



ANNUAL REPORT 2016

IDU COUNCIL MEMBERSHIP 2016

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Dr PJ Byrne

Vice President
Dr Anne Twomey

President Elect
Dr Robin Foyle

Honorary Secretary
Dr Gillian Smith

Honorary Treasurer
Dr Ronan Perry

Honorary Membership Officer
Dr Frances O'Callaghan

OTHERS

Honorary Treasurer Elect
Dr Eamon Croke

GP Group Representative
Dr John Nolan

HSE Dental Surgeons Group Rep
Dr Michaela Dalton

JIDA Representative
Dr Dermot Canavan

Elected Members
Dr Susan Kiely
Dr Liam Lynch

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Dr Barry Power

North Eastern Branch Representative
Vacant

North Munster Branch Representative
Dr Padraig McAuliffe

Munster Branch Representative
Dr Mairéad Browne

Kerry Branch Representative
Dr Susan Crean

Metro Branch Representative
Dr Michael Lavin

Metro Branch Representative (2)
Dr Una Lally

Western Branch Representative
Dr Paul Murphy

North Western Branch Representative
Dr Rory Fleming

HSE Dental Surgeons Group Rep
Vacant

GP Group Rep
Dr Clodagh McAllister

GP Group Rep (2)
Dr Andrew Kelly

Limited Practice Rep
Dr Stephen Murray

CED Representative
Dr Robin Foyle

Co-opted Members
Dr John Adye-Curran

EXECUTIVE COMMITTEE

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TRUSTEES

Dr Garrett McGann Dr Martin Holohan Dr Jane Renehan

GENERAL PRACTICE GROUP

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Vice Chair
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Kerry
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Metro
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Dr Kieran O'Connor

North Eastern
Dr Tom Rodgers

North Munster
Dr Andrew Kelly

North Western
Dr Stephen Moore

South East
Vacant

Western
Dr Neysan Chah

Co-opted
Dr Mairéad Browne
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Dr Frances O'Callaghan

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Honorary Secretary
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Kerry Branch
Vacant

Metro Branch
Dr Grainne Dumbleton
Dr Christine Myers

Munster Branch
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North Eastern Branch
Dr Rosarii McCafferty

North Munster Branch
Dr Josephine Landers

North Western Branch
Dr Padraig Halvey

South Eastern Branch
Dr Barbara O'Brien

Western Branch
Dr Bridget Harrington-Barry

Orthodontic Representative
Dr Karen Bailly

Elected
Dr Evelyn Connolly
Dr Philip Mulholland

Co-Opted
Dr Siobhan Doherty
Dr Maura Cuff

All listings above as of December 31, 2016.

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

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Supreme Court appeal and settlement

The Irish Dental Union (IDU) agreed to support a series of legal challenges following the move by the HSE in 2010 to unilaterally breach the terms of the Dental Treatment Services Scheme (DTSS) contract.

The challenges taken by Drs Martin Reid and James Turner initially, and subsequently involving another sixty-plus dentists, involved injunction applications and appeals, a High Court hearing and a Supreme Court appeal.

Ultimately, the Supreme Court found that the HSE was entitled to take whatever steps it deemed necessary to live within its budget for the Scheme.

Dentists have become very wary of any third party having a role in their practices. This is a direct result of the Government's unilateral decision to reduce support for dentistry in 2010.

It was always likely that if we failed in our challenges then the HSE would seek to recover legal costs from the Union and this has now come to pass. We have already paid our own legal bills, having negotiated with our legal team to reduce these. The total legal bills will be very costly and details are available elsewhere in the report. In 2016, the Union approached the HSE to see if a basis could be found for an agreement that would mitigate the liability for the Union. Members of the Executive Committee were appointed to attend a number of meetings with the HSE, which continued in 2017.

Our priority is to protect the negotiating strength of the Union and its members. We will, of course, also be obliged to examine options to generate funds to meet the bill for the HSE's legal costs if no basis can be found to reduce/eliminate it.

Thankfully, we have made good progress in recent years to build our financial reserves so that we could cope with issues such as this, and we are pleased to say that after another record year of membership growth, our Union has seen another surplus achieved, which will bolster our finances further. However, we don't want to simply hand over such a significant amount of money to the HSE without exploring all other options.

We wish to thank all our members who have pledged their support to the Union at this difficult time, and to assure you that every effort is being made to protect the integrity of the Union, its financial strength, but also its capacity to defend and represent its members.

Branch meetings on State schemes

With the announcement in the Budget of increased investment in the Dental Treatment Benefits Scheme (DTBS), the General Practice (GP) Committee decided that it was important to quickly ascertain the views of its members on these issues in as broad and inclusive a manner as possible. Given that the schemes had been reduced (to the point of being useless in many instances) in 2010, it was clear to everyone that the landscape of dentistry had changed significantly since that time. The fact that the Government had been able to take that decision to effectively destroy the schemes unilaterally (despite the legal challenge by members of the Union) would also be relevant to any renegotiation.

The next question was how to garner the views of members. The GP Committee gave strong consideration to a national meeting, but eventually agreed on a series of eight branch meetings to be held around the country. This decision was reached for several reasons. Some members might be comfortable speaking at a local meeting, but not at a national meeting; others simply may not be willing or able to travel to a single national meeting. Therefore, the democratic process was best facilitated by branch meetings. These meetings happened in early to mid September, and allowed the GP Committee to take the thoughts of members, write them down and report them centrally.

