



IDU ANNUAL REPORT 2018



IDU COUNCIL MEMBERSHIP 2018

HONORARY OFFICERS	OTHERS	REPRESENTATIVE MEMBERS	
President Dr Kieran O'Connor	Honorary Treasurer Elect Mr Andrew Norris	South Eastern Branch Representative Dr Mary O'Keeffe	Western Branch Representative Dr Paul Murphy
Vice President Dr Robin Foyle	HSE Group Representative Dr Michaela Dalton	North Eastern Branch Representative Vacant	North Western Branch Representative Vacant
President Elect Prof. Leo Stassen	GP Group Representative Dr John Nolan	North Munster Branch Representative Vacant	HSE Dental Surgeons Group Representative Dr Niall Murphy
Honorary Secretary Dr Clodagh McAllister	JIDA Representative Dr Joe Hennessy	Munster Branch Representative Dr Mairéad Browne	GP Group Representative Dr Caroline Robins
Honorary Treasurer Dr Eamon Croke	Elected Member Dr Dina Dabic	Kerry Branch Representative Dr Susan Crean	GP Group Representative (2) Dr Tim Lynch
Honorary Membership Officer Dr Siobhan Doherty	Co-Opted Members None	Metro Branch Representative Dr Rory Boyd	International Affairs Dr Robin Foyle
	Quality and Patient Safety Committee Representative Dr John Adye-Curran	Metro Branch Representative (2) Dr Richard Lee Kin	
	CPD Committee Representative Dr Robin Foyle		

EXECUTIVE COMMITTEE

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

TRUSTEES

Dr Martin Holohan Dr Garrett McGann Dr Jane Renehan

GENERAL PRACTICE GROUP

Chair Dr John Nolan	North East Dr Tom Rodgers
Vice Chair Dr Tom Rodgers	North Munster Dr Andrew Kelly
Chairman Elect Vacant	North West Dr Stephen Moore
Honorary Secretary Dr Seán Ó Seachnasaí	South East Dr Caroline Robbins
Kerry Dr Tim Lynch	Western Vacant
Metro Dr Clodagh McAllister Dr Rosemarie Maguire	Co-opted Dr Jennifer Collins Dr Eamon Croke Dr Mairead Browne
Munster Dr Kieran O'Connor	

HSE DENTAL SURGEONS GROUP

President Dr Christine Myers	North Munster Branch Dr Josephine Landers
Vice-President Dr Niall Murphy	North Western Branch Dr Padraig Halvey
President Elect Dr Grainne Dumbleton	South Eastern Branch Dr Aoife Kelleher
Honorary Secretary Dr Amalia Pahomi	Western Branch Dr Bridget Harrington-Barry
Kerry Branch Vacant	Orthodontic Representative Dr Joe Hennessy
Metro Branch Dr Riikka Brennan Dr Philip Mulholland	Elected Representatives Dr Evelyn Connolly
Munster Branch Dr Evelyn Crowley	Co-opted members Dr Siobhan Doherty Dr Maura Cuffe
North Eastern Branch Vacant	

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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State schemes

The unfit for purpose Dental Treatment Services Scheme (DTSS) for eligible medical card patients accounted for a significant amount of Union activity in 2018. In the early part of the year the HSE wrote to large numbers of dentists suggesting that they had submitted invalid claims for the provision of surgical extractions. This was based exclusively on a statistical exercise which was immediately rejected as a completely unacceptable and spurious attempt to frighten dentists who are continuing to treat needy patients with the most unsuitable dental scheme and fees which are completely inadequate.

Naturally this was met with shock and anger on the part of the dentists who received this letter and the Union immediately arranged to secure a senior counsel's opinion, and worked also with Dental Protection to resist this onslaught from the HSE.

The extremely damaging impact on relations with the profession occasioned by the circulation of these letters also led to the collapse of the Joint Consultative Group, which had been established in 2017 with a view to normalising relations between the HSE and dentists holding contracts.

The Union made an extensive submission to the HSE arguing that dentists could not be obliged to be bound by a clinical definition dating back to 1994. There have been so many advances in approaches and techniques since then and given the preference of both dentists and patients for minimally invasive surgery where bone is preserved.

Notwithstanding this, the HSE refused to withdraw its circulars and also refused to engage in mediation, in spite of the fact that the Union reminded the HSE on countless occasions of the requirement to consider mediation where serious disputes arise and the onus on public service agencies in particular.

The Union then sought to raise the matter with the Department of Health, which is party to the original contract.

Audits

Throughout the year, the Union also assisted dentists who were the subject of routine audits by the Dental Inspectorate. These audits are taking place outside the terms of the DTSS contract, which provides an examining dentist scheme to review claims.

The November 2017 settlement with the HSE allowing for the recoupment of legal costs from the HSE provided the possibility of payments being made by the HSE to the Union where the numbers of claims submitted online exceeded certain targets. The obvious

damage caused by the approach of the HSE to the surgical extractions audit meant that the Union was precluded from engaging in advocating that dentists sign up to the online claims system. Invitations to address the AGM promoting this scheme were withdrawn by the Union in light of the difficulties, which emerged after the HSE sent out its letters regarding surgical extractions.

