



IRISH MEDICAL
ORGANISATION
Ceardchumann Dochtúirí na hÉireann

MEDIA
ENGAGEMENT

MEMBER
SERVICES

POLICY
SOLUTIONS

CONTRACT
NEGOTIATIONS

Committed to the
development of a
caring, efficient
and effective
Health Service

Annual Report

2023

The role of the IMO is to represent doctors in Ireland and to provide them with all relevant services.

It is committed to the development of a caring, efficient and effective Health Service.



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Council and Executive Board Members

IMO Council **2023/2024**

Dr John Cannon
President

Dr Denis McCauley
Vice President

Dr Ina Kelly
Treasurer

Dr John Macfarlane
Hon Secretary

Dr Syed Amna Azim

Dr Aideen Brides

Dr Austin Byrne

Dr Domhnall McGlacken Byrne

Prof Tadhg Crowley

Dr Anne Dee

Dr Brian Doyle

Dr Peadar Gilligan

Dr Eoin Kelly

Dr Muhammad Khan

Dr Clive Kilgallen

Dr Pdraig McGarry

Dr Rachel McNamara

Dr Mick Molloy

Dr Madeleine Ní Dhálaigh

Dr Sorcha Ní Loinsigh

Dr Brian O'Doherty

Prof Matthew Sadlier

Dr Joe Quinn

Executive Board **2023/2024**

Dr Pdraig McGarry
Chair

Dr Ina Kelly
Treasurer

Dr Aidan Coffey

Prof Tadhg Crowley

Dr Anne Dee

Dr Gerard Markey

Dr Rachel McNamara

Dr Madeleine Ní Dhálaigh

Prof Matthew Sadlier

Mr Niall Saul
Non-Executive Director

Mr Ronan Nolan
Non-Executive Director

President's Report

2023 saw the introduction of significant new contracts and agreements across much of the membership of the IMO.



Dr John Cannon
President

As the trade union representing the entirety of the medical profession, the IMO and the national committees had a strong focus on bringing a sense of reality to negotiations. While we should all be ambitious in delivering

high quality health services to the population, we cannot ignore the fundamental obstacles to achieving those goals: - Capacity, Workforce and Funding.

While politicians focus on talking about high health budgetary allocations and the cost of our health services, they completely ignore the fact that our population has significantly increased and that the complexities and cost of delivering healthcare have changed. We simply have not, as a country, planned how to deliver the required capacity and medical workforce to meet the challenges and ideology of a public health service that can deliver timely and high quality care.

This Annual Report details the significant industrial relations activity across the main specialty groups and importantly across those doctors practicing in smaller groups where the IMO has used the strength of the collective to ensure their terms and conditions are improved. For our consultant members the focus was very much on the introduction of the new Public Only Consultant Contract where we advised and supported those members who wished to transition and maintained the contractual rights of those who wished to stay on existing contracts. The benefits the health system can derive from the terms of this contract are wholly dependent on recruiting and funding sufficient numbers of consultants to our acute settings. Unfortunately, we still have over 900 vacant consultant posts and as a country have one of the lowest consultant:patient ratios in the OECD. Those working in the system are hampered in delivering care due to lack of capacity and supports.

2023 saw the introduction of Government plans to further expand the number of people covered by the Doctor Visit Only Card. Negotiations on this issue were completed this year and an overwhelming majority of GPs supported the IMO agreement and signed up to the new terms. This resulted in significant additional funding to General Practice to support them in delivering the service. However, it would be foolish not to acknowledge and recognise the huge pressures our GP colleagues are facing in terms of increased demand for services. Therefore, in the context of any further roll out of GP care that is free at the point of entry, it will be critical that Government take account of the need for an increased workforce to meet any demand. Moving appropriate care to the community and into General Practice is the right approach, but to make it work we have to further develop and support our GP Services. While acknowledging that new GP training places have been funded, it will take some years to address the shortfall in the GP workforce. In particular, given the demographic of our GP population we must make it viable for new GPs to establish in practice and we must provide adequate supports to help them establish. The evidence around continuity of care delivered by a GP is overwhelming in terms of achieving better health outcomes so supporting that model should be at the core of health service planning.



Dr Brian O'Doherty with Dr John Cannon



The ongoing implementation of the IMO Agreement on Public Health Consultant Status has been the key objective in the past year and the agreement remains on track for the appointment of 84 Consultants in Public Health. The solidarity of the totality of the medical profession, through the IMO, was key in getting this agreement concluded and that same solidarity has now seen improved terms and conditions for Community Ophthalmic Physicians, Occupational Health Physicians and a much needed resolution to issues for Area Medical Officers. Unions work when the collective supports each other. Each and every doctor who is a member of the IMO receives dedicated and expert representation.

For our NCHDs there was some progress in the context of the IMO NCHD Agreement which came into effect from 1st January 2023. However there is still not a standard approach to implementation across the HSE sites and the IMO team @nchds have been consistently fighting for individual member contractual rights. This unfortunately points to a wider cultural issue with how NCHDs are treated within the system given the transitional nature of their employment as they move from hospital to hospital. The IMO #standingUP4NCHDs campaign is by no means over and there must be a real focus on implementing safe and legal working hours for NCHDs. No one disputes the pressures imposed on NCHDs to fill gaps in the system, work over and above safe limits which then feeds into the vicious cycle of burnout, stress and ultimately emigration. In this context it seems all the more inconceivable that the HSE would impose a unilateral Recruitment Freeze in October 2023 which encompasses all NCHDs not in approved training posts.

The IMO strongly opposed the imposition of this recruitment freeze which we believe will negatively impact on patient care and will force doctors to work in a system compromised by insufficient staff and resources. It is astounding that this decision could be made at a point in time when we do not have enough doctors and waiting lists are increasing. Even in the depths of austerity there was no recruitment freeze on the medical profession as it was recognised that the delivery of service had to be prioritised. It is all the more ironic that cuts to staff and budgets, imposed during the period of austerity, are what damaged the health service for over a decade – yet we are repeating the same mistake.

In terms of advocacy, we continued to raise awareness around the capacity and workforce crisis which formed the basis of our submission to Government in the context of Budget 2024. It was all the more disappointing to see that our health services, despite being under pressure, have, in real terms received a lower budgetary allocation than needed even to maintain current levels of service. Unless and until Government accept that in order to deliver a health service that meets the needs of the population, they must commit the required level of funding. All political parties espouse the vision expressed in Sláintecare but without multi annual ring fenced budgets that vision will not become a reality.



Dr Clive Kilgallen and Dr John Cannon



In terms of headline events in 2023, my predecessor, Dr Clive Kilgallen hosted an important IMO Conference on Gender Equality in Medicine where an expert line up of speakers discussed the obstacles for women in terms of career progression. The sessions exposed the lack of supports for flexible training, work/life balance for both men and women and the urgent need to change our training structures from an antiquated model that does not reflect the demographic of trainees. We also looked at the area of bystander training and how you can act when you see something happening.

Our AGM 2023 was a very successful event, it was a return to a packed three day programme of panel discussions, national meetings and sessions on IMO policy for the first time post the pandemic.



Dr Jamie McGettigan and Dr John Cannon

The AGM is a truly unique opportunity for doctors from across all specialties and from all parts of the country to gather and share expertise, experience and insight.

Our Consolidated Financial Statements, incorporated in this report, show the Organisation is in a strong financial position with robust financial governance systems in place. In particular I acknowledge the work of the IMO Executive Board in this regard. Our subsidiary company, IMO Financial Services, continues to provide expert and tailored financial advice and is of great value to all our members at every career stage.

This Annual Report gives an insight into the wide-ranging body of work we, as an Organisation representing all doctors, undertake to deliver upon our mission statement – *The role of the IMO is to represent doctors in Ireland and to provide them with all relevant services. It is committed to the development of a caring, efficient and effective health service.*

I would like to end this report by thanking all of those involved on a day-to-day basis in the Organisation, our hardworking staff at IMO House, our dedicated committee members who give so much of their time to working for colleagues and most importantly, you and every other member of the IMO.

Dr John Cannon

President

1 Consultants

The work of the IMO National Consultants Committee in 2023 was dominated by issues around the implementation of the Public Only Consultant Contract, highlighting the chronic deficits in consultant workforce numbers and capacity in our public hospitals and representing the medical profession in national pay talks.



Prof Matthew Sadlier
Chair

Consultant Committee **2023/2024**

Prof Matthew Sadlier - *Chair*

Prof Clive Kilgallen

Prof Ronan Collins

Dr Lisa Cunningham

Prof Trevor Duffy

Dr Peadar Gilligan

Dr Eoin Kelly

Prof Chris Lynch

Dr John MacFarlane

Dr Gerard Markey

Dr Mick Molloy

Dr Sorcha Ní Loingsigh

Prof Anthony O'Connor

Prof Naishadh Patil

Dr Aisling Snow



Prof Matthew Sadlier

Public Only Consultant Contract (POCC)

In December 2022 the Department of Health determined that the negotiation process on the Public Only Consultant would cease and that the new contract would be the only contract offered to consultants appointed to the health services as and from 8th March 2023. Importantly, as part of the negotiation process, it was agreed that no existing contract holder was bound to transfer to the new terms and maintained all contractual rights under their current contract.

During the early months of 2023 the IMO Consultant Negotiating Team, led by Prof Matthew Sadlier, undertook extensive work in the drafting and clarification process and the IMO prepared detailed information for members to consider in the context of an IMO Ballot.

In March 2023 the IMO undertook a ballot of consultants and future consultants the outcome of which was;

- ▶ 57% of current contract holders indicated they would not switch to the new contract.
- ▶ 64% of NCHDs (future consultants) indicated they would not take up the new contract.
- ▶ 59% of consultants working overseas indicated they would not return to Ireland to take up the new contract.

In responding to the ballot results the IMO stated that:

“The Irish health services desperately needs more consultants and while we hope this contract will achieve that, there are valid concerns amongst doctors. Our concern is that this was a missed opportunity by Government to agree a contract that would both encourage existing consultants to transition to and which would be attractive to much needed new consultants.”

Despite the insistence of the Department to conclude negotiations in December 2022 and implement the terms of the contract from March 2023 there were, and continue to be, significant delays in the system in terms of processing applications.

Given that there remains approx. 900 vacant consultant posts in the system which are either unfilled or filled on a locum or temporary basis there is an acute need for the State and the HSE to significantly increase the recruitment of additional consultants, across all specialties. While this contract represents the results of the negotiation process it is critical that Government and the HSE continue to engage with the IMO so as to ensure we are giving ourselves the best possible opportunity to recruit consultants to Ireland.



Dr Mick Molloy

IMO Member Supports re POCC

The IMO issued detailed analysis of the new contract to all existing contract holders and future consultants. In addition we undertook onsite meetings across the acute hospital sector and engaged in a number of online webinars for members.

Given the terms of the new contract and the individual circumstances of consultants the IMO developed a one on one bespoke service for existing contract holders to assist them in deciding whether or not to switch to the new public only consultant contract.

This service, which is an ongoing benefit to our members, involves examining current working arrangements, impact of new contractual terms, assistance with issues around work plans and applications for external work. This valuable service is available to those on existing contract and to those who are taking up new consultant posts within the health service.

POCC Significant Terms

During the negotiating process the IMO succeeded in limiting the overly ambitious asks of the State in relation to hours of work, days of work, compellability to work additional hours without payment, extensive new discretionary rights of management, reporting relationships and the barring of consultants engaging in medicine outside of their contracted employment. We were instrumental in the introduction of enhanced CME and the new funding for Innovation, the removal of two tier pay rates, the reduction of working hours to 37 hours per week in line with other public servants and protections for academic consultants.

Hours of Work and Principles of Rostering

- ▶ Core hours of 37 hours per can be rostered over:
 - 8am – 10pm Monday to Friday and
 - 8am – 6pm Saturday.
- ▶ Introduction of Rostering Principles to ensure rosters;
 - a) Are developed on the principle of fairness in relation to balance of consultants on the new or older contracts
 - b) Have sufficient numbers of consultants, other staff and services available during the rostered hours
 - c) Are agreed in the context of agreeing workplan and require consultation before any amendments

The Rostering Principles may be used in pursuing a grievance in relation to unfair rostering.

Location of Work

- ▶ Consultants work location only change with a radius of 45km
- ▶ Must be discussions with individual consultant and take account of individual circumstances
- ▶ Must be time bound and only in exceptional circumstances

Reporting Relationships

- ▶ Reporting relationship is with a Clinical Director or Executive Clinical Director
- ▶ Where there is a vacancy in the above the reporting relationship must be with a person who is;
 - a) Qualified to fill the relevant clinical director role or
 - b) The CEO of the relevant hospital group, or the CO of the relevant CHO or such a person who holds an analogous role as that chief officer
- ▶ The consultant will have a primary reporting line notwithstanding how many sites they work across and any issues that cannot be resolved locally will be the responsibility of the reporting Clinical Director

Given the ongoing restructuring of the health services the contract provides for a suitable line of reporting.

External Work

All consultants on the POCC will have an entitlement to seek permission to engage in external work – that being work undertaken on sites not operated by the employer. Key points around the application for external work are as follows:

- ▶ The seeking of permission for external work is made and decided locally by the Clinical Director and such permission may not be unreasonably withheld
- ▶ In the event of restrictions, modifications, withdrawal or refusal the consultant has the right to appeal that decision
- ▶ The consultant is obliged to ensure that the performance of all contractual obligations is not adversely affected by external work
- ▶ For those consultants who are existing contract holders and transitioning to the new contract there are specific arrangements as regards onsite non public practice.

Transitioning Arrangements for Existing Contract Holders

While ensuring that existing contract holders were not obliged to transition to any new contract and maintained their rights under existing terms, the IMO negotiated transition arrangements for those who did wish to change contract. These provisions relate in the main to the move to appropriate rate of pay on new agreed salary scales and the winding down of private practice.

Due to the significant and ongoing delays in the system in terms of the processing of applications the IMO secured the following commitment from the HSE in late 2023:

Where a consultant submits their application to switch to the POCC 2023 by Friday 15th December the HSE will aim to complete the contracting process in January 2024 with an effective date in December. This will allow the consultant to avail of the two year transition period.

Continuing Medical Education/New innovation Fund

The IMO secured a significant increase in the Consultant CME Allowance to €12,000pa to reflect the increased costs for the consultant body in the context of engaging in medical education and professional development. Negotiations also secured a new innovation/research fund of €8000pa which individual or groups of consultants may access. The IMO are currently engaged with the HSE on the guidelines and implementation of that funding stream.



Dr Eoin Kelly

Other Contract Issues

Post Training Career Breaks

The IMO raised the status of those Consultants who were unable to avail of a career break upon completion of their training and prior to taking a Consultant post with the Department of Health.

In April the Department/HSE put in place a system of retrospective application that may be of benefit to some number of Consultants. In order to benefit from the new arrangement, the Consultant would have had to have applied for a career break and been rejected, or not have been informed that such a facility existed at the time. While this measure does not address all the issues it is beneficial to those consultants who meet the criteria.

CME and Study Leave

As a once off measure, given service pressures and the buildup of CME balances since the pandemic, unused CME allowances and untaken study leave may be carried into 2024.



Prof Anthony O'Connor

Annual Leave

Untaken annual leave, above the statutory minimum of twenty days, which was untaken as a result of service pressures, may be carried into 2024.

Historic Rest Days

The timepoint by which Historic Rest Days must be discharged is 31st December 2025.

Application of Pay Increases under Building Momentum

The Irish Medical Organisation is a member of the Public Services Committee of the Irish Congress of Trade Unions and as such represents the entire medical profession in negotiations on national public service agreements.

Despite Government attempts in 2022 to exclude consultants from pay increases due under the terms of the current Building Momentum agreement, the IMO ensured that all remaining pay adjustments, were paid to consultants. Those increases being two percent on 1st March 2023 and one and a half percent on 1st October 2023.

New Public Service Agreement

The Public Services Committee of ICTU engaged in negotiations on a successor agreement to Building Momentum. Those negotiations concluded in January 2024 and the IMO will engage in a ballot of members on the proposed terms.

HSE Recruitment Freeze

In October and November 2023 the HSE unilaterally introduced a recruitment freeze with a limited number of exemptions. While consultants were not encompassed by the Recruitment Freeze the impact of such a measure has and will continue to have significant impact for consultants in terms of their medical teams, nursing and other health professional numbers, support services and administration.

The IMO strongly objected to the terms of the recruitment freeze due to the negative impacts around service delivery in an environment where demand is increasing year on year. Additionally, for our NCHD colleagues, the recruitment freeze further embeds the flagrant breaches around safe and legal working hours.

The IMO will continue to highlight the dangers of such a policy in terms of service delivery, patient care and placing ever increasing pressures on the medical profession to deliver a service where resources and workforce levels are inadequate.



Dr Lisa Cunningham

2 Non-Consultant Hospital Doctors

The work of the NCHD committee during 2023 was very much focused around the implementation of the terms of the IMO NCHD Agreement (Dec 2022) which came into effect on 1st January 2023.



Dr Rachel McNamara
Chair

NCHD Committee **2023/2024**

Dr Rachel McNamara - *Chair*

Dr John Cannon

Dr Syeda Amna Azim

Dr Domhnall McGlacken Byrne

Dr Darren Brennan

Dr Aidan Coffey

Dr Brian Doyle

Dr Laura Finnegan

Dr Holly Keating

Dr Muhammad Khan

Dr Sean Maher

Dr Pádraic McCarthy

Dr Jamie McGettigan

Dr Brian Murphy

Dr Mei Yee Ng

Dr Blessing Obasi

Dr Brian O'Mahony

Dr Sophie Van Der Putten

Dr Rebecca Conlan Trant

Dr Conor Young

Significant work was undertaken in preparing for negotiations on a new NCHD Contract, building on the achievements secured in the 2022 Agreement, along with engaging on issues for NCHDs through our membership of the NCHD Taskforce.

The fundamental objective of the IMO NCHD Agreement was to ensure NCHDs working hours were reduced to legal and safe limits and that this would be robustly enforced across all sites through a verification process. All parties to the Agreement – IMO, HSE and Department of Health – agreed that targeted NCHD recruitment would be required to achieve this and the Agreement reflected that commitment.

While there were significant problems in the implementation of the agreement, the IMO continued to work with the HSE on addressing issues and striving for a standard approach across the system.

The unilateral imposition of the HSE Recruitment Freeze, which was reckless in its potential to impact on patient care, has, in the view of the IMO, undermined the terms of NCHD Agreement.

Under the banner of our #standingUP4NCHDs campaign the IMO has continued to publicly highlight the issues for NCHDs and our dedicated team at nchds@imo.ie have worked with individuals and groups of NCHDs throughout the year in securing entitlements under the new agreement.

Implementation of IMO NCHD Agreement (December 2022)

The terms of this Agreement became effective on 1st January and the key terms were as follows:

- ▶ New Rostering Rules to ensure limits on consecutive working days, limit of two placed on number of 24 hours shifts in any two week period and a bar on consecutive weekend working.
- ▶ Compensatory Rest which guarantees NCHDs the entitlement to scheduling of rest days (over and above normal rest) or payment for same where rest days are not rostered.
- ▶ Verification of Working Hours and Penalty System where hours exceed legal limits. Any penalties levied to benefit the NCHDs through supports for well being initiatives, res facilities and establishment of a fund for medical students from disadvantaged backgrounds.
- ▶ Payroll – introduction of a Temporary Recoverable Payment (TRP) to mitigate against Emergency Tax and a commitment to implement a national payroll system for NCHDs, along with electronic time recording/clock in system. Additionally the reference period for payment of overtime is reduced to 78 hours over a two week period.
- ▶ Guaranteed minimum entitlements for Study Leave.
- ▶ Increased allowances for Relocation Expenses and guaranteed time off before relocation.
- ▶ Increased supports under TSS and ability to use the funding for laptop/tablet with new claimable items under the scheme for professional memberships, online subscriptions to relevant publications, MS Office and software licences which have a CME. CPD component.

During 2023 the IMO engaged extensively with the membership in terms of ensuring their entitlements were being implemented as envisaged by the Agreement. It was clear from the outset that while some progress was made the implementation at individual sites was varied.

We engaged extensively with the HSE throughout the year to address anomalies as they arose across sites and in particular around:

Verification of Working Hours and Sanctions

The fundamental objective of the IMO, on behalf of NCHDs, is to change the culture and practice of excessive, illegal and unsafe working hours. We are committed to ensuring that NCHDs work/life balance improves as both mental and physical health are being negatively impacted by the current level of working hours. In this regard we have spent much of the past year trying to strengthen the proposed Verification Process so as to ensure it captures accurate, reliable data on actual working hours as opposed to rostered hours, that such data is capable of being checked against payroll and that appropriate levels of fines are imposed on clinical sites that breach the Organisation of Working Time Act. We could not agree to the HSE proposals in this regard thus far but are hopeful this important work can be agreed and commenced in 2024. While the HSE states its commitment to reducing NCHD working hours there is scant evidence that any real progress has been made in this regard.

