

ANNUAL

REPORT

2012



Council 2012

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MISSION STATEMENT

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

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◆ CHIEF EXECUTIVE'S REPORT



Clockwise from left: Practice Management Seminar in Croke Park. IDU CEO Fintan Hourihan with Rob Barnasconi of the Dutch Dental Association at the 'Healthy mouth, healthy living' debate in Brussels. At the HSE Seminar in Galway. Front row (from left): Angela Halvey; HSE Group President Pdraig Halvey; Stephanie Caulfield; and, Tom Smyth. Back row: Frank Duff; Bob McNulty; Association CEO Fintan Hourihan; and Henry Barry.

State dental schemes

It seems clear that we crossed the Rubicon in 2011 as regards the future of the State dental schemes. While we never placed great store in the prospect of an immediate reversal of the decisions made in December 2009 to effectively dismantle the two State schemes, it became clear in 2012 that the new Government had no intention of taking any steps to deal with the new oral health crisis.

Our response has been manifold. Firstly, the decision was made to support an appeal to the Supreme Court by Drs Martin Reid and James Turner of the High Court decision not to uphold the breach of contract challenge, which followed the decision by the HSE to make unilateral changes to the terms of the DTSS contract.

Secondly, we sought in vain to have the Department of Social Protection reverse its decision to dismantle the provisions of the DTBS.

Thirdly, the Union's General Practitioners' Committee met in January 2012 to review the continued operation of the Dental Treatment Services Scheme (DTSS).

The HSE had been charged with ensuring expenditure of €63m on the Scheme in 2011; yet, in spite of the fact that the number of

eligible patients increased by almost 70,000 in 2011, the HSE in fact only spent €51.5m on the Scheme.

This was seen as the latest hammer blow to the viability of this Scheme and confirmed for the Union that it is becoming impossible to continue endorsing the DTSS on the basis of its operation and funding by the HSE.

The status quo is failing patients and our members are daily seeing the adverse effect the changes in the DTSS are having on both the oral health and general health of our population. Dentists are seeing countless numbers of young patients requiring multiple restorations who are in effect being neglected by the HSE and condemned to an adulthood of premature tooth loss, pain, infection, dentures and the resultant decrease in quality of life that this entails.

The dental profession has no confidence in the operation of the DTSS by the HSE and the Union believes that the operation of the Scheme has failed patients, and therefore it cannot be expected to offer its continued endorsement for the DTSS.

Following a lengthy discussion by the Committee, it was decided to notify the Minister for Health Dr James Reilly that the scheme has

lost the confidence of the profession but also to set out the basis for a new approach. During a long debate, the focus of the Union's General Practitioners' Committee shifted to identifying the principles that should apply for a new State-funded dental scheme, which we believe is now urgently required.

Principles for a new State-funded dental scheme

We are advocating that a new scheme be negotiated as a matter of urgency, and that a number of key principles should apply to the commencement of such negotiations:

1. The scheme should be patient focused with properly resourced infrastructure to deliver safe care with clear oral health objectives, timely and accessible care, and priority given to preventive treatment.
2. There must be absolute transparency regarding entitlements for patients, and effective communication with the public.
3. We believe that agreed probity arrangements are essential for public support for such a scheme.
4. We believe that a blended system of capitation and fee for item should be discussed with a view to ensuring the optimum balance between prevention and treatment.
5. There must be an agreed fee determination system, and agreement between the parties that the scheme will be overseen and administered on the basis of partnership and without the unilateral changes we have seen in recent times.
6. We see it as essential that proper supports are made available to dental practices to ensure the highest standard of care, and full use should be made of ICT, with supports being provided where necessary.
7. Proper integration of all dental services, i.e., those provided by general dental practitioners, hospital services, dentists in limited and specialist practice, and those employed by the HSE, is essential, along with a properly integrated role for dentistry within primary care, and with leadership provided by a Chief Dental Officer to be appointed in the Department of Health.

It is our belief that there should be much common ground between the Union and the Department on the basis of the principles we have set out above. Our members feel it is essential that discussions commence sooner rather than later given the great harm that is being done to the oral health of the nation because of the

maladministration and inadequate funding of the DTSS at present. As stated above, the members of the Union are mindful of the entitlement of Irish citizens to the provision of basic dental care as integral to their human rights as recognised by the World Health Organisation, and also of their own professional ethical obligations.

Cannot endorse DTSS

The difficulties we have experienced regarding the DTSS are such that our members can no longer be asked to endorse such a scheme.