In common with other representative bodies, the Union made repeated representations to the Department of Health in 2018 seeking that the cuts introduced as result of the FEMPI legislation be reversed. The Union received an indication that a phased restoration of the changes made in 2010 would be announced but this was clearly linked to the separate discussions taking place with the Irish Medical Organisation regarding a new contract for medical GPs.

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DTBS figures 2018

Some 804,735 claims for treatment were made under the Dental Treatment Benefits Scheme (DTBS) in 2018, amounting to total payments of €46.91 million under the Scheme last year. Approximately 15% of the claims were made by the self-employed, who were granted access to the Scheme from the end of October 2017.

This was the first full year that the scale and polish and protracted periodontal treatments were restored to the Scheme. The total number of treatments carried out under the scheme in 2018 was as follows:

Exam	624,608;
Scale and polish	552,826; and,
Protracted periodontal	74,040.

The annual spend of €47 million is over four times the annual spend between 2011 and 2016, when the Scheme was restricted to an examination only (the annual spend during this period was between €8.9 million and €10.3 million).

The total annual spend in 2009, the last year before the cuts were implemented to the Scheme, was €62.3 million.

Two-thirds of dentists surveyed who are operating the online system have found faster approvals times by using the online approval process. Over half (52%) reported that the speed of decision making for approvals is quicker.

Survey of members on online systems

A survey of IDA members, carried out in 2018, found that administration time has increased for dental practices due to the introduction of the online systems. Members also reported a number of problems with the Welfare Partners system, including issues with the availability of the system over the weekend and in the early morning, having to log in multiple times due to being timed out, the length of time to process pending eligibility queries and the slowness of the system. Overall, however members' attitudes are positive towards the new online claims and verification systems for both DTBS and DTSS. A total of 179 dentists responded to the online survey, which was carried out in November 2018.

DTSS online system

Over half of respondents said they are currently using the online system for DTSS (medical card) and most of these (86%) are using the system to both verify entitlement and submit claims. Of those dentists who have signed up to the DTSS online system, two-thirds said they did so for increased efficiency, convenience and to reduce their use of paper. One-third reported that it was compulsory for them to do so (this includes new contractors) or they felt pressure to sign up. Half of those who are signed up to the DTSS online system reported that usability is good, with one-third reporting

that usability is time consuming and slow. Of those using the system, the majority felt it is not difficult to administer the approvals system, with just one-third reporting that it was difficult or very difficult. Two-thirds of dentists surveyed who are operating the online system have found faster approvals times by using the online approval process. Over half (52%) reported that the speed of decision making for approvals is quicker. A total of 90% of those using the online system plan to remain online, while 10% wish to revert to the paper process. However, most dentists (64%) reported that administration time has increased due to the use of the online system.

The majority of those operating the online system have found it to be user friendly, with just 13% reporting that it is difficult or very difficult to use. Most have also found that the system is good at reconciling claims, while 19% reported that this was not the case.

Nearly 90% reported that reclaims have reduced as a result of claiming online and 75% said administration time associated with reclaims has reduced as a result. Most (90%) said postage costs have reduced due to online claiming and 80% said online claiming had resulted in faster access to payment for the practice. Most of those (83%) who are operating the DTSS online system said the system was compatible with their practice IT software.

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DTBS online system

Nearly all (94%) of those who answered the online questionnaire said they use the DTBS (PRSI) online system. Of these, nearly all said they both submitted claims and checked eligibility online. Most respondents (47%) rated the telephone support as good, with 26% reporting that it was poor and 27% reporting that it was very good/excellent.

In terms of problems with the Welfare Partners system, respondents mentioned issues with the availability of the system over the weekend and in the early morning, having to log in multiple times due to being timed out, the length of time to process pending eligibility queries and the slowness of the system.

Representation and public affairs

Towards a Vision for Oral Health in Ireland

It is most regrettable that, in common with many other stakeholders, the Irish Dental Association was not invited to participate in the formulation by the Department of Health of a new oral health policy, a decision our members find inexplicable, unwise and objectionable. We can only hope that the soon to be published oral health policy will contain a new approach to engaging with the profession. Nonetheless, the Association appointed a task force, representative of all branches of the profession, to set out some high-level statements of policy, offer solutions and express what it sees as the priorities for change that should feature in a new oral health policy.

Members of the taskforce were as follows: Dr Kieran O'Connor (President); Prof. Leo Stassen (President-Elect); Dr Clodagh McAllister (Honorary Secretary); Dr Eamon Croke (Honorary Treasurer); Dr Siobhan Doherty (Membership Officer); Dr John Nolan (GP Group Chair); Dr Niall Murphy (President, HSE Dental Surgeons Group); Dr Christine Myers (President-Elect, HSE Dental Surgeons Group); Dr Martin Holohan (GP Negotiating Team); Mr Fintan Hourihan (Chief Executive); and, Ms Elaine Hughes (Assistant Chief Executive). Apologies were received from Dr Robin Foyle (Vice President).

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

Nonetheless, the Association appointed a task force, representative of all branches of the profession, to set out some high-level statements of policy, offer solutions and express what it sees as the priorities for change that should feature in a new oral health policy.

