



IRISH MEDICAL
ORGANISATION
Ceardchumann Dochtúirí na hÉireann

Annual Report

2017

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

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



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Council and Executive Board Members

IMO Council 2017/2018

Dr Ann Hogan
President

Dr Peadar Gilligan
Vice President

Dr Brian O'Doherty
Treasurer

Dr Louise Cunningham
Honorary Secretary

Dr Hwei Lin Chua

Dr Declan Connolly

Dr Conall Dennedy

Dr John Duddy

Prof Trevor Duffy

Dr Illona Duffy

Dr Charles Goh

Dr Tony Healy

Dr Paddy Hillery

Dr Johanna Joyce Cooney

Dr Ina Kelly

Dr Clive Kilgallen

Dr Pdraig McGarry

Dr Mark Murphy

Dr Pascal O'Dea

Dr Naishadh Patil

Dr Matthew Sadlier

Dr Ray Walley

Executive Board 2017/2018

Dr Matthew Sadlier
Chair

Dr Brian O'Doherty
Treasurer

Dr Gabriel Beecham

Dr Tadhg Crowley

Prof Trevor Duffy

Dr Pdraig McGarry

Dr Peadar Gilligan

Dr Paddy Hillery

Dr Johanna Joyce
Cooney

Dr Emer Shelley

Mr Niall Saul
Non-Executive Director

Mr Ronan Nolan
Non-Executive Director

President's Report



Dr Ann Hogan
IMO President 2017/2018

Colleagues, we are pleased to present to you the 2017 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, Member Advisory Services, Policy and International Affairs and Communications and Social Media Activity. 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.

2017 was another difficult year for the Irish health service with the after effects of years of austerity, rapidly increasing waiting times for many services, unprecedented numbers of patients on trolleys and increasing problems with recruitment and retention of doctors. The IMO has been advocating for many years for the need to increase the capacity throughout our public health service in order to combat the effects of years of underinvestment and also to cater for our increasing population and changing demographics. It has long been a belief at Government level that we had too many acute hospital beds, so much so that during the Celtic Tiger years large numbers of beds were taken out of our acute hospital system. The recently published Healthcare Capacity Report has at long last repudiated this urban myth and has set out the scale of increases in capacity required in our acute hospitals, community and primary care services and long term residential care.

We have also seen, in 2017, the publication of the Sláintecare Report by the cross-party

Oireachtas Committee on the Future of Healthcare. The first step in implementation of this report has commenced with the recruitment process for the post of Executive Director of the Sláintecare Programme Office.

While these two reports set out a direction for the development of our health service over the next 10-15 years, neither report addresses satisfactorily the thorny issue of how the necessary development will be financed. Many of the recommendations of the IMO are contained within that report but Government must act now and frontload the system with significant resources. It remains to be seen if there is a real political will to provide the funding required in order to develop General Practice appropriately, have Consultant-delivered acute hospital services, implement evidence-based Public Health initiatives and expand community support measures and long term residential places.

Critical to all of the increased capacity will be the medical work force required. Difficulties in recruitment and retention of doctors to work in our public health services have been highlighted by the IMO in recent years and have been noted in the report of the Public Service Pay Commission, published in 2017.

Ireland has less doctors, at 2.9 practicing physicians per 1,000 population than the EU average of 3.4 per 1000 population. We have seen, in recent years, that increasing numbers of Irish-trained doctors are leaving this country to work in other countries, where doctors in training are better supported than they are here, and where working conditions for all doctors, including working hours, research opportunities, workplace supports and remuneration, are better than in the Irish health service.

We know that 666 GPs are due to retire in the next 5 years or so. 170 doctors finish GP training in Ireland every year. However we know that only 17.4% of GP trainees are definitely planning to stay in Ireland, while one third are intending to emigrate. We know also that the numbers of applicants for GP posts has declined hugely and that there have been many GP posts advertised in recent years, particularly in rural areas, for which there are



no applicants. So we will struggle to replace the GPs who will reach retirement age, never mind those who will resign or retire early and certainly not including all the additional GPs we will need to implement Sláintecare and to cope with the increasing needs of our increasing and ageing population. Negotiations on new services in General Practice and a new GP contract have continued in 2017. However the additional funding provided in Budget 2018 for General Practice did not suggest any real intent to address the underinvestment and capacity problems in General Practice, never mind resource the additional range of services envisaged in the Sláintecare report. We need to see rapid progress in negotiations to reverse the FEMPI cuts to General Practice and adequately resource the range of services our patients require. This is necessary to achieve the shift in care for people with chronic illnesses out of acute hospitals into the community, as set out in the Sláintecare Report.

The position with regard to Consultants is no better. We still have approximately 400 vacant Consultant posts at any one time. Many Consultant posts have been advertised, for which there have been one or no applicants. We are still a distance away from a Consultant-delivered service. While the unwinding of the FEMPI pay cuts has commenced, the issue of

the additional 30% pay cut imposed on new entrant consultants remains to be addressed.

Working conditions in many of our hospitals remain difficult, especially in overcrowded Emergency Departments which are unpleasant at best and hazardous for patients and staff at worst. It is unsurprising that doctors are voting with their feet.

The IMO has continued to support Consultants in a legal case in the High Court on the unilateral breach by the State of the 2008 Consultant Contract.

It is disappointing, to say the least, when our NCHDs see Groundhog Day every six months at changeover time, when some hospital managers refuse to pay for unrostered overtime. This type of thing can only be described as corporate bullying. The IMO has had to go into battle on this issue repeatedly in recent years and again in 2017.

The IMO reached agreement in 2017 in a High Court settlement in respect of the legal challenge taken by the IMO on behalf of NCHDs on the Living Out Allowance. Additionally we secured a review of Training and Education supports which we know is a key concern of NCHDs. Ultimately what is required is a new NCHD contract.

This agreement gives us a basis to work towards that goal so that we can ensure NCHDs are valued and respected in the Health system.

The cost of training for NCHDs is a very big concern and indeed many of the decisions to emigrate are based on better training opportunities and supports in other health systems with better career pathways.

The work of Public Health and Community Medical Doctors is focussed on planning and delivering programmes to improve population health and wellbeing. We have long been advocating for action by Government to mitigate the adverse health effects on our population caused by alcohol. While Healthy Ireland is stated national policy, it is disheartening to see the apparent reluctance to progress the Public Health Alcohol Bill through the Oireachtas.

The IMO has continued to campaign for consultant status for Public Health Specialists. In relation to Community Medical Doctors and the IMO has managed to advance the cases of some Area Medical Officers at local and individual level.

The IMO made detailed submissions to the Public Service Pay Commission concerning the recruitment and retention issues facing the consultant, non-consultant hospital doctor and public health and community health doctor workforces. These submissions set out many of the barriers currently operating to inhibit effective medical recruitment and retention. The IMO has urged the Public Service Pay Commission to make recommendations that can act to mitigate the scale of this crisis within the Irish Public Health Service.

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 2017 we expanded the range of services we offer to members. Our Member Advisory Services has a team of 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.



HPV Alliance launch.

This is an important and valuable service and during 2017 over 3,000 individual member issues were dealt with.

During my year as President, I have been involved in a number of initiatives. In March 2017, Dr. John Duddy, as IMO President signed 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. Following on from this, the IMO conducted some research about gender issues in medicine, including the issue of gender based bullying and harassment.

There was a high response rate to the survey and the results demonstrated clear differences between male and female doctors in terms of their experience of gender based bullying and harassment and inappropriate sexual behaviour in the workplace, and the influence of personal and domestic commitments on career choices. Nearly half (46%) of female medical practitioners have delayed having children for reasons related to their careers in medicine compared to just 19% of male medical practitioners.

The research shows some clear gender distinctions when it comes to deciding what area of medicine to specialise in. The findings regarding gender based bullying and harassment in medicine turned out to be very much in line with the information which emerged about this sort of behaviour in other sectors and professions during 2017. The IMO published a paper on Women in Medicine based on the research. The IMO worked with the Bar of Ireland to organise a very well attended seminar entitled “Definitions of Success” in Kings Inns on 1 June, about the issues facing women in the medical and legal professions.

One of the main political issues of the day is Brexit and the IMO has been working to highlight the health issues related to this. The IMO made a presentation to the Seanad Select Committee on Brexit in June 2017, and we were invited to meet representatives from a UK House of Lords Committee in January 2018. In addition to this, the IMO has organised a seminar on the Health issues related to Brexit. We also have had opportunity to highlight our concerns at international meetings during the year.

