



2023

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REPORT





2023
AN
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REPORT

E. T. STARR.
Dentist's Chair.

No. 222,092.

Patented Nov. 25, 1879.



Fig 1.

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WITNESSES

Wm A Skinkley
Geo W Brock.

INVENTOR.

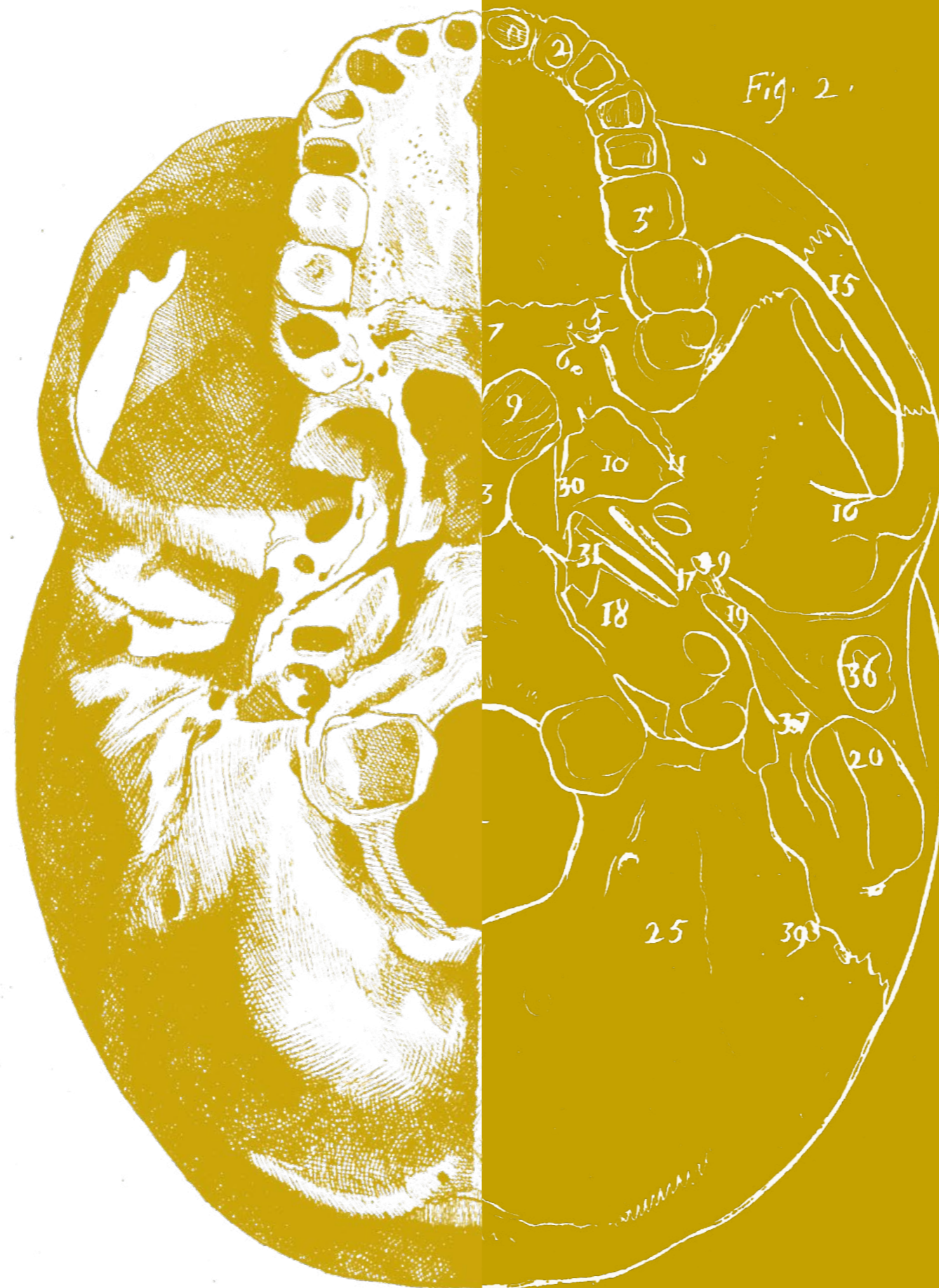
Eli. T. Starr.

By his Attorneys

Baldwin, Hopkins, & Peyton

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EXECUTIVE REPORTS



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IDA ORGANOGRAM

MANAGEMENT COMMITTEE

President	Dr Eamon Croke
Vice President	Dr Caroline Robins
President Elect	Dr Rory Boyd
Honorary Treasurer	Dr William Rymer
HSE Dental Surgeons Group Rep	Dr Siobhan Doherty
GP Group Rep	Dr Mairead O'Connor
Non-Executive Director	Mr. Ronan King
Non-Executive Director	Ms. Geraldine Kelly

SUBCOMMITTEES

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

HEAD OFFICE

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

COUNCIL

HONORARY OFFICERS

President	Dr Eamon Croke
Vice President	Dr Caroline Robins
President Elect	Dr Rory Boyd
Honorary Treasurer	Dr William Rymer

OTHERS

HSE Group Management Committee Nominee	Dr Siobhan Doherty
GP Group Management Committee Nominee	Dr Mairead O'Connor
JIDA Representative	Dr Adedeji Obikoya
Quality & Patient Safety Committee Representative	Dr Gerald O'Connor
CPD Committee Representative	Dr Maurice Fitzgerald

REPRESENTATIVE MEMBERS

South Eastern Regional Committee Representative	Dr Joesph Mahon
North Eastern Regional Committee Representative	<i>Vacant</i>
Eastern Regional Committee Representative	Dr Ambrish Roshan
Eastern Regional Committee Representative	Dr Aodh MacGrainne
Southern Regional Committee Representative	Dr Robert Philpott
Kerry Regional Committee Representative	Dr Aisling O'Sullivan
Mid Western Regional Committee Representative	Dr Robert Bowe
North Western Regional Committee Representative	Dr Peter Doyle
Western Regional Committee Representative	<i>Vacant</i>
HSE Dental Surgeons Group Rep	Dr Maura Cuffe
GP Group Rep 1	Dr Sarah Edgar
GP Group Rep 2	Dr Rosemarie Maguire
International Affairs Committee Representative	Dr Robin Foyle

All listings above as of December 31st 2023.

PRESIDENT'S REPORT



PRESIDENT
Dr Eamon Croke

A COMPENDIUM

CENTENARY

2023 bore witness to the Irish Dental Association's 100 years of history. At our AGM in April, in the historic surrounds of the RCSI, I stated my aim as President was to have an understanding of what we should bring with us from the past, a knowledge of what our needs are today and the vision to open a discussion on our future. Our mission statement to represent, advocate and educate in supporting sustainable health while always advocating for the vulnerable and disadvantaged in society echoes the aims of our founders.

I was honoured to receive the chain of office from the outgoing President, Dr Caroline Robins, who did such a great job in leading the Association. Caroline gave a voice to the profession and our patients but especially to the ever-increasing influence of our female members, who in 2023 became the majority of registrants on the Register of Dentists.

The Centenary Year held many highlights. The Annual Conference and Centenary Dinner in the Lyrath Hotel, Kilkenny was a particular case in point. We are still struggling to free ourselves from the shackles of the pandemic but the camaraderie evident in Kilkenny spoke of the importance of getting together. The Conference Committee can take great satisfaction in the standard and variety of presentation, especially considering my request that the organisers would choose speakers from near(er) rather than afar and so be kinder to our blue planet.

My visit to the City Hall, Belfast, for the Northern Ireland British Dental Association's Centenary Gala was another special time added to by the honour of being asked to say 'a few words' on the strength of the enduring relationship between the Associations.

I have had a sense of the presence of others throughout the Centenary Year; perhaps not quite Dickensian but with me all the same. I have no doubt the publication of Drs Eoin Kinsella and Frances Nolan is excellent 'The Irish Dental Association: A Centenary History' informed me of ghosts of the past. Conor Armstrong's insightful documentary 'IDA 100: Celebrating 100 years' gave a sense of the present and of the immediate future.



COMMITTEES

I am indebted to the skill and dedication of the members of the Management Committee. The way the Management Committee runs its business has undergone ground-breaking changes, which continue to unroll. I would like to thank all the committee members, officers, directors and Executive Team members for their positive and unstinting input into the work of the Committee.

I would also like to thank all the members of the various committees who continue to give their time and energy to the work of the Association. The Association would be a much poorer organisation without them.

CULTURE

Our relationship with Government departments can at best be described as faulty. This, I believe, has developed from the way the provision of oral healthcare is viewed over the century. Minister Donnelly, the Minister for Health described it as a 'blind spot' early in the year. It is more than that, it is a culture that has a profound resistance to change when change is demanded for progress. It is the norms and discourse used by Government and its officials in addressing oral healthcare services and, in turn, the representatives of the profession.

'Ruling by fooling' was Deputy Sean Crowe, Cathaoirleach of the Joint Committee on Health, exasperated summation, of the Department of Health's performances, after July's meeting with the Irish Dental Association.

The most recent example of that unhealthy relationship was the Ministerial Review of the DTBS by Minister Humphrey's, Department of Social Protection. Rightfully, dentists will have a view on the merits, or otherwise, of the outcome. I know it is less than what our representatives sought based on their reasoned preparations but, I also know, it is far, far better than what was initially proposed by the Department's officials and for that we are very grateful to our representatives.

Unexpectedly, an invitation to meet officials in the Department of Health landed in the Inbox in the last days of 2023. This is a welcome development after a year in which a vote of no confidence was justifiably and unanimously passed on Minister Donnelly and his officials and the CDO at the AGM. The Department has plans, through the HSE, to roll out parts of Smile agus Sláinte in 2024. The Association's view is that there must be a change in stakeholder culture before sustainable oral healthcare services are possible. The Association has spent considerable time in understanding how the WHO's Global Oral Healthcare Strategy 2022 might work in Ireland as the Irish Government is committed to this strategy as a member of the UN, WHO and the EU. The Association has prepared its policy, Towards Sustainable National Oral Health Services, to open discussions with interested stakeholders. The WHO is clear that dental associations have a central role in delivering its strategy. The Association is ready to contribute positively from new but solid ground.

CONGRATULATIONS:

It was with great pleasure that I learned of the British Dental Association's intention to award its Roll of Distinction to our CEO, Fintan Hourihan. The Roll of Distinction acknowledges 'outstanding services to UK dentistry'. In Fintan's case, it recognises the respect he is held in international dental politics and, in particular, the strong and supportive relationship he has developed with the NI BDA and the BDA in general. This continued friendship between our Associations is fulfilment of the fervent hopes of those at the establishment of the IDA and the breakup in Ireland of the BDA in 1923.

COMMUNICATION

Significant energy and time were expended on how we communicated, on what we communicated and with whom we communicated over the year. The understanding of those first registrants, at the end of the 19th century, was that Irish dentists needed a strong, informed and well-organised voice if they were to promote the aims and ideals of the profession. Nearly, 150 years later that work must continue. Advocacy is a key function of the Association, one which Caroline has promoted with great skill and energy throughout the year, aided by other skilled communicators like Drs Kieran O'Connor and Will Rymer and Fintan. Membership was a key focus in 2023 and will remain so in the years to come. Post-pandemic, voluntary organisations are being forced to reform and regroup following adaptations in our behaviour and habits that continue to emerge. The global contraction in in-person events, volunteerism and representation carries material risks, some personal, some communitarian and some yet to evolve. The terms 'strength in unity', 'strength in numbers' carry particular resonance for representative bodies. I wish our Membership Manager, Aoife Moran, well as she engages with the profession and promotes the values of membership of the Association.

The Association is the profession's representative body. As we look forward to our second century, it needs a strong voice; it needs to hear and propagate your voice.

CONCLUSION

I would like to thank every member of the Executive team for their continued support, hard work and counsel throughout the year and, in particular, Fintan, Elaine Hughes and Roisin Farrelly.

A very special thanks to Will in his roles as Honorary Treasurer and GP Committee Chair.

I wish Dr Rory Boyd every success in his term as President of the Association. I have no doubt that Rory will make a huge success of his term and I pledge to help in any way I can.

Finally, thank you, the membership, for your support and feedback over the past year. It's been a great honour. Stay safe and well.

CEO REPORT



CHIEF EXECUTIVE OFFICER
Fintan Hourinan

A CENTURY OF PROGRESS

Commemorating the Association's 100 years of serving the dental profession in 2023 was a real highlight in a remarkably busy year. The Centenary History of the Association written by Drs Eoin Kinsella and Frances Nolan was published at the Association's Annual Conference in Kilkenny. A documentary commemorating the Association was broadcast for the first time at the Annual General Meeting which took place in the Royal College of Surgeons.

A series of interviews on The Whole Tooth podcast platform was supplemented by a year-long series of features in our Journal which looked at different aspects of the development of the profession and the Association over the last 100 years. Of course, we need to look forward as well as to look back. Never has this been more obvious and necessary. At the start of the year the Association commissioned Amarach Research to complete the largest ever survey of dentists in Ireland, both members and non-members of the Association, in seeking to identify the priorities of dentists as we approach the Association's second century.

Looking at the changing demographic profile of the profession, the Association undertook a number of initiatives to ensure that the needs of today's and indeed tomorrow's generations are met by the Association as its representative body. A first ever survey of dental associates drew a very strong response and provided illuminating lessons as to the changing requirements and professional priorities for associates.

This will be the first step in developing a new approach to meeting the needs of different segments of the profession of which dental associates are an increasingly important cohort.

CAPACITY AND GOVERNANCE

The Association also conducted a major review of its strategy in June 2023 where a new vision for the Association was adopted. Our vision is a sustainable oral healthcare system in Ireland and our mission statement is to represent, advocate and educate in supporting sustainable health. Our values are inclusivity, innovation and integrity. The plan provides for a number of strategic objectives in the areas of member services, member engagement, CPD, advocacy, communications and environmental, sustainable goals also.

On foot of the work of the Board at that meeting a detailed workplan was introduced which was the subject of ongoing scrutiny and evaluation by the Board. A review of our branch structures and the modes of delivery of CPD was also begun in 2023 and continues into 2024. Furthermore, a survey of the leadership and the structures in place to enable the management of the Association for the members was also commenced. Significant work was done on reviewing the governance of the Association and a longer-term plan to review the existing structures has been begun by the outgoing Board of the Association.

SERVICES AND BENEFITS

Services and benefits are essential reasons for the Association's strong growth and throughout 2023 we delivered the strongest ever programme of CPD in the form of national seminars, our annual conference, branch events, webinars, in addition to our Journal. The Association is determined to build on its position as the primary CPD provider for the dental profession in Ireland, particularly given the imminent changes in legislation which will require mandatory reporting on CPD by all registered dentists.

The Association has also in the last year published a survey which shows the huge financial value of the exclusive benefits provided for IDA members and the report by Crowe Consulting was particularly instructive in this regard. In addition to the 11.5% discount agreed with Dental Protection for IDA members, we agreed a 10% discount for IDA members with the newest indemnity provider Medisec which enters the market in 2024 and will provide another well-resourced and professional indemnity option for our members.

The Association showed its commitment to building its membership levels to the most ambitious levels yet by employing a membership manager for the very first time and we are already seeing a growing interest in becoming a member amongst dentists from all branches of the profession.