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

- the policy must be developed on the basis of being evidence driven, patient centred and prevention focused;

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

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

Meeting with Fianna Fáil health spokesperson

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

In our discussion with Mr Donnelly, we explained that the Association had produced its own assessment of what should be contained in a new oral health policy, having been denied the opportunity to contribute to the formulation of the new policy.

Prevention should be the focus of a new oral health policy, we emphasised. The medical card scheme needs to be scrapped as a priority and replaced with a new approach which focuses on prevention, but which is also economically viable for participating dentists. Overall, we had a positive meeting with Deputy Donnelly, whom we presented with extensive material and submissions produced by the Association.

Survey of members on medical card scheme

A survey of members regarding the DTSS scheme carried out in May found that:

- 96% of dentists say the Scheme prevents them from providing the same standard of care for medical card patients as they do for private patients;
- 97% lack confidence in the Scheme;
- three out of four dentists want to leave it within the next five years; and,

- 38% of dentists refused approval to provide treatment for exceptional/high-risk patients due to lack of funding.

Following the results of the survey, we called on the Minister for Health to resume contract talks as a matter of urgency and to extend to dentists the same terms and conditions which have been offered to public servants and other health professionals who have seen FEMPI pay cuts reversed in full.

Minamata regulations

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

The IDA also held a press briefing on the new regulations, explaining that the use of dental amalgam was to be phased down from Sunday July 1, 2018 and that dentists would no longer use dental amalgam on the teeth of children under 15 or pregnant or breastfeeding women, unless deemed strictly necessary by a dentist on medical grounds. The President of the Irish Dental Association Dr Kieran O'Connor explained that the new regulations are being brought in primarily for environmental reasons, with the aim of reducing the amount of mercury in the environment.

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

Collective representations

Garda vetting

The Union continued to take a leadership role in representing the interests of members, arising from the enactment of legislation requiring that all dentists (and others) who could come into contact with children and vulnerable adults be Garda vetted.

We met with the Garda Vetting Bureau in February 2018 to seek clarity on a number of key issues in regard to Garda vetting. As the first dental body to meet the Garda Vetting Bureau, we were commended for our proactivity on this matter, even where it is recognised that the IDA could not assume the role of relevant organisation to take the lead in processing and vetting applications based on information supplied by the Garda Vetting Bureau.

Public service pay

Public sector members received two pay increases in 2018 – 1% from January 1, 2018 and a further 1% from October 1, 2018 – under the terms of the Public Service Stability Agreement.

It should also be noted that under the existing public service pay agreement, public servants earning over €65,000 received restoration of half of the FEMPI cuts introduced in 2013 from January 2018 (i.e., a similar level of increase to that paid on April 1 last). Those earning over €110,000 are to receive a restoration of one-third of the 2013 cuts from April 2018, and the final third from April 1, 2019.

Benefits and services

Advice and representation

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.

GDPR Resource Centre

In 2018, a new General Data Protection Regulation (GDPR) Resource Centre was created in the members' section of the IDA website to assist members in ensuring their practice is compliant with data protection legislation.

The GDPR Resource Centre contains a draft data protection practice policy, which was developed by our Quality and Patient Safety Committee, with input from the Office of the Data Protection Commission and an audit tool to assess your readiness for GDPR requirements. It also features recent presentations made at IDA events by legal experts and a representative from Dental Protection and also a range of guidance documents, including among others, GDPR guidance published in Ireland by the Office of the Data Protection Commission and a report from its UK equivalent (the ICO), which examine data protection issues for dental practices.

Communication with members

Podcast

In 2018, we launched a new podcast called 'The Whole Tooth'. The IDA podcast series will examine a wide range of issues which affect dentists on a day to day basis. A podcast is essentially a radio show that you can get on the internet, so you can listen any time you want. You can listen to a podcast through a website or, you can download a podcast, which means you're saving it on your phone, or tablet, or computer, and you can listen to it anytime, even without an internet connection.

In the first episode, launched in December 2018, we looked at the challenges facing new dentists starting out on their career. Thanks to Drs Daniel Collins, Jennifer Collins and Caroline Marron who joined our host Kieran Garry for the inaugural podcast.

Weekly e-newsletter

In 2018, we also introduced a new weekly e-newsletter for all members. The newsletter is emailed to members once a week and contains IDA news and updates, as well as information and news relevant to the dental profession.

Documents for members

In 2018 the IDA produced a number of leaflets and documents for members. These included:

- a guide for members to the Minamata regulations and dental amalgam;
- mouthguard leaflet; and,
- a poster on dental insurance schemes.

Journal of the Irish Dental Association

In 2018, there were six editions of the *Journal of the Irish Dental Association*.

CPD

CPD events for members held in 2018 included:

- the annual practice management seminar in January;
- annual scientific meeting in April;
- young dentist/new graduate/associate seminar in October;
- numerous hands-on courses and masterclasses throughout the year; and,
- local branch courses and scientific meetings.

Dental Complaints Resolution Service

The Dental Complaints Resolution Service (DCRS) published its sixth annual report in August 2018, when it provided details of the 128 complaints it dealt with in 2017. The DCRS is a voluntary service, which offers an independent and free mediation service to patients who have complaints about their dentists. The initiative is supported by the IDU/IDA but operates independently of it.

