



IDA
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COUNCIL MEMBERS

HONORARY OFFICERS	OTHERS	REPRESENTATIVE MEMBERS	
President Dr Caroline Robins	HSE Group Management Committee Nominee Dr Siobhan Doherty	South Eastern Regional Committee Representative Dr Bridget Fitzgerald	Mid Western Regional Committee Representative Dr Robert Bowe
Vice President Dr Clodagh McAllister	GP Group Management Committee Nominee Dr Rosemarie Maguire	Eastern Regional Committee Representative Dr Rory Boyd	North Western Regional Committee Representative Dr Peter Doyle
President Elect Dr Eamon Croke	JIDA Representative Dr Mirza Shahzad Baig	Eastern Regional Committee Representative Dr Aodh MacGráinne	HSE Dental Surgeons Group Rep Dr Grainne Dumbleton
Honorary Treasurer Dr Seamus Rogers	Quality and Patient Safety Committee Representative Dr Gerald O'Connor	Kerry Regional Committee Representative Dr Aisling O'Sullivan	International Affairs Dr Robin Foyle
Honorary Treasurer Designate Dr William Rymer	CPD Committee Representative Dr Robin Foyle		

MANAGEMENT COMMITTEE

President Dr Caroline Robins	Honorary Treasurer Dr Seamus Rogers	GP Group Rep Dr Rosemarie Maguire
Vice President Dr Clodagh McAllister	Honorary Treasurer Designate Dr William Rymer	Non-Executive Director Mr Ronan King
President Elect Dr Eamon Croke	HSE Group Rep Dr Siobhan Doherty	Non-Executive Director Ms Geraldine Kelly

STANDING COMMITTEES

Annual Conference	CPD	Audit and Risk	Communications and Advocacy Working Group
Accreditation	JIDA	Finance	Members Services Working Group
International Affairs	Quality and Patient Safety	Strategy Review Group	

HEAD OFFICE

Chief Executive Officer Fintan Hourihan	Manager, Communications and Advisory Services Roisín Farrelly	Accounts Assistant/ Membership Admin Cindy Flynn	Marketing and Events Admin Aoife Kavanagh
Chief Operating Officer Elaine Hughes	Finance Manager Irina Pochinkova	Office Manager/ Journal Co-ordinator Liz Dodd	

All listings above as of December 31, 2022



IDA
**PRESIDENT'S
REPORT**
2022

The year of reconnecting

Thankfully for the Association and profession, 2022 finally resembled the years of old: less talk of the dreaded Covid, a resumption of more normal working conditions, and a return to in-person interactions.



Colgate Caring Dentist of the Year 2022 Dr Clodagh McAllister (centre), with Steve Wilson of Colgate and Dr Caroline Robins (IDA President).

Annual Conference

A welcome return to Galway in May marked the beginning of my presidency term. The first in-person conference in over two years was the first marker of a year destined to be less constrained by the dreaded Covid. It was a delight to finally meet up in person, be educated and entertained by exceptional speakers, and catch up with friends and colleagues alike – a real opportunity to reconnect.

It was a delight to finally meet up in person, be educated and entertained by exceptional speakers, and catch up with friends and colleagues alike.

2022

While Covid may have loosened its grip on our day-to-day life, new challenges were never going to be far away. These came in the form of the cost of living and energy crises, significant staff shortages across the board, further deterioration of the DTSS, and the impending VAT threat. Through all of these issues, the IDA has worked tirelessly for the members, adapting to the new realities we face as a profession. The Association has achieved a lot in these 12 months. From fighting for energy support for dentists, and negotiating on behalf of the our public service members, to continued pressure on the Department around the failing DTSS, the Association's increased media coverage on national/local radio and television has raised the profession's profile and has seen dental issues raised time and again in the Oireachtas.

Representation of members

The Association continued to advocate for and represent members strongly throughout the year. The DTSS continues to decline, with fewer than 650 dentists still in participation. Despite constant pressure on the Department, and extensive media coverage, the apparent apathy towards any meaningful engagement is beyond frustrating. This year alone the IDA featured in over 600 pieces of media coverage, and the medical card scheme generated over half of that. Yet despite such heavy media coverage and parliamentary questions, there still is a stark lack of priority being shown by politicians to reforms.

By comparison, after four years of intense lobbying of politicians, seeking legal opinion and professional tax and accounting advice at considerable cost, the Association presented a strong legal and technical argument to the Revenue Commissioners, which bore fruit in August when it was accepted that the traditional self-employment relationship between principal and associate bore no VAT liability. This campaign was a major success for the Association, and shows how fortunate we are to have such a strong and determined team of advocates who are prepared to go out and lobby hard on our behalf.

It is hard to put into words just what this result means to the profession, but we are eternally grateful for the time and effort and the result is a triumph.

The Association celebrates 100 years of existence in 2023. With this in mind, the Management Committee has been busy turning a forensic eye towards the future and what the Association's role might be for the next 100 years.

The new customer relationship management (CRM) system has been launched and members will become more familiar with the streamlining this system will provide, from membership renewal and contacting the

PRESIDENT'S REPORT

Association to booking CPD. A review of services provided by the Association and a pathway to support effective delivery of CPD into the future are also underway. Supported by the various committees that work tirelessly on important Association issues, I am confident that the future of the Association looks bright.

Thanks

2022 was a busy and enjoyable year. I am indebted to those who showed faith in me with their nomination. It has been an honour to be President of the Irish Dental Association.

At the beginning of my term in Galway I described myself as a conversationalist. My goal throughout the year has been to advocate on behalf of the profession and to lend a voice to our issues.

There have been many highlights: reconnecting with friends and colleagues; speaking on national radio and television; and, raising awareness among politicians and the public. If I could pick one stand-out moment for myself personally, it would be the reciprocation agreement between the New Zealand and Irish Dental Councils, recognising the

I wish to take this opportunity to thank Clodagh McAllister for her support and sage advice coming into this role, and the staff at IDA House for their support and unwavering work ethic.

respective degrees in each country. There were many times in my early days in Ireland that I wished this reciprocation existed, though perhaps if it had then my path to the Association might not have evolved as it did and a different path might have been taken.

I wish to take this opportunity to thank Clodagh McAllister for her support and sage advice coming into this role, and the staff at IDA House for their support and unwavering work ethic. Fintan, for your guidance and advice throughout the year, always with good humour and great patience, I'm very grateful. Our Management Committee members for their endless hours of consultation and background work ensuring governance and due diligence are adhered to on the Association's behalf, and those members who volunteer their time locally and nationally on behalf of the Association. We are stronger together. As we turn our attention to the future, and what the next 100 years will hold, membership has never been more important.

Finally, my congratulations to Eamon Croke as he steps into the role of President. Eamon brings a wealth of knowledge and experience to the role and the Association will be in safe hands under his stewardship.

Dr Caroline Robins

President, Irish Dental Association



Embracing change

Our 100th year of existence saw a return to what many describe as the new normal. Nothing will ever be the same again and that is very true for the Association also.

We have found new ways of serving our members, and we have been challenged in new ways, but at its core the Association remains dedicated to advocating for our members and for better oral health, educating our members, guiding and assisting our members, and representing our members.

As an Association we remain committed to change and continuous improvement in how we operate as an independent, volunteer-led, democratic, commercial, for-purpose, political and advisory body. Those competing demands require us to be innovative and agile.

We are planning to celebrate a remarkable centenary of progress with the publication of our centenary history, the screening of a special commemorative film, the launch of a new podcast series, a series of exhibitions, and a dedicated feature in each edition of our *Journal*.

Capacity

The lifting of the Covid-19 restrictions in early 2022 enabled the eventual return to normal in many aspects of the Association's activities.

The first in-person Annual Conference and HSE Seminar were a very welcome return in the provision of dental education for our members. Likewise, the arrangements put in place for hybrid meeting attendance by our staff, both remotely and in-person, and the introduction of remote working for staff, reflected the many demands on the time of our members and also the most appropriate use of our staff resources. The

The successful resolution of negotiations with the Revenue Commissioners on the associate VAT issue also paved the way for the first series of eight regional meetings for members in many years.

Association commissioned a three-year People Plan, which evaluated the demand, and the availability and funding, for staffing within the Association.

Changes were made in the staffing of the Association, which saw the receptionist role made redundant and the loss of two valued members of staff. At the same time a new virtual receptionist system was introduced and this has ensured a seamless transition for members. Another feature was the roll-out of a significant new customer relationship management (CRM) system, which removes the concern about the viability of the existing membership systems, but also allows the opportunity to leverage significant advantages associated with such a system in communicating with members, in enabling members to register directly for events, and also in the provision of services and recruitment of members.

The successful resolution of negotiations with the Revenue Commissioners on the associate VAT issue also paved the way for the first series of eight regional meetings for members in many years. Again, this afforded a valuable opportunity to build stronger engagement with members of the Association throughout the country.

A new President-Elect, Dr Eamon Croke, was appointed at the Annual Conference in May 2022. Dr Will Rymer was appointed as Honorary Treasurer Designate.

A comprehensive review of risk and the updating of the risk register in mid 2022 identified a significant number of items to be addressed. The agreed risk register required a number of initiatives to be addressed throughout the course of the year. These include:

1. A review of leadership dependent on calibre of candidates, selection processes, training, decision-making, managing conflict, conflict of interests, and document management – for presentation by the President to the AGM.
2. A review of the effectiveness of national groups and regional committees to be undertaken by the President-Elect – for presentation to the Management Committee.
3. A review of potential litigation threats for the Association – report to be presented by the CEO to the Board in January and June.



The operation of Board meetings was reviewed and it was agreed that a new board management platform, Decision Time, would be introduced effective from early 2023.

4. A review of the adequacy of internal financial controls to be undertaken by the Honorary Treasurer and iNED – for presentation to the Management Committee.
5. Roll-out of the CRM system.
6. To reduce reliance on membership subscription income – the COO and designated Director to review/action a recruitment campaign annually, and to review recruitment processes, membership charges, categories and rules.

The Audit and Risk Committee also invited expressions of interest from a number of firms for the provision of auditing services and, arising from this exercise, Crowe were appointed to prepare the accounts for 2022. The operation of Board meetings was reviewed and it was agreed that a new board management platform, Decision Time, would be introduced effective from early 2023.

Performance

There were many notable achievements in 2022 in the area of advocacy and representation. First and foremost, the conclusion of four years of discussion with the Revenue Commissioners on the associate VAT issue represented an unqualified success for the efforts of the team that attended the meetings with Revenue.

The VAT issue was first raised in 2018, when Revenue suggested that payments made by associates to practice owners/principal dentists amounted to payment for services provided to the associate. Only the provision of dental care is exempt from VAT, and therefore this suggested payment towards costs – a form of cost sharing – would be liable for VAT. The IDA vehemently disputed this, saying that it was not a form of cost sharing but rather a form of fee sharing arising from the provision of dental care, and should not be liable for VAT.

Despite a number of meetings between 2018 and 2020, no resolution was found, and further discussions were delayed by the pandemic. In June 2021, the IDA made a fresh submission to the Chairman of the Revenue

Commissioners, Mr Niall Cody, and sought a meeting. The Chairman responded and reiterated Revenue's view that a VAT liability arose. A number of meetings took place, in which the IDA delegation sought to explain the reality of Irish dentistry and the vital role played by many dentists.

The Association felt that pressure was escalating on this issue at the end of 2021, and the Board identified it as the single greatest priority for private practice members, and indeed the entire membership. Principal dentists could face an annual liability of up to €40,000, and possibly retrospection, which all told could result in a €250m tax bill for practice owners in a worst case scenario. There were also serious issues for dentists in border counties, as there is no such VAT liability in Northern Ireland.

A number of measures were taken by the Association to address this issue. This included commissioning the opinion of a senior counsel, advice from both Grant Thornton and PwC, and contacting other European dental associations to build a case that on this matter. Revenue was out of line with other European jurisdictions. The Association also mounted a lobbying campaign with its PR and public affairs agency. Members were asked to assist in grassroots lobbying at a national and international level. Thanks to this campaign, awareness of the consequences of the VAT decision for dental care was raised significantly in the political system, with numerous Dáil questions, and mention in debates in both the Dáil and Seanad. The campaign began to make a difference, and this was noted at the next meeting with the team from Revenue, who commented on the 600+ political representations they had received on the issue. In September, Revenue confirmed to the Association that it now accepted that the traditional dental model represents a form of joint enterprise. Revenue told the Association that it was now prepared to accept that facilities made available by principal dentists to associates in traditional arrangements are not supplies of services for VAT purposes, and therefore no VAT liability should apply.

This successful conclusion to the issue is a result of considerable lobbying and investment of time and money by the Association, and particular thanks are owed to our team, including Drs Clodagh McAllister and Seamus Rogers, Mr Ronan King, and especially Mr Tom Corbett from PwC. In regard to collective representation, progress was made in identifying alternative models to the Dental Treatment Services Scheme (DTSS) or medical card scheme, and significant increases in fees were paid for certain treatments under the DTSS as an interim measure to stem the exodus of dentists from the Scheme. However, by the end of the year there was still no indication as to when the discussions with the Association would commence on an entirely new scheme.

The GP Committee and HSE Dental Surgeons Committee have been working in close collaboration on a range of counter-proposals to many of those contained in the Oral Health Policy, Smile agus Sláinte, and the

The Association made an extensive submission in early 2022 to the Department of Health on priority areas for reform of the existing legislation and continued its lobbying efforts throughout the year, culminating in the contact made with Government TDs in regard to the Regulated Professions (Health and Social Care) Amendment Act Bill of 2022.

publication of the report by Prof. Ciaran O'Neill in early 2022, which set out a number of viable alternatives to the discredited and out-of-date DTSS, was the culmination of a significant amount of work by our GP representatives in particular.