We have arrived at this view for the following reasons:

1. The gross inadequacy of funding and rising demand/eligible patient numbers.
2. The failure of the HSE to communicate entitlements to the general public two years after cuts were announced in the December 2009 Budget.
3. The failure of the HSE to provide treatments deemed necessary within patients' treatment plans, which dentists are forbidden by the HSE to provide to patients, plus the failure of the HSE to provide clear referral pathways for patients with treatment needs that their local dentist is now forbidden to provide.
4. Our members' complete dissatisfaction with the administration of the Scheme (both Medical Card applications and administration of payments) by the HSE PCRS. (We believe that an independent audit of the PCRS is now required in view of the difficulties that have become apparent to the Public Accounts Committee in regard to the handling of medical card applications but also because of the experience of our members over the past few years.)
5. The continued failure of the HSE to heed our concerns regarding the impact on patients and to consider our proposals.
6. The continued failure of the HSE to prioritise preventive treatment as suggested by dentists.
7. The completely unacceptable attitude and policy shown towards Union representatives by the HSE PCRS.
8. The continued absence of an agreed probity scheme due to withdrawal from an agreed scheme by the HSE.
9. The unilateral change in the scope of available DTSS treatments dictated by the HSE, effective from April 2010.
10. The failure of the HSE to heed warnings issued by Principal Dental Surgeons employed by the HSE with specific expertise

CHIEF EXECUTIVE'S REPORT

in regard to the DTSS prior to the unilateral introduction of such changes.

11. The dramatic increase in needless bureaucracy and paperwork not only for dentists but also for the medical profession.
12. The high number of treatments provided by dentists unpaid on an ongoing basis.

It is not possible to overstate the anger and concern for patients felt by our members. However, we believe that a positive approach is required and that is why we have taken to identifying priorities and principles for a new State-funded dental scheme.

Finally, the so-called barrier to resuming negotiations, i.e., the denial by the Competition Authority of the entitlement of representative bodies such as the Irish Dental Union to negotiate on all aspects of a new contract, were comprehensively demolished by three learned legal experts at a conference that took place in January 2012 (reported in *The Irish Times*, Tuesday, January 31, 2012). Both Mr Michael Collins SC, and the former Attorney General, Mr Paul Gallagher SC, completely dismantled the notion that a representative body such as ours should not have a role in negotiating all aspects of the contractual terms for a new scheme, or indeed a revision of the existing scheme.

This Union has received an undertaking that it will have the same arrangement applied as is to be applied to the Irish Medical Organisation in accordance with the terms of the Croke Park Agreement, i.e., that the Competition Act will be amended to recognise and enable the role of representative bodies to discharge the full range of their functions in negotiating and representing our members in contract negotiations with the HSE.

Revenue Commissioners

Possibly the most demanding issue we addressed on behalf of members in 2012 was the decision of the Revenue Commissioners to indicate a new approach to determining the tax status of dental team members, especially associates and hygienists.

The Union has been engaged in extensive discussions with the Revenue Commissioners on this issue for a long period of time and has arranged extensive briefings for members in regional meetings, as well as commissioning and circulating comprehensive legal and tax advice to members.

After repeated and strenuous representations on our part, the

Revenue Commissioners acceded to our long-standing request for a deferral of this new policy, which was originally intended to take effect from January 2012. The deferral was confirmed in a September 2012 meeting with Revenue, which followed a number of written submissions from IDA House to the Revenue Commissioners over the past year.

Along with Mr Bernard Doherty, our tax adviser from Grant Thornton, we met with the Revenue Commissioners on September 26, 2012. We emphasised the great practical difficulties associated with the communication from the Revenue Commissioners last April suggesting that associates and hygienists ought to be treated as PAYE employees effective from January 1, 2012.

The revised position from Revenue is also expected to mean that any interest and penalties that could arise in the years ahead will not be sought for periods earlier than January 2013, although the Revenue insist on retaining their discretion on this issue and could seek an earlier retrospective date where flagrant abuses are deemed to have taken place.

The Revenue Commissioners have now written to IDA House to acknowledge the concerns we raised and to state that the existing policy set out in their April 2012 letter stands, but that Revenue will be expecting payments under PAYE effective from January 2013.

Members will be aware that we have circulated detailed practical advice on changes that ought to be considered in the administration of dental practices, as well as modified pro forma contracts for associates. In particular, we would draw members' attention to detailed circulars we issued on July 20, 2012 and April 18, 2012. Copies of these circulars are available to members on request or to download from the members' section of our website.

It was notable that at the recent meeting Revenue officials declared that their view that most dental associates would be regarded as being self-employed was decided prior to the issue of the newly prepared pro-forma associate contract, which was circulated by the Association. We believe it should be possible for many associates and hygienists to retain self-employed status, but it will certainly require careful consideration of not only contractual but also administrative arrangements in existence. Simply adopting the new pro-forma contracts will not suffice, as

administrative arrangements also need to be consistent with the terms of contracts, and as always we reiterate the critical importance of having contracts or agreements in place for all practice team members.