The DCRS said 71 of the complaints it received had been resolved, giving a resolution rate of 55%. However, it's believed the overall resolution figure is much higher as the DCRS is not always informed by the parties involved when a dispute is resolved directly by the patient and dentist, when the complaint is referred back by the Service for both parties to try to reach an agreement directly.

The biggest group of complaints – 56 – related to clinical issues, while 14 related to fees and four to communication issues.

In 2017, the Service received 520 phone calls and 1,120 letters/emails, which was a slight increase on 2016.

In 2018, we launched a new podcast called 'The Whole Tooth'. The IDA podcast series will examine a wide range of issues which affect dentists on a day to day basis.

Professional indemnity

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



A handwritten signature in black ink that reads "Fintan Hourihan".

Fintan Hourihan
CEO

IDU COUNCIL, TRUSTEES AND COMMITTEE MEMBERS 2018

COUNCIL: HONORARY OFFICERS

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

COUNCIL: OTHERS

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

COUNCIL: REPRESENTATIVE MEMBERS

South Eastern Branch Representative:	Dr Mary O'Keeffe
North Eastern Branch Representative:	Vacant
North Munster Branch Representative:	Vacant
Munster Branch Representative:	Dr Mairéad Browne
Kerry Branch Representative:	Dr Susan Crean
Metro Branch Representative:	Dr Rory Boyd
Metro Branch Representative (2):	Dr Richard Lee Kin
Western Branch Representative:	Dr Paul Murphy
North Western Branch Representative:	Vacant
HSE Dental Surgeons Group Representative:	Dr Niall Murphy
GP Group Representative:	Dr Caroline Robins
GP Group Representative (2):	Dr Tim Lynch
International Affairs:	Dr Robin Foyle

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HSE Group Representative:	Dr Michaela Dalton
GP Group Representative:	Dr John Nolan

TRUSTEES

Dr Martin Holohan	Dr Garrett McGann
Dr Jane Renehan	

GENERAL PRACTICE GROUP

Chair:	Dr John Nolan
Vice Chair:	Dr Tom Rodgers
Chairman Elect:	Vacant
Honorary Secretary:	Dr Sean Ó Seachnasáil
Kerry Branch Representative:	Dr Tim Lynch
Metro Branch Representative:	Dr Clodagh McAllister
	Dr Rosemarie Maguire
Munster Branch Representative:	Dr Kieran O'Connor
North Eastern Branch Representative:	Dr Tom Rodgers
North Munster Branch Representative:	Dr Andrew Kelly
North Western Branch Representative:	Dr Stephen Moore
South Eastern Branch Representative:	Dr Caroline Robbins
Western Branch Representative:	Vacant
Co-opted members:	Dr Jennifer Collins, Dr Eamon Croke Dr Mairead Browne

HSE DENTAL SURGEONS GROUP

President:	Dr Christine Myers
Vice-President:	Dr Niall Murphy
President Elect:	Dr Grainne Dumbleton
Honorary Secretary:	Dr Amalia Pahomi
Kerry Branch:	Vacant
Metro Branch:	Dr Riikka Brennan
Metro Branch (2):	Dr Philip Mulholland
Munster Branch:	Dr Evelyn Crowley
North Eastern Branch:	Vacant
North Munster Branch:	Dr Josephine Landers
North Western Branch:	Dr Padraig Halvey
South Eastern Branch:	Dr Aoife Kelleher
Western Branch:	Dr Bridget Harrington-Barry
Orthodontic Representative:	Dr Joe Hennessy
Elected:	Dr Evelyn Connolly
Co-opted members:	Dr Siobhan Doherty, Dr Maura Cuffe

All listings above as of December 31, 2018.

HSE Report

It has been a busy year for the HSE Dental Surgeons Group. We held an extremely successful ASM in October 2018 in the Midlands Park Hotel in Portlaoise. There were 140 delegates, which was one of the highest attendances for several years. Topics included early extraction of the first permanent molar and tips and tricks to avoid general anaesthetic in young children.

We welcomed three speakers from the Eastman Dental Institute in London, which gave a slightly different perspective on treatments. The second day included four breakout sessions, with relevant topics of decontamination, radiation, medical emergencies and treatment planning for children. The highlight was the session with SafeHands on medical emergencies and included some drama by the speakers. The conference also welcomed the trade show and I would like to thank the trade sponsors for their ongoing support.

I, along with Drs Niall Murphy and Siobhan Doherty, were the HSE representatives in the task force that developed the 'Towards a Vision for Oral Health in Ireland' document, which was published by the IDA in the autumn of 2018. I would like to thank everyone who was involved in the publication and hope that the national oral health policy will be delivered in 2019.

AGM

The AGM proved to be successful with several lively debates. Motions included the vision of how HSE dental surgeons would like the service to progress. The vision is one of prevention and early access by all until their 16th birthday. Another motion called for the fragmented recruitment by the HSE to be addressed.

I, along with Drs Niall Murphy and Siobhan Doherty, were the HSE representatives in the task force that developed the 'Towards a Vision for Oral Health in Ireland' document, which was published by the IDA in the autumn of 2018. I would like to thank everyone who was involved in the publication and hope that the national oral health policy will be delivered in 2019.