Strategy

The continued focus on the strategic development of the Association, and also the push for reforms in the dental profession and the regulation of dentistry, dominated again in 2022. The Association made an extensive submission in early 2022 to the Department of Health on priority areas for reform of the existing legislation and continued its lobbying efforts throughout the year, culminating in the contact made with Government TDs in regard to the Regulated Professions (Health and Social Care) Amendment Act Bill of 2022.

The Association also undertook environmental scan reviews and reviewed its Mission Statement in 2022.

Throughout the year there were regular scorecard evaluations presented to meetings of the Management Committee, along with updated multi-annual budgets, the associated review of services provided by the Association, and the People Plan document, which was adopted by the Board. The Association also commissioned significant research among dentists, undertaken by Amárach Research, and separately a review of the value of financial benefits provided by the Association to its members was provided by Crowe Consulting.

Finally

Finally, the restructuring of services in the Association saw the departure of two valued colleagues, Marie Walsh and Una Doyle, whom I wish to thank most sincerely for their dedicated service over many years.

I wish to thank all of our serving staff (Aoife Kavanagh, Aoife Moran, Cindy, Elaine, Irina, Liz and Roisín), as well as Mary in the Dental Complaints Resolution Service, for the continued and extraordinary levels of commitment provided in servicing the needs of our members on an everyday basis.

We look forward to an exciting centenary year in 2023 and to suitable recognition of the many achievements of the Association over the 100 years of its existence.

Fintan Hourihan

CEO



On the road again

After the restrictions of previous years, 2022 saw the resumption in earnest of in-person CPD and events.

CPD/education

There was a positive start to the CPD/education activities of 2022. After almost two years of not having any face-to-face meetings, we started the year with two very successful hands-on courses in Kerry and Dublin, respectively, in prep design for implants. Delegates were both relieved and excited to be back mingling with colleagues and learning in a live environment. Thanks to Coltene and NSK for supporting these events.

Our popular webinar series continued for spring 2022. The CPD Committee decided to hold webinars less frequently and we moved to a monthly event. The majority of webinars were free of charge and open to all members. Another fantastic resource for IDA members is the library of webinars available for members to view at any stage by logging into our learning management system through our website. There is a wealth of expert content on the webinars and the number of webinars now exceeds 100 and provides a fantastic resource to members to view at a time and place that suits them best. A big thank you to all the presenters during the year for providing a webinar for the IDA, and also to our sponsors for the various series.

Our in-person basic life support (BLS) and BLS with Sedation courses recommenced in full in early 2022. There was huge demand from dental practices across the country for training. Our course provider, Safe Hands, was inundated with requests for training. For any dentist or dental team member who hasn't had training in the last three years, I would urge you to sign up to a course in your region at your earliest convenience. We were honoured and delighted to welcome Dr Claire Burgess to Dublin. Claire gave two one-day training courses in Bioclear. Thank you to Optident, NSK and 3M for supporting both of these sold-out courses. The Dublin Dental University Hospital (DDUH) was the venue for our popular hands-on paediatric course, run by Drs Anne O'Connell and Rona Leith. This course booked out very quickly and feedback on the day was excellent. With more and more children attending general practice nowadays, practical hands-on training is very worthwhile.



The team from IDA House at IDA Annual Conference 2022 (from left): Marie Walsh; Roisín Farrelly; Fintan Hourihan; Elaine Hughes; and Aoife Kavanagh.

Practice Management Seminar

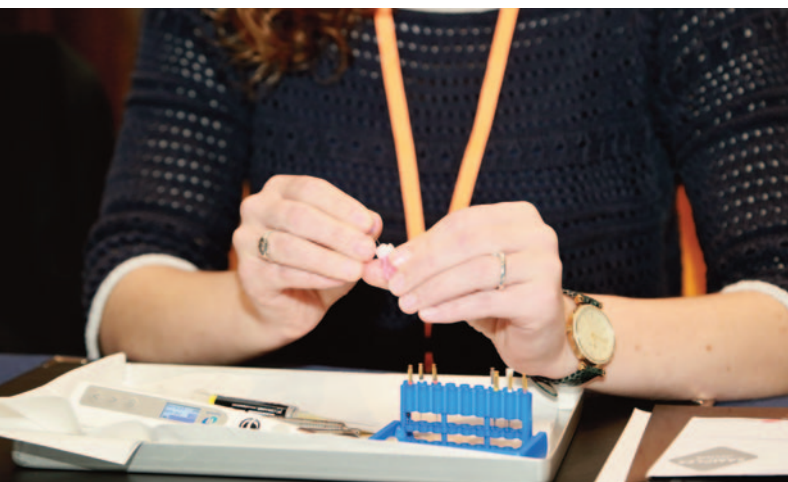
After a break of a few years, 2022 saw the return of the popular Practice Management Seminar. This annual event is the best opportunity for dentists to attend a day of non-clinical presentations to hear from experts in marketing, finance, tax, employment law, etc. A lively debate on the future of dentistry, and looking at the challenges and opportunities in the profession, was an interesting addition to the day. President of the Dental Council Dr Gerry Cleary gave us an update on proposed new guidelines around advertising and medical emergencies.

After lunch, psychiatrist Prof. Jim Lucey gave us a very uplifting and encouraging presentation and even had delegates singing! The importance of looking after one's mental health and looking outside of working life was highlighted.

A presentation from Dr Nuala Carney from Dental Protection on dealing with complications in practice was very well received and delegates gained a valuable Dental Protection Risk Credit for attending. The day finished with a solid presentation from Steven Lynch of MedAccount and solicitor John Connellan on buying and selling a practice. It was a very worthwhile day for all those who attended.

Thanks to our sponsor Dental Care Ireland for supporting this event again in 2022.

Another fantastic resource for IDA members is the library of webinars available for members to view at any stage by logging into our learning management system through our website.



The pre-conference courses at our Annual Conference gave dentists the opportunity to learn new skills.



From left: Dr Ambrish Roshan and Dr Minesh Patel show Dr Will Rymer the best techniques in dental photography.

Following on from a two-year break from a face-to-face conference, it was great to be back in Galway with colleagues, friends and supporters.

Regions/branches

The majority of regions/branches continued to hold their AGMs online – a sensible option, considering that they worked particularly well in 2021. Thank you to all branches for completing AGMs in March and April. Many branches/regions recommenced in-person branch meetings in spring 2022. It certainly was a welcome return to physically meeting colleagues again and listening to speakers in a live setting. While numbers were lower than prior to the pandemic, they were a welcome return and thank you to all those who made the effort to attend.

Special mention is given to the Munster, Kerry, South East and Metro regions for hosting their annual ASMs during 2022.

Annual Conference 2022 – Re-Connect

What a welcome return to the City of Tribes in May 2022 for our Annual Conference. Following on from a two-year break from a face-to-face conference, it was great to be back in Galway with colleagues, friends and supporters.

Delegate numbers were somewhat down on previous years, but the fun and enjoyment was electric and members were delighted to be back. We had a fantastic line-up of both national and international speakers over the three days. A full trade show was present for Friday and Saturday, and a big thank you to our trade sponsors for attending.

Perhaps it was due to being 'locked up' for over two years, but our annual dinner proved to be a great night with much fun and frolics.

A big thanks is due to our conference committee: Chairman Dr Kieran O'Connor, Dr Will Rymer, Dr Rory Boyd and Dr Aoife Crotty. Special mention to Aoife Kavanagh in IDA House who co-ordinated and managed most of the work in the background. Thank you Aoife.

HSE Seminar 2022

We returned to the Midlands Park Hotel, Portlaoise, this year for our two-day HSE Group Seminar. Thankfully, even if at the 11th hour, HSE staff were given the go-ahead to attend the event, and a great time was had by all attendees. Congratulations to Dr Joanna Sikorksa, who took over from Dr Amalia Pahomi as President of the Group for 2022/2023.

Colgate Caring Dental Awards 2022

Our Annual Colgate Caring Dental Awards took place in the glamorous surroundings of the InterContinental Hotel, Dublin, on November 19. This glitzy occasion was attended by over 300 guests from dental practices right around the country. Anton Savage did a great job of entertaining the audience and keeping them in line as we announced five very worthy regional winners:

Munster: Dr Rita O'Dowd, No.8 Clinic, Cornmarket, Limerick

Connacht: Dr Miriam Grady, Grady Family Dental, Ballina, Co. Mayo

Ulster: Dr Bernie Fee, Carrickmacross, Co. Monaghan

Dublin: Dr Clodagh McAllister, Fairview Dental, Dublin 3

Rest of Leinster: Dr Niall Neeson, Boyne Dental, Navan, Co. Meath

The overall award went to Dr Clodagh McAllister from Dublin

Dental Team of the Year went to Dr Susan Crean's dental practice in Tralee, Co. Kerry.

CHIEF OPERATING OFFICER'S REPORT

The dancing and the fun went on until the early hours of the morning on a great night celebrating all that is good about the dental profession. Yet again our judging panel did a great job and our thanks go to Drs Anne O'Neill, Frances O'Callaghan, Seton Menton and Tom Feeney. We were delighted to welcome Dr Barry Harrington and his wife Laura as our guests on the night too.

We are indebted to Colgate our sponsors for continuing to believe in these awards and in helping us to grow them from an event for 15 attendees about 13 years ago to what it is today. Congratulations to all those nominated on the night.

CRM – new system

2022 saw the launch of our new customer relationship management (CRM) system. Essentially, the new system is a database of all the information on our members. It is an online system and, through our website, the portal or members' area, allows IDA members to amend or add information to their membership record. The system also allows members to see their membership invoice, obtain a receipt at any time, and also to print their IDA membership card, which they may need to avail of IDA benefits.

In order to move from our old system to the new system, a lot of work had to be carried out by the team in IDA House in conjunction with Silverbear, our CRM company. Many thanks to all team members for their patience and understanding.

Accreditation

The IDA continues with its accreditation programme with Mars Wrigley for their Extra range of chewing gum. The accreditation programme involves a very rigorous exercise of reviewing the ingredients and make-up of the product, which, if approved, allows Wrigley to use our accreditation logo on their packs of gum.

It has never made more financial sense to continue to be an IDA member.

Being an IDA member makes financial sense

It has never made more financial sense to continue to be an IDA member. The IDA is delighted to continue with and add to our financial savings for members. Along with our usual suite of offerings, we now have improved deals from AIB Merchant

Card Services and 3 mobile. We were also delighted to welcome Oxygen Ireland with their exclusive offering to IDA members of 20% savings on the purchase of medical oxygen tanks/refilling for your dental practice. Make sure you are availing of all IDA deals – in particular the Dental Protection discount, which is a saving of at least 11% on your Dental Protection fee annually.

Discounts can also be obtained in the purchase of an automated external defibrillator (AED), soon to become a compulsory piece of equipment for your dental practice under Dental Council guidelines, from Heart Safety. Finally, don't forget that all IDA members get exclusive access to online learning (webinars) and discounted prices on all CPD and education programmes.

Elaine Hughes

Chief Operating Officer



Working tirelessly on behalf of our members

Throughout 2022, we once again put advocacy and communications at the centre of what we do.

Our voluntary representatives and committee members took a central role in these efforts, working tirelessly and stepping forward as excellent media spokespeople on behalf of the dental profession and as advocates for their patients. The past year was a particularly successful one for the Association in terms of national and local media coverage, with over 600 pieces of coverage; that's an average of 54 pieces of coverage every month. This coverage created in excess of 65 million opportunities for the public to see and hear about the dental sector, and the issues and challenges facing the profession, and the PR value of the coverage is worth in excess of €4.2 million to the profession. The Association's huge advocacy effort can be seen in the impressive number of times oral health matters were on the agenda in the Dáil over the course of the year. There were over 800 parliamentary questions regarding dentists or dentistry, while nearly 450 parliamentary debates referenced dentists or dentistry. There were also eight stand-alone debates on 'dental services' in 2022.

This coverage created in excess of 65 million opportunities for the public to see and hear about the dental sector.

In December, the Association was invited to brief TDs and Senators in Leinster House on 'Providing Dental Care for All Our Community'. Our delegation gave a 30-minute presentation on a wide range of topics, including why oral health matters, staffing shortages, and the current crises in access to dental and orthodontic care for adults and children. This was followed by a lively question and answer session with the audience of politicians.

Representation and advocacy

According to the Amárach research carried out in the second half of 2022, representation and advocacy (alongside CPD) is the most important reason that members join the Irish Dental Association. Over the course of 2022, we have represented members on a wide range of issues and achieved a huge amount on behalf of the profession. Some of our key campaigns and achievements are outlined here.

VAT campaign

The positive conclusion of discussions between the Association and the Revenue Commissioners represented the culmination of four years of engagement. In late August 2022, Revenue confirmed to the Association that it was prepared to accept that facilities made available by principal dentists to associates in traditional arrangements are not supplies of services for VAT purposes, and therefore no VAT liability should apply.

Experts estimate that Revenue's decision not to impose a VAT liability on practice owners who engage dental associates averted a potential tax bill, including retrospection, of €250m for Irish dentists. The IDA organised a campaign to inform politicians of the consequences of such a prospect, highlighting the disparity this would create on the island of Ireland and, most importantly, the catastrophic effect this would have on dentistry, which would ultimately worsen the current problems in accessing dental care. We engaged legal opinion and professional tax and accounting advice, at considerable cost, to present strong legal and technical arguments to Revenue.

This shows the importance of a strong and determined team of advocates for Irish dentistry and just why it is so important that we have a strong and well-resourced representative body looking after your interests.

Staffing crisis

Over the course of 2022, and based on our members' priorities, we brought our message about the growing challenges of recruitment and resourcing of the dental sector, and the resulting impact this is having on patient access, to the forefront of our advocacy and public relations work. We launched a new public affairs campaign, 'Bridging the Gap', and this issue led our communications and advocacy at the Annual Conference in May and also at the HSE Dental Surgeons Seminar in October.