Clear articulation

Four clear views emerged from the meetings:

1) Third-party roles in dentistry

Dentists have become very wary of any third party having a role in their practices. This is a direct result of the destruction of dentists' confidence in Government contracts as a consequence of the Government's unilateral decision to reduce (effectively remove) support for dentistry in 2010. Dentists have in large measure weathered the storm and are determined never to leave themselves in such a vulnerable position again.

2) Fixed fee levels in the schemes in 2010 were already out of date for that time.

Practice costs have risen significantly since 2010 and therefore the previous fee levels are no longer any sort of benchmark or useful indicator of meaningful support.

3) Dentists are in favour of schemes but only if they are well managed, have clarity,

allow for preventive treatments, and payment is made in good time. And, of course, there is now going to be a huge onus on the Department of Social Protection to ensure that there is certainty in any new scheme. It will not be acceptable to dentists to participate in a scheme that could be ended by the Government at short notice.



4) Dentists are also in favour of open grant-in-aid. This is where the Government would pay a fixed, part cost of a treatment. Patients are then free to shop around dentists and see what the additional cost for the treatment will be from several dentists, and decide where they want to receive their treatment. Therefore, it facilitates good oral care (subsidised cost) as well as healthy competition.

Additional issues

There is still a great deal of anger about what happened in 2010, but there is also a certain amount of optimism now. The big fear is that the Government will introduce a badly-thought-out scheme that it will see as a vote grabber, but that won't do any real good for the oral health of the population. Members feel that if the politicians and the Government officials do listen to the Union, it will ensure that any new scheme can be both popular with voters and beneficial to oral health.

This was a very valuable exercise for the Union. The IDU is a member-led organisation and the dialogue at the meetings was a very powerful method of informing the negotiating team of the breadth and strength of the views of the members they represent. An interesting side effect of this round of meetings was the emergence of a group of relatively new members who show all the signs of giving the sort of voluntary leadership that has been a hallmark of the Union in the past.

Finally, members should also remember that it is the policy of the Union to promote independent practice and to reduce reliance on State schemes. Dentists weathered a terrible storm from 2010 onwards and shouldn't and won't now go back to being dependent on third-party funding.

DTBS (PRSI dental scheme)

In the Budget in October 2016, the Minister for Social Protection Dr Leo Varadkar announced his intention to extend PRSI dental benefits to self-employed workers, including farmers, from March 2017. He also announced that PRSI dental benefits would be expanded in October 2017 for all insured employees and the self-employed, and signalled that his preference would be to see scale and polish now included as a benefit available to PRSI (or DTBS) patients.

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

IDU representatives met with the Minister and Department officials a number of times in the period late 2016/early 2017. We found the discussions to be generally positive in nature and welcomed the level of genuine engagement shown by the Department.

In March 2017, the following was agreed:

- the DTBS would be extended to cover the self-employed from March 27, 2017 – this means that from March 27, 2017, self-employed persons with the required PRSI contributions will be eligible for a free annual examination under the Scheme;
- the self-employed are a new cohort of patient under the Scheme and as such,

existing contract holders can opt in or opt out of treating them – if a dentist does not want to treat the self-employed they can continue to treat their current cohort of patients under the DTBS as normal;

- from October 2017, the scale and polish treatment will be reintroduced for all eligible patients, as a once-annually, closed grant-in-aid treatment item – the fee payable will be increased to €42 and the dentist will also be able to charge the patient up to €15 as an additional co-payment;
- from October 2017, where it is deemed clinically necessary, i.e., in the case of patients with pockets over 3.5mm, the protracted periodontal treatment will also be re-introduced and the €42 fee will go towards the cost of the protracted gum treatment on a once-annual basis – in the case of the protracted periodontal treatment, the dentist will be able to charge whatever total fee is required depending on the nature and length of treatment needed (open grant-in-aid);
- FEMPI cuts to the examination fee will be unwound as part of the overall process of unwinding FEMPI;
- the Minister will seek to reintroduce further elements of the Scheme from 2018 onwards; and,
- the Department of Social Protection will engage in a consultation process with the IDA over the coming months to review the DTBS contract – these talks will also address the possible introduction of online claim processing and checking of entitlement, as well as the future indexation of fees.

IDU representatives met with the Minister and Department officials a number of times in late 2016/early 2017. We found the discussions to be generally positive and welcomed the genuine engagement shown by the Department.

Promoting independent practice

In November, the GP Committee decided to survey members on independent practice as part of the Union's objective to promote independent practice and reduce reliance on third-party schemes. The main results of the survey are as follows:

Type of practice:

- 86% of respondents hold a DTBS contract;
- 79% hold a DTSS contract;
- 57% deal with third-party dental insurers;
- 12% operate fully private practice; and,
- 11% participate in a direct pay scheme with a dental insurer.

View of practice:

- 55% would prefer fully-independent practice but feel they have no choice but to participate in State schemes and third-party insurance schemes;
- 21% have made a conscious decision to participate in State schemes;
- 15% are aspiring to independent practice without involvement in State schemes over the next five to 10 years; and,
- 9% have made a conscious decision not to participate in State schemes.

55% of members surveyed by the GP Committee would prefer fully-independent practice but feel they have no choice but to participate in State schemes and third-party insurance schemes.

Impediments to independent practice:

1. Regular patients who have medical cards.
2. Guarantee of income from State schemes.
3. Pressure from local community to see medical card patients.
4. Own moral obligation to see medical card patients.