The dental community saw the introduction of the Minamata Convention in July. This is especially important for the public dental services given the cohort of patients it treats. This gave all the dentists the opportunity to learn new skills and provide the best patient care.

I would like to thank all committee members who have given their time to work on the committee. I would like to give a special thanks to Dr Niall Murphy, the outgoing president, for all his hard work and wish Dr Grainne Dumbleton, the incoming president, the best of luck, especially when organising the 2019 HSE Dental Surgeons Seminar. I would like to wish Prof. Leo Stassen a successful year as incoming president of the IDA and thank Dr Kieran O'Connor for all his work for the Irish Dental Association in the past year.



Dr Christine Myers
HSE Dental Surgeons Group President

GP Group Report

The past year (2018/2019) has been a busy time for the GP Group, as regulation starts to hit home in dental surgeries. The IDA has been at the forefront in providing seminars on the various developments with data protection, infection control and radiological issues, in addition to offering invaluable advice on Garda vetting and other new child protection initiatives. The dental GP is becoming a heavily monitored individual and the job of your colleagues in the GP Group is to ensure that you are fully represented in the various fora and informed on relevant issues.

An inordinate amount of time is spent dealing with the HSE, an organisation that seems to share little interest in the development of modern dentistry and focuses on an out of date and uneconomic contract to further this position. The thorny issue of sending threatening letters to large numbers of our colleagues over the A5 treatment item has only worsened relations at a time when a new oral health policy is to be unveiled. We have warned both the HSE and the Department of Health as to the damaging impact caused.

A joint consultative group between the IDA and HSE had begun with some optimistic dialogue only to return to the same old HSE and their ways. Remarkably, the HSE and the Department of Health have not, so far, agreed to mediation as we have suggested. This is a standard feature of contractual disputes and is keenly advocated by the State in every other comparable situation.

No discussion

As they keep reminding us, there will be no discussion on a new contract for medical card patients until the oral health policy is announced. As this is imminent, we may have it before our AGM and no doubt it will be the focus of discussion at the Annual Conference if released. We will need a separate meeting with our members to analyse and prepare our views on the document. As stated several times previously, the IDA and GPs had no input on this very important document, a fact that reflects an unfortunate attitude to dentistry in the Department of Health. We did prepare our own document which represents the dental landscape in Ireland from the cradle to the grave. It will be interesting to see how the two documents compare.

The Department of Social Welfare has always been a totally different group of people to deal with and by and large, the new system is working well. One of the main problems is the spouse claim issue, which needs to be sorted. Whether there is an appetite from our colleagues to expand the contract using the grant-in-aid principle remains to be seen.

The main guiding principle of the GP Group is the promotion of independent practice and our members are involved in various activities to promote this in the development of information videos, podcasts and leaflets for patients. Roisín Farrelly in IDA House has also started the publication of the weekly IDA newsletter, which keeps our members up to date with the latest developments in Irish dentistry.

Irish dentistry is entering into a challenging period for GPs and our dedicated energetic group of volunteers, ably supported by CEO Fintan Hourihan and the team at IDA House, will face these challenges with the same pragmatism and skill that has served us well over the years. As I am stepping down as chairman, I know the group is in good hands and wish all involved the best for this intriguing future.



Dr John Nolan
GP Group Committee Chair

Trustees' Statement

The Trustees present herewith the audited financial statements for the year ended December 31, 2018.

Statement of responsibilities of the Trustees

The Trustees are required to prepare their annual report and financial statements for each financial year, which give a true and fair view of the state of affairs of the Union and of the surplus or deficit of the Union for that 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' and promulgated by the Institute of Chartered Accountants in Ireland. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies 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 Trustees confirm that they have complied with the above requirements in preparing the financial statements. The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Union and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland. They are also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounting records

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

Signed on behalf of the Executive Committee on March 7, 2019



Dr Garrett McGann



Dr Martin Holohan

Executive Committee

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

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,
 13-18 City Quay, Dublin 2

Independent auditor's report

We have audited the financial statements of the Irish Dental Union, which comprise the Statement of Income and Expenditure, Statement of Financial Position and Statement of Cash Flows for the financial year ended December 31, 2018 and the related notes to the financial statements, including the summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland).

In our opinion, the Irish Dental Union's financial statements:

- give a true and fair view in accordance with the Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the Union as at December 31, 2018 and of its financial performance and cash flows for the financial year then ended.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)). Our responsibilities under those standards are further described in the 'responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, namely the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard concerning the integrity, objectivity and independence of the auditor, and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If we identify such material inconsistencies in the financial statements, 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.

Responsibilities of the Trustees for the financial statements

The Trustees are responsible for the preparation of the financial statements which give a true and fair view in accordance with the Generally Accepted Accounting Practice in Ireland, including FRS 102, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Union'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 Trustees either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so. The Trustees are responsible for overseeing the Union's financial reporting process.

Responsibilities of the auditor for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their 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 on

the effectiveness of the Union's internal control.

- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Trustees' 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 Union's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Union to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

The auditor communicates with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

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

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.