Building on the great success we achieved in talks with the Revenue Commissioners in avoiding a calamitous outcome which would have seen VAT imposed on practice owners who engage dental associates in the traditional fashion, we provided an invaluable FAQs document covering the engagement of dental associates and we updated the suites of employment contract templates we provide free to our members. The Association also promoted alternative ways of helping our members to deal with complaints and to resolving disputes through the Dental Complaints Resolution Service which had another busy year.

Of course, representation of members both individually and through negotiations with third parties is an integral part of why dentists continue to join the Association. Significant progress was made in the year in restoring the annual fees review for the DTBS contract while strenuous efforts were also made to defend the dentists in a small number of

instances where probity investigations were commenced with regard to the DTSS. In the public service the Association was involved in extensive negotiations at the Workplace Relations Commission to secure a special pay rise for HSE dentists, followed by participation in public service pay talks. Discussions with the HSE and the Department of Health also continued in regard to the future of the public dental service.

ADVOCACY

The Association also had a particularly busy year advocating for dentists and their patients starting with attendance at the Dáil debate on January 19th last where over two hours of discussion took place on amendments initiated by the Association as part of the Regulated Health Professions (Amendment) Act.

Discussions continued throughout the course of the year directly with the Department of Health, where our focus was on the need to reform the Dentists Act 1985, a call which was amplified by reportage on PrimeTime investigates broadcast by RTE throughout the course of 2023 and 2024. The Association published a major new policy document on Workforce Planning which generated considerable media attention and another appearance at the Oireachtas Health Committee. Preparations on a major new position paper to set out a roadmap for reform consistent with the WHO global oral health plan yielded a most significant statement of our views on the future of dentistry in early 2024.

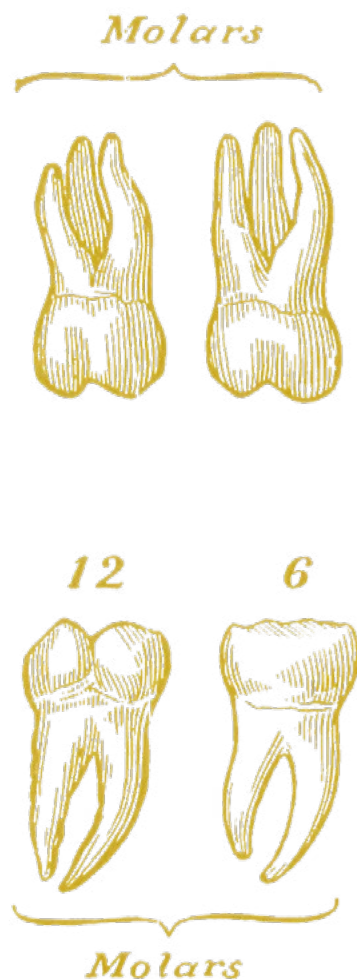
The efforts of the Association in promoting dentistry were reflected in record amounts of media coverage and engagement with the political system. Truly, we believe there is a momentum for major change and reform, after many years of shouting into the void.

ENGAGING WITH STAKEHOLDERS

Engaging with stakeholders is an integral part of what the Association does and last year saw significant engagement with the Department of Health and Children, the HSE, the Dental Council as well as internationally through the Council of European Dentists and through FDI. A novel development was my participation in quarterly meetings with the executive directors of the national dental associations in America, Australia, Britain, Canada and New Zealand which has proven an invaluable way of advancing the concerns of the Irish Dental Association both internationally and at home.

While it was a busy year, we know that there are huge challenges ahead and we are prepared for an even busier year in 2024.

I wish to thank all of the members, officers and representatives of the profession for their assistance throughout the year and especially my colleagues in IDA House.



COO REPORT



CHIEF OPERATING OFFICER
Elaine Hughes

“IDA IS A CERTIFIED PROVIDER FOR ADA CPD”

CPD/EDUCATION

2023 was another strong year for CPD/Education in IDA. CPD/Education continued both regionally and nationally across the year. Dentists are advised that they are obliged to complete 25 hours of verified CPD annually.

IDA was again very disappointed to see another year pass without mandatory CPD becoming a legal requirement in Ireland. The long awaited Dental Council guidelines on Sedation and Medical Emergencies were at last published. Dentists are advised to familiarise themselves with the new guidelines, which are available on www.dentalcouncil.ie.

At a minimum, members are advised to ensure they and their dental teams are up to date with their BLS or ILS training. If you are providing Sedation you and your dental team members must be trained in ILS every two years. IDA provides these courses at different times/locations annually. Alternatively if you have over 3 or 4 on your dental team it makes sense to have someone or some company come to your practice for training. Please ensure your drugs kit is up to date with recommended drugs and please ensure they are not out of date. Dentists are also advised to have oxygen available and an AED in the practice.

ADA CERP APPROVAL RENEWED

IDA is a certified provider for ADA CPD. This means that all IDA courses are approved by the ADA (American Dental Association) for CPD certification. CPD is a legal requirement in the US, therefore, with the ADA CERP it means that US registered dentists can attend IDA courses and these all go towards their annual CPD. The ADA approval lasts until 2026.

WEBINARS

Our webinar series continued in 2023 with monthly webinars taking place on the last Wednesday of the month at 8pm. The majority of our webinars are in our library on the member's section of the website for members to view at a time convenient to them. We also saw the introduction of the Business First series of webinars on business orientated topics for dental practices.

PRACTICAL COURSES

Our hands on programme commenced in Limerick with Endodontics from Dr Eoin Mullane.

Thanks to Kulzer for supporting our first two day course in Anterior Composites in September with Dr Andrew Chandrapal.

More endodontics with Dr Richard Flynn in Killarney in November and thanks to Endoperfection in sponsoring this course. Dr Maurice Fitzgerald, Prosthodontist gave a very worthwhile course in Prep design, supported by Coltene in Fixed prosthodontics in September.

EAPD & IDA COLLABORATION

Last November saw a collaboration with EAPD (European Academy of Paediatric Dentistry) and IDA. This fantastic day was sold out and covered various different topics relevant to those treating children.

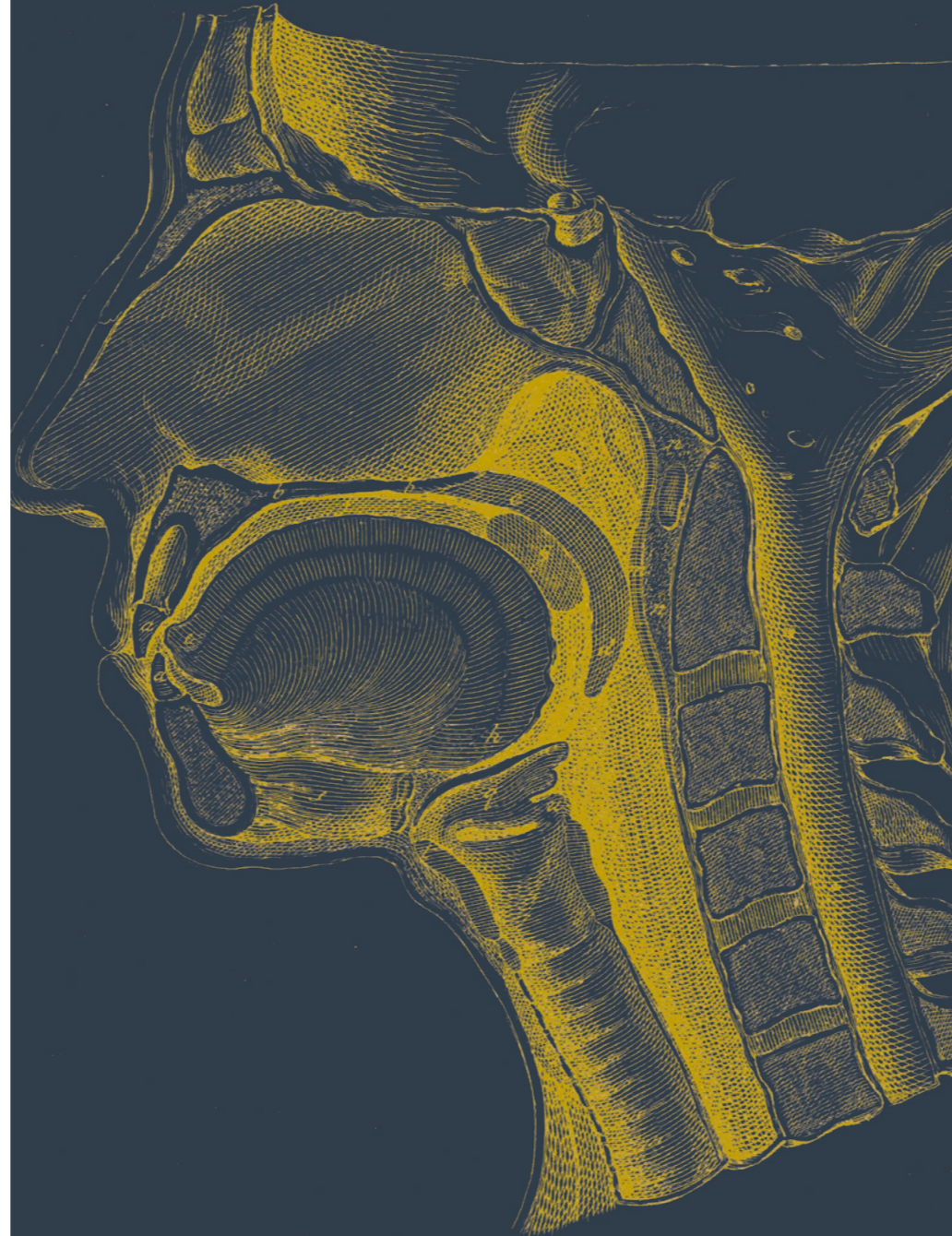
The unique format, with short snappy lectures in the morning followed by table demonstrations, proved very popular with delegates. Thanks to the Irish committee of the EAPD, Chaired by Dr Yvonne McCauley, for this worthwhile joint meeting.

ANNUAL CONFERENCE 2023 - SHINING BRIGHTLY

We returned to the beautiful Lyrath Estate for our Annual Conference – Shining Brightly in May 2023. As part of our centenary celebrations a jam packed programme of hands on courses, core CPD subject areas and general clinical subjects were all part of this year's programme. A couple of new additions at the conference included a series of recorded lectures on different topics being streamed in our in house cinema at Lyrath over the two days.

We were also delighted to host morning yogas sessions during conference which gave a great kick start to delegates days. Kilkenny was basked in sunshine for the few days of conference, which made it all the more pleasurable for delegates, guests and international visitors to the event.

The few days out of busy practice meant that members could meet old friends, socialise, and learn new things about dentistry in the beautiful surroundings of Lyrath Estate. Our sold out annual trade show proved ever popular and big thanks goes to our trade supporters for yet again attending and making this event workable.



HSE SEMINAR 2023

All roads led to the midlands town of Portlaoise and the Midlands Park Hotel for our two day event in October. Portlaoise has proven to be a popular choice with delegates who travel from all four corners of the country for this seminar.

Whilst CPD and education is a general focus on these two days each year, the big draw for delegates is undoubtedly the social aspect to the seminar. It is so important for HSE colleagues to come and meet with each other, chat, mingle and catch up - something quiet rare for HSE colleagues to do these days. Thanks to the trade for supporting the event again this year.

Congratulations to Dr Siobhan Doherty who took over the reins as President of the group from Dr Joanna Sikorska. Siobhan has been involved in the HSE committee for many years in IDA and is currently a Director of IDA.

2023 - A YEAR OF WELLNESS

In many ways, life has changed for us all since the pandemic of 2020. Changes both good and bad. But one thing we are sure of is that dentistry has changed – people are busier, patients are more demanding, it is difficult to get and keep staff and taking time out to recharge or look after oneself can often be challenging. IDA brought some wellness type activities to members in 2023.

Following on from a few non clinical topics in our webinar series, IDA also hosted a wonderful day with psychologist and wellness coach Gerry Hussey in September in Seaford Resort, Wexford. Delegates were treated to a day of learning about how we as human beings can be the best version of ourselves and learn to live a better and more content life. A wonderful day of possibilities and delegates were transfixed by Gerry Hussey and his thoughts and teachings.

COLGATE CARING DENTIST OF THE YEAR AWARDS 2023

Now in its 15th year, the annual Colgate Caring Dentist of the Year Award took place in the plush surroundings of the InterContinental Hotel, Dublin in November. Over 1000 nominations were received in 2023 for both dentists and dental teams right across the country. The evening is always so positive and it is so heartening to hear

wonderful stories about the great work that dentists and their dental teams do on a daily basis to assist patients. Undoubtedly the unique selling point of the awards is the fact that all nominations are by patients. Patients are happy to relay stories of kindness, patience and great care which they have received from their dentists/dental teams and the evening is all about recognising this.

A big thank you for our sponsors Colgate who have been sponsoring this awards programme for six years now.

2023 saw the introduction of a few new categories for awards including:

- Young Dentist of the Year
- Special Case Award
- Care of a Child Award

The overall winner of Colgate Caring Dentist this year went to a HSE employed dentist – Dr Adrienne Dolan who works in Dublin.

A special word of thanks to our judging panel Drs Seton Menton, Tom Feeney, Frances O’Callaghan and Clodagh McAlister.

REGIONS/BRANCHES

Many of the branches had activity in 2023 with the continuation of branch meetings and in certain areas Annual Scientific Meetings. Thank you to those branches/regions who held their AGM’s during March/April.

In March IDA hosted a day with an independent facilitator to look at branch/regional activity and a general review of CPD in the regions. A worthwhile and interesting exercise for all involved.

It is vital to keep local regions/branches alive and active and we continue to ask members around the country to get involved in your branch or simply attend meetings in your area if and when you can. Without a local connection from members to IDA we will not be able to continue to meet the needs of members and understand what the issues are on the ground in different parts of the country. Your local branch/region needs you!

ACCREDITATION

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



REPRESENTATION & ADVOCACY



DIRECTOR OF ADVOCACY
Roisin Farrelly

KEEPING DENTISTRY AND ORAL HEALTH ON THE AGENDA

The past year has been another busy one for the Association in terms of representing and advocating for our members.

At the start of 2023, we launched our workforce plan for the dental sector, highlighting the staffing and access issues that are impacting our members and their patients. Our ongoing campaign on the dental staffing crisis saw a huge amount of media coverage, a two-hour Dail debate in the Spring and a massive increase in Dail Parliamentary Questions. Subsequently, we were invited to present to the Oireachtas Health Committee to discuss the workforce problems and our proposed solutions for dentists and their patients. Our delegation gave a 30-minute presentation focusing on staffing shortages and the current crisis in access to dental and orthodontic care for adults and children. This was followed by a question and answers session with the members of the Committee. Thanks are due once again to our voluntary representatives and members who work alongside Fintan and me on advocacy and campaigning. We are lucky to have excellent dental spokespeople who make themselves available to speak publicly about the many issues affecting the dental sector.

MEDIA COVERAGE

We have enjoyed another successful year for the Association in terms of national and local media coverage, with over 750 pieces of coverage; that's an average of 62 pieces of coverage every month. Our media coverage in 2023 created in excess of 22-million opportunities for the public to see and hear about the dental sector and the issues and challenges facing the profession. The PR value of the coverage is worth in excess of €4.2 million to the dental profession.