Payment of Compensatory Rest

Significant issues arose across many sites who were not rostering or paying out appropriate compensatory rest and not including the heading in claim sheets. The IMO and HSE agreed a national standard form to encompass claims for compensatory rest. Up to July 2023 over €300,000 was paid by HSE hospitals under this heading and while we acknowledge payments are being made it is disappointing that the level of payments are so high given the objective is to ensure NCHDs receive appropriate rest and limits are placed on consecutive working days. This is just one of the many issues that points to a workforce that is pressurised into working longer and unsafe hours.

Application of Temporary Recoverable Payment

While many NCHDs received the TRP which mitigated against the Emergency Tax situation the IMO did need to address some

issues around this with the HSE where it was incorrectly applied or not applied at all for groups of NCHDs thus leaving them in a situation of having insufficient funds to meet their living expenses. In many cases the IMO secured immediate payment arrangements by the employing hospital. Unfortunately this casual disregard of the impact on NCHDs of such actions which also go across late overtime payments is indicative of a system that does not respect them or consider their personal circumstances.

Relocation Expenses

The IMO secured additional supports for NCHDs relocating, increasing the limit to €1000 pa and allowing unvouched expenses for subsistence. However despite the terms being clear and unambiguous some sites were requesting receipts for accommodation from NCHDs before payment was issued. The IMO, with the HSE, ensured all sites were aware of the unvouched nature of the payments and ensured those members who were refused were subsequently reimbursed. The IMO are working with the HSE to introduce a Standard Relocation Expense Claim Form to simplify the claiming process for NCHDs.

Centralised Payroll System

The HSE has failed to progress this issue. While they engaged an external consultancy firm to prepare a report on same there has been no progress in terms of design or implementation. The lack of such a system is at the root of significant pay issues for NCHDs not least of which is emergency tax, late payments of overtime and allowances and failing to pay at appropriate level of pay scale. The IMO engaged with the external consultant and provided evidence of the impact on NCHDs as a consequence of varied pay systems and the practice of considering NCHDs as new employees at each location. The HSE position is that “the matter has been referred by the Chief Financial Officer to a technical working group to consider the optimum next steps for delivery of this important objective.” This again points to the complete disregard by the system to implement an appropriate payroll process that guarantees NCHDs will be paid correctly and on time.



Dr Aiden Coffey

In addition to the above the IMO has assisted many NCHDs on an individual basis in relation to their contractual issues around rosters, overtime, incremental pay scales and leave.

HSE Recruitment Freeze

In October and November 2023 the HSE made a unilateral decision to impose a recruitment freeze on all grades except the following:

- ▶ Approved Consultant Posts & GP training Posts.
- ▶ Nursing and midwifery.
- ▶ Dentists & Orthodontists for Public Service schools and public service emergency service.
- ▶ Health & Social Care professionals.
- ▶ National Ambulance Service Pre Hospital Care.

The memo proceeded to set out the following with respect to NCHDs:

The recruitment pause will include *Non Consultant Hospital Doctors with the employment limit set as at employment on 1 September 2023 for each Hospital Group and CHO. This instruction is with immediate effect except for those whereby there is a contractual obligation entered into with a candidate; or for NCHDs who are engaged in an approved post graduate training programme. There will be no further growth in non-training NCHDs.*

The IMO immediately responded to this announcement and condemned in the strongest possible terms the shortsighted nature of the recruitment freeze both in the context of delivering safe patient care and in relation to the IMO NCHD Agreement which required the recruitment of additional NCHDs to bring down working hours to legal and safe limits.

At a meeting with the HSE just the day before the announcement of the Recruitment Freeze, it was accepted that in order to fully implement the December 2022 Agreement there would be a requirement to recruit approx. 800 additional NCHDs in addition to those already recruited across 2023. It was further acknowledged by the HSE at that meeting that while NCHD numbers had increased significantly in previous years this was driven by service demand and not targeted to reducing working hours.

The IMO insisted on an urgent meeting with senior HSE management. At this meeting the IMO clearly laid out the dangerous implications of the recruitment freeze, the impact on NCHD teams, on patient care and on the terms of the IMO NCHD Agreement. No satisfactory responses were received from the HSE at that meeting.

The IMO wrote to the HSE CEO on 19th October advising that the Organisation was “appalled” at his decision and is “strongly of the view that it will negatively impact on the safe delivery of health services.” In respect of NCHDs, the IMO pointed out that “the recruitment freeze will ensure the NCHD agreement and associated contract terms are incapable of being delivered by the HSE leading to a breach by the employer and will inevitably put NCHDs in an unsafe working environment.”

The IMO also pointed out that as no guarantees in respect of recruitment had been forthcoming in the meeting of 17th October, the Organisation “will have no option but to take all necessary action to uphold the contractual and legal rights of our NCHD members”, and finally called for the recruitment freeze as it applied to NCHDs to be rescinded.

The HSE responded by pointing out that the HSE had recruited an additional 534 NCHDs to give a total headcount of 8,602 in the NCHD cohort, and that such recruitment runs in excess of the funded position of the HSE.

The correspondence also claimed that the HSE remained committed to the December 2022 Agreement and confirmed the strategic intention of the HSE to transition as many non-training places to training places as possible.

The IMO responded to the HSE disputing the extent of the progress claimed by the HSE in implementing the December 2022 Agreement and also reaffirming the view that the agreement was incapable of implementation, especially in respect of working hours, without the recruitment of additional NCHDs. The IMO also pointed out that the additional recruitment of NCHDs was in respect of service demand and no efforts had been made to target unsafe working hours. In respect of the freeze the IMO sought confirmation as to the following:

1. All maternity leave and sick leave will be covered by locums.
2. No NCHD will be requested to work, or rostered to work in excess of the terms of the NCHD Contract and the Rostering Rules.
3. All Annual Leave and Study Leave will be granted in line with the terms of the Agreement and all sites are obligated to provide locum cover where necessary so that NCHDs can avail of their leave entitlements.
4. No NCHD will be requested to cover gaps in rotas or assigned additional on-call shifts.
5. The terms of the Verification and Sanction process will enable sites to recruit NCHDs so as to enable compliance with legal working hours and rostering rules.
6. Confirm that the HSE will produce a plan for the implementation of the additional 800 NCHD posts so as to allow the terms of the Agreement and legislative obligations be met.

The HSE issued a response to the IMO on 17th November, which did not directly engage on the questions raised but did advise the following:

“In response to the specific questions that you have raised in your letter regarding NCHD resources, various leave types and rosters, the HSE remains committed to honouring all contract and legal requirements. I have previously confirmed that the NCHD compliment in place as of 1st September 2023 will be maintained.”

In relation to providing cover for Maternity Leave, Annual Leave, etc. it will be up to each employer based on exigencies in their service and working within their pay and numbers control measures, to ensure that the workplace is safe for patients and staff. This is, and will remain, a priority for the HSE."

In at least partial response to the issues raised by the IMO, the HSE issued HR Memo 54/2023 excerpts relevant to the NCHD cohort are set out below.

"There are to be no further offers made or obligations entered into, in respect of any posts excluding Consultant appointments and Graduate Nurses and Doctors in formal approved Training programmes." [Emphasis added]

"If an NCHD post is a replacement training post or is part of the January changeover it will progress

** If it is a non-training NCHD replacement post, this is permitted provided the number as at 1st September limit is not exceeded*

** Backfill for NCHDs on maternity leave is permitted provided NCHD numbers as at 1st September 2023, is not increased as a result, bearing in mind a maternity post remains on payroll and continues to be included in WTE numbers."*

These clarifications did not address the core issues arising from the recruitment freeze.

Against this backdrop, the IMO held a webinar for NCHDs on 13th December to outline the background to this issue, the efforts to date, and to set out the next steps. There was agreement at the webinar that the recruitment freeze was a de facto breach of the December 2022 IMO Agreement, and as such constituted a breach of contract.



Dr Laura Finnegan and Dr Rachel McNamara

The meeting duly endorsed the position that the IMO should, in early 2024, seek a fresh mandate for industrial action which would be activated in the absence of the recruitment freeze being rescinded and/or satisfactory answers to the requests for commitments from the HSE as outlined above.

At our most recent meeting with the HSE the IMO was advised that the HSE are awaiting approval of the HSE Service Plan 2024 and associated funded workforce levels. While maintaining the option to ballot for industrial action on this issue the national NCHD Committee are committed to ongoing monitoring the impact of the recruitment freeze as it effects impacts on NCHDs and challenging the HSE on behalf of individual and groups of members where any contractual terms are being breached.

Following the review of the recruitment freeze and the funded workforce plan the IMO NCHD Committee will consider next steps.

New NCHD Contract Issues

The December 2022 IMO Agreement committed the parties to enter into negotiations on an NCHD Contract. During 2023 the NCHD Committee worked on a series of position papers around key issues for discussion in new contract talks.

We are particularly focused on the following areas:

1. Contractual issues around the structure of training, including issues around costs, supports and other relevant matters.
2. Review of rostering in general and the requirements on NCHDs.
3. Challenges facing NCHDs in non-acute settings, such as GP Trainees and NCHDs in psychiatry.
4. Specific challenges facing international doctors.

NCHD Taskforce

The National Taskforce on NCHD Workforce, was established by the Minister for Health and the IMO was represented on the Task Force by Drs Brian Doyle and Laura Finnegan.

An interim report was published in April 2023 with the following recommendations many of which the IMO had been strongly advocating for over many years:

- ▶ Standardised NCHD Induction.
- ▶ Enhanced Induction for NCHDs who are new to the Irish Health Service.
- ▶ Implementation of ‘Good Standards’ in respect of the NCHD working environment.
- ▶ Resource the Medical Manpower function to greater support NCHDs.
- ▶ Reconfigure the medical workforce through increased Consultant and training posts, developing pathways for non-training scheme doctors and review non-doctor clinical roles.
- ▶ Develop a HSE Occupational Health Support Hub for NCHDs.
- ▶ Appoint Regional Healthcare Area level ‘accountable administrators’ to champion NCHD training and education, to implement Taskforce recommendations and training accreditation standards.

The final report of the NCHD Taskforce was published in early 2024 and the IMO has given a guarded welcome. Many of the recommendations included in this final report are encompassed by the 2022 Agreement and are once again issues that the IMO has raised throughout the #standingUP4NCHDs campaign.

Building Momentum Pay Increases

Under the terms of Building Momentum (public service agreement) the following pay adjustments were made in 2023.

1. Two percent increase with effect from 1st March 2023.
2. One point five percent increase, of seven hundred and fifty euro (which ever is the greater) with effect from 1st October 2023.

Given, the rotational nature of NCHD employment, and the systemic delays in implementing pay adjustments, having NCHD pay movements applied has been seriously delayed.

The IMO, therefore, met with the HSE both separately and with other unions, and ensured that both of the 2023 pay measures were discharged during the rotation in which they fell due. As a result, the March 2023 increases was implemented (with arrears) by June, and the October increases was implemented (again with arrears) by year end.

The Public Services Committee of ICTU (of which the IMO is a member) engaged in negotiations on a successor agreement to Building Momentum. Those negotiations concluded in January 2023 and the IMO will engage in a ballot of members on the proposed terms.

Amended Public Service Sick Leave Policy – NCHDs

During the course of the year, it came to light that the health service was operating a different set of rules as regards the public service sick leave scheme when set against the other parts of the public service. As such, DPENDR (formerly DPER) sought to bring the health service into line with the rest of the public service and this led to the issuing of HSE HR Circular 024/2023.

In the course of discussions with the unions, the IMO grew concerned that Interns currently in post might be classified as ‘trainees and/or probationary’ employees and have their sick leave entitlement reduced from their current contracts.

As such, the IMO entered into discussions with the HSE, including several meetings in September (the Circular was effective from 1st September) to ensure that the current Intern cohort was protected.

With respect to the incoming Interns (July 2024), they will receive a full, annualised allowance of 23 days sick leave on full pay, and 22 days on half pay before they revert to the standard four year rolling scheme every year thereafter.



IMO NCHD Committee Members

3 General Practitioners

The past year has highlighted both the critical importance of General Practice in healthcare delivery to the population and the pressures that the GP service is experiencing.



Prof Tadhg Crowley
Chair

GP Committee **2023/2024**

Prof Tadhg Crowley - *Chair*

Dr Aideen Brides

Dr Austin Byrne

Dr Martin Daly

Dr Mary Favier

Dr Conor Geaney

Dr Rukshan Goonewardena

Dr Michael Kelleher

Dr Denis McCauley

Dr Pdraig McGarry

Dr Shane McKeogh

Dr Niall Macnamara

Dr Knut Moe

Dr Amy Morgan

Dr Mark Murphy

Dr Madeleine Ní Dhálaigh

Dr Pascal O'Dea

Dr Brian O'Doherty

Dr Maitiú O'Faoláin

Dr Mike Thompson

Prof Ray Walley

Year on year demand on GP services is increasing, driven by a population increase that is now at the predicted levels for 2030, an ageing demographic within that population and additional services being delivered in General Practice. Successive Governments have failed to plan for a GP workforce to meet patient demand and while we welcome new initiatives in 2023 these will take some time to alleviate the day to day issues being experienced by GPs and their patients and the objective of the IMO has been to ensure GPs are supported in meeting the needs of patients.

While agreeing in principle to the ambitions of a GP service that is free at the point of access to the population we consistently reiterated the position that such an ambitious aspiration required detailed planning to take into account milestones around capacity and workforce.

The work of the national GP Committee in 2023 focused on negotiations around the Government policy, announced in October 2022, to change the eligibility limits for Doctor Only Visit Cards and to introduce DVCs to all under 8s, thereby introducing a further half a million patients into the GMS.

The IMO negotiating team was led by the GP Chair, Dr Tadhg Crowley, along with Drs Madeleine Ní Dhálaigh, Austin Byrne, Maitiú O'Faoláin and Martin Daly, supported by the IMO Secretariat. The GP Committee of nationally elected GPs representing all models of General Practice proactively engaged in the development of IMO proposals at all stages.

It was imperative to the IMO that GPs be supported to enable them to operate financially sustainable practices given the inevitable reduction in private income to support the practice. While the negotiations were challenging they did result in an agreement that encompassed a wide range of issues to be implemented pending the Strategic Review. Funding was required immediately to support this programme.



IMO GP Chair Prof Tadhg Crowley, IMO CEO Ms Susan Clyne and IMO Vice President Dr Denis McCauley

IMO GP Agreement 2023

In the context of the State’s policy to increase access to the GMS the IMO concluded negotiations on the IMO GP Agreement 2023. The main areas of that Agreement were:

- ▶ Increases in capitation across existing and new patients.
- ▶ Extension of Under 6 contract to encompass all children under 8 on a universal basis.
- ▶ Increased staff subsidy payments, maternity benefits for staff encompassed by subsidies and a new staff grade of General Practice Assistant.
- ▶ NEW GMS Fees for Contraception Services.
- ▶ Extension of Chronic Disease Management Scheme.
- ▶ Agreement around panel size and assignments.
- ▶ Funding of Pilot initiatives for Rural General Practice.
- ▶ Additional Supports for Out of Hours GP Services.

Current capitation rates effective from 1st August 2023 are set out in the table below:

Child Aged 0-5 years	€125
Child Patient Aged between 6 and 7 years (inclusive)	€100.00
Child Patient Aged between 8 and 12 years (inclusive)	€100.00
Male patient aged 13 years and less than 16 years	€70.71
Male patient aged 16 years and less than 45 years	€90.26
Male patient aged 45 years and less than 65 years	€180.29
Male patient aged 65 years and less than 70 years	€189.92
Female patient aged 13 years and less than 16 years	€71.52
Female patient aged 16 years and less than 45 years	€147.60
Female patient aged 45 years and less than 65 years	€198.10
Female patient aged 65 years and less than 70 years	€211.87
Patient aged 70+	€403.39
Patient aged 70+ (Nursing Home)	€644.77

Note: all of the above attract a 10% contribution to GMS pension scheme.

The operational dates for those GPs who signed up to the Agreement were:

1st July: New Subsidy Rates become effective

1st August: New Capitation Rates become effective

11th August: Introduction of Patient Registration for children aged 6 and 7

11th September: Phase 1 of patient registration on income eligibility

13th November: Phase 2 of patient registration on income eligibility

Autumn 2023: New CDM Enhancements

The number of patients encompassed by the new arrangements under universal access and income eligibility are as follows:

- ▶ 78,000 children aged 6 and 7
- ▶ 430,000 patients on basis of household income below median income - €46K pa after deductibles

Capitation Increase

- ▶ Capitation rates were increased by 10% (excluding Over 70s and under 6s).
- ▶ Rates for patients aged 6 and 7 were increased by over 50% to €100.
- ▶ All capitation attracts a 10% HSE superannuation contribution.

Extension of Under 6 contract to Under 8s

The IMO agreed to the extension of the Under 6 contract to encompass all children under the age of 8 on a universal basis (i.e. the day before 8th birthday). The significant increase in capitation for those aged 6 and 7 was agreed at €100 (increase of 55% from previous rate of €64.28-males and €65.02-females). It was also agreed that the Asthmatic Cycle of Care will be available to all children up to age 8.

Increased Staff Subsidy Payments

The IMO secured a practice support budget to incorporate the following increased supports for practice staff for whom a subsidy is claimable and for a new grade of practice staff in a move to expand the GP Practice Team. This increase in supports mitigates against the ever increasing costs to GPs in terms of employing staff.

- Increased Refundable Reckonable Earnings.
- Increase subsidy rate to 75% of reckonable earnings PLUS employers PRSI (currently 60% of reckonable salary only).
- Payment of subsidy to allow GPs to contribute to maternity benefit with double subsidy payment to cover staff member on maternity leave and provide for a replacement member of staff for the period. Given the demographic of the GP Team this is a very important new support.
- Introduction of new Practice Staff Subsidy of €15K pa to increase capacity through additional hours of existing non medical staff or new non medical staff – applicable per GP with panel size greater than 500.
- New grade allowable of General Practice Assistant when claiming from €15K subsidy (not medical doctors) – this new role is to carry out certain basic tasks to improve patient experience, patient flow, practice efficiency and free up nurse/doctor time. Each practice will have particular requirements but at all times the general practice assistant will have the necessary training and indemnity for the tasks they are required to do.
- All nursing experience to count towards point of scale.



Prof Ray Walley

Expansion of Contraceptive Scheme and Increases in Fees Payable for GMS Patients

In the context of the demand for the contraceptive services from the demographic of the new patients encompassed by the DVC cards the IMO secured agreement to increase the fees payable for GMS/ DVC patients to the same as the fees applicable under the universal scheme but limited to one consult per annum.

Women aged between 17 and 31 (GMS or Private) are eligible for Universal Scheme.

Women aged between 32 and 44 (GMS only) are eligible for new GMS Rates as detailed below:

Service	Fee	Code
Consultation (max one per annum)	€55	CL
Fitting by a Registered Medical Practitioner of a relevant product that is a Coil for an eligible woman aged over 30 years.	€160	CM
Removal by a Registered Medical Practitioner of a relevant product that is a Coil for an eligible woman aged over 30 years.	€50	CN
Fitting by a Registered Medical Practitioner of a relevant product that is a contraceptive implant for an eligible woman aged over 30 years	€100	CO
Removal by a Registered Medical Practitioner of a relevant product that is a contraceptive implant for an eligible woman aged over 30 years	€110	CQ

There is no additional consult fee for 6 week thread check and this is encompassed in the fee above.

Chronic Disease Management

As part of the overall IMO GP Agreement we secured new disease streams to the Prevention Programme within CDM as follows:

- ▶ All GMS/DVC card holders with hypertension over 18 years.
- ▶ All women (cardholders and private patients) over 18 years who had Gestational Diabetes Mellitus or Pre-Eclampsia in a pregnancy since January 2023. Women diagnosed with Gestational Diabetes Mellitus or Pre-Eclampsia since January 2023 who develop Diabetes will be eligible for registration on the Treatment Programme.
- ▶ Health Amendment Act Cardholders (HAA) will be eligible for registration on the CDM Programme.

From January of 2023 the Chronic Disease Management (CDM) Programme as envisaged under the 2019 IMO Agreement has now been rolled out in full with each of the three arms operational. These are:

- 1. Opportunistic Case Finding (OCF)**
- 2. Prevention Programme (One consultation per annum)**
- 3. Treatment Programme (Two consultations per annum)**

Each of the following diseases are covered for each of the three arms of the CDM programme:

Asthma, COPD, Type 2 Diabetes, Stable Heart Failure, Ischaemic Heart Disease, Cerebrovascular Disease (Stroke/TIA) and/or Atrial Fibrillation.

A number of measures to streamline the Care Plan have been agreed and will be rolled out as software is developed.

Panel Size and Assignments

Agreement was reached to impose caps on the numbers of patients assigned to a GMS panel as follows:

Panel Size 1-500	6 patients pa
Panel Size 501 – 1000	10 patients pa
Panel Size 1001 – 1500	13 patients pa
Panel Size 1501+	15 patient pa

Pilot Project to support Rural General Practice

Agreement was reached in respect of 13 identified rural vacancies which allows for a larger practice in the nearest population centre to take on the rural list. Additional supports including retaining the Rural Practice Allowance with an additional top up of €5,000 pa. Where list is below 1,200 patients an additional support of 50% of DMO salary will be provided.