Advantages of independent practice:

1. Not having to deal with the restrictions on treatments for patients under the current State schemes.
2. Avoiding the levels of bureaucracy associated with State schemes.
3. More control over practice and work.
4. Control over fee setting.

Disadvantages of independent practice

1. Having to turn medical card patients away.
2. Loss of "guaranteed income".
3. Loss of potential income to competitor dentists.

Help to build independent practice

1. Your own efforts.
2. Practice staff.
3. Partners/associates.
4. Professional advisers.
5. The IDA.

Probity issues

The Union devoted considerable resources in 2016 to assisting and in some cases representing dentists holding DTSS contracts who received reports from the HSE Inspectorate. The demands on the dentists and their representatives facing such inspections are extremely stressful and onerous but the Union has provided very significant assistance to its members in conjunction with legal advisers.

The Union organised eight regional meetings to brief members on probity provisions associated with all third-party schemes, and also participated in four regional roadshow meetings organised by Dental Protection Limited (DPL), where similar advice was provided on best practice and avoiding or dealing with probity/inspections.

While the Union has consistently confirmed its support for a probity scheme based on principles and practices of fairness and natural justice, the HSE has continued to adhere to practices that are outside the terms of the DTSS contract, but that are also unacceptable, having regard to established practices and case law.

The Union has offered to engage in discussions with the HSE to introduce a new system based on principles and practices that will enjoy the support of the dental profession.

Representation and public affairs

Programme for Government

The 2016 Programme for Government (PFG) featured some significant commitments of direct relevance for dentistry.

Dental care for adults

The PFG provides that the administration will extend the dental treatment benefit under the social insurance fund to reimburse the cost of some routine dental treatments. For medical cardholders, the Government says it will introduce a preventive dental health package also.

Dental care for children

The Government said it will introduce a dental health package for the under sixes. Together with existing dental checks at six, nine and 12 years, every child under 12 will be entitled to a comprehensive preventive dental health programme. The document also suggests that the new administration is committed to timely access to orthodontic care.

Tax reliefs for dental practices

The PFG said the administration will examine the use of tax instruments and other incentives to support investment by GPs, dentists and other professionals in primary care centre, technology and service developments. It will also

publish proposals, “following consultation with representatives, to support GP practices in disadvantaged urban areas”.

Sugar tax

The Government said it will introduce a health levy on sugar-sweetened drinks.

Curbing professional indemnity costs

The PfG said that the new administration will tackle the rising cost of claims by establishing an expert group to report within six months on the options for reforming the law of torts and the current claims process, particularly when it comes to birth injuries, catastrophic injuries, and injuries that can result from vaccination.

Health reform and finances

An Oireachtas all-party committee will be asked to develop a single long-term vision plan for healthcare over a 10-year period. This plan should have cross-party consensus on healthcare planning and a shared vision.

HSE reforms

The PfG said the Government will continue the process of dismantling the HSE, evolving it into a health commission. Hospital trusts will gain greater autonomy (own their own assets, manage recruitment) while also ensuring accountability. Frontline staff and patients will have increased involvement in the policy-making process. Hospital groups/trusts will be required to develop strategic plans to reorganise services within their groups of hospitals, which is key to minimising risks to patient safety and maximising favourable outcomes for patients. Annual performance targets will be agreed with each hospital group/trust on waiting times for inpatients, outpatients and emergency department attendances. These targets will be built into activity-based funding.

Patient advocacy

The administration will establish an independent patient advocacy service. It will also make it mandatory to report specified patient safety incidents or serious reportable events to the authorities and to the patient harmed.

Submission to Oireachtas Committee on the Future of Healthcare

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

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

2. The role and expertise of dentists at community/primary care level in the management and prevention of chronic disease must be developed.
3. Any State dental schemes must be properly funded and operated. They must be fit for purpose and have a focus on prevention.
4. There needs to be elimination of the barriers between primary and secondary oral and dental healthcare.
5. A national model of publicly-delivered dental care for children and patients with special care needs is needed, and must be adequately resourced and staffed.
6. We recommend implementation of the recommendations as they relate to paediatric dentistry contained in the National Clinical Programme for Paediatrics and Neonatology model of care for paediatric healthcare services in Ireland.
7. There must be a concerted plan to tackle the crisis in orthodontics.
8. We need to see publication and enactment of a new dental act.

The Government will continue the process of dismantling the HSE, evolving it into a health commission. Hospital trusts will gain greater autonomy while also ensuring accountability.

Public Service Pay Commission

The Union lodged a comprehensive submission on behalf of its members employed by the public service (including the public dental service and the dental hospitals) to the Public Service Pay Commission in late 2016.

Collective negotiations

Public service dental reforms

The Union continued to experience profound difficulties in its dealings with the HSE on behalf of its members employed by the HSE.

Ultimately, in late 2016 the Union made a proposal for the appointment of an experienced mediator to assist in addressing the outstanding points of difference, and in particular the non-implementation of the 2011 collective agreement, notwithstanding the support we secured from the Labour Court for its full implementation.

The Union also continued to offer advice and representation to individual members employed in the public service in 2016 and considerable resources have been made available for such advice and representation.

Benefits and services

HR/employment law advisory service

Throughout 2016, we continued to provide comprehensive advice and assistance to members on HR and employment law issues. Staff members in IDA House provided advice and representation to members on the following issues:

- employment law;
- practice management;
- health and safety;
- Dental Council guidelines;
- infection control;
- probity;
- HSE inspections; and,
- data protection.