I have also had the opportunity this year, as President of the IMO, to promote something I feel very strongly about - vaccination. The IMO became a member of the HPV Vaccination Alliance and has done considerable promotion of the benefits of HPV vaccination, and I am delighted to see that there has been significant improvement in uptake of 1st dose of HPV vaccine in Autumn 2017.

The IMO represents all types of doctors, NCHDs, Consultants, General Practitioners and Doctors working in Public Health and Community Health and the structure of the organisation reflects these four main groups. The structure of the Organisation depends upon a relatively small number of doctors participating in our National Speciality Committees. I would like to thank them sincerely for their dedication and the unstinting work they undertake in representing you and all your colleagues. I would encourage members to get more involved. Naturally not everyone is in a position to give the commitment to serve on National Committees but there are many ways to be involved. Come to IMO meetings, get involved in campaigns and policy making.

This Organisation is its members and it is up to us to make the Organisation work for us.

It has been an honour to serve as President of the IMO. We have been through some difficult and challenging times in recent years but we have not lost our focus which is our membership. I would like to thank all my fellow Honorary Officers, Committee members and IMO staff for all their work on behalf of members. I would especially like to thank you, the members, as none of us could do this job without your support, loyalty and commitment.

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.



Dr Ann Hogan
 President

1 Public Service Stability Agreement 2018 – 2020

The IMO was involved in protracted negotiations on a new Public Service Pay Agreement in the first half of 2017; the IMO was the only organisation that represented doctors in those negotiations. Those negotiations ultimately led to the Public Service Stability Agreement 2018 – 2020. This Agreement built upon the current Lansdowne Road Agreement from 2015, whose outstanding pay elements will continue to be discharged in parallel with the new Agreement.

The principle aim behind this Agreement was to take the largest number of public servants possible out of the FEMPI pay reductions that took place in the period 2009 to 2013.

However, the IMO took the opportunity to raise issues relating to, among other things, recruitment and retention and the pay differentials within grades of Doctors.

The Agreement was endorsed by the IMO Council, and after a ballot of members was overwhelmingly accepted by the IMO. The Agreement was ratified by the Public Services Committee of the Irish Congress of Trade Unions and subsequently given effect in legislation.

The main points of the Agreement are set out below.

Operation of Agreement

This Agreement will come into effect on 1st January 2018 and will run, in the absence of a major economic event, until 31st December 2020. Outstanding pay restoration items from the current Lansdowne Road Agreement will continue to apply.

FEMPI

The principle intention of the Agreement is to continue the unwinding of the Financial Emergency Measures in the Public Interest (FEMPI) Acts, which were used to cut the pay of public servants in the period 2009 – 2013.

Accordingly, under the terms of this Agreement, more than ninety percent of public servants will have exited FEMPI reductions by the conclusion of this Agreement.

Pay Measures

The following pay measures – the unwinding of FEMPI pay reductions – will apply across the lifetime of this Agreement:

- 1st January 2018, annualised salaries to be increased by 1%
- 1st October 2018, annualised salaries to be increased by 1%
- 1st January 2019, annualised salaries up to €30,000 to be increased by 1%
- 1st September 2019, annualised salaries to be increased by 1.75%
- 1st January 2020, annualised salaries up to €32,000 to be increased by 0.5%
- 1st October 2020, annualised salaries to be increased by 2%.

Again, it should be borne in mind, that pay restoration under the Lansdowne Road Agreement (2015), which are particularly relevant to Consultants, will also continue into 2018 and 2019 where provided for in that earlier Agreement.

Pension Related Deduction

As part of the unwinding of FEMPI, the Government has agreed that the Pension Related Deduction (PRD), commonly known as the ‘Pension Levy’, will be replaced by a permanent Additional Superannuation Contribution (ASC).

This ASC will become effective on 1st January 2019 and will operate as follows:

Public Servants who are Members of pre-2013 Pension Schemes with Standard Accrual Terms

- 1st January 2019
- Up to €32,000 – exempt

- €32,000 to €60,000 – 10%
- €60,000 plus – 10.5%
- 1st January 2020
- Up to €34,500 – exempt
- €34,500 to €60,000 – 10%
- €60,000 plus – 10.5%

Public Servants who are Members of the Single Public Service Pension Scheme (i.e. entrants since 1st January 2013)

- 1st January 2019
- Up to €32,000 – exempt
- €32,000 to €60,000 – 6.66%
- €60,000 plus – 7%
- 1st January 2020
- Up to €34,500 – exempt
- € 34,500 to €60,000 – 3.33%
- €60,000 plus – 3.5%

It is important to note that the ASC, unlike the current PRD, will apply to pensionable remuneration only.

This was an extremely difficult part of the talks process, as the Government, with the recommendations of the Public Service Pay Commission, were determined to force public servants to make an additional contribution to their pensions. The goal of the IMO in these talks was to prevent the ASC from being applied disproportionately to our members – considered to be ‘high earners’ – and to ensure that new entrants got some relief, commensurate with their less generous (i.e. ‘career averaged’) pension terms. To the greatest extent possible, the IMO was able to achieve both of these goals.

Recruitment and Retention

Building on the previous work of the Public Service Pay Commission, the Agreement provided for a renewed process under the Commission to comprehensively examine those areas of the public service where recruitment and retention issues are clearly evident. The IMO succeeded in having Consultants and NCHDs included in the first module of this process and strongly pressed to have Public Health Doctors considered.

At the insistence of the IMO, and others, this process was time limited and commitment to engage with the relevant parties on foot of the Commission’s recommendations is also in the Agreement.

In follow up meetings with the Department of Public Expenditure and Reform and the Public Services Committee of ICTU, the IMO had it confirmed that the first module of the Commissions work will be concluded in the second quarter of 2018 and will not be delayed pending completion of a comprehensive public service wide report.

The Commission will issue a report that will then form the basis for engagement between the parties; as the only doctors representative organisation to have signed up to this current Agreement, only the IMO has a guaranteed right to speak for Doctors in these forthcoming talks.

New Entrants

Clearly, the issues of retention and recruitment are inextricably linked to the status of new entrants. However, impressing this fact on participants in the talks was not as straightforward as one might have hoped. An acknowledgement was secured that issues affecting post 1st January 2011 new entrants still fall to be addressed, and will be reviewed by the parties to the Agreement in 2018.

Time and Attendance Systems

The Government side are insistent that more modern time and attendance systems, including electronic systems must be introduced. Where it is proposed to introduce, develop, modernise or update current time and attendance systems, consultations and where necessary the IMO will insist industrial relations engagement must take place.

Working Hours

The Government have been unyielding in their determination to maintain the additional productivity generated by additional hours under the Haddington Road Agreement. However, in recognition of work-life balance issues, public servants may, at defined points, seek to arrange to return to their pre – Haddington Road Agreement hours. However, there will be a compensatory reduction in salary should this occur.

2 Consultants

Consultant Committee 2017/2018

Dr Peadar Gilligan - *Chair*

Dr Ronan Collins

Dr Conall Denny

Prof Trevor Duffy

Dr Seamus Healy

Dr Tony Healy

Dr Clive Kilgallen

Dr Martin Mahon

Dr Michael Molloy

Dr Anthony O'Connor

Dr Naishadh Patil

Dr Matthew Sadlier



Dr Peadar Gilligan *Chair*

If the reports are to be believed, and let's hope that they are, the economy is emerging from the crisis that enveloped the country in late 2008. When faced with fiscal collapse, decisions were made to drastically reduce spending, including health spending. These policies ushered in a lost decade; a decade during which, for Consultants, crisis became normalised. Now though, as we emerge from the fiscal crisis, we must be clear in our determination to tackle the capacity crisis in the health service. Let us be clear, the capacity crisis in the health service which manifests on a daily basis in our Emergency Departments and in our long waiting lists. The health service capacity crisis is the wellspring of so much misery, that failing to tackle it is no longer an option.

Consultants know all about crisis, and indeed many colleagues have been made to feel that they are, in some way, responsible for at least a part of the health service capacity crisis.

This is not true.

Both evidence and anecdotes daily tell of Consultants in 2017 working over and above their requirements to deliver the very best patient care possible.

Indeed, when the IMO surveyed Consultant members, we found that the contracted thirty nine hour week was the minimum delivered by over two thirds of Consultants.

We would encourage health service management to engage with us and with Consultants generally to ensure that the service that we deliver is the service that we need to deliver and the service that our patients deserve.

Public Service Stability Agreement (2018/2020)

The IMO was the only organisation representing Consultants in the negotiation process that led to the current national pay agreement; the Public Service Stability Agreement (2018/2020). This Agreement focuses on the unwinding of the pay reductions brought in under the various pieces of Financial Emergency Measures in the Public Interest (FEMPI) Acts between 2009 and 2013. The Agreement provides for pay restoration to continue through to the end of 2020.