We would urge members to arrange urgent meetings with professional tax advisers to prepare for any changes that may be necessary to preserve the self-employment status of associates and hygienists, and we would again refer members to the detailed advice, which is available to download from the members' section of the IDA website – www.dentist.ie

Dental Treatment Services Scheme

Fees for protracted periodontal treatment in the former Eastern Regional Health Area

In December 2012, Regulations were signed into law allowing for the standardisation of the payment system for fees payable to dentists providing protracted periodontal treatment under the DTSS. The Minister for Health has the power to do so, by making Regulations under the Financial Emergency Measures in the Public Interest (FEMPI) legislation. The Minister signed the new Regulations, giving effect to these changes, into law on December 20, 2012, by way of Statutory Instrument No.548 of 2012.

The standardisation means that the protracted periodontal treatment fee in the former Eastern Regional Health Area (i.e., counties Dublin, Wicklow and Kildare) is now changed to €26.36 per visit payable for a maximum of four treatment visits in any 12-month period.

(The previous fee for protracted periodontal treatment in the former ERHA was calculated at €19.11 per sextant [pocketing >3.5mm] or €25.47 per sextant [pocketing >5.5mm].)

DTSS contractors with limited income indemnity

The IDU is representing a number of members who the HSE refused to issue with a DTSS contract on the basis that they held limited income indemnity. This form of indemnity is available to dentists who work a limited number of hours. The IDU has assured the HSE that there should be no issue as there is no limit on the indemnity offered and therefore these individuals should not be treated differently solely on the basis that they work fewer hours, which is usually for family reasons.

Financial Emergency Measures in the Public Interest Act

Review of DTSS fees under the FEMPI regulations

Under the Financial Emergency Measures in the Public Interest (FEMPI) Act, the Minister is obliged to review reductions to State contractor fees annually. The IDU made detailed submissions in writing and in person in June 2012 to the Department of Health to inform the Minister for Health of the detrimental effect of the cuts on patients and dentists.

The IDA delegation submitted that no further cuts can be sustained by dentists operating the DTSS. We outlined the effect of previous fee cuts on dental practices in Ireland and the resultant loss of working hours. A detailed written submission was made to the Department in advance of the hearing. At the hearing, we took the opportunity to emphasise the effect of the cuts on the oral health of the nation, and the unnecessary pain and trauma being inflicted on patients. We made the case that cost-benefit analysis shows that the cuts do not make economic sense and will very likely cost the State more in the long run. We confirmed the Association's willingness to consult with the Department on a new scheme for medical card holders, as we do not believe the current scheme is fit for purpose. We expressed our wish to discuss a new oral health policy and the appointment of a Chief Dental Officer in the Department of Health (Department officials indicated that the appointment of a Chief Dental Officer remains under active consideration). We also proposed that discussions should take place to explore the potential role of dentists in chronic disease management and prevention programmes.

Standard operating procedures

The HSE introduced new standard operating procedures for the DTSS in 2012 but for the reasons outlined above, the Union was not prepared to endorse these new arrangements. Nothing less than a complete overhaul of the DTSS, its contractual provisions, administrative practices and the manner of engagement with general practitioners, is required to ensure that medical card patients receive appropriate care and treatment in a fashion that enjoys the support of the dental profession, and respects the professional and ethical obligations imposed on dentists.

CHIEF EXECUTIVE'S REPORT

Dental Treatment Benefit Scheme

An IDU delegation met with representatives from the Department of Social Protection in July. The IDU requested that the Department restore the benefits to the Scheme, change the eligibility period to a calendar year, and carry out a public information campaign to inform the public of the availability of the annual examination.

The Department of Social Protection has agreed to change the basis on which the entitlement to an annual examination is reckoned.

Whereas previously, a patient's entitlement was linked to the date of their last examination, it has now been agreed that their entitlement will be decided on the basis of the calendar year. This change is now operational. We hope that this will allow for easier administration of the Scheme for both dentists and patients.

Reconfiguration of the HSE

The reconfiguration of the HSE, which sees it moving from 32 administrative areas (Local Health Areas) to 17 (Service Areas), continued in 2012.

In addition to this reconfiguration of the overall HSE structure, the HSE Public Dental Service was subject to its own reconfiguration, which was purportedly to be based on the recommendations of the PA Consulting Group Report. The Union continues to be involved in discussions with the HSE with regard to these changes.