Members are reminded of the importance of having contracts for all staff members, and for the terms and conditions of employment to be accurately reflected in any contract issued.

A number of public sector members availed of the advocacy services offered by the IDU and were represented throughout grievance, disciplinary and dignity at work procedures during the year. Queries on working terms and conditions for public sector members were also addressed.

We encourage members to utilise this service in the first instance and avoid incurring the cost of consulting external lawyers/HR consultants.

HR booklet

All private practice members received a new 32-page publication entitled 'Human Resources, Essentials for your Private Practice' on renewal of their membership for 2017.

The manual covers essential employment law with which all employers and employees in dentistry should be familiar. It should be used in conjunction with the members' section of the IDA website, where you can download template contracts, policies and procedures from the 'Practice Management' section.

Tax audit and helpline services for IDU members

Our tax protection policy meets up to €2,500 in reasonable professional costs incurred by dentists who are subject to an audit of their business accounts by the Revenue Commissioners. It also covers appeals regarding PAYE or PRSI compliance following an audit by the Revenue Commissioners or the Department of Social, Community and Family Affairs, or in relation to any appeal proceedings following an audit carried out by the Revenue Commissioner in respect of any VAT liabilities.

A total of €100,000 has been provided to IDU members towards the cost of professional tax and accounting advice since the introduction in 2013 of our insurance policy for members subject to an audit by the Revenue Commissioners.

Learning management system

The new online learning management system proved a great success in 2016 in assisting members in recording their CPD and registering for courses.

Professional indemnity

Irish Dental Union members continued to receive preferential discounted rates with DPL, arising from their membership of the Union in 2016.



Fintan Hourihan

CEO

COMMITTEE MEMBERS 2016

IDU COUNCIL, TRUSTEES AND COMMITTEE MEMBERS 2016

COUNCIL: HONORARY OFFICERS

President:	Dr PJ Byrne
Vice President:	Dr Anne Twomey
President Elect:	Dr Robin Foyle
Honorary Secretary:	Dr Gillian Smith
Honorary Treasurer:	Dr Ronan Perry
Honorary Membership Officer:	Dr Frances O'Callaghan

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Honorary Treasurer Elect:	Dr Eamon Croke
GP Group Representative:	Dr John Nolan
HSE Dental Surgeons Group Rep:	Dr Michaela Dalton
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Elected Members	Dr Susan Kiely Dr Liam Lynch

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Dr Jane Renehan	

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Western Branch Representative:	Dr Neysan Chah
Co-opted members:	Dr Mairéad Browne Dr Eamon Croke
Negotiating Team:	Dr Andrew Kelly Dr Clodagh McAllister Dr Stephen Moore Dr John Nolan Dr Kieran O'Connor Dr Sean Ó Seachnasai Dr Tom Rodgers Dr James Turner

HSE DENTAL SURGEONS GROUP

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Western Branch:	Dr Bridget Harrington-Barry
Orthodontic Representative:	Dr Karen Bailly
Elected:	Dr Evelyn Connolly Dr Philip Mulholland
Co-opted:	Dr Siobhan Doherty Dr Maura Cuff

HSE Dental Surgeons Group

Our very successful Annual Seminar took place in Athlone in October with a series of interesting lectures and interactive tutorials. We were pleased to welcome Dr PJ Byrne, both to open the seminar and to deliver an excellent lecture exploring the interface between periodontal and systemic diseases. Despite the excellence of the speakers and the commitment of the audience to the advancement of patients' oral health and well-being, our AGM had the all-too-familiar ring of calls to the HSE to address various issues, most notably those of understaffing, poor general anaesthetic (GA) services for children, and the failure of management to engage meaningfully in dental reforms. For at least three years these calls have been repeated in almost identically-worded motions and to date have fallen on deaf ears.

Staffing

Our figures show that while the population of under 16s has risen by 20% in the past decade, the number of public dentists available to treat that population has dropped by the same amount. In some areas these figures are more startling, such as in Laois, where the number of under 16s has increased by 40% since 2002, while the number of dentists has fallen by 42% since 2008. The effects of this are starkly illustrated by figures from 2015 showing that in Laois/Offaly, children received almost as many extractions as fillings. The service is littered with vacancies, from consultant orthodontist and special needs dentist posts to hygienist and nurse posts, and in many cases posts approved locally are blocked nationally under Paybill Management. In September, just prior to our AGM, IDU CEO Fintan Hourihan wrote to Chief Dental Officer Dr Dympna Kavanagh and John Hennessy, Director of Primary Care, highlighting these issues, and called on Dr Kavanagh, in her capacity as National Oral Health Lead, to insist on the filling of approved posts as a matter of urgency. He also reminded the HSE of its obligation to fill vacant posts as directed by the Labour Court in 2015, which it has yet to do! Correspondence between the IDU and HSE is ongoing in this matter.

GA services

GA services for children and patients with special needs remains a national problem, which will continue to worsen as long as there are no staff in place to provide the necessary preventive treatment at the appropriate age. Clearly the need is not going drop to match the service, and again it will be patients who suffer the consequences.

Failure of management to engage

The HSE appears wilful in its refusal to engage in talks around dental reform. This is emphasised by the fact that it has been almost a year since the HSE has

met with Union representatives, despite many requests for them to do so and, as noted earlier, it has failed to fill vacant posts that it undertook to fill in a timely manner following a directive from the Labour Court in 2015. Fintan Hourihan has arranged for a facilitator to be present at all future discussions with the HSE in the hope that some progress can be made in these talks.

