IRISH MEDICAL ORGANISATION
Ceardchumann Dochtúirí na hÉireann

Annual Report 2016

IRISH MEDICAL ORGANISATION
Ceardchumann Dochtúirí na hÉireann

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IRISH MEDICAL ORGANISATION
Ceardchumann Dochtúirí na hÉireann

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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Dr John Duddy

Vice-President
Dr Ann Hogan

Honorary Treasurer
Dr Illona Duffy

Honorary Secretary
Dr Clive Kilgallen

Council and Executive Board Members

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Dr Ann Hogan - Vice President
Dr Clive Kilgallen - Honorary Secretary
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Dr Louise Cunningham
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Dr Patrick O'Sullivan
Dr Emer Shelley
Mr Ronan Nolan - Non-Executive Director
Mr Niall Saul - Non-Executive Director

President's Report

Dr John Duddy - IMO President

Colleagues,

We are pleased to present to you the 2016 Annual Report and Financial Statements of the Irish Medical Organisation.

This report outlines the range of activities the Organisation has undertaken for its members throughout the year, encompassing Industrial Relations, Policy and International Affairs, Communications and Social Media Activity, and Members Advisory Services. It is a tribute to the dedication of members,Committees and the staff that the Organisation continues to be an effective and strong advocate for all doctors in Ireland.

2016 was another stormy year for the Irish health service with the ongoing aftershocks of austerity, threatened industrial action across disciplines, and political inertia after the indecisive General Election all contributing to a difficult time for the medical profession and the patients we look after. Long-standing and ongoing under-investment in the public health system has caused continued suffering for patients and prevented doctors from doing their work effectively. Capital investment has remained static at 5% of the overall health budget for the last forty years. This under-investment manifested itself with the annual trolley crisis in January 2016 with unprecedented overcrowding in Emergency Departments (ED) across the country.

The IMO has consistently advocated for investment in capacity in the public system. Lack of capacity is the primary cause of ED overcrowding, long waiting lists for out-patient appointments and elective surgery. This message seems to have finally filtered into the media consensus. It remains to be seen if this truth is accepted at government level. Professor Patrick Plunkett brilliantly illustrated the capacity problem and its impact on patients in the 2016 Doolin Lecture. Unless a meaningful plan to improve and expand the physical infrastructure of the public health service is developed, future IMO President's reports will again refer to unprecedented levels of ED overcrowding.

The much-vaunted advent of 'New Politics' after the 2016 General Election has seen the formation of the Oireachtas Committee on the Future of Healthcare which is tasked with finally mapping out a long-term vision for healthcare in Ireland. The IMO submission to the Committee reiterated established policy positions including a strategic plan to develop general practice; medical manpower planning for a Consultant delivered hospital service and an assessment of the acute bed-capacity needed; provision of appropriate long-term residential and community care services; a new mental health strategy; and ensuring that health service planning and prevention measures take into account the best available evidence through expansion of public health expertise. A key component of any future healthcare planning is ensuring that Irish-trained doctors stay in Ireland. The submission emphasised the importance of providing doctors with adequate resources to do the job they have been trained to do, whether in the community or hospital setting.

Ireland still falls far short in overall Consultant numbers across all specialties compared to other OECD countries. It has become a permanent feature of the health service that at any one time, there are up to 400 vacant Consultant posts. The dream of a Consultant-delivered health service remains just that. The reasons are multifactorial and include the repeated pay cuts during the years of austerity, a woefully under-resourced hospital system, more positive experiences working abroad, and a management culture which stifles clinical independence. Of course, like the other speciality groups, a new contract would go some way to addressing these problems. A new Consultant contract was even included in the Programme for Government but the hopes for one seem as far away as ever. The IMO submission to the Public Service Pay Commission outlined in detail the unattractiveness of Consultant posts in Ireland at present. In particular, the restrictions on private practice, and the lack of performance related bonuses compare poorly to other English speaking countries. These are areas that could be addressed in any future contract talks, if the will existed.

Similarly there can be no significant changes to delivery of care to patients in the community in the absence of a new GP Contract. It has been confirmed that negotiations on a new GP Contract will commence in January 2017 however there has been significant delay and we have serious concerns regarding the commitment to funding real change in the delivery of care. General Practice is very different in 2017 compared to 1970 when the current contract was agreed. The practice of medicine is now far more complex and a new contract needs to reflect the complexity and stress of 21st Century General Practice. It is to be hoped the outcome of these negotiations will result in a modern contract that meets the needs of GPs and their patients. This should also lead to the decisive shift of care to the community that has long been an aim of the IMO, and now is repeated as Government health policy. Such a shift should result in better continuity of care through the patient's GP, as well as significant long-term savings for the exchequer. The IMO is the only body with a proven track record of delivering on agreements. While the negotiations are likely to be long and complex it is clear from the IMO position that any new workload must be accompanied by supports to strengthen capacity and sufficient resources.

In April 2016 the IMO launched the NCHD TIME FOR CHANGE campaign which outlined the key elements required to stop the ever increasing trend of emigration amongst NCHDs, and instead create a culture and environment, supported by realistic contracts, to allow NCHDs to progress their career in Ireland. Rather than engaging with an employer who was interested in seeking solutions we were instead faced with an employer who chose to force us through the High Court to defend NCHD rights. While I am pleased that the IMO case against the Government in respect of the Living Out Allowance has since been resolved I am disappointed that the Government and HSE chose to go down this route. This was particularly disappointing in light of HSE Director General Tony O'Brien's comments that employees should resolve disputes through the normal industrial relations channels. The employer repeatedly declined the opportunity to resolve this dispute through normal industrial relations mechanisms, forcing the IMO to threaten industrial action and pursue a court case. It is to be hoped this is the last time this will happen, and that the employer will engage positively in meaningful talks on future issues.

The settlement agreement on the Living Out Allowance case, which sees over 4,000 NCHDs getting the Living Out Allowance of €3,182 a year incorporated into pay, also offers us an opportunity and mechanism to begin to deal with much needed training supports. Over the last twelve months, NCHDs have consistently identified the costs associated with training as their priority issue. Terms and conditions for NCHDs will need to be improved in the context of an overall contract review if we are to have any hope of holding onto Irish trained doctors in the public system. A clear career path is also required, and while there has been some progress with run-through training programmes, it remains a fact that most SpRs finish their Higher Specialist Training facing an uncertain future. While most still travel abroad for further fellowship training, many are forced to emigrate permanently as a result of a lack of suitable Consultant positions.

For our colleagues in Public Health and Community Health, we have consistently delivered the message that Public Health Doctors and Community Health Doctors are instrumental in planning and delivering policy and initiatives that will improve population health and wellbeing. Unfortunately the employer remains fixated on structural reform, such as Community Healthcare Organisations, with little effort being made to support the medical professionals working within these structures. The achievement of Consultant status remains a priority in terms of Public Health Specialists and we have finally achieved a commitment from the senior management that they would support a claim for Consultant status in the context of reform. Unfortunately despite the best efforts of the Organisation to resolve the inequitable circumstances of Area Medical Officers the HSE are doing nothing to address this issue and instead creating obstacles to any reasonable resolution.

While we as an Organisation deal with the big national contract issues we never lose sight of the fact that many of our members face individual issues with their employers, and for our GP members there is an ever increasing need for professional advice on HR and other issues. During 2016 we expanded the range of services we offer to members. Our new Member Advisory Services team has dedicated professionals to assist members on individual issues from non-payment of contract terms, to representation in Grievance and Disciplinary Procedures, to advice on the business of GP practice. This is an important and valuable service and during 2016 we dealt with over 3,000 member queries.

On broader professional issues, I began my presidential year with a commitment to highlight the issues around bullying in the medical profession. We have made good progress on this issue and I expect that we will soon be in a position to sign the Respect Charter with Ms Rosarii Mannion, National Director of Human Resources of the HSE, and Professor Ellen O'Sullivan, Chair of the Forum of Irish Postgraduate Medical Training Bodies. Bullying and harassment remain a significant problem in the health service, with the recent HSE staff survey showing that 31% of staff had experienced bullying and/or harassment in their organisation in the previous two years. The Respect Charter sends a message that the professional representative body for the medical profession, the employer, and the training bodies find this behaviour unacceptable and unprofessional, and will work together to ensure it is eradicated.

Despite the challenges and uncertainty, I remain hopeful for the future. I remain hopeful because the IMO has begun to reverse the cuts imposed during the recession through negotiated agreements. I remain hopeful because the launch of the Respect Charter shows the IMO can work together with the HSE to positively change culture in the workplace, and end bullying and harassment in the profession. I remain hopeful because of the talent evident in our medical schools at the re-activated IMO Student Debate in October 2016. I remain hopeful after meeting so many enthusiastic, dedicated interns at our intern nights last summer. The future of the IMO and the medical profession is safe in their hands.

On a personal note, it has been an honour to represent all doctors in Ireland over the last year as President. I would like to thank my colleagues on Council, and all Committee members for their work and support. I would also like to thank the hard-working staff at IMO House for their commitment to the Organisation.

May the force be with you.

Dr John Duddy
IMO President

1 Consultants

Consultant Committee April 2016 - April 2017

Dr Peadar Gilligan - *Chair*
Dr Ronan Collins
Dr Conall Dennedy
Professor Trevor Duffy
Dr Tony Healy
Dr Clive Kilgallen
Dr Martin Mahon
Dr Michael Molloy
Dr Naishadh Patil
Dr Matthew Sadlier

Dr Peadar Gilligan - Chair

One of the most pressing public policy concerns that will face us in the next number of years is deciding what kind of health service we want. The outcome of the work of the Oireachtas Committee on the Future of Healthcare, ostensibly to answer the question posed above, will be instructive in that regard. We in the IMO have engaged with that Committee and look forward with interest to their final report.

However, a feature of the current health service, which was once unprecedented but threatens to become permanent, is the prevalence of vacant Consultant positions. When vacant posts are added to posts of which there have been no substantial appointments, up to 400 Consultant posts have not been filled by a permanent whole time employee.

This matters because unfilled Consultant posts means that patients will be denied care, will be left on waiting lists, and will get sicker. In that context, unfilled Consultant posts are not an anomaly or a curiosity, they are a disgrace.

We in the IMO have been to the fore in highlighting the push factors that drive so many doctors to seek opportunity elsewhere. We have made common sense suggestions to Government to try to entice some of these doctors back into the Irish public health service. However, the Government try to depict Consultants as unreasonable and unrealistic. This, of course, misses the point that most Irish Consultants could earn more abroad, and once abroad would certainly work in health systems and services, that do not seemed hardwired to frustrate them at every turn.

But we have a choice. Do we want a health service that is led by senior medical decision makers, or do we want to continue down the current path of Consultant vacancies leading to care delayed and care denied?

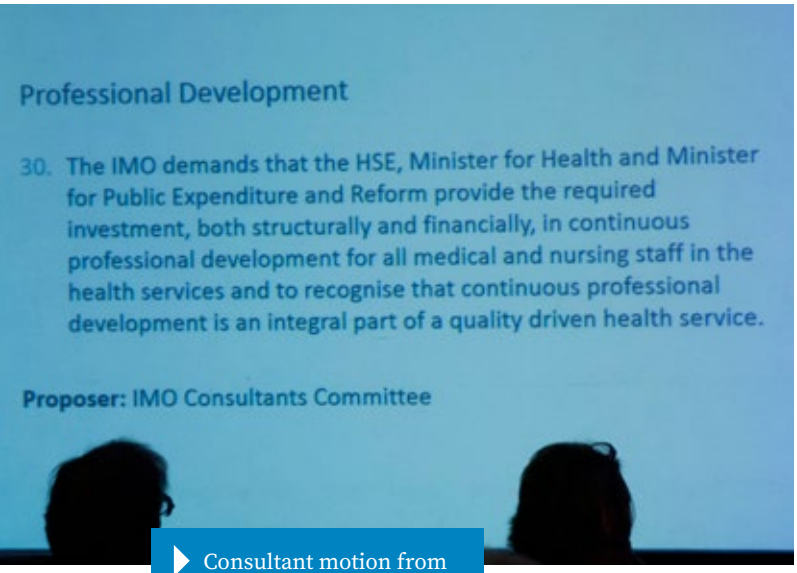
The IMO is committed to a Consultant delivered service and calls on the Government to stand with us.

Bed Capacity and Access to Hospital Services

At what point does an annual crisis cease to be a crisis? Every year, we hear distressing tales of patients forced to endure the unendurable in our Emergency Departments. The inability of our acute hospital system to plan for, let alone treat, the winter surge in patients that comes into our Emergency Departments is as predictable as it is inexcusable.

Another task force will be appointed and a report will be commissioned; and next year we will do it all over again. From an IMO perspective, as we have consistently said in the media, and elsewhere, only through increased capacity at all points of the patient journey can this issue be resolved.

Unfortunately, some commentators have claimed that the absence of senior medical decision makers is a key causal factor not just in the ongoing ED crisis, but in the consequent increases in waiting lists and waiting times. These same commentators appear to labour under the illusion that additional Consultant hours can simply be conjured out of thin air. This, as we know, is patently absurd. The long waiting times in Emergency Departments and extended waiting lists for procedures require a multifactorial solution, but recruiting and retaining Consultants into the Irish public health system is absolutely essential in taking the steps to address this situation.



Consultant motion from IMO AGM 2016.

Employer Failure to Honour Contracts

One of the reasons why the health service continues to be bedevilled by so many Consultant vacancies is the persistent failure of the HSE, the Department of Health and the Department of Public Expenditure and Reform to honour contracts that have been agreed and entered into in good faith.

The IMO has offered members unparalleled support in attempting to have their rights vindicated.

At the 2016 AGM, we called on the Government side to, even at this late stage, obviate the need for the parties to enter into expensive litigation. One year later, with another year spent with the lawyers, we would repeat that call.

There has been no more vivid indication of the refusal of health service management to honour contracts than the decision of management to resile from honouring the salary arrangements freely entered into in 2008. Consultants, some with the support of the IMO, have had to take recourse to the Courts to have their contracts upheld. Predictably, health service management seem determined to fight us every step of the way in this matter. It speaks volumes that Consultants have to go to Court to have their employers do the very thing that the employer agreed to do in the first instance.

A worrying trend has also emerged whereby certain Hospitals and Hospital Groups have refused to honour structured weekend on site attendance payments for Consultants. These payments are a contractual entitlement – there is no derogation, there is no inability to pay clause. Members who experience difficulties in this regard should contact the IMO for advice and action; we have had some success in this matter and stand ready to assist members.

An employer who does not honour contracts is not an employer that will attract staff, and if it does attract staff, it cannot deliver services.

New Entrant Academic Consultants

A legacy of the nonsensical decision to slash new entrant Consultant salaries is that our new entrant Academic Consultants are, in a profoundly historical circumstance, consigned to salaries well below those of their clinical colleagues. The IMO has made strenuous efforts to address this situation both directly with the employer and via the Workplace Relations Commission (WRC). We have made very sensible proposals to resolve the impasse that we have arrived at but have not found willingness on the management side to conclude an agreement. Nevertheless, the IMO will continue to work hard on behalf of these members.

The resolution of this matter is extremely important for all Consultants, as one of management's intentions is to eliminate the premium in remuneration offered to Consultants who engage in public only practice.

This runs counter to the spirit and letter of the 2008 Contract, and represents a radical departure from established policy. The IMO has raised this with the relevant Ministers and awaits a response, but this begs the question as to who really is directing health policy in this country.

Public Service Pay Commission

Consultants suffered pay cuts in the region of 25% under the various Financial Emergency in the Public Interest (FEMPI) Acts. The Government established the Public Service Pay Commission to make recommendations on the unwinding of FEMPI and advise the Government in future public pay negotiations.

The IMO made a detailed submission to the Commission which highlighted the unprecedented number of Consultant vacancies and sought the full unwinding of the FEMPI cuts as they applied to Consultants.

The IMO also sought an emergency recommendation reversing, in full, the 30% reduction recklessly imposed on new entrant Consultants in September 2012.

Oireachtas Committee on the Future of Healthcare

The IMO appeared before the Oireachtas Committee on the Future of Healthcare and forcefully made the point that current health policy makes a Consultant delivered service an unattainable goal. In the context of pay cuts and unimplemented contracts, the Irish public health service is doing little to attract young Consultants or those nearing the completion of their training.

The IMO called for the reversal of the previous pay cuts followed by a concerted recruitment and retention programme for Consultant posts.

New Entrant Consultant Recruitment and Retention

As part of the 2015 LRC Agreement on new entrant Consultants, provision was made to allow for discussions to take place on performance management and appraisal. The IMO received a comprehensive document in this regard and engaged with the HSE on that document. The IMO position is clear, any appraisal system must be agreed with the IMO and cannot be applied to new entrant Consultants in isolation from any other group of staff. We have also made clear to the HSE that we view performance management as an opportunity to assist newly appointed Consultants in assuming their roles, and to allow for these Consultants to highlight any deficiencies that prevent them from working to the best of their ability.

Further engagement is anticipated in this regard.

Transfer of Sixteen and Seventeen Year Olds to CAMHS

The IMO referred the HSE to a Public Service Joint Review Group over the decision of the HSE to transfer sixteen and seventeen year olds to the care of the Child and Adolescent Mental Health Service (CAMHS). Recently, a joint IMO/HSE process has been undertaken to assess the suitability – in terms of resources, both human and environmental – of the CAMHS service to take on these patients. This process has involved site visits and detailed meetings with staff. It is expected that a report will issue in this matter in the first quarter of 2017.

Time for a New Consultant Contract

At last year's AGM, the IMO called on the Government to recognise current reality and enter into talks on a new, fit-for-purpose, Consultant Contract. As things stand, we have not received any indication from the Department of Health that they are considering initiating such talks. However, we would make the call again. The Consultant Contract (2008) was predicated on assumptions that are no longer relevant.

Indeed, in the context of the unprecedented number of Consultant vacancies, it may be that only through a new contract can we satisfactorily address the issues that we have highlighted. It is past time that the Department and the Minister made up their collective mind in this regard.

Dr Peader Gilligan interviewed by RTE News.