With specific reference to Consultant pay, the restoration agreed under the 2015 national agreement, will continue in concert with the restoration provided for in this new Agreement.

The Agreement also provides for the replacement of the Pension Related Deduction (PRD) with the Additional Superannuation Contribution (ASC). This had been recommended by the Public Service Pay Commission and enthusiastically backed by the Government. The initial intention behind the ASC was that it would fall disproportionately on higher earners, including Consultants.

The IMO, as the only body to the talks representing Consultants, fought hard to have the burden spread more evenly and secured a lesser rate of contribution for members of the new pension scheme.

The Agreement also provided for the Public Service Pay Commission to investigate further those areas of the Public Service in which significant recruitment and retention issues had been clearly identified. Medicine is one of those areas, arguably, the worst affected area. This will be discussed further below.

Recruitment and Retention

The IMO made a detailed submission and oral presentation to the Public Service Pay Commission in support of Consultants. We were heartened that the Commission ultimately noted that there was indeed acute recruitment and retention issues affecting Consultants. During the course of the pay talks, and during subsequent engagement, the IMO, succeeded in having Consultants included in the first module of the Commission's work. In order to inform our submission the IMO surveyed Consultant members on recruitment and retention in the health services. Some of the figures produced were sobering:

- Over a quarter of Consultants were considering taking up a post abroad
- Over three quarters of Consultants believed that their pay would be improved by moving abroad
- There was unanimity that the further pay reduction introduced in 2012 had made Consultant posts in the Irish public health system less attractive to potential applicants
- Nearly nine in ten Consultants had been approached by a recruiter keen to discuss offering a post in another jurisdiction.

Of the Consultant posts advertised by the Public Appointment Service in 2016, half received two or fewer applicants, one in ten received no application and a quarter did not receive an application from a candidate of suitable calibre.

The market has spoken, and it is saying 'no thanks' to the Irish public health system. If the Government is serious about ever having a Consultant delivered service, there is a huge job of work to do, and it is work that requires more than populist sloganeering. The IMO stands ready to play our part, we need the employer to be similarly determined.

Failure to Honour Contracts – Consultant Contract 2008

The failure of the Department of Health to honour all of the terms of the 2008 Consultant Contract was cited by over ninety percent of respondents as an impediment to the recruitment of Consultants; after all, why sign up with an employer who treats contracts as a hurdle to be overcome.

The IMO has supported members in litigation in pursuit of monies owed under the contract, which have never been paid. This is an extremely complex case with significant ramifications for the State, for Consultants, and even for the very concept of an employment contract.

There are approximately seven hundred individual plaintiffs on whose behalf summonses have been lodged. In the first instance, this presented a very serious logistical problem which required delicate negotiation. Subsequently, it was agreed that eleven categories of Consultant would be identified and that these would act as lead plaintiffs. The eleven were deemed to be representative of the overall plaintiff group in terms of areas such as contract type, direct or Section Thirty Eight employed, retired or employed.

As you will appreciate, there has been a huge volume of work associated with this case, and we are very appreciative of the four IMO supported Consultants who are plaintiffs in the lead case.



Irish Independent headline.

The case, as you will appreciate, has been a huge undertaking for the IMO. The case has been scheduled for trial in May 2018 and is sure to attract a lot of interest from within and without the medical profession.

Analysis: HSE decision on pay appeal to impact health budget

The Government is effectively on the run when it comes to the public pay bill

“Successive policies which have seen cuts to doctors pay, particularly in the area of new consultants, have led to a situation where permanent posts are not attracting any applicants. We now have up to 400 vacancies at Consultant level.”

Consultant case headlines.

Proposals Regarding ‘Sláintecare’ Reforms

The IMO engaged fully with the Committee on the Future of the Health Service, and has considered the report of the Committee. The IMO welcomed parts of the ‘Sláintecare’ Report but was concerned at the lack of concrete figures provided by the Committee and the subsequent inability of the Government to put in place a transition fund.

However, there are elements of the report which will pose considerable challenges to the way that Consultants work, particularly with reference to the proposal to separate private medical care from public facilities. This proposal was taken up by the Department of Health who convened an independent review group to explore the practical approach that can be taken to deliver on the recommendation.

The IMO has made a detailed submission to the Department’s review group, which was informed by a survey of Consultant members. The submission, based on member feedback, argued that the proposal was based on a several flawed premises. These include an inability to properly demonstrate that removing private medical care will actually produce increased capacity in public hospitals. The report also fails to show that private patients will not simply continue to avail of public hospital services but this time as purely public patients.

It should be noted that over the ten year period proposed, private insurance sources will spend almost €6 billion on services delivered in public hospitals. The report is silent on how this gap will be made up.

There are other issues too, for instance, in an IMO survey, almost sixty percent of respondents felt that removing private practice from public facilities would actually worsen the overall level of patient care, while over ninety percent felt that so doing would make it more difficult to recruit Consultants into the health service.

Emergency Department Overcrowding – Hospital Capacity

While the health service is bedevilled by a capacity crisis, the most obvious manifestation is the presence of patients on trolleys in overcrowded Emergency Departments. The IMO has forcefully made this case through the media for the some time now. The IMO, and others, have taken the case of Emergency Department staff, including Doctors, to the Labour Court and sought to have the concessions that were granted to ED staff, who happen to be members of one union, mapped across to all staff in the ED environment. Unfortunately, the HSE continue to be of the opinion that Doctors who work in Emergency Departments do not need to avail of these concessions, and progress has proven to be slow. The case is due back before the Labour Court in the first quarter of 2018.

In terms of capacity itself, the IMO made a detailed submission to the Health Service Capacity Review which called for an increase in capacity across the whole of the health service including;

- Bed capacity to be increased to allow for planning on the basis of eighty five percent bed occupancy rates, thus improving patient safety and outcomes
- Increased investment in radiology, diagnostic and laboratory services to support increased bed capacity
- Significant increase in investment in long term and rehabilitative care
- Significant increase in mental health service supported accommodation and in bed capacity

The IMO was, therefore, disappointed that the Government could only commit to an additional two and a half thousand beds between now and 2031.

“IMO calls for the negotiation of new Consultant and NCHD contracts to ensure that working conditions in Irish hospitals can compete with other English speaking countries”

The IMO will not engage in a process of negotiation for negotiation sake, or reform for reform sake. If there are serious proposals emanating from Government, we will discuss those. However, before we get to that point, we need to be sure that the outstanding part of the 2008 Contract will be addressed.

A New Consultant Contract?

Given the volume and type of reform that has been mooted, it would seem likely, if not certain that a new Consultant Contract is required. However, given that the last Consultant contract was not properly implemented, there is a huge credibility issue to be overcome.

 **Irish Medical Organisation** @IMO_IRL · 4 Jan 2017
Dr Peadar Gilligan on TV3 News @tv3NewsIreland - crisis will continue unless cuts to bed capacity reversed



3 Non Consultant Hospital Doctors

NCHD Committee 2017/2018

Dr Paddy Hillery - *Chair*

Dr Emer Ahern

Dr Sarah Barry

Dr Gabriel Beecham

Dr Carl Byrne

Dr Hwei Lin Chua

Dr Peter Corry

Dr Louise Cunningham

Dr Hammad Danish

Dr John Duddy

Dr Charles Goh

Dr Suhas Jadhav

Dr Daniel Kane

Dr Graham King

Dr Conor Malone

Dr Dela Osthoff

Dr Mark O'Rahelly

Dr Barry Singleton



Dr Paddy Hillery *Chair*

This past year has been a busy and challenging one for the IMO when it comes to representing our NCHD members. The IMO has continued to progress the 'Time for Change' agenda, firstly through achieving a notable success on the Living Out Allowance and latterly on seeking amendments to the NCHD Contract to benefit Doctors. In addition, the IMO has to be vigilant lest some hospital management decide that short term savings can be made by undermining NCHD terms and conditions. As well as fighting those fires, the IMO has also been active in lobbying for a health service that is a place where our NCHDs can see their contribution being both recognised and rewarded. Indeed, one of the most pressing challenges facing not just the IMO, but the health service as a whole, is the crisis in NCHD retention; we are losing skilled Doctors, we are losing them earlier, and they are staying away longer, or simply not coming back at all.