Other business

While there are many large issues outstanding with regard to the public dental service, and work on these continues unabated, the IDU has been instrumental in achieving other victories for our service, including ensuring that competition for some key posts was conducted in a fair manner and that access to a patient record system containing years of clinical records was retained for staff after management tried to decommission the system. The IDU continues to work tirelessly on behalf of the HSE dental surgeons, and I would like to thank all the staff at IDA House for their work.

I also want to thank the HSE Committee members who give their time during the year, and whose passion and commitment are to be applauded. Their enthusiasm for the work ahead is infectious and keeps the spirit of optimism alive. I particularly want to wish Dr Niall Murphy well in his role as President Elect, and look forward to the Annual Seminar, which will be held on October 12 and 13 in Hotel Kilkenny.

I would also like to wish Dr Robin Foyle well as he begins his term of office as President of the Association in the certainty that he will grace the role with confidence and integrity, as his predecessor has done.



Dr Michaela Dalton

President, HSE Dental Surgeons Group



GP Group

Another year with the GP Committee passes in a flash it seems. Attendance has been good but it could always be better. We are always on the lookout for new members, so if you're interested in joining please contact IDA House or one of the GP Committee members to see how you can get involved. We need your ideas, efforts and help. What do you get in return? Well, time away from the surgery, to meet colleagues, learn, be part of a bigger picture, influence policy, increase your political know how and become an approachable, more rounded dentist with a strong network of friends and colleagues. Monetary compensation for travel and time is included, and the sandwiches and coffee are free.

DTSS

Over the past year we have had meetings with the new administration within the HSE and I'm glad to report that there may be a number of improvements forthcoming that will make our lives as dentists easier, e.g., online claiming and joint consultative forums to name a couple that actually do have a chance of helping in everyday life. Yes, there are problems but at least we can now sit down and discuss the Scheme.

DTBS

Talks began with the Department of Social Protection in November regarding the extension of this Scheme and the restoration of some treatment items. The Department listened to our arguments against restoring treatments at fixed costs and has made a proposal, which, when you consider the detail, will help in providing quality dental treatments to a larger patient base. As time moves on more improvements will be fought for. I'd like to take this opportunity to thank the Irish Dental Union representatives involved in the negotiations for all their hard work and effort.

Independent practice

This year the GP Committee strongly reiterated the policy of promoting independent practice and reducing reliance on State/third-party schemes on its own merits but also as a means to bolster the negotiating position as regards State schemes. The GP Committee also agreed to commence a new public affairs and public relations campaign highlighting the impact of various Government decisions and the fact that many dental practices are no longer sustainable, that fees offered by the State are not covering the costs for providing treatments, and the impact this will ultimately have on patient care. I wish to thank the GP Committee members, the Executive Committee, our secretariat and all general practice members for their support during my tenure as Chair of the GP Committee, and to offer my full support and best wishes to my successor, Dr Tom Rodgers.

Dr James Turner

Chair, GP Committee



FINANCIAL

2016 REPORT

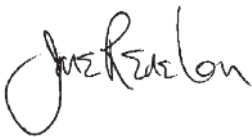
TRUSTEES' STATEMENT

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

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

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

Signed on behalf of the Executive Committee on April 10, 2017 by



Dr Jane Renehan



Dr Garrett McGann

Executive Committee

President:	Dr PJ Byrne
Vice President:	Dr Anne Twomey
President Elect:	Dr Robin Foyle
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GP Group Representative:	Dr John Nolan
HSE Dental Surgeons Group Rep:	Dr Michaela Dalton

Trustees

Dr Martin Holohan
Dr Garrett McGann
Dr Jane Renehan

General Secretary

Mr Fintan Hourihan

Honorary Treasurer

Dr Ronan Perry

Bankers

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

Solicitors

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

Auditor

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

We have audited the financial statements of The Irish Dental Union for the year ended December 31, 2016, which comprise the Income and Expenditure Account, Balance Sheet, Cash Flow Statement, Accounting Policies and the related notes.

The financial reporting framework that has been applied in their preparation is the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland including FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

Respective responsibilities of Trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 14, the Union's Trustees are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

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

Opinion of financial statements

In our opinion the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Union's affairs as at December 31, 2016, and of its surplus for the year then ended.

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

Kevin Foley ACA

For and on behalf of **Grant Thornton**

Chartered Accountants & Statutory Audit Firm

Molyneux House

Bride Street

Dublin 8

April 10, 2017

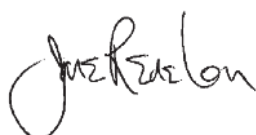
INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2016

	Note	2016 €	2015 €
INCOME			
Member subscriptions		820,904	787,349
EXPENDITURE			
Wages and salaries		307,872	315,611
Employers' PRSI		33,570	33,904
Staff pension contributions		30,109	27,376
Rates and water		4,704	4,750
Light and heat		2,176	3,361
Insurance		24,129	29,928
Repairs and maintenance		7,049	6,272
Cleaning		149	274
Estate service charge		2,393	2,114
Members' compensation		49,110	35,308
Travel and subsistence		25,649	20,586
Presidential expenses		6,531	3,780
Telephone		6,963	7,007
Equipment leasing charges		4,062	3,980
Printing, stationery and postage		34,319	27,930
Staff welfare		2,534	3,609
VHI		13,370	17,413
Meetings, delegations and courses		5,676	5,450
Sundry expenses		2,267	3,214
WIDEN Programme		-	1,467
Subscriptions and affiliation fees		8,789	9,303
Public relations and advertising		18,776	19,249
Website development		333	308
Legal and professional fees	7	16,623	907,825
Member loan provision	8	(22,422)	-
Auditor's remuneration		6,780	6,780
Donations		-	4,708
Bank charges		3,954	3,860
		<u>595,467</u>	<u>1,505,367</u>
EXCESS OF INCOME OVER (EXPENDITURE)		225,437	(718,018)
Bank interest receivable	9	360	2,580
Tax on surplus/(deficit)	10	-	-
NET SURPLUS/(DEFICIT)		<u><u>225,797</u></u>	<u><u>(715,438)</u></u>