3 Non Consultant Hospital Doctors

NCHD Committee April 2016 - April 2017

Dr Paddy Hillery - *Chair*
Dr John Duddy - *IMO President*
Dr Sarah Barry
Dr Gabriel Beecham
Dr Hwei Lin Chua
Dr Peter Corry
Dr Lisa Cunningham
Dr Louise Cunningham
Dr John Donnellan
Dr Ronan Glynn
Dr Charles Goh
Dr Suhas Jadhav
Dr Áine Lynch
Dr Conor Malone
Dr Cormac Mullins
Dr Dela Osthoff
Dr Mark O'Rahelly
Dr Niamh Quigley
Dr Keshav Sharma

Dr Paddy Hillery - Chair

Time for Change Campaign

In April 2016 the IMO NCHD Committee launched the TIME FOR CHANGE campaign. This campaign highlights the issues that need to change if we are to retain NCHDs in Ireland. The priorities were determined following an extensive consultation process with NCHDs around the country over the previous 12 months. The campaign is focused on delivering key objectives in the following areas:

- Ensuring current contract breaches are challenged and that the HSE and all hospitals honour all contractual terms including restoration of the Living Out Allowance
- Recognition of the costs involved in mandatory and other essential training and putting in place adequate educational supports
- Structured career pathways including flexible training options
- Negotiation of a new contract that recognises and properly remunerates NCHDs for their onerous workload, responsibilities and particular issues around the rotational nature of their positions
- Creating a respectful and safe working environment

In pursuit of the objectives of the campaign the IMO and your NCHD Committee, with the support of NCHDs across the country has worked on a number of initiatives which are detailed in this report.

Threat of strike action by hospital doctors increases as pay talks collapse

Government tells union it is not currently in a position to negotiate €3,000 allowance

Doctors had expected an offer regarding restoration of living-out allowance

The Irish Times - 14 November 2016.

Restoration of Living Out Allowance

The unilateral withdrawal of the Living Out Allowance from NCHDs was, in the view of the IMO, a breach of contract and a breach of the terms of a previous High Court Agreement. While making every effort to resolve this matter through the industrial relations process there was no movement from the employer and the IMO, on behalf of our members, took legal action to vindicate the rights of NCHDs. The matter was before the High Court on 25th October 2016. Following two days of legal argument the IMO were asked by the HSE to enter into negotiations on the matter. The IMO only agreed to do so on the basis that should negotiations not yield any agreement the matter would appear before the Courts again in February 2017. Unfortunately despite a demonstration of good faith by the IMO, the Management side withdrew from the talks at a very early stage on the basis that they had no sanction to continue. This action by Management was simply another example of the lack of respect that is shown to NCHDs. The IMO immediately re-engaged in the legal proceedings. At this time, given the attitude of the Department of Health, Department of Public Expenditure and Reform and the HSE, the NCHD Committee concluded that there was now no alternative but to pursue the NCHD agenda on two fronts - industrial action and legal action.

While it was not an easy decision to make the Committee advised all NCHDs that a ballot for industrial action would issue following a series of information meetings around the country. At these meetings NCHDs expressed their anger and frustration at the inaction by Government to deal with the issues while also expressing concern for patients in the event of industrial action. The key message from the meetings was that no doctor wants to resort to industrial action but in the face of such treatment by the employer there may be no choice.

The case was subsequently settled in February 2017 with the full restoration of the Living Out Allowance (€3,182 per year) for over 4,000 NCHDs incorporated into pay. Additionally the IMO secured a process to begin to deal with training and educational supports in a substantive way.

Strategic Review of Medical Training and Career Structure (MacCraith)

The Strategic Review of Medical Training and Career Structure (MacCraith) group was established to progress issues related to the training and career pathways of doctors.

The group has a standing committee which oversees the progress of the tasks in hospitals and other workplaces. In 2016 representatives of the IMO met with the committee and pointed out that progress was unacceptably slow. The level of progress has been minimal with little change experienced in the workplace by NCHDs.

Health service management was not active in reflecting and implementing the aspirations of the MacCraith process so that most NCHDs are not aware that there is an initiative in place to address their issues. The IMO asked that a number of specific actions to be taken that could translate into tangible results for NCHDs that would be a real demonstration that their concerns are taken seriously and that the employer will actually respond effectively. These included proper training supports, proper funding of courses and guidance on study leave. The feedback was taken on board by the committee and was included in their progress report in December 2016.

It is anticipated that, following the settlement agreement on the Living Out Allowance, a process in the Workplace Relations Commission will commence in early 2017 to address some of the issues raised by the IMO within the MacCraith Review.

Public Sector Pay Commission

The Public Sector Pay Commission was established by Government to make recommendations in relation to Public Sector Pay and restoration of pay. The Commission received both written and oral submissions from the IMO on the key issues around retention and recruitment of medical staff, the effects of pay cuts and the lack of supports and career pathways in Ireland all of which lead to increasing patterns of emigration by NCHDs.

The IMO submission highlighted that:

- NCHDs are emigrating to other countries where there is superior pay levels and supports. In an international marketplace for skilled medical practitioners, the pay rates available to doctors in Ireland are simply not competitive with states such as Australia and Canada in particular. This compounds the existing reluctance of doctors to work in Ireland due to inadequate staffing, poor resources and support, and an absence of a satisfactory work-life balance.

- While NCHDs have been subjected to the reductions in pay and associated benefits applied to all those working in the Irish public system during the years of financial crisis, the reductions in the pay of those over €65,000 within the health service is disproportionate and contributes to the difficulties in retaining doctors at this level.
- While the HSE contributes to the cost of some of training courses for NCHDs, the removal of the training grant has resulted in a large increase to the cost of training for NCHDs, which is paid for from NCHDs' disposable income. It is estimated the average NCHD spends €20,000 to fund their training.

The IMO submission recommended:

- An independent review of doctors' remuneration and working conditions in Ireland should be carried out, which will include an assessment of the attractiveness of the Irish health services as an employer in terms of pay and conditions, relative to other English-speaking jurisdictions, such as Australia and Canada.
- Grants, support schemes, and tax benefits must be developed for all NCHDs to ensure that all costs associated with an NCHD's training are borne by the HSE.
- A supported recruitment and retention programme, specifically designed at attracting Irish-trained doctors back to Ireland must be developed.
- Tax relief on loan repayments for graduate entry medical students must be provided.
- New NCHD and Consultants contracts must be negotiated.

Dr John Duddy, Dr John Donnellan and Dr Paddy Hillery at the IMO AGM.

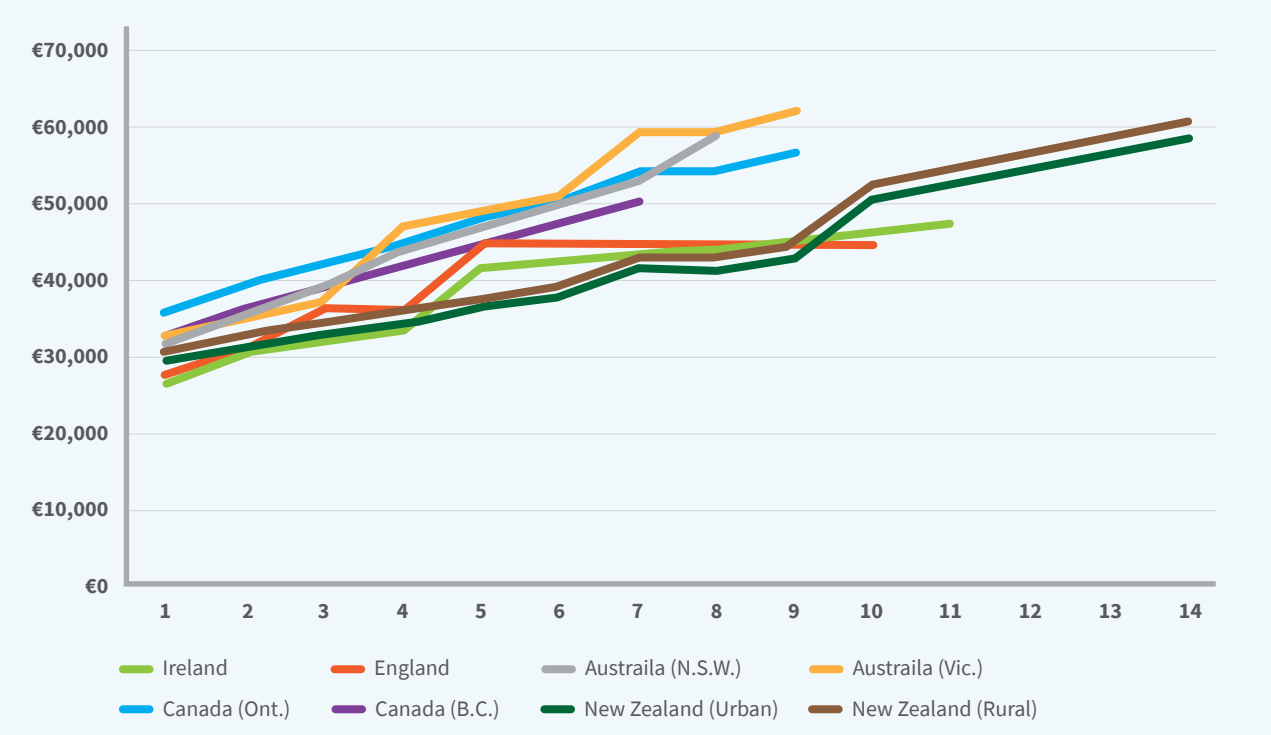
Transfer of Tasks

Agreement to transfer tasks from NCHDs to nurses/midwives was signed off in February 2016. It was agreed that four tasks will transfer from medical staff to Nursing/Midwifery. Ultimately tasks will be completed by the most appropriate person to do them at that time and in that location. The tasks being transferred are;

- Intravenous cannulation
- Phlebotomy
- Intravenous drug administration (first dose)
- Nurse led discharge

Unfortunately, the level of implementation of the Transfer of Tasks is variable. The IMO are to meet with the National Verification Group to try to ensure that the tasks are transferred.

Comparison of NCHD pay in Ireland and other countries, as detailed in the IMO submission to the Public Sector Pay Commission



EWTD

The normalisation of safe working hours for NCHDs has long been an objective of the IMO. Significant progress has been made since the successful 2013 IMO strike to progress the issue. The agreement reached at the LRC between the IMO and the HSE on the implementation of legal and safe working hours has provided a successful framework for safer working hours for NCHDs. While much has been achieved implementation of the remaining 20% of progress poses significant challenges to the health service.

The current overall level of compliance is as set out below reporting on 5,603 NCHDs, which are eligible for inclusion. While the reported 97% compliance with a maximum 24 hour shift is concerning, the vast majority of these breaches are at 25 hours to facilitate handover. These breaches still incur a financial penalty and are subject to ongoing engagement with the national verification group. Work is also ongoing on the reduction of the maximum 48 hour week which impacts on service delivery and configuration and work on these issues continue. The reporting on breaks requires greater scrutiny as many hospital reporting mechanisms require confirmation of compliance when submitting for payment.

EWTD Compliance as of 31 December 2016

Maximum 24 hour shift	Maximum 48 hour week	30 minute breaks	Weekly / Fortnightly rest is	Daily 11 hour rest period is
97%	82%	99%	99%	98%

The national verification group conducted a range of visits to hospitals supporting the ongoing implementation of EWTD compliance during 2016. Verification visits concentrate on areas of non-compliance and offers support and guidance on hospitals to become compliant. The hospitals visited included Beaumont, Coombe, Our Lady of Lourdes Drogheda, Letterkenny Hospital, Limerick, Mater, Naas, Navan, Portlaoise, St Vincents, Tallaght and Tullamore. Verification visits also commenced in the mental health services as they were not included in the original round of verification visits.

Barriers for Non EEA Doctors to training

The IMO is keen to remove the restriction on non EEA doctors to access the Training Register of the Medical Council. The requirement for doctors from certain countries to provide a certificate of experience cannot be met despite high levels of qualification and experience for doctors of good standing in their workplaces. The issue was raised with the Medical Council and the Department of Health by the IMO.

The IMO has pressed the Department of Health to include a provision for this issue in legislation updating the Medical Practitioners Act. The amendment to the legislation has been scheduled but it is disappointing that it was not processed through the Oireachtas in 2016. It is expected this will be enacted in the coming year.

Physicians Associate Position

The introduction of a pilot of the role Physician Associate in Beaumont Hospital represents a significant change which may have an impact on NCHDs.

The pilot scheme has involved the deployment of four Physician Associates in the surgical disciplines of Breast Surgery, Gastrointestinal Surgery, Orthopaedic Surgery and Vascular Surgery.

The hospital has gathered data on the effectiveness of the role and the contribution that Physician Associates will make to the health service. This data will be provided to the IMO as the basis of a discussion on the role. It has been clarified that this role will at all times be performing under the instructions of a doctor.

Industrial Action in University Hospital Limerick

University Hospital Limerick refused to pay overtime due to Interns for hours worked. Following the failure of the hospital to respond to an IMO letter of 3 December 2015, the failure to pay the amounts due and despite an undertaking from HSE National HR to address the issue, a meeting of interns was held on 22 December 2015.

When the issue was discussed it was agreed that industrial action should be taken and a ballot held at the earliest possible date. The ballot issued on 7 January 2016 and it was decided unanimously by members to proceed with industrial action. The hospital agreed with the IMO and arrangements were agreed to pay the amounts due. Additionally arrangements were put in place to clarify payments to NCHDs and to streamline the process for applying for overtime payments.

4 General Practitioners

GP Committee
April 2016 - April 2017

Dr Padraig McGarry - *Chair*
Dr Austin Byrne
Dr Declan Connolly
Dr Tadhg Crowley
Dr Martin Daly
Dr Illona Duffy
Dr Mary Favier
Dr Eleanor Fitzgerald
Dr Conor Geaney
Dr Rukshan Goonewardena
Dr Colm Loftus
Dr Jim Keely
Dr Michael Kelleher
Dr Denis McCauley
Dr Niall Macnamara
Dr David Molony
Dr Mark Murphy
Dr Pascal O'Dea
Dr Maitiú Ó Faoláin
Dr Brian O'Doherty
Dr Cathal O'Súilliobháin
Dr Ray Walley

Dr Padraig McGarry - Chair

At the commencement of 2016 the IMO GP Committee continued to work on the renegotiation of the GP Contract, in line with the Framework Agreement and the Memorandum of Understanding which details the topics to be considered. Following a long campaign on issues affecting Rural General Practice the IMO successfully negotiated a new Rural Practice Support Framework and in addition reached agreement on amendments to a number of items under the Special Items of Service along with the introduction of two new services.

Given the outcome of the General Election in February 2016, the substantive talks on the contract were delayed pending the formation of Government and agreement on a Programme for Government. While it was welcome that the negotiation of a new GP Contract was included in the Programme for Government the IMO were concerned at the ongoing delays in constructive engagement on the matter. An IMO delegation met with the new Minister for Health Simon Harris T.D. and requested the Minister to urgently re-engage in negotiations based on the agreed Memorandum of Understanding. We also reiterated and maintained our position that the issue of FEMPI as it applied to GPs must be addressed.

The draconian cuts and lack of investment in General Practice was continuing to further destabilise the viability of existing practice with devastating consequences as we began to see no applicants for GMS lists, fewer of our GP Trainees choosing to establish and practice in Ireland and further strain on the capacity of already stretched GP practices. General Practice needs targeted resources if we are to stem the tide of increased waiting times for GP appointments, doctor burn out and the inability to retain our GP Trainees.

In preparation for negotiations the IMO GP Committee established working groups to consider proposals in relation to the key items for a new GP Contract including Chronic Disease Management, Out of Hours, Medicine Management, Care in Residential Settings (such as nursing homes) and GPs working in deprivation areas.

The IMO has, for many years, advocated for a fully resourced GP service for patients and while it now seems that this message has been acknowledged and all stakeholders agree this is what we should, as a society, commit to in terms of health policy however there is little evidence that the resources required are available.

Dr Padraig McGarry presenting to the Oireachtas Committee on the Future of Healthcare

We were very disappointed with the Budget 2017 which held out little hope that General Practice was to receive the significant resources it required. Contract negotiations need to happen in an environment where resources are available.

Any attempt to introduce non resourced uncontracted work for GPs will be challenged by the IMO. While there are many good ideas and initiatives to improve patient care these should not be introduced in the absence of resources which leads to individual GPs taking on additional workload, responsibility and costs.

An example of this were the efforts to introduce new work practices along with the implementation of Community Healthcare Organisations. Another example was when the HSE sought to introduce significant changes to the Childhood Immunisation Scheme without adequate resources. The IMO supported the new vaccine programme and the health benefits for children and ultimately we ensured that the new vaccines could be introduced in a timely fashion with resources attached.

It has been a busy year for the Committee who are dedicated to improving General Practice for our GP members. GPs continue to work in an increasing challenging environment with insufficient resources and capacity at practice level along with the frustration of referring patients into a secondary care system that is inadequate to cope with the demand. While we have had successes during the past year we remain acutely conscious that without significant and ongoing investment General Practice will not only be incapable of taking on new work but will be unable to sustain current services.

Rural Practice Support Framework

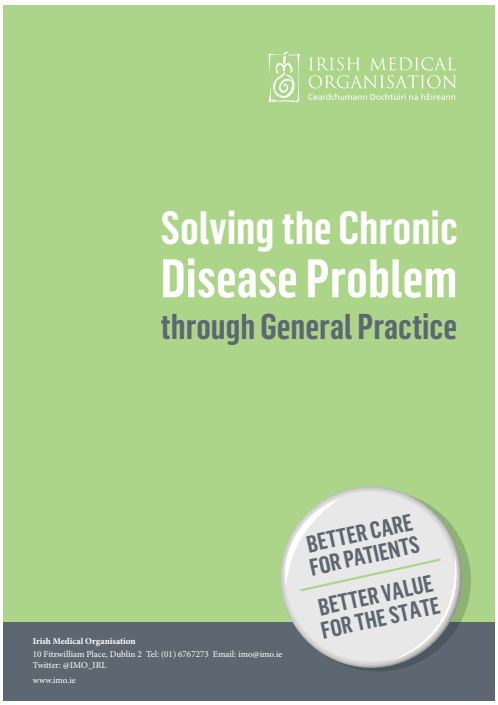
In February 2016, the IMO reached agreement with the Department of Health and HSE on the new Rural Practice Support Framework. This agreement was a strengthening and widening of the previous Rural Practice Allowance Agreement.