Public Service Stability Agreement (2018/2020)

The IMO was the only organisation representing Doctors in the negotiation process that led to the current national pay agreement; the Public Service Stability Agreement (2018/2020), which was concluded in mid-2017. This Agreement focuses on the unwinding of the pay reductions brought in under the various pieces of Financial Emergency Measures in the Public Interest (FEMPI) Acts between 2009 and 2013.

The Agreement provides for the restoration of pay rates through to the end of 2020 back to the levels that prevailed prior to the financial crash. This will be of considerable benefit to future NCHDs who, hopefully, will never experience pay rates as low as those that prevailed at the low point of the protracted recession. (Comprehensive salary scales can be accessed on www.imo.ie).

The Agreement also provided for the Public Service Pay Commission to investigate further those areas of the public service in which significant recruitment and retention issues have been identified. Medicine is one of those areas, arguably, the worst affected area, this will be discussed further below.

(Further details of the Agreement can be found on page 8)

Public Service Pay Commission – Recruitment and Retention

The IMO made a detailed submission to the Public Service Pay Commission arguing that there were NCHD recruitment and retention issues that needed to be addressed, and that pay was part of the solution to those issues.

The Commission accepted the thrust of the IMO's argument and the Public Service Stability Agreement mandated the Commission to undertake a detailed study of those areas where recruitment and retention issues had been clearly identified.

The IMO succeeded in having NCHDs included in the first module of the Commission's deliberations and the IMO subsequently made a detailed submission to these deliberations. To underpin our submission, we undertook a survey of NCHD members which threw up some sobering, if not altogether surprising, results:

- Just over eighty percent of respondents indicated that they were considering taking up a post abroad in the foreseeable future
- A similar number believed that their pay would increase by moving abroad
- Three quarters believed that they could avail of better education, training and career development supports elsewhere
- An almost identical number believe that higher NCHD pay levels in Ireland would prove useful in retaining NCHDs (respondents and peers) in Ireland
- Over eighty percent of NCHD respondents reported that the 2012 Consultant pay cut had given them pause for thought when deciding whether to pursue a career in Ireland or abroad



IMO Submission to the Public Service Pay Commission.

- Perhaps most worryingly, given the figures above, just shy of sixty percent of NCHDs reported that they had been approached by an employer, or an employment agency, to discuss the possibility of their working abroad.

These are troubling figures and are indicative of a service that is struggling to retain NCHDs, who see better opportunity abroad. The IMO sees this as a challenge to be overcome rather than accepted.

The Commission is due to report in the first half of 2018 and the parties – the IMO and health service management – will engage shortly thereafter on the Commission's findings. The IMO will be the sole body representing NCHDs in this engagement.

Incorporation of the Living Out Allowance into NCHD Salary

In a sign of the difficult industrial relations environment in which we are operating, the IMO was forced to take recourse to the courts last year to work out the unilateral removal of the NCHD Living Out Allowance by the Department of Public Expenditure and Reform (DPER). This was a significant undertaking by the IMO and required the expenditure of considerable resources. Happily, the IMO succeeded in securing the incorporation of the allowance into base NCHD salaries, which increased base pay for Interns, SHOs and Registrars by €3,193 from 1st July. Incorporating the Allowance into base pay also had the effect of ensuring that the Allowance cannot be removed in a future review.

What is significant for all NCHDs is that arising out of the Court settlement, the IMO, the Department of Health and the HSE will engage in a process specifically to address the educational requirements of NCHDs and the funding that is required. By agreeing to enter into this process, the employer has explicitly acknowledged the need to improve the training supports that are available to NCHDs.

This is also a recruitment and retention issue, as many other regulated professions in the health service have the costs which arise in being able to work covered by the employer.

Government to reintroduce €3,000 allowance for doctors

Coalition agrees to restore accommodation allowance to head off court case and strike

High Court strikes out living-out allowance case

Accommodation allowance deal averts doctors strike

Living Out Allowance headlines.

Indeed, in an IMO survey, it was shown that over ninety five percent of NCHDs had to pay out of their own pocket for training and that payment was not reimbursed, while fully three quarters of NCHDs reported that the costs associated with training had an impact on their own personal, or household, finances.

The IMO will soon commence this process with the Department of Health and the HSE.

European Working Time Directive

The IMO is concerned that there has been a degree of backsliding from health service management when it comes to implementing the rules set out by the European Working Time Directive (EWTD). Our most recent figures, which are supplied by management, show that well in excess of ninety percent of NCHDs are compliant with a maximum twenty four hour working day and over eighty percent are compliant with an averaged forty eight hour working week. Yet, members who are nominally compliant report to the IMO that their actual working hours, as opposed to their rostered hours, are not compliant.

The IMO would urge members to keep a close eye on their working hours and to ensure that the IMO knows where NCHDs are working onerous, unsafe and likely illegal hours. It would be a tremendous shame if we allowed the hard work that we've all put into this to be undermined. As such, the IMO will post the figures when we receive them from the HSE on www.imo.ie and would ask for member feedback.

Task Sharing in the Acute Sector

The sharing of tasks between NCHDs and other health professionals in the Acute Sector has proven to be problematic. Despite the good intentions behind the project, progress has been slower than had been hoped (this was borne out by the results of the IMO survey). The view of the IMO is that NCHD confidence in this project has diminished and that these concerns need to be addressed. Following detailed

engagement, it was agreed that a national protocol will be devised and issued to the system. This protocol allows for issues to be addressed at the local level with the potential for escalation if that is needed, and it has been agreed that all NCHDs and nurses will be advised of this protocol at their induction and of the pathway through which issues can be raised.

The IMO - Fighting for NCHDs at Hospital Level

Unfortunately, the ongoing issues relating to unrostered NCHD overtime in University Hospital Limerick came back onto the agenda this year. Following the Hospital's refusal to pay for hours worked and patient care delivered, if those hours were not pre-approved, the IMO was compelled to engage with the Hospital and ultimately ballot NCHD members for industrial action in pursuit of a clear contractual right. As a result of some difficult engagement and armed with a mandate for industrial action, the IMO succeeded in having the Hospital belatedly discharge its responsibilities.

The IMO will now engage with the Hospital to try to put in place a mechanism to ensure that this issue does not arise into the future.

Similarly, swift action by the IMO prevented attempts by management in Connolly Hospital and Cavan General from implementing a similar non-payment regimes, while we continue to work with NCHDs in other Hospitals to ensure that they are paid for all hours worked and that their contracts are upheld.

Strategic Review of Medical Training and Career Structures

Some incremental progress on behalf of NCHDs continues to be made through the Strategic Review of Medical Training and Career Structures ('The MacCraith Review'). The IMO has been an active participant in MacCraith since the start. Some of the initiatives that have come from MacCraith, such as the National Employee Record and the Lead NCHD Programme, have undoubtedly been of some benefit. However, in



NCHD members at the IMO AGM 2017.

the operational sphere, good intentions have, all too often, been forced to give way to service requirements, in terms of accessing training time, training supports and family friendly work arrangements. Nonetheless, the IMO will remain committed to this process and work with the other members of the Review.

Separately, the IMO Executive has engaged with the Department and the HSE to try to amend some specific provisions of the NCHD Contract (2010), such as Incremental Credit, in order to improve some of the terms and conditions of NCHD members. We are hopeful that those amendments will be agreed and circulated in the near future.

Maternity Leave

The (IMO) had on many occasions sought confirmation from the HSE that the provisions of the 2010 NCHD Contract would apply to all NCHDs in training irrespective of whether their employment is with the HSE directly, with a voluntary body, or in the private sector.

The issue was thrown into sharp focus with the denial by a private employer, St Patrick's Mental Health Services, of the maternity leave entitlements normally enjoyed by NCHDs.

However, after engagement between the IMO and the HSE, it has now been confirmed - via HSE Circular 12/2017 that "Trainees cannot and must not, be disadvantaged as a result of the rotational nature of medical training or the fact that their employers may be HSE hospitals, HSE funded agencies, private hospitals or GP practices."

It continues to state, "employers must ensure that... all NCHDs are provided with the NCHD Contract 2010 for all periods of employment without exception, including where the employer is in the private sector or in a voluntary hospital."

This is an important development and means that NCHDs whose training necessarily takes them out of direct HSE employment, will no longer be at a disadvantage when compared to colleagues.

Medical Student and Intern Induction

The IMO continues to make considerable strides in organising students and preparing them for the transition into Intern life. Unfortunately, many Interns report that their first experience of the public health system is being asked to work for free during the so called 'induction week'. If you only get one chance to make a good first impression, this is not how you go about doing it.

The IMO has engaged with the HSE to try to bring an end to this practice. Negotiations are ongoing but the IMO is confident of progress and will redouble our efforts on behalf of the incoming cohort of Interns.