Our Pre-Budget Submission made a number of recommendations to address the staffing crisis and called for the Government to urgently engage with the Association in order to introduce a workforce plan for the sector. In October, the Association wrote to the Minister for Health calling for the urgent establishment of a National Dental Workforce Planning Group.

Members who attended our roadshow meetings in September and October were presented with evidence from an IDA survey showing the

widespread difficulty practices are experiencing in recruiting staff, and the fact that practice owners are working to fill the gaps caused by the shortage of staff. We know that two-thirds of practices that tried to recruit dentists could not find a satisfactory candidate, while half of practices that tried to recruit dental team members could not fill the vacancy. Furthermore, two-thirds of dentists said that the shortage of dental staff is currently impacting on patient access and treatment in their practice.

In 2023, recruitment and resourcing will continue to be the lead message for our public affairs and media campaigning, as we look to launch our own workforce planning document for the sector outlining our recommendations and proposed solutions.

DTSS

Reform and modernisation of the Dental Treatment Services Scheme (DTSS), also known as the medical card scheme, continued to be a priority issue for us in 2022. In February, the Association published a study completed by Prof. Ciaran O'Neill, Professor of Health Economics at Queen's University Belfast, outlining an alternative proposal to the DTSS to bring about its urgent reform. The paper set out a model for a credit or voucher scheme that provides an entitlement of a given value for a specified period of time to cover a given range of services and care. Prof. O'Neill said a credit or voucher scheme would "remove perversities in the current system and help rebuild relations between the public, providers, and Government".

In April, the Department of Health announced that it would be increasing fees for certain items and re-introducing a scale and polish. During a brief consultation process with the Association, we advised that any extra investment should be directed at bridging the gap between current DTSS fees and costs incurred in providing such care, as indicated by private fee levels for the same treatments. We explained to the Department that proposals that effectively require dentists to enhance further the existing

subsidisation of the costs of providing treatment to medical card patients would have one outcome, which would be to reduce the number of participating dentists even more quickly. However, the Minister for Health decided to proceed and the Association warned that this response would not alleviate the many problems and would not stem the flow of dentists from the Scheme.

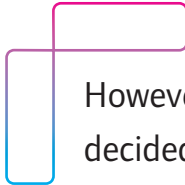
As we forewarned, the exodus of dentists from the defunct Scheme continued throughout 2022 despite the Department of Health introducing the fee increases. By the end of the year there were only 600 active dentists (those submitting claims) left in the scheme and just €49,437,639 was spent on treatments in 2022. This is some 30% less than the amount spent a decade earlier despite the Minister for Health announcing an additional €10 million Budget allocation in 2022 (bringing the total annual allocation to €66 million) "to alleviate the problems with the Scheme".

Public service dentists

Over the course of 2022, the Association represented public service members at a huge number of fora. We attended talks at the Workplace Relations Commission (WRC) on the review of the Building Momentum Agreement, resulting in a number of additional pay increases for our members. We were also involved in ensuring the reversal of the Haddington Road Agreement hours, and made a submission to the independent body tasked with examining additional working hours in the public service, arguing that the maximum working week for our members should be 35 hours and should a 35-hour working week be reinstated, no member should have to forfeit salary in order to revert to this.

Throughout 2022, the IDA fought vigorously on behalf of public service dentists in order to secure payment of a 1% pay increase, backdated to February 2022, under Building Momentum's 'sectoral bargaining'. We insisted that dental grades should be 'uncoupled' from medical grades under sectoral bargaining. The Association attended numerous meetings with both the HSE and Department of Health in order to achieve a significant victory in early 2023 when the Department of Health agreed to pay the 1% increase to public service dentists.

In common with other health service unions, the Association also made a claim on behalf of HSE dentists for some form of special recognition for their work during the Covid-19 pandemic. We represented members in a long engagement with the HSE and other health unions, resulting in a tax-free payment of €1,000 for our members, or what has become known as the Covid-19 'pandemic bonus'. In 2022 we lodged other claims, including for a review of sessional rates payable to HSE dentists who volunteer for additional sessional duties, and a claim for time off and funding for CPD for our members in the HSE dental service in line with that paid to medical consultants. We also continued to lobby on behalf of and represent members regarding the ongoing staffing crisis in the public dental service,



However, the Minister for Health decided to proceed and the Association warned that this response would not alleviate the many problems and would not stem the flow of dentists from the Scheme.

whereby staffing has been cut by 30% since 2009 while the number of eligible patients rose by over 20%. Following continuous pressure from the IDA, the HSE agreed to develop a Strategic Workforce Plan for HSE dental services and the Association has made an initial submission to this process.

Fighting for energy support for dentists

Following the announcement in Budget 2023 that the Government was going to introduce a new energy support scheme for businesses, the Irish Dental Association led the charge on behalf of self-employed professions, arguing that they must be included in the new scheme. Via a series of high-profile media interviews and political campaigning, we ensured that the Government was obliged to amend its plans and to ensure that dental practices could avail of this badly needed financial assistance.

Dental legislation reform

In January, the Association advised the Department of Health on priority changes it wants to see in reform of dental legislation ahead of the publication of a broader new Dental Act. The priorities identified by the Association relate to:

- clarifying the requirement for dentists and dental team members to demonstrate evidence of their continuing professional development and with suitable powers to be provided to the Dental Council in this regard;
- ensuring that any inspection of dental practices contains suitable safeguards to avoid undue disruption to dental practices;
- regulating safe and appropriate forms of digital dentistry, which have emerged in recent years;
- ensuring suitable safeguards around the expansion of the scope of practice of auxiliary dental professionals;
- providing the Dental Council with the appropriate statutory authority to identify, regulate and sanction registrants and corporate enterprises who engage in false or misleading advertising; and,
- removal of the prohibition on incorporation of dental practices.

MPE consultation

In May, the Association made a submission to the Department of Health as part of a consultation exercise regarding the register of Medical Physics Experts (MPE). We highlighted the current dearth of availability of MPEs to the dental profession in private practice and the impact this might have on a dentist's ability to comply with the regulations. We asserted that while the number of undertakings in dental practice is large, in general, the risk to patients from radiological exposure for dental purposes is low. Therefore, we believe consideration should be given, in the

consultation phase, to the specific requirements of an MPE in dental practice. We asked that consideration be given to the level of experience and training required of MPEs in dental settings, and that a model similar to the Environmental Protection Agency's revised Radiation Protection Adviser (RPA) Model might be examined.

Information and advice

Our HR and advisory service continues to assist members in both the private and public sectors with individual queries and issues. We have had another busy year, with over 800 individual queries dealt with, covering areas such as HR/employment law, compliance, State schemes, and others. We sent over 140 updates and flyers to members in 2022, including 47 editions of our weekly e-newsletter. There were also six editions of the *Journal of the Irish Dental Association* over the course of the year. It was rewarding to see, from the results of our Amárach research, that the majority of members believe that we keep them well informed and updated on relevant developments, and that nine out of ten members regularly read our weekly e-newsletter and find it useful.

Roisín Farrelly

Manager, Communications and Advisory Services



Making our voices heard

A sample of the issues addressed by the Association in the national media in 2022.

'The pandemic body: How we have changed physically and what to do about it' – *The Irish Times*, January 8, 2022

"According to Dr Kieran O'Connor, dentists have also seen an increase in the prevalence of teeth clenching and grinding as a result of stress, and this has been widely reported since the onset of the pandemic."

'Patients with medical cards should get up to €500 in vouchers for dentistry, says report' – *Irish Independent*, February 21, 2022

"Fintan Hourihan, head of the Irish Dental Association (IDA) which commissioned the research, said: 'There is currently one dentist per 2,000 medical card patients. This cannot be allowed to continue. It is incumbent on the Government and HSE to reform this scheme urgently and the model set out by Professor O'Neill deserves serious consideration by all parties to the current scheme.'"

IDA President-Elect, Dr Caroline Robins, on RTÉ Radio's *Morning Ireland*, February 21, 2022:

"Dentists want a new scheme that reflects modern dental practice and that allows vulnerable groups to access routine dental care in their community. We have no clinical autonomy to make decisions that we feel are in our patient's best interests. We can't use any modern-based science for our clinical treatments. We really just feel like our hands are tied."

'Cork dentist: It's time to fix failings in public dental care' – *The Echo*, March 3, 2022

"An oral healthcare system that discriminates against the most vulnerable and economically disadvantaged in our community is no longer acceptable, says Dr Kieran O'Connor."

'Dental tourists warned of potential pitfalls as numbers flying out on the rise again' – *Irish Independent*, March 7, 2022

"The Irish Dental Association has advised people seeking treatment abroad to 'be more discerning'. They warn that a previous survey found that as many as three out of four Irish dentists treated patients for problems arising from procedures they had received overseas."



Dr Eoin Fleetwood speaks to RTÉ News.

'Medical card holders face postcode lottery for dentists amid mass exodus from State scheme' – *Irish Independent*, March 7, 2022

"The growing number of dentists abandoning the scheme follows dissatisfaction with fees that were cut during the recession ... which, they say, makes the service financially unviable. The dentists also are frustrated at the lack of clinical decision-making power they are allowed and the range of treatments available under the scheme."

'Nearly 3,000 children awaiting dental surgery amid rise in tooth decay' – *Irish Independent*, March 7, 2022

"Dr Anne O'Neill said the disruption caused by Covid-19 has compounded existing problems in the HSE's dental services for schoolchildren. Children should be screened and offered treatment from first or second class and then at different stages, but this is not happening in full in all areas because of a lack of HSE dentists."

President Elect Dr Caroline Robins on Newstalk's *Down to Business*, April 2, 2022

"We just don't have enough dentists in the country to serve the needs that are out there. There's a chronic shortage of dentists available."

Dr Caroline Robins, interviewed on RTÉ News on May 12, 2022 said the Government must intervene in the recruitment and retention of public dentists before crisis point is reached.

Dr Eoin Fleetwood told RTÉ News on May 12, 2022:

"I've been advertising locally and internationally. I thought there would be no shortage of candidates wanting to live and work in Galway but there simply isn't the ready availability of numbers. Here in Ireland, we're short of public and private dentists in the region of 500."

Drs Jennifer Collins and Gillian Smith spoke on RTÉ Radio's *Today with Claire Byrne* on May 13, 2022, about tailoring dental care for autistic patients.



IDA President Dr Caroline Robins appearing on The Tonight Show.

A Limerick farmer has urged people to go for regular dental check-ups after his dentist identified a cancerous tumour growing in his mouth.

Fintan Hourihan was interviewed on Newstalk's The Pat Kenny Show on June 14, 2022, about the exodus of dentists from the medical card dental scheme. He said the number of dentists in the scheme has fallen dramatically and that dentists have been unhappy with the scheme for many years because it does not allow them to provide the full range of care to medical card patients.

Fintan Hourihan, The Pat Kenny Show, Newstalk, July 7, 2022

Fintan Hourihan questioned why the Government was not providing any assistance to private patients for the cost of dental care and asked that med 2 tax reliefs be reintroduced. He also highlighted the lack of State support for dentists during the initial Covid-19 period.

'Experts urge caution as many patients seek overseas dental treatments to save on cost' – Irish Independent, July 8, 2022

"Fintan Hourihan, the CEO of the Irish Dental Association, said that before going abroad, people should consult with their local dentist. 'We do think that there are the highest standards of dental care here in Ireland, but what we would say to members of the public is to make an appointment with their local dentist to find out precisely what they need as opposed to what they may think they need,' he said."

"Trip to the dentist saved my life': Limerick farmer speaks out about mouth cancer diagnosis' – Irish Examiner, September 21, 2022

"A Limerick farmer has urged people to go for regular dental check-ups after his dentist identified a cancerous tumour growing in his mouth."



IDA CEO Fintan Hourihan during one of many media appearances in 2022.

Fintan Hourihan was interviewed by Pat Kenny on Newstalk on October 7, 2022, and expressed shock at the suggestion that dentists would be excluded from the Government's business energy scheme. He told the programme that dentists incur significant energy costs and that in recent years, dentists have already absorbed a huge amount of additional costs.

Fintan Hourihan spoke to RTÉ Radio's Morning Ireland on October 13, 2022, about the huge backlog in children being seen under the HSE school dental screening service. He told listeners the service has collapsed in most parts of the country due to decades of neglect and under-resourcing. He said Government announcements regarding additional funding for dentistry would not address this problem.

Speaking to Newstalk Breakfast on October 13, 2022, Fintan Hourihan said the public dental service offers care for the most vulnerable patients but that the service has been run down and neglected for many years. The reality is that nothing been done about it.

'School dental services 'virtually non-existent' – RTÉ.ie, October 13, 2022

"School dental screening services for children here are 'virtually non-existent', the Irish Dental Association has said, with backlogs of almost ten years in some parts of the country. The Association has blamed understaffing and a lack of resources for the delays, pointing to a 22% fall in the number of public-only dentists since 2006, from 330 to 254."

'Children waiting for up to 10 years for first check-up with HSE's school dental service' – Irish Independent, October 13, 2022

"Alarming delays in the service affecting thousands of children are revealed by the Irish Dental Association (IDA) today, attributing it to under-staffing and a lack of resources. There are also two-year-long waiting lists for dental treatments requiring general anaesthetic... Now the IDA is calling on the HSE to hire 76 dentists immediately to bring the service back to where it was 15 years ago."



Dr Will Rymer speaks to RTÉ News.

'Parts of Ireland have 10-year backlog in child dental treatments' – Irish Examiner, October 13, 2022

"Thousands of children are missing out on vital dental care due to a backlog of almost 10 years in parts of the country to access the HSE school dental screening service. That's the warning from the Irish Dental Association (IDA), which says dentists are reporting treating older children for extractions or root canals as they missed out on vital early intervention."