The medical card scheme (DTSS) generated the most media coverage in 2023 with 107 pieces. This was followed by 82 pieces of coverage for our Annual Conference last May. Our ongoing workforce campaign and advocacy to highlight the staffing crisis in the dental sector also generated a large amount of media coverage this year.

STAFFING CRISIS

Our key campaign for 2023 – that will continue into 2024 – concerns the staffing and resourcing crisis in the dental sector. The current workforce crisis is the single greatest challenge for the profession and finding solutions is our priority. We have listened to our members – in both the private and public sectors – who are telling us that they are encountering increasing difficulties in recruiting dentists and dental team members. That is why we have campaigned through extensive media statements, appearances in the Oireachtas and in our pre-Budget submission.

In April, the Association launched its strategic workforce plan for the dental sector which outlines a number of recommendations on how to attract and retain dentists in both the public and private sectors. Measures include: significant investment and expansion of the two dental schools at UCC and TCD; the reintroduction of a Foundation Training Scheme to facilitate new graduates in gaining experience in a mentored environment and changes to rules surrounding work permits.

In November, we wrote to the Minister for Further and Higher Education, Simon Harris, regarding measures to deliver on additional undergraduate places for dentistry. The letter calls for investment of €55 million to deliver the new dental hospital at UCC and additional funding of €20 million for the two dental schools at UCC and TCD to increase the number of dental graduates that will practice in Ireland.

The Association also made a strong submission to the Department of Enterprise arguing that dentists and dental hygienists should be placed on the critical skills list for work permits and that dental nursing should be removed from the ineligible work permit list.

NEW DENTAL LEGISLATION

In a letter sent in September to the Taoiseach, the Minister for Health and other politicians, President Eamon Croke called for urgent publication of long-overdue new dental legislation. The letter was sent in the wake of the allegations of unlicensed dentistry in a Prime Time Investigates programme.

In November, the Association prepared a briefing note for politicians explaining the urgent need for new dental legislation. We highlighted the two major gaps in the present Act that pose significant risks to public safety: the failure to oblige registrants to maintain their ongoing competence and the failure to regulate dental practices.

RECOGNITION OF SPECIALTIES

As part of the Association's presentation to the Oireachtas Health Committee in September, the Association called for the immediate

recognition of a range of dental specialities. IDA President, Dr Eamon Croke, told the Committee: "The Minister needs to recognise the specialties. There are between ten and 13 of them. In 2014, the Dental Council presented a case to the then Minister for this. That was never responded to. Within the profession and the Dental Council, the regulatory body, there is much support for specialties to be recognised, but the specialties include root canal treatment, special care, paediatric care, oral medicine and public health."

The Association supplied the Committee with further documentation, including a paper from the Dental Council, which confirms that legislation is not required to recognise further dental specialties and that this could be done at the stroke of a pen by the Minister for Health.

DTBS (PRSI SCHEME)

Over the course of 2023, IDA representatives met with officials from the Department of Social Protection, as well as the Minister for Social Protection, as part of the Ministerial review of fees for the DTBS (PRSI dental scheme). This culminated in a 21% increase in the examination fee and represents the first increase in the examination fee since 2008.

The Association also successfully resisted an attempt to impose comprehensive contractual changes as a condition of benefiting from the higher examination fee and an attempt by the Department of Social Protection to expand the definition of the examination fee.

Whilst the outcome from the Minister's review fell short of what we proposed on certain matters, without the determination of the Association, dentists would have received a very different set of proposals. We will make a strong case again, on behalf of our members, for further changes that will benefit dentists when the next fees review commences in 2024.

PUBLIC SERVICE DENTISTS

We began 2023 with a significant victory for dentists in the public sector, securing payment of a 1% pay increase, backdated to February 2022, under Building Momentum's 'sectoral bargaining'. IDA members (and dentists throughout the HSE) had been denied payment of the increase due to a dispute regarding medical grades. The Association had fought vigorously on behalf of public service dentists, insisting that dental grades should be 'uncoupled' from medical grades under 'sectoral bargaining'.

We were the only representative body advocating for HSE dental surgeons on this issue. The pay increase resulted in back payments of up to €1,000 (gross) for our members and had an ongoing effect on the subsequent pay increases that were due in 2023 under the Building Momentum Agreement. The increase also applied to public service pensioners.

Our pre-Budget submission, launched in mid-2023 called for an immediate allocation of €7 million to hire 76 HSE wholetime equivalent (WTE) dentists in the public service, in order to bring service levels back to 2007 levels. We also called for an allocation of €6 million to hire 30 specialist orthodontists to address the up to 3-year waiting lists for orthodontic care.

In late 2023, the Association was back in the WRC attending negotiations on a new public service pay agreement, on behalf of members working in the dental hospitals, within the HSE and in all other areas of the public service. IDA was one of two health unions alongside the four-person ICTU public services committee team and police representative bodies attending talks with representatives of the Department of Health and the Department of Public Expenditure and Reform.

Throughout the year, the Association also attended numerous meetings with the HSE and Department of Health in relation to claims for new sessional rates of pay for voluntary sessions, ring-fenced CPD time and funding, reporting relationships and the proposed downgrading of the National Oral Health Lead position. We are pleased to say that the reporting relationship for Principal Dental Surgeons has been clarified satisfactorily by the HSE after the Association's intervention. We hope to address the CPD issue through the sectoral bargaining mechanism under the new public service agreement.

INFORMATION & ADVICE

Our HR and advisory services continued to assist members in both the private and public sectors with individual queries and issues. We have had another busy year with over 500 individual queries dealt with, covering areas such as HR / employment law, compliance, state schemes and others.

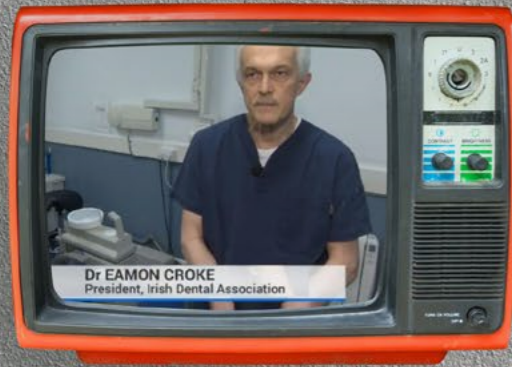
We sent over 200 updates and flyers to members in 2023, including 42 editions of our weekly e-newsletter. There were also 6 editions of the Journal of the Irish Dental Association over the course of the year.

In 2023, the Association engaged Eversheds Solicitors to draw up a detailed FAQ document for our members which covers all the major questions to be considered in drawing up a self-employment Associate agreement. We also asked Eversheds to review template contracts of employment for employees working as dentists, dental nurses and hygienists and these are available free of charge to IDA members for adoption and preparation of contracts in their dental practice.

Our contracts of employment and our FAQs for self-employment have been prepared to assist our members and to help in discussions they should arrange regularly within the practice and with the assistance of their accountants and legal advisers.



MEDIA COVERAGE



A sample of the issues addressed by the Association in the national media in 2023

“AS WE ENTER OUR CENTENARY YEAR, A STAFFING AND RESOURCING CRISIS IN THE DENTAL SECTOR IS THE SINGLE BIGGEST ISSUE FACING DENTISTS.”

Irish Independent 🇮🇪

Time for talking is long over as shortage of dentists sends Ireland closer to crisis point

Irish Independent 20 January 2023

Fintan Hourihan, chief executive of the Irish Dental Association, says practices are telling the representative body they just can't find enough dentists, hygienists, dental nurses and support staff to fill jobs... "It has an impact on opening hours and access to emergency care," he said... "We don't know how many dentists there are working or what type of work they do, which makes it difficult to plan or match the dentists available with the population," said Mr Hourihan.

Irish Examiner

Staffing crisis: Challenges of a century still haunting dentistry in Ireland

Irish Examiner Op Ed 7 February 2023

As we enter our centenary year, a staffing and resourcing crisis in the dental sector is the single biggest issue facing dentists and, unless addressed, will mean that access to important dental care — particularly for those most vulnerable in our society — will become more and more challenging.



GP Group Chair, Dr Will Rymer, interviewed on **Today with Claire Byrne** discussed delays in treatment for primary-school children and the dental medical card scheme. "The screening service in Laois, children are being seen in transition year, and in Offaly they're at second year. So by that point in their education it's likely that the early presentations of dental disease that we would like to have picked up much earlier in the development have increased significantly." **22 February 2023**

Irish Independent 🇮🇪

Primary-school children facing 10-year wait for dental treatment

Irish Independent 22 February 2023

Dr Rymer, a dentist in Roscrea, Co Tipperary, is chair of the Irish Dental Association's general practitioners' group... "Dental health and dental health promotion are an integral part of general health and repeated failure of government representatives to engage with all relevant stakeholders during this dental crisis illustrates a level of contempt for vulnerable service-users and the dental profession."



Dentists pass vote of no confidence in Minister for Health

Irish Times 12 May 2023

That says newly elected association president Eamon Croke, “shows how broken their trust is in a system and service that has no capacity or seen any meaningful commitment to reform. Our membership is beyond frustrated at the endless broken promises and false dawns by the Minister and his department.”



Dentist shortage leaves many patients waiting over three months for routine appointment

Irish Independent 12 May 2023

One in six patients are waiting over three months for a routine appointment with their dentist and while more than half a face delays of longer than three months for specialist care, including orthodontic and oral surgery a new survey reveals today. The survey was released by the Irish Dental Association... The dentists’ body said that more than half dentists surveyed say they have tried to hire a dentist for their practice in the last 12 months with almost 60pc of unable to find a suitable candidate.



Around 200,000 people have dental phobia and are terrified of getting teeth fixed, ‘calming dentist’ says

Irish Independent 12 May 2023

Dentist Niall Neeson told his colleagues that 4pc of the population have extreme fear but that 20pc have high levels of anxiety about a visit to the chair... He told the annual meeting of the Irish Dental Association in Kilkenny today that “full-blown phobia can lead to complete avoidance even when a patient is in pain”.



Dr Will Rymer interviewed on **RTÉ Radio 1’s Morning Ireland** said children are supposed to be seen at key development stages but there are no huge delays due to the lack of resourcing and funding for the HSE dental service. **12 May 2023**



Dr Caroline Robins told **Today FM’s The Last Word** that “the system is broken” and the constant talk about tinkering with it isn’t going to solve the problem. We are just kicking the can down the road and we need the Minister to make a commitment politically and financially to the profession and our patients. **12 May 2023**



RTÉ News interviewed Dr Eamon Croke about increased university places for dental graduates. He said IDA is cautiously optimistic about the announcement and we are waiting to here how the places will be funded and when they will come onstream. **21 June 2023**



Life-altering side effects’: when medical and cosmetic treatments abroad go wrong

Irish Times 24 June 2023

Dr Will Rymer, chair of the National GP Committee at the Irish Dental Association: “Generally what’s happening is you’re having patients presenting to us having had extremely aggressive dentistry done. I might see a patient for a routine treatment, I might recommend to have a small filling, maybe a cleaning and if they’re interested in cosmetics you might offer a bit of tooth-whitening. At their six-month review, they come back having been away and they’ve had a block of porcelain crowns fitted across all of their teeth, they’re all fused together, they’re poor quality”.



Less than half of eligible children seen on schedule under State’s school dental plan

Irish Examiner 5 July 2023

The Irish Dental Association (IDA) has warned there are not enough dentists to ensure schoolchildren are screened when required, which has led to a severe decline in dental health in many cases. IDA chief executive Fintan Hourihan said there are glaring flaws in the screening programme, which aims to offer children three appointments before the age of 12.



Schoolchildren face 10-year delay for dental treatment under HSE-run scheme

Irish Independent 6 July 2023

Children who should be getting publicly-funded dental treatment in primary school can end up waiting nearly 10 years until they are seen as teenagers, it was claimed yesterday. “Children are only receiving their first appointment when they are in their fourth year of secondary school,” said Fintan Hourihan, chief executive of the Irish Dental Association. He said last year 99,367 children had been seen under the school screening programme, which is less than half of those who were eligible.



Dental treatment and adequate childcare are two areas record tax returns could easily help

Irish Independent 6 July 2023

The Irish Dental Association (IDA) yesterday met with the Oireachtas Health Committee and I hope the articulate pleas for help presented by chief executive Fintan Hourihan will sink in properly to drive real commitment in the Budget. Anyone listening to Mr Hourihan’s statement could only conclude dentistry has been ignored for years. “It is astonishing to think that in 2023, an oral healthcare scheme that fails to offer the same standard of care to the most vulnerable and economically disadvantaged in our communities still exists,” he said.



RTÉ New Feature - Public dentistry ‘in crisis’ as most vulnerable suffer - Dental Association, 30 October 2023

IDA CEO Fintan Hourihan said the Government needs to sit down and talk to dentists. “What we’re now seeing is many years of neglect has transformed what was a poor service into a state of crisis. We’re dealing with an emergency where patients simply can’t be seen, or patients are having to travel half the length of the country to get another dentist to see them.

“The Government is doing nothing about it. The Budget only confirms it has no interest in dentistry. We’ve been waiting for last three years to talk to the Government about changes to the various schemes, but until they actually sit down with us this situation is going to get worse, if that’s possible.”