IMO Intern Night 2017.

4 General Practitioners

GP Committee 2017/2018

Dr Pádraig 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 Michael Kelleher

Dr Colm Loftus

Dr Denis McCauley

Dr Niall McNamara

Dr Mark Murphy

Dr Pascal O'Dea

Dr Brian O'Doherty

Dr Mait O'Faoláin

Dr Cathal O'Súilliobháin

Dr Ray Walley



Dr Pádraig McGarry *Chair*

After reaching agreement on the Under 6 Contract, asthmatic cycle of care and diabetic cycle of care in 2015, rural practice support framework, new primary childhood immunisation schedule and additional special items of service in 2016, 2017 continued to be an extremely busy year for the IMO.

The main focus of the year has been understandably on discussions on new GP services as well as the continued and extensive push for a process for FEMPI reversal for GPs.

A number of other issues have also been dealt with in the course of the year at national level and at individual level our Member Advisory Service continue to provide a quality service to GP members as individuals. The Member Advisory Service is staffed with four Industrial Relations Officers who deal solely with individual queries, as well as payment issues.

The IMO GP Committee and secretariat continues to work extremely hard on your behalf and a summary of some of the national activity throughout the year is set out below.

New Contract/New GP Services

This year the IMO continued to work through negotiations on new services in General Practice. Progress though slow and painstaking was made with regard to Chronic Disease Management, additional special items of service, capacity measures, IT enablement and other issues including a medicine management programme.

The matters are now progressed to the point where the negotiation on resources under the Framework Agreement needs to take place. The IMO has stated we cannot advance the matter any further until funding is in place. The Department of Health and HSE are now in the process of seeking this funding from the Department of Public Expenditure and Reform.

The matters which have been discussed are:

→ Chronic Disease Management

The three areas being examined under this heading are Diabetes, Chronic Obstructive Pulmonary Disease and Cardiovascular Disease.

→ **Special Items of Service**

In terms of the additional special items of service these are likely to be joint injections, therapeutic phlebotomy for haemochromatosis and possibly some ENT procedures.

→ **Capacity Measures**

We have also looked at capacity measures for General Practice, particularly in the area of nursing supports to obtain an additional practice nurse subsidy per GMS GP.

→ **IT Enablement**

Chronic Disease Management will require disease registers, recall systems and data returns. GPs have been to the forefront of IT development and enablement in the health services in Ireland but have funded this development from their own resources. This is not sustainable into the future as IT becomes more and more important with regard to services. GPs will have to be resourced in such a manner that IT enablement and development is catered for.

→ **Medicines Management**

While not as far developed as other elements of the talks the IMO are willing to engage on a Medicines Management Programme with savings achieved directed into General Practice. This would include a quality prescribing initiative that would have the health of the patient at its forefront while also seeking to secure savings through rational prescribing.

The IMO for our part and on behalf of its members will not enter into any agreement without clear funding attached to the agreement. Until such time as the funding becomes available this matter will not be resolved and the IMO call upon the Government to ensure that such funding is put in place.

It is clear that a new GP contract will have to be introduced in phases with those stage of talks constituting phase one. These services will be introduced as circulars to the GMS with the goal that eventually these would be schedules to the new contract. It is the IMO's intention that GPs will have the option of whether to take on this additional work or not.

Those who choose to provide the service will do so by taking up the agreed circular in a similar fashion the recently agreed Diabetic Cycle of Care.

Equally we have been clear with the Department and the HSE that FEMPI reversal will not fund new work. New work requires new resources. FEMPI restoration is a separate process which relates to existing work. While the two processes are separate they are linked insofar as it is essential that GPs have visibility of what their fees will be over the coming years in order that they can make informed decisions as to whether to invest in their practice and staff or indeed for younger GPs whether to take up a GMS list.

Talks on new GP contract to begin in fortnight



GP contract headline January 2017.

FEMPI

As per the commitment secured by the IMO in the Memorandum of Understanding with the Department of Health and HSE which stated that:

“In line with plans by the Minister for Public Expenditure and Reform to open negotiations with public sector unions on an orderly unwinding of the financial emergency measures legislation, a similar process will be put in place involving the DOH/HSE and IMO in relation to the application of the FEMPI legislation to GPs since 2009”

The Minister for Health has committed to discussions on reversal of FEMPI. The IMO has lobbied extensively on this issue and noted the legislation in November 2017 which set that FEMPI restoration would be put in place for GPs.

FEMPI continues to be the single biggest deterrent to GPs taking up GMS lists around the country. It is vital that a roadmap for the return of FEMPI is established which clearly sets out over a number of years the percentage increases to be applied to GMS fees as reversal of FEMPI.

Employees within the Public Sector have been in receipt of the first tranche of their FEMPI reversal since 2017. It is simply unacceptable that, at a time when there is much talk in public discourse of the importance of General Practice and the need to do more in the community, this is not being backed up with a roadmap for the reversal of FEMPI.

As well as extensive political lobbying on this issue and raising the matter within the context of contract negotiations the IMO has run an extensive PR and twitter campaign under the hashtag #reversefempi. Videos have received over 10,000 views in many cases as well as hundreds of comments and likes. Featured in the videos are IMO GP Committee members setting out the reality of what FEMPI has meant to General Practice.

Twitter has become an important media source for many and I encourage those GPs who are on twitter to follow the IMO and retweet our messages to ensure they reach the largest possible audience.

“Continuity of care and the patient centred approach that is specific to General Practice is associated with better health outcomes, equity of access, reduced inequalities in health, more appropriate utilisation of services and long-term cost effectiveness”

**Dr Padraig McGarry
IMO Submission to the Oireachtas
Health Committee on General Practice
Manpower and Capacity Issues**

Department of Employment Affairs and Social Protection

The IMO has been in discussions with the Department of Employment Affairs and Social Protection with regard to agreeing a Framework agreement between the IMO and the Department. This Framework document similar to that which was agreed between the Department of Health and the IMO allows the IMO to negotiate on fees with the Department of Employment Affairs and Social Protection

The Department will be looking to introduce an electronic system for MC1 and MC2 forms with a change in process required and the IMO hope to also negotiate a new fee in this regard.

It is hoped that the Framework Agreement will be in place by March of 2018 and discussion will then commence on this matter.

Primary Childhood Immunisation Payments

Following on from the agreement reached by the IMO on an increased payment of €360 for the primary childhood immunisation schedule there were problems in some local areas with payment. As members will be aware payments under this scheme are split insofar as some areas are paid directly through PCRS with other paid through the local offices.

There were no issues with applying the new payment schedule to the areas paid through PCRS but those who were being paid through local offices were being told that the “IT System” could not process the new payments. The IMO dealt with each of these areas both locally and then at national level and finally in July 2017 this matter was resolved with back payments made in August and September in the relevant areas.

We thank all members who contacted us in this regard and are pleased that it has now been resolved.

Dispensing Doctors

Thirteen dispensing doctors were written to in November 2017 stating that their dispensing status would cease within a month due to the low level of dispensing being done by them.

The 1999 circular sets out a minimum threshold of 70% dispensing which needs to be complied with. The IMO made representations on behalf of five IMO members who contacted us and established an appeals process.

The IMO lodged both an individual appeal on behalf of these members and a collective appeal. At present their dispensing fees are still being made while we await the outcome of the appeals process.

Separately the PCRS have agreed that they will engage with the IMO prior to issuing any further correspondence in relation to dispensing doctors.



IMO presentation on Primary Care Expansion Presentation to the Oireachtas Committee.

GP Trainer Contracts

The IMO became aware of a number of contracts that had been issued to GP trainers that were not the nationally agreed contract and contained terms that were not agreed with the IMO and were inferior to the agreed contract. In Dublin North, Carlow/Kilkenny and Donegal such contracts have now been rescinded and replaced with the agreed contract.

It is vital that where doctors notify the IMO immediately where they become aware of instances that national contracts are not being adhered too as it only through the IMO being made aware of these issues that such matters can be properly addressed by your union.

National Review of GP Out of Hours

The publication of this report is still awaited. The IMO made a submission to this review group on behalf of members and participated in various stakeholder conferences. The IMO's main point on this issue was that the cost of red eye shift should be covered by the state.

We have also made it clear that we do not believe there should be a separate out of hours contract, being mindful of the NHS experience both with regard to the quality of the service and the increased day time visitation that occurred due to fragmentation of care and lack of continuity.

While Co-ops have been a hugely beneficial development for doctors in Ireland allowing them less onerous rotas it is vital that the red eye service is not funded through the GP and the IMO has consistently insisted on this in all discussions and submissions.