There was also agreement for the IMO to work with the HSE on developing a scheme that will see the HSE assist single handed rural GPs in securing locum cover for annual leave.

Supports for Out of Hours Services

Co-ops had the option following the 2023 agreement of electing for the grant based system or reverting to the previous STC model. An additional annual grant amount of €2m was negotiated and distributed amongst the Co-ops in order to assist with the provision of innovative services, such as telephone consultations in respect of patients in nursing homes, those receiving palliative care, or to avoid hospital attendance.

Other Significant Issues

Covid/Flu Vaccination Programmes

The IMO continued to work with the HSE on the roll out of covid and flu vaccination programmes with a Spring Covid booster campaign and an Autumn Covid/Flu campaign. General Practice delivering almost 60% of the Autumn Covid/Flu campaign.

Winter Respiratory Surge

Shortly before Christmas 2023, the IMO agreed to a short time limited initiative whereby GPs may claim in surgery OOH STC, regardless of whether the Co-op is on during the following hours:

- ▶ Monday to Friday 8am to 9am and 5pm to 7pm
- ▶ Saturday morning 9am to 1pm.

The agreement will run from the 27th December to the 29th February 2024. It is an optional agreement and GPs may choose to partake or not as best suits their practice.



Dr Padraig McGarry



Dr Austin Byrne

Revenue PSWT Issue

The IMO were made aware of a significant issue regarding proposed changes by the Revenue Commissioners to the treatment of GMS income whereby all monies from the GMS contract were personal to holder and PSWT on same must be paid by the contract holder and could not be assigned.

The IMO engaged extensively with the Department of Health, the HSE and the political system and outlined the very significant issues for GPs and the impact on the operation of the GMS should this proposal be introduced. Additionally, on behalf of our GP members we engaged the services of a Senior Counsel with expertise in tax law and set out a detailed position to the Revenue Commissioners on all aspects of the Revenue position as it applies to both partnerships and employed doctors with a GMS list.

Following the issuing of correspondence, an amendment was tabled to the Tax Consolidation Act which would allow the sharing of GMS income within a partnership of GPs.

The amendment does not resolve the position with regard to employed doctors with a GMS list and restructuring will be required where such arrangements are in place. The amendment does, however, negate the worst consequences of the Revenue position and allows practices working in group structures to continue to work as previously and Section 1008A ensures that, on the making of a joint election by a GP and a medical partnership in which he or she is a partner, amounts paid to, or for the benefit of, the GP by the HSE in respect of GMS and ancillary public services may be treated as income of the medical partnership from 1st January 2024.



Dr Rukshan Goonewardena



IMO regional meeting

Description	Contraceptive Pill, Patch or Ring	Implanon	Coil	Depo Provera
Initial Consultation	€55.00	€55.00	€55.00	€55.00
Insertion		€100	€160.00	
Removal		€110	€50	
Follow Up Consult	€55 (generally six months)	€55 (where clinically necessary)	€55 (six week string check)	€55 (per injection)

Universal Contraceptive Scheme

- ▶ The universal contraceptive service negotiated between the IMO, HSE and Department of Health was extended by agreement to include those women aged 26 (i.e. day before their 27th birthday) in January of this year.
- ▶ Following the IMO 2023 agreement, the scheme was extended further to age 30.
- ▶ The scheme will be further extended to age 31 (i.e. day before the patients 32nd birthday) in January 2024.

Strategic Review of General Practice

The IMO has agreed to participate in the Department of Health/HSE Strategic Review of General Practice. While welcoming the review the IMO holds the position that any recommendations or proposed changes arising from the process must then be negotiated with the IMO.

The GP Committee have engaged in a number of workshops developing positions to bring to the Review and we attended a meeting with the Department and HSE in late 2023 to outline the areas that required urgent attention. Our position is that it is critical that any expansion of GP services must be planned over a period of time taking account of capacity and workforce with adequate resources to support new services or new models of care.

IMO Member Supports

The IMO offer a dedicated service to our GP members through gpiissues@imo.ie where our team will assist individual GPs and practices navigate the various contracts. Additionally we provide timely and regular communication on contract issues, staff supports, legislative changes and a range of other GMS related issues. During 2023 we ran a series of webinars for our members on Government plans for GMS expansion, the new IMO GP Agreement, Chronic Disease Management and Vaccination Programmes.

2023 provided an opportunity to go around the country to over 20 venues to meet with our GP members and inform them of the work of the IMO generally and specifically the terms of the new GP Agreement.

While national agreements are the bedrock of our work we are continually expanding our services to GPs to assist them on an individual basis with any queries, support or advice.



4 Public Health Doctors

2023 saw the continued implementation of the IMO Public Health Agreement and the move to introduce the full 84 Consultant in Public Health Medicine posts.



Dr Anne Dee
Chair

Public Health Sub - Committee **2023/2024**

Dr Anne Dee - *Chair*

Dr Niall Conroy

Dr Mary Darina Fahey

Dr Howard Johnson

Dr Ina Kelly

Dr Regina Kiernan

Dr Pasqueline Lyng

Dr Mai Mannix

Dr Jennifer Martin

Dr Mary O'Mahony



Dr Anne Dee

The IMO Public Health Agreement will see a welcome improvement and focus on Public Health Medicine, it is vital that as we move beyond the agreement that we see this just a first step for Public Health Medicine and that continued increases in staffing and resources are made into the future.

2023 also saw the introduction of the new Public Only Consultant Contract. Within the agreement reached between the state and the IMO on Public Health reform we ensured that the new Public Only Consultant Contract would also be available to Public Health Consultants.

Your public health committee are resolved to pursuing a fit for purpose career structure and associated contracts for SMOs.

Implementation of IMO 2021 Agreement on Public Health Consultants

Following the landmark agreement which recognised public health specialists as consultants the IMO has been ensuring that the terms of that agreement and in particular the agreed introduction of posts have been met.

The phasing of consultant posts are as follows:

- ▶ 34 Posts by June 2022.
- ▶ 30 Posts by June 2023.
- ▶ 20 Posts by December 2023.

While the first two phases of recruitment are complete, the third is slightly behind schedule. In part this is due to backfill of posts where one consultant moves from one post to another, and nearly all posts have now been advertised.

The IMO continue to work with the HSE on the implementation programme and recognise that every effort is being made to ensure that CACC approval processes, interview board processes and documentation is being worked through in as efficient a manner as possible.

We will continue to work with the HSE in 2024 on the agreement and as we move beyond the agreement each domain and area can seek approval for consultant posts in the same manner as that which applies within the hospital sector.

Public Only Consultant Contract 2023 (POCC)

During negotiations on the new consultant contract, the IMO insisted and ensured that public health consultants would be treated equitably and fairly in the context of those who wished to transition to any new contract. At the conclusion of negotiations all Public Health Consultant Posts are now on the new POCC contract with all those who were initially offered the 2008 contract switching over. This has seen a significant improvement in terms and conditions for those who were previously working as SPHMs and while there is a corresponding increased role and responsibility it is a significant achievement for the union to have secured these increased terms and conditions.

Out of Hours

As part of the reform process and the structural reconfiguration into six regions, there is a requirement to reform the Out of Hours service. The IMO has agreed to such reform and while the IMO does not have a role in the structure of such an out of hours service it is essential that this does take place in 2024 to ensure adherence to the agreement. Those working in Public Health will have input into the design process and while it will be difficult to design a system that is to the satisfaction of all domains, it must improve on the existing system and is a requirement of the 2021 agreement.

It is recognised that SMOs are not obliged to participate in out of hours rotas.

Senior Area Medical Officers

The SAMO/SMO role is vital to the proper functioning of Public Health work and systems. Such doctors are key enablers in the proposed Multi Disciplinary Workforce to be led by a relevant Consultant in Public Health Medicine.

Despite this, the terms and conditions attached to the role are not attractive relative to other medical positions. This has and will continue to have an impact on recruitment and retention to the role until addressed.



Dr Ina Kelly

Building Momentum Pay Increases

Under the terms of Building Momentum (public service agreement) the following pay adjustments were made in 2023.

1. Two percent increase with effect from 1st March 2023.
2. One point five percent increase, of seven hundred and fifty euro (which ever is the greater) with effect from 1st October 2023.

The Public Services Committee of ICTU (of which the IMO is a member) engaged in negotiations on a successor agreement to Building Momentum. Those negotiations concluded in January 2023 and the IMO will engage in a ballot of members on the proposed terms.

Sectoral Bargaining Under Building Momentum

The IMO secured improved CME allowances of €2,750 up from €1,500 under the terms of the Sectoral Bargaining provision. These rates are effective from February 2022.

Conclusion

Public Health Medicine is working through a transformational period of reform and it is vital that we engage with this process to sustain and build on the improvements secured by the IMO in the last number of years. Despite the positive steps being taken real and significant challenges particularly with regard to the SMO grade and with regard to matching future posts to capacity requirements.

It is important as always that members engage through the union in order to ensure that we can best represent the many and diverse groups within Public Health Medicine.

5 Community Health Doctors

In 2023 the IMO continued to pursue the issue of the status of Area Medical Officers.



Dr Joe Quinn
Chair

Community Health Sub - Committee **2023/2024**

Dr Joe Quinn - *Chair*

Dr Catriona Colohan

Dr Liam Holland

Dr Barbara Hynes

Dr Johanna Joyce Cooney

Dr Karla Kyne

Dr Ide Nic Dhonncha

Dr Peter Nolan

Area Medical Officers

The IMO sought to address this issue through the bargaining unit process contained in the "Building Momentum" Public Sector agreement.

Engagement with Department of Health and HSE

In line with the terms of sectoral bargaining the IMO engaged with the Department of Health and HSE and extensive informal discussion took place. Formal meetings were held on Tuesday 16th November 2021 and Wednesday 1st December 2021 between DOH, HSE and IMO officials. Broad agreement was reached between the parties on the AMO issue. Further detail was required but the approach and salary ranges were largely agreed.

Despite having reached broad agreement on the issues further meetings were cancelled by the employer side as engagement was still taking place with Department of Public Expenditure and Reform on the proposals.

Despite significant efforts by the IMO the process was stalled by the employer side and in April 2022 we advised that in the absence of progress the IMO would have no option but to utilise the dispute procedures under Building Momentum.

Following a further series of long delays, the IMO were furnished by email of the 27th September 2022 from the Department of Health with a document from DPER detailing their response. This document was dramatically at odds with what had been agreed to date and the proposals were not capable of resolving the AMO issue on an equitable basis. A further meeting took place between the IMO, HSE and DoH on the 30th September and the IMO were informed that there was no room for negotiation and that the proposals as outlined in the DPER document were the limit of what could be offered.

The IMO categorically stated that same was not acceptable to our members and that the extensive delays had already prejudiced our members and that we were now in dispute and would have no option but to utilise the revised dispute mechanisms under Building Momentum.

The matter was then jointly referred to the Public Service Agreement Group (PSAG) as per the terms of the agreement. PSAG met on the 19th October 2022 and subsequently informed the IMO that the matter was discussed and it was agreed to allow the matter to proceed to WRC and Labour Court if necessary.

IMO Referral of Dispute to WRC and Labour Court

Given the serious nature of the dispute and our determination to secure progress for our members, the IMO referred the matter to the WRC.

Conciliation hearings were heard on the 19th January and the 21st February 2023 with no resolution and the matter was then formally referred through the Conciliation Officer to the Labour Court.

A hearing date was set for the 4th October 2023 and the IMO argued strongly before the Labour Court that our members were entitled to the original proposals and we were seeking to vindicate their position. Ultimately the IMO argument won out and found favour with the court recommending that the “original proposals be implemented without delay”.

Agreement

Further discussions with the Department of Health took place on the implementation of the proposals and ultimately a circular was agreed which will issue from the Department of Health to the HSE in March 2024 for implementation.

This is a significant victory for our members and a vindication of the IMO position. Ultimately, it shows the collective strength and solidarity of the union in pursuing matters to the maximum extent possible for our members and the ability of union members to use the collective strength of the organisation to pursue claims for small membership groups who without the collective strength of the profession behind them would not be able to pursue such claims.

All payments will be backdated to February 2022. The increases secured for our members are significant increases. Tables setting out the pay increase are set out below:

1333	AREA MEDICAL OFFICER ** not for use for any new incumbents post 30/6/03 **	1/10/23	8	106,692	LSIs
		1/03/23		105,115	LSIs
		1/10/22		103,054	LSIs
		2/02/22		102,034	LSIs
		01/02/22		99,062	LSIs
		01/10/21		84,045	LSIs

SMOs and PMOs

Under the benchmarking process SMOs and PMOs were due to receive a pay award in 2008. Due to the financial emergency this payment was never made, and the subsequent reductions and salary restorations did not take account of this promised award.

This has led to a disparity in the salary for SMOs and PMOs as against other comparators and in conjunction with colleagues in Public Health the IMO committee has sought engagement with the HSE to address this.

Primary Medical Certification

The appeals body for Primary Medical Certificates has not been in place due to a number of resignations from the appeals body. This has led to a situation where doctors in community health were making decisions under this scheme, and despite patients having a right of appeal, these were unable to access this. Therefore, they were re-applying or holding the original decision maker responsible for this.

This has left members in a difficult position. This body has been re-constituted as of December 2023 which should address this issue.

Separately there was a review group on the criteria for this scheme and we understand the recommendations from this group are currently being considered and worked on.

Building Momentum Pay Increases

Community Health doctors have received 2 increases under the Building Momentum Public Sector Agreement in 2023.

These were as follows:

- ▶ two percent on 1st March 2023.
- ▶ one point five percent on 1st October 2023.

The Public Services Committee of ICTU (of which the IMO is a member) engaged in negotiations on a successor agreement to Building Momentum. Those negotiations concluded in January 2023 and the IMO will engage in a ballot of members on the proposed terms.



Dr Anne Dee and Dr Joe Quinn

6 Sectoral Bargaining

The public sector pay agreement “Building Momentum” included a clause on “Sectoral Bargaining” which allowed for outstanding “adjudications, commitments, recommendations, awards and claims within the terms of the Fund and within the Exchequer funding limit in place”.

The IMO identified the Devine report on Community Ophthalmic Physicians, the ongoing claims in relation to Area Medical Officers and the commitments in relation to Occupational Health Physicians as coming within the terms of the agreement and sought that the fund would be used to address these issues.

IMO Council agreed this approach, showing the strength of the union and the willingness of all specialty groups of doctors to ensure that the work of the union fully supports and includes groups whose workforce numbers are small relative to the total medical population and that such groups must not be left behind in our efforts to secure better terms and conditions.

Engagement with Department of Health and HSE

On this basis and in line with the terms of sectoral bargaining the IMO engaged with the Department of Health and HSE and extensive informal discussion took place and formal meetings were held on Tuesday 16th November 2021 and Wednesday 1st December 2021 between DOH, HSE and IMO officials. Broad agreement was reached between the parties on the four issues to be resolved through the sectoral bargaining process. Further detail was required but the approach and salary ranges were largely agreed. The IMO then wished to use the remainder of the sectoral bargaining fund to provide a sectoral increase to NCHDs. Further discussion on this element was to take place once the outstanding claims for COPs, AMOs and Occupational Health Physicians were settled.

Despite having reached broad agreement on the issues further meetings were cancelled by the employer side as engagement was still taking place with Department of Public Expenditure and Reform on the proposals.

Despite significant efforts by the IMO the process was stalled by the employer side and in April 2022 we advised that in the absence of progress the IMO would have no option but to utilise the dispute procedures under Building Momentum.

Following a further series of long delays, the IMO were furnished by email of the 27th September 2022 from the Department of Health with a document from DPER detailing their response. This document was dramatically at odds with what had been agreed to date. A further meeting took place between the IMO, HSE and DoH on the 30th September and the IMO were informed that there was no room for negotiation and that the proposals as outlined in the DPER document were the limit of what could be offered.

The IMO categorically stated that same was not acceptable to our members and that the extensive delays had already prejudiced our members and we were now in dispute and would have no option but to utilise the revised dispute mechanisms under Building Momentum.

The matter was then jointly referred to the Public Service Agreement Group (PSAG) as per the terms of the agreement. PSAG met on the 19th October 2022 and subsequently informed the IMO that the matter was discussed and it was agreed to allow the matter to proceed to WRC and Labour Court if necessary.

IMO Referral of Dispute to WRC and Labour Court

Given the serious nature of the dispute and our determination to secure progress for our members, the IMO referred the matter to the WRC.

1491	COMMUNITY OPHTHALMIC PHYSICIAN	1/10/23	1	139,194			
		1/03/23		137,137			
		1/10/22		134,448			
		2/02/22		133,117			
		01/02/22		129,240			
		1/10/21	3	94,648	96,854	99,062	LSIs

1333	AREA MEDICAL OFFICER ** not for use for any new incumbents post 30/6/03 **	1/10/23	8	106,692	LSIs
		1/03/23		105,115	LSIs
		1/10/22		103,054	LSIs
		2/02/22		102,034	LSIs
		01/02/22		99,062	LSIs
		01/10/21		84,045	LSIs

This is a significant victory for our members and a vindication of the IMO position. Ultimately, it shows the collective strength and solidarity of the union in pursuing matters to the maximum extent possible for our members and the ability of union members to use the collective strength of the organisation to pursue claims for small membership groups who without the collective strength of the profession behind them would not be able to pursue such claims.

All payments will be backdated to February 2022. The increases secured for our members are significant increases Tables setting out the pay increase are set out above.

Conciliation hearings were heard on the 19th January and the 21st February 2023 with no resolution and the matter was then formally referred through the Conciliation Officer to the Labour Court.

A hearing date was set for the 4th October 2023 and the IMO argued strongly before the Labour Court that our members were entitled to the original proposals and we were seeking to vindicate their position. Ultimately the IMO argument won out and found favour with the court recommending that the “original proposals be implemented without delay”

Agreement

Further discussions with the Department of Health took place on the implementation of the proposals and ultimately a circular was agreed which will issue from the Department of Health to the HSE in March 2024 for implementation.

NCHDs Pay Increase with Balance of Funds

Following the settlement of the above claims IMO Council mandated that the remainder of the fund would be used solely to fund an additional pay increase for NCHDs, recognising that NCHDs are at the lower end of the medical pay scales. This decision recognises the importance of a trade union and the solidarity of the collective.

As a result of IMO Council decision all NCHDs will receive an extra 1.64% pay increase effective from February 2022.

OCCUPATIONAL HEALTH PHYSICIAN	1/10/23	6	161,553	168,016	174,478	180,940	187,402	193,864
	1/03/23		159,166	165,533	171,899	178,266	184,632	190,999
	1/10/22		156,045	162,287	168,529	174,770	181,012	187,254
	2/02/22		154,500	160,680	166,860	173,040	179,220	185,400
	1/2/22		150,000	156,000	162,000	168,000	174,000	180,000
	01/10/21	4	134,933	136,926	138,921	140,914		

7 IMO Member Supports

The IMO Member Advisory Unit provides individual advice, support and representation to members regarding their rights and entitlements in relation to contract. We also support and represent our members in relation with internal processes such as grievance and disciplinary processes.

Our dedicated team offer a wide range of supports across all the specialty groups.

The key focus of our work in 2023 was supporting members and providing information and advice on the range of new contracts and agreements negotiated by the IMO.

nchds@imo.ie

During 2023 we dealt with over 4,000 individual queries from NCHDs. As the new terms of the IMO NCHD Agreement came into effect we supported members in understanding and receiving their new contractual entitlements.

Contractual issues

- ▶ Securing payments for NCHDs for Overtime, Night Rate, On-Call, Rest and Sunday Premiums.
- ▶ Securing Compensatory Rest, payment where it was not possible and ensuring the proper interpretation of the agreement in various hospitals.
- ▶ Reviewing experience and ensuring members are placed on the appropriate point of their incremental scale.
- ▶ Advising members and supporting through grievance and disciplinary processes.
- ▶ Dealing with issues relating to the Temporary Recoverable Payment and TRP.
- ▶ Queries and issues arising from rosters and pressures from employers to work additional hours.

Advisory

- ▶ Running on-site hospital meetings to meet members, update on issues and deal with queries.
- ▶ Webinars on contractual rights and understanding your contract.
- ▶ Timely and relevant communications to members

gpissues@imo.ie

Our Member Advisory Team dealt with over 6,000 individual queries and contacts from GP practices in 2023. With a variety of contracts in operation for General Practice and the new IMO GP Agreement of June 2023 there was significant work involved in assisting GPs and practice teams in dealing with the new terms.

HSE / PCRS Issues

- ▶ Assisting GPs dealing with payment issues with the PCRS.
- ▶ Engaging with HSE local offices to assist members.
- ▶ Assisting with patient assignment rules.

Advice and guidance

- ▶ Reviewing subsidies and payments to practices to ensure receiving entitlements.
- ▶ Assisting practices in dealing with HR and employment issues.
- ▶ Provide specific assessments around the 2023 GP agreement and its potential impact on individual practices.
- ▶ Timely information around contracts, new agreements and policies.
- ▶ Assisting members with practice policies ie complaints policy

consultants@imo.ie

We had over 1,000 individual queries and contacts from Consultants in 2023.