COMMITTEE ATTENDANCE REGISTER



COUNCIL

	10/02	14/04	01/12	
Dr Eamon Croke	✓	✓	✓	3/3
Dr Mirza Shahzad Baig	.	✓	.	1/1
Dr Rory Boyd	✓	✓	✗	2/3
Dr Robert Bowe	✗	✗	✓	1/3
Dr Cris da Mata	✓	✗	✓	2/2
Dr Siobhan Doherty	✓	✗	✓	2/3
Dr Peter Doyle	✓	✓	✗	2/3
Dr Grainne Dumbleton	✓	✓	.	2/2
Dr Sarah Edgar	.	.	✓	1/1
Dr Brid Fitzgerald	✗	✗	.	0/2
Dr Maurice Fitzgerald	.	.	✗	0/1
Dr Robin Foyle	✓	✓	✓	3/3
Dr Aodh MacGrainne	✗	✗	✗	0/3
Dr Rosemarie Maguire	✗	✓	✓	2/3
Dr Clodagh McAllister	✓	✗	.	1/2
Dr Gerald O'Connor	✗	✗	✗	0/3
Dr Mairead O'Connor	.	.	.	0/0
Dr Aisling O'Sullivan	✓	✗	✗	1/3
Dr Caroline Robins	✓	✓	✓	3/3
Dr Seamus Rogers	✗	✓	.	1/2
Dr Will Rymer	✓	✓	✓	3/3
Dr Ambrish Roshan	.	.	✗	0/1

MANAGEMENT COMMITTEE

	27/01	14/02	24/03	15/06	16/06	06/10	24/11	
Rory Boyd	.	.	.	X	X	✓	✓	2/4
Eamon Croke	✓	✓	✓	✓	✓	✓	✓	7/7
Geraldine Kelly	✓	✓	✓	✓	✓	✓	✓	7/7
Ronan King	✓	✓	✓	✓	✓	✓	✓	7/7
Siobhan Doherty	✓	✓	✓	✓	✓	✓	✓	7/7
Rosemarie Maguire	X	✓	X	.	.	.	.	1/3
Clodagh McAllister	X	✓	X	.	.	.	.	1/3
Mairead O'Connor	.	.	.	✓	✓	✓	✓	4/4
Caroline Robins	X	✓	✓	X	X	✓	✓	4/7
Seamus Rogers	X	✓	✓	.	.	.	.	2/3
Will Rymer	✓	✓	✓	✓	✓	✓	✓	7/7

GP COMMITTEE

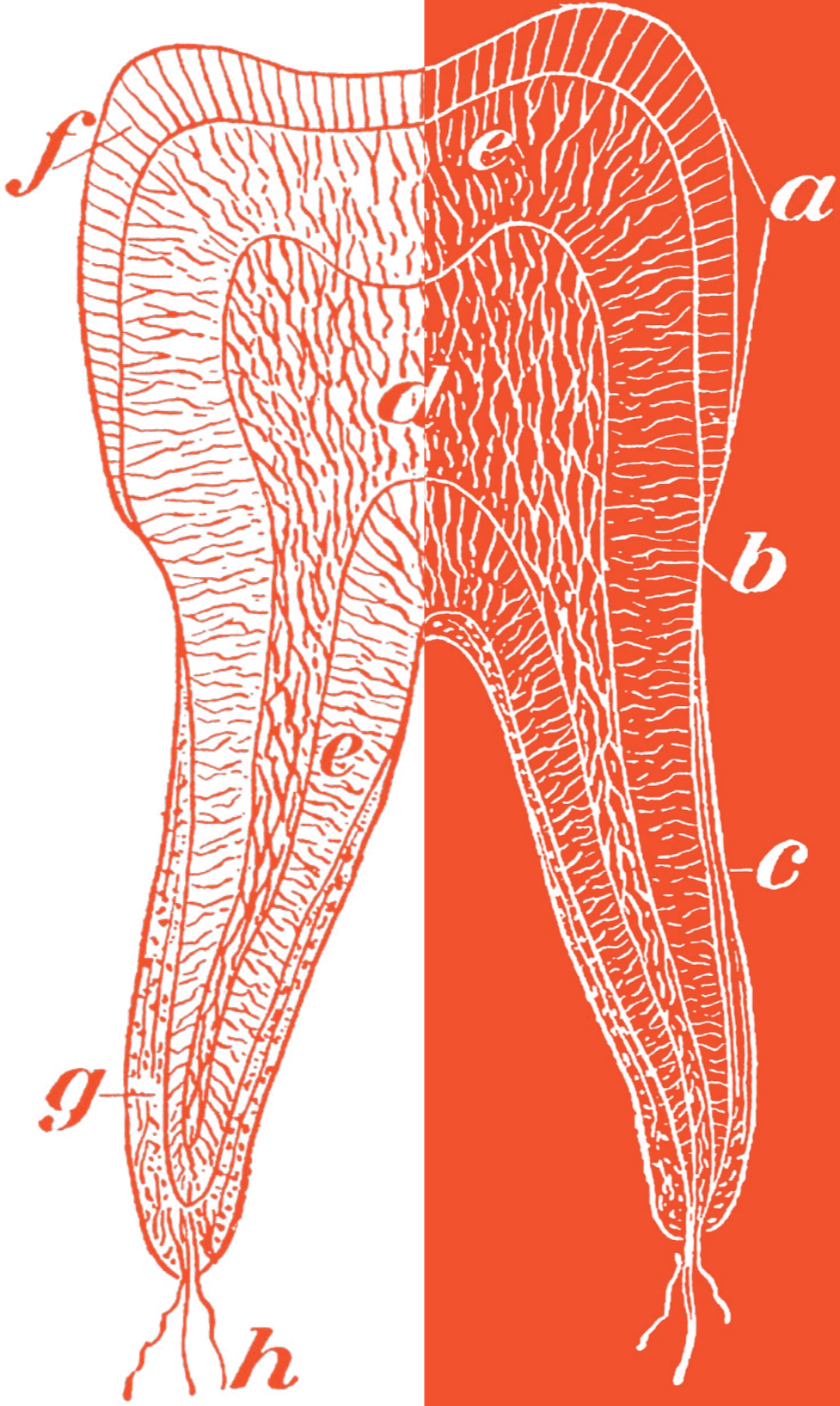
	20/01	03/03	31/03	05/05	16/06	23/06	03/11	
Mairead Browne	X	X	*	✓	✓	X	✓	3/6
Eamon Croke	✓	✓	*	✓	✓	✓	X	5/6
Sarah Edgar	✓	✓	*	✓	✓	✓	X	6/6
Rebecca Hogan Doyle	.	.	*	.	X	✓	X	2/3
Kumar Karra	X	✓	*	X	X	X	.	1/5
Íomar Kearney	✓	X	*	X	X	X	✓	4/6
Clodagh McAllister	X	X	*	X	X	X	✓	2/6
Stephen Moore	✓	✓	*	X	X	X	✓	4/6
Rosemarie Maguire	X	X	*	✓	X	X	✓	2/6
John Nolan	✓	✓	*	✓	X	✓	✓	5/6
Kieran O'Connor	✓	✓	*	X	X	✓	✓	4/6
Mairead O'Connor	X	✓	*	✓	✓	✓	✓	5/6
Caroline Robins	X	✓	*	X	X	X	✓	2/6
Will Rymer	✓	✓	*	✓	✓	✓	✓	6/6
Tom Rodgers	X	X	*	X	X	X	X	0/6

* meeting cancelled

HSE COMMITTEE

	12/01	23/03	13/04	11/05	13/07	14/09	21/09	26/10	07/12	
Evelyn Connolly	.	.	.	.	.	*	.	.	.	0/2
Maura Cuffe	✓	✓	✓	✓	X	*	X	✓	✓	6/8
Siobhan Doherty	✓	✓	✓	✓	X	*	✓	✓	✓	7/8
Grainne Dumbleton	✓	✓	✓	✓	✓	*	X	.	.	5/6
Bridget Harrington Barry	✓	X	X	✓	✓	*	✓	✓	X	5/8
Aoife Kelleher	✓	✓	X	X	✓	*	✓	✓	✓	6/8
Lorraine McManus	X	X	✓	X	X	*	X	.	✓	2/7
Rosarii McCafferty	.	.	.	.	.	*	.	✓	✓	2/2
Philip Mulholland	X	✓	X	✓	X	*	X	✓	X	3/8
Sharon O'Flynn	✓	✓	X	X	✓	*	X	.	X	3/7
Adedeji Obikoya	✓	X	✓	X	X	*	X	.	.	2/6
Amalia Pahomi	X	X	X	X	X	*	X	.	.	0/6
Joanna Sikorska	X	✓	✓	✓	✓	*	✓	X	✓	6/8
Feleena Tiedt	✓	X	X	X	X	*	✓	✓	X	3/8

NATIONAL COMMITTEE REPORT



- International Affairs Committee
- GP Committee
- JIDA
- HSE Dental Surgeons Group
- Quality and Patient Safety Committee
- CPD Committee



Dr Nuala Carney
February 2024

INTERNATIONAL AFFAIRS COMMITTEE

COUNCIL OF EUROPEAN DENTISTS

The Council of European Dentists (CED) is a not for profit association representing over 340,000 dentists across Europe through 33 national dental associations and / or chambers from 31 countries. Countries that are EU member states are full members. EEA countries along with UK and Switzerland are affiliate members. Each country can send two voting members and two observers to each General Meeting which are held twice yearly. The first meeting of the year is in May and is normally held in the country that holds the Presidency of the Council of the European Union. The second meeting is held in Brussels in November. The CED maintains an office in Brussels with a staff of three.

The IDA delegation consists of Drs Robin Foyle, Nuala Carney and Kieran O'Connor in addition to Mr Fintan Hourihan. Dr Robin Foyle is on the board of directors of CED which has eight members. He is also on the Internal Market Task Force and the Dental Materials and Medical Devices Working Group. Dr Nuala Carney is the chair of the Education Working Group. Dr Kieran O'Connor is a member of the Patient Safety, Infection Control and Waste Management Working Group as well as the Working Group Oral Health.

The first General Meeting of 2023 was held in Stockholm Sweden in May 2023 over two days. At this meeting we discussed solutions to dental workforce challenges and warned against premature implementation of the European Health Data Space regulation (EHDS). The EHDS is primarily about creating a single market for digital health services and products. However there are many discrepancies among Member States in the use of electronic data. Other workforce challenges are the uneven distribution of dental professionals across Europe, with some countries having too few (particularly in more rural areas) and others having more than are required. There was also a

presentation from the Nordic Institute of Dental Materials with whom CED have collaborated regarding the ongoing implementation of the Medical Devices Regulation.

At the second meeting held in Brussels in November we discussed dental qualifications, the profile of the dentist of the future and expressed our collective concern on the rise of direct to consumer (DTC) orthodontics.

The meeting adopted a statement on Dentistry and the Medical Devices Regulation (MDR) 2017/745. The CED supports the implementation of MDR as a cornerstone of patient safety in Europe; however we have concerns about the discrepancies in the interpretation of certain clauses by some Member States (MS).

We also adopted a position paper on DIY/DTC orthodontics. In it we highlight that this increasingly marketed product does not involve a comprehensive orthodontic diagnosis and treatment progress is not adequately supervised by a qualified dentist or specialist orthodontist. We adopted a position on the recognition of dental qualifications acquired in third countries. The CED policy called for rigorous scrutiny of third country (i.e. non EU) qualifications to ensure that they satisfy minimum training requirements as laid down by the Professional Qualifications Directive (PQD), a uniform recognition process and clear and consistent language requirements across EU countries. For further information on CED activities and policy papers, please visit www.cedentists.eu

FÉDÉRATION DENTAIRE INTERNATIONALE (FDI)

Following several difficult years after 2020 when the FDI World Parliament and Congress had to be conducted virtually, and in Geneva, the congress initially planned for Sydney in 2020 finally took place in Sept 2023 in Sydney, hosted by the Australian Dental Association. The IDA was represented by Mr Fintan Hourihan.

A significant development in recent times was the publication of the WHO global oral health strategy and the presentation by a WHO executive to the FDI meeting was received with considerable welcome for the elevation of oral health within general health but also some surprise at its ambition and its potential consequences for radical changes in the way in which oral health will be delivered.

Here in Ireland we can see how the WHO strategy has influenced Smile agus Slaintecare and the Association has prepared an important new policy paper where it identifies key building blocks and foundations necessary for successful reform in line with the WHO objectives. The Irish Dental Association continues to work closely with other national dental associations in exploring how FDI can and should represent practising clinicians in this exciting but challenging debate.

One of the key issues facing dental associations worldwide is the ongoing engagement with the Minamata Convention on Mercury and COP-5. FDI stands firmly in support of the Convention and its nine provisions outlined in Annex A, Part II of Article 4, which focus on the phasedown of dental amalgam use. In efforts to advocate for phasing-down the usage of dental amalgam, FDI has joined the “Accelerate implementation of dental amalgam provisions and strengthen country capacities in the environmental sound management of associated wastes under the Minamata Convention” Global Environment Facility (GEF) project. FDI intends to share the key learnings and best practices from this phase-down project with its members to help identify the potential strategies that could be implemented in member countries. The project also provides the ideal opportunity to promote the primary prevention of dental caries as being the optimum strategy to phase down the use of dental amalgam.

FDI has refocused and invested significantly in the CPD programme for members. They have devised a three-phase approach with short-, middle-, and long-term goals to enhance the CE Programme and align it with current trends with a global perspective, bringing a significantly increased range of CPD opportunities on a diverse range of topics to suit all member's needs.

FDI continues to promote innovative approaches and oral health initiatives around the world through a variety of grants and awards.

Recognizing the importance of sustainability in dental practice, the FDI Sustainability in Dentistry Award honours Sustainability Champions and provides global recognition for their efforts. Dental teams and individuals who have successfully implemented sustainable initiatives within their practices are invited to apply for this prominent award. The FDI Smile Grant is a CHF 5000 grant, which recognizes member NDAs that are making a difference in oral health through innovative and sustainable community outreach projects in their countries.

Each year, FDI also supports three to five impactful projects through World Dental Development Fund, with a maximum grant of CHF10,000 per project. To be eligible for WDDF, projects must align with national oral health priorities, have a strong educational and public health focus, and show promise for sustainability. These projects should establish innovative oral health prevention and care programmes, particularly for disadvantaged population.

FDI's Vision 2030: Advocacy in Action toolkit: This 'how-to' Implementation Toolkit highlights strategies that can be put in place to leverage all the significant developments in the global oral health policy landscape. It provides tools and resources to support national advocacy efforts and aims to help inform discussions with governments and policymakers so that oral health challenges are turned into opportunities and solutions, leading to improved oral health.

FDI'S POLICY STATEMENT ON DIETARY FREE SUGARS AND DENTAL CARIES.

Finally, FDI continues to advocate for a reduction of sugar to promote better health and particularly oral health. It became apparent that although members were developing country-based declarations and commitments on tackling sugar, FDI could help drive some of the outcomes more strongly if the organization had its own position statement on sugar. A draft was developed under the guidance of the V2030 IMWG, which took into consideration.



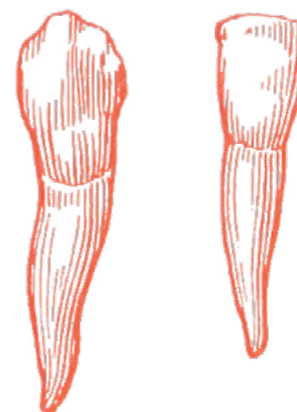
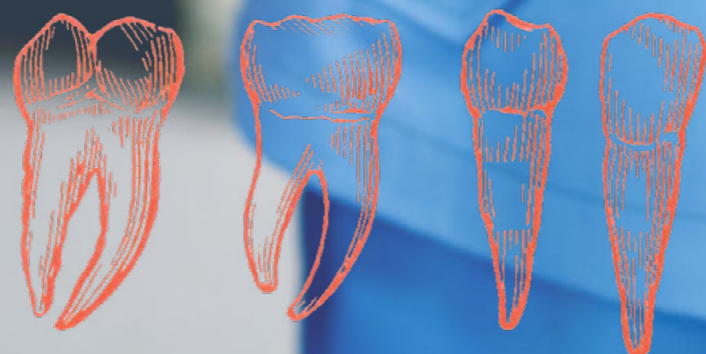
GP COMMITTEE CHAIR
Dr Will Rymer

GP COMMITTEE

In the previous annual report, I wrote about an upcoming meeting with the Health Minister, one which heralded a new era in communications between the Government and the primary oral health care workers in Ireland, private dental practitioners.

Within this meeting the Minister stated that he was embarking on a “resetting of the relationship” with the Irish Dental Association. As the GP Chair in that meeting, I would have been extremely guarded in my optimism of there being an effective follow through on this promise. The government has a history of wilful ignorance of the profession and frankly a demonstrably apathetic approach to their obligation to provide a suitable standard of oral health care. The resetting of the relationship has resulted in almost radio-silence from the Department of Health until very recently where they have invited us to take a very small glimpse of their work to force their illogical doctrine “Smile agus Slainte” into our surgery. Their Oral Health Policy has been repeatedly touted as the “only show in town” with the Minister hiding behind the WHO’s Global oral health strategy. Immediately obvious to anybody who has taken the time to read this document is that Smile agus Slainte falls at the first hurdle.