Phase I of the reconfiguration of the HSE Public Dental Service started in 2011 and is still to be completed. This phase incorporated the following changes:

- There is to be a Principal Dental Surgeon in each of the 17 Service Areas. The HSE assigned existing Principal Dental Surgeons to these posts on the basis of their seniority in the area. Currently, there are a number of areas where the position remains vacant, e.g., Kerry, Sligo-Leitrim, Roscommon, and South Dublin City.
- The HSE established a National Oral Health Office and created a new National Oral Health Lead post, which was subject to public competition. Dr Dympna Kavanagh (former Principal Dental Surgeon in South Tipperary) was appointed to the position.
- Five Assistant National Oral Health Leads were appointed to the National Office. The HSE has assigned existing Principal Dental Surgeons to these posts by holding a closed competition. Drs

Mary Ormsby, Niamh Galvin, David Clarke, Matt Walshe and Stephen McDermott have been assigned to these posts.

- The HSE appointed four Regional Dental Inspectors to a National Inspectorate, which is to be responsible for probity and quality assurance of the HSE Public Dental Service and HSE-funded services. The HSE has assigned existing Principal Dental Surgeons to these posts. Drs Joe Mullen, John Lee, Bernie Tiernan and Leo Burke have been assigned to these posts.

In July, the IDU held a series of workshops for HSE members, which were facilitated by John O'Dowd, an experienced industrial relations facilitator, to assist in preparing for the second phase of negotiations on HSE reforms. Dr Dympna Kavanagh was invited to these workshops to inform our members of the reforms. The workshops also provided IDU members with an opportunity to provide feedback on their membership.

While the IDU remains at the table, we have a number of concerns, which will need to be addressed, such as:

- there is no concrete detail forthcoming from the HSE on the sub-SA Principal Dental Surgeon level;
- there is no detail forthcoming from the HSE on the overall strategic plans for the Public Dental Service;
- in some areas an SA Principal Dental Surgeon is in charge of an area with over 90 staff and over 40 clinics, in circumstances where travel and expenses are not allowed;
- the location of base for national posts is unclear;
- the source of funding for national posts is unclear; and,
- the potential for and actual loss of administrative support from local area to national post is having a detrimental effect on the service.

The IDU is proceeding with talks with the HSE on the basis of the following principles:

1. The IDU expects Principal Dental Surgeons to be appointed to ALL 17 areas of the newly reconfigured HSE.
2. Long-term actors should be regularised.
3. All grades, whether acting or not, should receive the same pay for the same job.
4. Any residual vacancies that arise in the Principal Dental Surgeon grade should be filled by the Public Appointments Commission.

5. The sub-SA Principal Dental Surgeon level needs to be looked at by the HSE asap.
6. The recommendations in the PA Report were predicated on the HSE lifting the moratorium on recruitment for the Public Dental Service. The IDU insists on this happening.
7. All of the above is having a negative impact on patients.
8. Nothing is agreed with the HSE until everything is agreed.
9. The IDU will not support any further roll out of reconfiguration while the above concerns/confusion remain unaddressed.

Long-term actors in the HSE

Throughout the year, the IDU made representations to the HSE on the issue of long-term actors (these are HSE employees who work in a post higher than their substantive post for a period of two years or more). The HSE has presented proposals to regularise all those acting in a post with two or more years' service in June 2012. The IDU expects the regularisation process to happen without further delay.

Dublin Dental Hospital – part-time tutors

The IDU met with management of the Dublin Dental Hospital (DDH) in July to raise concerns regarding the contractual terms of part-time staff. The management of the Hospital confirmed to the IDU that staff whose contract was due to expire over the summer should continue to attend on the same basis as heretofore pending the outcome of discussions between the DDH and the IDU on contractual terms for the part-time staff.

In response to IDU representations, the DDH is now to consider and respond to our claim that all tutors with more than three years' service should be afforded the option of a contract of indefinite duration, thereby enhancing their security and status as a DDH employee.

The Hospital has also signalled that it wishes to review the contract on offer to part-time staff, primarily to reflect legislative and policy changes that have been introduced for the public service in recent times.

Negotiations are continuing with the management of the DDH.

Orthodontic Unit, St Finbarr's Hospital, Cork

The IDU is representing members in the Orthodontic Unit in St Finbarr's Hospital, Cork, regarding attempts to change the terms and conditions of members working in the unit. The IDU remains of the

view that no change should be made while the review of the HSE Orthodontic Service by the PA Consulting Group remains underway.

Health insurers

The Union engaged in an extensive schedule of meetings and correspondence with the VHI and Aviva in regard to new ground rules as they related to oral surgery and periodontics, and also assisted a number of individual members in representations with both health insurers. The Union also engaged with VHI Decare on behalf of general practitioner members.