'Some children are waiting up to 10 years to see a dentist' – The Irish Times, October 13, 2022

"It is shameful that children, special care and other vulnerable patients are not receiving the dental care they are entitled to, with many suffering unnecessarily later in life as a result," said Chief Executive of the Irish Dental Association Fintan Hourihan. "The simple solution is to adequately staff and resource our public dental service. Too many children are slipping through the cracks despite all the evidence showing that the younger a child is when they are first examined, the less likely the need for major treatment or extractions later."

'Scheme to support businesses with rising energy costs looks set to be extended to businesses such as GPs, solicitors and dentists' – Irish Times, October 13, 2022

"Groups such as the Irish Dental Association and Chartered Accountants Ireland had lobbied for the scheme to be extended to their members, arguing without supports their increased costs would most likely have to be passed on to patients and clients."

IDA Chief Executive Fintan Hourihan was interviewed on RTÉ Radio's News at One on October 31, 2022, about the DTSS crisis. He said that it was well past time a new scheme was introduced and dentists were frustrated at the delay in starting talks for a new scheme. He said it was

"impossible" to get an appointment and patients are travelling huge distances. There are more ministers in Greystones, Co. Wicklow, than there are dentists involved in the scheme, he added.

Fintan Hourihan told RTÉ News on October 31, 2022, that dentists were never happy with the medical card dental scheme because of restrictions on treatments for their patients. They have incurred a huge amount of extra costs in recent years and have now decided that they cannot continue in the scheme.

'Dental programme being delivered to our children falls way short of what is needed' – Irish Independent, November 3, 2022

"The lack of school check-ups is something Irish Dental Association Chief Executive Fintan Hourihan has been vocal about for years. 'I don't understand why the collapse in public dental services for children is not getting more attention. It has slowly eroded and perhaps people have not noticed'."

'I had a patient who lost all her teeth after treatment in Turkey' – Irish Dental Association chief warns against trips abroad' – Irish Independent, November 15, 2022

"The President of the Irish Dental Association has warned people to do 'proper research' before travelling abroad for treatments – after a patient lost all her teeth following a procedure in Turkey ... Dr Robins has seen both good and bad work done in clinics abroad ... Dr Robins, who runs Kiwi Dental in Co. Carlow, urged people to consult with their own dentist in advance to see if the 'foundations are healthy'."

IDA President Dr Caroline Robins spoke to Today with Claire Byrne on RTÉ Radio on November 15, 2022, about dental tourism. She told listeners that prevention is key. She said patients need to fully understand the nature of the treatment they are getting and have a conversation with their own dentist before travelling.

Dr Caroline Robins appeared as a panellist on The Tonight Show, Virgin Media, on November 16, 2022, to discuss the crisis in the medical card dental scheme and dental tourism.

'Number of dentists taking medical card patients collapsing as scheme is 'unfit for purpose' – Irish Dental Association' – Irish Independent, November 16, 2022

"Dr Robins said that dentists leaving the scheme was 'not about money, but about patient care'. She said that the contract under the DTSS dictates what a dentist can provide for a medical card patient and that, 'I don't want to treat my medical card patients any differently to my private patients'."



COMMITTEE ATTENDANCE

Council

	February 11	April 8	July 1	September 30	December 2	Total
Dr Eamon Croke	–	–	✓	Meeting Cancelled	✓	2/2
Dr Mirza Shahzad Baig	✗	✓	–		✓	2/3
Dr Rory Boyd	✗	✗	✗		✗	0/4
Dr Robert Bowe	✗	✗	✗		✓	1/4
Dr Cris da Mata	–	–	✓		–	1/1
Dr Siobhan Doherty	✓	✓	✗		✓	3/4
Dr Peter Doyle	–	✓	✗		✓	2/3
Dr Grainne Dumbleton	✓	✓	✓		✗	3/4
Dr Brid Fitzgerald	✗	✓	✓		✗	2/4
Dr Robin Foyle	✗	✓	✗		✓	2/4
Dr Aodh MacGrainne	✗	✗	✓		✓	2/4
Dr Rosemaire Maguire	✗	✗	✓		✗	1/4
Dr Clodagh McAllister	✓	✓	✗		✗	2/4
Dr Stephen Moore	✗	–	–		–	0/1
Dr Cormac McNamara	✗	✗	✓		–	1/3
Dr Gerald O'Connor	✗	✗	✗		✗	0/4
Dr Anne O'Neill	✓	✓	–		–	2/2
Dr Aisling O'Sullivan	✗	✓	✗		✗	1/4
Dr Martin O'Sullivan	✓	–	–		–	1/1
Dr Caroline Robins	✓	✓	✓		✓	4/4
Dr Seamus Rogers	✗	✓	✗		✓	2/4
Dr Will Rymer	✓	✓	✓		✓	4/4
Dr Divya Sweeney	✓	✗	✗		–	1/3

Management Committee

	January 21	March 4	April 1	June 10	September 9	December 2	Total
Dr Eamon Croke	–	–	–	✗	✗	✓	1/3
Geraldine Kelly	✓	✓	✓	✓	✓	✓	6/6
Ronan King	✓	✓	✓	✓	✓	✓	6/6
Dr Siobhan Doherty	✓	✓	✓	✗	✓	✓	5/6
Dr Rosemaire Maguire	✗	✓	✗	✗	✓	✗	2/6
Dr Clodagh McAllister	✓	✗	✓	✗	✗	✗	2/6
Dr Anne O'Neill	✓	✓	✓	–	–	–	3/3
Dr Caroline Robins	✓	✓	✓	✓	✓	✓	6/6
Dr Seamus Rogers	✓	✓	✓	✓	✓	✗	5/6
Dr Will Rymer	–	–	–	✓	✓	✓	3/3

GP Committee

	January 28	April 8	July 8	September 16	November 11	Total
Dr Mairead Browne	✓	✓	✓	✓	✗	4/5
Dr Jennifer Collins	✗	✗	N/A	N/A	N/A	0/2
Dr Eamon Croke	✓	✓	✓	✓	✓	5/5
Dr Sarah Edgar	N/A	N/A	✓	✓	✓	3/3
Dr Martin Holohan	✓	✓	N/A	N/A	N/A	2/2
Dr Kumar Karra	N/A	N/A	✓	✓	✗	2/3
Dr Íomar Kearney	N/A	N/A	✗	✓	✓	2/3
Dr Tim Lynch	N/A	✗	✗	✗	✗	0/4
Dr Clodagh McAllister	✓	✗	✗	✗	✗	1/5
Dr Cormac McNamara	✓	✗	✓	✓	N/A	3/4
Dr Stephen Moore	✓	✓	✗	✓	✗	3/5
Dr Divya Moorthy	✗	✗	✓	✗	N/A	1/4
Dr Rosemarie Maguire	✗	✗	✓	✓	✗	2/5
Dr John Nolan	✓	✓	✗	✓	✓	4/5
Dr Kieran O'Connor	✓	✓	✗	✗	✓	3/5
Dr Mairead O'Connor	✓	✓	✓	✗	✓	4/5
Dr Caroline Robins	✓	✗	✓	✓	✓	4/5
Dr Will Rymer	✓	✓	✓	✓	✓	5/5
Dr Tom Rodgers	✗	✗	✗	✓	✗	1/5

HSE Committee

	February 3	April 7	May 12	July 07	July 26	September 8	November 3	Total
Dr Evelyn Crowley	✓	✓	✗	✗	✓	✗	N/A	3/6
Dr Maura Cuffe	✓	✓	✓	✓	✓	✓	✓	7/7
Dr Siobhan Doherty	✓	✓	✓	✗	✓	✗	✓	5/7
Dr Grainne Dumbleton	✓	✓	✓	✗	✗	✓	✓	5/7
Dr Bridget Harrington Barry	✓	✓	✓	✓	✓	✗	N/A	5/6
Dr Aoife Kelleher	✓	✓	✓	✓	✓	✗	✓	6/7
Dr Lorraine McManus	✓	✗	✗	✓	✗	✓	✓	4/7
Dr Philip Mulholland	✗	✓	✗	✗	✓	✓	✗	3/7
Dr Sharon O'Flynn	✓	✓	✓	✓	✓	✓	✓	7/7
Dr Adedeji Obikoya	✓	✓	✓	✗	✓	✗	✗	4/7
Dr Amalia Pahomi	✓	✓	✓	✓	✓	✗	✗	5/7
Dr Joanna Sikorska	✓	✓	✓	✓	✓	✓	✓	7/7
Dr Feleena Tiedt	✗	✓	✗	✓	✓	✓	✗	4/7



Representing the IDA in Europe

International Affairs Committee report

The IDA International Affairs team (Drs Robin Foyle, Nuala Carney and Kieran O'Connor, and Mr Fintan Hourihan) attended both the Council of European Dentists (CED) AGM in Porto in May 2022, and the General Meeting in Brussels in November 2022. Dr Foyle is now a board member of the CED.

At the AGM in Porto, CED President Freddie Sloth-Lisbjerg noted a wide range of topics common to all countries in his opening address:

- issues of substitution and delegation within dental teams;
- the changing roles of partnerships, groups and corporate models; and,
- young staff, workforce challenges and ever-evolving equipment as dentistry continues to develop in the digital age.

There was a statement of solidarity regarding dentists from Ukraine, noting the challenges in terms of their registration across the EU while continuing to maintain the requirements of dental education and qualifications. The crisis in Ukraine, and the resultant inflation, destabilisation and rising energy costs are no doubt impacting on dental practices, many of whom have only just regained momentum after the Covid crisis.

In addition to being updated on the work of CED Working Groups (WGs) and Task Forces, the General Meeting adopted two policy statements: 'e-Skills for Dentists' and 'Dentistry and patient safety during the ongoing COVID-19 era'.

The CED Statement 'e-Skills for Dentists' focuses on the digital transition in dentistry, and the importance for dentists to broaden their understanding of how dental applications, telemedicine, digital workflow models, digital health information and artificial intelligence (AI) equipment are evolving and affecting traditional dental practice. E-skills in the patient-dentist relationship in matters of communication, consent and data protection are becoming increasingly important and ever more complex. There is a recognition that dentists will need to continually upskill in this area right through their practising lifetime, just as with their clinical skills.

The updated CED Statement 'Dentistry and patient safety during the ongoing COVID-19 era' reflects on the importance of vaccination and

aims to capture the current pandemic status quo and its impact on dentistry. The European Centre for Disease Prevention and Control (ECDC) has a new mandate focussing on non-communicable diseases – the CED is collaborating with the European Medicines Agency (EMA) as part of the healthcare professionals' organisational policy officers group. The WG on Oral Health informed us about the IMMUNION project, which aims to increase the uptake of vaccination in the EU via communication, training, media coverage and PR. The One Health Initiative between doctors, vets and dentists is seeking to form a consortium that will set up a project to train the healthcare workforce in the One Health approach. This will include multi-professional education on antimicrobial resistance – ever an ongoing healthcare challenge.

Regulation of AI and aligner orthodontic systems are hot topics across Europe. The problems of aligners being printed and manufactured with no dental input, and treatment plans being drawn up by unqualified personnel, are significant issues. These companies have very significant resources and are likely to strongly resist attempts to limit their market and marketing. Discussion was had around how to influence legislation that might make access more difficult, and to try and ensure that patients are made aware of the risks of engaging with non-dentally trained providers, often remotely.

The CED will be supporting a project on 'Sustainability in Dentistry' based in the DDUH. We look forward to hearing more details of this in the coming months. The delegates also heard from Prof. Dr Pål Barkvoll, President of the Association for Dental Education in Europe (ADEE), who focused on the possible collaboration on the WHO global oral health strategy and the study 'Mapping and assessment of developments for one of the sectoral professions under Directive 2005/36/EC – dental practitioner' carried out by Spark Legal Network. In addition, Ivana Ligušová, President of the European Dental Students Association (EDSA), presented the EDSA's activities, impressing the delegates with her enthusiastic and detailed presentation outlining the broad range of issues that the EDSA are involved in.

Brussels meeting

On November 18, 2022, representatives of CED Member, Affiliate Member and Observer associations met in Brussels for the CED General

Meeting. During the General Meeting, the CED President's report emphasised a clear new focus on costs and value for member associations. He painted a picture of the current political scene in Europe, mentioning the Ukraine war and energy crisis, and the post-Covid situation, and highlighted the current topics of relevance to dentistry: antibiotic resistance; medical devices regulation; use of cobalt, mercury, nanomaterials and their regulation; cross-border dentistry; corporate dentistry; workforce challenges; European health data space and health union; and, green dentistry and sustainability.

The President noted the changing face of oral healthcare in Europe, both in delivery and financing. This is resulting in structural changes in the workforce, and privatisation of dental care with an increased shift to group practices. He noted that we are beginning to see a change in focus from treatment only towards preventive therapies across the EU member states.

He brought our attention to the European Observatory Report on Health Systems and Policies, which looks at financing, access and provision of oral healthcare in Europe. Member states have various financing schemes for adult populations. Unfortunately, however, vulnerable populations with high unmet needs are not always covered.

He presented the CED strategy 2022 objectives:

1. To promote the interests of the dental profession in the EU.
2. To promote high standards of oral health.
3. To promote high standards of dentistry and dental care.
4. To contribute to safeguarding the protection of public health.

Policy statements

In addition to being updated on the work of CED WGs and Task Forces, the General Meeting adopted several policy statements:

- CED White Paper on workforce challenges for dentistry;
- CED Statement on the implementation of the Medical Devices Regulation (MDR); and,
- CED Statement on recognition of dental qualifications.