Strategic objective number one of the WHO’s document is to “Improve political and resource commitment to oral health, strengthen leadership and create win-win partnerships within and outside the health sector.” Something that is surely impossible when the Department’s policy was planned and produced under a cloak of secrecy. Members of the Association, and in particular our President Dr. Eamon Croke, have revisited the WHO’s cornerstone document and have re-imagined what an Oral Health Policy could look like. The IDA publication “Towards Sustainable National Oral Health Services” exemplifies a strategy that takes a holistic view of the whole profession and directly refutes the Department’s insistence. The GP Committee and its negotiating team will have an important and direct role in ensuring that the once in a lifetime opportunity to revolutionise and improve oral healthcare in Ireland isn’t scuppered by a heedless and autocratic implementation policy.



My last update of the GP Committee activities talked about the establishment of the “new normal”. A post-pandemic revitalisation of the industry and our social activities. Sadly, there is a substantive shift in our foundations, a shift that has irreversibly altered the fundamentals of how our profession will evolve for the upcoming generations. This in and of itself is not necessarily a bad thing provided we are able to anticipate and adapt to change. IDA survey data shows that newer graduates have an inherently different view of their practice than the generations that came before. A majority now state that it is not an ambition of theirs to become practice owners or principals, many stating that the burden of compliance and administrative challenges of ownership outweigh any perceived benefits. It has been vital to recognise this change in attitudes, to provide a relevant Association.

When I became GP Chair in early 2022, 44% of the members of the Committee were female and only 13% were Associates. It was clear that this did not represent the membership nor the shift in attitudes of the wider profession. We were in danger of feeding into the narrative that the GP group is exclusively for practice owners. On the foot of the Amarach survey data, and the worrisome decline in membership numbers, we have recruited GP representatives and co-opted members to portray the dental profession more accurately in 2024. We now have 62% female representatives and 31% of the representatives are Associates, an evolution not a revolution. In 2024 we have also begun building an Associate sub-group of the Committee that will meet several times a year to ensure there is no issue or concern that slips through the cracks. All members must feel their views are represented.

The DTBS scheme was very nearly radically overhauled in 2023, and at the insistence of the representative team, almost all the fundamental contractual changes were thrown out. Instead, we have seen a modest improvement on the fee for the examination. Clearly, the battle lines are drawn for the upcoming fee review in the third quarter of this fiscal year, with the fee for the scale and polish being so far behind the break-even remunerative value, that it is almost implausible to see it continue.

We have already petitioned extremely strongly to see the separation of radiography from the examination fee due to the gruelling administrative and legislative requirements that have been expanded in the last few years. It must be clearly impressed upon the Department of Social Protection and the Minister that they are diverging rapidly from the dentists’ expectations, and that with inflation and, more specifically medical inflation exerting increasing pressure on the profession, there must be an urgent and serious re-evaluation of the dental profession’s value. The recent fee review is a step in the right direction but can only be viewed as a small stepping stone on a much longer journey.

The IDA is always looking for volunteers. We need healthy Regional Committees to feed into the GP Group, so that we can accurately represent your interests. We need to have a wide discussion with every stratum of the profession, but your voice cannot be heard unless you engage. Attend regional branch meetings, make your voice heard by the local committee, and make your GP representative carry your concerns to the National GP committee. We will then ensure that the IDA speaks up for you and represents your interests.

At this time, I would like to thank Fintan Hourihan, Elaine Hughes, Roisín Farrelly, and all in IDA House for their invaluable support throughout the year and express my gratitude to the GP Committee for their unwavering commitment throughout 2022. I offer my sincere thanks to our President Dr Eamon Croke and offer warm wishes to our upcoming President Dr. Rory Boyd and our incoming GP Chair Dr. Clodagh McAllister.

Go raibh maith agat.



JIDA REPRESENTATIVE
Dr Cristiane da Mata

JIDA

2023 was another fantastic year for the Journal of the Irish Dental Association, as we joined the IDA in celebrating the Association’s centenary. Each edition of the year highlighted an aspect of dentistry in Ireland over the last 100 years and the role of the IDA in the growth of the profession. Special features included the history of the IDA, the evolution of dental education in Ireland, women in dentistry and the future of the profession. The academic content also brought a variety of topics, including practical insights into recreating morphology in Class IV restorations, using injectable composites, and examining children, and peer-reviewed pieces on the use of Botox on the treatment of TMD, oral lymphoma, and oral health of a homeless population in Ireland, among others.

A President’s news page, with messages from the Director and the President of the BDA Northern Ireland completed a full year of operation. The BDA NI message replaces the IDA President’s message in the copies circulated in Northern Ireland. We have had excellent cooperation from and with the BDA NI and hope the partnership with our colleagues in Northern Ireland can continue to evolve.

The use of Scholastica as our submission platform completed one year in August 2023 and has substantially improved the operational side of submissions for authors, reviewers and the Journal editor and coordinator. A website containing all our academic content: Peer-reviewed papers, Clinical features and Clinical tips, is now published through Scholastica, and all articles are assigned DOIs. This also means that articles are published online more quickly, and are available to readers prior to their publication in print. Moreover, the new JIDA website has brought international attention to our content. In 2023, there were 3,400 unique visitors to the JIDA’s Scholastica site, with 8,300 page views, 4,600 article page views, and 392 article downloads. There were 728 page views of and 633 unique visitors to the website’s ‘For Authors’ page, suggesting that authors are interested in learning more about submitting papers to the JIDA. The JIDA page had visitors from 99 countries, mostly from Ireland, UK, USA, India, Saudi Arabia and Brazil.

I am very glad to say that the Journal remains relevant to and valued by the members of the profession, and all efforts put into creating an informative and interesting publication for Irish dentists seem to continue to pay off, as shown by the positive responses we received in our recent readership survey. Dentists continue to consider the JIDA the lead dental publication in Ireland and the reasons for their choice included the JIDA’s relevance to an Irish-based audience; the high-quality peer-reviewed articles and clinical features; the range of relevant topics

covered; verifiable CPD; and, its practical insights. The vast majority of respondents stated a preference for print over online and 93% of dentists stated that they read the Journal thoroughly.

At the last meeting of the editorial board, which happened on January 12th, the results of the survey were shared and a discussion held on how to best incorporate respondents' views and suggestions into future editions. The 2024 Feb/March issue features an article on the IDA's engagement and collaboration with colleagues across the EU and globally, as well as the first in a series of profiles of IDA committees, as suggested by readers. For us, it is very important to keep an open communication channel with readers, and tailor the publication's content to continue to meet their needs and expectations. Therefore, we continue to encourage readers to contact the editorial board if they feel there are areas we can improve on.

Think Media continues to promote and manage all advertising in the Journal, maintaining the Journal cost free for the Association and readers. 2023 was a difficult year commercially, with a decrease in advertising income. One of the main issues is the presence of two UK-based dental publications competing in the Irish market. We are aware, and Think Media constantly remind us, that the Journal is our own publication, produced by dentists for the benefit of the profession, whereas our competitor publications are purely commercial enterprises. The results of our recent survey are expected to promote the Journal to suppliers to the dental profession and help attract more advertisements.

The editorial board still meets online twice a year in May and September, and has an in-person meeting in January. Due to the geographical diversity of the editorial board members, we have decided to alternate the in-person meetings between Dublin and Cork, starting in 2023. The most recent meeting was held in Cork, and it was a great opportunity to meet old and new members of the board face to face, discuss future directions for the JIDA, but also socialise over a most enjoyable evening at a restaurant by the Lee.

Finally, I would like to thank Dr Evelyn Crowley and Dr Anne Marie Bergin who completed their term as members of the editorial board in 2023, and welcome Dr Adedeji Daniel Obikoya and Dr Patrick Quinn who have recently joined the board. We look forward to working with them both, and continue to encourage dentists and other members of the dental team, to join the JIDA editorial board.



HSE COMMITTEE NOMINEE
Dr Siobhan Doherty

Last year was another busy, challenging, yet productive year for the HSE Dental Surgeons Group. The Group continued to meet and work with a renewed focus on retaining and recruiting new HSE members to the Association. We also wanted to ensure that members were aware of and benefited from all IDA services available to them as members. Central to our aim was to continue to improve communication with HSE members. We established a dedicated email account for members and non-members to contact the HSE Dental Surgeons Group directly with any comments and queries.

HSE DENTAL SURGEONS GROUP

We improved communication by sending more targeted emails to HSE members to raise awareness of IDA activities and services including attending CPD events that were particularly interesting and relevant to HSE dentists. We actively encouraged HSE members to become involved in the Association and to have their voices heard. We feel it is important that this focus continues so that HSE membership can grow and continue to make positive contributions within the Association.

As the HSE Dental Surgeons Group we continued to evolve. It remained challenging for all Group members to balance attending meetings and activities due to work and family commitments. However, the Group continued to meet in person and with an increased number of virtual meetings to enable us to continue working productively. The Group continued to foster very positive relationships with non HSE members within the IDA, particularly the GP Committee, where there is a shared and strong understanding and support for the challenges and positions facing both member groups.

The HSE Dental Surgeons group worked alongside colleagues from other branches of the profession within the IDA on numerous issues throughout 2023. The production of a major new policy paper on implementing dental reforms in a sustainable manner and consistent with the aims of the WHO global oral health plan was a significant project and properly reflected the need to prioritise investment in our public dental services amongst many other necessary building blocks. We are grateful for the support of the Association President, Dr Eamon Croke, for his commitment to supporting the public dental service in this project and for attending our scientific programme in Portlaoise last year as confirmation of his support and commitment to public service dentistry. Many were legacy issues, such as our claim regarding CPD, that we should have the same arrangements as our medical colleagues, and the sessional rate for out of hours HSE sessions. We attended many meetings with the HSE and the Department of

Health representing HSE members. Ongoing issues included the future of the Public Dental Service, implementation of the National Oral Health Policy, the reporting relationships of the new Oral Health Lead and Principal Dental Surgeons, and service issues such as the lack of treatment services for patients under general anaesthetic and issues with the Dental Treatment Services Scheme. We worked tirelessly to highlight the serious concerns within the Public Dental Service and the implications for patients and HSE dental staff. The IDA wrote to the HSE Chief Executive, Mr Bernard Gloster, when he extended the recruitment freeze. Unfortunately, our request to have dental staff exempted was denied. We have never known Public Dental Services to be in such a crisis and it is therefore critical that we continue to work to highlight the collapse of the service to the public, to the media and to politicians.

The focus on staff shortages within the public dental service formed part of the Association's presentation to the Oireachtas Health Committee in May 2023 and was a springboard for many media interviews, often by colleagues from private practice, emphasising the need for investment in our service. We are grateful to all who continue to support our service, our members and our patients.

HSE members were strongly represented by the IDA in industrial relations during 2023, both in collective negotiations with the HSE and in advice and representation of individual members in disciplinary, grievance and dignity at work cases, amongst others.

Particular thanks are owed to Roisin Farrelly for her tireless support in advising and representing individual members. We successfully secured payment with full retrospective of a further 1% increase to February 2022 for all Public Service dentists after the Association brought this dispute to the Workplace Relations Commission. In an online ballot, members accepted the term of the new public service pay agreement, following conclusion of talks attended by the IDA under our CEO, Mr Fintan Hourihan, over the best part of three months at the Workplace Relations Commission.

In October we held the HSE Dental Surgeons Annual Conference in Portlaoise. The event was well attended and the feedback from delegates was very positive. The programme aimed to update the primary care dentist in multiple areas of dentistry and also included interesting topics including obesity, consent and the Assisted Decision Making Act. A recent survey of HSE members found that attending the HSE Annual Seminar was important to members. This same survey aimed to gather information from members about what they need and what they feel could improve membership in the IDA. We will continue to use the information gathered to plan membership services and improve communication with members and potential members to the Association.

I would like to take this opportunity on behalf of the HSE Dental Surgeons Group to thank the Management Team and Council for all their support. I would also like to thank the Executive Team for working tirelessly with us as a Group to represent HSE members and for always putting the interests of our members at the core of every decision and activity. Finally, I would like to thank all HSE members for your continued engagement with the Group and to my fellow HSE Group members, I thank you for your dedication and commitment.



CHAIR, QPSC
Dr Gerald O'Connor

QUALITY AND PATIENT SAFETY COMMITTEE

The Irish Dental Association's Quality and Patient Safety Committee aims to assist members to achieve compliance with the regulations applicable to dental practices. The Committee aims to ensure its advice is reasonable, practical and based on the best available evidence. The advice is prepared following a review of international and national standards and is subject to in-depth assessment by the Committee.

In 2023 the Committee focused on the areas of sustainability, clinical audit in dental radiology, medical devices and amalgam.

A sub-group of the Committee led on a sustainability project and carried out a survey of IDA members during the 2023 Annual Conference as well as online. Committee members continually worked with the dental trade examining ESG policies and looked at the areas of packaging and energy consumption. This is an issue we believe IDA and dentists can lead on and an area we will continue to focus on in the coming years.

QPSC representatives met with HIQA over the course of 2023 as part of a stakeholder consultation exercise on HIQA's draft document on clinical audit in radiology. The document was carefully reviewed and feedback provided from the Association on behalf of the dental profession.

In September, Dr Michaela Dalton gave a very well received webinar on open disclosures and on the 'patient safety bill' in conjunction with Dental Protection.

While the Committee did not host a pre-conference compliance workshop during the Annual Conference 2023, we are particularly pleased that Dr Andrew Bolas gave the first RPO training in Ireland.

The QPSC is without doubt one of the most productive committees in the Association. I would like to acknowledge the hard work, professionalism and dedication of my colleagues Drs Nick Armstrong, Kieran O'Connor Evelyn Connolly, Eamon Croke, Michaela Dalton, Louise Dockry, Ahmed Kahatab, Gabrielle O'Donoghue, Maria O'Grady, James Tarpey and Roisin Farrelly in IDA House.



CHAIRMAN
Dr Maurice Fitzgerald

CPD COMMITTEE

2023 was another strong year for CPD/Education for IDA. A welcome innovative day took place in March in IDA House with all regions being invited to attend a day, facilitated by an independent facilitator to help us look at branches and the provision of CPD.

The year kicked off with a sold out hands on Endodontic course in Limerick given by Dr Eoin Mullane. One of the tasks of the CPD committee is to improve the regional spread of hands on courses and where possible to use local specialists in providing the courses.

Webinars continued but on a monthly basis. A big word of thanks to all those who gave a webinar on behalf of IDA during 2023. I would urge IDA members to go online and to look at the wealth of information there is in the library of webinars and also in the members section of the website. There is practical, up to date information on various Compliance topics in this area of the site and very often missed by many members. The CPD Committee understand the importance of providing online CPD, however, we also see and understand the importance of face to face meetings, not just for educational purposes but for the social aspect of all that it brings. It is important that dentists take some time out for their busy lives and meet colleagues to see what is going on around the country and learn from each other.

Hands on courses continued in the autumn with Prep design course in Fixed Prosthodontics in Dublin, Endodontics in Kerry and Anterior Composites in Athlone. The majority of the IDA courses were sold out and feedback continues to be very positive. Much thanks is to be given to the trade companies for supporting these programmes with equipment, different systems and consumables.