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

Signed on behalf of the Executive Committee on April 10, 2017 by



Dr Jane Renehan



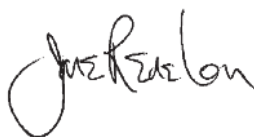
Dr Garrett McGann

BALANCE SHEET

AS AT DECEMBER 31, 2016

	Note	2016 €	2015 €
CURRENT ASSETS			
Debtors	11	30,229	17,482
Cash at bank and in hand	12	637,580	496,967
		<u>667,809</u>	<u>514,449</u>
LESS: CURRENT LIABILITIES			
Income tax		(4,258)	(3,484)
Trade creditors		(339)	(80)
Accruals	13	(822,702)	(896,172)
		<u>(159,490)</u>	<u>(385,287)</u>
EXCESS OF CURRENT LIABILITIES OVER ASSETS			
		<u>(159,490)</u>	<u>(385,287)</u>
REPRESENTED BY:			
ACCUMULATED FUNDS ACCOUNT			
Accumulated deficit	16	(159,490)	(385,287)
		<u>(159,490)</u>	<u>(385,287)</u>
ACCUMULATED DEFICIT			
		<u>(159,490)</u>	<u>(385,287)</u>

Signed on behalf of the Executive Committee on April 10, 2017 by



Dr Jane Renehan



Dr Garrett McGann

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

CASH FLOW STATEMENT

YEAR ENDED DECEMBER 31, 2016

	2016 €	2015 €
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(loss) for the financial year	225,797	(715,438)
ADJUSTMENTS FOR:		
Interest received	(360)	(2,580)
(Increase)/Decrease in debtors	(12,747)	70,335
(Decrease)/Increase in creditors	(72,437)	864,204
	<hr/>	<hr/>
NET CASH GENERATED FROM OPERATING ACTIVITIES	140,253	216,521
	<hr/>	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	360	2,580
	<hr/>	<hr/>
NET CASH FROM INVESTING ACTIVITIES	360	2,580
	<hr/>	<hr/>
CASH FLOWS FROM FINANCING ACTIVITIES		
NET CASH INFLOW FROM FINANCING	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	140,613	219,101
Cash and cash equivalents at beginning of financial year	496,967	277,866
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL YEAR	637,580	496,967
	<hr/> <hr/>	<hr/> <hr/>
CASH AT BANK AND IN HAND	637,580	496,967
	<hr/> <hr/>	<hr/> <hr/>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2016

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

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

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

The financial statements are presented in Euro (€).

The following principal accounting policies have been applied:

2.2 Revenue

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

2.3 Pensions

Defined contribution pension plan

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

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

2.4 Interest income

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

2.5 Taxation

Tax is recognised in the Income and Expenditure Statement, except that a change attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity, respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Union operates and generates income.

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

2.6 Debtors

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

2.7 Cash and cash equivalents

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

2.8 Financial instruments

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

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt

deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income and Expenditure Statement.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

2.9 Creditors

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

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

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

Significant management judgement

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

Going concern

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

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Accrued legal costs

The Union has accrued legal costs of €805,774 (2015: €875,000) in relation to the *Reid & Turner Vs HSE* case. Based on the final judgment of the Supreme Court on March 3, 2016, the Court ruled in favour of the HSE and has awarded costs against the Irish Dental Union. The Trustees have provided for estimated legal costs for both parties based on the best estimate of the Union's legal advisers.

4. GOING CONCERN

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

5. OPERATING SURPLUS

Operating profit is stated after charging:

	2016	2015
	€	€
Auditor's fees	6,780	6,780
Operating lease costs:		
Plant and equipment	4,062	3,980
	<u> </u>	<u> </u>

6. PARTICULARS OF EMPLOYEES

The aggregate payroll costs of the above were:

	2016 €	2015 €
Wages and salaries	307,872	315,611
Social welfare costs	33,570	33,904
Other pension costs	30,109	27,376
	<u>371,551</u>	<u>376,891</u>

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

	2016 No	2015 No
Number of administrative staff	6	7
	<u>6</u>	<u>7</u>

7. LEGAL AND PROFESSIONAL COSTS

	2016 €	2015 €
Legal and professional costs	16,623	907,825
	<u>16,623</u>	<u>907,825</u>

During the prior year, significant legal costs were incurred due to the ongoing legal case against the Union.

8. MEMBER LOAN PROVISION

During the year the organisation reversed a loan provision of €22,422 against a loan to Dr Turner, as the Executive Committee has assessed this balance to now be recoverable. This loan was provided for in full in the year ended December 31, 2014.