PCRS/IMO Joint Operation Group Meetings

The IMO continues to meet with PCRS on a six weekly basis to advance matters which arise in the course of the year. This proves a useful forum to resolve certain PCRS related issues as well as individual cases for GPs through our Member Advisory Service.

New developments to the GP Suite are also discussed and this year the developments of the online change of doctor form and online acceptance or rejection of medical card patients (similar to the under 6 system) are both welcome.

The IMO is also hoping to streamline the study leave application process in 2018.

Transfer of GP Training from HSE to ICGP

As members will be aware a Service Level Agreement was reached between the HSE and ICGP with regard to a transfer of training from the HSE to the ICGP. This has implications for IMO members acting as programme directors and assistant programme directors. In this situation such doctors are employees and the IMO as the recognised trade union not just for GPs but for all doctors is representing these members as employees.



GMS information seminars.



GMS information seminars.

In the IMO's view such doctors must be able to continue on their existing terms and conditions with the option of a voluntary redundancy programme. Issues with regard to pension status and some inferior scheme lecturer contracts which have been issued must also be addressed.

It is hoped that a mediated solution can be found to these issues and the IMO will continue to represent its members in this regard.

GMS Information Seminars

The IMO held a series of GMS Information Seminars throughout the country during 2017 and the early part of 2018. These meetings focussed on the GMS contract and whether GPs were claiming all their entitlements.

The meetings were well attended and comprised of a presentation with regard to GMS leave, subsidies, medical indemnity rebate, patient coding and GMS pension.

These meetings were also open to practice managers and a number of the managers attended.

The meetings outlined the benefits of the IMO Member Advisory Service. Additionally members were given a presentation on the GMS pension scheme and GPs options within the scheme. Members were updated on the current position regarding contract negotiations and FEMPI.

Meetings took place in Clare, Cork, Donegal, Dublin, Galway, Kildare/Meath, Kilkenny/Carlow, Limerick, Longford/Westmeath, Mayo, Monaghan/Cavan, Laois/Offaly, Sligo/Roscommon, Waterford and Wexford/Wicklow.

IMO New and Establishing GP Meetings

The IMO also held a number of meetings for new and established GPs both with regard to setting up in practice and valuing your time as a locum. Presentations by IMO GP Committee members Dr Rukshan Goonwardena, Dr Mait O'Faolan and Dr Austin Byrne were given and the presentations focussed on the business of practice and the practicalities of joining an existing GP partnership and setting up de novo.



Irish Medical Organisation @IMO_IRL · 9 Aug 2017
IMO GP Chair @McGarryPadraig on @IrelandAMTV3 discussing online consultations



Dr Padraig McGarry interview on TV3.



GMS information seminars.



GMS information seminars.

The meetings proved to be oversubscribed with members in this category considering them extremely beneficial. It is intended to have another such session at the 2018 IMO AGM and members who are either working as assistant GPs, locums or considering setting up in practice are encouraged to attend.

Conclusion

As you can see from the foregoing 2017 has been a busy year for the IMO and it is hoped that 2018 will be even more so, as we continue to negotiate for new and properly resourced developments in General Practice as well as the reversal of FEMPI and a clear timeline and roadmap for same. On an individual level the IMO's Member Advisory Services continues to provide an excellent service to members as well as an invaluable level of knowledge with regard to the GMS contract and circulars.



Dr Austin Byrne presenting to new and establishing GP meeting.

5 Public Health and Community Health

Public Health and Community Health Committee 2017/2018

PUBLIC HEALTH

Dr. Anne Dee
Dr. Fionnuala Donohue
Dr. Mary Darina Fahey

Dr. Ina Kelly
Dr. Regina Kiernan
Dr. Pasqueline Lyng
Dr. Mai Mannix

Dr. Caroline Mason Mohan
Dr. Mary O'Riordan
Dr. Emer Shelley

COMMUNITY HEALTH

Dr. Johanna Joyce Cooney - *Chair*
Dr. Ann Hogan

Dr. Catherine Colohan
Dr. Mary Fitzgerald
Dr. Barbara Hynes

Dr. Seosaimhim Kidney
Dr. Joe Quinn
Dr. Kathleen O'Sullivan



Dr Johanna Joyce Cooney *Chair*

Within the two specialities of Public Health and Community Health Medicine there continues to be a number of difficulties exacerbated by the austerity era cuts to funding and to the service. Despite this both specialities continue to provide an invaluable public service in often difficult circumstances.

Over the year the IMO has managed to achieve some roll back of the austerity cuts most noticeably through the Public Service Pay Agreement which sets out roadmap for the return of salary cuts made under FEMPI. The first of these payments is due in January 2018 and is much welcomed by members.

IMO members voted by a large majority to accept the Public Service Pay agreement and it is hoped that the future increase will help retain and recruit additional doctors badly needed by both Community and Public Health Medicine.

The continued lack of funding for both Public and Community Health is ongoing and reports such as the Crowe Howarth Report have had their publication repeatedly delayed. It is vital for both specialities that as we move beyond the austerity politics and policies of the recession that adequate and necessary funding is given to Public and Community Health. The vital role that both specialties play and can play in planning and delivering population level care aimed at maintaining health and wellbeing must be fully utilised by the state if we are to cope with the changing demographics of the Irish Population.

Happily people are living longer and fuller lives but this in turn presents challenges of increased healthcare demand and increased health service utilisation. The specialties of Public Health and Community Health Medicine must be fully resourced and staffed if we are to meet and overcome the problems presented by this demographic shift.



*Dr Ina Kelly and Dr Emer Shelley
at the IMO AGM 2017.*

Public Service Pay Agreement

The Public Service Pay Agreement reached between unions and management in 2018 and passed by a ballot of the IMO Membership covers the period 2018 and 2020. It sets out a gradual phased restoration of cuts made to salary during the recession.

The Agreement allows for increase payable in January 2018, April 2018, October 2018, April 2019, September 2019 and October 2020. Over 80% of the IMO membership voted in favour of the Agreement and it was recommended for acceptance both by the IMO Council and the IMO Public Health and Community Health Medicine Committee.

At the insistence of the IMO the Agreement includes clauses with regard to a Recruitment and Retention Process and outstanding arbitration awards.

The IMO has made a submission to the recruitment and retention process which is being carried out by the Public Service Pay Commission.

A process is also to be established to examine outstanding pay awards and as there is an outstanding award which was never made due to the financial emergency the IMO will be seeking to make a submission on behalf of its members to this process once established.

For full details on the impact of the Agreement please see page 8.

Consultant Status-Public Health Medicine

The IMO continues to campaign for Consultant status and we are currently awaiting the Crowe Howarth Report with a view to progressing the recommendations therein if favourable. In addition to this the IMO made a submission to phase one of the Public Service Pay Commission on retention and recruitment recommending that Consultant status for the specialty would help increase the attractiveness of posts with regard to both retention but particularly recruitment.

The Crowe Howarth Report has yet to be published and the delay in same is a matter of some concern to the IMO and its members. The Public Health Committee have done up a series of detailed papers with regard to the current recruitment issues and the case for doctors in Public Health receiving Consultant status.

It is hoped that following the publication of Crowe Howarth Report engagement will take place between the IMO, HSE and Department of Health with regard to advancing the recommendations of the report.

2003 LRC Agreement and 2009 Out of Hours agreement

The IMO has advised the HSE that the continued breach of the staffing requirements as set out in the 2003 LRC Agreement represent a real and substantive patient safety risk. We have advised that failure to recruit adequate numbers will leave the IMO with no option but to refer the matter to the Labour Court for breach of the 2003 LRC Agreement.

Likewise with the Out of Hours Service which was originally a temporary six month measure the IMO has advised the HSE that engagement must take place in this regard. Last year the IMO submitted a paper to management outlining the issues and suggested solutions but this has not been taken into account by management.

Area Medical Officers

Over a number of years the IMO have been seeking to advance the anomalous position of the remaining Area Medical Officers (AMOs). This year the IMO initially took a case to the Equality Tribunal on the AMO issue where it was ruled out of time. The IMO then appealed the case to the Labour Court. The Labour Court having heard the arguments ruled that the Equality Tribunal had erred in ruling that the case was outside of the statute of limitations.

The HSE then appealed the Labour Court ruling to the High Court. The case and was seen as a test case for the other AMO cases. Unfortunately the appeal before the High Court was lost and costs were awarded against the IMO. The case will now be remitted to the Labour Court where it is most likely they will follow the High Court's decision. All other cases which were awaiting hearing before the Equality Tribunal/Labour Court will most likely fall as a result of this case.