New Contract

- ▶ Providing individual meetings and assessments for Consultants deciding whether to switch to the contract or not.
- ▶ Meeting Consultants due to be appointed to explain the contract and the provisions.
- ▶ Meeting departments to go through queries which groups had.

Contractual Issues

- ▶ Supporting Consultants in receiving their entitlements to Rest, On-call payments and ensuring they are they are on the correct scale.
- ▶ Representing and guiding through the Grievance and Disciplinary Procedures.
- ▶ Dealing with rostering and on-call issues.
- ▶ Pension scheme membership.

publichealth@imo.ie communityhealth@imo.ie

We had over 200 individual contacts and queries from Public and Community health doctors in 2023.

Contractual issues

- ▶ Queries around the new Consultant contract.
- ▶ Status of Area Medical Officers.
- ▶ Changes to working arrangements.
- ▶ Pension entitlements.

8 Policy and Advocacy

Through policy papers, submissions and engagement with the political system the IMO engages and informs public debate on a wide range of issues.

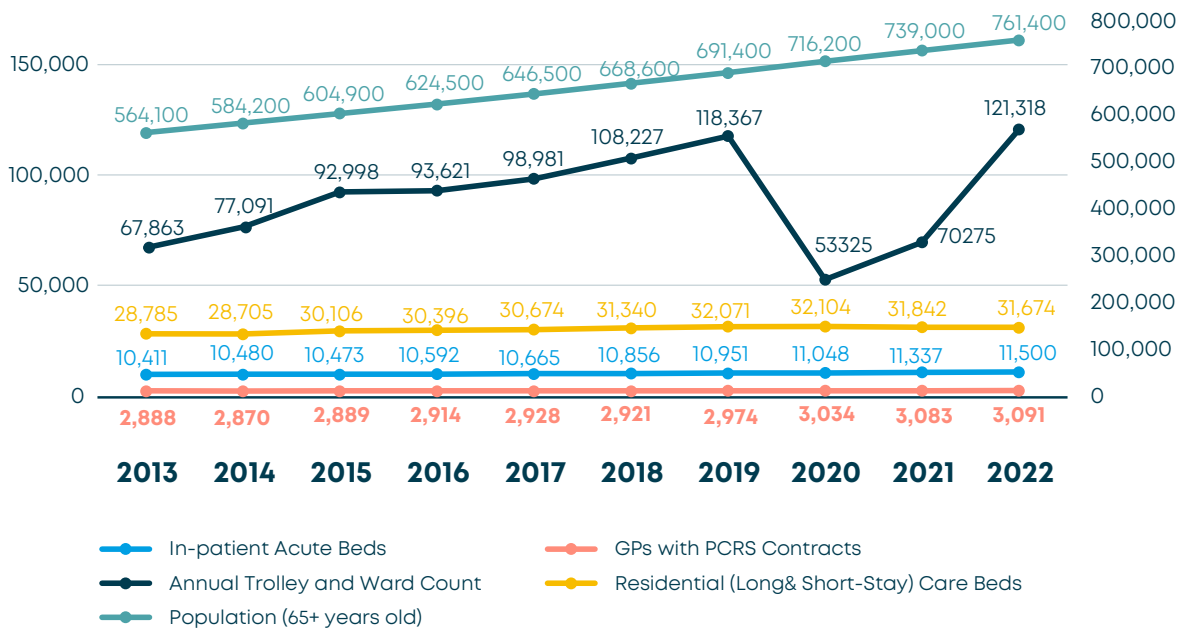
Policy

IMO Pre- Budget Submission 2024

The IMO Pre-Budget Submission 2024, focused on two key issues of Health Service Capacity and Medical Workforce Planning.

Chart 1 shows how Health Service Capacity has failed to keep up with demand manifesting in hospital over-crowding and long delays in the Emergency Departments.

Chart 1: Health Service Demand v. Capacity



Poor workforce planning and a shortage of medical specialists has left us with extensive waiting lists for non-urgent care. While the number of consultant posts has increased, one-fifth of posts are vacant or filled on a temporary/locum basis, while our hospital waiting lists have almost tripled over the last 10 years.

IMO recommendations for Budget 2024 included:

Investment in Health Service Capacity

- ▶ Develop and publicly release a fully funded plan to increase the number of acute beds within the hospital system by 5,000 by 2028 to meet the needs of our growing and ageing population, with investment in 1,600 beds frontloaded in 2024.

- ▶ Introduce targeted tax incentives to support GP investment in infrastructure (as per the 2015 Government commissioned Indecon Report) , and support newly establish GPs with specific measures to support investment in premises, equipment and IT.
- ▶ Increase the number of rehabilitative care beds, long-term nursing home beds and the financing of home care packages.
- ▶ Publish and resource an investment plan to fully digitalise the health service over the next 5 years.

Investment in Medical Workforce Planning

- ▶ Update the future medical workforce requirements taking into account :
 - predicted geographical changes in population age and structure, disease
 - new clinical programmes and models of care
 - strategic requirements such as laid out in Sláintecare
 - demand should be based on Whole Time Equivalents and Predicted attrition rates
- ▶ Immediately develop a Medical Workforce plan with actions mapped out over a two-five year period to
 - a) increase the number of approved consultant posts from approximately 4,200 to 6,000 by 2028
 - b) Increase the number of training posts ensuring alignment with future service requirements and training
 - c) Ensure a sustainable supply of Medical professionals by addressing the multiple challenges in relation to Recruitment and Retention by:
 - ▶ Creating a better working environment
 - ▶ Ensuring equitable access to training and career progression
 - ▶ Promoting good mental health & well-being in doctors
 - ▶ Supporting doctors in balancing work and family commitments

The IMO Budget Briefing with Oireachtas members took place on the 28th of September 2023 in Buswells Hotel. The meeting was attended by over 20 Oireachtas members including Members of the Oireachtas Health Committee – Colm Burke T.D., Róisín Shortall T.D., Senator Martin Conway, Labour Party leader. Ivana Bacik, T.D. and Dr Cathal Berry T.D.

IMO President Dr John Cannon and Committee Chairs discussed with our TDs and Senators the key issues of Health Service Capacity and Workforce planning ahead of the Budget announcements on October 10th.

IMO Position Paper on the General Scheme of the Health Information Bill

The General Scheme of the Health Information Bill, published earlier this year, provides the legal framework for the sharing of electronic patient information both for care and treatment of patients and for other relevant purposes as well as the creation of a number of bodies to facilitate and govern the sharing of health information.

The framework is ambitious and if delivered correctly has the potential to bring considerable benefits to the delivery and planning of health care in Ireland. However the IMO is concerned that the costs will be substantial and there may be a number of unforeseen consequences that may not have been fully considered.

IMO concerns are as follows:

- ▶ Medical practitioners require accurate patient records to support the safe and effective delivery of care.
- ▶ The information to be contained in the Summary Care Record goes far beyond the requirements agreed in the 2019 GP Agreement between the Department of Health, the HSE and the IMO.
- ▶ General Practice is insufficiently resourced to gather and validate the information at the level that will be required under the Bill.
- ▶ As additional sources feed into the patient records, patient safety is paramount.
- ▶ Medical Officers of Health must not be impeded in their statutory function to protect public health.

- ▶ Substantial resources will be needed across General Practice, HSE and the National Health Information Authority to implement the framework and ensure confidential patient information is sufficiently protected.
- ▶ Concerted efforts and investment will be required to ensure confidence in the system and raise public awareness
- ▶ The Bill also ties in with the EU proposal on a European Health Data Space which has raised similar concerns with the Irish and European medical profession alike.

IMO Submission to the Expert Task to Support the Expansion of the Role of Pharmacy

In the IMO submission to the Expert Taskforce to Support the Expansion of the Role of Pharmacy the IMO recognised the long history of collaboration between doctors and pharmacists, working together in the community, however the IMO is concerned that the transfer of tasks from Doctors to Pharmacists is unsupported by the evidence and has implications for patient safety, quality of care and healthcare sustainability (including over-medicalisation of self-limiting illness) and fragmentation of care with worse outcomes for patients.

Nonetheless the IMO recognises that there may be value to patients and the state in allowing pharmacists to extend prescriptions in certain emergency situations and in allowing GMS patients to access certain OTC drugs without prescription which are currently available to private patients.

However, rather than supporting pharmacy prescribing, further consideration should be given to supporting the integration of non-commercial / non retail pharmacists, to enhance prescribing safety, either as part of the practice team or at the request of the GP as per the 2019 GP agreement between the IMO, the Department of Health and the HSE.

Doctor Mental Health and Well-being Survey

The IMO ran the annual survey again this year showing little improvement in doctor health and well-being.

Comparative Key Findings	2023	2022	2021
% who self-reported fair or poor overall physical health	16.3%	16.2%	N/A
% who self-reported fair or poor overall mental health	32.5%	35.7%	N/A
% of doctors reported having experienced some form of depression, anxiety, exhaustion, stress, emotional stress, or other mental health condition relating to or made worse by work	94.3%	94.6%	90.5%
% of doctors who are at risk of burnout	80%	81%	71%
% of doctors who are dissatisfied with their work-life balance	63.5%	69.8%	60.1%
% of doctors reported previously experiencing presenteeism - working despite being physically sick, mentally ill, injured, or exhausted	91.6%	89%	82.4%
% of doctors dissatisfied with their current working conditions	68.7%	75.1%	63.8%
% of doctors reported not being able to take their scheduled breaks to eat/drink during the working day	64.3%	72.1%	57.1%

Advocacy

Oireachtas Committee on Health - Welfare and safety of workers in the public health services

On the 8th of February 2023, IMO President, Dr Clive Kilgallen and Dr Laura Finnegan, IMO NCHD Committee member met with the Oireachtas Joint Committee on Health to discuss the impact of hospital overcrowding and staff burnout on patients. Key points raised by the IMO included:

- ▶ with increased mortality (within 30 days) and poorer outcomes for patients as a result of ED overcrowding;
- ▶ delays in receiving pain relief, medication errors, and greater hospital lengths of stay;
- ▶ poor patient experiences and patients leaving the ED without being seen;
- ▶ Increased spread of healthcare associated infections and the risk of adverse events due to rationing of resources and elevated stress levels;
- ▶ Long waiting lists add delays in diagnosis and treatment inevitably mean that patients are treated at a more advanced and complex stage of illness while overcrowding can lead to the further cancellation of non-urgent care.

The IMO recommended to the committee that the Dept of Health and the HSE:

- ▶ Invest in bed capacity and ensure that our hospitals operate at the recommended safe occupancy levels of 85%.
- ▶ Urgently address the underlying issues of chronic staff shortages and workload pressures that impact the wellbeing of doctors.
- ▶ Create a better working environment - A recent paper from the OECD found that improving worker well-being has intrinsic value, but it also lowers the costs of occupational harm (estimated at up to 2% of health spending) and contributes to minimising adverse outcomes for patients (estimated at up to 12% of health spending worldwide).
- ▶ Ensure clear policies and procedures are in place so all healthcare professionals feel able to take breaks and to take time off when ill.

- Increase efficiency and patient safety through on-going investment and development of eHealth including investment in electronic health records in acute hospital and community settings and the roll-out of eHealth initiatives.
- Ensure risk assessments consider both patient and staff welfare.

Patient Safety and Rising Cost of Medical Negligence

On the 9th of May 2023, Professor Matthew Sadlier, Chair of the IMO Consultant Committee, Dr Aideen Brides, IMO GP Committee member and Ms Vanessa Hetherington, IMO Policy Unit met with the Interdepartmental Working Group on the Rising Cost of Health Related Claims chaired by Dr Rhona O'Mahony. The IMO continued to raise issues in relation to

- ▶ The non-financial costs of medical negligence in terms of retention of medical doctors and the defensive practice.
- ▶ Recognition that risk management, incident investigation and open disclosure are all time consuming.
- ▶ Greater focus on prevention- adequate staffing levels – addressing issues raised on risk registers.
- ▶ Greater use of mediation, pre-action protocols and periodic payment orders.
- ▶ Culture and big business of medical negligence.
- ▶ The option of a no faults claims system has not yet been adequately examined.

Development of a National Complaints and Patient Safety Incidents Policy Framework

On the 25th of January 2023, the IMO were invited to a meeting with the Department of Health – National Patient Safety Office to discuss the development of a national complaints and patient safety incidents policy framework which is in the programme of Government. Dr Clive Kilgallen, IMO President, Dr Ann Hogan, Chair Public Health and Community Health Committee, Mr Val Moran, Director of Industrial Relations and Ms Vanessa Hetherington, Assistant Director, Policy and International Affairs attended the meeting.

The IMO raised the following key points in relation to the development of the framework:

- ▶ Complaints should always be made at local level first.
- ▶ A new complaints process should not create an additional layer of bureaucracy further contributing to stress and delay both for patients and doctors.
- ▶ Frivolous complaints should be weeded out at an early stage.
- ▶ IMO Doctors are concerned that there is a culture of blame following patient safety incidents. There is often a multiplicity of factors that contribute to patient safety incidents and under-resourcing and systems errors must be recognised.
- ▶ Following a patient safety incident it should be established if the circumstances that contributed to the event had been previously highlighted on a risk register.
- ▶ Health service managers and funders must equally be held accountable.
- ▶ Litigious culture of dealing with patient safety incidents is of concern to IMO and we would be in favour of exploring a “no-faults” alternative to the courts for dealing with clinical negligence cases.
- ▶ Any new process should be piloted first to ensure it is fit for purpose – errors were made with the open disclosure forms and processes under the Civil Liability (Amendment) Act 2015.
- ▶ Registered patient safety incidents should be analysed to identify areas of concern.
- ▶ Doctors must have confidence in the system.
- ▶ There should be a greater focus on prevention.

Engagement with the Irish Congress of Trade Unions (ICTU)

The ICTU biannual delegates conference in Kilkenny, 4-6th of July 2023 was attended by IMO staff including Ms Vanessa Hetherington, IMO Assistant Director, Policy and International Affairs who spoke to IMO motions in relation to Gender Equality in Medicine and Acute Bed Capacity. Both motions were passed unanimously.

Gender Equality in Medicine

Significant gender inequalities exist within medicine in particular, the inability to plan for and balance work and family commitments, impacts on career choices and family planning choices, career progression and consequent negative impact on female earnings in medicine. Given the increasing numbers of women entering and practising medicine and the positive benefits this brings to healthcare, the meeting calls on the Department of Health and the HSE to:

- a. Ensure any obstacles that deter women reaching their full career goals are removed.
- b. Provide that all contractual terms and conditions should take account of part time working and job sharing in addition to enhanced family friendly policies.
- c. Provision of onsite childcare facilities in line with the working hours expected of doctors, nurses and all healthcare workers.

Acute Bed Capacity

ICTU calls on the Department of Health to develop and publish a fully funded plan which will be implemented by 2028 to increase the number of appropriate acute beds in the public healthcare system by 5000 so as to meet the needs of the entire population.

Dr Syeda Amna Azim, NCHD Committee and Ms Niamh Sweeney of the IMO Member Advisory Unit also attended the ICTU Women’s seminar in The Fairways Hotel, Dundalk, County Louth on 23rd and 24th March 2023 which included sessions on organising, the gender pay gap, sexual harassment, tackling the far right and special sessions on solidarity with Women’s struggles in Afghanistan and Iran.

Ms Vanessa Hetherington, IMO Assistant Director, Policy and International Affairs, took part in an ICTU EU Study Visit, 27-29th November 2023, meeting with European Commissioner Mairead McGuinness, Portfolio Financial Services, Financial Stability and Capital Markets Union and Commissioner Nicolas Schmit - Portfolio Jobs and Social Rights, MEPs Francis Fitzgerald, Barry Andrews, Ciaran Cuffe, Colm Markey, and Grace O’Sullivan as well as the Irish permanent representation in Brussels. The IMO raised concerns in relation to compliance with the European Working Time Directive, maintenance of high standards in Medical Education and Practice, and concerns around the legislative proposal for a European Health Data Space.

Following the violent events that took place in the city centre on the 23rd of November 2023, IMO Staff members gathered with colleagues from ICTU to condemn the violent and riotous behaviour and to stand in solidarity with people in the city.

9 International Affairs

The IMO represents the medical profession in Ireland across a number of European Medical Associations and the World Medical Association.

We ensure that the voice of Irish doctors is heard on policy and legislative proposals and other matters affecting medical profession in Europe and worldwide.



Prof Ray Walley
Chair

International Affairs Committee **2023/2024**

Prof Ray Walley (*Chair*)
CPME and UEMO

Dr Ina Kelly
CPME

Dr Clive Kilgallen
UEMS

Prof Naishidh Patil
UEMS

Dr Michael Kelleher
UEMO

Dr Jamie McGettigan
EJD

Dr Syeda Amna Azim
EJD

CPME - Standing Committee of European Doctors (CPME)

European Health Data Space

The legislative proposal for a European Health Data Space (which ties in with the National Draft Health Information Bill) will impact significantly on the delivery of healthcare in Ireland and across Europe. The CPME Members' conference at the Spring meeting in Dubrovnik was dedicated to the discussion of the impact of the proposal on the European Health Data Space (EHDS) on medical practice.

CPME and the IMO throughout 2023 continued to monitor developments and advocate for changes to ensure the proposal is fit for purpose. There are however on-going concerns around the costs associated and the administrative burden on General Practice.

Policies Adopted:

CPME Policy on Antimicrobial Resistance - CPME adopted a policy on antimicrobial resistance, with recommendations relating to

- ▶ the One Health approach,
- ▶ prescribing of antibiotics,
- ▶ education and awareness raising,
- ▶ the use of digital technologies,
- ▶ access to established and novel antibiotics and
- ▶ the environmental aspects of antimicrobial resistance.

CPME Policy on Climate Change and Health -

The CPME policy on climate change and health, highlights the relationship between climate change and health, particularly in the areas of extreme weather events, poor air quality communicable diseases, mental health, health inequalities and food systems.

Among the recommendations CPME calls on policymakers, doctors, medical associations and health systems to take action to mitigate against climate change.

Policy on Doctors' well-being: Promoting Work-Life Balance and Supportive Environments -

The policy includes recommendations on, safe working conditions, safe staffing levels, family friendly measures including access to childcare, mentorship and well-being programmes and supports., compliance with EWTD and the Parental Leave Directive, adequate funding for healthcare, reduction in the administrative burden, and promotion of well-being and work life balance in education and training.

Policy on Adverse Health Effects of Cannabis

Proposed by Professor Walley and supported by the Working Group on Healthy Lifestyle, this new policy warns of the serious public health concern of cannabis. It highlights evidence of substantial health harms related to cannabis use across Europe. Adopting the core principle of medicine, of 'first, do no harm', European doctors oppose further legalisation of cannabis and urge policymakers to make efforts to reduce cannabis use by citizens.

Statement on Policy on Doctors' Right to Strike

CPME issued a statement voicing concern about UK Strikes Act which infringes on doctors' right to strike. The Statement also expresses concern over the increasing use of 'Physician Assistants' in the UK.

Other areas of policy lobbying and discussion included:

- ▶ Evaluation of the Legislative Framework for Tobacco Control.
- ▶ Revision of the EU Pharmaceutical legislation.
- ▶ The Artificial Intelligence Act.
- ▶ Revision of the EU ambient air quality directives.
- ▶ Violence against healthcare professionals.
- ▶ Independence of the medical profession.

- ▶ Health Check 2024-2029: campaign messages for European elections.
- ▶ Webinar on quality of basic medical education - Wednesday, 13 December 2023, with speakers from Poland and the UK.

UEMS – European Union of Medical Specialists

The IMO continued to engage with Irish delegates to the UEMS Sections and Bodies with a number of on-line meetings held throughout the year.

Key outcomes from the UEMS Council meetings in 2023 included

The Approval of Revised European Training Requirements in:

- ▶ Gastroenterology and Hepatology – The Blue Book
- ▶ Medical Oncology
- ▶ Physical and Rehabilitation Medicine
- ▶ Urology
- ▶ Medical Genetics
- ▶ Nuclear Medicine
- ▶ Psychiatry

Revised EACCME 3.0 Accreditation documents

were presented to the Council in Spring 2023 and came into effect in June 2023

- ▶ EACCME Criteria for the Accreditation of Live Educational Events (LEEs)
- ▶ EACCME Criteria for the Accreditation of E-Learning Materials (ELMs)
- ▶ EACCME Criteria for the Accreditation of Blended Learning (BLD)
- ▶ EACCME Recognition of CPD/CME Activities

Elections of the Executive Board at the Autumn meeting – Dr Maeve Durkin of Ireland was elected to the Executive Board.

Revised UEMS Statutes were approved. The Statutes were primarily updated to correspond with new Belgian law with a number of amendments to improve the Governance of the Organisation.

UEMO – European Union of General Practitioners

Key outcomes at UEMO this year included the adoption of a number of new policies:

UEMO Policy on Climate Change - identifies 8 key areas where UEMO can contribute to addressing the challenges posed by climate change.

