayable on demand.

10. CASH AND CASH EQUIVALENTS

	2018 €	2017 €
Cash at bank and in hand	<u>303,803</u>	<u>43,099</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 €	2017 €
Bank loans	23,450	20,776
Trade creditors	136,677	146,031
Amounts owed to related parties	129,254	-
Corporation tax	-	48
Taxation and social security	61,668	34,627
Other creditors	16,521	-
Accruals	24,412	40,719
Deferred income	296,165	225,676
	<u>688,147</u>	<u>467,877</u>

Amounts owed by related parties are unsecured, interest free and repayable on demand.

OTHER TAXATION AND SOCIAL SECURITY

	2018 €	2017 €
PAYE control	26,723	20,733
VAT control	34,945	13,894
	<u>61,668</u>	<u>34,627</u>

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

	2018 €	2017 €
Bank loans	104,414	129,290

13. LOANS

Analysis of the maturity of loans is given below:

	2018 €	2017 €
AMOUNTS FALLING DUE WITHIN ONE YEAR		
Bank loans	23,450	20,776
AMOUNTS FALLING DUE 1–2 YEARS		
Bank loans	23,450	20,776
AMOUNTS FALLING DUE 2–5 YEARS		
Bank loans	57,514	87,738
AMOUNTS FALLING DUE AFTER MORE THAN 5 YEARS		
Bank loans	23,450	20,776
	<u>127,864</u>	<u>150,066</u>

AIB Finance Limited holds security on the property located at Unit 2, Leopardstown Office Park, Sandyford, Dublin 18.

14. 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.

15. 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 €835,137 (2017: €691,831). The company paid expenses totalling €124,579 (2017: €756,232) on behalf of the Irish Dental Union. During the year the company paid €38,680 (2017: €137,682) to the Irish Dental Union. The balance owing by the Irish

Dental Union at the year end was €Nil (2017: €57,363 owed to). The balance owing by Irish Dental Association at the year end was €129,254 (2017: €Nil). There are no further transactions with related parties during the year that required disclosure.

16. APPROVAL OF FINANCIAL STATEMENTS

There have been no significant events since the year end.

17. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements on March 8, 2019.

Management information

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2018

	Note	2018 €	2017 €
Turnover		599,057	724,529
Administration expenses		(449,538)	(668,264)
Operating profit		149,519	56,265
Interest receivable		-	2
Interest payable		1,320	(4,238)
Tax on profit on ordinary activities		(602)	-
Profit for the financial year		150,237	52,029

SCHEDULE TO DETAILED ACCOUNTS FOR YEAR ENDED DECEMBER 31, 2018

	Note	2018 €	2017 €
Turnover			
Membership subscriptions		383,731	461,220
Journal sales		61,402	55,197
Accreditation		40,000	98,336
Event income		113,924	109,776
		599,057	724,529

SCHEDULE TO DETAILED ACCOUNTS FOR YEAR ENDED DECEMBER 31, 2018

	2018 €	2017 €
Administration expenses		
Wages and salaries	231,553	216,458
Staff private health insurance	10,284	11,745
Employers PRSI	25,563	23,736
Staff pension costs – defined contribution schemes	23,047	22,041
Termination costs	-	17,200
Staff training	3,299	-
Travel and subsistence	5,329	6,148
Printing, stationery and postage	81,844	84,303
Telephone	6,340	6,646
Trade subscriptions	10,231	9,880
Legal and professional	70,631	56,535
Auditor's remuneration	3,966	9,102
Equipment leasing (operational)	3,966	3,885
Bank charges	6,271	5,918
Bad debts written off	5,796	-
Difference on foreign exchange	18	-
Sundry expenses	(162)	14,030
Rates	5,473	4,889
Light and heat	2,530	2,643
Insurances	4,797	4,184
Repairs and maintenance	18,424	14,928
Depreciation – freehold property	21,489	21,982
Reversal of impairment of tangible fixed assets	(145,125)	-
CPD assist software	6,500	7,265
Council of European Dentists meeting costs	20,963	21,839
Meetings, delegations and courses	11,549	9,258
Presidential expenses	3,495	5,785
Public relations and advertising	28,075	17,289
Dental Awards	(16,608)	27,213
VAT expense	-	43,362
	<u>449,538</u>	<u>668,264</u>
	2018 €	2017 €
Interest receivable		
Bank interest receivable	<u>-</u>	<u>2</u>
	2017 €	2016 €
Interest payable		
Bank loan interest payable	<u>(1,320)</u>	<u>4,238</u>

Motion Number 1

"That the audited accounts and report thereon for the year ended December 31, 2018 be accepted."

Proposed by: Dr Eamon Croke

Seconded by: 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 by: Dr Eamon Croke

Seconded by: Mr Andrew Norris

Motion Number 3

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

Proposed by: Dr Clodagh McAllister

Seconded by: Mr Andrew Norris



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