Kevin Foley FCA

For and on behalf of **Grant Thornton**
Chartered Accountants & Statutory Audit Firm
13-18 City Quay
Dublin 2

Date: March 7, 2019

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2018

INCOME	Note	2018 €	2017 €
Member subscriptions		835,137	691,831
EXPENDITURE			
Wages and salaries		347,333	324,687
Termination costs		-	25,800
Employers PRSI		38,343	35,604
Staff pension contributions		34,570	33,061
Rates and water		5,473	4,889
Light and heat		2,531	2,643
Insurance		4,798	30,531
Repairs and maintenance		16,942	13,717
Cleaning		1,300	-
Estate service charge		1,277	1,006
Members' compensation		70,665	66,678
Travel and subsistence		31,227	31,001
Presidential expenses		1,246	5,785
Telephone		10,010	6,646
Equipment leasing charges		3,963	3,885
Printing, stationery and postage		27,404	34,498
Staff welfare		4,208	847
VHI		14,868	17,618
Meetings, delegations and courses		10,788	9,454
Sundry expenses		3,252	7,393
Subscriptions and affiliation fees		10,231	9,810
Public relations and advertising		27,697	16,785
Website development		-	1,878
Legal and professional fees	12	43,760	(489,154)
Auditor's remuneration		9,554	6,780
Bank charges		4,660	4,558
		<u>726,100</u>	<u>206,400</u>
EXCESS OF INCOME OVER (EXPENDITURE)		109,037	485,431
Bank interest receivable	5	54	1,819
Tax on surplus/(deficit)	6	(2,994)	-
NET SURPLUS		<u>106,097</u>	<u>487,250</u>

All amounts relate to continuing operations.

There was no other comprehensive income in 2018 and 2017.

The notes on pages 18 to 21 form part of these financial statements.

Signed by the Trustees on behalf of the Executive Committee:



Dr Garrett McGann



Dr Martin Holohan

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2018

	Note	2018 €	2017 €
CURRENT ASSETS			
Debtors	7	376,730	249,576
Cash at bank and in hand	8	79,478	172,531
		<u>456,208</u>	<u>422,107</u>
LESS: CURRENT LIABILITIES			
Amounts due to related party		-	(57,363)
Trade creditors		(1,491)	(2,574)
Accruals		<u>(20,860)</u>	<u>(34,410)</u>
		<u>(22,351)</u>	<u>(94,347)</u>
NET ASSETS		<u>433,857</u>	<u>327,760</u>
ACCUMULATED FUNDS ACCOUNT			
Accumulated funds	11	<u>433,857</u>	<u>327,760</u>
NET SURPLUS		<u>433,857</u>	<u>327,760</u>

The notes on pages 18 to 21 form part of these financial statements.

Signed by the Trustees on behalf of the Executive Committee:



Dr Garrett McGann



Dr Martin Holohan

CASH FLOW STATEMENT

YEAR ENDED DECEMBER 31, 2018

	2018 €	2017 €
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(loss) for the financial year	106,097	487,250
ADJUSTMENTS FOR:		
Interest received	(54)	(1,819)
Increase in debtors	(127,154)	(219,347)
Decrease in creditors	(71,996)	(732,952)
NET CASH USED IN OPERATING ACTIVITIES	<u>(93,107)</u>	<u>(466,868)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	54	1,819
NET CASH GENERATED FROM INVESTING ACTIVITIES	<u>54</u>	<u>1,819</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	(93,053)	(465,049)
Cash and cash equivalents at beginning of financial year	172,531	637,580
CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL YEAR	<u><u>79,478</u></u>	<u><u>172,531</u></u>
CASH AT BANK AND IN HAND	<u><u>79,478</u></u>	<u><u>172,531</u></u>

The notes on pages 18 to 21 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2018

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 payments obligations.

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

2.4 Interest income

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

2.5 Taxation

Tax is recognised in the Statement of Income and Expenditure, 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 it 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 out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

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

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

The preparation of the financial statements did not require significant judgement or estimates.

4. PARTICULARS OF EMPLOYEES

The aggregate payroll costs of the above were:

	2018	2017
	€	€
Wages and salaries	347,333	324,687
Social welfare costs	38,343	35,604
Other pension costs	34,570	33,061
Termination costs	-	25,800
	<u>420,246</u>	<u>419,152</u>

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

	2018	2017
	No.	No.
Number of administrative staff	<u>6</u>	<u>6</u>

5. INTEREST RECEIVABLE

	2018	2017
	€	€
Bank interest receivable	<u>54</u>	<u>1,819</u>

6. TAXATION ON ORDINARY ACTIVITIES

(a) Analysis of charge in the financial year

	2018	2017
	€	€
Current tax		
Irish income tax based on the results for the financial year	<u>2,994</u>	<u>-</u>

(b) Factors affecting the current income tax charge

The tax assessed on the profit on ordinary activities for the financial year is lower than (2017: lower than) the standard rate of income tax in Ireland of 20%.