Under the old agreement a GP was entitled to approximately €16,000 per annum as well as full practice supports, leave and medical indemnity rebate where they practiced in a qualifying area. The old scheme applied where a doctor lived and practiced in a centre with a population of less than 500 people and where there was not a town with a population of 1,500 or more within a three mile radius of that.

This scheme was unduly restrictive and had resulted in a number of GMS posts losing the rural practice allowance when the existing RPA holder retired.

Under the new agreement the financial element of the agreement is increased to €20,000 per annum for those who qualify. The support is now extended to partnerships and group practices and is no longer restricted to single handed practitioner.

The population criteria to receive the allowance is now a population of less than 2,000 with a 4.8km radius of the GP's practice. Additionally the requirement to live in the centre has been removed and a more flexible criteria is now in place which requires that the GP live within a "reasonable distance" of the centre. This is not defined within the agreement, in order to give flexibility to its implementation but it is recognised by all sides that in or around 50km would be deemed to be a reasonable distance. Current RPA holders who do not meet the criteria are guaranteed the RPA until their retirement.



The agreement was implemented in May 2016 and saw an additional 100 GP practices becoming entitled to the new Rural Practice Support Framework. The first payments on the new Rural Practice Support Framework commenced in July 2016. The agreement will be reviewed in 2024 and no GP can lose their entitlement to the new supports prior to any review.

This agreement is of particular value to those GPs who had not previously received rural practice supports and it is hoped that it will help to attract and retain GPs in rural and remote areas with low population density.

Overall the new agreement sees an additional €7.5 million of funding being added to the existing funding under the old Rural Practice Allowance scheme.

Agreement on Special Items of Service

Concurrently with the negotiations on the Rural Practice Support Framework the IMO negotiated an additional agreement to enhance certain existing special items of service as well as introducing to the GMS a number of new additional Special Items of Service.

The agreement saw an increase fee for suturing from €24.80 to €50. With some 60,000 suturing procedures being performed by GPs under the GMS last year, the fee is a welcome increase from the previous non-viable fee.

Additionally, the fee for bladder catherisation was increased from €37.21 to €60. These procedures are most often performed during house calls and the increased fee is intended to reflect the workload involved.

The agreement also saw the introduction of two new special items of service namely 24 Hour Ambulatory Blood Pressure Monitoring (24 Hr ABP) and Long Acting Reversible Contraceptive (LARC).

The 24 Hr ABP is now a special item under the GMS with a fee of €60. The introduction of this special item of service has been particularly welcomed and will help GPs and GMS patients particularly with regard to the diagnosis and monitoring of hypertension.

The LARC special item of service is a composite fee of €120 (€70 insertion/€50 removal). The introduction of same under the GMS is long overdue and modernises contraceptive special items for service under the GMS. The previous special items of service under this heading were unduly restrictive being limited to the Mirena Coil and instruction on the fitting of a diaphragm.

Overall this agreement is estimated to be worth in the region of an additional €10 million annually to GPs.

Agreement on New Childhood Immunisation Schedule

Negotiations on a new Immunisation Schedule commenced in August with the proposed introduction of the Rotavirus and Men B Vaccines. From a public health and patient safety perspective, the introduction of both these vaccines is most welcome. Unfortunately, the HSE and Department of Health have not funded a catch up programme and the new vaccine schedule only applies to those patients born on or after the 1st October 2017.

The new schedule does not entail any additional visits over and above the existing five consultations under the old immunisation schedule. It does however, entail additional workload by way of the provision of the two additional vaccines as well as potential follow up and increased consultation time.

The new fee is a 27% increase overall on the previous vaccination schedule. The payment for the Administration of 6 in 1, MenC, MMR, MenB and Rotavirus has gone from €125.87 to €205.87 bringing the total fee including bonus from €300 to €380.

Advocating for General Practice

As the representative body for the medical profession, the IMO in its mission statement is committed to the development of a caring, efficient and effective health service and thus a key activity of the IMO is advocacy. The IMO develops policy on a wide range of Health Service and societal issues and aims to influence Government proposals in a constructive and practical way.

In 2016 the IMO made its Pre-Budget Submission for 2017 (available at www.imo.ie). The IMO also appeared before and made a submission to the Oireachtas Committee on the Future of Healthcare, chaired by Ms Roisin Shortall, T.D. Dr Padraig McGarry, IMO GP Chair spoke on behalf of IMO GP members. The Committee, which is tasked with developing a ten year plan for the health service in Ireland, heard particular arguments in relation to General Practice which included the need to have:

- A commitment to preserving the positive traits of General Practice;
- A manpower action plan to address the growing shortage of GPs and to include an increase in the number of GP training places;
- Priority must be given to negotiating a new GP contract with the IMO that is properly resourced and fit for purpose for a 21st Century Health Service;
- Incentives must be provided for the development of infrastructure including premises, medical equipment, diagnostic equipment and IT (as per the recommendations of the Indecon Report);

Dr Martin Daly presenting to the Oireachtas Joint Committee on Arts, Heritage, Regional, Rural and Gaeltacht Affairs

- Access to diagnostics and allied health and social care professionals in the community;
- Access to GP care should be expanded on a phased basis taking into account income and medical need.

The IMO also appeared before the Oireachtas Committee on Arts, Heritage, Regional, Rural and Gaeltacht Affairs on "What it takes to sustain a viable rural community".

Dr Martin Daly, of the IMO GP Committee, spoke on behalf of the IMO and emphasised the catastrophic effect the FEMPI cuts have had on Rural General Practice, which has led to the difficulty in recruiting GPs to rural posts. While welcoming the agreement between the IMO, HSE and Department of Health on the new Rural Practice Support Framework, Dr Daly reiterated to the Committee the effect that the loss of distance coding as a factor in capitation and house calls has had on rural practitioners.

The broad range of services provided by rural practitioners in the absence of proper referral pathways to allied health services was also raised. The IMO's written submission to the Committee can be found at www.imo.ie.

At the start of the year the Irish Medical Organisation held an important health seminar on Chronic Disease which took place in Buswells Hotel, Dublin. The seminar presented the evidence on the growing problem of Chronic Disease for Ireland and the imperative to develop structured programmes in General Practice to deliver better care for patients and provide savings to the State in terms of healthcare costs.

Following an opening address by Mr Leo Varadkar, T.D., then Minister for Health and Dr Padraig McGarry, IMO GP Chair there were presentations by Dr Tadhg Crowley, Dr Austin Byrne and Dr William Behan. Each of these presentations showed the predicted increased rise in the incidence of Chronic Disease in the coming years. The rapidly ageing demographic of the Irish population was emphasised as was the fact that the current GMS contract does not cover chronic disease management.

Attending were a number of GPs, TDs, Department of Health officials, HSE management and heads of various patient interest groups. The seminar was well received and helped further the IMO agenda on moving Chronic Disease into General Practice provided that the requisite resources and capacity were provided by the State to do so.

Next Phase of GP Contract Negotiations

Further negotiations on a new GP contract to replace the GMS contract were expected to take place before Christmas but have now been put back to January 2017. The negotiations will be held under the Framework Agreement between the IMO, HSE and Department of Health. Key items which are expected to be dealt with in the context of the new GP contract include Chronic Disease Management, Capacity in General Practice, Infrastructure, Out of Hours and Nursing Home Service Provision.

IMO Committee Chairs meeting with Minister for Health, Simon Harris T.D.

5 Public Health and Community Health Doctors

Public Health and Community Health Doctors Committee April 2016 - April 2017

Dr Emer Shelley - *Chair*
Dr Anne Hogan - *Vice President*
Dr Bridin Cannon
Dr Catherine Colohan
Dr Johanna Joyce Cooney
Dr Liz Cullen
Dr Anne Dee
Dr Mary Darina Fahey
Dr Mary Fitzgerald
Dr Barbara Hynes
Dr Howard Johnson
Dr Ina Kelly
Dr Pasqueline Lyng
Dr Mary O'Mahony
Dr Patrick O'Sullivan
Dr Joe Quinn

Dr Emer Shelley - Chair

The funding and organisation of the health service is one of the thorniest of political issues. Happily, people are living longer and are surviving illnesses and injuries that would have been fatal a generation ago. However, it has to be acknowledged that these tremendous advances come at a financial cost to the health service. Let there be no doubt, that cost is worth meeting, but in the ongoing debate over how, and how much, we should fund the health service, would it not make sense to strengthen that pillar of the health service that is dedicated to interacting with the population before they become patients? Public Health and Community Health Doctors are instrumental in planning and delivering population level care aimed at maintaining the health and wellbeing of the people in their care, with the goal of keeping people healthy.

Unfortunately, in our reactive policy making environment, the long term benefits that could arise from early intervention, and strategic planning, are frequently overlooked.

Within the two specialties of Public Health and Community Health Medicine, there continues a struggle to cope with the after effects of the cuts that were imposed during the financial crash. In small specialties like Public Health and Community Health, every cut and every departure is keenly felt. Yet colleagues daily provide an expert, specialist service in often trying circumstances.

The IMO has made progress for both specialties in 2016. That progress, which was hard won, is, we believe, the beginnings of an opportunity to undo the damage done to both specialties in the previous few years. As we move out of the era of austerity, it behove both specialties, working with the IMO, to take a strategic view and work towards medium and long term goals. As the victims of short-term thinking, Public Health and Community Health Doctors know all too well the unintended consequences of failing to take the long view.

Consultant Status – Public Health Medicine

This past year, the IMO has continued its campaign to have long overdue Consultant status negotiated for Specialists in Public Health Medicine and Directors in Public Health. In a series of meetings with senior management in the HSE the IMO secured a commitment from those senior managers that they would support a claim for Consultant status in the context of reform of the delivery of the service.

Clearly, we would need to see and to thoroughly analyse any proposed reform prior to determining whether to support it, but the commitment to support a claim for Consultant status has not been offered previously.

Attaining Consultant status, for this group of doctors will continue to be a strategic aim for the IMO.

Remaining Area Medical Officers

On the subject of fairness, the anomalous position of the remaining Area Medical Officers (AMOs) remains to be resolved. This past year, the IMO took two cases before the Equality Tribunal, with another pending. Unfortunately, the employer remains as intransigent as ever, choosing to deploy full legal teams to contest doctors claims.

One is entitled to wonder how the employer can find the money to fight against committed doctors, but cannot find the money or the decency to try to bring this issue to a final resolution.

We will continue to work to our best on this matter.

Dr Ann Hogan speaking at the IMO AGM 2016.

Job Evaluation Process

The IMO has raised with Health Service Management the possibility of establishing a Job Evaluation Process in Community Health Medicine. Other grades of staff have had these processes established, and given the blurring of grade lines in Community Health Medicine, the IMO strongly feels that a similar process would be apt in Community Health Medicine. There have been mixed messages from management but the issue will be pursued.

Community Healthcare Organisations

The IMO, and other interested parties, have engaged with HSE management on the proposed transition of the non-acute hospital sector to the Community Healthcare Organisation (CHO) structure.

Unfortunately, despite the importance of this endeavour, these engagements have been fitful and unsatisfactory. With regard to Public Health Doctors, the operation and implementation team from management have advised that Public Health Medicine will continue to be a 'national service'. However, the actual linkages between Departments of Public Health, and other Public Health agencies and the CHOs remain unclear at this time.

Community Health Medicine will come within the remit of the CHOs, however, there remains ambiguity as to the level of management to which Community Health Doctors will input. The HSE view is that Community Health Medicine is a CHO level service, that being the case, the appropriate level to which to report would be to CHO level management.

Crowe Horwath Review – Public Health Medicine

Arising out of the MacCraith Review, which is now well over two years old, the Department of Health and the IMO agreed terms of reference to examine inter alia the current and future role of the specialty of Public Health Medicine and the attractiveness of Public Health Medicine as a career option. Subsequently, the Department charged management consultants Crowe Horwath with conducting a review of the specialty under a steering committee. The IMO has engaged with Crowe Horwath, and will continue to do so. The Public Health sub-committee will draw up its own paper to present to Crowe Horwath. The Committee has also been asked to consider some other papers presented by various groups. The Committee will decide if they are happy to endorse those papers.

The IMO will emphasise the need for a fully resourced and functioning Public Health Medicine service, led by Public Health Consultants and with career opportunities for all who want them.


Interview with **Emer Shelley**

BEHIND THE SCENES

Public health doctor committee chair Dr Emer Shelley explains why the specialty is often overlooked despite carrying out critical work

Public health specialist Dr Emer Shelley took over as Chair of the IMO Public Health and Community Health Committee at this year's AGM in Sligo.

Public health has often been referred to as

"For something like Ebola, there was a very rapid production of documentation for use across all healthcare settings to take account of all sorts of scenarios and public health was very much in the lead but when it then disappears over the horizon the role and the

According to Dr Shelley, task transfer for doctors working in community health medicine where some of their tasks are being transferred to other health professionals is also ongoing.

"These medical officers have a wide range

Dr Emer Shelley

IMO EZine interview with Dr Emer Shelley, Public Health and Community Health Chair.

Public Health Medicine Out of Hours Service

The Public Health Medicine Out of Hours Service continues to struggle on, starved of resources and supports and unable to allow specialist physicians to satisfactorily practice Public Health Medicine. The IMO has advised the HSE that this situation cannot continue indefinitely, and that the service must be adequately resourced, or withdrawn. In the spirit of co-operation, the IMO presented a paper to management outlining the current difficulties of the service and making suggestions as to solutions. A response is awaited.

The Public Health sub-committee are firmly of the view, that placing the service on a firm future proofed footing will require a new Public Health Consultant contract, including access to the appropriate supports and adequate compensation for a specialist's time and service. This process will continue and it behoves the management side to do real business with the IMO in this regard and to finish with the 'extend and pretend' tactic.

Vacancies in Community Health and Public Health Medicine

The Community Health sub-committee continue to be concerned at the low level of Community Health Doctor staffing in some parts of the country. Services cannot be delivered, as intended, and where those services are delivered there are delays and other issues. The IMO has raised this with the HSE National Director for Primary Care and a response is awaited. These vacancies also raise issues of clinical governance in the North West, for instance, where there is no Principal Medical Officer in post and the clinical line of management is somewhat uncertain.

Within Public Health Medicine, it must be acknowledged that some recruitment has taken place, albeit not to permanent posts, as the IMO have recommended. This recruitment needs to continue and must be set against the backdrop of the need to devise and implement an agreed review of the required workforce capacity.

In terms of various positions, the IMO and senior HSE management worked together to devise job descriptions for some roles. It is important to emphasise that the IMO undertook this work to fill vacancies that needed to be filled. Agreeing job descriptions is a short term measure, but the goal remains to agree Consultant contracts for specialist staff.

Department of Public Health – North East

The IMO has entered into an engagement process with the HSE on their (the HSE's) proposal to realign the Departments of Public Health in the Midlands, North East, and North West to match the CHOs.

An initial meeting took place in October with another in December. The IMO took the opportunity to question the rationale behind the realignment decision and also to press for the full rebuilding of the North East Department. The IMO team was adamant that there could be no realignment without first rebuilding this Department, and easing the pressure on the staff in that Department.

The IMO also advised that should the realignment take place, it would potentially result in the removal of a Department of Public Health post and may require the 2003 LRC Agreement – which provides for eight Departmental DPH posts – to be revisited.

Since that point, engagement has slowed somewhat. The IMO has insisted that as many interested doctors as possible be brought into this process. Finally, the IMO notes that the Oireachtas Committee on the Future of Healthcare has recommended aligning the CHOs with the Hospital Groups, which would necessarily change the conversation.

Committee members Dr Bridin Cannon, Dr Ann Hogan and Dr Johanna Joyce Cooney at the PH and CH meeting.

6 Member Advisory Services

IMO Member Advisory Services (previously the Personal Cases Unit) provides a dedicated and professional service to members. This service is delivered to members by a team of three experienced member advisors and a manager.

The unit works across the different specialty groups and supports the national officers in their work.

The services we provide are as follows:

- Information and Guidance on Terms and Conditions of Employments;
- Explanation of Statutory Rights and Entitlements;
- Representation for employees in Grievance and Disciplinary Proceedings;
- Action on breaches of Contract including non-payment of overtime, annual leave and non-payment of incremental increases; such action to include
  - Referral of matters to the Workplace Relations Commission and to the Labour Court where necessary;
- Provision of Human Resources Advice for members as employers, including sample contracts and policies, advice on dealing with matters and representation as an employer in the WRC and Labour Court;
- Advice and guidance on the business of practice;
- Explanation of Public Contracts such as the GMS, Under 6 contract and Maternity & Infant Care scheme including
  - Entry and exit arrangements;
  - Payment rates;
  - Arrangements and Services covered under the Schemes.
- Representation of members in disputes relating to non-payment under Public Schemes and other contractual disputes.

In addition to the work above the Member Advisory works in conjunction with the National Officers in order to support different national campaigns, to relay local issues of concern and to feedback concerns to the Specialty Committees.

Over the course of 2016 the Member Advisory Service dealt with over 3,000 queries and contacts from members. We also commenced the issuing of regular guidance notes to members, which we will continue and expand into 2017.