9. INTEREST RECEIVABLE

	2016 €	2015 €
Bank interest receivable	360	2,580
	<u>360</u>	<u>2,580</u>

10. TAXATION ON ORDINARY ACTIVITIES

(a) Analysis of charge in the period

	2016 €	2015 €
Current tax		
Irish income tax based on the results for the period at 20%	-	-
	<u>-</u>	<u>-</u>

(b) Factors affecting the current income tax charge

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

	2016 €	2015 €
Profit/(loss) on ordinary activities before taxation	225,798	(715,438)
Profit/(loss) on ordinary activities by rate of tax	45,160	(143,088)
Mutual Trading Status	(45,160)	143,088
	<u>-</u>	<u>-</u>
Total current income tax	-	-

11. DEBTORS

	2016	2015
	€	€
Amount due from related party	15,917	11,855
Member loan	14,312	-
Prepayments	-	5,627
	<u>30,229</u>	<u>17,482</u>

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

Details of member loan disclosed in Note 15.

12. CASH AND CASH EQUIVALENTS

	2016	2015
	€	€
Cash at bank and in hand	<u>637,580</u>	<u>496,967</u>

13. ACCRUALS

Included in accruals are accrued legal costs of €805,774 (2015: €875,000) in relation to the *Reid & Turner Vs HSE* case. Based on the final judgment of the Supreme Court on March 3, 2016, the Court ruled in favour of the HSE and has awarded costs against the Irish Dental Union. The legal representatives for both the Irish Dental Union and the HSE are, at the time of signing the accounts, in negotiations to agree the final legal costs for the case and the case is currently under assessment by the legal cost accountants. The Trustees have provided for estimated legal costs for both parties based on the best estimate of the Union's legal advisers.

14. FINANCIAL INSTRUMENTS

	2016	2015
	€	€
Financial assets		
Financial assets measured at amortised cost	<u>667,809</u>	<u>508,822</u>
Financial liabilities		
Financial liabilities measured at amortised cost	<u>827,299</u>	<u>899,736</u>

Financial assets measured at amortised cost comprise amounts owed by related parties and cash in bank.

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

15. RELATED PARTY TRANSACTIONS

The day-to-day operations of the Union are controlled by the Executive Committee.

The Irish Dental Union is related to The Irish Dental Association CLG. During the year, The Irish Dental Association CLG collected subscription amounts totalling €820,904 (2015: €787,349) on behalf of the Union. The Irish Dental Association CLG also paid expenses totalling €513,564 (2015: €508,456) on behalf of the Union. During the year, The Irish Dental Association CLG paid €302,355 (2015: €349,300) in respect of the outstanding balance owed to the Union. At the year end there was an amount of €15,917 (2015: €11,855) due to the Union.

Dr James Turner is involved in the General Practitioner Committee within the Irish Dental Union. During the year the organisation reversed an impairment of €22,422 against a loan from Dr Turner, as the Executive Committee has assessed this balance to be recoverable. Dr Turner agreed to offset expenses due to him totalling €8,110 against his balance owing. The balance receivable at December 31, 2016, is €14,312.

Included in wages and salaries is an amount of €132,248 (€140,844) in relation to remuneration to key management personnel.

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

16. RECONCILIATION OF MOVEMENTS IN ACCUMULATED DEFICIT

	2016 €	2015 €
Surplus/(deficit) for the financial year	225,797	(715,438)
Opening shareholders' (deficit)/surplus	(385,287)	330,151
Closing shareholders' deficit	<u>(159,490)</u>	<u>(385,287)</u>

17. POST BALANCE SHEET EVENTS

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

18. APPROVAL OF FINANCIAL STATEMENTS

The Trustees approved these financial statements for issue on April 10, 2017.

MOTIONS

Motion Number 1

“That the audited accounts and report thereon for the year ended December 31, 2016 be accepted.”

Proposed: Dr Ronan Perry

Seconded: Dr Eamon Croke

Motion Number 2

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

Proposed: Dr Ronan Perry

Seconded: Dr Eamon Croke

Motion Number 3

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

Proposed: Dr Ronan Perry

Seconded: Dr Eamon Croke

Motion Number 4

“That this AGM authorises the Executive Committee, acting within good principles of good corporate governance, to consider whether or not it would be prudent for the Union to put its audit to tender.”

Proposed: Dr Jane Renehan

Seconded: Dr Martin Holohan

Motion Number 5

“That Rule 4.1 be amended to include a new category of membership as follows:

NON-REGISTERED Retired Members: Persons who have retired, are over 60 years of age, have resigned from the Dental Register, and who have been an Ordinary Member or Associate Member for at least 10 years immediately preceding their retirement are eligible to become Retired Members. They are entitled to attend general meetings but shall not hold any office with the Union or be entitled to vote at such meetings.”

Proposed: Dr Frances O’Callaghan

Seconded: Dr Gillian Smith

Motion Number 6

“That Rule 5.7 be amended to include the following additional paragraph *Contributions from DTBS deductions or similar without any additional payment will not prevent forfeiture of membership and will be repaid when the member’s name is removed from the Register* to be added to the existing provisions, the amended rule to read as follows:

Rule 5.7

If any member fails to pay their subscription within one calendar month of its becoming due from him/her, the Honorary Secretary shall serve them with a notice that he/she is in arrears, and in the event of non-payment by 31st of March, the member shall have all rights and privileges of membership suspended and the member shall not be entitled to assert or exercise any rights of membership whatsoever.

Contributions from DTBS deductions or similar without any additional payment will not prevent forfeiture of membership and will be repaid when the member’s name is removed from the Register of Members of the Union.”