- ▶ Health Impacts of Climate Change
- ▶ Promotion of Sustainable Practices
- ▶ Promoting health equity
- ▶ Preventive medicine, especially quaternary prevention
- ▶ Family medicine as a pivotal role in establishing a sustainable healthcare system
- ▶ The physician-patient relationship lies at the heart of a sustainable healthcare system
- ▶ Collaboration and Knowledge Exchange
- ▶ Health Advocacy and public awareness

Joint Murcia Declaration on the Future of General Practice and Family Medicine in European Healthcare - At the Autumn meeting a joint Session was held between UEMO and EJD to approve the Murcia Declaration on the Future of General Practice and Family Medicine in European Healthcare.

UEMO Statement on the Impending Winter Shortage of Medications - calling on EMA, HERA, and responsible national agencies to resolve this issue, especially in relation to stable medicines like paracetamol and narrow spectrum antibiotics, in the interests of patient safety and wellbeing.

UEMO Statement on the Israel and Gaza situation – calling on all parties to the conflict in Israel and Gaza to respect their legal obligations under international and humanitarian law to protect and respect access to health care and ensure the safety of civilians and healthcare workers.

UEMO Statement of Support for Colleagues in the United Kingdom - over their concern and opposition to the trend of physician substitution by 'Physician Assistants'.

Other policy areas discussed included the European Health Data Space and Medical Assessments for driving licences.

Ongoing Projects

- ▶ UEMO EABCPD project to accredit European CPD events for GP continues
- ▶ Recognition of General Practice as a European Specialty
- ▶ UEMO continues involvement in the European Medicines Agency (EMA), European Network for Health Technology Assessment (EUnetHTA) 21 consortium, the Expert Group AMR One health network, the HERA Civil Society Forum.

Revised UEMO Statutes – UEMO undertook a major revision of its statutes this year- addressing issues of the presidency, membership and the contribution key as well as revisions to comply with Belgian law.

WMA – World Medical Association

IMO President, Dr John Cannon, attended the WMA General Assembly in Rwanda from the 4th-7th of October 2023.

President elect, Dr. Lujain Alqodmani, of Kuwait, became the 74th President of the WMA for 2023-24. She is the first Arab woman to be elected President. Dr. Ashok Philip, former president of the Malaysian Medical Association, was elected unopposed as President-elect of the WMA. He will take up his post at the WMA's General Assembly in Helsinki, Finland in October 2024.

The main policies voted on at the GA include:

- ▶ Revised WMA Declaration on Medical Ethics and Advanced Medical Technology.
- ▶ Revised WMA Declaration of Washington on Biological Weapons.
- ▶ Revised WMA Regulations in Times of Armed Conflict and Other Situations of Violence.
- ▶ Revised WMA Statement on electronic cigarettes and other electronic nicotine delivery systems.
- ▶ Revised WMA Statement on Forced and Coerced Sterilisation.
- ▶ WMA Resolution on acknowledgement and condemnation of the human rights violations against the Uyghurs and other minorities in China.
- ▶ WMA Statement on Primary Health Care.



IMO President, Dr John Cannon, WMA General Assembly, Rwanda

EJD – European Junior Doctors

Key policies adopted by EJD this year included:

EJD Policy on Digitization/E-Health - EJD proposes focusing on the four key areas and directions to develop digital health including

- ▶ Updated and improved digital health literacy and digital competencies for healthcare professionals.
- ▶ E-health solutions that support quality of care and are developed in co-operation with doctors and other healthcare professionals.
- ▶ EU guidelines and regulations focused on equity and safety in adopting digital technologies at the EU level – including appropriate investment.
- ▶ Protection of privacy, human rights and transparent secondary use of medical data.

EJD Policy on Burnout and Psychosocial Wellbeing - calls on all governments and administrations to recognise the exceptionally vulnerable position of Junior Doctors in the healthcare system, and take responsibility for their psychosocial wellbeing, with the implementation of systemic multi-layer interventions ensuring optimal training capacities, implementing cultural and institutional changes and providing resources to individuals.

EJD Medical Workforce Planning Project - EJD's Qualitative Research Report on Medical Workforce 'From Tradition to Transition' was accepted by the assembly and published online. It was asked that this be shared by delegations in their own countries and that it can be used in their advocacy.

EJD Policy on Violence Against Doctors - All our comments were accepted with the exception of asking for the putting 'individual measures' after 'institutional measures'. Their concern was that because the institutional list is quite long, adding individual measures after that looks like an afterthought, and they felt finishing on the Institutional list is stronger.



Dr John Cannon, Dr Annraoi Finnegan, Dr Syeda Amna Azim and Prof Ray Walley, European Health Summit in Murcia

EJD also published a number of statements of support for members

- ▶ EJD Statement of Support for International Doctors in Ireland.
- ▶ EJD Statement of Support for the CGCOM's petition on the violation of labour legislation for resident physicians (MIR) in Spain.
- ▶ EJD Statement of support to the Polish Medical Chamber on upholding medical education quality training standards.

Election of the Executive Board (2024-2025)

Dr Syeda Amna Azim of the IMO NCHD Committee was elected to the Executive Board of EJD.



IMO President Dr John Cannon and Dr Syeda Amna Azim, European Junior Doctors meeting, Spain

10 IMO Annual General Meeting 2023

The IMO AGM is the most important event in the IMO calendar and in 2023, after some years of restricted or virtual events during COVID, delegates from across all specialties and from all parts of the country gathered to participate in an AGM. Our theme was Crisis in Capacity and many of our sessions reflected discussions about the key problems that beset our health services – not enough capacity, too few doctors and lack of resources.

The IMO National Specialty Committees reflected on these themes and all spoke to the difficulties in providing timely care in an under resourced environment and the increased pressures imposed on patients and doctors alike as a direct consequence of capacity issues.

The meeting was addressed by outgoing President, Dr Clive Kilgallen, incoming President, Dr John Cannon and the Minister for Health, Mr Stephen Donnelly, TD.

Below is a summary of the key panel discussions and training programmes at the 2023 AGM.

Medical Workforce Planning – Shaping A Sustainable Future

Thursday's session on Medical Workforce planning opened with two presentations on workforce planning.

Mr. Leo Kearns , CEO Medical Council highlighted the Risks and Challenges identified from the Medical Council Workforce Intelligence Report and Your Training Counts Surveys, including Irelands low ratio of specialists per 1,000 population, high ratios of NCHD to consultants compared to other OECD countries and Irelands high dependency on International doctors.

Roisin Morris NDTP explained the methodology used by the NDTP in assessing Future Supply and Demand of Medical Specialists in Ireland. Taking into account supply issues, including gender, part time working, retirements, trainees in the system, retention rates and availability of new specialists as well as demand issues relating to population and disease projections, waiting list management, model of care and policy as well as new ways of working, the NDTP use data modelling to assess the gap between supply and demand and the required training pipeline.

The presentations were followed by a panel discussion with Prof Anthony O'Connor, Dr Madeleine Ní Dhálaigh, Dr Syeda Amna Azim, and Dr John Paul Byrne. A running theme across work settings in medicine is that all areas of the health service are affected by the chronic long term shortages of doctors, which negatively impacts on doctors and patients. Dr Azim pointed towards difficulties in retaining NCHDs, with NCHDs working unsafe and illegal working hours, going to work every day and rarely knowing when they will be finishing work. In this regard, it was pointed out that NCHDs not in training, who are disproportionately international medical graduates, continue to fill the gaps in the healthcare system, yet there is not enough in supporting them through training opportunities.



Prof O'Connor added to the concerns around recruitment and retention, expressing that Ireland is far below the consultant to population ratio in the OECD, and that this crisis is set to significantly worsen given that one third of consultants are likely to retire in the next decade.

Dr Byrne spoke to the Hospital Doctor Retention and Motivation Project, which at its core aims to examine doctor emigration. The project found that Irish health workplaces were understaffed and overstretched, with long and unpredictable working hours, poor work-life balance, all impeding their ability to provide the quality of care that they want to provide. In contrast, he notes in the study that Irish trained doctors working in Australia described the Australian health system as more efficient, well-resourced in terms of capacity and staffing, and have predictable hours, all of which afforded them a good work life balance.

Outside of the hospital environments, Dr Ní Dhálaigh highlighted the enormous pressure that GPs are facing, and that currently there are too few GPs in the system to meet the needs of patients. This is in the context of an increased extension in the number of those eligible for GP Visit Cards coupled with a growing number of GPs set to retire in the next 3-4 years.

Addressing aspects of gender and care were also seen as vital to staff retention, with Dr Ní Dhálaigh highlighting a failure in medicine in adapting to the increasing feminisation of the medical profession.

Capacity Deficits - Implications for Patient Care

On Friday afternoon, incoming IMO President Dr John Cannon chaired the session on Capacity Deficits -Implications for Patient Care with speakers Dr Mick Molloy, Consultant in Emergency Medicine, Dr Rukshan Goonewardena, GP Co Cavan and Ms Rachel Morrogh, Director of Policy and Advocacy, Irish Cancer Society

Dr Molloy highlighted figures showing that the number of acute inpatient beds per 1,000 population has more than halved from over 5 acute beds per 1000 population in the 1980s to approximately 2.2 per population in 2022. Trolley numbers also tend to under state overcrowding as they fail to take account patients awaiting in Medical assessment units, on day wards or in oncology units.





Research shows that the consequences of ED overcrowding is that 1 in 82 admissions delayed more than 6 hours in ED could result in preventable death and 1 in 72 if delayed more than 8 hours.

Dr Goonewardena highlighted how increased health needs, delayed access to diagnostics, lack of access to secondary care, incomplete care and lack of access to ancillary care services in primary care all combined to place additional demand on General Practice and was contributing to burn out and increased job dissatisfaction among GPs. With just 2,800 FTEs in general practice and significant numbers retiring or leaving the profession Dr Goonewardena called on the Government to stop over burdening an already over-burdened system and to increase capacity in primary and secondary care, resource General Practice including rural practice and support patient education and self-management.

Ms Morrogh equally highlighted how cancer services have failed to keep up with growing demand and how cancer cases are predicted to increase by at least 50% and potentially double by 2045. She highlighted that waiting times are a growing barrier to care for many seeking a diagnosis and are most likely to be experienced by those most socially and economically disadvantaged. Urgent care is being prioritised over non-urgent care and as a result diagnosis at earliest stage are being lost.

Healthcare Policy - Following the Evidence

Saturdays' session with panelists, Dr Anne Dee, Consultant in Public Health, Dr Austin Byrne, GP Waterford and Dr Lisa Cunningham, Consultant in Emergency Medicine called to attention the need to follow an evidence-based health policy and the benefits of doing so for patients and society alike.

In this context, Dr Dee spoke to the vital input of public health to date in Health Protection, but also the expertise and benefits public health can provide in Health Service Improvement, Health Improvement, and Health Intelligence. She expressed that such expertise is needed across the broad spectrum of health (including primary care, older persons care, and social inclusion services), matching resources to needs whilst aiming to reduce inequalities of access and outcomes. She pointed towards the need to embed and provide public health expertise into key HSE Clinical Programmes and Services, as well as in relation to health service design and system reforms.

Following this, Dr Byrne gave a presentation on following the evidence, from a GP Perspective. He detailed the success of the Structured Chronic Disease Management (CDM) Programme in terms of improving patient health, with 83% of those aged 65 and older with a chronic disease and 91% of GPs enrolled. He warned however about the importance of addressing health concerns that fall outside the scope of CDM programme, such as patients with rheumatological conditions, palliative care needs, and patients with life-limiting conditions that aren't mentioned in the CDM. He expressed that the health service would be better served if there are more targeting of funds into chronic disease-like programmes that have scalability.



IMO GP Chair Prof Tadhg Crowley, Mr Stephen Donnelly, Minister for Health and IMO President Dr John Cannon



Finally, Dr Cunningham in a pre-recording spoke to the importance of pre-hospital emergency care, which involves providing medical care and/or transporting of patients following an acute illness or injury, which may involve on-scene care or remotely delivered advice. Within her role as a Consultant in Emergency Medicine and as a Prehospital Helicopter Emergency (HEMS) Physician, she often provides as part of team lifesaving and time-critical interventions in the pre-hospital environment, including performing rapid sequence intubation, blood transfusions, and thrombolysis. She pointed out that pre-hospital emergency medicine is a developing area in Ireland and much of the work remains charity financed. However, if the area were to be further financed and resourced across the country, it would save countless lives every year.

Interactive Workshops

On Friday Morning, Dr Kevin McKenna, lecturer at Dundalk Institute of Technology, facilitated the workshop **'Safety in Clinical Practice'** where he presented a brief overview of contemporary understanding of challenges related to aggression and/or violence within healthcare, with particular emphasis on practical safety strategies within everyday clinical practice contexts.

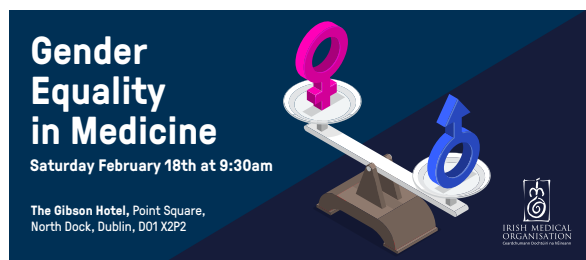
On Saturday afternoon, delegates could choose between the **Active Bystander Workshop** with Professor Louise Crowley, family law expert at the School of Law and Director of the LLM (Children's Rights and Family Law) at UCC or the **Workshop on Addressing Unconscious Bias** with Dr Gozie Offiah, Senior lecturer, RCSI and Clinical Lead for the National Intern Training programme, HSE.

Based on the Active Bystander Initiative she developed in UCC Professor Crowley facilitated the workshop which using real-life scenarios seeks to educate and empower participants to recognize and safely intervene in situations where they are witness to bullying and sexual harassment and violence in the workplace.

In the Workshop on Addressing Unconscious Bias Dr Gozie Offiah explained the theory of Intersectionality and how inequalities in society based on gender, ethnicity and other forms of discrimination create unconscious bias. Participants reflected on their own identities and biases and how they might address these challenges in their workplace.



11 IMO Gender Equality in Medicine Conference – 18th February 2023



The IMO Conference on Gender Equality in Medicine took place in the Gibson Hotel on Saturday the 18th of February. Almost 100 doctors, medical students and invited guests attended the conference where expert speakers discussed the themes that emerged from the IMO Survey on Gender Equality in Medicine.

Dr Catherine Day opened the conference with a speech setting the **wider societal context of gender equality** both in Ireland and in Europe. Dr Catherine Day was the first female Secretary General of the European Commission (2002-2015) and Chaired the Citizen’s Assembly on Gender Equality.

Dr Day highlighted that while Ireland often appears to be ahead of other countries on issues such as the referendum on gay marriage, Ireland in fact lags behind many other countries in terms of equal treatment before the law. She spoke of the work of the Citizen’s assembly and their proposals for constitutional change. The issues that arise in the IMO survey reflect many of the issues in the report of the Assembly and she hoped that the IMO would continue to pursue this agenda.

Ms Vanessa Hetherington, presented the **Results of the IMO Survey on Gender Equality in Medicine** which covered an array of themes from parental roles, childcare, pregnancy and breast-feeding, bullying and harassment, equity of earnings, career choices, discrimination and leadership. The presentation was followed by a **panel discussion hosted by GP, Dr Madeleine Ní Dhálaigh**.

Dr Sarah Fitzgibbon, founder of the Women in Medicine in Ireland Network told how many of the issues resounded with the members of her network and how women and men needed to support women in leadership roles. **Dr Rachel McNamara** discussed issues around the training model and how in the context of the great resignation, and how simple changes to support women could help attract and retain women in the medical workforce such as breastfeeding and childcare facilities, and assuring women in training are not penalised for taking pregnancy leave. **Dr Paddy Hillery** discussed having a young family and talked of how males are now taking a more active role in parenthood.



Dr Madeleine Ní Dhálaigh, Dr Clive Kilgallen and Dr Catherine Day

He spoke though of how some of his own career choices would not have been possible without his wife and how the availability and cost of childcare was an ongoing concern. **Dr Ina Kelly** spoke of the affects that bullying and sexual harassment can have on individuals and teams and importance of gender equality in medicine for patients. **Dr Syeda Amna Azim** spoke of the additional cultural and systemic biases faced by International Doctors. She spoke of the need to acknowledge the issue and called for transparency around access to training and consultant posts ensuring that posts are awarded on the basis of merit.

The panel discussion was followed by a talk from **Dr Suzanne Crowe, President of the Medical Council**, who gave her personal reflections on **Gender, Equality in Medicine, Work Life Balance and leadership**. She recounted some of her own experiences of pregnancy and working in the Children's Hospital in Crumlin. She spoke of how we would all be patients at some stage and in addition to looking after children we would all probably need to look after elderly relatives as well. She stressed the importance of self-care among doctors and the need for all doctors to have their own GP.

The Education and Training Session hosted by Dr Clive Kilgallen heard from three excellent speakers on **initiatives to advance Gender Equality in Medical Education and Training**. **Dr Sarah Fink**, Head of Athena Swann Ireland explained the **Athena Swann** Charter and the awards system, explained what initiatives educational institutions needed to put in place to achieve the awards. **Professor Anthony O'Regan** looked to other jurisdictions and their **experiences of implementing less than full time (LFT) training**. He highlighted the challenges of less than full time options where an NCHDs working week is on average 50-60 hours and even 0.8 of 48 hours a week would still be a full working week in the eyes of most. He highlighted flexible working was not just a gender issue and that in the Netherlands the flagship of LFT training, childcare was provided to all frontline workers. **Mr Pdraig Kelly**, **RCSI** Associate Director Operations, Planning and Postgraduate Education, discussed the circumstances that led to the RCSI to work on gender equality and Surgery and the **PROGRESS report**. He discussed the success of the RCSI Women in Surgery Fellowship and how the gender diversity is rebalancing year on year and year, but that ongoing challenges remained.



After a presentation from **Ms Nives Paic of IMOFs** on the **pay and pensions gap**, **Ms Susan Clyne** wrapped up the morning session and the learnings and initiatives that IMO would seek to progress on foot of the conference.

In the afternoon the delegates broke into two groups to participate in the interactive sessions. **Dr Gozie Offiah**, explained the theory of intersectionality and the different **unconscious biases** that we develop. Taking examples from her own PhD, Dr Offiah discusses real-life examples of bias and discrimination and the actions we can take to address the situations.

In the **Active Bystander Training** session, **Professor Louise Crowley** educated participants on how to recognise all forms of sexual hostility, harassment and violence; and the group discussed practical ways to empower participants to stand up safely and call out poor behaviour.

Feedback from all participants in the conference, was resoundingly positive applauding the calibre of speakers and topics covered and with many seeking further engagement and education on the issues raised.



Doolin Memorial Lecture 2023

– 2nd December 2023

Dr Brian Turner - Paying the Piper or Cutting our Cloth? Funding Ireland’s Health System into the Future

Dr Brian Turner, Economist and Lecturer in UCC, opened this year’s Doolin Lecture with a quote from Benjamin Franklin “in this world nothing can be said to be certain, except death and taxes.”

This year the Ministers for Finance and Public Expenditure announced a record budget for Health overplaying its significance. He discussed how, Ireland’s health system will require record levels of funding each year for the foreseeable future just in order to maintain services, let alone expand them and record health budgets *“should therefore be as natural and unremarkable as reaching a record age every time we wake up”*.

Health spending is on a long-term upward trend globally and not just in Ireland. Our population is growing and ageing, and medical technologies are advancing all the time, which is adding to the demand for, and cost of, services. We have made great strides in increasing average life expectancy in Ireland, but this comes at a cost, of which we need to be aware.



Dr Brian Turner

Because people are now living longer, they are more susceptible to illnesses such as dementia, which are becoming more prevalent. There is also an environmental cost arising from the higher population due to rising life expectancy, and this will also need to be funded in the form of reduced emissions and resource use.

A greater cost will be preventing another major public health crisis with Anti-microbial Resistance set to eclipse COVID-19 as a public health emergency. The WHO notes that there have been 6.9 million reported deaths from COVID-19 (although it believes the true figure to be higher).





By comparison, it is estimated that AMR will lead to up to 10 million deaths globally per annum by 2050. One of the reasons for the increase in AMR is the relatively scarce pipeline of antibiotics being developed by pharmaceutical companies, whom are instead focusing on more profitable orphan drugs. Government will be obliged to put more funding towards determining what drugs are developed.

Successive governments have been keen to lower taxes and rely on economic growth to generate the tax revenue needed to fund services. However, we need to ensure that adequate taxation funding will be available to fund health and other services into the future.



Dr Muhammad Khan, IMO NCHD Committee



Dr Turner concluded that

“We therefore need to have a national conversation about what kind of health system we want and also about our willingness to pay for it, including additional costs into the future.

In order to assess our willingness to bear these costs, we first need an appreciation of what they are. Some are obvious, others less so, but hopefully I have illustrated some of them here today”.



Prof Tadhg Crowley



Dr John Cannon

12 Communications Statistics



24,500

FOLLOWERS
@IMO_IRL



2,429

FOLLOWERS ON
FACEBOOK



3,383

FOLLOWERS ON
INSTAGRAM



316 emails

to Members in 2023, the IMO once again responded quickly to breaking news and updated information that affected our members. Whether it was advice on the new consultant contract, the very latest information on IMO negotiations, up to date reports on the HSE recruitment freeze and the very latest entitlements for our members across all specialties, your Union was there for you.