IMO Helping Members in 2016

- The Member Advisory Services (MAS) advised NCHD members on the rules governing the payments of Night Rate to NCHD's, and Consultant members on the payment arrangements of Rest Days and Structured On-Site Attendance for Consultants.
- We provided guidance to a number of members on the application of the incremental credit scale for newly appointed Consultants.
- The MAS are representing and assisting a number of NCHD, Consultant and GP members with their Grievances, Dignity at Work and Bullying Proceedings. These are ongoing and difficult situations which can take a significant amount of time to address.
- The MAS have pursued the ongoing failure by some hospitals to honour the Rest Day agreement and have pursued these matters to third parties where necessary. This has resulted in significant payments to a number of members.
- A number of individual cases were pursued on behalf of NCHDs where they were not receiving payment for annual leave, overtime or public holidays. This included a Registrar who had over 150 hours unpaid overtime and annual leave where we secured a payment of €5,000. We also secured incremental credit for two SHO's which equated to €2,000 and €5,000 respectively and we secured over €2,000 for NCHDs who had been denied paid lunch breaks.
- The MAS assisted a number of NCHDs who had difficulties due to illness, excessive call and arrangements around maternity leave. We were successful in arranging alternative work arrangements for these members which allowed them to return to work, minimised their loss and ensured that their training was interrupted as little as possible. We also assisted a number of NCHDs facing difficulties with their supervising Consultants and were able to secure changes which addressed these difficulties.
- In addition to the ongoing issue in relation to the treatment of Area Medical Officers the Member Advisory Service continues to assist a number of Community Health Doctors who were inappropriately appointed as AMO despite being appointed after the date of the agreement.
- The Member Advisory Services were successful in having two Consultant members appointed to the 2011 Consultant pay-scale based on his experience as a permanent Consultant in the UK. We successfully argued that under European Law that this service should be taken into account. This payment was backdated to the date of appointment.
- A number of GP's were assisted in their applications for the new Rural Practice Support Framework and we advocated successfully for its award where the HSE had originally determined it did not apply.
- The MAS helped several practices clarify their entitlements through the GMS and to identify the leave, medical indemnity and practice support allowances which they should receive. In particular we have helped a number of GPs new to practice and considering establishing a practice.
- The Member Advisory Services had a number of successes in securing back-payments where GPs had failed to claim for these over a period of time. This included payments for practice support subsidies, medical indemnity rebates, annual leave and study leave payments. Following ongoing representations for these members we were able to secure back payments for these practices, and in some cases these payments were in excess of €20,000.
- A number of GPs were assisted by the MAS when they had difficulties with the HSE in relation to claims made in error and where the HSE were investigating the matter. The MAS were able to represent the GPs in question and negotiate a resolution with the HSE.

We would encourage all members to avail of the advice and support available from the Member Advisory Services.

Email: **memberadvisoryunit@imo.ie**

Tel: **+353 1 676 7273**

7 Policy And International Affairs

Policy

As the voice of the Medical Profession in Ireland, the IMO develops policy on a wide range of health service and societal issues. Our objective is to influence the development of Health Policy in Ireland towards an equitable health service in Ireland.

The Future of Healthcare

The IMO has been leading the debate on universal healthcare calling for the development of a universal healthcare system that aims to secure access to adequate, quality healthcare for all when they need it and at an affordable cost. In 2015 the Government abandoned its proposed model universal health insurance following a report by the Economic and Social Research Institute and the Health Insurance Authority which confirmed the IMO's position that the proposed model would be unaffordable and would increase inequity in the system. Following the General Election in February 2016, the new Minister for Health established a cross-party committee to reach consensus on a ten year strategy for the Future of Healthcare in Ireland.

The IMO made a detailed submission highlighting a number of significant challenges to achieving a universal healthcare system. The first challenge will be to enhance service provision and manpower capacity across the health system to meet the needs of a growing population and changing demographics. The second major challenge will be the recruitment and retention of our highly qualified medical workforce. Finally universal healthcare will require additional resources and in order to avoid a fiasco like the water charges, open debate is required on both the future vision of our health services and the cost, as well as the most appropriate funding model. The IMO made a number of recommendations to the Oireachtas Committee under the following headings:

Mr Cian O'Dowd, Dr Peadar Gilligan and Dr Padraig McGarry outside Leinster House prior to their presentation to the Oireachtas Committee on the Future of Healthcare.

A New Strategy for the Development of General Practice

In the submission the IMO calls on the Department of Health and the HSE to agree a strategy with the IMO for the development of General Practice in Ireland over the coming decade. The HSE estimates that by 2025, to expand GP care to the entire population, an additional 2,055 GPs are required. The strategy must include a manpower action plan to address the growing shortage of GPs and to include an increase in the number of GP training place. In order to halt the exodus of GP trainees, priority must be given to negotiating a new GP contract with the IMO that is properly resourced and fit for purpose for a 21st Century Health Service to include terms and conditions that ensure both existing and newly qualified GPs are attracted to a career in the health service. The strategy must ensure access to diagnostics and allied health and social care professionals in the community and as per the recommendations in the Indecon report, incentives should be provided for the development of infrastructure including premises, medical equipment, diagnostic equipment and IT.

Expanding Capacity in the Public Hospital System

While investment in GP care will slow the rate of increase in demand on the hospital system it will not immediately resolve waiting lists or the crisis in our Emergency Departments. Access to care in the public hospital system is primarily a capacity issue both in terms of the number of consultants employed in our health services and the number of acute hospital beds available.

Waiting lists for specialist outpatient appointments and elective procedures will only be reduced following the introduction of a fully-resourced consultant delivered healthcare service.

Based on the calculations in the Hanly report and current population figures, an additional 1,657 consultants are currently required across all specialties to ensure a consultant delivered service while an additional 1,920 consultants would be needed by 2026.

In our submission the IMO recommends that integrated medical manpower planning takes place at national level which takes into account the number of consultants and specialist training posts required to provide Consultant delivered care. Measures must be taken immediately to improve training pathways, and the recruitment and retention of our medical workforce including the full implementation of the recommendations made in the MacCraith Review of Medical Training and Career Structures and the negotiation of a new, fit for purpose contracts for both consultants and NCHDs.

Hospital capacity planning requires assessment of numerous dimensions of healthcare provision, including diagnostic and therapeutic equipment and technology, the manner of delivery, and housing of medical services, and the human and financial resources required. In terms of inpatient beds alone Ireland needs an additional 3,500 inpatient hospital beds to bring us up to the West European average. In our submission the IMO recommends a detailed assessment of the number of acute beds needed in the public hospital system to meet current and future demand. The assessment should be based on 85% occupancy rates to ensure patient safety and provide for seasonal increases in demand Capacity planning must also include an assessment of Diagnostics, Radiology and Laboratory service requirements in both acute and community care. An immediate and effective plan must be implemented to meet current bed requirements. The reinstatement of the National Treatment Purchase Fund (NTPF) is not sufficient to alleviate waiting lists nor a sustainable long-term solution.

Long-Term and Rehabilitative Care

The IMO submission also recommends that demand for community and long-term care must be properly assessed and adequate resources provided including capital investment, operational funding and manpower. Older people and people with disabilities have the right to equal access to and equal resourcing of health and social care services, including rehabilitative care services and long-term community and residential care. Wren et al predict that based on 2006 utilisation and some decline in disability rates, by 2020 demand for long-term residential care, formal and informal homecare would increase by almost 60%. Since 2006 the number of long-term beds has fallen, and in recent year the number of people in receipt of home help has declined along with the number of home help hours provided.

Placing Mental Health on a Par with Physical Health

The IMO have also called for a new strategy that places mental health on a par with physical health. In 2006, A Vision for Change – the Report of the Expert Group on Mental Health laid out the blueprint for the transfer of mental health services from an institutional to a community-based setting over a period of 7-10 years.

However progress has been slow with poor implementation and inadequate and uneven distribution of resources. A new mental health strategy should include the appointment of a national independent body to determine mental health catchment areas to ensure equality of services in all parts of the country, provide for urgent investment to address deficits in Child and Adolescent Mental Health Services so that no child is admitted to an adult psychiatric unit; and direct access on GP referral to counselling and psychotherapeutic services in the community.

Expanding Public Health Expertise

Public health doctors have expertise in epidemiology, health economics, health information and planning, health protection and health improvement. If properly resourced public health doctors could play a pivotal role in commissioning services, analysing health data, conducting needs assessments, assembling the evidence base for interventions, monitoring services and quality assuring parts of the health service such as screening. The IMO submission recommends that immediate action is taken to expand public health capacity and attract medical graduates to this discipline through consultant status and a new fit for purpose contract. The IMO also recommended that the Health Information and Patient Safety Legislation ensures that the public health planning function has access to appropriate data while at the same time ensuring confidential patient data is protected.

Prevention – Implementing and Resourcing Healthy Ireland

Prevention is the most ethical and cost-effective intervention. Unhealthy lifestyle choices pose significant challenges to population health, while global health threats could undermine all planning. In 2013 the Government published Healthy Ireland - A Framework for Improved Health and Wellbeing 2013-2025 which lays out the Government's strategy to improve health and well-being in Ireland from 2013 to 2025. Many well-thought out strategies fail through lack of a detailed implementation plan, resources or a dedicated person with overall responsibility. The IMO welcomes the goals of Healthy Ireland and is calling on the Government to develop a detailed implementation plan supported by ring-fenced funding. The IMO recommends that Health Surveillance Programmes are enhanced and immediate priority is given to:

- Developing a comprehensive multi-disciplinary programme to tackle childhood obesity
- Enactment of the Public Heath Alcohol Bill
- Full implementation of the recommendations for a Tobacco Free Ireland

Integrated Care

Healthcare in Ireland is fragmented and poorly coordinated. Integrated care can improve quality of care and efficiency in our healthcare system provided the resources are there. In this submission the IMO makes a number of recommendations to support integrated care including: investment in ICT; the development and resourcing of clinical guidelines as well as the effective management of resources.

In addition to integrated care the IMO recommend that there must be an ongoing emphasis on improving quality of care and efficiency in the health service through a wide range of measures.

Funding Universal Healthcare

Finally, universal healthcare will require additional capacity and resources. The IMO believe that with a substantial increase in resources the goal of universal healthcare can be achieved either through an expanded taxation model or eventually through a social insurance model. However, what is required is open debate on both the future vision of our health services and the cost, as well as the most appropriate funding model.

IMO Briefing on the Future of Healthcare and Budget Priorities

The IMO held a briefing for Oireachtas members on the 6th of October 2-5pm in Buswells' Hotel to brief TDs and Senators on the key points in the IMO's Submission to the Oireachtas Committee on the Future of Health and the IMO Budget Submission 2017. Prominent members of the Oireachtas Cross-party committee on the Future of Health attended the briefing.

Presentation to the Oireachtas Committee on the Future of Healthcare

On foot of the IMO submission to the Oireachtas Committee on the Future of Healthcare the IMO was invited to an oral hearing before the cross-party Committee on the 26th of October 2016. The IMO was represented by Dr Peadar Gilligan, Chair IMO Consultant Committee, Dr Padraig McGarry, Chair IMO GP Committee and Mr Cian O'Dowd, Policy and International Affairs Officer. The presentation focused on bed capacity and staffing issues and the key role of general practice in a future health system. Following the presentation, IMO representatives answered questions posed by the committee in relation to salaried GPs and the GP contractor model as well as the retention of Irish trained doctors.

The Oireachtas Committee on the Future of Healthcare is due to publish its final recommendations at the end of April 2017.

IMO President Dr John Duddy and GP Chair Dr Padraig McGarry at the IMO Briefing on the Future of Healthcare and Budget Priorities.

IMO Budget Submission 2017

Building on the IMO's submission to the Cross Party Committee on the Future of Healthcare the IMO Budget Submission 2017 called for investment across the healthcare system to place Ireland firmly on the road towards a 21st century universal healthcare system.

The Budget 2017 included a number of IMO recommendations including ring-fenced funding to support Healthy Ireland, the expansion of the childhood vaccination programme to include Meningitis B and Rotavirus, a reduction in prescription charges for people over 70 and an increase in the price of tobacco products. The IMO expressed disappointment that with a 3.2% increase in spending the health budget in 2017 would still be lower than the 2008 budget. While the budget outlined a commitment to increase nursing numbers there was no provision made recruit and retain extra consultants. The IMO was critical that there were no plans to reinstate the 1,600 beds taken out of the system and that the €70 million to be diverted to the NTPF should go to public hospitals not to propping up the private sector. Finally, the IMO criticised the Government for failing to provide any additional resources to support GP led services in the community or a new GP contract.

IMO Position Paper on Preserving Medical Professionalism in an Increasingly Commercial Healthcare Environment

The influence that Commercialism and Market forces have on Medical Professionalism has been raised time and again in IMO position papers and seminars. And while academic literature tends to focus on the pharmaceutical industry as a source of conflict of interest for medical professionals, less is written on certain elements of private care that can create incentives to over-treat or under-treat patients, cherry pick more profitable care or treat patients differently based on their socio-economic circumstances.

In developing the IMO Position Paper on Preserving Medical Professionalism in an Increasingly Commercial Healthcare Environment, the IMO held a workshop in IMO House and surveyed members to gather their views on this important topic. The paper examines doctors' views on physician interactions with the pharmaceutical industry and affordability of medicines. The paper also looks at doctors' perceptions of the private healthcare system in Ireland including incentives to over-treat and inequity of access in our mixed public-private healthcare system.

Finally, the paper looks at the importance of trust in the doctor-patient relationship and makes recommendations to promote transparency in the medical profession and their relationship with industry. It calls for greater transparency in the funding of healthcare, adequate resourcing of the public healthcare system and greater oversight of privately provided healthcare.

New National Drugs Strategy

In January 2016 representatives from the IMO were invited to a meeting with the Department of Health's Expert Review Panel during its analysis of the National Drugs Strategy, 2009-2016. The Expert Review sought to identify the key weaknesses or shortfalls of existing drugs policy and make recommendations for inclusion in a new National Drugs Strategy. The IMO representations to the Expert Review drew attention to many issues addressed in the IMO's Position Paper on Addiction and Dependency (June 2015). In September 2016, representatives from the IMO attended public consultation meetings with Department of Health officials, and the Minister of State for Communities and National Drugs Strategy, Catherine Byrne T.D., in Cork and Dublin. Following on from the meetings the IMO made a submission to the Department of Health's Public Consultation on the New National Drugs Strategy in October 2016.

At the meetings and in the submission, the IMO pointed to recent data, collected by the European Commission, which has demonstrated the availability of many drugs such as cannabis, cocaine, ecstasy, and heroin in Ireland, to be either the highest, or amongst the highest, in the EU. The IMO called for a number measures to be included in the new National Drugs Strategy to reduce the availability and supply of illicit drugs, and improve drug treatment and rehabilitation services, The IMO recommended an integrated approach to prevention, treatment and rehabilitation to ensure that the education, housing, and social protection needs of patients and their families are met, thus reducing the probability of entering or relapsing into drug use. This was in addition to a number of other recommendations, including proper provision for dual-diagnosis, appropriate acute treatment facilities for those with alcohol and benzodiazepine dependency, an expansion of the number of patients on the Opioid Treatment Protocol, State funding for the treatment of gambling addiction, and improved financial support to Local and Regional Drugs and Alcohol Task Forces.

HIQA Draft National Standards on Safer Better Maternity Services

In mid-2016 the IMO made a submission to HIQA regarding HIQA's Draft National Standards on Safer Better Maternity Services. As part of its submission the IMO highlighted issues surrounding: the difficulty of providing services within a healthcare systems that is under-financed, under-resourced, and under-staffed. A number of amendments were made to the Draft Standards, on foot of the IMO submission including amendments to:

- the supply of information to women in a format and manner they can understand, having regard to their particular circumstances;
- the re-evaluation of a woman's risks and needs at clinically appropriate intervals, rather than during each individual contact with a healthcare professional;
- the requirement that information on the safety and quality of services be provided to relevant agencies is only that which is in line with legislation, rather than legislation and good practice; and
- the requirement that practices and healthcare service providers ensure they comply with all relevant legislation, rather than a requirement that regular reviews take place of Irish and European laws to determine their relevance.

HSE Draft Privacy Impact Assessment (PIA) for the Individual Health Identifier

In mid-2016 the IMO made a submission to the HSE as part of the HSE's Public Consultation on a Draft Privacy Impact Assessment (PIA) for the Individual Health Identifier as part of its submission, the IMO highlighted risks identified with the implementation of Unique Health Identifiers. In response to IMO comments, the HSE agreed to:

- incorporate a robust validation process in the upload of data from trusted data sources to reduce risks associated with incorrect information being transferred from trusted data sources;
- clarify the means by which the probability and impact ratings contained in the draft PIA were determined by the IHI Programme Team; and
- include specific reference to HIQA Information Governance and Management Standards for the Health Identifiers Operator in Ireland, which provides that the health identifiers operator maintains and reviews the privacy of health identifier records contained in the national registers

Open Disclosure Civil Liability (Amendment) Bill

The IMO was invited to make a presentation to the Oireachtas Committee on Health with regard to the draft Open Disclosure legislation to be included in the Civil Liability (Amendment) Bill on the 8th of December. In the IMO Opening Statement the IMO called for concise standards to be developed by HIQA and the Mental Health Commission for disclosing patient safety incidents that ensure that disclosure is timely, factual and that principles of patient consent and confidentiality are protected. The IMO also insisted there must be clarity of responsibility for disclosure. The IMO also called for appropriate supports to be put in place for both patients and healthcare professionals and for a greater focus on preventing patient safety incidents. The IMO followed up on the hearing with a letter highlighting specific aspects relating to the text of Open Disclosure Draft heads of bill.

Public Health (Alcohol) Bill 2015

For many years the IMO has been lobbying for a range of measures to reduce high levels of alcohol consumption and binge-drinking in Ireland. The publication of the Public Health (Alcohol) Bill in 2015 included many of the IMO's recommendations, such as the setting of minimum unit pricing at a relatively high level, prominent health warnings on alcohol products, structural separation of alcohol products in retail outlets, and significant restrictions on the manner in which alcohol products can be marketed are included therein.

Dr John Duddy, IMO President, presenting on the Draft Open Disclosure Legislation.

As a member of the Alcohol Health Alliance of Ireland the IMO has been supporting the Alliances efforts to ensure the Bill is implemented in full as well as calling for its urgent implementation in submissions to the Oireachtas Committee on the Future of Health, the Department of Health Strategy Statement 2016-2019 and the Pre-Budget Submission.