The CED 'White Paper on workforce challenges for dentistry' points out

the need for action aimed at ensuring a balanced distribution of dental professionals, and high-quality oral healthcare for patients across Europe. Workforce planning is needed to address the imbalance of dental professionals distribution between and within European countries, and to avoid the creation of medical deserts. As ever there are differing views across the various associations on how the dental team should be structured and what tasks can be delegated. High-quality education of dentists is crucial for resolving workforce problems and it is imperative that educational systems contribute to restoring the balance by training the proper number of dental professionals that each country requires. While there is increased pressure towards more delegation and task shifting in dentistry, including by the World Health Organization (WHO) in its global oral health strategy, European dentists agree that the dentist should remain the leader of the dental team. General and oral health prevention should be prioritised and promoted within national healthcare systems, ensuring a reduction of costs, reducing the burden of disease and improving public health as a whole. The issue of public and private dental schools is still very alive on mainland Europe, and we were made aware of 'educational tourism', where there is a brain drain from poorer to richer countries. There was discussion around the challenges of young dentists trying to gain experience in new models of practice, which are often very different to the traditional mentoring/apprentice-type associate model of traditional practice.

The 'CED Statement on the implementation of the MDR' expressed the CED's deep concerns regarding the delays in implementation of the Medical Devices Regulation 2017/745, particularly in re-certification of medical devices, resulting from the lack of Notified Bodies responsible for certification. As part of the implementation of the new Regulation, all medical devices on the market must be re-certified by May 2024 at the latest. Without this re-certification, medical devices, even if they are safe and proven, may not be placed on the market after that date. The CED warned that, unless the legislator makes urgently needed corrections, the supply of dental medical products will be jeopardised and patients will no longer be able to receive dental care in the tried and tested form. As a result of lobbying by the CED and other stakeholders, the EU Health Commissioner has proposed delaying the deadline from May 2024 to as late as 2028 – this was announced in December 2022.

Recognition of non-EU dental qualifications

Following reports about legal regulations and administrative procedures in some EU member states regarding access to the profession for dentists with qualifications obtained outside the EU, CED delegates adopted a statement emphasising that, in every case, there has to be a thorough recognition procedure carried out, which allows the member state to determine if the qualifications of the dentist are in accordance with the applicable EU requirements.

Professional Qualifications Directive

CED delegates noted the publication of the report on 'Mapping and assessment of developments for sectoral professions under Directive 2005/36/EC – the profession of dental practitioner carried out by Spark Legal Network for the European Commission. European dentists have been calling for an update of the list of study subjects contained in Annex V.3/5.3.1 of the Professional Qualifications Directive for many years and now express their disappointment at the results of the study, which do not take into account all recommendations put forward by the CED in its Resolution of November 2020. Annex V is clearly obsolete; it does not use the correct terminology and it does not reflect the concrete skills, competences and knowledge required to keep abreast with the ever-increasing demands of dentistry and oral healthcare in modern European societies. The CED has called on the European Commission to immediately update Annex V.3/5.3.1 of the Professional Qualifications Directive, at least in line with CED proposals. At a minimum, the update of the subjects listed would ensure more up-to-date relevance to current dental education. Failing to act now by the European Commission jeopardises the quality of up-to-date dental education and may soon put patients at risk. The results from several interesting CED surveys were also highlighted, namely on: corporate dentistry; remote orthodontics; and, dental specialties. The delegates heard from Ivana Silva, representative of the EMA, and Charlotte Carter and Deniz Naz Biligic, in their role as representatives of the European Dental Students' Association (EDSA).



Dr Nuala Carney

International Affairs Committee Representative

Rebuilding trust to achieve change

GP Committee report

The world of dentistry has now begun to return to some semblance of normality after a few very turbulent years, with the Association and its members having enjoyed the return to in-person meetings and CPD.

Dentistry can be an extremely isolating profession – maybe you are the only dentist in your surgery, or maybe you are the only dentist in your town. The ability for us to periodically come together, whether for study, or to mould the direction of the profession in one of the IDA's many regional or national committees, is essential. This helps us to remember that wherever we are working, we are a part of a greater fellowship. The pre-meeting banter and the discussion of the week's workload had dissipated in the 'Zoom era', and fortunately we can now get back to what we all remember so fondly.

The Association celebrates its centenary at this year's Annual General Meeting, and we have achieved such a great deal in that time. As well as a great opportunity to look back on previous successes, it is important that we do not sit still. Dentistry in Ireland is going through a very significant and challenging time. Certainly when you look at the current status of the nation's dental health in the context of a whole century, then we can be confident that the overall condition of the nation's teeth has improved. However, for my entire time in Ireland since arriving from the United Kingdom in 2008, the medical card patients in the care of the Dental Treatment Services Scheme have been in a state of peril. I have lost count of the hours spent at the GP Committee where the chronic underfunding and the complete apathy of successive Ministers for Health have been under discussion. I recently told our national broadcaster of the disheartening effect of watching patients', friends' and neighbours' mouths deteriorating in front of our eyes as they are failed by this abjectly insufficient scheme.

The Minister for Health walked out on talks about dental reform with the Association 16 years ago, and since then the Association has jostled and pestered the various governments for the attention that this dental crisis deserved. 2019 saw the introduction of Smile agus Sláinte, which I am sure needs no introduction, suggesting change with no meaningful consultation with the very workers that will be expected to provide such care. It is no surprise that the IDA and the GP Committee with its negotiating team have been working to ensure that we have considered viable alternatives, alternatives that would respect the public dental service and the independent practitioners' skills and experience. The GP

There have been many instances where we have taken the Government at its word and been bitterly disappointed.

Committee has recently begun work on a joint approach with the HSE Dental Surgeons Group to the implementation of an 'Alternative Dental System for Ireland' that would respect the patient's freedom of medical expression and the dentist's autonomy.

I am proud that the GP Committee can report that after two years of very significant efforts, and media work by our presidents in that time (Dr Clodagh McAllister and Dr Caroline Robins), we have finally been extended an invitation to a meeting by the current Minister for Health, Stephen Donnelly TD. The members who will be involved in this meeting will of course be aware that since the FEMPI cuts of 2009 so disastrously decimated dental care for the most vulnerable, there have been many false dawns. There have been many instances where we have taken the Government at its word and been bitterly disappointed. I have a small space in my stock room waiting for the PPE that was promised us within seven days in the height of the fear and anxiety of the first lockdown in early spring 2020.

There have been some grievous wounds inflicted in the relationship between dentist and administration that will take many years to repair. There is a great distrust between the membership and the HSE, and this will be baggage that will be brought to the table when we do finally begin to discuss what can be done to repair the blatant negligence of the State in regard to the average person's dental condition. That being said, we do have probably a once-in-a-generation chance to make a real difference, the chance to influence the direction of our profession for the next 30 years.

As Chair of the GP Committee, I have tried to maximise the reach of the Committee into the profession, recruiting new members to our

group who will help to form a more whole representation of the full spectrum of members. We now have three new representatives that are associates, bringing a new perspective to our group. A wide cross-section of members is needed to ensure that we get a true representation of members' feelings as we enter into these exciting times for the future of the Association and the provision of dentistry in Ireland.

Before I was a member of this group, you would often overhear people passing comments on the perceived mistakes of the Association. There is no better way to ensure that we make a success of these next challenges, than by getting involved. The Association is only as strong as its national committees, and they depend on a strong membership in the regional committees. The Association has had 100 years to remember, and we need all hands on deck to make sure that the next 100 years are something we can be even more proud of. Speak to your local representatives to get involved. The IDA is always looking for people to volunteer. I was recruited myself at the Annual Conference in 2018 by a very inspirational address from Dr Kieran O'Connor.

At this time, I would like to thank Fintan Hourihan, Elaine Hughes, Roisín Farrelly and all in IDA House for their invaluable support throughout the year, and express my gratitude to the GP Committee for their unwavering commitment throughout 2022. I offer my sincere thanks to our President Dr Caroline Robins, and my best wishes to our President-Elect Dr Eamon Croke.

Go raibh maith agat



Dr Will Rymer

Chairperson, GP Committee



Journal developments

Journal of the Irish Dental Association report

I took up the role of Honorary Editor of the *Journal of the Irish Dental Association (JIDA)* in January 2022, and have received enormous support from all the editorial board members, especially Fintan Hourihan, Liz Dodd and David McReynolds. David is now the new deputy editor following the completion of tenure by Dr Siobhan Davis. I also thank Paul O'Grady and Ann-Marie Hardiman from Think Media for making my transition into the role so smooth.

In my first meeting as editor of the *Journal*, the issue of the *JIDA's* discontinuation from indexing by PubMed and its recent unsuccessful application to this platform was raised. PubMed's new requirements for indexing call for a much higher number of published articles per year than we can currently deliver. The board members agreed that the *Journal's* number one priority is to bring high-quality content that is relevant to the readers, while remaining attractive to researchers. The readers' survey conducted in 2021 showed that our readers value clinical features, IDA news, and other *Journal* content as much as peer-reviewed articles. Therefore, we didn't feel that increasing the number of peer-reviewed articles at the expense of other content in order to be eligible for indexing would be a desirable approach.

We decided to focus our efforts on continuing to bring readily applicable clinical content to readers, and have created the 'Clinical tips' section. We also launched a series on gerodontology, inviting academics to contribute with a number of different topics that are important in the treatment of older adults. This series is close to completion and we intend to follow with a new theme. The informal feedback we have received has been positive, but another readers' survey will be planned to better tailor the content to our readership.

One of the things that I noted when I started reviewing the articles submitted to the *Journal* was how time consuming and complicated a task it was. Liaising with authors and reviewers, exchanging emails with the Journal Coordinator (Liz Dodd), keeping track of articles that were under revision, or had been rejected or accepted, was a major undertaking. Furthermore, from the authors' perspective, I felt we needed a platform that would facilitate submissions and processing of all the material we receive. Therefore, the *Journal* subscribed to Scholastica, which is a peer review management and article production software. This new system was launched in August and it has resulted in a more efficient and easier peer-review process. I thank Liz Dodd for all her hard work in liaising with Scholastica and organising all the training to get this initiative up and running.

Following the successful start of this new submission system, discussions followed regarding the importance of making our content discoverable online. After the discontinuation of the *Journal's* indexing by Pubmed, we know that academics would have been discouraged from publishing in the *JIDA* as their articles were hard to find online and less likely to be cited.

An alternative encountered was to assign each individual paper with a digital object identifier (DOI). DOIs are assigned to academic and scientific papers that are published online. They make these articles easier to retrieve, and consequently to cite. The *JIDA* has registered with Crossref, which is responsible for assigning DOIs, and Scholastica is now our new online publishing platform. Letters have been sent to the deans of the three Irish dental schools to inform them of this important milestone, and to invite new submissions.

Think Media attracts and manages all advertisement in the *Journal*, and this continues to be a very successful model, maintaining the *Journal* cost free to the Association and its members. It is hoped that the centenary celebrations will drive increased attention from the industry and result in more advertising income.

In January, the board members met face to face for the first time since Covid. I met with most of them in person for the first time, and new board members were welcomed: Dr Judith Phelan, Dr Meriem Abbas, Dr Catherine Vaughan and Dr Clair Nolan. The meeting went well, in a very collegial and energetic atmosphere. We are sure that 2023 will be a great year for the *Journal* and we are looking forward to joining the IDA on its 100th anniversary celebrations, bringing exciting features to our readers. Finally, I would like to thank the board members who have completed their term of office in 2022, for their valuable contribution over the last few years, including Dr Mairead Harding, Dr Richard Lee Kin, Dr Mark McLaughlin and Dr Brian Dunne.



Dr Cristiane da Mata

Honorary Editor, *JIDA*

An eventful year

HSE Dental Surgeons Group report

2022 was an exceptionally busy and eventful year for the HSE Dental Surgeons Group. Public service dentistry returned to routine operation after Covid-19 and the IDA did a lot to support members working in the public dental sector.

Five meetings of the HSE Dental Surgeons Committee took place during the year and numerous topics were discussed. We acknowledged ongoing issues as: low and decreasing staff numbers; very poor general anaesthetic services available to our patients; and, the failure of the HSE to engage in meaningful dialogue with the Association about the problems of the HSE dental service.

The Association negotiated with HSE management on behalf of members in regard to the pandemic payment, the sessional rate for public service dentists, the lack of CPD funding, employment levels and payment awards, which took hours and hours of negotiations. The IDA engaged with foreign dentists seeking registration, offering advice and support. Our members were very empathetic and proactive in seeking solutions to help foreign dentists to find employment. Our Annual Seminar in Portlaoise on October 13 and 14 turned out to be a great success. Our members were happy to reconnect with each other, share Covid experiences and just chat. We had a great variety of topics and speakers, including: Dr Brian McLean, a clinical psychologist speaking on emotional resilience; Dr Siobhan Barry on different treatment methods for primary dentition; and, Dr Dermot Murnane giving tips on oral surgery.

I wish to take this opportunity to thank Elaine Hughes, Dr Grainne Dumbleton, Dr Maura Cuffe and my predecessor as President, Dr Amalia Pahomi, for their support during the preparation of our Seminar.

Our conference had great media coverage. CEO Fintan Hourihan spoke on Newstalk and on RTÉ's *Morning Ireland* about underfunded dental services locally and nationally, and he instanced case studies of patients suffering severe difficulties arising from lack of access to elective treatments available in different areas.

Members of the HSE Dental Surgeons Group Committee also accompanied the CEO in meeting two local TDS, Deputies Carol Nolan and Sean O'Fearghail, seeking political support in addressing the crisis in access to dental care. With the assistance of Deputy Nolan, this resulted ultimately in a formal invitation to the Oireachtas before Christmas, where the Association made a compelling presentation to a wide cross-section of TDs.

The Association negotiated with HSE management on behalf of members in regard to the pandemic payment, the sessional rate for public service dentists, the lack of CPD funding, employment levels and payment awards, which took hours and hours of negotiations.