Representation of individual salaried members

The IDU represented several individual members in relation to grievances in their employment with their employer.

Governance

The Union's Executive Committee met on six occasions in 2012 while the Council met on seven occasions (once by teleconference).

The national Committee for General Practitioners met in IDA House on four occasions, while the national Committee for HSE Dental Surgeons met on 11 occasions (two teleconference meetings) in 2012.

Work commenced on Guidance for Council members and members of the national committees for General Practitioners and HSE Dental Surgeons (adopted in January 2013).

The Trustees of the Union are Drs Martin Holohan, Garrett McGann and Jane Renehan.

Bye-laws

The Union's AGM adopted bye-laws in April 2012, which covered the processing of membership applications, the issue of membership certificates, procedures to apply to balloting members for strike or industrial action, and dealing with perceived conflicts of interest.



Fintan Hourihan
Chief Executive Officer, IDU

GROUP REPORTS

GP Group

The Committee of the GP Group continued to work on behalf of general dentists in private practice, arguing for reversal of the cuts to the State dental schemes, but also considering ways to increase the rate of patient attendance in dental surgeries.

Dental Treatment Services Scheme

At our meeting in January 2012, the Committee decided that it could no longer endorse the DTSS (the medical card scheme). The IDU wrote to the Minister for Health advising him of this decision and setting out our principles for a new scheme.

Dental Treatment Benefit Scheme

In July, a delegation from the IDU met with officials in the Department of Social Protection. The IDU made a submission to the Department asking the Minister to restore the preventive care under the PRSI Scheme, to increase the public awareness of the oral examination benefit, to change the timing of the annual oral examination to a calendar year, and to introduce an online eligibility checker. The Department subsequently changed the eligibility period to a calendar year, which will hopefully allow for easier administration of DTBS claims.

The GP Committee will continue its representative role, and will also continue to invest time in contributing to initiatives that improve the quality of care received by our patients.

Tax status of dental associates and hygienists

The IDA completed its roadshow in June having met approximately 400 people. The GP Committee was given the chance to contribute to the drafting of the pro forma agreements and the practical advice that were circulated to members in July.

Dental Complaints Resolution Service

The Committee welcomed the establishment of this Service, which will offer our patients an alternative route to raising complaints rather than referring them to the Dental Council or the civil courts.

Tooth whitening

October finally saw the introduction of legislation improving the regulation of tooth whitening in Ireland. The Committee welcomes

this increased level of regulation and notes that the Irish Medicines Board is charged with monitoring compliance with the new legislation.

Use of mouthguards in GAA football

The Committee welcomed the new rule requiring players to wear mouthguards (underage from 2013, adults from 2014). The Committee was involved in the drafting of the IDA's position paper on mouthguards.

Communication with Group members

The Committee decided to increase communication links via regular email updates with Group members so they are kept informed of what is being discussed at the Committee meetings and also to give them an opportunity to raise matters with their Branch Representatives.

Meetings

The Committee had four round table meetings in 2012. The format of the meetings was changed to full-day meetings rather than evening meetings in an attempt to increase attendance and participation. This seems to have worked well in 2012.

There are a number of vacancies on the Committee. In particular the Munster, North Munster and Midlands Branches have not had a representative on the Committee for some time.

If any GP member would like to participate in the Committee, we ask you to please contact IDA House.

I would like to take this opportunity to thank all the Committee members for their generous contribution of time, expertise and advice throughout the year.

Dr Peter Gannon
Chair, GP Committee

HSE Dental Surgeons Group



IDA President Dr Andrew Bolas; Association CEO Fintan Hourihan; then HSE Group President Dr Jim McCafferty; then President-Elect Dr Pdraig Halvey; and, Group Honorary Secretary Dr Siobhan Doherty.

The HSE Dental Surgeons Group met six times during 2012 under the presidency of Dr Jim McCafferty. Dr Pdraig Halvey was elected President of the Group at the AGM in October 2012. Since his election the Committee has met twice in 2012. In addition, the Committee has held a number of teleconference meetings.

HSE Public Dental Service reform

The reconfiguration of the HSE formed a large part of the discussions for the Committee, as discussions with the HSE and IMPACT on the reform of the Public Dental Service continued in 2012.

During the year we saw some developments in the National Oral Health Office, with the appointment of the National Oral Health Lead, four Assistant National Oral Health Leads and four Inspectors. Aside from these senior appointments we have not seen any positive developments happening for the service at the frontline, with a decreasing number of clinicians trying to maintain the service. At present there are a number of areas without a Principal Dental Surgeon. The Committee is strongly of the view that this first stage of the reforms must be completed before any other changes can take place.