Other Miscellaneous Submissions as requested by External Bodies

During 2016, the IMO made a number of other submissions to the Oireachtas Joint Committee on Health, the Department of Health, the HSE, HIQA, the Medical Council and other Bodies as follows:

- HSE (eHealth Ireland) Consultation on Electronic Health Records
- Medical Council Consultation on a Draft Booklet/ Information Guide for Patients
- HIQA Consultation on the Draft Information Management Standards for National Health and Social Care Data Collections
- Broadcasting Authority of Ireland Consultation on the revised Draft General Commercial Communications Code
- Department of Health Consultation on the Department's Strategy Statement 2016-2019
- HIQA Consultation the Draft Revision of the National Standards for the Prevention and Control of Healthcare Associated Infections in Acute Healthcare Services
- HIQA Consultation on the Draft National Standards for the Conduct of Reviews of Patient Safety Incidents

All IMO Position papers and submissions can be found on the IMO website at www.imo.ie

International Affairs

International Affairs Committee April 2016-April 2017

Professor Trevor Duffy - *Chairperson*

Dr Brídín Cannon

Dr Paddy Hillery

Dr Liam Lynch

Dr Cormac Mullins

Dr Patrick O'Sullivan

Dr Naishadh Patil

Dr Ray Walley

Professor Trevor Duffy - Chair

The members of the International Affairs Committee are nominated by the IMO National Specialty Committees to represent the IMO on the following European and International Bodies of which the IMO is a member: CPME (Standing Committee of European Doctors); EJD (European Junior Doctors); UEMO (European Union of General Practitioners); UEMS (European Union of Medical Specialists); and WMA (World Medical Association).

Ongoing Issues of concern across many of the European Medical Associations this year have included the Refugee Crisis in Europe, Brexit, the development of Healthcare Standards at CEN (Comité Européan des Normes) and commercial interests in pharmacy. The IMO is working with the European bodies on these issues.

The Refugee Crisis in Europe

With over a million refugees fleeing conflict and poverty and seeking asylum in Europe, public health systems in many European countries have been stretched to their limits. The WMA, CPME and UEMO have all issued statements on the issue highlighting physicians' ethical obligations to provide care to all patients regardless of ethnicity, skin colour, political status or religion and calling for a coordinated approach across Europe to providing medical relief to refugees.

Brexit

With the decision of the UK to invoke article 50 of the TFEU and to leave the EU, all European medical associations are concerned with the impact this may have on European co-operation and collaboration in healthcare, medical education and research and the free movement of medical professionals within the EU.

CEN

The development of healthcare standards at CEN (Comité Européan des Normes) the European Industrial Standards body continues to be an issue across the international bodies. Despite widespread opposition from the European medical profession, CEN continues to work on the development of healthcare standards without a mandate or the competency to develop such standards.

Commercial Interests in Pharmacy

CPME and UEMO voiced their concerns about the trend in many European countries to transfer physician tasks to pharmacists that is primarily being driven by commercial interests in pharmacy. Notwithstanding the obvious issues around competency, both European organisations are concerned about the potential conflict of interest that arises and potential disruption to continuity of care. While doctors support close collaboration with pharmacists and other healthcare professionals, a clear delineation of roles and competencies ensures legal certainty and professional accountability.

Outcomes of International Meetings

Standing Committee of European Doctors (CPME)

The Standing Committee of European Doctors (CPME) represents the National Medical Associations of 28 countries across Europe. CPME is committed to contributing the medical profession's point of view to EU institutions and European policy-making through pro-active cooperation on a wide range of health and healthcare related issues.

The CPME Spring Board and General Assembly took place in Brussels on the 8th-9th of April 2016.

The meeting opened with an overview of EU health policy by Dr Vytenis Andriukaitis, EU Commissioner for Health & Food Safety (DG SANTE).

At the meeting the Board adopted the CPME policy on Sex and Gender in Medicine and the Georgian Medical Association was voted in as an Observer member.

The CPME Autumn Board and General Assembly met in Tel Aviv, Israel on the 18th and 19th of November 2016. The outcome of the autumn meeting included adoption of the following policies: CPME policy on access to medicines and pharmaceutical pricing, CPME policy on medication - interprofessional collaboration between doctors and pharmacists and the CPME Statement on the Medical Treatment of Refugees.

Work is ongoing in relation to defensive medicine, professional regulation in member states and updating the CPME policy on obesity and off-label use of medicines.

European Junior Doctors (EJD)

Representing over 300,000 Junior Doctors all over Europe the EJD's objectives include safeguarding the interests of the Junior Doctors in Europe by improving the working conditions, the mobility in the profession and setting standards regarding the quality of postgraduate medical training.

The EJD Spring meeting took place in Vilnius, Lithuania on the 13th-14th May and opened with a seminar on issues of concern in Lithuania and other Eastern European States including the status of junior doctors as student or doctor in training and corruption in medicine. The EJD Board adopted a policy document on Post-Graduate training a statement on the TTIP (Transatlantic Trade and Investment Partnership) joining other European and Medical Associations in calling for public healthcare services and public health policy to be excluded from the TTIP. The working groups continue to address issues relating to stress and well-being, eHealth and electronic records, parental leave and post-graduate training.

The Autumn meeting of the EJD took place in Porto, Portugal on 7th-8th October 2016. At the meeting EJD adopted a position statement on new Mutual Recognition Agreements (MRAs) with non EU/ EEA member countries reaffirming support for the principles of medical mobility and the free movement of doctors between countries. EJD also adopted a statement of support for the UK junior doctors industrial action.

European Union of General Practitioners (UEMO)

The European Union of General Practitioners (UEMO) represents over 315,000 General Practitioners and Family doctors in Europe. The principle objectives of UEMO are to promote the highest standard of training, practice and patient care within the field of General Practice throughout Europe and to defend the role of General Practitioners in the healthcare systems.

The UEMO Spring Board and General Assembly took place in Porto, Portugal on the 10th-11th June. The IMO prepared a questionnaire in relation to pharmacists and the current trend in Europe to transfer some tasks from General Practice to Pharmacy in Europe and presented the findings from the survey to the Working Group on Competencies of GPs and to the General Assembly.

The UEMO Autumn Board and General Assembly took place on the 21st-22nd October 2016 in Bucharest, Romania. The UEMO General Assembly in Bucharest adopted the UEMO Policy Position on the Roles of Pharmacists and General Practitioners which was proposed and drafted by the IMO.

UEMO members further expressed their position regarding the EU guidelines on the prudent use of antimicrobials in human medicine which are currently being developed by the European Centre for Disease Control.

A main priority of UEMO continues to be the recognition of General Practice as a European Specialty and UEMO issued a statement on the matter at the meeting in Porto.

European Union of Medical Specialists (UEMS)

The European Union of Medical Specialists (UEMS) is comprised of 37 National Medical Associations and over 43 Specialist Sections. The UEMS has three key areas of interests: The harmonisation of Post Graduate Medical Training; Continuing Medical Education and Professional Development and Quality Assurance.

The UEMS Spring meeting in Brussels was cancelled due to difficulties in accessing Brussels following the terrorist explosions at Brussels Airport. As a result the Autumn meeting of UEMS took place over three days from the 20th-22nd of October 2016.

European Training Requirements in Internal Medicine, Neurology, Nuclear Medicine, and Laboratory Medicine were approved. European Training Requirements in Pain Medicine are to be revised and presented again at the spring meeting.

World Medical Association (WMA)

The World Medical Association (WMA) is an international organisation representing 112 national medical associations. It was founded in 1947 to ensure the independence of physicians, and to work for the highest possible standards of ethical behaviour and care by physicians at all times.

The General Assembly of the WMA took place on the 19th-22nd October 2016 in Taipei, Taiwan.

IMO President, Dr John Duddy attended the General Assembly of the WMA on behalf of the IMO. There was a very busy programme with scientific sessions on Healthcare System Sustainability and eHealth, and a record number of motions for discussion at the plenary session.

Dr John Duddy, IMO President attended the General Assembly at the WMA on behalf of the IMO.

22 resolutions were put forward at the General Assembly, 21 of which were passed. These included new resolutions on issues such the Protection of Healthcare Facilities and Personnel in Syria, Zika Virus, Refugees and Migrants, Occupational and Environmental Safety, Ageing, Cyber Attacks on Health Infrastructures, Divestment of Fossil Fuels and Obesity in Children. The only resolution not to pass was that on medical tourism which has been referred to the WMA Council for further work.

There was some revision to a number of Declarations including the WMA Declaration of Sydney on the Determination of Death and the Recovery of Organs and the Declaration of Tokyo with Guidelines for Physicians Concerning Torture and other Cruel, Inhuman or Degrading Treatment or Punishment in Relation to Detention and Imprisonment.

The WMA also adopted the revised WMA Declaration of Taipei on Ethical Considerations regarding Health Databases and Biobanks This Declaration is intended to cover the collection, storage and use of identifiable data and biological material beyond the individual care of patients. In concordance with the Declaration of Helsinki on Ethical Principles for Medical Research Involving Human Subjects, it provides additional ethical principles for their use in Health Databases and Biobanks.

Both the WMA Declaration of Taipei and the WMA Declaration of Helsinki were forwarded to the Oireachtas Committee on Health for consideration in their deliberations on the Health Information and Patient Safety Bill.

8 Communications

2016 was another busy year where the IMO Communications Unit continued its communications and engagement with stakeholders on issues affecting the profession and the public. The IMO is widely recognised as one of the most influential commentators on health issues in Ireland. The Communications Unit has responsibility for issuing of statements and press releases, media engagement, the delivery of media and social media content on the Organisation's website, on the Twitter account (@IMO IRL) and Facebook Page (NCHDs Have Your Say), delivery of member communications and supporting members events and activities.

The IMO keeps members informed of the range of activities relevant to them through the website, membership communications and social media alerts.

In 2016:

- **There was a 54% increase in followers for the @IMO_IRL twitter account compared to 2015**
- **The NCHD Have Your Say Facebook page reached over 900 likes during 2016**
- **During 2016 the IMO issued over 50 press releases and statement to national and local media.**

IMO representatives regularly featured on TV, Radio, print and online and IMO has consistently featured on the media radar with an average of over 53 hits per month during 2016.

Put Health First - General Election

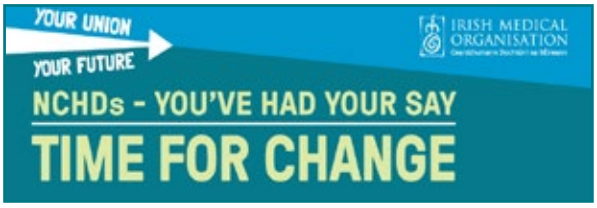
In February, the IMO held a special briefing on the health services in the context of the general election.

The aim of the event was to call on voters and politicians to put HEALTH FIRST on the agenda of the General Election campaign with a key message to Invest, Increase and Improve.

NCHD Campaign - Time for Change

IMO President Dr John Duddy launched the "Time for Change" campaign during the AGM. This followed on from the "Have Your Say" campaign, which was run by the IMO in 2015.

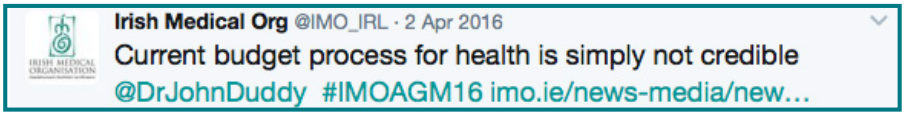
The objectives of the campaign were to highlight NCHD issues and bring about real change.



AGM 2016

The AGM was as always well attended by national and local media and there was a significant increase in media exposure.

The hashtag #IMOAGM16 was used during the AGM and was the third most popular hashtag in the country on the Saturday of the conference. In total over 70,000 tweet impressions were generated during the event. Video recordings from all of the sessions, including the inaugural President's speech were uploaded to our website and live streaming of sessions were also made available.



IMO 2016 - Statements and Publications Highlights

JANUARY

IMO Seminar –Solving the Chronic Disease Problem Through General Practice.

"The challenges for our health services today are significant – but they are dwarfed by the challenges coming over the horizon" – warns Dr Padraig McGarry of the IMO.

Unanimous vote from Intern NCHDs in Limerick University Hospital for Strike Action.

FEBRUARY

IMO commences legal action against the HSE to pay on agreed Living Out allowance.

Put Health First Campaign - IMO warns that the incoming Government will face an unprecedented crisis in public health services which will require a significant, immediate and sustained investment.

MARCH

IMO expresses serious concern over HSE funding "we are looking at a massive shortfall simply because the budget did not provide adequate resources in the first place"- Dr Ray Walley.

APRIL

New IMO President calls for action to increase the number of women in senior medical posts.

IMO Doctors warn that Government talks are ignoring the health services.

MAY

IMO President - "Politicians should be ashamed. Irish Water is being treated as a matter of life or death while the real issue of life or death in our health services is being ignored."

Programme for Government represents a missed opportunity to tackle health funding.

JUNE

IMO welcomes the Minister's acknowledgement that the State needs to rebuild its relationship with GPs and the need for a new GP Contract.

JULY

IMO Survey finds only 40% of medical students plan to stay in the Irish Health Service after completing their training.

AUGUST

IMO warns of serious shortage of doctors in our public health services - "60% OF NEWLY QUALIFIED DOCTORS PLAN TO EMIGRATE".

SEPTEMBER

IMO publishes it's submission on The Future of Healthcare – "We do not want a flawed process to start and then fail. The model and plan for our health service must be destined to succeed."

IMO responds to Government's Winter Initiative -"the proposed Winter Initiative plan will not make any difference in the long term, it is just a drop in the ocean compared to the substantial additional investment in healthcare that is required in Ireland."

OCTOBER

Pre-Budget Submission - IMO President Dr John Duddy "We have 8 key budget recommendations and each of them requires more spending. But enough is enough. It's health's time. It's time to invest and improve our health services after years of austerity."

Budget reaction – "At a time when doctors are emigrating in ever greater numbers, this budget will do nothing to encourage them to stay here".

NOVEMBER

NCHDs to ballot for industrial action "Government pay policy is leading to insufficient numbers of doctors to adequately treat patients".

Agreement reached on extending vaccination scheme for new-born babies. IMO Council support NCHD Industrial Action decision.

DECEMBER

IMO makes presentation to the Joint Oireachtas Committee on Health on Open Disclosure.

IMO responds to HSE Service Plan 2017 - President said that the plan would offer no respite from the carousel of hospital overcrowding, increasing waiting lists, vacant consultant posts, emigration of doctors and under-resourced GP services.

IMO Website Traffic

One of the main objectives of IMO is to keep members up to date on all of its activities through the website, email flyers and social media accounts.

Website News 2016

In 2016 we focused on improving the overall look and layout of the website for members and took a proactive approach to updating the members sections with relevant information.

A new Member Advisory Service section has been set up to provide members with information on their contracts and entitlements with useful facts and information.

Through the revised deals on IMO Member Offers members can avail of some great savings. The IMO has secured exclusive member offers with Three, AIB Merchant Services, Frank Keane Motors, Promed, Office Depot and GP Link. All details are available on the IMO website.

IMO MEMBER OFFERS

Facebook page NCHDs Have Your Say

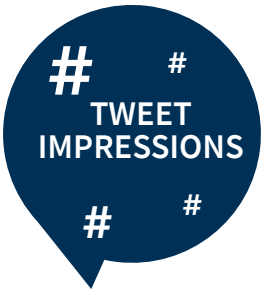
The NCHDs Have Your Say page is actively updated with news, press releases, videos and articles. Through the Facebook page we increased engagement with our NCHD members on this platform and gained over 900 likes in the first year.

@IMO_IRL

Increasing engagement with followers of our digital media accounts is crucial and during 2016 the IMO twitter account again saw a major increase in followers and reach. The @IMO_IRL account is a valuable platform for members to access IMO statements and media coverage.

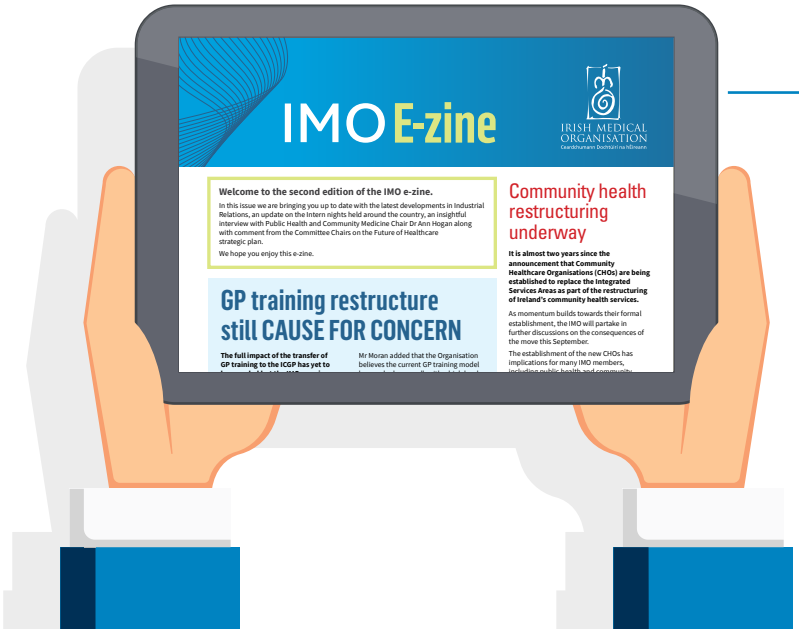
4,037
FOLLOWERS
(as of the 31 December 2016)

This is a **54%** increase in followers from 2015. The average profile visit was just over **2000 PER MONTH** and tweet impressions averaged over **62.5K PER MONTH.**



62,500
AVERAGE PER MONTH

OVER
2,000
PROFILE VISITS
PER MONTH



IMO Ezine

During 2016 we published two ezines as a new format of keeping members up to date with Industrial Relations issues.

IMO Events

Solving the Chronic Disease Problem through General Practice

13 January 2016

An important health seminar on Chronic Disease was organised by the IMO on 13 January in Buswells Hotel, Dublin on 13 January 2016.