IMO in the Media

The IMO released 20 statements which covered a whole range of topics including the GP Shortage, the new Consultant contract, concerns over the capacity crisis across our health service and the HSE’s recruitment freeze. Our Statements were regularly featured in National and Local news reports.

“Too few beds means overcrowding in Emergency Departments and long waits to access a hospital bed. Unfilled consultant posts mean longer waiting lists for outpatient and consequent treatment. Too few GPs means waiting times for GP appointments, with at least 10% of the population being unable to sign up with a GP because their patient lists are at capacity.”

Dr John Cannon, IMO President

Long GP appointment delays will be 'new normal', says IMO



Dr Denis McCauley of the Irish Medical Organisation said 'general practice is responsive, but just can't cope with this demand'. Picture: North West Newsfile

“GPs have a critical role to play in the health services but overwhelming GP services will destroy its potential and could lead to those with serious health conditions being unable to access urgently needed care.”

Prof Tadhg Crowley, IMO GP Chair

“We are short a further 2,000 consultants based on population at the moment so the scale of the challenge is clear. We remain very concerned at the growing waiting lists and the intolerable conditions for patients and staff within our services where resources are stretched and there are insufficient staff across all grades.”

Prof Matthew Sadlier, IMO Consultant Chair



“Even in the depths of austerity there was no recruitment freeze on medical professionals as it was recognised that delivery of services had to be prioritised. It is all the more ironic that swingeing cuts to staff and budgets, imposed during austerity, is what damaged the health service for over a decade and we are now repeating the same mistakes.”

Dr Rachel McNamara, IMO NCHD Chair

One in four female doctors in IMO survey have been sexually harassed at work



Madeline Ni Dhálaigh said gender inequality has a profoundly negative effect on the health system. 'How can we expect female doctors to work in our health system if they are being treated this way?' Dr Ni Dhálaigh asked the IMO conference. Picture: Stephen Collins/Collins

The Irish Times @IrishTimes

Once the lunchtime interview concluded, Dr Brian Doyle headed to bed, having come off a 4pm to 8am shift in the Dublin hospital where he currently works.



'It's so draining': Frequency of hospital moves for junior doctors takes its toll

"While each winter record levels of overcrowding make headline news, our hospitals are operating beyond safe capacity limits all year round, leading to sustained and critical risks. This is neither a winter crisis nor one caused by Covid or other respiratory illnesses – this is a crisis of capacity with insufficient investment in workforce planning, beds and all other physical infrastructure."

Dr Clive Kilgallen, IMO Consultant Committee



Lack of funding and consultant shortages behind issues in mental health services -IMO
IRELAND

"I would be very much of the opinion that the way to achieve change through reform is to give reform time to bed in and actually see how it's working. Adding more reform on top of reform is not a good thing – everybody who works in any sort of change management situation will understand that."

Dr Anne Dee, IMO Public Health Chair

13 The IMJ Annual Report 2023

The IMJ is a general medical journal. Its content reflects the current pressing issues in medical practice. Irrespective of the challenges, the response of clinicians has to be based on international best practice. This evidence based approach has to be modified to create the best fit for the country in which it is being delivered. The IMJ provides that national perspective.

In 2023, the IMJ published 10 editor's commentaries, 13 editorials, 79 original papers, 7 occasional pieces, 11 short reports, 1 case series, 39 letters, 3 research correspondence, 14 case reports, 4 abstracts of clinical association meetings. The content was wide-ranging and covered all aspects of clinical care. The following provides an illustration of the range of medical topics that were published during the year.

Sweeney and Azvee in 'Impact of Smartphone Usage amongst Psychiatry NCHDs' have examined smart phone use by psychiatry NCHDs. Among the 63 respondents, 35 were not provided with a work phone. 27 had their personal number linked to the work directory and 13 were contacted by patients and families during working hours and 6 outside working hours. The authors advise the provision of work phones.

Fox et al. in 'How can we improve the retention of doctors' report on a survey of 149 medical students and their career intentions'. Half intend to pursue a medical specialty. 68% rated lifestyle/work as important. 73% rated the positive experience of a clinical post.

O'Keefe et al. in 'Review of Outcomes for Vaginal-Approach Cervical Cerclage in Women at Risk of Spontaneous Preterm Birth' report on 62 women who had a cervical cerclage performed prior to 24 weeks gestation. The authors report that the procedure is associated with a number of complications including vaginal bleeding, PPRM, infection, and difficulty in suture removal.

Ryan et al. report in 'Rheumatic Fever and Rheumatic Heart Disease: A National Paediatric Cardiology Centre Study Over Two Decades' that there were 17 cases of rheumatic fever/ rheumatic heart disease over the period 2004-2020. Carditis 88% and Chorea 76% were the common manifestations at presentation.

Gilligan et al. in 'The Tests and Time study: Achieving timely care in an Emergency Department' report that among 58,323 patient ED attendances that those who needed blood tests spent an additional 6 hours 30 minutes in the department. They found that the need for a plain film caused a 3 hour delay, while an MRI caused delays of over 5 hours.

Dhannoon et al. in 'Challenges associated with Global Bariatric Medical Tourism' report on 4 cases of bariatric surgery performed abroad which were followed by major complications after returning home. The authors suggest that there should be a registry of patients who have had bariatric surgery abroad to ensure that they receive prompt post-operative care if required after return home.

Ralph et al. in 'Do images affect the triage status of pigmented lesion Referrals' report that the priority of a referral can be triaged by an accompanying image. In a series of 51 cases, 4 patients were upgraded, 24 were deescalated, and 23 remained the same.

Bond and McNicholas in 'The impact of the South Kerry CAMHS review and Maskey report on child and adolescent psychiatrists' surveyed the opinions of 102 psychiatrists on their response to the publication. The sentiments expressed included decrease in motivation, and increased stress levels.

Ryan et al. in 'Trends in in-hospital admissions due to dog bites in Ireland from 2012-2021' report that there have been 3,158 emergency hospital admissions following a dog bite. The highest rate was in children. The common injuries were open wounds and fractures.

Miremberg et al. in 'The outcome of trisomy 18 pregnancies following the legalisation of termination of pregnancy' report that since the introduction of the TOP act there have been 47 trisomy-18 pregnancies. In almost two thirds of cases 28/47, a TOP was performed.

Thanks to all the authors and referees who contributed to the Journal in 2023

JFA Murphy

Editor



14 IMO Financial Services

IMO Financial Services, a wholly owned subsidiary of the Irish Medical Organisation, specialises in providing financial solutions to the medical profession. IMO Financial Services is regulated by The Central Bank of Ireland.

Board Members 2023/2024

Dr Ray Walley
Chairperson

Ms Mary Hutch
Independent Non-Executive Director

Mr James Brophy
Independent Non-Executive Director

Mr Willie Holmes
Independent Non-Executive Director



Our Commitment to Members

For the past 30 years, IMO Financial Services has dedicated its business to the financial well-being of doctors and their families. Our objective is to be there every step of the way along a doctor's career from graduation through to retirement and beyond. We have an in-depth knowledge of a doctor's career and how financial needs and priorities shift throughout one's career.

Establishing a Financial Plan

A big part of our engagement with doctors is to establish a financial plan. A financial plan is a comprehensive and strategic plan that outlines a doctor's financial goals and steps needed to achieve those goals over a specified period.

IMO Financial Services guides doctors through the process and ensures that the plan is tailored to the doctor's needs and goals. As these change, so does the financial plan. We therefore encourage all our clients to engage with us on an annual basis in order to make relevant adjustments to the plan.

We apply the following financial planning roadmap to all our clients:



In 2022, we conducted over 1,600 individual financial planning consultations and assisted doctors with their financial portfolio across protection, pensions, mortgage and savings products. All of our interactions are to ensure that our clients remain on course to achieve their financial objectives.

Understanding the Financial Market

In 2023, we hosted webinars on topics of particular interest to the majority of our doctors. Over 1,000 members attended our webinars in 2022.

Mortgage webinar

Our mortgage webinar was relevant to all members who were considering purchasing their first home, existing mortgage holders on a tracker rate and those that were considering switching their mortgage to a new lender.

Transition to retirement

At the request by many of our members, we held two webinars on this topic. The webinar was a joint collaboration between IMOFs and the IMO and it was specifically designed for General Practitioners who were within five years from retirement. It touched on various topics such as managing succession in the GMS and understanding options at point of retirement.

Pension Auto-Enrolment

In view of the new auto-enrolment pension savings scheme being introduced by the Government in late 2024, this seminar provided advice and tips to employers who do not already have an employee pension scheme in place.

Autumn Financial Planning webinar

The focus of our autumn webinar was on pension tax-savings tips for employed and self-employed doctors including NCHDs, GPs and Consultants. Leading economist Jim Power shared his views on Budget 2024 as well as market outlook for 2024.

Group Schemes

IMO Financial Services operates a range of schemes for IMO members including group life, income protection and GMS pension protection. The IMO established protection products which have been created with the financial needs of the medical profession in mind.

We offer bespoke group income protection that aligns to the HSE sick pay arrangements for both HSE employees and GMS contract holders. We also offer a product that uniquely protects the GPs GMS Superannuation funding and agreed with HSE that the payment for this product could be completed via deduction from the PCRS. Finally, a death-in-service protection product taking advantage of income tax relief opportunities for some members was also devised.

IMO's group schemes have a combined membership of over 2,000.

Claims

To date the combined scheme has paid over €41m in benefits to over 230 doctors providing them and their families with financial support at times of illness, disability or death.

1. Death Benefits

Since inception, over €20m has been paid to 72 families.

2. Income Protection Benefit

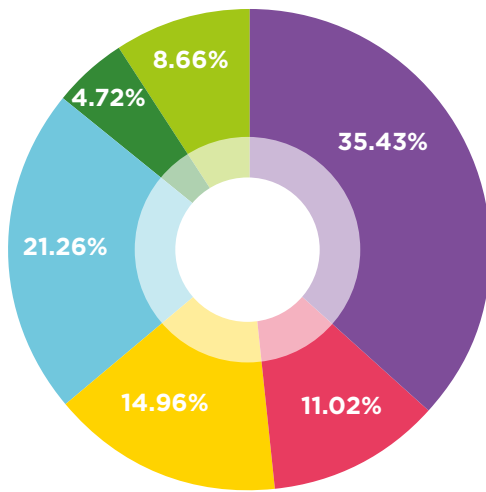
To date, the IMO income protection scheme has paid out over €18m in benefits to IMO members and their families.

3. GMS Pension Protection

37 doctors received over €3m in payments to protect their GMS pension expectation at retirement.

Most common disability benefit claims are:

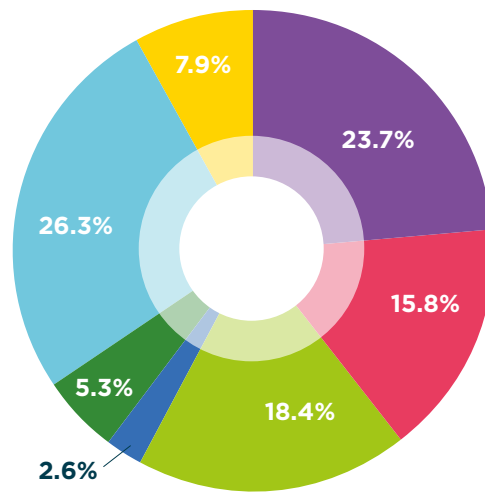
Income Protection Claims



- Cancer
- Heart/Blood Related
- Musculoskeletal
- Mental Health
- Other
- Neurological/Brain

(Source: Zurich, 01/2024)

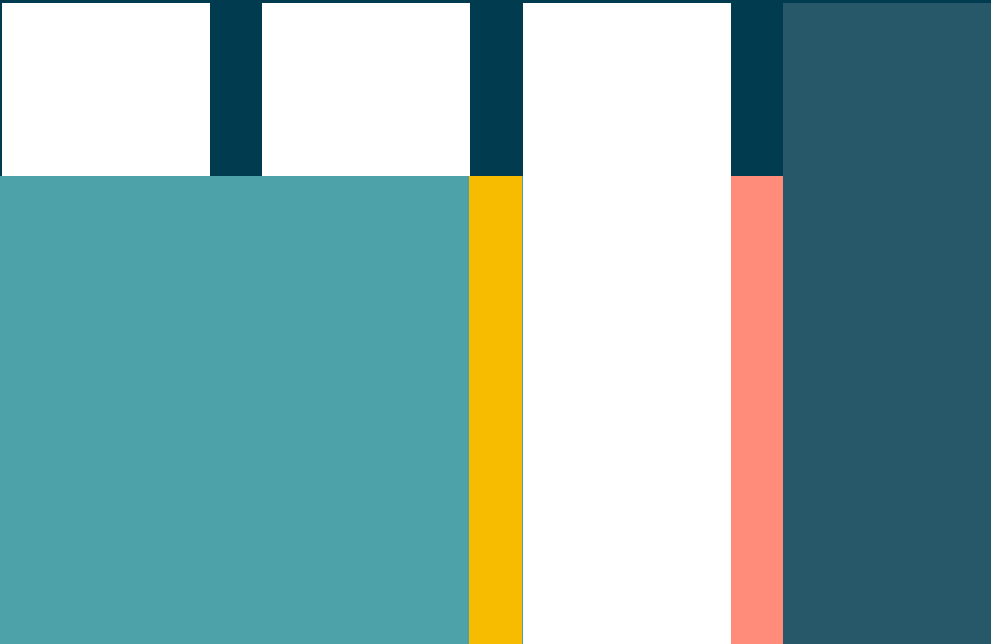
GMS Pension Protection Claims



- Cancer
- Heart/Blood Related
- Musculoskeletal
- Mental Health
- Other
- Neurological/Brain
- Gastrointestinal

(Source: Zurich, 01/2024)

Reports and Consolidated Financial Statements for the Financial Year ended 31 December 2023



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Trustees and Other Information

THE IRISH MEDICAL ORGANISATION IS A TRADE UNION REGISTERED IN THE REPUBLIC OF IRELAND UNDER THE TRADE UNION ACT 1941.

THE REGISTRY OF FRIENDLY

SOCIETIES REG NO.

528T

TRUSTEES

Dr. Henry Finnegan
Dr. Michael Thornton
Dr. Christine O'Malley
Dr. Declan Bedford
Dr. Ken Egan

HONORARY OFFICERS:

Dr. John Cannon - President
Dr. Denis McCauley - Vice President
Dr. John MacFarlane - Honorary Secretary
Dr. Ina Kelly - Honorary Treasurer

EXECUTIVE BOARD:

Dr Pdraig McGarry - Chair
Dr. Ina Kelly - Honorary Treasurer
Dr. Tadhg Crowley
Dr Madeleine Ni Dhalaigh
Dr. Rachel McNamara
Dr. Aidan Coffey
Prof Matthew Sadlier
Dr. Gerard Markey
Dr. Anne Dee
Mr. Niall Saul - Non Executive Member
Mr. Ronan Nolan - Non Executive Member

AUDITORS:

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Chartered Accountants & Statutory Audit Firm
29 Earlsfort Terrace
Dublin 2, D02 AY28
Ireland

PRINCIPAL BANKERS:

Allied Irish Banks plc.
7/12 Dame Street
Dublin 2

SOLICITORS:

O'Connor Solicitors
8 Clare Street
Dublin 2

Report of the Executive Board

For the financial year ended 31 December 2023

The Executive Board has pleasure in submitting its annual report together with the audited consolidated financial statements of the Organisation for the financial year ended 31 December 2023.

PRINCIPAL ACTIVITIES AND REVIEW

The Organisation continues to be a Trade Union representing the interests of the members of the medical profession. The Organisation holds a negotiating licence and represents members across all specialty groups in respect of contracts, national agreements and publicly funded services.

RESULTS FOR THE YEAR

The consolidated financial statements presented incorporate the consolidated activities of the Organisation comprising its Trade Union activities, Financial Services Company and Property Holding Company.

The Executive Board are pleased to report a surplus on our activities for the financial year, before other comprehensive expenditure, amounting to €1,428,800 (2022: surplus of €1,273,419). The overriding objective of the Executive Board is to ensure that the Organisation's funds are managed so as to ensure financial stability and the optimum use of member funds to deliver member services and objectives.

During the financial year 2023 the Organisation continued to manage the finances prudently and ensure all expenditure was targeted with the objective of improving services to members. We have continued to harness the benefit of online communication with members through regular updates and webinars across all specialty groups. However, given the importance of face-to-face interactions and meetings we have also engaged in more in person member meetings during the year.

As detailed in the Organisation's Annual Report the past year has seen significant activity on behalf of members across industrial relations and policy. Once national agreements have been issued, we continue to focus our efforts on ensuring the terms of those agreements are honoured by the State/Employer. In this regard we have seen significant increases in queries from members requiring our support and active engagement with employers to secure entitlements. Recognising the importance of this service we will continue to enhance supports in this area.

The Organisation is in a strong financial position which enables us to embark on a two-year project to upgrade our IT systems and platforms so as to ensure we are operating efficiently for our members while maintaining strong levels of member reserves to meet any challenges ahead. Given the nature of IT projects and associated risks the Executive Board has put in place rigorous governance and oversight structures for the project.

The Executive Board have noted that the Organisation continues to manage all outflows on a yearly basis through normal cash flow. The summary Balance Sheets of the individual entities are appended for information purposes, these appendices and other management information presented are not covered by the independent auditors' report.

PRINCIPAL RISKS AND UNCERTAINTIES

The Executive Board has considered the principal risks and uncertainties faced by the Organisation. The Organisation has budgetary and financial reporting procedures, supported by appropriate key performance indicators, in place, to manage these risks. All key financial indicators are monitored on an on-going basis. The Organisation does not use derivative financial instruments. The Executive Board consider that the principal risks and uncertainties faced by the Organisation are in the following categories:

Operational activities risk

The Executive Board consider the maintenance of membership numbers to be the key operational activity risk the Organisation faces. This is managed by the Organisation continuing to provide a high quality service to its members and supporting them to deliver health services without sufficient resources and the ongoing breaches of contract by the employer. The Organisation also faces competition risk in its Financial Services Company, Fitzserv Consultants Limited. This risk is managed through careful attention to pricing and quality of service levels to customers.

Report of the Executive Board (continued)

For the financial year ended 31 December 2023

PRINCIPAL RISKS AND UNCERTAINTIES (CONTINUED)

Cash flow risk

The Organisation's activities expose it primarily to the financial risks of changes in interest rates. Interest bearing assets and liabilities are held at fixed rates to ensure certainty of cash flows. The Organisation manages its wider cash flow risk by the provision of a quality service to members and strict control of costs.

Credit risk

The Organisation's consolidated principal financial assets are financial investments, bank balances and cash, trade and other debtors. The Organisation's credit risk is primarily attributable to its trade and other debtors. The amounts presented in the balance sheet are net of any allowances for doubtful trade and other debtors. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on financial investments and cash at bank is limited because the counterparties are banks and financial institutions with high credit-ratings assigned by international credit-rating agencies. The Organisation has no significant concentration of credit risk, with exposure spread over a number of counterparties.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future activities, the Organisation uses a mixture of long-term and short-term debt finance.

GOING CONCERN

The Executive Board have a reasonable expectation that the Organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of the financial statements. Thus they continue to adopt the going concern basis in preparing the annual consolidated financial statements. Further details regarding the adoption of the going concern basis can be found in note 1 to the consolidated financial statements.

FUTURE DEVELOPMENTS

There are no future developments envisaged which would materially affect the nature and level of the Organisation's activities.

EVENTS AFTER THE BALANCE SHEET DATE

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

POLITICAL CONTRIBUTIONS

There were no political contributions made by the Organisation during the current or preceding financial years.

NOTICE ISSUED UNDER CERTAIN BANKING LEGISLATION

The Central Bank of Ireland have regulations to monitor the financial services sector, in which the Organisation's subsidiary financial services company, Fitzserv Consultants Limited, operates. The Executive Board have reviewed Fitzserv Consultants Limited's systems and controls to ensure proper compliance with all regulations and have no issues to report.

Report of the Executive Board (continued)

For the financial year ended 31 December 2023

ACCOUNTING RECORDS

The measures that the Executive Board have taken to secure compliance with the requirements to keep adequate accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Organisation's accounting records are maintained at the Organisation's registered office at 10/11 Fitzwilliam Place, Dublin 2.

STATEMENT OF RELEVANT AUDIT INFORMATION

In so far as the Executive Board are aware, there is no relevant audit information of which the Organisation's auditors are unaware and the Executive Board have taken all relevant steps they ought to have taken as Executive Board members in order to make themselves aware of any relevant audit information and to establish that the Organisation's auditors are aware of that information.

AUDITORS

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, continue in office.

On behalf of the Executive Board:



Dr. Pdraig McGarry - Chair of Executive Board



Dr. Ina Kelly - Honorary Treasurer

Date: 28th February 2024

Executive Board's Responsibilities Statement

The Executive Board are responsible for preparing the Report of the Executive Board and the consolidated financial statements in accordance with applicable regulations.