On the regulatory side of things, the CPD Committee were extremely disappointed that a vote on an amendment to the Health Professions Bill in the Dail was defeated back in May. The amendment was defeated 63 to 50. The Minister, Stephen Donnelly, advised the Dail that he could not support the amendment. Despite years of lobbying on this issue the Minister refuses to make changes to very outdated legislation which is both frustrating and disappointing. It beggars

believe that in 2023/2024 dentists have no legal obligation to take part in CPD and update their skills. The CPD Committee patiently await amendments to the outdated 1985 Dentist Act to allow for mandatory CPD among other changes.

We were delighted to see IDA retain the ADA CERP certification after a lengthy submission to the American Dental Association over the summer. This means that US registered dentists can avail of approved CPD here in Ireland.

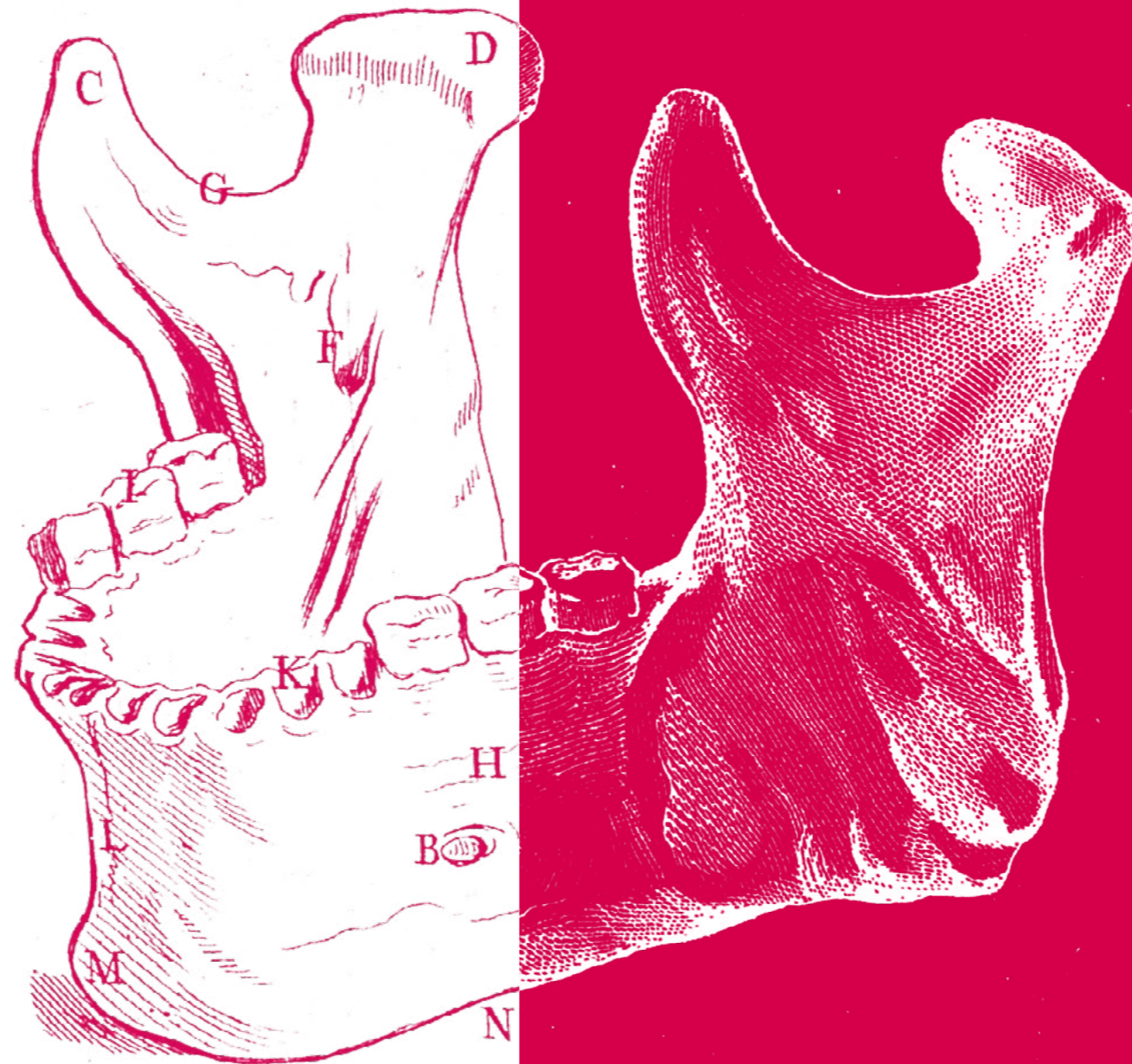
IDA welcomed the collaboration with the EAPD in providing a full day course in paediatric dentistry in November in Dublin.

IDA has never provided so much CPD both online and in person. I encourage all members to avail of this CPD/Education. Remember, even though it is not a legal requirement here in Ireland, you are obliged to keep up to date with your CPD annually. Also, for anyone wanting to travel or register in another jurisdiction, they insist on a record of your CPD so ensure you keep up to date with your CPD. IDA offers discount to IDA members of 50% in attending IDA events.

My thanks to the CPD Committee, Drs Robin Foyle, PJ Byrne, Alastair Woods, Emma Rose McManus and Ms Elaine Hughes and Aoife Kavanagh in IDA House.



REGIONAL REPORTS



Eastern Regional Committee

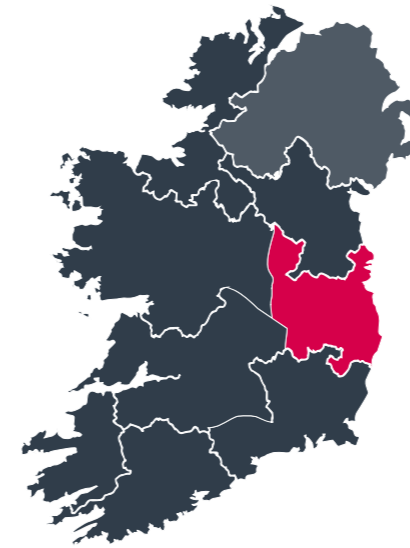
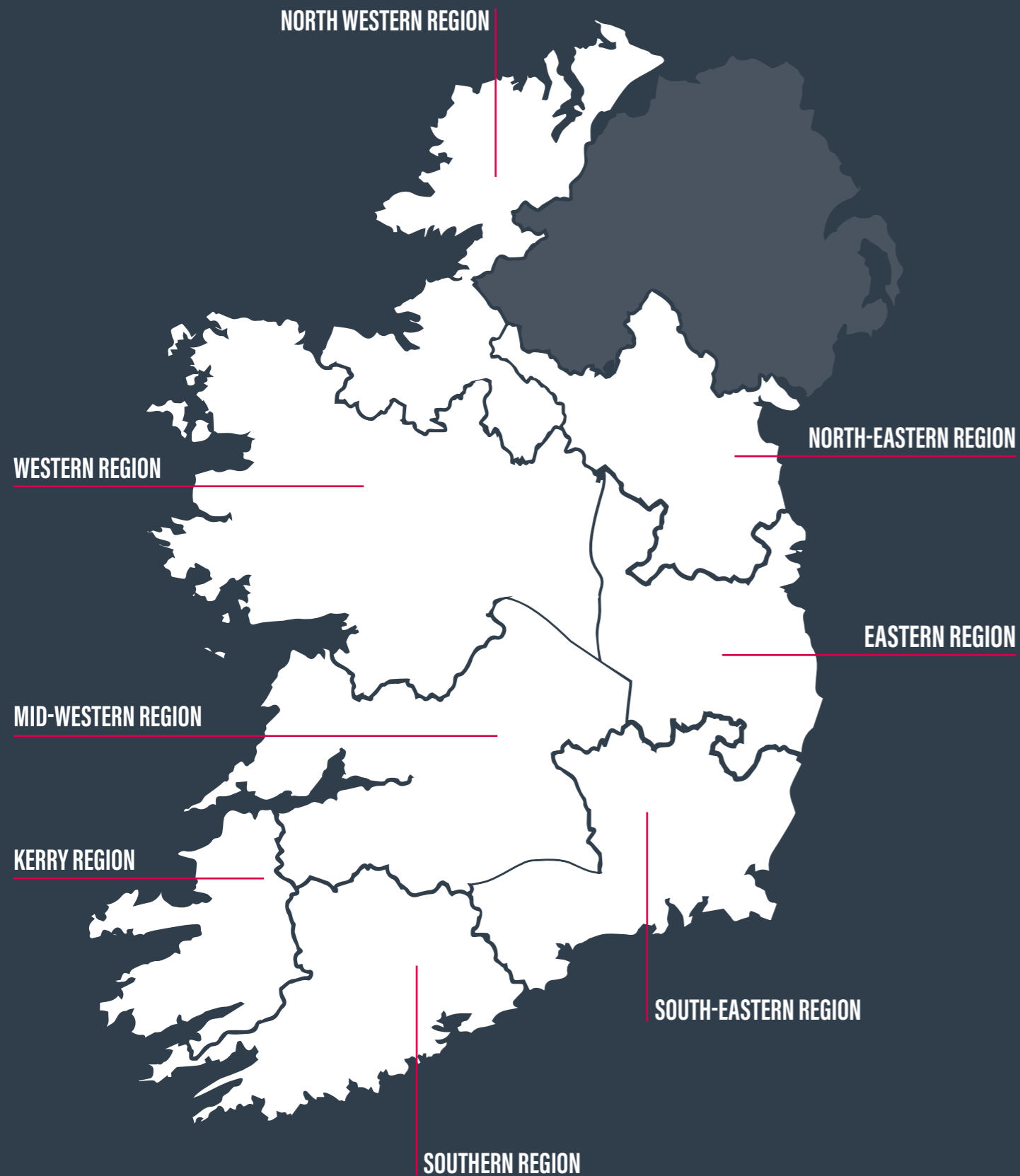
Kerry Regional Committee

Mid-Western Regional Committee

North-Western Regional Committee

South-Eastern Committee

Southern Regional Committee



EASTERN REGIONAL COMMITTEE

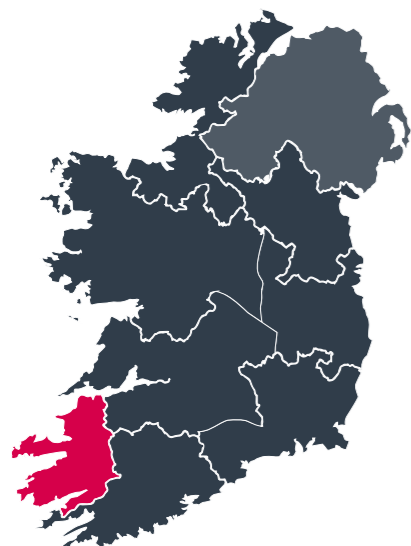
Members of Eastern Region have enjoyed an incredible year with the exceptional line up of speakers we have had at our evening meetings and the annual scientific meeting. The turnout to these in-person events was impressive and sparked both academic and real-world discussions in all fields of clinical dentistry.

The committee carefully curated speakers from various specialist fields both nationally and internationally for our annual scientific meeting which took place at The Hilton at Charlemont. The event was well attended, and all eight speakers captivated and inspired our members with their presentations. The clinical topics covered ranged from day-to-day general dentistry such as cariology, rubber dam adhesive dentistry and dental photography to specialized areas such as oral surgery, implantology, orthodontics and endodontics.

The committee's secondary aim this year was to help grow the future membership of the association. We extended the invitation to attend our first evening meeting to all dental students and dental professionals in the Dublin area with the goal to engage with and attract students as well as our non-member dental colleagues to join as members of the Association and enjoy its innumerable benefits.

Overall, this year has been extremely successful for the Eastern Region branch as a whole and I believe that we will see a further increase in attendance for future events. On behalf of the Eastern Regional committee, I would also like to thank our loyal sponsors and all speakers for making these events a huge success.

Dr Ambrish Roshan
*President, Eastern Regional
 Committee*



KERRY REGIONAL COMMITTEE

Dr Maurice Lyons
President, Kerry Regional Committee

Our first branch meeting in Kerry this year was in **February** where Dr Richard Flynn gave a lecture on Endodontics in The Killarney Park Hotel.

In March we met at The Ballygarry Hotel Tralee where Dr Paul Keogh gave a talk on Oral Surgery.

Dr Jack Coffey spoke to us in **September** on Endodontics at The Killarney Park Hotel.

These regular branch meetings have been fairly well attended with numbers usually in the high thirties.

As always, the highlight of our year was our **ASM** at The Europe Hotel, Killarney where over 60 dentists heard lectures from Dr Micheal Healy, Dr Niamh McAuliffe, Dr Aisling O Sullivan, Dr Claire Curtin, Dr Bob Philpott, Dr Colm Sugrue and Mr Kieran Donaghy.

Our annual drinks reception and dinner was held that night at The Europe and was enjoyed by all in attendance.



MID-WESTERN REGIONAL COMMITTEE

The main business of the branch was two-fold, holding meetings and relaying opinions and ideas up and down between members in the area and IDA house. The branch held five meetings this year.

Dr Rob Bowe
President Mid-Western Regional Committee

9th March | Mr Mark Wilson: Digital planning in orthographic Surgery.

Mark gave an excellent presentation of improving surgical accuracy and outcomes using digital CAD/CAM process to plan osteotomies. This was not just a scientific update on digitization in Maxillofacial surgery, but a really entertaining and engaging talk.

1st May | Dr Emily Clarke Bone Regeneration techniques. What How and When?

This was a very well constructed lecture outlining the main regeneration materials and techniques. What was most impressive was Emily's ability to make a complex subject understandable and emphasize the main decision points for successful outcomes. The key takeaway was to seize the window of opportunity post extraction to preserve ridge Volume.

Membership in the Midwest is approximate 80 members. Usual attendance at meetings is 10-14. This represents approximately 12-15% engagement. The Branch nominated one of its own members, Dr Will Rymer, to the position of President Elect. He was subsequently successful in being appointed. Thank you, Will, for agreeing to go forward. You are greatly admired and respected by your colleagues.

The main challenges are motivating members to become engaged. One suggestion from the President is to invite supportive and auxiliary staff to meetings, as often dentists cannot attend. Also develop meeting content and formats which encourages this.

31st August | Midwest IDA golf outing.

Dr Michael Galvin organised what is fast becoming an annual event in Ballyclough, Co Limerick. The scores might have been under par for some but the fun certainly was not. Thanks again to Michael Galvin for organizing this each year.

10th October | Dave Gribben Business Development

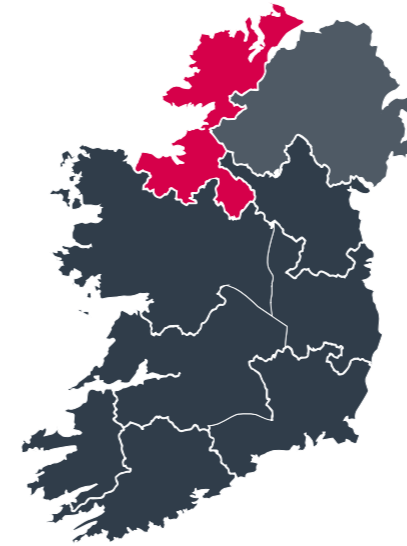
Dave gave an excellent presentation on creating environments where team flourish and branding for marketing positioning. Two interesting things about this meeting, it sparked significant

engagement i.e. there were more questions being asked from the audience than normal. And it was attended by supporting members of the team i.e. dentists had sent team members if they could not attend themselves.