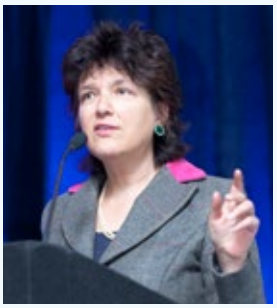
The seminar was opened by the then Minister for Health, Dr Leo Varadkar with Dr Padraig McGarry, Chair IMO GP Committee. Presentations from Dr Austin Byrne, Dr Tadhg Crowley and Dr William Behan presented the evidence on the growing problem of Chronic Disease for Ireland and the need to develop structured programmes in General Practice to deliver better care for patients and provide savings to the State in terms of healthcare costs. A panel discussion with representatives from the main political parties concluded the seminar.

A video was produced detailing the speakers presentations and this is available on the IMO website along with the Chronic Disease Seminar publication.

Dr Austin Byrne, Dr William Behan and Dr Tadhg Crowley - Speakers at the IMO Chronic Disease Seminar.

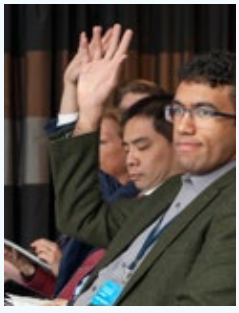
IMO AGM 2016 – A New Prescription for Health

31 March - 3 April 2016



The 2016 AGM was held in Sligo with the theme of **A New Prescription for Health**. Several recurring themes cropped up throughout the well-attended event. These included health inequality, continuity of care, technology in health, commercialisation of healthcare and the changing role of the doctor.

Following on from previous years, an emphasis was placed on scientific sessions and CPD seminars, with notable guest speakers such as barrister and political commentator Noel Whelan, and public health policy specialist Professor Allyson Pollock.



IMO President's Ball

13 February 2016

The IMO President's ball was held at an earlier date on the 13th February in aid of the Peter McVerry Trust. The event was another great success with over €10,000 raised through ticket sales and a charity auction.

Fr Peter McVerry and Dr Ray Walley.

IMO Intern Information Nights

June 2016

The IMO's Intern Information Nights held in various locations in June were a great success. Over 300 medical students attended the meetings where they learned about their contracts, the IMO's role as a union for doctors and current industrial relations issues.

Intern Night.

These proved extremely popular, with standing room only at many of the sessions.

The unstable political backdrop gave a different edge to proceedings; the role of politics in healthcare with its positive and negative implications was discussed and debated at length.

The new President Dr John Duddy was given a warm welcome as he pledged to use his tenure to address the issues facing doctors working in today's health service, including the "unspoken problems" of bullying and sexual harassment. Meanwhile, outgoing President Dr Ray Walley was sincerely praised for his hard work during a particularly tumultuous year for all doctors working in the health service.

What was evident throughout the weekend was the unity of members in dealing with the concerns of all specialty groups, as well as the wider health service and members concerns for patient welfare.

The Future of Healthcare Briefing

6 October 2016

Members of the IMO National Committees held a special briefing session on the 23rd October for TDs and Senators from all parties on the IMO's pre budget submission. The Budget Submission 2016 outlined the groundwork for achieving the IMO 2020 Vision for Health.

Committee members provided politicians with briefing material on the IMO's position regarding the contract and were able to give a realistic and genuine presentation on the contract proposals.

A press conference was held following the briefing where journalists were given a presentation on the submission which was followed by a Q&A session with the committee chairs.

IMO Student Debate

15 October 2016

The IMO Student debate and information session was held in the Morgan Hotel in October. Two teams of three from medical schools across Ireland debated that "This House would permit physician assisted suicide". For the proposition was Gavin Tucker from Trinity College Dublin, Sultan Aldhufairi from Royal College of Surgeons and Emma McDonnell from The University of Limerick. On the opposing team was Zeid Tabaa from University College Cork, Shane Kelly from University College Dublin and Luan Hassett from NUI Galway.

Gavin Tucker from Trinity College Dublin was awarded the IMO Student debate medal for 2016.

As part of the day's events, presentations were made to medical students on conducting independent research and getting published, applying successfully to specialist training and an update on IMO industrial relations issues.

Gavin Tucker, Trinity College Dublin, IMO Student Debate winner 2016 with IMO President, Dr John Duddy.

Doolin Lecture

4 December 2016

The Doolin Lecture has always been an important event in the IMO calendar. The IMO was delighted to have Professor Patrick Plunkett as the guest lecturer in 2016 whose lecture was entitled "Capacity: A quart into a pint-pot?"

In his lecture, Professor Plunkett highlighted that the 1980s policy decisions taken in the 1980s were the root of today's overcrowding crisis in Irish hospitals.

Professor Plunkett also warned of future challenges with doubling of number of people over the age of 85 over the coming 15 years. He presented the reduction of 33% in the number of beds in Irish hospitals between 1980 and 2000 (bed numbers reduced from 17,665 to 11,832) and a further 13% reduction in the number of acute hospital beds between 2005 and 2015 at a time when the Irish population was both increasing and aging as the key cause of today's continuing crisis,

Professor Plunkett called for increased investment in public health services and said; "unless we invest in our public health service, we are doomed to repeat the mistakes made before."

IMO President Dr John Duddy presented Professor Plunkett with the Doolin memorial medal and commended him on a very insightful and informative lecture.

Professor Patrick Plunkett, Doolin 2016 Guest Lecturer with IMO President Dr John Duddy.

9 Irish Medical Journal

In 2016 the IMJ published 10 issues. The output for the year consisted of 10 commentaries, 10 editorials, 55 original papers, 12 case reports, 13 short reports, 11 research correspondence, 3 occasional pieces, 3 book reviews and 36 letters to the editor.

The most significant development for the IMJ this year has been the launch of the new website (www.imj.ie) in February. The electronic publication of the Journal continues to develop. A number of innovations have been introduced to present the contents in a more dynamic and user friendly fashion.

With each edition of the IMJ, doctors can obtain external CPD points based on the interpretive skills and the appraisal of current original medical papers. CPD certificates are automatically generated once the questionnaire is completed correctly.

I want to thank all those who acted as referees during 2016. Peer review is the pillar of the journal. It ensures that papers are of a high uniform standard and that the data is accurate. During the year we introduced a new form to aid referees in their assessment of a study.

The IMJ is an important feature of the Medical Publishing environment and I encourage all doctors to submit research for publication.

Dr JFA Murphy, *Editor*

During the year many matters related to current clinical practice were addressed:

Xie et al reported the experience with bariatric surgery in 39 patients with extreme obesity. One of the benefits was an improvement in the patient's sleep pattern, and a reduction in obstructive sleep apnoea.

Rutledge at al highlighted the growing awareness of Myasthenia Gravis and its clinical manifestations. The prevalence is increasing. It has risen from 11.0 per year to 18.0 per year.

Flanagan et al described the condition, acute flaccid paralysis in children. Among the cohort of 43 children with the condition, Guillain-Barre accounted for 17 cases.

Yap and McNamara reported on 59 cases of foot drop. Common peroneal nerve was the cause in 50% of cases. Other causes were diabetes, cancer, motor neurone disease.

Ramasubbu et al profiled the characteristics of the 20 most frequent attenders to their ED. They had severe social problems, all were unemployed, and 35% had no fixed abode. Mental illness, alcohol and substance abuse were common factors. The median age was 38 years and 85% were male.

Gouda et al surveyed 96 medical students and 35 GPs regarding the perceived challenges facing general practice. Common concerns were remuneration, access to imaging, treating the ageing patient, and the complexity of the workload. 18% of students stated that general practice was their career choice.

Keane et al report a large experience in the management epistaxis, a common clinical problem. A total of 434 patients with epistaxis were admitted in a four year period and 15 patients required surgery.

Foley et al documented 534 cycling related injuries in a 12 month period. The common causes of injury were, 244 falls from the bike, 79 collisions with a motor vehicle, 42 collisions with a pedestrian. A total of 40 patients needed in-patient admission, and 6 patients required intensive care.

O'Hanlon et al reported on a quality improvement measure to reduce caesarean section surgical site infection. A combination of skin antisepsis and antibiotics decreased infection rates from 8.6% to 7.5%.

Crickmer et al explored whether patients are able to check their own weight. In a cohort of 98 obese patients, there were 59 patients who did not self-weigh. The authors feel that there should be a public health message to promote self-weighing.

O'Farrell et al reported on the inpatient hospitalization patterns among homeless people. There were 2,051 admissions, with a fourfold increase between 2005 and 2014. The mean age was 40 years, and half of the patients had psychiatric problems.

Brick and Layte reported on the patterns of vaginal birth after a previous caesarean section (VBAC). Over the time period studied, the VBAC rate has decreased and the repeat caesarean section has risen.

Murphy and Martin-Smith found that there is lack of clarity about when it is safe to drive after hand surgery. Their questionnaire found that it was the patient's decision 53%, the insurance company 40%, and the doctor 7%.

10 IMO Financial Services

IMO FINANCIAL SERVICES

Board Members:

Dr Martin Daly, Chairperson

Mr James Brophy – Independent Non-Executive Director

Mr Willie Holmes – Independent Non-Executive Director

IMO Financial Services specialises in providing financial solutions for the medical profession. The company was set up in 1993 by doctors for doctors, with the sole aim of helping IMO members manage their finances.

We provide advice and solutions covering:

- **Pensions (pre-retirement and post-retirement)**
- **Protection**
- **Partnership insurance**
- **Investment products**

IMO FS Seminar presentation – Your Health is Your Wealth.

Financial Planning

A full complement of financial advisers allows us to provide a comprehensive financial review for our members. Many members have complex financial arrangements and needs. We work closely with our members to get a full understanding of their financial position and to identify and prioritise their financial goals. These goals most likely fall under three broad categories: retirement provision, protection and succession.

Retirement Planning

The area of pre-retirement and post-retirement products has become increasingly complex. Throughout 2016, our team of financial advisers assisted members to make the right decisions in the area of pension arrangements and maximising available tax relief. We offered reviews to members in relation to their overall funding limits and drawing of benefits in conjunction with their State, GMS or HSE pension. We provide this service thanks to our unique insight into these arrangements.

Meeting our members

Over the course of the year, IMO Financial Services met 800 doctors:

- 500 for individual financial planning consultations
- 300 at seminars

We also met a lot of our NCHD members in hospitals where we provided educational talks on financial issues such as public service sick pay arrangements and mortgage lending criteria.

As always, we worked very closely with our colleagues in the IMO with the shared goal of supporting our members wherever we can.

GP Seminars

Our GP seminar 'The Health of your Wealth' ran over three nights in Dublin, Galway and Cork. The overall feedback we received was very positive and many of our members felt that the financial topics covered were informative and relevant.

Group Schemes

IMO Financial Services operates a range of schemes for IMO members including group life, income protection and GMS pension protection.

Our group schemes have a combined membership of 2,500 and we have seen a significant increase in members joining the schemes in 2016.

One of our key objectives was to conclude a detailed independent review of the group schemes. As a result of this process, we were able to secure significantly better terms and benefits for members from the selected provider, Zurich.

Indeed, product enhancements were agreed with Zurich at no cost to the members.

The following enhancements were implemented in 2016:

Income Protection

Dovetailing of the public sector sick pay arrangements

For public sector employees, the IMO income protection group scheme now commences payment from the day a member no longer receives full rate sick pay from the employer. Since historic sick leave counts towards the deferred period, dovetailing applies from day one.

This applies to members employed by the HSE as well as GPs with any GMS income. GPs with GMS income will receive payment on the same terms as public sector employees.

Members with private income only

For members with private income, 50% benefit will be paid after a 13-week continuous deferred period and the full benefit will be paid after 26-week continuous deferred period.

Effectively, this means that the scheme facilitates the payment of benefits earlier than before, in line with members' needs.

Life Cover

We also reduced the life rates for all members covered aged 56 to 61 under our group life cover. Typically, over a period of years, this will translate into a 3% reduction for members.

Group Scheme Initiatives

In April 2016, IMO Financial Services appointed a financial adviser whose main task is to promote our group schemes in hospitals nationwide and to provide advice to our NCHD members on important financial planning matters such as public service sick pay arrangements. In 2016, our group scheme specialist organised 10 presentations and 23 stands in hospitals across the country.

We also launched a new group scheme campaign in conjunction with the IMO. We offered six months' free income protection and life cover to IMO joiners. Nearly 200 members took up the offer of free cover. New joiners also had the option to continue with the cover after the expiry of the free cover.

Group Schemes – Claims

To date the combined scheme has paid over €28 million in benefits to over 170 doctors, providing them and their families with financial support at times of illness, disability or death:

1. Death Benefits
Since inception, over €17 million has been paid to 63 families.

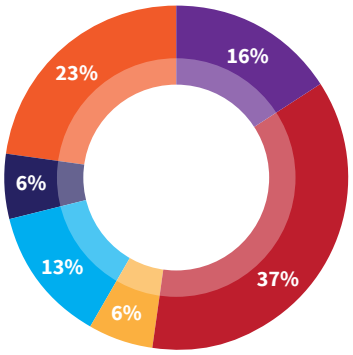
2. Income Protection Benefit
To date, the IMO income protection scheme has paid out nearly €10 million in benefits to doctors and their families. There are currently 16 doctors receiving disability benefit with a current total annual benefit of €1 million. This is on average a benefit income of €62,500 per annum per claimant.

3. GMS Pension Protection
24 assureds received over €1.4 million in payments to protect their GMS pension expectation at retirement when they suffered a long-term illness or disablement that prevented them from working.

Most common disability benefit claims are:

Income Protection Claims

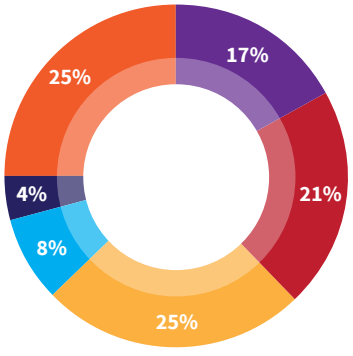
IP Claims Categorisation



Source: Zurich Life, December 2016

GMS Pension Protection

WOP Claims Categorisation



Source: Zurich Life, December 2016

THE IRISH MEDICAL ORGANISATION

REPORTS AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

CONTENTS

THE IRISH MEDICAL ORGANISATION

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. Mary Hurley Dr. Michael Thornton Dr. Larry Fullam Professor Cillian Twomey
HONORARY OFFICERS:	Dr. John Duddy - President Dr. Ann Hogan - Vice President Dr. Clive Kilgallen - Honorary Secretary Dr. Illona Duffy - Honorary Treasurer
EXECUTIVE BOARD:	Dr. Matthew Sadlier - Chair Dr. Illona Duffy Dr. Padraig McGarry Dr. Patrick Hillery Dr. Peadar Gilligan Dr. Emer Shelly Dr. Tadhg Crowley Professor Trevor Duffy Dr. Gabriel Beecham Dr. Patrick O'Sullivan Mr. Niall Saul - Non Executive Member Mr. Ronan Nolan - Non Executive Member
AUDITORS:	Deloitte Chartered Accountants & Statutory Audit Firm Earlsfort Terrace Dublin 2.
PRINCIPAL BANKERS:	Allied Irish Banks Plc., 40/41 Westmoreland Street, Dublin 2.
SOLICITORS:	O'Connor Solicitors, 9 Clare Street, Dublin 2.

THE IRISH MEDICAL ORGANISATION

REPORT OF THE EXECUTIVE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2016

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 2016.

PRINCIPAL ACTIVITIES AND REVIEW

The Organisation continues to be a Trade Union representing the interests of the members of the medical profession who have subscribed to the Irish Medical Organisation ("IMO"). The Organisation is also a holder of a negotiating licence;- under its negotiating licence the IMO can negotiate with government on publicly funded activities on behalf of its members.

RESULTS FOR THE YEAR

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

The Executive Board are pleased to report a surplus on our activities for the financial year, before other comprehensive expenditure, amounting to €376,669 (2015: income of €406,724). The overriding objective of the Executive Board is to ensure that the Organisation's funds are managed so as to deliver upon the key objective of the IMO, that being to represent doctors in Ireland and to provide them with all relevant services.

The past year has been challenging for our members and for the Organisation, with continued pressures on doctors to deliver health services without sufficient resources and the ongoing breaches of contract by the employer. We have dealt with individual and group cases on the industrial relations front and also continued to promote the role of the doctor and the need for a properly funded health service through our policy and communication activities.

It is of particular note that the IMO during 2016, on behalf of our NCHD and Consultant members, continued to support costly legal actions in the High Court over breaches of Contract. The Organisation remains committed to defending our members when agreed contracts are breached but we are disappointed that the State continues to effectively force doctors to vindicate their contractual rights through the legal system.

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.

Fitzserv Consultants Limited (the only company with a share capital within the consolidated financial statements) does not propose the payment of a dividend for the financial year (2015: €Nil).

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:

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.

THE IRISH MEDICAL ORGANISATION

REPORT OF THE EXECUTIVE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2016 (CONTINUED)

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.

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.

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 the foreseeable future. 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.

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.

THE IRISH MEDICAL ORGANISATION

REPORT OF THE EXECUTIVE BOARD

FOR THE YEAR ENDED 31 DECEMBER 2016 (CONTINUED)

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, Chartered Accountants and Statutory Audit Firm, who were appointed during the financial year, continue in office.

On behalf of the Executive Board:

Dr. Matthew Sadlier - Chair of Executive Board

Dr. Illona Duffy - Honorary Treasurer

Date: 31st March 2017

THE IRISH MEDICAL ORGANISATION

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 are 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 directors' report 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.

Deloitte.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE IRISH MEDICAL ORGANISATION

We have audited the consolidated financial statements of The Irish Medical Organisation for the financial year ended 31 December 2016 which comprise the Consolidated Statement of Income, the Consolidated Statement of Other Comprehensive Income, the Trade Union Statement of Income, the Trade Union Statement of Other Comprehensive Income, the Consolidated Balance Sheet, the Trade Union Balance Sheet, the Consolidated Statement of Changes in Reserves, the Trade Union Statement of Changes in Reserves, the Consolidated Statement of Cash Flows, the Trade Union Statement of Cash Flows and the related notes 1 to 23. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Ireland ("financial reporting framework").