	2018	2017
	€	€
Profit on ordinary activities before tax	<u>109,091</u>	<u>487,250</u>
Profit on ordinary activities by rate of tax	21,818	97,450
Mutual Trading Status	<u>(21,807)</u>	<u>(97,450)</u>
Expenses not deductible for tax purposes	<u>2,983</u>	<u>-</u>
Total current income tax	<u>2,994</u>	<u>-</u>

7. DEBTORS

	2018 €	2017 €
Amount due from related party	129,254	-
Member loan	11,228	12,456
Corporation tax repayable	2,059	-
Other debtors	232,989	232,989
Prepayments	1,200	4,131
	<u>376,730</u>	<u>249,576</u>

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

8. CASH AND CASH EQUIVALENTS

	2018 €	2017 €
Cash at bank and in hand	<u>79,478</u>	<u>172,531</u>

9. FINANCIAL INSTRUMENTS

	2018 €	2017 €
Financial assets		
Financial assets that are cash and cash equivalents	79,478	172,531
Financial assets measured at amortised cost	<u>374,672</u>	<u>249,576</u>
	<u>454,150</u>	<u>422,107</u>
Financial liabilities		
Financial liabilities measured at amortised cost	<u>22,353</u>	<u>94,347</u>

Financial assets measured at amortised cost comprise amounts due from related parties, member loan, other debtors and prepayments.

Financial liabilities measured at amortised cost comprise amounts due to related parties, trade creditors and accruals.

10. 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 through common directors, Trustees and committee members. During the year, the Irish Dental Association CLG collected subscription amounts totalling €835,137 (2017: €691,831) on behalf of the Union.

The Irish Dental Association CLG also paid expenses totalling €124,579 (2017: €756,232) on behalf of the Union. During the year, the Irish Dental Association CLG paid €38,680 (2017: €137,682) in respect of the outstanding balance owed to the Union. At the year end there was an amount of €129,254 (2017: €57,363 owed by) owed to the Union.

Dr J Turner owes the organisation €11,228 (2017: €12,456) at year end. This balance is unsecured, interest free and repayable on demand.

During the year, the organisation paid expenses totalling €47,769 (2017: €41,545) to members of the Executive Committee and Trustees.

The balance receivable to the organisation by the members of the Executive Committee and Trustees at the year end was €NIL (2017: €1,200). This balance is unsecured, interest free and repayable on demand.

Included in wages and salaries is an amount of €114,079 (2017: €112,480) in relation to remuneration to key management personnel.

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

11. RECONCILIATION OF MOVEMENTS IN ACCUMULATED FUNDS/(DEFICIT)

	2018 €	2017 €
Surplus for the financial year	106,097	487,250
Opening funds (deficit)	<u>(327,760)</u>	<u>(159,490)</u>
Closing funds	<u>433,857</u>	<u>327,760</u>

12. CONTINGENT ASSET

As a result of the *Reid and Turner vs HSE* legal case, the Irish Dental Union has undertaken to discharge all costs in relation to this case. The Irish Dental Union has entered into a deed of settlement agreement with the HSE for legal fees and costs in relation to this case. As part of the deed of settlement, the Irish Dental Union has paid the agreed costs totalling €465,977 to the HSE, subject to specific milestones being met, the Irish Dental Union could (over a period of time) earn a refund of some or all of the legal costs incurred in future financial periods.

The HSE is responsible for the administration of the Dental Treatment Service Scheme (DTSS) and aims to progress from a manual to a digital system for processing claims. As part of the deed of settlement agreement, the Irish Dental Union aims to achieve specific milestones for use of the DTSS between November 24, 2017 and August 31, 2020. Should the Irish Dental Union achieve these milestones, it would be eligible to obtain a full refund of the legal costs. The details of the milestone targets are set out below:

Milestone	Period	Target	Refund overall claims in aggregate	Refund available to IDU €
Milestone 1	24 Nov 2017 to 30 Nov 2018	Period 1 Target	50%	232,989
Milestone 2	1 Dec 2018 to 31 May 2019	Period 2 Target	70%	93,195
Milestone 3	1 June 2019 to 28 Feb 2020	Period 3 Target	90%	93,195
Milestone 4	1 Mar 2020 to 31 Aug 2020	Period 4 Target	100%	46,598
Total				465,977

In 2017, the Trustees and Executive Committee believed that achieving Milestone 1 was virtually certain in Period 1 and therefore recognised €232,989 as an asset of the company at December 31, 2017. The HSE has refunded this amount to the union in January 2019.

The Trustees and Executive Committee have reviewed the targets for Milestone 2, 3 and 4 at the date of signing the financial statements and whilst they believe these milestones are achievable, it would not be prudent to recognise these amounts as assets of the Irish Dental Union until more data is collected on the number of claims processed through the DTSS system throughout the next financial year.

13. EVENTS SINCE THE END OF THE YEAR

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

14. APPROVAL OF FINANCIAL STATEMENTS

The Trustees approved these financial statements for issue on March 7, 2019.

Briefing note RE proposed governance changes to the Irish Dental Union, April 2019

Members will have received separately detailed documentation containing information on proposed changes to the constitution of the Irish Dental Union. This briefing note has been prepared to offer some assistance in explaining the background for these changes and also the reasons why these are now being advocated.