12th December | Dr Michael Lucey consultant in palliative care and pain medicine in the Midwest region.

This was a fascinating talk and certainly an update on pain physiology and pain management describing the bio psychosocial pain model rather than just gate theory model of pain. Michael successfully and simply measured the outcomes of their pain management

interventions. This allowed them to check and improve the quality of their interventions. It also armed them with data to go to the HSE looking for more funding which they successfully got to expand their service because they were able to prove the value of their service. There were lots of parallels between palliative care and dentistry, but I think the key lesson for the Association to learn is simply documenting the value of your interventions makes it much easier to apply for an increase in funding. Currently we are not doing this and we should be.

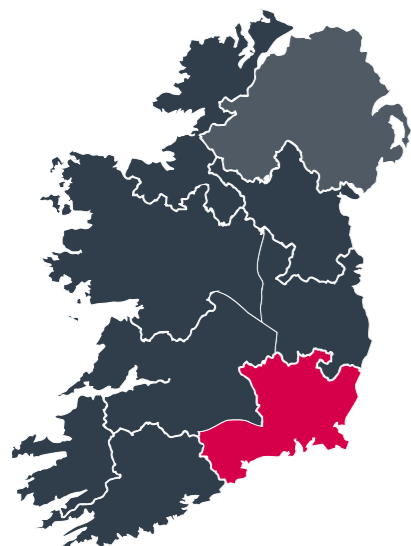


NORTH-WESTERN REGIONAL COMMITTEE

Dr Stephen Moore
President, North-Western Regional Committee

Activity in the North West was limited for the above period. I have made several representations to the members regarding rotating the Branch officers with no responses to date. Other than that there have been several informal meetings with the various officers.

The officers will continue as existing unless we get proposals prior to the A.G.M.



SOUTH-EASTERN REGIONAL COMMITTEE

Committee Members

Dr Joseph Mahon, prosthodontist
Dr Enda Whelan, general dentist
Dr Neil Condon, general
Dr Mary Coman, general dentist

October | Ormonde Hotel Kilkenny

Drs Kevin O’Boyle prosthodontist and Paul O’Reilly periodontuist presented an extensive talk on management of the terminal dentition and the place AA-on-4 has and its shortcomings.
Attendance approx 20

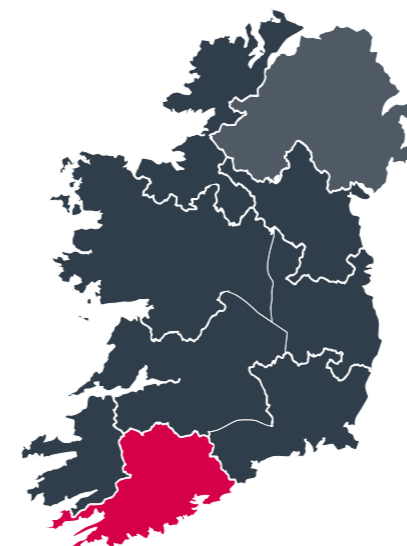
November | Viking Hotel Waterford.

Dr. Frank Gallagher endodontist presented on endodontic challenges and their management in practice
Mr. Donal Carroll, Chief Pharmacist St. Luke’s Hospital Kilkenny, spoke on the role of

drugs in dentistry including their prescribing and cautions on drug interactions and management.
Both talks were very well received by all. Attendance: approx 24

February | Hotel Minella Clonmel

Dr. Kate Farrell, oral surgeon delivered a well received lecture generically entitled “Oral Surgery” illustrating surgical challenges and their management under current recommendations.
Attendance: approx 12



SOUTHERN REGIONAL COMMITTEE

Committee Members

Dr Bob Philpott
Dr Martin O’ Sullivan
Dr Kieran O’ Connor
Dr Arthur O’ Connor
Dr Lettice O’ Leary
Dr Mairead Browne
Dr Meriem Abbas
Dr Katarzyna Dolata
Dr Divya Sweeney
Dr Martin Holohan

The branch organised three meetings in 2023:

6th September | Oral Medicine for general practice.
Dr Kevin Ryan
Attendance: 13

3rd October | Management of medically compromised patients. Prof Paul Brady
Attendance: 28

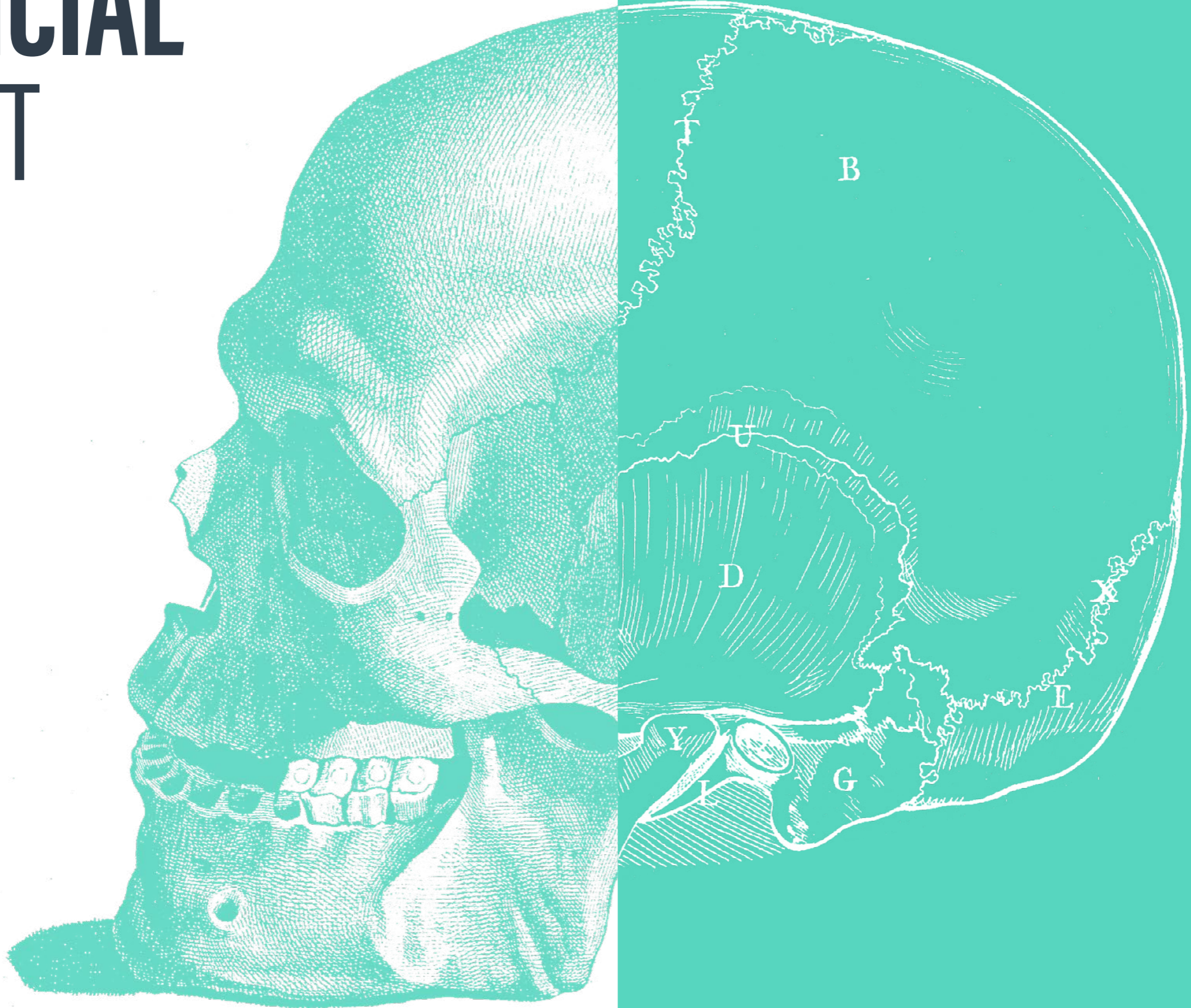
24th November | ASM: Lifetime of the lateral. Various Speakers
Attendance: 40

In general, most meetings were well attended but challenges do remain in increasing attendances

going forward. It has been a big step to return to in-person meetings and the feedback, particularly from the ASM was positive. A new format of morning lectures followed by afternoon hands-on sessions was well received by delegates.

Personally, I would like to thank my fellow committee members and Aoife/Elaine at IDA House for their help throughout the year. A word of thanks also to our industry sponsors, in particular David Stolzenberg at Omega Financial.

FINANCIAL REPORT



Honorary Treasurer's Report
Financial Statements



HONORARY TREASURER
Dr Will Rymer

HONORARY TREASURER'S ANNUAL REPORT

I would like to commence my Honorary Treasurer's Report 2023, by highlighting that the financial reports of; the Irish Dental Association the Directors', Trustees' reports, and the audited financial statements for the year end December 31, 2023, are contained within the IDA Annual Report 2023. The audit for this period was prepared by Crowe Ireland, Chartered Accountants and Registered Auditors. I would like to thank the Executive, Finance Committee, and the Trustees for their support through this process.

I am pleased to report a surplus on IDA activities for the fiscal year amounting to €31,766. I would be concerned that despite the ambition of the Board, and the excitement generated due to our Centenary celebrations, the overall surplus has trended down over the last number of years (€98,283 in 2022, €160,979 in 2021). The overriding objective of the Board is to efficiently manage the Association's funds to ensure financial stability.

IDA INCOME

IDA income is stable in 2023 relative to previous performance at €1,548,719 (2022: €1,535,697 an increase of 0.85%). It is important to note that there had been a considerable 6% increase in membership subscription fees during this period, reflecting the rate of inflation and operating costs incurred by the Association. Membership retention has posed a particular problem for the Association, as with all organisations of its type. We are particularly vulnerable to fluctuations in subscription numbers. This being due to our poorly diversified income stream (Membership subscriptions represent 84.3% of Income in 2023 versus 83.5% in 2022), although improving income diversity is an important strand of the Board's strategy. It is important to note that the Audit and Risk Committee, and the Board see this as a significant challenge.

The five-year strategy implemented by the Board plans to address this issue specifically (Membership income 2023: €1,305,395 compared to €1,281,559 in 2022). Income related to non-subscription items fell by €10,813 in 2023 (2022: €254,137 compared to 2023: €243,324). This area of the Associations business development plan will come under scrutiny in 2024 as the Boards strategy comes into effect.

IDA EXPENDITURE

Expenditure in the IDA also increased in 2023 to €1,516,953 (€1,437,414 in 2022). Staff costs remain the IDA's biggest expense at €785,722. There are other notable areas of expenditure. Repairs and maintenance, covering IT costs mainly, rose 23% to €58708 and public relations and public affairs rose 14% to €148,208. At year end legal and professional costs reduced by 10% compared to the previous year. This was primarily due to the IDA incurring additional advisory expenses related to the VAT negotiations with Revenue in 2022 (2023 €72,138 and 2022 €80,381).

Investment in 2022 in the Association's CRM facilities means that there are now significant costs associated with the IT and communications infrastructure. This is to assist the staff of IDA House in the delivery of services to its members and allow the Association to advocate for dentists and patients in a more meaningful way.

BOYNEVALE DENTAL PROPERTY LIMITED

Boynevale Dental Property Ltd is a property holding company that owns IDA House and its purpose is to function as landlord to the IDA (rent €42,000 per annum). Currently Boynevale Dental Property Ltd is profitable, with fixed assets of €730,000 and a total equity at year end of €563,662.

SUMMARY

The Irish Dental Association has returned a surplus for 2023 of €31,766 and holds cash reserves equivalent to 7 months income. Membership subscriptions remain the greatest risk to the Association as discussed previously. Membership numbers when analysed at year end have declined since a peak of 1849 in December 2019 (*December 2019; 1849. December 2020; 1745. December 2021; 1757. December 2022; 1723. December 2023; 1647.*) To mitigate this slide, 2022 saw the recruitment of a membership manager with the sole focus being recruitment and retention. In addition, we are implementing a revised Recruitment and Retention package in early 2024. However, given our 84% financial dependence on the subscriptions it is important that every member of the Board, Executives and members within the Association understand their recruitment role and promote the IDA to colleagues who may not be IDA members. The multiannual budget is dependent on performance in the membership arena and diversification of income. For this reason, effective cost control measures are in place as recommended by the Finance Committee to reduce expenses where possible. The aim of which is to offset the reduction in income.

Independent consultancy firm Crowe has found that dentists in private practice who are IDA members save between €955 and €2,136 per year, due to exclusive financial benefits, compared to non-members. Once a member considers these savings, IDA membership is cost neutral and comes with other non-quantifiable benefits. The Board understand that it is important to periodically review these member benefits to remain relevant and offer tangible benefits to all strata of the dental profession. This is especially important considering the dynamic amongst new graduates, where dentists have a significantly greater proclivity to being a self-employed associate as opposed to practice owner.

The Management Committee remains committed to cost control and to maintaining contingency funds for the benefit of the IDA and its members. I want to thank Fintan Hourihan, Irina Pochinkova and all the IDA staff, the Board, our Independent Non-Executive Directors, the Audit & Risk Committee, our trustees, and to Crowe Ireland for their hard work and support over the last 12 months.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

MANAGEMENT COMMITTEE

President
President Elect
Vice President
Honorary Treasurer

Dr Eamon Croke
Dr Rory Boyd
Dr Caroline Robins
Dr Will Rymer
Dr Siobhan Doherty
Dr Mairead O'Connor
Ms Geraldine Kelly
Mr Ronan King

TRUSTEES

Dr Martin Holohan
Dr Kieran O'Connor
Dr Barney Murphy

CHIEF EXECUTIVE OFFICER

Mr Fintan Hourihan

HONORARY TREASURER

Dr Will Rymer

REGISTERED OFFICE

Unit 2, Leopardstown Office Park
Sandyford, Dublin 18

INDEPENDENT AUDITORS

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road, Dublin 4

BANKERS

Bank of Ireland
2-3 Main Street, Dundrum, Dublin 4

SOLICITORS

O'Connor Solicitors LLP
8 Clare Street, Dublin 2

The Management Committee presents herewith the audited financial statements for the year ended 31 December 2023.

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

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

The Management Committee confirms that it has complied with the above requirements in preparing the financial statements. The Management Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable it to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland. It is also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are obliged to ensure that a satisfactory audit of the Association’s accounts is undertaken and to nominate an external firm of auditors to the Association’s Annual General Meeting. They indicated their satisfaction as regards the audit at a meeting on 13 March 2024 and will propose a nominee to carry out the audit of accounts for 2024 to the forthcoming AGM which is scheduled to take place on 18 April 2024.

Accounting records

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

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

Dr Eamon Croke (President)

22 March 2024

Dr Will Rymer (Honorary Treasurer)

22 March 2024

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Irish Dental Association (the ‘Association’) for the year ended 31 December 2023, which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Funds, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Association as at 31 December 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’.