Irish law requires the Executive Board to prepare financial statements for each financial year. The Executive Board have elected to prepare the consolidated financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("relevant financial reporting framework"). The Executive Board must not approve the consolidated financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Organisation as at the financial year end date and of the surplus or deficit of the Organisation for the financial year.

In preparing those consolidated financial statements, the Executive Board are required to:

- select suitable accounting policies for the Organisation's consolidated financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the consolidated financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Organisation will continue in operational existence.

The Executive Board is responsible for ensuring that the Organisation keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Organisation, enable at any time the assets, liabilities, financial position and surplus or deficit of the Organisation to be determined with reasonable accuracy, enable them to ensure that the consolidated financial statements and Report of the Executive Board comply with relevant Irish law and enable the consolidated financial statements to be audited. They are also responsible for safeguarding the assets of the Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Executive Board are responsible for the maintenance and integrity of the corporate and financial information included on the Organisation's website.



Independent Auditor's Report to the Executive Board of the Irish Medical Organisation

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion on the financial statements of The Irish Medical Organisation (the 'trade union')

In our opinion the group and parent trade union financial statements:

- give a true and fair view of the assets, liabilities and financial position of the group and the Trade Union as at 31 December 2023 and of the surplus of the group and the Trade Union for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework.

The financial statements we have audited comprise:

the group financial statements:

- the Consolidated Statement of Income;
- the Consolidated Statement of Other Comprehensive Income;
- the Consolidated Balance Sheet;
- the Consolidated Statement of Changes in Reserves;
- the Consolidated Statement of Cash Flows; and
- the related notes 1 to 21, including a summary of significant accounting policies as set out in note 1.

the parent entity financial statements:

- the Trade Union Statement of Income;
- the Trade Union Statement of Other Comprehensive Income;
- the Trade Union Balance Sheet;
- the Trade Union Statement of Changes in Reserves;
- the Trade Union Statement of Cash Flows; and
- the related notes 1 to 21, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is the Trade Union Acts 1871-1990 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("the relevant financial reporting framework").

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 described below in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the group and entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, 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 Executive Board'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 group or Trade Union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Independent Auditor's Report to the Executive Board of the Irish Medical Organisation (continued)

OTHER INFORMATION

The other information comprises the information included in the Reports and Consolidated Financial Statements, other than the financial statements and our auditor's report thereon. The Executive Board are responsible for the other information contained within the describe the annual report.

Our opinion on the financial statements does not cover the other information and 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 expected 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 expected to report that fact.

We have nothing to report in this regard.

RESPONSIBILITIES OF EXECUTIVE BOARD

As explained more fully in the Executive Board's Responsibilities Statement, the Executive Board are responsible for the preparation of the financial statements that give a true and fair view, and otherwise comply with the Trade Union Acts 1871-1990, and for such internal control as the Executive Board determines 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 Executive Board are responsible for assessing the Trade Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Board either intend to liquidate the group and Trade Union or to cease operations, or have no realistic alternative but to do so.

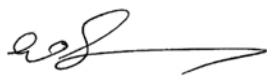
AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

A further description of our responsibilities for the audit of the financial statements is located on IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the Trade Union's Executive Board, as a body, in accordance with Section 11 of the Trade Union Act 1871. Our audit work has been undertaken so that we might state to the Trade Union's Executive Board those matters we are expected to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trade Union and the Trade Union's Executive Board as a body, for our audit work, for this report, or for the opinions we have formed.



Emer O'Shaughnessy
for and on behalf of Deloitte Ireland LLP

Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

15th March 2024

Consolidated Statement of Income

For the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Income	3	5,630,091	5,491,248
Administrative expenses		(4,282,319)	(4,011,765)
Operating surplus		1,347,772	1,479,483
Interest receivable and other gains	4	209,074	245
Surplus on ordinary activities before interest and taxation		1,556,846	1,479,728
Interest payable and similar charges	4	(69,886)	(157,771)
Surplus on ordinary activities before taxation	6	1,486,960	1,321,957
Taxation on surplus on ordinary activities	9	(58,160)	(48,538)
Surplus for the financial year		1,428,800	1,273,419

Consolidated Statement of Other Comprehensive Income

For the year ended 31 December 2023

	Notes	2023 €	2022 €
Surplus for the financial year		1,428,800	1,273,419
Other comprehensive expense			
Remeasurement of net unfunded pension liability	16	<u>(35,943)</u>	<u>309,944</u>
Total comprehensive income for the financial year		<u>1,392,857</u>	<u>1,583,363</u>

Trade Union Statement of Income

For the financial year ended 31 December 2023

	2023	2022
	€	€
Income	3,800,521	3,759,382
Administrative expenses	(2,572,443)	(2,396,605)
	<hr/>	<hr/>
Operating surplus	1,228,078	1,362,777
Interest payable and similar charge	(69,886)	(20,725)
	<hr/>	<hr/>
Surplus on ordinary activities before taxation	1,158,192	1,342,052
Taxation on surplus on ordinary activities	(24,432)	(33,162)
	<hr/>	<hr/>
Surplus for the financial year	1,133,760	1,308,892
	<hr/>	<hr/>

Trade Union Statement of Other Comprehensive Income

For the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Surplus for the financial year		1,133,760	1,308,892
Other comprehensive expense			
Remeasurement of net unfunded pension liability	16	(35,943)	309,944
Total comprehensive income for the year		1,097,817	1,618,836

Consolidated Balance Sheet

As at 31 December 2023

	Notes	2023 €	2022 €
Tangible assets	10	2,792,603	2,813,261
Financial assets	11	1,642,331	1,373,142
		<u>4,434,934</u>	<u>4,186,403</u>
CURRENT ASSETS			
Debtors: Amounts falling due within one year	12	520,679	651,836
Cash and bank balances	13	8,553,256	7,500,919
		<u>9,073,935</u>	<u>8,152,755</u>
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	14	(1,486,487)	(1,537,126)
		<u>7,587,448</u>	<u>6,615,629</u>
NET CURRENT ASSETS			
		<u>12,022,382</u>	<u>10,802,032</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>12,022,382</u>	<u>10,802,032</u>
Creditors: Amounts falling due after more than one year		(1,635,206)	(1,807,713)
		<u>10,387,176</u>	<u>8,994,319</u>
NET ASSETS			
REPRESENTED BY			
Retained earnings		10,387,176	8,994,319
		<u>10,387,176</u>	<u>8,994,319</u>
Members' Funds		<u>10,387,176</u>	<u>8,994,319</u>

The consolidated financial statements were approved by the Executive Board on 28th February 2024 and signed on its behalf by:



Dr. Pdraig McGarry - Chair of Executive Board



Dr. Ina Kelly - Honorary Treasurer

Date: 28th February 2024

Trade Union Balance Sheet

As at 31 December 2023

	Notes	2023 €	2022 €
FIXED ASSETS			
Tangible assets	10	2,781,932	2,796,892
Financial assets	11	148,625	148,625
		<u>2,930,557</u>	<u>2,945,517</u>
CURRENT ASSETS			
Debtors: Amounts falling due within one financial year	12	54,278	32,308
Cash and bank balances	13	4,236,687	3,599,030
		<u>4,290,965</u>	<u>3,631,338</u>
CURRENT LIABILITIES			
Creditors: Amounts falling due within one financial year	14	<u>(1,145,271)</u>	<u>(1,425,914)</u>
NET CURRENT ASSETS		<u>3,145,694</u>	<u>2,205,424</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,076,251</u>	<u>5,150,941</u>
Creditors: Amounts falling due after more than one financial year	15	<u>(1,635,206)</u>	<u>(1,807,713)</u>
NET ASSETS		<u>4,441,045</u>	<u>3,343,228</u>
REPRESENTED BY:			
Retained earnings		<u>4,441,045</u>	<u>3,343,228</u>
Members' Surplus		<u>4,441,045</u>	<u>3,343,228</u>

The trade union financial statements were approved by the Executive Board on 28th February 2024 and signed on its behalf by:



Dr. Pdraig McGarry - Chair of Executive Board



Dr. Ina Kelly - Honorary Treasurer

Date: 28th February 2024

Consolidated Statement of Changes in Reserves

For the financial year ended 31 December 2023

	2023 €	2022 €
Retained earnings at the beginning of the financial year	8,994,319	7,410,956
Total comprehensive income for the financial year	1,392,857	1,583,363
Retained earnings at the end of the financial year	10,387,176	8,994,319

Trade Union Statement of Changes in Reserves

For the financial year ended 31 December 2023

	2023 €	2022 €
Retained surplus at the beginning of the financial year	3,343,228	1,724,392
Total comprehensive income for the financial year	1,097,817	1,618,836
Retained surplus at the end of the financial year	4,441,045	3,343,228

Consolidated Statement of Cash Flows

For the financial year ended 31 December 2023

	2023 €	2022 €
Cash flows from operating activities		
Operating surplus	1,347,772	1,479,483
Adjustments for:		
Depreciation of tangible assets	99,614	89,608
Interest paid on pension liability	69,886	9,322
Payment of unfunded pension liability	(277,625)	(277,625)
Decrease/(Increase) in debtors	116,209	(206,944)
(Decrease)/Increase in creditors	(60,828)	(6,578)
Cash generated from operations	1,295,028	1,087,266
Income tax paid	(33,601)	(52,721)
Net cash generated by operating activities	1,261,427	1,034,545
Cash flows from investing activities		
Purchase of tangible fixed assets	(79,088)	(28,662)
Interest received and other gains	5,275	245
Purchases of investments	(485,224)	(345,000)
Proceeds on encashment of investments	419,834	268,358
Net cash generated by/(used in) investing activities	(139,203)	(105,057)
Cash flows from financing activities		
Interest paid	(69,886)	(9,322)
Net cash used in financing activities	(69,886)	(9,322)
Net increase in cash and cash equivalents	1,052,338	920,165
Cash and cash equivalents at beginning of the year	7,500,918	6,580,754
Cash and cash equivalents at the end of the year	8,553,256	7,500,918
Reconciliation to cash and cash equivalents:	2023	2022
	€	€
Cash at bank and in hand	8,553,256	7,500,919

Trade Union Statement of Cash Flows

For the financial year ended 31 December 2023

	2023 €	2022 €
Cash flows from operating activities		
Operating surplus before taxation	1,228,078	1,342,052
Adjustments for:		
Depreciation of tangible fixed assets	92,283	83,739
Interest paid on pension liability	69,886	9,322
Payment of unfunded pension liability	(277,625)	(277,625)
Decrease/(Increase) in debtors	(21,968)	(6,271)
(Decrease)/Increase in creditors	(291,000)	(72,627)
Cash generated by operations	799,654	1,078,590
Income tax payment	(14,788)	(33,162)
Net cash generated by operating activities	784,866	1,045,428
Cash flows used in investing activities		
Purchase of tangible fixed assets	(77,323)	(22,525)
Net cash used in investing activities	(77,323)	(22,525)
Cash flows from financing activities		
Interest paid	(69,886)	-
Net cash used in financing activities	(69,886)	-
Net increase in cash and cash equivalents	637,657	1,022,903
Cash and cash equivalents at beginning of the financial year	3,599,030	2,576,127
Cash and cash equivalents at the end of the financial year	4,236,687	3,599,030
Reconciliation to cash and cash equivalents:	2023	2022
	€	€
Cash at bank and in hand	4,236,687	3,599,030
	4,236,687	3,599,030

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

1. ACCOUNTING POLICIES

The significant accounting policies adopted by the Organisation are as follows:

GENERAL INFORMATION AND BASIS OF ACCOUNTING

The consolidated financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council. The functional currency of The Irish Medical Organisation is considered to be Euro because that is the currency of the primary economic environment in which the Organisation operates. The consolidated financial statements reflect the results for the financial year and the financial position at the financial year end of the Organisation and the entities under its control.

BASIS OF CONSOLIDATION

The consolidated financial statements reflect the results for the financial year and the financial position of the Organisation and the entities under its control. The entities under its control are Fitzserv Consultants Limited and Cumann Doctúirí na hÉireann The Irish Medical Association.

GOING CONCERN

The Organisation's activities, together with the factors likely to affect its future development, performance and position are set out in the Report of the Executive Board. The Executive Board's report describes the financial position of the Organisation and its principal risks and uncertainties. The Organisation's current operating budget and forecast show that the Organisation will be able to operate within its available funding for the foreseeable future (at least twelve months from the date of approval of these consolidated financial statements). The Executive Board have a reasonable expectation that the Organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of the financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual consolidated financial statements.

INCOME

Income is recognised to the extent that the economic benefits will flow to the Organisation and the income can be reliably measured. Income is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, and any sales taxes. Subscriptions received in the Consolidated Statement of Income are accounted for on a cash receipts basis, as adjusted for subscriptions received in advance. Income also represents amounts received and receivable for commission income. Interest income is recognised using the effective interest method.

TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at deemed cost less accumulated depreciation and any accumulated impairment losses. Repairs and maintenance are charged to Consolidated Statement of Income during the financial period in which they are incurred.

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:

Freehold premises	1% Straight Line
Fixtures and fittings	20% Straight Line
Motor vehicles	20% Straight Line

Detailed reviews for impairment of freehold premises are only carried out if the Directors of the property holding company are satisfied that there are definite indicators that impairment has occurred. The Directors are satisfied that in the current market the land and buildings are appreciable assets and that no impairment indicators are evident.

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

1. ACCOUNTING POLICIES (CONTD)

TANGIBLE FIXED ASSETS (CONTD)

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 the Consolidated Statement of Income.

FOREIGN CURRENCIES

The consolidated financial statements are expressed in Euro (€). Transactions denominated in foreign currencies are translated into Euro at the rates of exchange ruling at the dates the transactions occur. All monetary assets and liabilities denominated in foreign currencies are translated into Euro at the rate of exchange ruling at the balance sheet date. Gains and losses arising from the movements in exchange rates during the year are dealt with in the Consolidated Statement of Income.

PENSIONS

The Organisation operates a defined contribution pension scheme for its employees. Pensions to employees are funded by contributions from the Organisation and employees. Payments are made to pension funds which are financially separate from the Organisation. These payments are charged against the surplus of the financial year in which they become payable.

The pension creditor relates to a provision for an unfunded deferred pension commitment and the related taxes and is recorded in accordance with the provisions of Section 28, FRS102, whereby the Organisation has engaged an actuarial consultant to place a present value on the obligation. Provisions of this nature are made on an actuarial valuation basis at the time the commitment is recognised. Subsequent adjustments to the calculation of the provision are dealt with in the Consolidated Statement of Income and the Consolidated Statement of Other Comprehensive Income on an annual basis.

FINANCIAL INSTRUMENTS

Financial assets and financial liabilities are recognised when the Organisation becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

(i) *Financial assets and liabilities*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Organisation intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Organisation transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Organisation, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Balances are classified as payable or receivable within one financial year if payment or receipt is due within one financial year or less. If not, they are presented as falling due after more than one financial year. Balances that are classified as payable or receivable within one financial year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

1. ACCOUNTING POLICIES (CONTD)

(ii) *Financial asset investments*

Fixed financial asset investments are recognised as level 1 and level 2 hierarchy financial instruments and recorded as noted by class below. Subsequently, any changes in fair value are measured through the Consolidated Statement of Income if their fair value can otherwise be measured reliably.

Unlisted Investments:

Unlisted investments represent units the Organisation's subsidiary, Fitzserv Consultants Limited holds in a long-term secure cash fund with Goodbody. These are valued by Goodbody respectively on the basis of the current unit value. The Zurich Investment was disposed during the year.

Listed Investments:

Listed investments represent quoted shares held in public listed companies. These are valued based on the quoted stock market price of the shares.

Other Investments:

Other investments represent art works purchased by the Organisation. The policy of the Organisation is to hold these assets at cost less impairment. In the opinion of the Executive Board, the carrying value of these assets at 31 December 2023 is at least equal to the amount stated.

Court of Justice Deposit:

The deposit with the Court of Justice under the Trade Union Act, 1941 is invested in units in a fund called the Euribor Trust Fund. This is valued annually by the Courts Service based on the current unit value.

DEBTORS

Short term debtors are measured at transaction price, less any impairment.

CREDITORS

Short term creditors are measured at the transaction price. Long term creditors represent deferred pension commitments and are recorded on an actuarial valuation basis at the time the commitment is recognised. Subsequent adjustments to the calculation of the provision are dealt with in the Consolidated Statement of Income and the Consolidated Statement of Other Comprehensive Income on an annual basis.

IMPAIRMENT OF ASSETS

Assets are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Consolidated Statement of Income as described below.

(i) *Non-financial assets*

An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced to below its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

(ii) *Financial assets*

If at the end of the reporting period, there is objective evidence of impairment (including observable data about loss events), the Organisation recognises an impairment loss in the Consolidated Statement of Income immediately. Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal.

An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

1. ACCOUNTING POLICIES (CONTD)

CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and bank overdrafts. Cash and cash equivalents form an integral part of the Organisation's cash management.

TAXATION

Current tax, including income tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the Organisation's taxable surpluses and its results as stated in the management accounts that arise from the inclusion of surpluses and deficits in tax assessments in periods different from those in which they are recognised in the consolidated financial statements.

Unrelieved tax deficits and other deferred tax assets are recognised only to the extent that, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable surpluses from which the future reversal of the underlying timing differences can be deducted.

Deferred tax liabilities are recognised for timing differences arising from fixed financial asset investments.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of the timing difference.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is presented in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Organisation intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Deferred tax assets and liabilities are offset only if: a) the Organisation has a legally enforceable right to set off current tax assets against current tax liabilities; and b) the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on the Organisation and the Organisation intends either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the Organisation's accounting policies, which are described in note 1, the Executive Board are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the financial period in which the estimate is revised if the revision affects only that financial period or in the financial period of the revision and future financial periods if the revision affects both current and future financial periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the consolidated financial statements is included in the accounting policies and the notes to the consolidated financial statements.

Critical judgements in applying the Organisation's accounting policies

In the opinion of the Executive Board, there were no critical judgements, apart from those involving estimations (which are dealt with separately below), made in the process of applying the Organisation's accounting policies.

Critical accounting estimates and assumptions

The Executive Board make estimates and assumptions concerning the future in the process of preparing the Organisation's consolidated financial statements. 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 amount of assets and liabilities within the next financial year are addressed below.

(i) Deferred Pension Commitments

The Organisation has an unfunded deferred pension commitment in place. There are estimates with respect to certain key assumptions made in calculating the actuarial liability relating to the scheme including the discount rate, as disclosed in note 15 to the consolidated financial statements.

(ii) Financial assets

The fair value of certain financial assets is determined by reference to market values for similar financial assets. The Organisation is therefore required to rely on valuations from institutions holding these investments that are impacted by market conditions normally considered in valuing this type of investments.

3. INCOME

	2023	2022
	€	€
Consolidated Financial Statements		
Membership Subscriptions	3,597,149	3,562,468
Fitzserv Consultants Limited commission income	1,967,369	1,869,665
Rental income	64,593	58,075
Dividend income	980	1,040
	<u>5,630,091</u>	<u>5,491,248</u>

The above income was wholly derived from activities undertaken in the Republic of Ireland and all arose from continuing operations.

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

4. INTEREST

	2023	2022
	€	€
Consolidated Financial Statements		
<i>Interest receivable and other gains</i>		
Interest received and receivable	5,275	245
Fair value movements on financial investments	203,799	-
	<u>209,074</u>	<u>245</u>
<i>Interest payable and similar charges</i>		
Interest on unfunded deferred pension commitment	69,886	9,322
Fair value movements on financial investments	-	148,449
	<u>69,886</u>	<u>157,771</u>

5. ANALYSIS OF MEMBERS

	2023	2022
	No.	No.
Membership numbers	<u>7,053</u>	<u>7,435</u>

6. SURPLUS FOR THE FINANCIAL YEAR

	2023	2022
	€	€
The surplus for the financial year is stated after charging:		
Auditors' Remuneration* – Audit services	50,500	46,600
Other assurance services	-	6,000
Taxation	6,900	6,400
Depreciation	<u>99,614</u>	<u>89,608</u>

* Auditors remuneration is stated net of VAT

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

7. STAFF PENSION SCHEME

The Organisation currently operates a Defined Contribution pension scheme in respect of its employees. The assets of the scheme are held separately from those of the Organisation in an independently administered fund with independent trustees. Contributions within the financial year amounted to €217,195 (2022: €196,281).

8. STAFF NUMBERS AND COSTS

The average monthly number of persons employed by the Organisation, including Directors of the property holding company, the Executive Board and Committee Members, during the year was as follows:

	2023	2022
	Number	Number
Total Employees	43	47
	—	—
<i>Analysed as follows:</i>		
Directors, officers and committee members	14	14
Trade Union administration staff	16	19
Financial Services administration and sales staff	13	14
	—	—
	43	47
	—	—

The aggregate payroll costs of these persons were as follows:

	2023	2022
	€	€
Directors remuneration and fees	77,000	77,000
Wages and Salaries	2,338,658	2,288,160
Social Welfare Costs	242,065	236,389
Other Pension Costs	217,195	196,281
	—	—
	2,874,918	2,797,830
	—	—

The amount paid to Key Management Personnel during the period amounted to €801,457 (2022: €821,586). Key Management Personnel consist of The Honorary Officers, Executive Board and Senior Management of IMO, together with the Directors and Senior Management of Fitzserv Consultants Limited.