Background

The Irish Dental Association is a company limited by guarantee and has been in existence since 1922. In 2011, a trade union was established to secure our negotiating rights and to afford important legal protections. The trade union was to be known as the Irish Dental Union and, in turn, a full negotiating licence was obtained. Because it was not possible to convert a company limited by guarantee to a trade union, the decision to establish the Irish Dental Union has meant that there has been significant duplication of structures in terms of leadership of both the Irish Dental Association and Irish Dental Union. The nine dentists on the IDA Board of Directors are the same nine dentists in membership of the Executive Committee of the Irish Dental Union.

The intervening years have seen considerable administrative confusion and duplication. The board and officers undertook a review of the structures and governance of both organisations, having decided that representation should continue to be member led rather than changing to any other model.

A working group (comprising Drs Kieran O'Connor, Eamon Croke, Clodagh McAllister, Gillian Smith, Paul Murphy and Mr Fintan Hourihan) was established over a year ago to review all of the issues with governance for both the company and the trade union. Professional advice was obtained by Grant Thornton and O'Connor Solicitors, both of whom have extensive experience of working with similar voluntary membership organisations, which has been of great benefit. Previously advice was also provided by Arthur Cox Solicitors.

Reasons for change

The main reasons for the changes being proposed are as follows:

- recognition of the primacy of the IDA brand and the confusion apparent with the use of IDA and Irish Dental Union at present;
- a wish to avoid confusion and duplication and instead streamline and simplify structures;

- this is an opportunity to address governance weaknesses and to manage governance risks which could emerge;
- this is an opportunity to incentivise and assist with the development of structures at local level to engage better with our members; and,
- this is an opportunity to modernise and professionalise our governance structures and to follow the example of other representative and regulatory bodies by allowing for the appointment of (two) professional experts to our leadership structures, while remaining a member-led organisation.

Extensive consultation and preparation

The decision to proceed with governance changes has been the subject of extensive work by the working group, which has reported regularly to the Board of Directors and to the Council of the Union. The advice we have received suggests that in order to best position the trade union (and to have this renamed as the Irish Dental Association), changes would also need to be introduced which would see the company limited by guarantee focusing on the ownership of IDA House.

This will require the approval of the Registrar of Friendly Societies for a name change to the effect that the Union will be known as the Irish Dental Association. The company limited by guarantee, which would have responsibility for the main asset of the organisation, IDA House, will be renamed with a distinctive title so as to avoid any confusion with the renamed trade union, i.e., the Irish Dental Association.

Therefore, the changes being proposed are being considered on a phased basis – this is the first phase of the restructuring. The proposed name changes for the union and company are predicated on initial approval by the Registrar of Friendly Societies, which

regulates trade unions, and also the Companies Registration Office, which regulates limited companies.

Changes in summary

The main elements of the changes are as follows, in no particular order:

- provision for the appointment of two non-executive directors with specialist expertise to join up to seven dentists as members of the (renamed) Management Committee of the trade union;
- provision for the restyling of branches as 'regional committees', provided such regional committees meet minimum governance and operational requirements;
- provision is now made for greater delivery of services and benefits for members at regional level, and this is to be discharged with the assistance of regional committees where they meet clearly defined criteria and operational codes of practice, failing which local CPD and education will be delivered directly in the regions by IDA House;
- changes in the arrangements for the appointment and election of candidates for the position of President Elect, which will see a broadening of the constituency for candidates and would see Council propose candidates except for every third year, where this will be open to recognised regional committees to submit candidates for nomination;
- changes extending the potential membership of our Council to provide for places for representatives of the CPD Committee, Quality and Patient Safety Committee and International Affairs Committee;
- ending the confusion caused with the names of three of the branches so that the Metropolitan, Munster and North Munster branches would be known as the 'Eastern', 'Southern' and 'Mid-Western' regional committees, respectively;
- the provision of additional options for Trustees to obtain independent professional advice; and,
- the establishment of a contingency fund to be administered by the Management Committee and for use in funding disputes, including legal disputes, where determined by the Management Committee.

Motions

IDU EGM MOTIONS 2019

Motion number 1

"It is hereby proposed to change the name of "The Irish Dental Union" to "The Irish Dental Association" and to amend Rule 1 of the Rules of the Trade Union by the replacement of Rule 1 with the following:

i. Title – The name of the Union is, "The Irish Dental Association" and is hereinafter referred to as "the Union".

Such change to be subject to the consent of the Registrar of Friendly Societies."

Proposed by: Dr Paul Murphy

Seconded by: Dr Gillian Smith

Motion number 2

"It is hereby proposed to adopt the Rules of the Irish Dental Union (now to be renamed the Irish Dental Association) as now attached herewith and produced to the meeting and all such changes as are set out in the new Rules shall be subject to the consent of the Registrar of Friendly Societies."

Proposed by: Dr Gillian Smith

Seconded by: Prof. Leo Stassen

IDU AGM MOTIONS 2018

Motion number 1

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

Proposed by: Dr Jane Renehan

Seconded by: Dr Garrett McGann

Motion number 2

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

Proposed by: Dr Jane Renehan

Seconded by: Dr Garrett McGann

Motion number 3

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

Proposed by: Dr Eamon Croke

Seconded by: Dr Clodagh McAllister



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