Implementation of the oral health policy is also a main topic at all of the committee meetings. We also held numerous talks with GP Committee members towards developing a consensus statement on the changes we all want to see. Dr Dympna Kavanagh accepted an invitation to meet with Management Committee representatives to discuss the proposed roll-out of Smile agus Sláinte – I was pleased to attend along with my colleague Dr Siobhan Doherty.

I would like to sincerely thank all of our Committee members who are passionate about service delivery and are working on our behalf. I wish to especially thank Fintan and Roisín and the team for looking after the affairs of the public dental sector in such an efficient manner and working so hard on our behalf. I would like to wish our President-Elect Dr Siobhan Doherty the very best of luck and every success in the coming year as President.



Dr Joanna Sikorska

President, HSE Dental Surgeons Group

Facilitating compliance

Quality and Patient Safety Committee report

The Quality and Patient Safety Committee (QPSC) was established in 2009. The aim of the Committee is to assist members to achieve compliance with the regulations applicable to dental practices. The Committee intends to achieve this aim by:

- identifying the statutory obligations applicable to dentists in Ireland;
- identifying and developing protocols for quality and patient safety;
- identifying and developing clinical audit and self-assessment;
- determining and supporting educational programmes; and,
- engaging with the relevant authorities and programmes.

The Committee aims to ensure that its advice is reasonable, practical and based on the best available evidence. The advice is prepared following a review of international and national standards, and is subject to in-depth assessment by the Committee. The QPSC met five times during 2022 with Covid-19, HIQA and sustainability sub-committees meeting an additional five times. The items produced and presented by the Committee throughout the year were numerous and included:

- Minamata advice leaflet;
- dental water lines;
- sustainable dentistry survey;
- Annual Conference presentations;
- radiology audit; and,
- radon risk assessment.

The level of work involved in producing these items bears testament to the hard work, professionalism and dedication of the QPSC Committee. Currently the Committee consists of Drs Nick Armstrong, Kieran O'Connor, Evelyn Connolly, Eamon Croke, Michaela Dalton, Louise Dockry, Ahmed Kahatab, Gabrielle O'Donoghue, Maria O'Grady, James Tarpey, and Gerald O'Connor (Chair).

One of the larger undertakings by the Committee was an in-depth review of all QPSC documents on the 'Best Practice' section of the IDA website in 2022. Each document was checked for errors and referenced against current legislative changes to ensure accuracy. This stewardship of policy and advisory documents is vital and will remain a permanent item on our agenda going forward.

Covid-19 remained an ongoing concern for the Committee and its members. In January of last year we liaised with the Health Protection Surveillance Centre (HPSC) in drafting updated guidelines for the dental

We will continue to produce documents that will assist our members in complying with regulations and we will actively liaise with HIQA in matters pertaining to dental radiation.

sector. We will continue to advise on any further changes in hand with the HPSC in the coming year. Given the publication of recent HIQA inspection reports, it is unsurprising that radiology remains a prime focus of the Committee. We will continue to produce documents that will assist our members in complying with regulations and we will actively liaise with HIQA in matters pertaining to dental radiation.

Throughout the QPSC's history, our members have participated in Health and Safety Authority (HSA) steering groups, contributed to publications for the Irish Medicines Board, and met frequently with HIQA, council environmental agencies, the Department of Health and the HSE to discuss and mitigate compliance issues. Members continued to engage in these roles throughout the year. Towards the end of 2022, Dr Maria O'Grady was nominated by the IDA to HIQA's Medical Exposure to Ionising Radiation Expert Advisory Group. In addition, the Committee is formally meeting with the Health Products Regulatory Authority (HPRA) to discuss the dental implications of the Medical Devices Directive. And finally, our newest member Dr Kieran O'Connor is the IDA representative to the CED and will be a valuable asset with specific insight into EU guidance and its implementation.



Dr Gerald O'Connor
QPS Committee Chair

Return to in-person CPD

CPD Committee report

I was honoured and delighted to take over as Chair of the CPD Committee in 2022.

The majority of our CPD offering since March 2020 had been online. Thankfully, we saw 2022 start positively and in February we held our first in-person hands-on course in almost three years. Thank you to Dr Seamus Sharkey, prosthodontist, Cork, for providing an outstanding course in Killarney in February. This was followed by a similar course in Dublin, which again was very well received, by Dr Maurice Fitzgerald.

We were delighted to work with Drs Anne O'Connell and Rona Leith, Paediatric Consultants, to present a full-day hands-on course in paediatric dentistry for the GDP in April in Dublin. With many more children now being seen in general practice, this was always going to be a popular topic.

The two Bioclear courses given by Dr Claire Burgess in association with Optident sold out in a matter of hours. These ever-popular courses fill up very quickly and we promise Dr Burgess will return to Dublin and Cork very soon for those of you who missed out in 2022.

In a concerted effort to bring more hands-on courses to the regions, Dr Bob Philpott came up trumps in providing a fantastic day in Fota Island Resort, Cork, in September. The CPD Committee hopes to add to the offering of practical/hands-on courses in the regions in the future.

The Committee decided to continue with the popular and well-attended webinars for 2022, but decided to hold them monthly as opposed to weekly as in recent years. I want to use this opportunity to remind members that the majority of our webinars are available on the CPD section of our website to view at a time to suit you, so it's never been

easier to log on and watch or indeed rewatch a favourite topic or presenter. I believe that webinars are here to stay and we in the CPD Committee will continue to offer them to members.

We know and understand that how we work has changed dramatically since the pandemic and we in the CPD Committee want to find out how best to deliver CPD around the country in the future. The next project for the Committee is to carry out valuable research on what members want from CPD and how best to deliver it. While Zoom and webinars have been invaluable over the last three years, it is good to get back to face-to-face meetings and to meet with colleagues and friends and have that cup of coffee at the break time in a meeting or a pint afterwards. One of the most important aspects of IDA membership is the networking and the support we get from each other; therefore, it is vital that we physically meet and reconnect to some extent. More of this and how best to move forward in 2023.

We welcomed the very positive news in 2022 that there is a strong possibility of a change in legislation very soon that would introduce mandatory CPD. This would be a very welcome development for the Association and for the profession. We await a final decision by Government on the matter.

A sincere word of thanks to all the CPD Committee: past Chair Robin Foyle; PJ Byrne; Alastair Woods; Emma Rose McMahon; Ahmed Kahatab; and, Elaine Hughes. I would like to take this opportunity to thank Robin for his time as Chair and also Ahmed, who has now stepped away from the Committee as he pursues his studies in the UK.

A special word of thanks and appreciation also to Aoife Kavanagh in IDA House, who does a stellar job in organising all the webinars, branch meetings and hands-on courses. Aoife's contribution to delivering the CPD service to members is outstanding. Thank you Aoife.

The majority of our CPD offering since March 2020 had been online. Thankfully, we saw 2022 start positively and in February we held our first in-person hands-on course in almost three years.



Dr Maurice Fitzgerald
CPD Committee Chair

Committee Reports

Eastern Regional Committee Report

It has been a busy year for the Eastern Regional Committee. We have successfully made the transition back to in-person meetings, with lectures and meetings taking place in the Dublin Dental University Hospital. We have had good feedback from members and are thankful to all the speakers, sponsors and organisers involved.

We had a last-minute cancellation of our usual venue, which resulted in difficulty finding an alternative for 2022 and 2023. However, with a lot of help and hard work, we managed to keep the branch meetings active and interesting.

While digital CPD has been very convenient over the last few years, I feel it is very important to continue meeting face to face, for both educational and social reasons. We are looking forward to the annual IDA Conference and, after my extended term as President, I can really appreciate just how much work goes into these events.

The Eastern ASM took place on Friday, March 31, at The Radisson Blu Golden Lane. We had a full day of fantastic speakers. Our AGM also took place on this day and Dr Ambrish Roshan took on the role of President. I wish him all the best during his term.

Dr Aodh Mac Gráinne

President, Eastern Regional Committee

Kerry Regional Committee Report

We were finally able to return to regular branch meetings in Kerry in 2022. We had tried a few Zoom meetings during the pandemic, and while these were well presented and well attended, they couldn't replicate the buzz of a normal branch meeting where most people can meet up and discuss the topics of the day.

For our first post-pandemic meeting Dr Michael Healy, prosthodontist, gave a super presentation on toothwear at The Great Southern Hotel, Killarney. In October we had our ASM at The Europe Hotel, Killarney, where 60 dentists were present to see lectures given by Dr Tomas Allen, Dr Kate Counihan, Dr John Browne, Dr Catriona Ahern, Dr Seamus Sharkey, Dr Jennifer McCafferty and our CEO Fintan Hourihan. Most stayed for the dinner afterwards at The Europe and, as ever, the discussions on all things dental went on late into the night!

We recently had our first branch meeting of 2023 at The Killarney Park Hotel, where 30 members listened to Dr Richard Flynn's excellent lecture on cracked teeth.

For our first post-pandemic meeting Dr Michael Healy, prosthodontist, gave a super presentation on toothwear at The Great Southern Hotel, Killarney.

Current committee members are:

- Dr Maurice Lyons;
- Dr Juliet O Connor;
- Dr Nick Nomikos; and,
- Dr Aisling O'Sullivan.

We held our AGM in March in the Ballygarry Hotel, Tralee, featuring a lecture by Dr Paul Keogh.

Dr Maurice Lyons

President, Kerry Regional Committee

Mid Western Regional Committee report

The main business of the Mid Western Regional Committee of the IDA was to organise meetings and functions where dentists could meet up and learn from colleagues, and share experiences and ideas. The branch comprises Limerick City and county, Co. Clare and North Tipperary.

Committee members are:

- Rob Bowe (President);
- Will Rymer (Secretary);
- Barry Hillery;
- Deirdre O'Neill;
- Paul O'Connell;
- Pdraig McAuliffe; and,
- Michael Galvin.

The year began with an online presentation from Martin Foster and Noel Kavanagh on 'Dentolegal fundamentals: staying out of trouble and what to do when you find yourself in difficulty'. It was an excellent presentation. Martin and Noel's tag-team presentation style was engaging yet informal, allowing audience participation and feedback. Key messages include taking time to build rapport before treatment, defining communication "as knowing what's understood", and methods of explaining adverse outcomes. There was a Q&A at the end in which dentists received answers to questions regarding vicarious liability and controlling risk when growing/expanding. March saw a return to in-person meetings. The branch hosted Mary Culliton of the Dental Complaints Resolution Service (DCRS), who presented us with a summary of contacts with the Service, which totalled approximately 360 in a 12-month period. These were mostly from patients but also from dentists and increasingly also from solicitors. Complaints concerned issues relating to communication, behaviour, unsatisfactory outcomes, costs, pain, consent and multiple changes of dentists. Examples of solutions given were:

1. Acknowledge, apology, explanation.
2. Refund or partial refund.
3. Treatment transferred to another dentist.

Four out of five complaints were successfully resolved by the DCRS. In May we received a talk from Daniel Ratchford of IQVIA on PREMs and PROMs (patient reported experience and outcome measures). These have been used relatively little in dentistry but extensively in orthopaedic surgery. In this area the single most predictive factor for both objective and patient-perceived success was the patient-rated quality of the pre-op communication by the treating clinician, i.e., good old fashioned bedside manner! In October, Michael Galvin organised a well-attended golf outing in Limerick Golf Club, Ballyclough. The weather stayed fair and it was great to meet colleagues in a social setting outside of work.

Success for the year included moving from online to in-person meetings and presenting topics that are of interest to the diverse membership. Challenges include member engagement. A well-attended meeting would have 18-20 dentists out of a total membership of 80. Meetings are on at 8.00pm and members with young kids find it hard to attend at this time.

Dr Rob Bowe

President, Mid Western Regional Committee

North Western Regional Committee Report

The North Western Regional Committee met once in 2022 on March 23 at 7.00pm for our AGM. The elected officers agreed to stay on in their various positions and were duly elected. Peter Doyle agreed to take on the position of Council representative.

The IDA Roadshow visited Sligo on September 27, when presentations were made by Fintan Hourihan and Will Rymer on the following topics:

- associates and VAT implications;
- the position regarding State dental schemes;
- the IDA campaign regarding dental staff shortages;
- the relaunch of Smile agus Sláinte; and,
- the upcoming centenary year of the IDA and the Annual Conference.

Staff shortages continue to pose challenges, as does the number of dentists and hygienists willing to take up positions in the North West.

I have had several informal meetings with Committee and non-committee members seeking feedback on what we as a branch see as our role. There seems to be a consensus that IDA House is providing good support regarding CPD.

Many of the members have and are continuing to opt out of the medical card scheme, placing an increased burden on those remaining and leaving those entitled to dental care with few options but to go private. Despite the fact that this may serve to build the books of private dentists, the overwhelming consensus is that this is not a good development. Staff shortages continue to pose challenges, as does the number of dentists and hygienists willing to take up positions in the North West.


Dr Stephen Moore

President, North Western Regional Committee

South Eastern Regional Committee Report

The South Eastern ASM was held in the Faithlegg Hotel, Waterford, on October 14, 2022, with 40 attendees and a fully booked trade show. All delegates greatly enjoyed the day. As well as ever-important CPD, it also reinforced the vital role of social connection for the dental profession.

We would like to extend our sincere thanks and appreciation to the speakers: Dr Janice Brady (dermal fillers); Dr Noel Kavanagh (avoiding burnout); Dr Rhian Fitzgerald (eating disorders in dentistry); Dr Siobhan Lucey (management of the mixed dentition); and, Dr Advan Moorthy (optimising anterior restorations) for giving their valued time and expertise.



Current challenges facing South Eastern members replicate those seen countrywide, namely, recruitment and retention of staff.