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

RESPECTIVE RESPONSIBILITIES OF THE EXECUTIVE BOARD AND AUDITORS

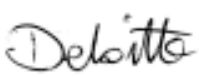
As explained more fully in the Executive Boards Responsibilities Statement, the Executive Board are responsible for the preparation of the consolidated financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the consolidated financial statements in accordance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

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the consolidated financial statements sufficient to give reasonable assurance that the consolidated financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Organisation's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Board; and the overall presentation of the consolidated financial statements. In addition, we read all the financial and non-financial information in the Reports and Consolidated Financial Statements for the financial year ended 31 December 2016 to identify material inconsistencies with the audited consolidated financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the consolidated financial statements give a true and fair view, in accordance with the financial reporting framework, of the state of the affairs of the Organisation as at 31 December 2016 and of the total comprehensive income for the financial year then ended.



Deloitte
Chartered Accountants and Statutory Audit Firm
Dublin

Date: 31st March 2017

THE IRISH MEDICAL ORGANISATION

CONSOLIDATED STATEMENT OF INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

	Notes	2016 €	2015 €
Income	3	**3,761,993**	4,155,125
Administrative expenses		**(3,296,527)**	(3,700,231)
Operating surplus	4	**465,466**	454,894
Interest receivable and other gains		**46,509**	77,898
Surplus on ordinary activities before interest and taxation		**511,975**	532,792
Interest payable and similar charges	4	**(63,905)**	(59,271)
Surplus on ordinary activities before taxation		**448,070**	473,521
Taxation on surplus on ordinary activities	9	**(71,401)**	(66,797)
Surplus for the financial year		**376,669**	406,724

THE IRISH MEDICAL ORGANISATION

CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

	Notes	2016 €	2015 €
Surplus for the financial year		376,669	406,724
Other comprehensive (expense) / income			
Remeasurement of net unfunded pension liability	**15**	(183,927)	71,299
Total comprehensive income for the financial year		192,742	478,023

THE IRISH MEDICAL ORGANISATION

TRADE UNION STATEMENT OF INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

	2016 €	2015 € (Restated)
Income	**2,386,694**	2,618,779
Administrative expenses	**(2,172,152)**	(2,509,042)
Operating surplus	**214,542**	109,737
Interest receivable and other gains	**7,434**	8,055
Surplus on ordinary activities before taxation	**221,976**	117,792
Taxation on surplus on ordinary activities	**(10,855)**	(23,020)
Surplus for the financial year	**211,121**	94,772

THE IRISH MEDICAL ORGANISATION

TRADE UNION STATEMENT OF OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

	Notes	2016 €	2015 € (Restated)
Surplus for the financial year		211,121	94,772
Other comprehensive (expense) / income			
Remeasurement of net unfunded pension liability	**15**	(183,927)	71,299
Total comprehensive income for the financial year		27,194	166,071

THE IRISH MEDICAL ORGANISATION

CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2016

	Notes	2016 €	2015 € (Restated)
FIXED ASSETS			
Tangible Assets	**10**	2,885,513	2,962,555
Financial assets	**11**	673,930	644,959
		3,559,443	3,607,514
CURRENT ASSETS			
Debtors: Amounts falling due within one year	**12**	348,311	471,356
Cash and bank balances	**13**	4,928,541	4,789,881
		5,276,852	5,261,237
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	**14**	(1,372,610)	(1,544,883)
NET CURRENT ASSETS		3,904,242	3,716,354
TOTAL ASSETS LESS CURRENT LIABILITIES		7,463,685	7,323,868
Creditors: Amounts falling due after more than one year	**15**	(3,618,447)	(3,671,372)
		3,845,238	3,652,496
REPRESENTED BY			
Retained earnings		3,845,238	3,652,496
Members' Funds		3,845,238	3,652,496

The consolidated financial statements were approved by the Executive Board on 8th March 2017 and signed on its behalf by:

Dr. Matthew Sadlier - Chair of Executive Board

Dr. Illona Duffy - Honorary Treasurer

THE IRISH MEDICAL ORGANISATION

TRADE UNION BALANCE SHEET

AS AT 31 DECEMBER 2016

	Notes	2016 €	2015 € (Restated)
FIXED ASSETS			
Tangible Assets	**10**	2,882,966	2,958,323
Financial assets	**11**	141,875	134,435
		3,024,841	3,092,758
CURRENT ASSETS			
Debtors: Amounts falling due within one financial year	**12**	190,708	197,428
Cash and bank balances		868,020	849,403
		1,058,728	1,046,831
CURRENT LIABILITIES			
Creditors: Amounts falling due within one financial year	**14**	(1,928,959)	(2,036,843)
NET CURRENT ASSETS		(870,231)	(990,012)
TOTAL ASSETS LESS CURRENT LIABILITIES		2,154,610	2,102,746
Creditors: Amounts falling due after more than one financial year	**15**	(3,308,065)	(3,283,395)
NET LIABILITIES		(1,153,455)	(1,180,649)
REPRESENTED BY:			
Retained earnings - deficit		(1,153,455)	(1,180,649)
Members' Funds - Deficit		(1,153,455)	(1,180,649)

The trade union statements were approved by the Executive Board on 8th March 2017 and signed on its behalf by:

Dr. Matthew Sadlier - Chair of Executive Board

Dr. Illona Duffy - Honorary Treasurer

THE IRISH MEDICAL ORGANISATION

CONSOLIDATED STATEMENT OF CHANGES IN RESERVES

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

	2016 €	2015 € (Restated)
Retained earnings at the beginning of the financial year	3,652,496	3,415,055
Prior year adjustment – see note 23	-	(240,582)
Financial assets	192,742	478,023
Retained earnings at the end of the financial year	3,845,238	3,652,496

THE IRISH MEDICAL ORGANISATION

TRADE UNION STATEMENT OF CHANGES IN RESERVES

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

	2016 €	2015 € (Restated)
Retained (deficit) at the beginning of the financial year	(1,180,649)	(1,106,138)
Prior year adjustment – see note 23	-	(240,582)
Total comprehensive income for the financial year	27,194	166,071
Retained (deficit) at the end of the financial year	(1,153,455)	(1,180,649)

THE IRISH MEDICAL ORGANISATION

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

	2016 €	2015 € (Restated)
Cash flows from operating activities		
Operating surplus	465,466	454,894
Adjustments for:		
Depreciation of tangible assets	70,139	118,819
Unrealised investment income	(8,971)	(30,078)
Loss/(profit) on disposal of tangible fixed asset	5,458	(11,593)
Decrease in debtors	123,045	645,827
Decrease in creditors	(450,485)	(65,761)
Cash generated from operations	204,652	1,112,108
Income tax paid	(93,983	(5,423)
Net cash generated from operating activities	110,669	1,106,685
Cash flows from investment activities		
Purchase of tangible fixed assets	(4,305)	(4,229)
Proceeds from disposal of tangible fixed asset	5,750	11,593
Interest received and similar income	46,509	77,898
Net cash from investing activities	47,954	85,262
Cash flows from financing activities		
Interest paid	(63,905)	(59,271)
Repayments of borrowings	-	(400,000)
Net cash from financing activities	(63,905)	(459,271)
Net increase in cash and cash equivalents	94,718	732,676
Cash and cash equivalents at the beginning of the year	4,789,881	4,057,205
Cash and cash equivalents at end of year	4,884,599	4,789,881

Reconciliation to cash and cash equivalents:	2016 €	2015 € (Restated)
Cash at bank and in hand	4,928,541	4,789,881
Bank overdraft	(43,942)	-
	4,884,599	4,789,881

THE IRISH MEDICAL ORGANISATION

TRADE UNION STATEMENT OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

	Notes	2016	2015
		€	€
Cash flows from operating activities			
Operating surplus before taxation		214,542	109,737
Adjustments for:			
Depreciation of tangible fixed assets		68,454	56,754
Remeasurement of unfunded pension liability		(183,927)	71,299
Unrealised gain on fixed financial assets		(7,440)	(8,055)
Deficit / (surplus) on disposal of tangible fixed asset		5,458	(11,593)
Decrease in debtors		2,029	211,634
(Decrease)/increase in creditors		(133,315)	12,966
Cash (used in) / provided by operations		(34,199)	442,742
Income tax refund		-	1,232
Net cash (used in) / provided by operating activities		(34,199)	443,974
Cash flows from investment activities			
Purchase of tangible fixed assets		(4,305)	(3,151)
Proceeds from disposal of tangible fixed asset		5,750	11,593
Interest received and similar income		7,434	8,055
Net cash from investing activities		8,879	16,497
Net (decrease)/increase in cash and cash equivalents		(25,320)	460,471
Cash and cash equivalents at beginning of the financial year		849,403	388,932
Cash and cash equivalents at the end of the financial year		824,083	849,403

Reconciliation to cash and cash equivalents:	2016	2015
	€	€
Cash at bank and in hand	868,020	849,403
Bank overdraft	(43,937)	-
	824,083	849,403

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

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, Cumann Doctúirí na hÉireann The Irish Medical Association and Irish Medical Educational Services Company Limited by Guarantee.

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 principle 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 the foreseeable future. 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:

Land and buildings	1% Straight Line (2015: 2% 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.

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES (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 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.

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES (CONTD)

(ii) Financial asset investments

Fixed financial asset investments are recognised as level 1 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 New Ireland Assurance. This is valued by New Ireland Assurance on the basis of the current unit value.

Listed Investments:

Listed shares represent quoted shares held in public listed companies. This is 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 2016 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.

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

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.

Deferred tax relating to property, plant and equipment measured using the revaluation model and investment property is measured using the tax rates and allowances that apply to sale of the asset.

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.

COMPARATIVE FIGURES

Comparative figures have been reclassified on the same basis as the current financial year.

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

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) Useful economic lives of tangible fixed assets

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful lives and the residual value of the assets. The useful economic lives are reviewed annually. They are amended when necessary to reflect current estimates, based on economic utilisation and the physical condition of the assets.

(iii) 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

	2016	2015
	€	€
Consolidated Financial Statements		
Membership Subscriptions	2,212,589	2,429,344
Fitzserv Consultants Limited commission income	1,510,712	1,674,079
Rental income	38,088	51,279
Dividend income	604	423
	3,761,993	4,155,125

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

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

4. INTEREST

	2016 €	2015 €
Consolidated Financial Statements		
Interest receivable and other gains		
Interest received and receivable	17,538	47,813
Fair value movements on financial investments	28,971	30,085
	46,509	77,898
Interest payable and similar charges		
Interest payable on bank loan	990	-
Interest on unfunded deferred pension commitment	62,915	59,271
	63,905	59,271

5. ANALYSIS OF MEMBERS

	2016 No.	2015 No.
Membership Numbers	4,912	4,911

6. SURPLUS FOR THE FINANCIAL YEAR

	2016 €	2015 €
The surplus for the financial year is stated after charging/(crediting):		
Auditors' Remuneration* – Audit services	38,000	29,000
Management accounts	6,000	30,889
Taxation	7,500	-
Depreciation	70,139	118,819
Deficit/(Surplus) on disposal of tangible fixed assets	5,458	(11,593)

* Auditors remuneration is stated net of VAT

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 €138,624 (2015: €157,176) of which €3,316 (2015: €5,521) was owed by the fund to the Organisation at the financial year end.

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

8. STAFF NUMBERS AND COSTS

The average monthly number of persons employed by the Organisation, including Directors of the financial services company, the Officers, the Executive Board and Committee Chairs, during the year was as follows:

	2016 Number	2015 Number
Total Employees	41	41
Analysed as follows:		
Directors, officers and committee chairs	13	13
Trade Union administration staff	20	20
Financial Services administration and sales staff	8	8
	41	41

The aggregate payroll costs of these persons were as follows:

	2016 €	2015 €
Directors remuneration and fees	51,000	39,000
Wages and Salaries	1,684,584	1,678,890
Social Welfare Costs	156,748	156,818
Other Pension Costs	138,624	157,176
	2,030,956	2,031,884

The amount paid to Key Management Personnel during the period amounted to €867,626 (2015: €822,896). 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 IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

9. TAXATION

	2016 €	2015 €
Current year taxation charge	59,358	66,797
Deferred tax liability	20,836	-
	80,194	66,797
Adjustment in respect of the prior periods	(8,793)	-
	71,401	66,797

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	448,070	473,521
Surplus on ordinary activities multiplied by standard rate of income tax in Ireland of 20% (2015: 20%)	89,614	94,705
Effects of:		
Depreciation in excess of/(lower than) capital allowances	130	(232)
Expenses not deductible for tax purposes	9,817	9,800
Investment income taxed at higher rates	3,715	-
Deposit interest retention tax deducted at source credit	(13,355)	(1,974)
Other timing differences (see (a) below)	20,836	(9,800)
Fitzserv Consultants Limited income taxed at 12.5%	(12,399)	(25,702)
Exempt trade union activities	(18,164)	-
Total tax charge for the financial year	80,194	66,797

(a) The deferred tax liability of €20,836 reflects the timing difference arising on the unrealised gain on the Organisation's subsidiaries, Fitzserv Consultants Limited, financial asset unlisted investments.

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

10. TANGIBLE FIXED ASSETS

Consolidation

	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
Cost or deemed cost:				
At 1 January 2016	3,019,000	595,628	157,365	3,771,993
Additions	-	4,305	-	4,305
Disposals	-	(52,035)	(31,250)	(83,285)
At 31 December 2016	3,019,000	547,898	126,115	3,693,013
Depreciation:				
At 1 January 2016	181,140	494,936	133,362	809,438
Charge for Year	30,190	24,180	15,769	70,139
Disposals	-	(40,827)	(31,250)	(72,077)
At 31 December 2016	211,330	478,289	117,881	807,500
Carrying Amount:				
31 December 2016	2,807,670	69,609	8,234	2,885,513
31 December 2015	2,837,860	100,692	24,003	2,962,555

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 2016. The historic cost of the properties is €7,202,459.

During the financial year ended 31 December 2016, the Organisation changed its estimate of economic useful life in respect of freehold premises and consequently, the depreciation rate. This change in an accounting estimate resulted in a reduction of the annual depreciation rate from 2% per annum to 1% per annum. This resulted in a decrease in the charge for the financial year ended 31 December 2016 of €30,190. This change has been applied prospectively.

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

10. TANGIBLE FIXED ASSETS (CONTD)

Trade Union

	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
Cost or deemed cost:				
At 1 January 2016	3,019,000	379,768	157,363	3,556,131
Additions	-	4,305	-	4,305
Disposals	-	(52,035)	(31,250)	(83,285)
At 31 December 2016	3,019,000	332,038	126,113	3,477,151
Depreciation:				
At 1 January 2016	181,140	283,307	133,361	597,808
Charge for Year	30,190	22,495	15,769	68,454
Disposals	-	(40,827)	(31,250)	(72,077)
At 31 December 2016	211,330	264,975	117,880	594,185
Carrying Amount:				
31 December 2016	2,807,670	67,063	8,233	2,882,966
31 December 2015	2,837,860	96,461	24,002	2,958,323

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 2016. The historic cost of the properties is €7,202,459.

During the financial year ended 31 December 2016, the Organisation changed its estimate of economic useful life in respect of freehold premises and consequently, the depreciation rate. This change in an accounting estimate resulted in a reduction of the annual depreciation rate from 2% per annum to 1% per annum. This resulted in a decrease in the charge for the financial year ended 31 December 2016 of €30,190. This change has been applied prospectively.

11. FIXED FINANCIAL ASSETS

Consolidation

	Unlisted Investments €	Listed Investments €	Other Investments €	Court of Justice Deposit €	Total €
Explanatory Note:	(a)	(b)	(c)	(d)	
Carrying Amount:					
At 1 January 2016	511,807	32,210	90,279	10,663	664,959
Revaluations	21,531	7,434	-	6	28,971
31 December 2016	533,338	39,644	90,279	10,669	673,930

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

11. FIXED FINANCIAL ASSETS (CONTD)

Trade Union

	2016 €	2015 € (Restated)
Deposit with the Court of Justice (see (a) below)	10,669	10,663
Art works (see (b) below)	91,562	91,562
Listed investments (see (c) below)	39,644	32,210
	141,875	134,435

(a) 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.

(b) 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 2016 is at least equal to the amount stated.

(c) 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.

(d) Unlisted Investments:
Unlisted investments represent units the Organisation's subsidiary, Fitzserv Consultants Limited holds in a long term secure cash fund with New Ireland Assurance. This is valued by New Ireland Assurance on the basis of the current unit value.

12. DEBTORS (amounts falling due within one year)

Consolidation

	2016 €	2015 €
Trade debtors	166,981	189,090
Other debtors	27,035	55,367
Amounts due from HSE	90,000	90,000
Prepayments	47,145	136,899
Corporation tax	17,150	-
	348,311	471,356

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

12. DEBTORS (amounts falling due within one year) (CONTD)

Trade Union

	2016 €	2015 € (Restated)
Trade and other debtors	16,751	17,036
Amounts due from related parties	63,825	12,294
Amounts due from HSE	90,000	90,000
Prepayments	20,132	78,098
	190,708	197,428

Amounts due from related parties represent funds due from the organisation's subsidiary, Fitzserv Consultants Limited.

13. CASH AT BANK AND IN HAND

Consolidation

	2016 €	2015 € (Restated)
Irish Medical Organisation	751,208	731,496
Fitzserv Consultants Limited	3,868,961	3,729,803
Fitzserv Consultants Limited Client funds	308,372	202,491
Irish Medical Educational Services CLG	-	126,091
	4,928,541	4,789,881

14. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

Consolidation

	2016 €	2015 € (Restated)
Trade and other creditors	17,152	43,983
Accruals	212,128	472,532
Taxation and social welfare	63,904	115,490
Monies due to clients of Fitzserv Consultants Limited	308,372	202,491
Bank overdraft	43,942	-
Deferred income	408,547	420,209
Deferred pension commitments	220,134	164,087
Bank loan (note 15)	77,595	-
Deferred tax liability (Note 9)	20,836	-
Amounts due to the HSE	-	126,091
	1,372,610	1,544,883

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

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

Taxation and social welfare comprises:

	2016 €	2015 € (Restated)
PAYE/PRSI	42,094	69,971
VAT	3,976	1,416
Income tax	17,834	6,979
Corporation tax	-	37,124
	63,904	115,490

Trade Union

	2016 €	2015 € (Restated)
Trade and other creditors	17,152	43,983
Taxation and social welfare	61,074	47,285
Amounts due to related parties (see (a) below)	321,545	315,241
Amounts due to related parties (see (b) below)	582,895	588,190
Payables related to client monies (see (c) below)	116,812	117,907
Accruals	156,863	339,941
Deferred income	408,547	420,209
Deferred pension commitments	220,134	164,087
Bank overdraft	43,937	-
	1,928,959	2,036,843

(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.