The reconfiguration of the Public Dental Service and the proposals for 'Croke Park II' will remain a priority for the Committee in 2013.

Annual Seminar

In October, the Committee welcomed a large number of delegates to our Annual Seminar in Galway. The Seminar provided delegates with an ideal opportunity to fulfil their CPD requirements with three days of excellent presentations. The trade show was well supported in spite of the economic environment, and as always we thank the companies for their support.

Group AGM

At the Group's AGM, Dr Iseult Bourraoudj (Midlands Branch) was ratified as President Elect of the Group. Dr Siobhan Doherty (Eastern Branch) was re-elected as Honorary Secretary of the Committee.

AGM motions

The following motions were passed at the Group's AGM:

GROUP REPORTS

Motion 1

This Group calls on the Department of Health and the HSE to recognise that any further cutbacks to the vital service the Public Dental Service provides to so many vulnerable patients will have a seriously detrimental effect on their oral health and potentially their general health.

Motion 2

This Group calls on the HSE to safeguard the oral health of our patients by ensuring adequate dental staffing in all areas so that patients can access equitable services irrespective of geographical location.

Motion 3

This Group calls on the HSE to meaningfully engage with the IDU to ensure the most positive outcome for dental services and for all grades within the profession.

Motion 4

This Group calls on the HSE to provide written assurances that:

- there will be no compulsory redundancies for dental staff;
- there will be no unilateral changes in the conditions of employment for our members;
- there will be no forced redeployment or transfers outside the terms of the Croke Park Agreement; and,
- the HSE is committed to abide by the terms of the Croke Park Agreement, which contain a number of important protections for our members.

Motion 5

This Group calls on the Department of Health to produce an oral health policy.

Motion 6

This Group calls on the Minister for Health to immediately appoint an independent Chief Dental Officer in the Department of Health.

Motion 7

This Group calls on the Department of Health to immediately address and recognise the negative impact on patients' health of the cuts to the State dental schemes (the DTBS and the DTSS).

Motion 8

This Group applauds the work of the organisers of Mouth Cancer Awareness Day on its outstanding success and calls on the HSE to fully support this initiative into the future.

Motion 9

This Group calls on the HSE to recognise the IDA's Annual Seminar for HSE Dental Surgeons as the essential education forum for HSE dentists and to support the Seminar accordingly.

Motion 10

This Group calls for the adoption by the HSE of the following evidence-based strategies – 'Pit and Fissure Sealants', 'Strategies to prevent Dental Caries in Children and Adolescents', 'Topical Fluorides' and 'Oral Health Assessment'.

Dr Pdraig Halvey

President, HSE Dental Surgeons Group

COMMITTEE MEMBERS

Council

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Vice President – Dr Conor McAlister
President-Elect – Dr Sean Malone
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North Munster – Dr Joe Green
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South Eastern – Vacant
Western – Dr Vicky Rowan
Co-Opted Member – Dr Grainne Dumbleton
Co-Opted Member – Dr Jane Renehan
Elected Member – Dr Evelyn Connolly
Elected Member – Dr Barney Murphy

FINANCIAL REPORT

2012

TRUSTEE'S STATEMENT

TRUSTEES	Dr Martin Holohan Dr Garrett McGann Dr Jane Renchan
GENERAL SECRETARY	Fintan Hourihan
GENERAL TREASURER	Dr Ray McCarthy
BANKERS	Bank of Ireland, 1 Main Street, Dundrum, Dublin 14
SOLICITORS	O'Connor & Co., 8 Clare Street, Dublin 2
AUDITORS	Grant Thornton Chartered Accountants & Registered Auditors, 24-26 City Quay, Dublin 2

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

The Trustees are required to prepare financial statements which give a true and fair view of the state of affairs of the Union at the end of each financial period and of the surplus or deficit for the period. They

are responsible for keeping proper accounting records, for safeguarding assets and for preventing and detecting fraud and other irregularities.

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

Signed on behalf of the Executive Committee on March 25, 2013



Dr Jane Renchan, Trustee



Dr Garrett McGann, Trustee

AUDITOR'S REPORT

We have audited the financial statements of the Irish Dental Union for the year ended December 31, 2012, which comprise the revenue account, the balance sheet, the cash flow statement, and the notes 1 to 14. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein. This report is made solely to the Union's members, as a body. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by the law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and auditors

As described in the Statement of Trustees' Responsibilities, the Union's Trustees are responsible for the preparation of the Union's financial statements in accordance with applicable law and Irish Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. We also report to you whether in our opinion proper books of account have been kept by the Union. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the Union's balance sheet and revenue account are in agreement with the books of account.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Union's affairs as at December 31, 2012, and of its surplus for the year then ended.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the Union. The financial statements are in agreement with the books of account.