AMOs, SMOs, Sessional Workers and Temporary Contracts in Cork/Kerry

The IMO has however managed to advance the matter of AMOs at local and individual level in a number of cases. Most noticeably in Cork/Kerry where agreement was reached that all remaining AMOs who had the necessary qualification would be converted to SMO status.

Some three AMOs who do not have the qualifications but are in the process of achieving same will be entitled to compete in a closed competition once they have the requisite qualifications.

The IMO also has some individual cases where AMO's were recruited post 2003 and have the necessary qualifications.

The Cork/Kerry agreement also allowed those SMOs on temporary and sessional contracts to be converted to permanent status.

In total this agreement covered 20 Community Medicine doctors in the Cork/Kerry area and was welcomed by members.

Review of Qualifications

The IMO wrote to the HSE requesting that the SMO qualifications be reviewed in light of the fact that that has not been done since 2003. This was referred to the Department of Health and the IMO subsequently met with the Department and it was agreed that the qualifications would be review with a view to updating the list to take account of qualifications which have come on stream since 2003.

6 IMO Member Advisory Services

The IMO relaunched its individual offering to members as IMO Member Advisory Services in 2017. This is to better reflect the needs of our members for a professional and dedicated service.

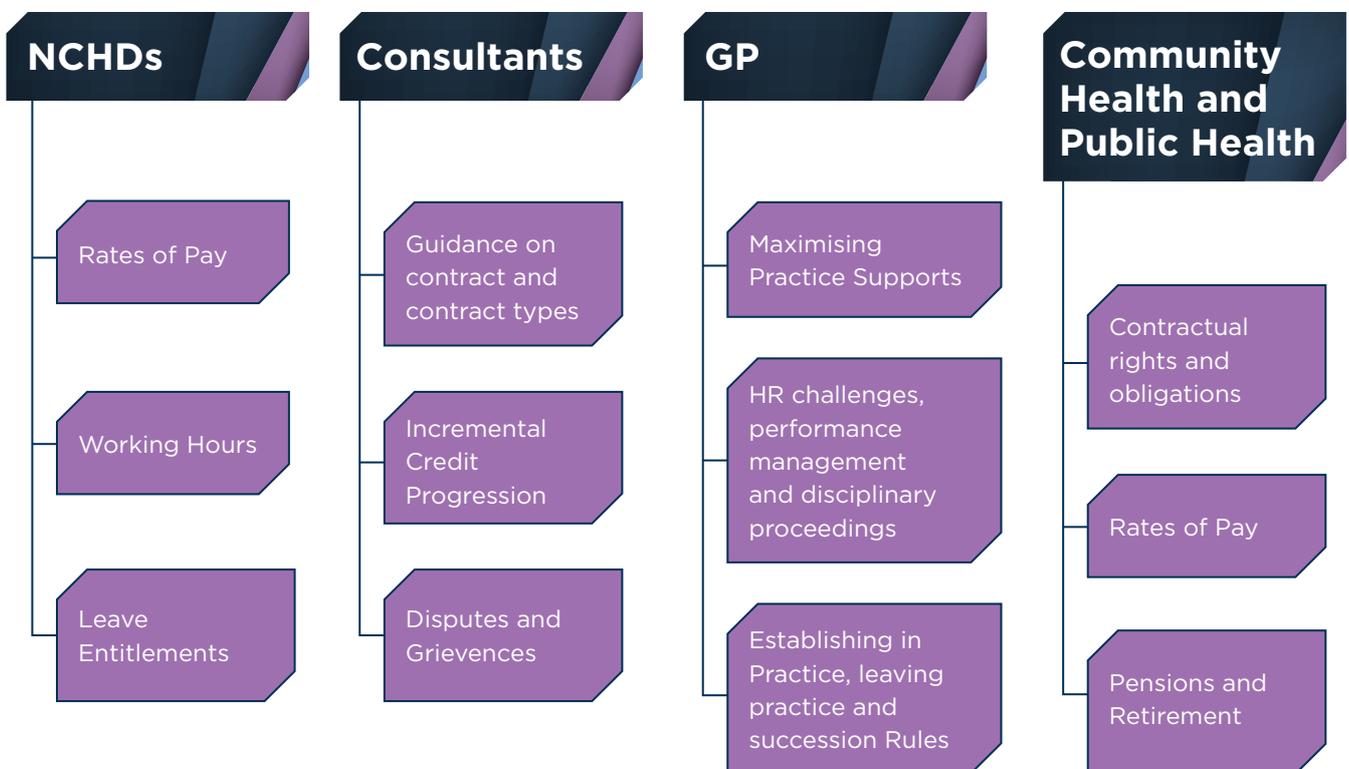
While we continue to provide individual representation and support to members, we now provide a greater level of advice on issues such as HR and employment law, partnership structure, accessing practice supports and reviewing of claims from the HSE.

In 2017 we had over 3,000 individual queries from members. In addition we held practice meetings, presented at group meetings and pursued matters through the Workplace Relations Commission and the Labour Court.



Advisory Activities:

One of the core activities of the unit is speaking to members about the challenges they face in their daily practice. This can range from a simple question about a rate of pay to a complex query about retiring from practice. Below we have set out some of the more common queries we would deal with.



Advocacy and Representation:

While the National office pursue the national agenda we pursue the individual cases, many of which require the vindication of the agreements which our colleagues have secured. This work ranges from attendance at meetings, referrals to and ultimately advocating in front of third parties such as the Workplace Relations Commission and the Labour Court.

- Pursuing night rate, increments and unpaid overtime for NCHDs
- Representation in Grievances and Disciplinary Matters
- Securing Rest Day and B and C Factors payments for Consultants
- Engaging with PCRS and other Public Bodies on behalf of GPs

Information Provision:

One of the key initiatives started in 2017 was the sending of regular communications to our members on areas which are relevant to them in terms of their contractual arrangements and legislative issues.

Below are examples of some of the emails sent, and topics covered. In addition we held information meetings with groups of doctors on areas of interest.

| NCHDs | Consultants | Community Health and Public Health | GP |
|---|--|--|---|
|  <ul style="list-style-type: none"> → Salary scales and Rates → Overtime rules → Flat Rate expenses → Public Sector pay agreement → Rostering rules → EWTD → Night Rate |  <ul style="list-style-type: none"> → B & C Factors → Rest Days → CME Rules → Incremental Progression → Annual Leave entitlements → Contract type breakdown |  <ul style="list-style-type: none"> → Public Sector pay agreement → Allowances → Pension rules and PRD/ASC → On-call payments → Working Hours |  <ul style="list-style-type: none"> → GMS rates → Phased Dispensing → Redundancy → Employment Contracts → Annual Leave → Part-time employees → Equality |

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 based on medical evidence and towards the delivery of an equitable health service.

No Future of Healthcare without Doctors - IMO Budget Submission 2018

In the IMO Budget Submission 2018 entitled *No Future of Healthcare without Doctors* the IMO focused on recruitment and retention issues and the shortage of doctors in the Health System. The IMO raised concerns about some of the timelines and costings in Sláintecare - the Report of the Oireachtas Cross-Party Committee on the Future of Healthcare - and called for a substantial increase in the budget to address the manpower and capacity gaps in the health system.

In particular the IMO called for:

- Urgent investment in General Practice to ensure ongoing viability and that the full benefits of GP care can be realised;
- An increase in consultant staffing and reinstatement of the 1500 inpatient beds removed from the system to reverse growing waiting lists and Emergency Department overcrowding;
- Ring-fenced funding to support the roll-out of electronic health records to improve efficiencies and quality of care across the health system;
- Investment in public health services and increased taxes and pricing policies on unhealthy goods to reduce consumption of tobacco, sugar sweetened drinks and alcohol and to raise much needed funds for preventive and curative care;

- The establishment of a working group to examine pharmaceutical expenditure and to recommend effective measures to ensure affordability and access to essential medicines in Ireland.



IMO Budget Submission launch - Dr Pdraig McGarry, Dr Ann Hogan, Dr Paddy Hillery and Dr Matthew Sadlier.

Health Capacity Review 2017

IMO Submission to the Department of Health Capacity Review made recommendations with regards to changes to the model of care, more effective use of existing capacity and extensive capital investment are urgently required if we are to meet current and future healthcare requirements. The IMO priorities for capital investment over the next 15 years included:

- Incentives for Investment and Development of Infrastructure in General Practice (as per the recommendations of the Indecon Report);

- Investment in Acute Bed Capacity to meet current and future demand based on 85% occupancy rates, assessment of diagnostics, radiology and laboratory service requirements in both the hospital and community setting as well as the human and financial resources required for the continuous and adequate delivery of services, a greater number of single rooms to support both end-of-life care and infection control and upgrading of EDs and acute hospitals to cater for elderly frail patients and patients with complex needs;
- Investment in Long-term and Rehabilitative Care;
- Address deficits in Mental Health Services including investment in supported accommodation for people with long term mental illness, Child and Adolescent Mental Health in-patient units and acute alcohol and illicit drug detoxification units;
- Investment in ICT and roll-out of electronic patient records.