(b) Amounts due to related parties represents a loan the organisation advanced by 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.

(c) Payables related to client monies represent amounts owed by the organisation to the organisation's subsidiary, Fitzserv Consultants Limited, related to client monies.

Taxation and social welfare comprises:

	2016 €	2015 €
PAYE	39,264	38,890
Income tax	17,834	6,979
VAT	3,976	1,416
	61,074	47,285

15. CREDITORS (AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR)

Consolidation

	2016 €	2015 € (Restated)
Bank loans	310,382	387,977
Deferred Pension Commitments	3,308,065	3,283,395
	3,618,447	3,671,372

Analysis of Bank loans

	2016 €	2015 € (Restated)
Repayable in one year or less	77,595	-
Repayable in between two and five years	310,382	387,977
	387,977	387,977

AIB Bank loans are secured by legal charges over properties at 10 and 11, Fitzwilliam Place, Dublin 2 vesting in the name of Cumann Doctuiri na hEireann The Irish Medical Association.

Trade Union

	2016 €	2015 € (Restated)
Deferred Pension Commitments	3,308,065	3,283,395

Consolidated and Trade Union
2016 Analysis of Deferred Pension commitments

	Actual €	Present Value €
In more than two years but not more than five years	927,531	895,163
In more than five years but not more than ten years	1,384,375	1,270,170
In more than ten years but not more than fifteen years	1,256,719	1,089,131
In more than fifteen years but not more than twenty years	62,500	53,601
	3,631,125	3,308,065
In less than one year (Note 14)	221,500	220,134
	3,852,625	3,528,199

In accordance with the provisions of FRS 102, Trident Consulting, Actuarial Consultants, have placed a present value on this obligation of €3,528,199. In coming to this value they have used a discount rate of 1.15% (2015: 1.87%), based primarily on the iBoxx €Corporates AA 10+ index which was yielding 1.31% at 31 December 2016 (2015: 2.03%). It should be noted that varying interest rates in future may necessitate an adjustment to this figure.

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

15. CREDITORS (AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR) (CONTD)

In respect of prior year - restated

	Actual €	Present Value €
In more than two years but not more than five years	886,000	837,643
In more than five years but not more than ten years	1,329,000	1,191,697
In more than ten years but not more than fifteen years	1,384,375	1,081,747
In more than fifteen years but not more than twenty years	253,250	172,308
	3,852,625	3,283,395
In less than one year (Note 14)	166,125	164,087
	4,018,750	3,447,482

Consolidated

Movements in the present value of unfunded defined pension commitment were as follows:	**2016** **€**	**2015** **€**
Opening present value at 1 January	3,447,482	3,459,510
Interest cost	62,915	59,271
Actuarial loss/(gain)	183,927	(71,299)
Benefits paid	(166,125)	-
Closing present value at 31 December 2016	3,528,199	3,447,482

16. FINANCIAL INSTRUMENTS

Consolidated

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

	2016 €	2015 € (Restated)
Financial assets:		
Measured at fair value		
- Unlisted investments	533,338	511,807
- Listed investments	39,644	32,210
- Deposit with the Courts of Justice	10,669	10,663
Measured at cost less provision for impairment		
- Other investments	91,562	91,562
Measured at undiscounted amount receivable		
- Trade debtors	166,981	189,090
- HSE debtor	90,000	90,000
- Other debtors	27,035	55,367

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 20166

16. FINANCIAL INSTRUMENTS (CONTD)

	2016 €	2015 € (Restated)
Financial liabilities:		
Measured at undiscounted amount payable		
- Trade and other creditors	17,152	43,983
- Monies due to clients	308,372	202,491
- Bank overdraft	43,942	-
Measured at amortised cost		
- Bank loan	387,977	387,977
Measured at present value using an actuarial method		
- Deferred pension commitments	3,528,199	3,447,482

Trade Union

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

	2016 €	2015 € (Restated)
Financial assets:		
Measured at fair value		
- Deposit with the Courts of Justice	10,669	10,663
- Listed investments	39,644	32,210
Measured at cost less provision for impairment		
- Investments	91,562	91,562
Measured at undiscounted amount receivable		
- Trade and other debtors	16,751	17,036
- Amounts due from HSE	90,000	90,000
Financial liabilities:		
Measured at undiscounted amount payable		
- Trade and other creditors	17,152	43,983
- Amounts due to group companies	1,021,252	1,021,338
- Bank overdraft	43,937	-
Measured at present value using an actuarial method		
- Deferred pension commitments	3,528,199	3,447,482

17. PENSION COMMITMENTS

Trade Union

The organisation operates a defined contributions pension scheme. The pension cost charge represents contributions payable by the organisation to the fund and amounted to €103,623 (2015: €119,580). Contributions totalling €1,341 (2015: €3,497) were owed by the fund to the organisation at the balance sheet date.

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

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 (2015: €125,000). The IMO also received €10,407 for rent of the carpark to Fitzserv Consultants Limited, (2015: €12,733).

Fitzserv Consultants Limited advanced a loan of €300,000 to IMO in 2013, interest of 2% was applied to the loan amount. Balance at the year end was €321,545 (2015: €315,241) owed to Fitzserv Consultants Limited. This loan was advanced on an unsecured basis and is repayable on demand.

19. SUBSEQUENT EVENTS

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

20. COMPARATIVE AMOUNTS

Certain comparative amounts have been reclassified, where necessary, to ensure comparability with current financial year disclosures.

21. CONSOLIDATED INFORMATION

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

- Fitzserv Consultants Limited, a financial services Company the Share Capital of which is 100% owned by the IMO. Profit after tax €166,563 (2015: €324,089).
- Cumann Doctúiri na hÉireann The Irish Medical Association a Property Holding Company which is limited by Guarantee. Loss after tax €23,131 (2015: €3,659)
- Irish Medical Educational Services Company Limited by Guarantee a non-trading company which is limited by Guarantee. Loss after tax €5 (2015: €Nil).

22 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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

23 PRIOR YEAR ADJUSTMENTS

Consolidated Financial Statements

Unfunded Deferred Pension Liability

In 2012, the Organisation entered into a settlement agreement in respect of contractual entitlements to the former Chief Executive. In the 2012 consolidated financial statements, the Organisation accrued the cost of this settlement agreement at present value. In each subsequent period, the Organisation has obtained a professional actuarial valuation which resulted in an annual re-measurement of the unfunded pension liability.

During 2016, payments under this agreement commenced and in the context of the annual review of the liability, to ensure best practice and compliance with FRS102, the prior year value has been restated to take into account the present value of related employer PRSI liabilities.

The total pension liability is subject to a total related employer PRSI of €268,750. The Organisation engaged an actuary and a present value of €240,583 has been placed on this amount at 31 December 2015. A prior year adjustment has therefore been made in the consolidated financial statements to take account of related employer PRSI liabilities, as set out below.

Irish Medical Educational Services Company Limited by Guarantee

In addition to the above, during the financial year ended 31 December 2016 the Organisation made a decision to wind down a company known as Irish Medical Educational Services Company Limited by Guarantee ("IMES") and in that context, given it is a company under the control of the Organisation and as required by accounting standards, the Organisation has consolidated this company into its consolidated financial statements for the financial year ended 31 December 2016 and processed a prior year adjustment to incorporate the assets and liabilities of the company onto its consolidated balance sheet.

A summary of the impact of these changes is presented below:

	As Restated 2015
	€
Cash at bank and in hand	
As previously reported	4,633,770
Prior year adjustment – IMES bank balance	126,091
Restated	4,789,881
Debtors (amount falling due within one year)	
As previously reported	462,546
Reclassification of debit balances from creditors	8,810
Restated	471,356
Creditors (amount falling due within one year)	
As previously reported	1,394,123
Prior year adjustment – IMES liabilities	126,091
Prior year adjustment – provision for short term portion of employer PRSI liability on unfunded deferred pension commitments	15,859
Reclassification of debit balances from creditors	8,810
Restated	1,544,883

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

23 PRIOR YEAR ADJUSTMENTS (CONTD)

Creditors (amount falling due after one year)	
As previously reported	3,446,649
Prior year adjustment – provision for long term portion of employer PRSI liability on unfunded deferred pension commitments	224,723
Restated	3,671,372
Retained earnings	
As previously reported	3,893,078
Prior year adjustment – provision for employer PRSI liability on unfunded deferred pension commitments	(240,582)
Restated	3,652,496

Trade Union Financial Statements

Unfunded Deferred Pension Liability

In 2012, the Organisation entered into a settlement agreement in respect of contractual entitlements to the former Chief Executive. In the 2012 consolidated financial statements, the Organisation accrued the cost of this settlement agreement at present value. In each subsequent period, the Organisation has obtained a professional actuarial valuation which resulted in an annual re-measurement of the unfunded pension liability.

During 2016, payments under this agreement commenced and in the context of the annual review of the liability, to ensure best practice and compliance with FRS102, the prior year value has been restated to take into account the present value of related employer PRSI liabilities.

The total pension liability is subject to a total related employer PRSI of €268,750. The Organisation engaged an actuary and a present value of €240,583 has been placed on this amount at 31 December 2015. A prior year adjustment has therefore been made in the consolidated financial statements to take account of related employer PRSI liabilities, as set out below.

Fixed Assets

During 2016, the executive board, together with the directors of the organisations subsidiary company, Cumann Doctúirí Na hÉireann The Irish Medical Association, performed a review of the Memorandum and Articles of Association of the company and consequently a review of the beneficial ownership of freehold property at 10 and 11 Fitzwilliam Place, Dublin 2 and the financial investments historically reported in the financial statements of Cumann Doctúirí Na hÉireann The Irish Medical Association.

As part of the review it was established that The Irish Medical Organisation, being the ultimate controlling entity of the subsidiary company, is the beneficial owner of the freehold properties and financial investments. In accordance with the Memorandum and Articles of Association, Cumann Doctúirí Na hÉireann The Irish Medical Association, holds the legal title of the freehold properties and financial investments in trust for The Irish Medical Organisation.

A prior year adjustment has therefore been processed in these financial statements to reflect the transfer of the carrying amounts of the freehold properties and financial investments from the balance sheet of Cumann Doctúirí Na hÉireann The Irish Medical Association to the balance sheet of The Irish Medical Organisation. Further details as to the impact of this adjustment are set out below.

THE IRISH MEDICAL ORGANISATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

23 PRIOR YEAR ADJUSTMENTS (CONTD)

	As Restated 2015
	€
Total Unfunded Deferred Pension Liability	
As previously reported	3,206,899
Prior year adjustment – recording of employer PRSI liability	240,583
Restated	3,447,482
Tangible assets	
As previously reported	120,463
Prior year adjustment – transfer of freehold premises	2,837,860
Restated	2,958,323
Financial assets	
As previously reported	102,225
Prior year adjustment – transfer of financial investments	32,210
Restated	134,435
Amounts due from / (to) related parties	
As previously reported	2,273,402
Prior year adjustment – transfer of freehold premises	(2,837,860)
Prior year adjustment – transfer of financial investments and associated income	(23,732)
Restated	(588,190)
Retained earnings - deficit	
As previously reported	(948,544)
Prior year restatement – recording of employer PRSI liability	(240,583)
Prior year restatement – financial investments income	8,478
Restated	(1,180,649)

THE IRISH MEDICAL ORGANISATION

DETAILED MANAGEMENT INFORMATION SCHEDULES FOR THE YEAR ENDED 31 DECEMBER 2016

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

THE IRISH MEDICAL ORGANISATION

DETAILED INCOME AND EXPENDITURE

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

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

	IMO 2016 €	Fitzserv t/a IMOFS 2016 €	MA 2016 €	Consolidation Eliminations 2015 €	Total 2016 €
INCOME					
Subscriptions	2,212,589	-	-	-	2,212,589
IMOFS sales	-	1,510,712	-	-	1,510,712
Rental Income	173,501	-	-	(135,407)	38,094
Interest Received	-	23,842	-	(6,304)	17,538
Unrealised investment income	7,434	21,531	-	-	28,965
Dividend income	604	-	-	-	604
	2,394,128	1,556,085	-	(141,711)	3,808,502
EXPENDITURE					
Wages and salaries	1,146,993	537,591	-	-	1,684,584
Social security costs	105,554	51,194	-	-	156,748
Employer Pension Contribution	103,623	35,001	-	-	138,624
Directors remuneration	-	51,000	-	-	51,000
Irish Medical Journal	16,899	-	-	-	16,899
Staff training	8,225	2,795	-	-	11,020
Rent and rates	27,815	128,084	-	(125,000)	30,899
Light and heat	13,794	9,105	-	-	22,899
Insurance	16,665	23,835	-	-	40,500
Repairs and maintenance	44,516	7,269	-	36	51,821
Printing, Postage & Stationery	50,531	49,851	-	-	100,382
Advertising	925	32,572	-	-	33,497
Telephone	12,631	10,512	-	-	23,143
ICT	96,276	127,641	-	-	223,917
Travel and meeting expenses	72,546	59,079	-	(10,407)	121,218
International affairs	36,809	-	-	-	36,809
Corporate events	(12,762)	-	-	-	(12,762)
Professional fees	84,111	133,673	(4,316)	-	213,468
Legal fees	142,114	7,257	-	-	149,371
Audit	10,000	12,915	4,305	-	27,220
Accountancy	12,755	14,145	-	-	26,900
Bank charges	14,160	911	-	(6,304)	8,767
Subscriptions and donations	31,145	1,726	-	-	32,871
Depreciation	68,454	1,685	-	-	70,139
General expenses	-	31,135	-	-	31,135
Loan Interest	-	-	990	-	990
Loss/(profit) on disposal of fixed assets	5,458	-	-	-	5,458
Interest on deferred pension liability	62,915	-	-	-	62,915
	2,172,152	1,328,976	979	(141,675)	3,360,432

Note: Irish Medical Educational Services Company Limited by Guarantee did not trade in 2015 or 2016.

FITZSERV CONSULTANTS LIMITED
T/A IMO FINANCIAL SERVICES

SUMMARY BALANCE SHEET

AS AT 31 DECEMBER 2016

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

	2016 €	2015 €
FIXED ASSETS		
Tangible Assets	2,547	4,232
Investments	533,338	511,807
	535,885	516,039
CURRENT ASSETS		
Debtors: Amounts falling due within one year	659,785	719,350
Cash at bank and in hand	4,060,521	3,814,387
	4,720,306	4,533,737
Creditors (amounts falling due within one year)	(451,128)	(411,276)
NET CURRENT ASSETS	4,269,178	4,122,461
TOTAL ASSETS LESS CURRENT LIABILITIES	4,805,063	4,638,500
NET ASSETS	4,805,063	4,638,500
Capital and reserves		
Called up share capital presented as equity	1,283	1,283
Retained earnings	4,803,780	4,637,217
SHAREHOLDERS' FUNDS	4,805,063	4,638,500

CUMANN DOCHTÚIRÍ NA hÉIREANN THE IRISH MEDICAL ASSOCIATION LIMITED
(A Company Limited by Guarantee)

SUMMARY BALANCE SHEET
AS AT 31 DECEMBER 2016

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

	2016 €	2015 € (Restated)
Debtors	582,895	588,190
Creditors: Amounts falling due within one year	(77,595)	(4,316)
Net Current Assets	505,300	583,874
Creditors: Amounts falling due after one year	(310,382)	(387,977)
Net Assets	194,198	195,897
Financed by:		
Retained income	194,198	195,897
MEMBER FUNDS	194,198	195,897

IRISH MEDICAL EDUCATIONAL SERVICES
(A Company Limited by Guarantee)

SUMMARY BALANCE SHEET
AS AT 31 DECEMBER 2016

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

	2016 €	2015 €
Current assets		
Cash at Bank	-	126,091
Creditors: Amounts falling due after one year	(5)	(126,091)
Net liabilities	(5)	-
Financed by:		
Retained earnings - deficit	(5)	-
Members' (deficit)	(5)	-

THE IRISH MEDICAL ORGANISATION

MANAGEMENT INFORMATION

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

(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 paid at the following annual rates.

	April 2015/2016	April 2016/2017
	€	€
Executive Committee Chair		
Dr Matthew Sadlier	25,000	25,000
GP Committee Chair		
Dr Padraig McGarry	25,000	25,000
Consultant Committee Chair		
Dr Peadar Galligan	3,000	3,000
NCHD Committee Chair		
Dr John Duddy	3,000	-
Dr. Patrick Hillery	-	3,000
Public Health and Community Health Committee Chair		
Dr Ann Hogan	3,000	-
Dr Emer Shelley	-	3,000
President		
Dr Ray Walley	35,000	-
Dr. John Duddy	-	35,000
Treasurer		
Dr Illona Duffy	10,000	10,000
Non Executive Member		
Mr Niall Saul	12,500	12,500
Mr Ronan Nolan	12,500	12,500

These amounts are subject to relevant taxes.

Fitzserv Consultants Limited Directors Fees	2016
	€
Dr. Martin Daly, Chair	**25,000**
Mr. Willie Holmes, Non Executive Director	**13,000**
Mr. James Brophy, Non Executive Director	**13,000**
	51,000

These amounts are subject to relevant taxes.

THE IRISH MEDICAL ORGANISATION

MANAGEMENT INFORMATION

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016

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

IMO AND FITZSERV CONSULTANTS LIMITED EXPENSES

MILEAGE:

Committee members and staff without a company car are allowed 42c per mile from IMO/Fitzserv Consultants Limited headquarters at No. 10 & No. 11 Fitzwilliam Place, Dublin 2, when they use their private motor vehicles for IMO/Fitzserv Consultants Limited business.

Staff with company 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 ORGANISATION
Ceardchumann Dochtúirí na hÉireann

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