ANTHONY O'CARROLL FCA

For and on behalf of

GRANT THORNTON

Chartered Accountants & Registered Auditors

24-26 City Quay

Dublin 2

March 25, 2013

◆ FINANCIAL REPORT

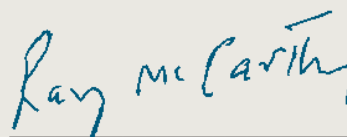
INCOME AND EXPENDITURE STATEMENT for the period ended December 31, 2012

	NOTE	2012 €	2011 €
INCOME			
Member subscriptions		675,115	632,590
		<u>675,115</u>	<u>632,590</u>
LESS: EXPENDITURE			
Rates and water		5,010	4,081
Light and heat		2,734	1,896
Insurance		2,035	1,789
Printing, stationery and postage		53,212	45,356
Cleaning		780	351
Estate service charge		601	654
Wages and salaries		230,377	194,286
Employer PRSI		24,417	19,076
Staff pension contributions		17,748	12,000
Travel and subsistence		17,958	11,713
Telephone		6,674	5,396
Equipment leasing charges		4,970	1,404
Legal and professional fees		43,076	23,926
Grant towards High Court challenge		-	211,324
Website development		17,298	6,868
Public relations and advertising		13,777	31,817
VHI		8,521	5,372
Meetings, delegations and courses		12,027	6,116
Subscriptions and affiliation fees		5,357	7,822
Operating lease: equipment		-	2,587
Repairs and maintenance		11,278	8,060
Sundry expenses		3,896	6,052
Auditor's remuneration		5,500	9,000
Presidential expenses		3,990	-
Bank charges		43	-
Members' compensation		4,800	-
Bad debts write off		1,837	-
		<u>497,916</u>	<u>616,946</u>
EXCESS OF INCOME OVER (EXPENDITURE)			
Bank interest receivable	4	616	-
Tax on surplus	5	(1,888)	(6,175)
		<u>175,927</u>	<u>9,469</u>

Signed on behalf of the Executive Committee on March 25, 2013



Dr Nuala Carney



Dr Ray McCarthy

The Union had no recognised gains or losses in the year other than those stated in the revenue account.

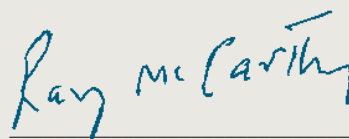
BALANCE SHEET as at December 31, 2012

	NOTE	2012 €	2011 €
CURRENT ASSETS			
Debtors	6	174,257	25,000
Cash at bank and in hand		28,240	34,644
		<u>202,677</u>	<u>59,644</u>
Less: CURRENT LIABILITIES			
Corporation tax		(5,235)	(6,175)
Amount due to related party		-	(25,000)
Accruals and deferred income		(12,046)	(19,000)
		<u>185,396</u>	<u>9,469</u>
EXCESS OF CURRENT ASSETS OVER LIABILITIES			
Represented by:			
ACCUMULATED FUNDS ACCOUNT			
Surplus for the year	8	185,396	9,469
		<u>185,396</u>	<u>9,469</u>

Signed on behalf of the Executive Committee on March 25, 2013



Dr Nuala Carney



Dr Ray McCarthy


FINANCIAL REPORT
CASH FLOW STATEMENT for the period ended December 31, 2012

	NOTE	2012 €	2011 €
Net cash inflow/(outflow) from operating activities	9	170,241	9,644
Returns on investments and servicing of finance			
Interest received	4	616	-
Net cash inflow from returns on investments and servicing of finance		616	-
Taxation		(2,828)	-
Cash flow before financing		168,033	9,644
Financing			
Net (outflow)/inflow from other short-term creditors		(174,257)	25,000
Net cash (outflow) from financing		(174,257)	25,000
(Decrease)/increase in cash	10	<u>(6,224)</u>	<u>34,644</u>

NOTES TO THE ACCOUNTS for the period ended December 31, 2012**1. ACCOUNTING POLICIES**

a) Valuation policy

The accounts are prepared under the historical cost convention.

b) Income

Subscriptions to the general fund, union fund are accounted on an accruals basis. Subscriptions are stated net of branch levies, branch refunds and capitation grants.