The terms of the CEO contract were agreed by the Organisation's Council in 2018. There have been no changes to the contractual terms since that date.

Gross Salary for the period was €175,000 with an employer's contribution of €43,750 to a defined contribution pension scheme. Benefit in Kind amounting to €14,163 is paid directly by the Chief Executive in respect to the provision of a company car and a contribution to health insurance.

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

9. TAXATION

	2023 €	2022 €
Current year taxation charge	58,160	48,538
Deferred tax liability /(asset) movement	-	-
	<u>58,160</u>	<u>48,538</u>

The organisation is exempt from taxation on its trade union activities and subscription income. Taxation is based on its publishing and investing activities and the profits of its subsidiary. Fitzserv Consultants Limited is liable to Corporation Tax.

Surplus on ordinary activities	<u>1,486,960</u>	<u>1,321,957</u>
Surplus on ordinary activities multiplied by standard rate of income tax in Ireland of 20% (2022: 20%)	297,392	264,391
Effects of:		
Depreciation (lower than)/in excess of capital allowances	(182)	(189)
(Income)/Expenses not (taxable)/deductible for tax purposes	(14,992)	17,508
Investment income taxed at higher rates	7,267	31
Fitzserv Consultants Limited income taxed at 12.5%	(24,980)	(1,184)
Exempt trade union (surplus)/deficit activities	(206,345)	(232,019)
Total tax charge for the financial year	<u>58,160</u>	<u>48,538</u>

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

10. TANGIBLE FIXED ASSETS

Consolidation	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
Cost or deemed cost:				
At 1 January 2023	3,019,000	512,565	59,400	3,590,965
Additions	-	79,088	-	79,088
Disposals	-	(1,630)	-	(1,630)
	-	-	-	-
At 31 December 2023	3,019,000	590,023	59,400	3,668,423
Depreciation:				
At 1 January 2023	392,468	354,491	30,877	777,836
Charge for year	30,190	61,644	7,780	99,614
Disposals	-	(1,630)	-	(1,630)
	-	-	-	-
At 31 December 2023	422,658	414,505	38,657	875,820
Carrying Amount:				
31 December 2023	2,596,342	175,518	20,743	2,792,603
31 December 2022	2,626,532	158,207	28,522	2,813,261

A valuation of the freehold premises at 10 and 11 Fitzwilliam Place, Dublin 2 was carried out by Thorntons Chartered Surveyors, on 1 May 2014. The Executive Board on adoption of FRS102 in 2015 have deemed the valuation of freehold premises as cost. The Executive Board are of the opinion that the Organisation's assets are not impaired at 31 December 2023. The historic cost of the properties is €7,202,459.

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

10. TANGIBLE FIXED ASSETS (CONTD)

Trade Union

	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
Cost or deemed cost:				
At 1 January 2023	3,019,000	261,376	59,400	3,339,776
Additions	-	78,953	-	78,953
Disposals	-	(1,630)	-	(1,630)
	-	-	-	-
At 31 December 2023	3,019,000	338,699	59,400	3,417,099
Depreciation:				
At 1 January 2023	392,468	119,538	30,878	542,884
Charge for year	30,190	55,943	7,780	93,913
Disposals	-	(1,630)	-	(1,630)
	-	-	-	-
At 31 December 2023	422,658	173,851	38,658	635,167
Carrying Amount:				
31 December 2023	2,596,342	164,848	20,742	2,781,932
31 December 2022	2,626,532	141,845	28,515	2,796,892

11. FIXED FINANCIAL ASSETS

Consolidated

	Unlisted Investments €	Listed Investments €	Other Investments €	Court of Justice Deposit €	Total €
Explanatory Note:	(a)	(b)	(c)	(d)	
Carrying Amount:					
At 1 January 2023	1,225,800	46,495	90,279	10,568	1,373,142
Additional investment during the year	485,224	-	-	-	485,224
Disposals	(419,834)	-	-	-	(419,834)
Revaluations	203,799	-	-	-	203,799
	-	-	-	-	-
At 31 December 2023	1,494,989	46,495	90,279	10,568	1,642,331

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

11. FIXED FINANCIAL ASSETS (CONTD)

Trade Union

	2023	2022
	€	€
Deposit with the Court of Justice (see (d) below)	10,568	10,568
Other investments (see (c) below)	91,562	91,562
Listed investments (see (b) below)	46,495	46,495
	<u>148,625</u>	<u>148,625</u>

(a) Unlisted Investments:

Unlisted investments represent units the Organisation's subsidiary, Fitzserv Consultants Limited holdings in a long-term product with Goodbody. These are valued by Goodbody on the basis of the current unit value, at the balance sheet date. The Zurich Investment was disposed of during the year.

(b) Listed Investments:

Listed investments represent quoted shares held in public listed companies. This is valued based on the quoted stock market price of the shares.

(c) Other Investments:

Other investments in the trade union financial statements represent art works purchased by the Organisation at a carrying amount of €90,279 and shares held in the subsidiary company, Fitzserv Consultants Limited of €1,283. Other investments in the consolidated financial statements only represent the art works at a carrying amount of €90,279 on the basis the investment in the subsidiary eliminates on consolidation. The policy of the Organisation is to hold these assets at cost less impairment. In the opinion of the Executive Board, the carrying value of these assets at 31 December 2023 is at least equal to the amount stated.

(d) Court of Justice Deposit:

The deposit with the Court of Justice under the Trade Union Act, 1941 is invested in units in a fund called the Euribor Trust Fund. This is valued annually by the Courts Service based on the current unit value.

12. DEBTORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

Consolidation

	2023	2022
	€	€
Trade debtors	434,807	499,620
Prepayments	85,872	137,134
Corporation tax	-	15,082
	<u>520,679</u>	<u>651,836</u>

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

12. DEBTORS (AMOUNTS FALLING DUE WITHIN ONE YEAR) (CONTD)

Trade Union	2023	2022
	€	€
Trade and other debtors	12,385	10,077
Prepayments	41,893	22,231
	<u>54,278</u>	<u>32,308</u>

13. CASH AT BANK AND IN HAND

Consolidated	2023	2022
	€	€
Irish Medical Organisation	4,236,687	3,599,030
Fitzserv Consultants Limited	4,067,362	3,552,269
Fitzserv Consultants Limited Client funds - see note (a)	249,207	349,620
	<u>8,553,256</u>	<u>7,500,919</u>

(a) These are monies held on behalf of clients of Fitzserv Consultants Limited.

14. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

Consolidated	2023	2022
	€	€
Trade and other creditors	17,587	50,857
Accruals	308,797	400,291
Taxation and social welfare	184,594	174,247
Monies due to clients of Fitzserv Consultants Limited	249,207	349,620
Deferred income	453,220	291,886
Deferred pension commitments	273,082	272,371
Deferred tax liability (Note 19)	-	-
Other creditors	-	(2,146)
	<u>1,486,487</u>	<u>1,537,126</u>

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

14. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR) (CONTD)

Taxation and social welfare comprises:		
	2023	2022
	€	€
PAYE/PRSI	131,026	129,169
VAT	806	806
Income tax	33,634	34,621
Corporation Tax	9,477	-
Dividend withholding tax	9,651	9,651
	<u>184,594</u>	<u>174,247</u>
Trade Union		
	2023	2022
	€	€
Trade and other creditors	11,958	26,860
Taxation and social welfare	115,207	105,562
Amounts due to related parties (see (a) below)	-	327,976
Amounts due to related parties (see (b) below)	159,176	163,481
Accruals	132,628	237,778
Deferred income	453,220	291,886
Deferred pension commitments	273,082	277,070
	<u>1,145,271</u>	<u>1,425,914</u>

(a) Amounts due to related parties represents a loan the organisation received from its subsidiary, Fitzserv Consultants Limited. This loan was received in 2013 on an unsecured basis, attracting an annual interest rate of 2% and is repayable on demand. The loan agreement was amended and the interest rate was restated to 0%. The loan was repaid in full in Oct 2023.

(b) Amounts due to related parties represents a loan the organisation received from Cumann Doctúirí na hÉireann the Irish Medical Association Limited. This loan was advanced on an unsecured basis, attracting no annual interest and is repayable on demand. Cumann Doctúirí na hÉireann the Irish Medical Association Limited is related by virtue of common control.

Taxation and social welfare comprises:		
	2023	2022
	€	€
PAYE	80,767	70,136
Income tax	33,634	34,620
VAT	806	806
	<u>115,207</u>	<u>105,562</u>

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

15. RETIREMENT BENEFITS

Consolidated and Trade Union

The retirement benefit relates to a provision for an unfunded deferred pension commitment and the related taxes and is recorded in accordance with the provisions of Section 28, FRS102, whereby the Organisation has engaged an actuarial consultant, Trident Consulting, to place a present value on the obligation. Provisions of this nature are made on an actuarial valuation basis at the time the commitment is recognised. Subsequent adjustments to the calculation of the provision are dealt with in the Consolidated Statement of Income and the Consolidated Statement of Other Comprehensive Income on an annual basis.

In accordance with the provisions of FRS 102, Trident Consulting have placed a present value on this obligation of €1,908,288 as at 31st December 2023. In coming to this value they have used a discount rate of 3.1% (2022: 3.6%) based primarily on the iBoxx €Corporates AA 10+ index. It should be noted that varying interest rates in future may necessitate an adjustment to this figure.

Movements in the present value of unfunded defined benefit pension commitment were as follows:

	2023	2022
	€	€
Opening present value at 1 January	2,080,084	2,658,331
Interest cost	69,886	9,322
Actuarial loss/(gain)	35,944	(309,944)
Benefits paid	(277,626)	(277,625)
Closing present value at 31 December	1,908,288	2,080,084

16. FINANCIAL INSTRUMENTS

Consolidated

The carrying values of the Organisation's financial assets and liabilities are summarised by category below:

	2023	2022
	€	€
Financial assets:		
<i>Measured at fair value</i>		
- Unlisted investments	1,494,989	1,225,800
- Listed investments	46,495	46,495
- Deposit with the Courts of Justice	10,568	10,568
<i>Measured at cost less provision for impairment</i>		
- Other investments	90,279	90,279
<i>Measured at undiscounted amount receivable</i>		
- Trade debtors	434,807	499,620

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

16. FINANCIAL INSTRUMENTS (CONTD)

	2023	2022
	€	€
Financial liabilities:		
<i>Measured at undiscounted amount payable</i>		
- Trade and other creditors	17,587	50,875
- Monies due to clients of Fitzserv Consultants Limited	249,207	349,620
<i>Measured at present value using an actuarial method</i>		
- Deferred pension commitments	<u>1,908,288</u>	<u>2,080,084</u>

Trade Union

The carrying values of the organisation's financial assets and liabilities are summarised by category below:

	2023	2022
	€	€
Financial assets:		
<i>Measured at fair value</i>		
- Deposit with the Courts of Justice	10,568	10,568
- Listed investments	46,495	46,495
<i>Measured at cost less provision for impairment</i>		
- Investments	91,562	91,562
<i>Measured at undiscounted amount receivable</i>		
- Trade and other debtors	<u>12,385</u>	<u>10,077</u>
Financial liabilities:		
<i>Measured at undiscounted amount payable</i>		
- Trade and other creditors	11,958	26,860
- Amounts due to group companies	159,176	491,457
<i>Measured at present value using an actuarial method</i>		
- Deferred pension commitments	<u>1,908,288</u>	<u>2,080,084</u>

17. PENSION COMMITMENTS

Trade Union

The organisation operates a defined benefit pension scheme. The pension cost charge represents contributions payable by the organisation to the fund and amounted to €Nil (2022: €Nil).

Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2023

18. RELATED PARTY TRANSACTIONS

During the year Fitzserv Consultants Limited paid IMO a rental fee of €125,000 for use of No 11 Fitzwilliam Place (2022: €125,000). The IMO also received €12,800 for rent of the carpark to Fitzserv Consultants Limited, (2022: €12,800). In addition to that, IMO received an amount of €88,464 (2022: Nil) from Fitzserv Consultants Limited for sponsorship of the Irish Medical Journal.

Fitzserv Consultants Limited advanced a loan of €300,000 to IMO in 2013. In prior financial years, an interest of 2% was applied to this loan amount. The loan agreement was amended during the financial year 2018 and the interest rate was restated to 0%. Balance at the year-end is Nil (2022: €327,976) owed to Fitzserv Consultants Limited. This loan was advanced on an unsecured basis and was repayable on demand, which was repaid in full in October 2023.

Irish Medical Association incurred audit fee of €4,305 (2022: €4,305), which were paid by IMO on behalf of the aforementioned entity. This leaves the balance at year-end receivable from IMO at €159,176 (2022: €163,481).

19. SUBSEQUENT EVENTS

There have been no significant events affecting the organisation since the balance sheet date.

20. CONSOLIDATED INFORMATION

Included in the consolidated financial statements are the following companies, all of which are incorporated in the Republic of Ireland:

- o Fitzserv Consultants Limited, a financial services Company the Share Capital of which is 100% owned by the IMO. Profit after tax €299,343 (2022: loss after tax €31,168).
- o Cumann Doctúiri na hÉireann The Irish Medical Association a Property Holding Company which is limited by Guarantee. Loss after tax €4,305 (2022: €4,305).

21. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The below are the policies specific to the trade union activities:

The organisation's activities expose it to a number of financial risks including cash flow risk and credit risk. The organisation has budgetary and financial reporting procedures, supported by appropriate key performance indicators, in place, to manage these risks. All key financial indicators are monitored on an on-going basis. The organisation does not use derivative financial instruments.

Cash flow risk

The organisation's activities expose it primarily to the financial risks of changes in interest rates. Interest bearing assets and liabilities are held at fixed rates to ensure certainty of cash flows.

Credit risk

The organisation's principal financial assets are financial investments, bank balances and cash, trade and other debtors. The organisation's credit risk is primarily attributable to its trade and other debtors. The amounts presented in the balance sheet are net of any allowances for doubtful trade and other debtors. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on financial investments and cash at bank is limited because the counterparties are banks and financial institutions with high credit-ratings assigned by international credit-rating agencies. The organisation has no significant concentration of credit risk, with exposure spread over a number of counterparties.

THE IRISH MEDICAL ORGANISATION

Detailed Management Information Schedules for the Financial Year ended 31 December 2023

(These detailed management information schedules are not covered by the independent auditors' report)

Detailed Schedule of Income and Expenditure

For the financial year ended 31 December 2023

(These pages do not form part of the audited consolidated financial statements and are not covered by the independent auditors' report)

	IMO 2023 €	Fitzserv t/a IMOFS 2023 €	IMA 2023 €	Consolidation Eliminations €	Total 2023 €
INCOME					
Subscriptions	3,597,149	-	-	-	3,597,149
IMOFS sales	-	1,967,369	-	-	1,967,369
Rental Income	202,393	-	-	(137,800)	64,593
Interest Received	-	-	-	-	-
Unrealised investment income	-	209,074	-	-	209,074
Dividend income	980	-	-	-	980
	<u>3,800,521</u>	<u>2,176,443</u>	<u>-</u>	<u>(137,800)</u>	<u>5,839,165</u>
EXPENDITURE					
Wages and salaries	1,385,040	953,617	-	-	2,338,658
Social security costs	138,018	104,048	-	-	242,065
Employer Pension Contribution	140,814	76,381	-	-	217,195
Directors' remuneration	-	77,000	-	-	77,000
Staff training	2,171	6,241	-	-	8,411
Rent and rates	29,221	128,084	-	(125,000)	32,305
Light and heat	34,407	6,303	-	-	40,710
Insurance	24,026	47,613	-	-	71,639
Repairs and maintenance	105,457	5,810	-	-	111,267
Printing, Postage & Stationery	22,532	13,713	-	-	36,245
Advertising	787	8,854	-	-	9,641
Telephone	14,900	9,898	-	-	24,798
ICT	139,215	122,756	-	-	261,971
Travel and meeting expenses	151,117	53,870	-	(12,800)	192,187
Professional fees	146,331	89,469	-	-	235,800
Legal fees	72,844	1,250	-	-	74,094
Audit	28,991	25,288	4,305	-	51,001
Accountancy	-	6,642	-	-	9,634
Bank charges	13,951	5,479	-	-	19,433
Subscriptions and donations	60,863	5,959	-	-	66,822
Depreciation	93,913	5,701	-	-	99,614
Sponsorship to IMJ and DWT	-	89,397	-	(88,464)	933
Irish Medical Journal	(32,155)	-	-	88,464	56,310
Interest on deferred pension liability	69,886	-	-	-	69,886
	<u>2,642,329</u>	<u>1,843,373</u>	<u>4,305</u>	<u>(137,800)</u>	<u>4,352,207</u>

FITZSERV CONSULTANTS LIMITED

Summary Balance Sheet

As at 31 December 2023

(These pages do not form part of the audited consolidated financial statements and are not covered by the independent auditors' report)

	2023	2022
	€	€
FIXED ASSETS		
Tangible assets	10,670	16,235
Investments	1,494,989	1,225,800
	<u>1,505,659</u>	<u>1,242,035</u>
CURRENT ASSETS		
Debtors: Amounts falling due within one financial year	466,401	947,506
Cash at bank and in hand	4,316,569	3,901,889
	<u>4,782,970</u>	<u>4,849,395</u>
Creditors: Amounts falling due within one financial year	<u>(500,392)</u>	<u>(602,536)</u>
NET CURRENT ASSETS	<u>4,282,578</u>	<u>4,246,859</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>5,788,237</u>	<u>5,488,894</u>
NET ASSETS	<u>5,788,237</u>	<u>5,488,894</u>
Capital and reserves		
Called up share capital presented as equity	1,283	1,283
Retained earnings	5,786,954	5,487,611
SHAREHOLDERS' FUNDS	<u>5,788,237</u>	<u>5,488,894</u>

CUMANN DOCTUIRI NA HEIREANN THE IRISH MEDICAL ASSOCIATION
(A Company Limited by Guarantee)

Summary Balance Sheet

As at 31 December 2023

(These pages do not form part of the audited consolidated financial statements and are not covered by the independent auditors' report)

	2023	2022
	€	€
FIXED ASSETS		
Debtors	159,175	163,480
	<hr/>	<hr/>
Net Current Assets	159,175	163,480
	<hr/>	<hr/>
Net Assets	159,175	163,480
	<hr/>	<hr/>
Financed by:		
Retained earnings	159,175	163,480
	<hr/>	<hr/>
MEMBER FUNDS	159,175	163,480
	<hr/>	<hr/>

THE IRISH MEDICAL ORGANISATION

Management Information

For the financial year ended 31 December 2023

(These pages do not form part of the audited consolidated financial statements and are not covered by the independent auditors' report)

IMO Stipends

In line with the Corporate Governance structures, stipends are set at the following annual rates. Please note the Committee year is not aligned with the financial year.

	April 2023/2024	April 2022/2023
	€	€
Executive Committee Chair		
Dr Padraig McGarry	25,000	25,000
GP Committee Chair		
Dr. Denis McCauley	-	25,000
Dr Tadgh Crowley	25,000	-
Consultant Committee Chair		
Prof Matthew Sadlier	3,000	3,000
NCHD Committee Chair		
Dr John Cannon	-	3,000
Dr. Rachel McNamara	3,000	-
Public and Community Health Chair		
Dr. Ann Hogan	-	3,000
Dr. Anne Dee	3,000	-
President		
Dr. John Cannon	35,000	-
Dr Clive Kilgallen	-	35,000
Treasurer		
Dr. Brian O'Doherty	-	10,000
Dr. Ina Kelly	10,000	-
Non Executive Member		
Mr Niall Saul	18,750	18,750
Mr Ronan Nolan	18,750	18,750
These amounts are subject to relevant taxes.		
Fitzserv Consultants Limited Directors Fees and Board Committee Fees		
	2022	2021
	€	€
Dr. Raymond Walley, Chair	25,000	25,000
Mr. Willie Holmes	19,500	19,500
Mr. James Brophy	19,500	19,500
Ms. Mary Hutch	13,000	13,000
	<u>77,000</u>	<u>77,000</u>

These amounts are subject to relevant taxes.

THE IRISH MEDICAL ORGANISATION

Management Information

For the financial year ended 31 December 2023

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IMO AND FITZSERV CONSULTANTS LIMITED EXPENSES

MILEAGE:

Committee members and staff without an Organisation car are allowed 42c per mile from IMO/Fitzserv Consultants Limited headquarters at 10/11 Fitzwilliam Place Dublin 2, when they use their private motor vehicles for IMO/Fitzserv Consultants Limited business.

Staff with Organisation cars who buy their own fuel are allowed 30c per mile when they use the cars for IMO/Fitzserv Consultants Limited business.

SUBSISTENCE:

Committee members and staff are paid on receipt of vouched invoices.

This Annual Report has been published with the assistance of sponsorship from IMO Financial Services



IRISH MEDICAL
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