We would also like to thank Dr Joe Mahon for presenting a comprehensive evening lecture for well over two hours on the topic of 'Informed Consent: Patient Care and Self Care' in March 2022. Finally, our thanks again to IDA President Dr Caroline Robins, President-Elect Dr Eamon Croke, CEO Fintan Hourihan and Roisín Farrelly, who spoke in the Hotel Kilkenny on October 4, 2022. It was an excellent opportunity for members to meet IDA officials in person. Current challenges facing South Eastern members replicate those seen countrywide, namely, recruitment and retention of staff, and increased practice overheads due to the rising costs of materials/rent/utilities. There is also a large cohort of patients requiring language translation services, as well as patients requiring extensive dental rehabilitation due to a lapse in dental attendance and oral hygiene during the pandemic years.

The South Eastern Regional Committee Presidency and Committee has been in Waterford for over five years. As discussed at our AGM in October 2022, the Committee would like to invite branch members in neighbouring counties to volunteer to represent their locality. Please contact IDA Head Office if you feel you would like to contribute in any capacity; new faces and voices are always welcome.

Dr Brid Fitzgerald

President, South Eastern Regional Committee

Southern Regional Committee report

We resumed face-to-face meetings with the following eight events, which were all held in Rochestown Park Hotel, Douglas, Cork (except where stated):

1. Tuesday, March 22, 2022: Dr Martina Hayes (restorative dentistry, UCC): 'Management of the heavily restored ageing adult dentition'. This was followed by our in-person AGM, where three new committee members joined: Drs Meriem Abbas, Katarzyna Dolata and Bob Philpott.
2. Tuesday, April 26, 2022: Anne Marie McGarrigle (RPA): 'Radiation protection in dental practice: meeting the legal requirements'.
3. Tuesday, September 13, 2022: IDA roadshow with CEO Fintan Hourihan, Dr Will Rymer, Roisín Farrelly and Dr Kieran O'Connor. This event also promoted our ASM and the IDA 100th Anniversary Conference in the Lyrath Hotel, Kilkenny, in May 2023.
4. Tuesday, September 20, 2022: Mr Chris Cotter (OMFS): 'Oral surgery NICE Guidelines – on shifting ground'.
5. Friday, October 7, 2022: Dr Bob Philpott (endodontics): 'Hands-on course' (15 participants), Fota Island Resort, Cork.
6. Friday, November 25, 2022: Annual Scientific Meeting (ASM) 2022, Fota Island Resort, Cork. Seven speakers and full trade show.
7. Tuesday, February 7, 2023: Dr Rhian Fitzgerald (Consultant Orthodontist, UCC): 'Eating disorders for the GDP'.
8. Tuesday, March 28, 2023: online AGM via Zoom.

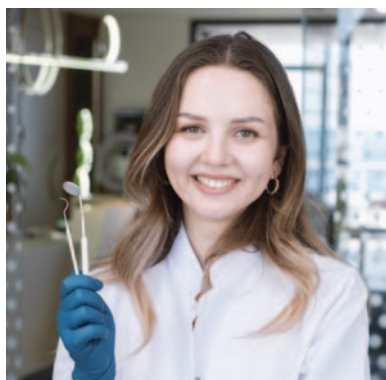
I would like to thank the Committee members, with whom it is a pleasure to work: Drs Kieran O'Connor, Arthur O'Connor, Martin Houlihan, Lettice O'Leary, Mairead Browne, Meriem Abbas, Katarzyna Dolata and Bob Philpott.

Dr Mairead Browne served as Munster Branch President in 2015 and as Munster Branch Council Representative for five years, ending her term in January 2021. She took over from Dr Martin Holohan as GP Representative for the Southern Region in June 2022. We would like to thank her and Martin for their service and dedication.

Dr Bob Philpott has agreed to take over as President of the Southern Regional Committee and we wish him well for his presidency. There is a vacancy for Southern Regional Council Representative, which we hope to fill at our AGM to replace Dr Divya Sweeney.

Dr Martin J. O'Sullivan

President, Southern Regional Committee





A steady ship

I am pleased to present the 2022 financial statements of the Irish Dental Association and Boynevale Dental Property Limited (circulated separately). These financial statements were prepared by Crowe Ireland, Chartered Accountants and Registered Auditors. The finances of the IDA remained strong in 2022 despite additional costs with the purchase of a customer relationship management (CRM) system and additional spending related to the VAT negotiations with Revenue.

IDA income

IDA income grew in 2022 (€1,535,697 in 2022, €1,438,479 in 2021). This was largely accounted for by increased membership subscriptions (€1,281,560 in 2022, €1,187,415 in 2021), with additional increases accounted for by a surplus for the dental awards (€21,138 in 2022, €3,138 deficit in 2021). The IDA has returned a surplus for the year 2022, albeit lower than the previous year (€98,283 in 2022, €160,979 in 2021). As in previous years, the membership subscriptions account for the majority of IDA income (83% in 2022, 83% in 2021). Non-subscription income remained stable this year (€254,137 in 2022, €251,064 in 2021).

IDA expenditure

Expenditure in the IDA also increased in 2022 (€1,437,414 in 2022, €1,277,500 in 2021). Wages, salaries and related costs remain the IDA's biggest expense at 50% of gross income in 2022 (€760,959 in 2022, €729,418 in 2021). The IDA purchased and implemented a new CRM system. This will be used to assist the IDA in targeting the most relevant information and services to its members, and allow the Association to advocate for dentists and patients in a more meaningful manner. This was a capital expense and will be depreciated in the accounts going forward. The IDA incurred additional expenses related to the VAT negotiations with Revenue. These included professional fees for legal, accounting and tax advice, as well as public relations support.

Boynevale Dental Property Limited

Boynevale Dental Property Ltd is a property holding company that owns IDA House and whose sole purpose is to act as landlord to the IDA (rent €42,000/year in 2022). Boynevale Dental Property Ltd also owes a legacy debt to the IDA (€109,944 in 2022, €151,387 in 2021). Boynevale Dental Property Ltd continues to pay down this legacy debt to the IDA year on year. IDA House was revalued at €730,000 in 2022 (€725,000 in 2021). This gives rise to an increase in the deferred tax figure in the accounts (€54,945 in 2022, €43,265 in 2021). This deferred tax figure is only payable if the property is sold (and at the listed value). Currently Boynevale Dental Property Ltd is profitable.

Summary

The IDA is still very much dependent on membership subscription numbers for its income. Membership numbers have reduced again this year (1,723 in 2022, 1,754 in Dec 2021). The Management Committee decided to increase the membership rates by 6% for 2023. This increase reflects the increased cost of providing a range of services to our members, in particular, PR and advocacy in line with our strategic plan. I would encourage members to promote the IDA to colleagues who may not be IDA members. It has been shown that the cost of IDA membership is less than the cost savings that are available only to IDA members (most notably the discount on Dental Protection indemnity costs). Once these cost savings are taken into account, IDA membership is effectively free and comes with many other benefits. The Management Committee plans to broaden the sources of income for the IDA with some paid-for services. These will include compliance, teaching and business courses, and information that will be available beyond the core benefits of IDA membership. Diversifying income for the IDA would strengthen the organisation and also benefit members alike.

2022 saw a number of unexpected expenses for the IDA related to the VAT negotiations with Revenue. These included professional fees for legal, accounting and tax advice, as well as public relations support. The IDA believes that the expense and efforts put into these negotiations were incredibly worthwhile and fruitful for all dentists in Ireland (both IDA members and non members), and indeed for our patients. The IDA and Boynevale Dental Property Ltd are profitable and are considered to be a going concern financially. The multiannual budget continues to be an invaluable tool in planning and the Management Committee remains committed to cost control and to maintaining contingency funds for the benefit of the IDA and its membership. I would like to express my thanks to all the IDA staff, the Management Committee, the Audit & Risk Committee, our trustees, and to Crowe Ireland for all of their time, effort and patience throughout the year. I would like to wish the Honorary Treasurer elect Dr Will Rymer well in his role.



Dr Seamus Rogers

Honorary Treasurer

IRISH DENTAL ASSOCIATION FINANCIAL STATEMENTS
FINANCIAL YEAR ENDED DECEMBER 31, 2022

MANAGEMENT COMMITTEE, TRUSTEES AND OTHER INFORMATION

MANAGEMENT COMMITTEE	<p>Dr Caroline Robins (President)</p> <p>Dr Eamon Croke (President Elect)</p> <p>Dr Clodagh McAllister (Vice President)</p> <p>Dr Seamus Rogers (Honorary Treasurer)</p> <p>Dr William Rymer (Honorary Treasurer Elect)</p> <p>Dr Siobhan Doherty (HSE Group Rep)</p> <p>Dr Rosemarie Maguire (GP Group Rep)</p> <p>Geraldine Kelly (Independent Director)</p> <p>Ronan King (Independent Director)</p>
TRUSTEES	<p>Dr Martin Holohan</p> <p>Dr Garret McGann (resigned December 2, 2022)</p> <p>Dr Kieran O'Connor (appointed December 2, 2022)</p> <p>Dr Barney Murphy</p>
CHIEF EXECUTIVE OFFICER	Mr Fintan Hourihan
HONORARY TREASURER	Dr Seamus Rogers
REGISTERED OFFICE	<p>Unit 2</p> <p>Leopardstown Office Park</p> <p>Sandyford</p> <p>Dublin 18</p>
AUDITORS	<p>Crowe Ireland</p> <p>Chartered Accountants and Statutory Audit Firm</p> <p>40 Mespil Road</p> <p>Dublin 4</p>
BANKERS	<p>Bank of Ireland</p> <p>2-3 Main Street</p> <p>Dundrum</p> <p>Dublin 14</p>
SOLICITORS	<p>O'Connor Solicitors</p> <p>8 Clare Street</p> <p>Dublin 2</p>

Statement of responsibilities of the Management Committee

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2022

The Management Committee presents herewith the audited financial statements for the year ended December 31, 2022.

Statement of responsibilities of the Management Committee

The Management Committee is required to prepare the annual report and financial statements for each financial year, which give a true and fair view of the state of affairs of Irish Dental Association (the Association) and of the surplus or deficit of the Association for that financial year in accordance with Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland'.

In preparing these financial statements, the Management Committee is required to:

- select suitable accounting policies for the Association's financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The Management Committee confirms that it has complied with the above requirements in preparing the financial statements. The Management Committee is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Association and to enable it to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland. It is also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are obliged to ensure that a satisfactory audit of the Association's accounts is undertaken and to nominate an external firm of auditors to the Association's annual general meeting (AGM). The trustees indicated their satisfaction as regards the audit at a meeting on March 15, 2023, and will propose a nominee to carry out the audit of accounts for 2023 to the forthcoming AGM.

Accounting records

The measures taken by the Management Committee to secure compliance with the Association's obligation to keep proper books of account include the use of systems and procedures appropriate to the Association and the employment of competent and reliable persons. The books of account are kept at Irish Dental Association, Unit 2, Leopardstown Office Park, Sandyford, Dublin 18.

Signed by the President and Honorary Treasurer on behalf of the Management Committee:



Dr Caroline Robins (President)
President

Date: March 24, 2023



Dr Seamus Rogers (Honorary Treasurer)
Treasurer

Independent auditor's report

Independent auditor's report to the Management Committee and members of Irish Dental Association

Opinion

We have audited the financial statements of Irish Dental Association for the year ended December 31, 2022, which comprise the statement of comprehensive income, the balance sheet, the statement of changes in funds, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Association as at December 31, 2022 and of its surplus for the year then ended; and,
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis for opinion

We conducted our audit in accordance with the International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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

In auditing the financial statements, we have concluded that the Management Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Association's ability to continue as a going concern for a period of at least 12 months from the date when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Management Committee with respect to going concern are described in the relevant sections of this report.

Other information

The Management Committee is responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial

statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

Respective responsibilities and restrictions on use

Responsibilities of Management Committee

As explained more fully in the Management Committee's Responsibilities Statement on page 36, the Management Committee is responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the Management Committee determine is 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, the Management Committee is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

The Management Committee is responsible for overseeing the Association's financial reporting process.

Auditors' responsibilities for the audit of the financial statements

Our 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), we exercise professional judgment and maintain professional scepticism throughout the audit. We 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 Association's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management Committee;
- conclude on the appropriateness of the Management Committee'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 Association's ability to continue as a going concern – if we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion – our conclusions are based on the audit evidence obtained up to the date of our auditor's report; however, future events or conditions may cause the Association to cease to continue as a going concern; and,
- 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 fair presentation.

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

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

This report is made solely to the Association's members, as a body. Our audit work has been undertaken so that we might state to the Association'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 Association and the Association's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw McClung

for and on behalf of

Crowe Ireland

Chartered Accountants and Statutory Audit Firm

40 Mespil Road

Dublin 4

Date: March 24, 2023

STATEMENT OF COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2022

INCOME	Note	2022 €	2021 €
Member subscriptions		1,281,560	1,187,415
Journal sales		79,101	93,872
Accreditation		33,333	40,000
Event income		36,323	31,452
Dental awards		21,138	(3,138)
Other income		48,064	42,689
Conference income		36,178	46,189
		1,535,697	1,438,479
EXPENDITURE			
Staff costs	5	760,959	729,418
Rates and water		9,616	9,810
Light and heat		5,305	5,531
Insurances		11,072	10,409
Repairs and maintenance		47,349	58,850
Members' compensation		7,601	8,389
Travel and subsistence		19,511	7,893
Presidential expenses		8,228	1,176
Telephone		16,410	14,780
Equipment leasing charges		1,544	991
Printing, stationery and postage		92,193	68,425
Staff welfare		10,138	7,927
VHI		32,368	31,596
Meetings, delegations and courses		5,776	3,549
Office operating expenses		32,694	10,000
Subscriptions and affiliation fees		44,601	47,450
Public relations and advertising		129,976	84,968
Legal and professional fees		80,381	63,433
Auditor's remuneration		6,949	23,919
Bank charges		10,300	7,983
Young dentist expenses		1,200	1,200
Sundry		2,612	1,244
Recruitment		1,451	-
Computer software expenses		16,837	15,579
Depreciation	7	39,303	11,680
Rent		42,000	42,000
Gifts and donations		1,040	9,300
		1,437,414	1,277,500
SURPLUS FOR THE FINANCIAL YEAR		98,283	160,979
Tax on surplus	6	(6,474)	(6,319)
NET SURPLUS/(DEFICIT)		91,809	154,660

There were no recognised gains and losses for 2022 or 2021 other than those included in the statement of comprehensive income.