Basis for opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Management Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Association's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Management Committee with respect to going concern are described in the relevant sections of this report.

Other information

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

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

We have nothing to report in this regard.

RESPECTIVE RESPONSIBILITIES AND RESTRICTIONS ON USE

Responsibilities of Management Committee

As explained more fully in the Management Committee's Responsibilities Statement on page 2, the Management Committee are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the Management Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

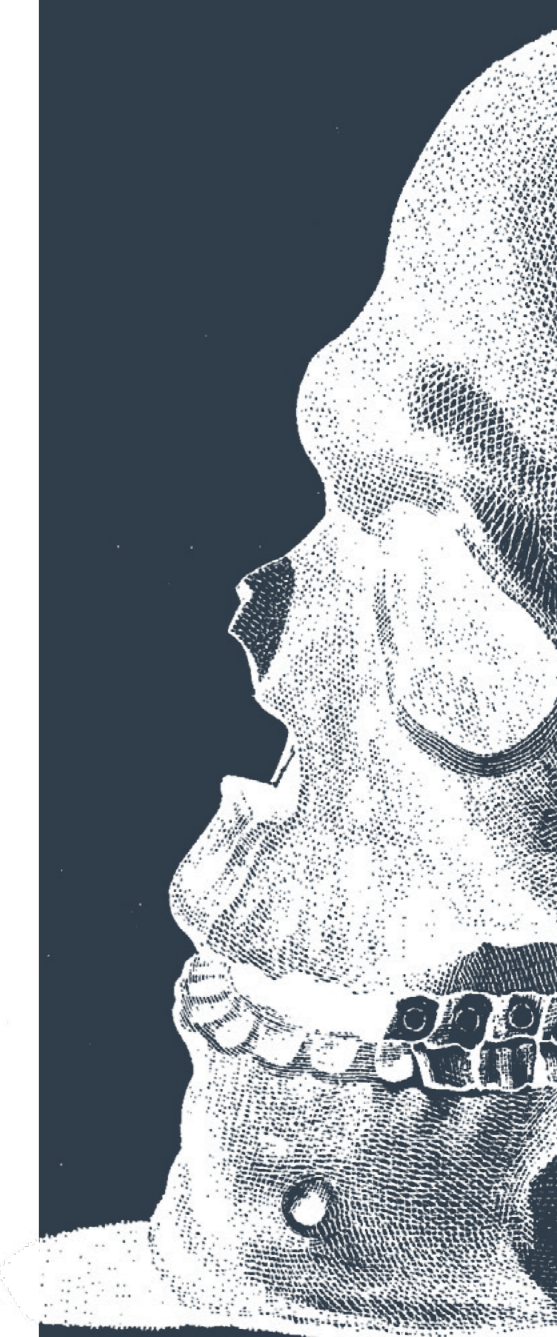
The Management Committee is responsible for overseeing the Association's financial reporting process.

Auditors' responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management Committee.
- Conclude on the appropriateness of the Management Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained



up to the date of our Auditors' Report. However, future events or conditions may cause the Association 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 fair presentation.

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

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

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

Shaw Mcclung

for and on behalf of Crowe Ireland,
Chartered Accountants and Statutory Audit Firm
40 Mespil Road, Dublin 4

Income	NOTE	2023 (€)	2022 (€)
Member subscriptions		1,304,577	1,281,560
Journal sales		91,315	79,101
Accreditation		40,000	33,333
Event income		31,099	36,323
Dental awards		5,265	21,138
Other income		16,771	48,064
Conference income		40,874	36,178
Advisory and consultancy services		18,818	
		1,548,719	1,535,697

Expenditure	NOTE	2023 (€)	2022 (€)
Staff costs	5	785,722	760,959
Rates and water		10,011	9,616
Light and heat		8,851	5,305
Insurances		12,167	11,072
Repairs and maintenance		58,708	47,349
Member's compensation		15,675	7,601
Travel and subsistence		36,298	19,511
Presidential expenses		391	8,228
Telephone		16,149	16,410
Equipment leasing charges			1,544
Printing, stationery and postage		83,204	92,193
Staff welfare		13,852	10,138
Medical and life insurance		30,581	32,368
Meetings, delegations and courses		6,897	5,776
Office operating expenses		18,455	32,694
Subscriptions and affiliation fees		49,830	44,601
Public relations and advertising		148,208	129,976
Legal and professional fee	10	72,138	80,381
Auditors' remuneration		7,840	6,949
Bank charges		15,488	10,300
Young Dentist expenses		1,200	1,200

STATEMENT OF COMPREHENSIVE INCOME FOR YEAR ENDED 31 DEC 2023





Sundry		3,360	2,612
Recruitment		191	1,451
Computer software expenses		32,564	16,837
Depreciation	7	38,166	39,303
Rent		42,000	42,000
Gifts and donations		9,007	1,040
		1,516,953	1,437,414
Surplus for the financial year			
		31,766	98,283
Tax on surplus			
		(1,883)	(1,712)
Net surplus			
		29,883	96,571

There were no recognised gains and losses for 2023 or 2022 other than those included in the statement of comprehensive income.

BALANCE SHEET AS AT 31 DEC 2023

Fixed Assets

Tangible assets	7	105,764	139,162
		105,764	139,162

Current Assets

Debtors amounts falling due after more than one year	8	115,394	109,944
Debtors amounts falling due within one year	8	217,141	330,924
Cash at bank and in hand		726,425	558,876
		1,058,960	999,744

Creditors amounts falling due within one year	9	(291,061)	(295,126)
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Net current assets		767,899	704,618
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Total assets less current liabilities		873,663	843,780
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Net assets		873,663	843,780
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Capital and reserves

Profit and loss account	12	873,663	843,780
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Net funds		873,663	843,780
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The financial statements were approved and authorised for issue by the Management Committee:

Dr Eamon Croke (President)
Management Committee

Dr Will Rymer (Honorary
Treasurer) Management
Committee

STATEMENT OF CHANGES IN FUNDS

At 1 January 2023	843,780	843,780
Net surplus	29,883	29,883
Year ended 31 December 2023	873.663	873.663

At 1 January 2022	747,209	747,209
Net surplus	96,571	96,571
Year ended 31 December 2022	843.780	843.780

Cash flows from operating activities

Surplus for the financial year	29,883	96,571
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Adjustments for

Depreciation of tangible assets	38,165	41,015
Decrease I (increase) in debtors	108,333	(29,742)
(Decrease) in creditors	(4,065)	(54,185)
Net cash generated from operating activities	172,316	53,659

Cash flows from investing activities

Purchase of tangible fixed assets	(4,767)	(136,592)
Net cash from investing activities	(4,767)	(136,592)

Net increase/(decrease) in cash and cash equivalents	167,549	(82,933)
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Cash and cash equivalents at beginning of year	558,876	641,809
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Cash and cash equivalents at the end of year	726,425	558,876
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Cash and cash equivalents at the end of year comprise

Cash at bank and in hand	726,425	558,876
	726,425	558,876

STATEMENT OF CASH FLOWS



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DEC 2023

1. General information

The financial statements comprising the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Funds, the Statement of Cash Flows and the related notes constitute the individual financial statements of Irish Dental Association for the financial year ended 31 December 2023.

Irish Dental Association's principal activity is to act as the representative body for the dental profession in the Republic of Ireland. The registered office is Unit 2, Leopardstown Office Park, Sandyford, Dublin18.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council.

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

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Association's financial statements.

2.2 Foreign currency translation

Functional and presentation currency

The Association's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2.3 Revenue

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



No. 31

Rendering of services

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

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

2.4 Pensions

Defined contribution pension plan

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

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

2.5 Operating leases: the Association as lessee

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

2.6 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively. The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Association operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

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

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

2.7 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis: Fixtures, fittings and equipment - 20% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.8 Impairment of assets

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

Where the circumstances causing an impairment of an asset no longer apply, then the impairment is reversed through the profit and loss account, except for impairments on previously revalued tangible assets, which are treated as revaluation increases to the extent that the revaluation was recognised in equity.

The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the cash generating unit to which the assets belong.

2.9 Debtors

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

2.10 Cash and cash equivalents

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

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

2.11 Creditors

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



No. 32

2.12 Financial instruments Financial assets

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

Financial liabilities

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

Subsequently, other financial liabilities are measured at amortised cost.

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

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

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

Useful economic lives of tangible fixed assets

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

Providing for doubtful debts

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

Going concern

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

4. Surplus on ordinary activities before taxation

The operating surplus is stated after charging:	2023 (€)	2022 (€)
Depreciation of tangible fixed assets	38,165	96,571
Defined contribution pension cost	65,913	65,065

5. Employees

Staff costs were as follows:	2023 (€)	2022 (€)
Wages and salaries	649,121	629,555
Employer's PRSI	70,688	66,339
Pension costs	65,913	65,065
	785,722	760,959

The average monthly number of employees during the year was as follows:

	2023 (NO.)	2022 (NO.)
Administration staff	8	8

6. Taxation

Income tax	2023 (€)	2022 (€)
Current tax on medical insurance for the year	1,883	1,712
	1,883	1,712
Total current tax		
Deferred tax		
Total deferred tax		
Taxation on surplus on ordinary activities		1,712

Factors affecting tax charge for the year

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

The tax assessed for the year equals (2022 - equals) the standard rate of income tax in Ireland of 20% (2022 - 20%). The analysis is provided below:





Surplus on ordinary activities before tax	31,766	98,283
Effects of:		
Income tax at 20% on medical insurance of €9,415 (2022: €8,560)		
	1,883	1,712
Total tax charge for the year		1,712

Factors that may affect future tax charges

There were no factors that may affect future tax charges.

7. Tangible fixed assets

Cost or valuation	FIXTURES, FITTINGS & EQUIPMENT (€)
At 1 January 2023	204,745
Additions	4,767
At 31 December 2023	209,512

Depreciation

At 1 January 2023	65,583
Charge for the year on owned assets	38,165
Prepayments and accrued income	65,684
At 31 December 2023	103,748

Net book value

At 31 December 2023	105,764
At 31 December 2022	139,162

8. Debtors

Due after more than one year	2023 (€)	2022 (€)
Amounts owed by related parties (Note 15)	115,394	109,944
	115,394	109,944

Due within one year

Trade debtors	150,157	250,608
Other debtors	-	6,441
Prepayments and accrued income	63,588	65,684
Income tax	3,396	8,191
	217,141	330,924

Amounts due from related party pertains to advances that are unsecured, interest free and are repayable on any day during the month of January but no later than the 31st day of January of each year from 2021 to 2030 inclusive.

9. Creditors: Amounts falling due within one year

	2023 (€)	2022 (€)
Trade creditors	61,264	64,543
Taxation and social insurance	42,680	41,863
Other creditors	9,062	10,589
Accruals	27,865	48,177
Deferred income	150,190	129,954
	291,061	295,126

10. Legal and professional fees

The legal and professional fees charge of €72,138 comprises tax and legal advice and services proactively sought by the Association in its role as an advocate body for the dental profession on pertinent dental profession matters together with the costs of the outsourced payroll processing service.

11. Financial instruments

Financial assets	2023 (€)	2022 (€)
Financial assets measured at fair value through profit or loss		
	726,425	558,876

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

12. Reserves

Profit & loss account

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



13. Pension commitments

The Association operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Association in an independently administered fund. Pension costs amounted to €65,913 (2022: €65,065).

€9,062 (2022: €8,808) is included in liabilities at the balance sheet date in respect of pension contributions to the defined contribution pension scheme. The Association had no further commitments in respect of pension commitments at the end of the year (or the previous year), other than those included in the balance sheet.

14. Commitments under operating leases

At 31 December 2023 the Association had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2023 (€)	2022 (€)
Not later than 1 year	42,000	42,000
Later than 1 year and not later than 5 years	168,000	168,000
Later than 5 years	84,000	126,000
	294,000	336,000

15. Related party transactions

Irish Dental Association (“the Association”) is related to Boynevale Dental Property Limited (“the company”) through common directors, trustees, and a committee member. The Association is a trade union and is registered with the Registrar of Friendly Societies. The Association and the company meet the definition of related parties under Section 33 of FRS 102 as the sole registered shareholder of the company being Dr Kieran O’Connor holds the company’s issued share capital on behalf of the members of the Association.

	(€)
Opening receivable owing to IDA from Boynevale	109,944
Rent charge from Boynevale to IDA	(42,000)
Debtor receipts pertaining to IDA credited to Boynevale’s bank account	178,941
Bank transfers from Boynevale to IDA	(140,000)
Business expenditure defrayed by IDA on behalf of Boynevale	8,509
	115,394

The above loan is unsecured, interest free and repayable on any day during the month of January but no later than the 31st of January of each year from 2021 to 2030 inclusive.

16. Post balance sheet events

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

17. Controlling party

There is no one controlling party.

18. Approval of financial statements

The Management Committee approved these financial statements for issue on.



AGM MOTIONS



No. 430.



No. 432.



No. 428.



No. 434.



No. 440.



No. 445.



No. 438.



No. 442.



No. 304.

1

That the audited accounts for the Irish Dental Association and report thereon for the year ended December 31, 2023, be accepted.

PROPOSED BY

Dr Will Rymer

SECONDED BY

Dr Eamon Croke

2

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

PROPOSED BY

Dr Barney Murphy

SECONDED BY

Dr Martin Holohan

3

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

PROPOSED BY

Dr Will Rymer

SECONDED BY

Dr Rory Boyd

6

That this AGM proposes that the Government provides significant investment and resources to support both Dental Schools undergraduate programmes, to ensure acceptable workforce personnel / models for current and future expected needs.

PROPOSED BY

Dr Martin Holohan

SECONDED BY

Dr Kieran O'Connor

4

That this AGM strongly advocates for the compelling consideration regarding the construction of a new Dental School and Hospital in Cork in light of the recent decision to shelve the existing plans.

PROPOSED BY

Dr Martin Holohan

SECONDED BY

Dr Kieran O'Connor

7

In light of the recent IDA publication titled "Towards Sustainable National Oral Health Services" and the proposal contained therein, establishing a new oral health reform oversight group and implementation group, aligned with the continuing failure and refusal by the Department of Health to agree a mutually established Framework Agreement, that this AGM directs the IDA not to participate in any formal discussions until the Department demonstrates its bona fides to put such arrangements in place.

PROPOSED BY

Dr Martin Holohan

SECONDED BY

Dr Clodagh McAllister

5

To delete Rule 5.8 and insert the following provisions "In the event of non-payment by January 31st, the Member shall cease to be a member of the union on February 1st, but shall be deemed to continue to be a member thereof for one month after such cesser, and the member shall forfeit and lose all rights and privileges of membership from March 1st, as required by Section 12(1)(d) of the Trade Union Act, 1941."

PROPOSED BY

Dr Will Rymer

SECONDED BY

Dr Eamon Croke

8

On the fifth anniversary of the publication of the National Oral Health Policy "Smile Agus Slainte" which envisions major changes for the public dental service, our patients and our members, the HSE Group of IDA calls on the Department of Health and the HSE to meaningfully engage with the Irish Dental Association regarding the future of the service.

PROPOSED BY

Dr Siobhan Doherty

SECONDED BY

Dr Maura Cuffe



2023

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REPORT