2. OPERATING SURPLUS

The operating surplus is stated after charging:

	2012 €	2011 €
Trustees' remuneration	-	-
Auditors' remuneration	5,500	9,000
Operating lease costs: plant and equipment	3,976	3,991
	<u>9,476</u>	<u>12,991</u>

3. PARTICULARS OF EMPLOYEES

	2012 €	2011 €
Wages and salaries	184,302	194,286
Social welfare costs	19,533	19,076
Pension costs	14,198	12,000
	<u>218,033</u>	<u>€225,362</u>

4. INTEREST RECEIVABLE	2012	2011
	€	€
Bank interest receivable	616	-
	<u> </u>	<u> </u>

5. TAXATION ON ORDINARY ACTIVITIES

(a) Analysis of charge in the period	2012	2011
	€	€
Current tax		
Irish corporation tax based on the results for the period at 20%	1,888	6,175
	<u> </u>	<u> </u>

(b) Factors affecting the current tax charge

The tax assessed on the profit on ordinary activities for the period is higher than the standard rate of corporation tax in Ireland of 20%.

	2012	2011
	€	€
Profit on ordinary activities before taxation	177,815	15,644
	<u> </u>	<u> </u>
Profit on ordinary activities by rate of tax	35,563	3,129
Expenses not deductible for tax purposes	1,888	3,046
Mutual trading status	(35,563)	-
	<u> </u>	<u> </u>
Total current tax	1,888	6,175
	<u> </u>	<u> </u>

6. DEBTORS

	2012	2011
	€	€
Amount due to related party	149,257	-
Prepayments and accrued income	25,000	25,000
	<u> </u>	<u> </u>
	174,257	25,000
	<u> </u>	<u> </u>

7. RELATED PARTY TRANSACTIONS

The Irish Dental Union was under the control of the Trustees throughout the current period.

The Irish Dental Union is related to The Irish Dental Association Limited. During the year, The Irish Dental Association collected amounts totalling €675,115 on behalf of the Irish Dental Union. The Irish Dental Association also paid expenses totalling €500,878 on behalf of the Irish Dental Union. At the year end there was an amount of €149,257 due to the Irish Dental Union (2011: €25,000 due from The Irish Dental Union).

No other transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

◆ FINANCIAL REPORT

8. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	2012	2011
	€	€
Profit for the financial year	175,927	9,469
Opening shareholders' funds	9,469	-
	<u>185,396</u>	<u>9,469</u>

9. RECONCILIATION OF OPERATING PROFIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2012	2011
	€	€
Operating profit	177,199	15,644
Increase in debtors	-	(25,000)
(Decrease)/increase in creditors	(6,954)	19,000
	<u>170,245</u>	<u>9,644</u>

10. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS

	2012	2011
	€	€
Net funds at January 1, 2012	34,644	-
(Decrease)/increase in cash and cash equivalents	(6,224)	34,644
Net outflow/(inflow) from other short term creditors	-	-
	<u>28,420</u>	<u>34,644</u>

11. STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

	2012	2011
	€	€
Total recognised (losses)/gains	175,927	9,469
Opening funds	9,469	-
	<u>185,396</u>	<u>9,469</u>

MOTIONS

Motion Number 1:

“That the audited accounts and report thereon for the year ended December 31, 2012, be accepted.”

Proposed: Dr Ray McCarthy

Seconded: Dr Mark Condon

Motion Number 2:

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

Proposed: Dr Ray McCarthy

Seconded: Dr Mark Condon

Motion Number 3:

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

Proposed: Dr Ray McCarthy

Seconded: Dr Mark Condon

Motion Number 4:

“That this AGM sanctions the combined annual subscription rates for members of the Irish Dental Association and the Irish Dental Union for 2013 as recommended by the Honorary Treasurer.”

Proposed: Dr Ray McCarthy

Seconded: Dr Mark Condon

Motion Number 5:

That Rule 5.1 should be amended to state as follows: “Entrance fees and annual subscriptions shall be such as the Executive Committee of Council may determine at its final meeting in each calendar year.”

Proposed: Dr Ray McCarthy

Seconded: Dr Nuala Carney

Motion Number 6:

That a new provision would be added in Rule 9 as follows:

“Rule 9.14 – Members of Council (other than members of the Executive Committee) may appoint a proxy (such proxy being a member of the Committee or Branch or Group the Council member represents) to attend at Council meetings (other than meetings of the Executive Committee of Council) on their behalf provided always that such proxy attending on foot of a proxy shall not be entitled to vote but may only represent the views of the Branch or Group at the Council meeting”.

Proposed: Dr Mark Condon

Seconded: Dr Ray McCarthy

Motion Number 7:

“That this meeting condemns the failure of the Government to honour its commitment to appoint a Chief Dental Officer and reiterates the need to fill this position, which has been vacant since 1994, and calls on the Minister for Health to immediately appoint an independent Chief Dental Officer.”

Proposed: GP Committee

Motion Number 8:

“That the Irish Dental Union calls on the Government to reverse the cuts to the State dental schemes and to prioritise funding for preventive dental care.”

Proposed: GP Committee



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