The notes on pages 42 to 48 form part of these financial statements.

BALANCE SHEET AS AT DECEMBER 31, 2022

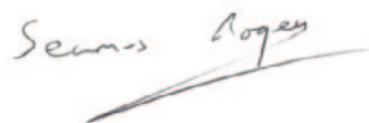
FIXED ASSETS	Note	2022 €	2021 €
Tangible fixed assets	7	139,162	41,873
		<u>139,162</u>	<u>41,873</u>
CURRENT ASSETS			
Debtors: amounts falling due after more than one year	8	109,944	151,387
Debtors: amounts falling due within one year	8	326,162	261,451
Cash at bank and in hand		558,876	641,809
		<u>994,982</u>	<u>1,054,647</u>
Creditors: amounts falling due within one year	9	(295,126)	(349,311)
Net current assets		<u>699,856</u>	<u>705,336</u>
Total assets less current liabilities		<u>839,018</u>	<u>747,209</u>
NET ASSETS		<u>839,018</u>	<u>747,209</u>
ACCUMULATED FUNDS			
Profit and loss account	11	839,018	747,209
NET FUNDS		<u>839,018</u>	<u>747,209</u>

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



Dr Caroline Robins
(President)

Date: March 24, 2023



Dr Seamus Rogers
(Honorary Treasurer)

The notes on pages 42 to 48 form part of these financial statements.

STATEMENT OF CHANGES IN FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Profit and loss account €	Total equity €
At January 1, 2022	747,209	747,209
Net surplus	91,809	91,809
	<hr/>	<hr/>
At December 31, 2022	839,018	839,018
	<hr/>	<hr/>
	<hr/>	<hr/>

The notes on pages 42 to 48 form part of these financial statements.

STATEMENT OF CHANGES IN FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Profit and loss account €	Total equity €
At January 1, 2021	592,549	592,549
Net surplus	154,660	154,660
	<hr/>	<hr/>
At December 31, 2021	747,209	747,209
	<hr/>	<hr/>
	<hr/>	<hr/>

The notes on pages 42 to 48 form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2022

	2022 €	2021 €
Cash flows from operating activities		
Net surplus	98,283	160,979
Adjustments for:		
Depreciation of tangible assets	39,303	11,680
(Increase) in debtors	(29,742)	(9,317)
(Decrease) in creditors	(54,185)	(10,664)
Net cash used in operating activities	<u>53,659</u>	<u>152,678</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(136,592)	(22,298)
Net cash used in investing activities	<u>(136,592)</u>	<u>(22,298)</u>
	<u><u> </u></u>	<u><u> </u></u>
Net (decrease)/increase in cash and cash equivalents	(82,933)	130,380
Cash and cash equivalents at beginning of year	641,809	511,429
Cash and cash equivalents at the end of year	<u><u>558,876</u></u>	<u><u>641,809</u></u>
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	558,876	641,809
	<u><u>558,876</u></u>	<u><u>641,809</u></u>

The notes on pages 42 to 48 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2022

1. General information

The financial statements comprising the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Funds, the Statement of Cash Flows and the related notes constitute the individual financial statements of Irish Dental Association for the financial year ended December 31, 2022. The Irish Dental Association's principal activity is to act as the representative body for the dental profession in the Republic of Ireland. The registered office is 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 on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council. 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 Association's accounting policies. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Association's financial statements.

2.2 Foreign currency translation

Functional and presentation currency

The Association's functional and presentational currency is the Euro.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions. At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined. Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange

rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges. Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the statement of comprehensive income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Association and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Association will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and,
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Pensions

Defined contribution pension plan

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

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Association in independently administered funds.

2.5 Operating leases: the Association as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

2.6 Taxation

Tax is recognised in profit or loss 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 or substantively enacted by the balance sheet date in the countries where the Association operates and generates income. Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet 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 combinations, 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 acquired 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 Balance Sheet date.

2.7 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. At each reporting date the Association assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined, which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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:

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 profit or loss.

2.8 Impairment of assets

At the end of each reporting period, the Association assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account, with the exception of losses on previously revalued tangible fixed assets, which are recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset.

Where the circumstances causing an impairment of an asset no longer apply, then the impairment is reversed through the profit and loss account, except for impairments on previously revalued tangible assets, which are treated as revaluation increases to the extent that the revaluation was recognised in equity. The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the cash generating unit to which the assets belong.

2.9 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.

2.10 Cash and cash equivalents

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

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Association's cash management.

2.11 Creditors

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

2.12 Financial instruments

Financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Subsequently, other financial liabilities are measured at amortised cost.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Association makes estimates and assumptions concerning the future. The resulting accounting estimates, will by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are discussed below.

Useful economic lives of tangible fixed assets

The annual depreciation charge depends primarily on the estimated lives of each type of assets and estimates of residual values. The Association regularly reviews these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Providing for doubtful debts

The Association makes an estimate of the recoverable value of trade and other debtors. The Association uses estimates based on historical experience in determining the level of debts, which the Association believes will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

Going concern

The Management Committee consider it appropriate to prepare the financial statements on a going concern basis.

4 SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION

The operating surplus is stated after charging:

	2022 €	2021 €
Depreciation of tangible fixed assets	39,303	26,280
Defined contribution pension cost	65,065	59,580
	<u> </u>	<u> </u>

5 EMPLOYEES

Staff costs were as follows:

	2022 €	2021 €
Wages and salaries	629,555	603,620
Social welfare costs	66,339	66,218
Pension	65,065	59,580
	<u> </u>	<u> </u>
	760,959	729,418
	<u> </u>	<u> </u>
The average monthly number of employees during the year was as follows:	2022 no.	2021 no.
Administration staff	9	9
	<u> </u>	<u> </u>

6 TAXATION

	2022 €	2021 €
Income tax		
Current tax on surplus for the year	6,474	6,319
	<u> </u>	<u> </u>
	6,474	6,319
	<u> </u>	<u> </u>
Total current tax	6,474	6,319
	<u> </u>	<u> </u>
Deferred tax		
Total deferred tax	-	-
	<u> </u>	<u> </u>
Taxation on surplus ordinary activities	6,474	6,319
	<u> </u>	<u> </u>

Factors affecting tax charge for the year

As the Association is engaged in mutual trading, income received from members in respect of mutual transactions is not liable to tax, whilst any expenditure related to such transactions is not tax deductible. A mutual trading concern is taxable in the ordinary way in respect of any income not derived from its mutual activities. The Association's current and prior year surpluses were generated from its mutual activities and are therefore exempt from income tax.

The tax assessed for the year is lower than (2021 - lower than) the standard rate of income tax in Ireland of 20% (2021 - 20%). The differences are explained below:

	2022 €	2021 €
Surplus on ordinary activities before tax attributable to mutual trading	98,283	160,979
Effects of:		
Income tax at 20% on medical insurance of €32,368 (2021: €31,596)	6,474	6,319
Total tax charge for the year	6,474	6,319
Factors that may affect future tax charges		
There were no factors that may affect future tax charges.		

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €
Cost or valuation	
At January 1, 2022	68,153
Additions	136,592
At December 31, 2022	204,745
Depreciation	
At January 1, 2022	26,280
Charge for the year on owned assets	39,303
At December 31, 2022	65,583
Net book value	
At December 31, 2022	139,162
At December 31, 2021	41,873

8. DEBTORS		2022	2021
		€	€
Due after more than one year			
Amounts owed by related parties		109,944	151,387
		109,944	151,387
		2022	2021
		€	€
Due within one year			
Trade debtor		250,608	208,132
Other debtors		6,441	485
Income tax		3,429	3,026
Prepayments and accrued income		65,684	49,808
		326,162	261,451
Amounts due from related party pertains to advances that are unsecured, interest free and are repayable on any day during the month of January but no later than the 31st day of January of each year from 2021 to 2030 inclusive.			
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		€	€
Trade creditors		64,543	45,772
Taxation and social insurance		41,863	39,050
Other creditors		10,589	1,781
Accruals		48,177	56,292
Deferred income		129,954	206,416
		295,126	349,311
10. FINANCIAL INSTRUMENTS		2022	2021
		€	€
Financial assets			
Financial assets measured at fair value through profit or loss		558,876	641,809

Financial assets measured at fair value through profit or loss comprise cash and cash equivalents.

11. RESERVES

Profit and loss account

Profit and loss account comprises the cumulative net funds comprising cumulative surpluses less deficits since inception.

12. PENSION COMMITMENTS

The Association operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Association in an independently administered fund. Pension costs amounted to €65,065 (2021: €59,580). No amount was included in accruals at the Balance Sheet date or at the comparative balance sheet date in respect of pension contributions to the defined contribution pension scheme. The Association had no further commitments in respect of pension commitments at the end of the year (or the previous year), other than those included in the balance sheet.

13. COMMITMENTS UNDER OPERATING LEASES

At December 31, 2022, the Association had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2022 €	2021 €
Not later than one year	42,000	42,000
Later than one year and not later than five years	168,000	168,000
Later than five years	126,000	168,000
	<u>336,000</u>	<u>378,000</u>

14. RELATED PARTY TRANSACTIONS

The Irish Dental Association (the Association) is related to Boynevale Dental Property Limited (the company) through common directors, trustees, and a committee member. The Association is a trade union and is registered with the Registrar of Friendly Societies.

The Association and the company meet the definition of related parties under Section 33 of FRS 102 as the sole registered shareholder of the company being Garrett McGann holds the company's issued share capital on behalf of the members of the Association.

The company charged rent of €42,000 to the Association during the financial year and discharged business expenditure of €3,571 on behalf of the Association. The Association discharged business expenditure of €3,200 on behalf of the company during the financial year. Receivables due to the Association totalling €165,928 were collected by the company during the financial year, of which €165,000 had been transferred to the Association by the Balance Sheet date. The company owed €109,944 to the Association at the Balance Sheet date, which is unsecured, interest free and repayable on any day during the month of January but no later than the 31st day of January of each year from 2021 to 2030 inclusive.

15. POST BALANCE SHEET EVENTS

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

16. CONTROLLING PARTY

There is no one controlling party.

17. APPROVAL OF FINANCIAL STATEMENTS

The board of Management Committees approved these financial statements for issue on March 24, 2023.



IDA
MOTIONS
2022

Draft – Motions for the IDA AGM

May 4, 2023

Motion 1

“That the audited accounts for the Irish Dental Association and report thereon for the year ended December 31, 2022, be accepted.”

Proposed by: Dr Seamus Rogers

Seconded by: Dr Caroline Robins

Motion 2

“That this meeting appoints Crowe, chartered accountants, as auditors to hold office until the conclusion of the next Annual General Meeting at which accounts are laid.”

Proposed by: Dr Barney Murphy

Seconded by: Dr Martin Holohan

Motion 3

“That this Annual General Meeting authorises the Management Committee to fix the remuneration of the auditors.”

Proposed by: Dr Caroline Robins

Seconded by: Dr Eamon Croke

Motion 4

“Consequent to agreed motions arising from previous AGMs of this Association and the repeated and unremitting failure of the Minister of Health, his Departmental officials and advisors to address, in a reasonable and respectful manner, the valid concerns of the Irish Dental Association resulting in the:

- failure to initiate negotiations on an equitable, sustainable and adequately resourced oral health policy; and, in advance of negotiations;
- failure to approve an agreed framework agreement for negotiations;
- failure to agree the appointment of an independent chairperson;
- failure to acknowledge the IDA's right to represent its members;

that this AGM proposes a vote of no confidence in the Minister of Health, his departmental officials and advisors.”

Proposed by: Dr Martin Holohan

Seconded by: Dr Will Rymer

Motion 5

“This group calls on the Minister for Health to meaningfully engage with the IDA in order to negotiate a lasting resolution to the ongoing national lack and inequity of access to dental care which has reached crisis point for child and adult patient alike.”

Proposed by: HSE Dental Surgeons Group Committee

Motion 6

“That this AGM expresses its great and grievous concern at the protracted ineptitude and carelessness of the Minister for Health, his officials and advisors in the formation and publication of a new and progressive Dental Act.”

Proposed by: Dr Martin Holohan

Seconded by: Dr Kieran O'Connor

Motion 7

“That this AGM calls on the Minister for Health, his officials and advisors to demonstrate unequivocal commitment to the WHO's Global Oral Health Action Plan 2023-2030, especially its initial strategic objective to ‘improve political and resource commitment to oral health, strengthen leadership and create win-win partnerships within and outside the health sector’ in advance of meaningful negotiations.”

Proposed by: Dr Martin Holohan

Seconded by: Dr Clodagh McAllister

Draft – Agenda

Annual General Meeting 2023

Thursday, May 4, 2023 at 7.00pm in the Albert Theatre, RCSI, Dublin.

Agenda item 1: Call to order and apologies

Agenda item 2: Adoption of minutes of 2022 AGM and standing orders

Agenda item 3: Report of Chief Executive Officer

Agenda item 4: Report of Honorary Treasurer

Agenda item 5: Election of officers

Agenda item 6: Consideration of motions

Agenda item 7: President's valedictory address

Agenda item 8: Inauguration of President 2023-2024

Agenda item 9: Presentation – Honorary membership

Agenda item 10: Address re IDA Conference 2024

Agenda item 11: Adjournment



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