Proposed: Dr Frances O’Callaghan

Seconded: Dr Gillian Smith

Motion Number 7

“That Rule 5.8 be amended to read as follows:

Rule 5.8

In the event of non-payment by 31st of March, the member shall be deemed to have ceased to be a member from the 1st of April, and shall forfeit and lose all rights and privileges of membership from the 1st of May (as required by Section 12 (1) (d) of the Trade Union Act, 1941). The foregoing provision shall not apply in the case of a member whose subscription is being paid in full by Bankers’ Order provided that such payment shall have been completed by 30th September in the same year, if it is not so paid by 30th September they shall be deemed to have ceased to be a member from the 1st of October and shall forfeit and lose all rights and privileges of membership from the 1st of November.”

Proposed: Dr Frances O’Callaghan

Seconded: Dr Gillian Smith

Motion Number 8

“That the reference in Rule 6.6 to ‘paragraph 13’ shall be deleted and the words ‘paragraph 13’ are hereby replaced by the words “Rule 6.2”.”

Proposed: Dr Gillian Smith

Seconded: Dr Robin Foyle

Motion Number 9

“That Rule 6.8 be deleted and that Rules 6.9 and 6.10 will be renumbered accordingly.”

Proposed: Dr Gillian Smith

Seconded: Dr Robin Foyle

Motion Number 10

“That the reference in Clause 8.1 to “the Editor for the time being of the Journal of the Irish Dental Union”, shall hereby be replaced with the words, “the Editor for the time being of the Journal of the Irish Dental Association”.

Proposed: Dr Gillian Smith

Seconded: Dr Robin Foyle

Motion Number 11

“That the provisions regarding the composition of representative members of Council within Rule 8.1 be repealed and replaced with the following provisions:

Representative Members, vis:

A representative from each of the IDA standing committees:

- International Affairs Committee
- CPD Committee
- Quality and Patient Safety Committee”

Proposed: Dr Gillian Smith

Seconded: Dr Robin Foyle

Motion Number 12

“That Rule 8.4 (h) (ii) be deleted.”

Proposed: Dr Gillian Smith

Seconded: Dr Robin Foyle

Motion Number 13

“That the following provisions would be inserted following Rule 10.6 and subsequent rules will be renumbered accordingly.

Motions Committee

A Motions Committee shall be appointed each year and shall be comprised of four members being the President who shall act as the chair of the Committee, the Vice President who shall act as vice-chair, the chair of the HSE Dental Surgeons Group Committee and the chair of the GP Group Committee.

The Motions Committee shall consider all motions to be submitted to the AGM of the Union/Association (or to any EGM) and make a determination as to whether they should be put to a meeting or whether such motions will be ruled out of order. The Motions Committee shall develop and review Guidelines for members on Motions, including the preparation of standing orders to govern the conduct of the AGM to be presented for adoption by a quorate AGM at the commencement of the meeting.

In making any determination concerning a motion, and whether such should be put to members or ruled out of order, the Committee shall consider the following:

- the legality of such motion and whether it is compliant with either existing legislation or the rules of the Union;
- whether it is appropriate due to time pressure to limit the number of motions that may be accepted from individual proposers/seconders; and,
- to determine if motions on the same topic may become composite motions and develop such motion.

Where a motion is ruled out of order, the Motions Committee shall communicate with members who submitted motions that are ruled out of order and provide such members with the reason why such motions have been deemed to be ruled out of order.

In the event that motions are not heard at an AGM due to time constraints, these motions will be referred back to Council for consideration.

The Motions Committee shall furnish a report to Council prior to each General Meeting and at least seven days before an AGM and in such time as is available before an EGM. A Motion Appeals Sub-Committee of Council shall be convened to consider appeals of any decision made by the Council prior to the AGM and will notify the proposers and seconders of the basis for their decision prior to the AGM. The decisions of the Motions Appeals Sub-Committee are deemed to be final.”

Proposed: Dr Robin Foyle

Seconded: Dr Gillian Smith

MOTIONS

Motion 14

“That the following provisions would be inserted following Rule 10.6 and subsequent rules will be renumbered accordingly.

AGM

Each AGM shall consider such motions and amendments thereto as may have been submitted by the Executive Committee, Council, National Group Committees, where supported by a majority of the members of the Executive Committee, Council, National Group Committees, as appropriate, or by any individual members, having being duly proposed and seconded, and having been approved for consideration by the Motions Committee.”

Proposed: Dr Gillian Smith

Seconded: Dr Frances O’Callaghan

Motion 15

“To insert the words ‘or Group’ to Rule 12.3.1 to read as follows:

Every Branch shall appoint from time to time and shall at all times have a Secretary and every Group shall from time to time appoint and at all times have a Secretary, and each Branch or Group shall give to the Secretary of the Union notice of every such Branch or Group appointment and of the Appointee’s name and postal and email addresses. Every such secretary must be a member of the Branch or Group appointing him.”

Proposed: Dr Gillian Smith

Seconded: Dr John Nolan

Motion 16

“That the IDA remove any flawed employment contract from their website immediately and inform the membership accordingly.”

Proposed: Dr Shane Barnes

Seconded: Dr Charles Madden

Motion 17

“That the HSE Dental Surgeons Group welcomes the extension of a free annual dental examination to the self-employed and farmers. We call on the Minister to ensure that all children and students in full-time education are afforded the same entitlement.”

Proposed: Dr Michaela Dalton

Seconded: Dr Niall Murphy