The IMO Submission to the Health Capacity Review was also circulated to all members of the Oireachtas.

IMO Position Paper on Women in Medicine

In late 2016 the Irish Medical Organisation conducted a large-scale survey of its members which asked respondents to provide their insights into the various gender issues within Irish medicine. This research revealed that:

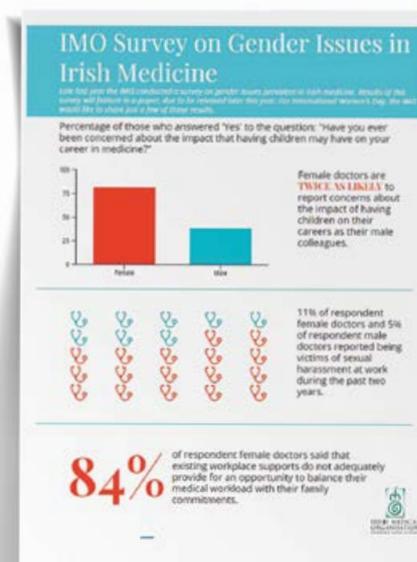
- gender-based bullying, gender-based harassment, and sexual harassment are common in Irish healthcare and exercise a disruptive and harmful influence on doctors' working lives;
- gender continues to play a role in specialty choice, leading to an inequality of gender representation in certain specialties;
- doctors in Ireland exhibit some difficulty in adequately striking a strong balance between their work and family commitments, in part due to an absence of workplace supports; and
- female medical practitioners are disproportionately affected.

The IMO Position Paper on Women in Medicine makes a number of recommendations to address these issues. The IMO held a joint conference with the Bar Council on women in the professions entitled "Definitions of Success" in June 2017 presenting the results of the survey. The IMO also forwarded the IMO Position Paper on Women in Medicine to the Department of Justice and Equality Consultation on the Gender Pay Gap and made a submission summarising the recommendations of the paper and outlining particular concerns in relation to the feminisation of Public Health and Community Health Medicine.

Brexit

The United Kingdom's withdrawal from the European Union poses a number of significant challenges to healthcare in Ireland including cross border collaboration and the mutual recognition of qualifications between Ireland and the UK. During 2017 the IMO highlighted our concerns on a number of levels, highlighting our concerns at the All-Island Civic Dialogue on Brexit and the implications for cross-border health. With the BMA Northern Ireland we presented our views to the Seanad Select Committee on the UK withdrawal from the EU. We have also highlighted along with our colleagues in the BMA and Europe, concerns to European negotiators through the European Medical Professional Representative Bodies CPME, UEMS, UEMO and the EJD.

A major seminar on the issues surrounding Brexit will be hosted by the IMO in January 2018.



IMO survey on Gender Issues in Irish Medicine.



IMO and BMA NI delegation who presented to the Seanad Select Committee on Brexit.

IMO Submission - Policies to Enhance the Role of Nurses and Midwives

While the IMO recognises the important role of nurses and midwives in the provision of nursing care to patients in Ireland and that there is an opportunity to enhance their roles in the community, the IMO highlighted our concerns that the proposed Community Nurse and Midwifery Model of Integrated Care runs contrary to the evidence supporting General Practice and care in the community.

The IMO Submission to the Department of Health on New Policies to Enhance the Role of Nurses and Midwives was submitted to the Chief Nursing Officer in May 2018 raising concerns about the evidence behind a nurse-led model of community care to address the shortage of GPs the potential of this alternative model to undermine continuity of care in General Practice, risking further fragmentation and duplication of care.

The IMO raised these concerns on a number of occasions in the Submission to the Capacity Review and the Submission to the HSE National Nurse and Midwife Medicinal Product Prescribing Policy and recommended that in order to ensure patient safety, quality and continuity of care any transfer of care from GPs to nurses should be made in agreement with GPs under a new GMS contract and take place ideally within the practice team.

IMO Submission - Reform of Fitness to Practice Procedures

A large number of complaints are unnecessarily brought to the Medical Council with just one in ten complaints received forwarded to the Fitness to Practice Committee for inquiry. The Medical Council complaints process can be extremely stressful for individual doctors with severe consequences on their health, reputation and livelihood. In the IMO's submission to the Department of Health on a Patient Safety and Complaints and Advocacy Policy the IMO recommended that the Medical Practitioners Act 2007 should be amended to allow for the following changes to Medical Council practices:

- Introduction of a tiered complaints process so that complaints are categorised according to the severity of the complaint and such categorisation determines the process of investigation.
- Investigation processes that protect the identity of doctor during the investigation pending any adverse finding upon which the identity and sanction will be made public.
- Fitness to Practice hearings being held "in camera".

The IMO also met with the Medical Council in December 2017 who indicated that they shared many of our concerns but were constrained by the Medical Practitioners Act 2007. The IMO will continue to lobby the Minister for Health for changes to Act.

Advocacy and Political Briefings 2017

- IMO delegation presentation to the Oireachtas Health Committee on Budget Submission
- IMO delegation presentation to the Oireachtas Joint Committee on Health on GP manpower and capacity issues in a properly functioning primary healthcare service.
- IMO delegation presentation to the Seanad Select Committee on the UK Withdrawal from the EU
- IMO delegation presentation to Seanad Select Committee on Child and Adolescent Mental Health Services
- IMO presentation to the Oireachtas Joint Committee on Health on Primary Care Expansion as recommended in the Sláintecare Report
- IMO briefing to the Oireachtas Joint Committee on Health on Consultant Contract issues
- IMO meeting with the Medical Council on the Medical Practitioners Act 2007
- IMO meetings with health spokespersons including Deputy Bill Kelleher of Fianna Fail, Deputy Louise O'Reilly of Sinn Fein and Dr Michael Harty TD dispolitical health spokespeople on a range of issues including recruitment and retention, capacity issues and health funding

The IMO is registered lobbyist under the Lobbying Act 2015.



Dr Matthew Sadlier - Presentation to the Seanad Consultation Committee.



IMO represented to the Brexit Seanad Special Select Committee on the UK withdrawal from the EU.

Miscellaneous Submissions 2017

- Oireachtas Joint Committee on Health - Public Consultation on the Health Information and Patient Safety - General Scheme of Bill
- Public Service Pay Commission
- Department of Health - Policies to Enhance the Role of Nurses and Midwives
- Department of Health on Patient Safety Complaints and Advocacy Policy
- Department of Health on the Draft National Strategic Framework for Health Workforce Planning
- Department of Health Capacity Review 2017
- Department of Justice Draft Pre-Action Protocol - Clinical Negligence
- Public Service Development and Innovation Framework
- Department of Health Consultation on Health Information Strategy
- HSE revised draft Nurse and Midwife Medicinal Product Prescribing Policy

International Affairs

International Affairs Committee April 2017-April 2018

Prof Trevor Duffy
Chairperson
Dr Barbara Hynes

Dr Liam Lynch
Dr Conor Malone
Dr Patrick O'Sullivan

Dr Naishadh Patil
Dr Ray Walley



Prof 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).

Outcomes of International Meetings

Standing Committee of European Doctors (CPME)

→ Concerns were raised about the Proposal by the European Parliament and the European Council for a directive on a proportionality test for the adoption of new regulations for professions. CPME's position, along with European Dentists and Pharmacists, is that the regulation of healthcare professionals is in the interest of patient safety and quality of care and therefore healthcare

professionals should be excluded from the regulation as the economic objectives and assumptions do not apply.

- CPME also decided to withdraw from CEN (European Standards Committee) as the views of the medical profession – who are opposed to the development of healthcare standards by the industrial standards body - have largely been ignored.
- A revised Policy on Obesity was issued and a new Policy on Off-label use of Medicinal Products and established a working group on Refugee health.
- The IMO highlighted current recruitment and retention issues as well as our concerns in relation to the UK withdrawal from the EU.
- CPME voted to increase fees in order to build up reserves and elected delegates from Greece and Poland to the Executive Board.
- CPME endorsed the revised WMA Declaration of Geneva

European Junior Doctors (EJD)

- EJD adopted a Statement on the Protection and Rights of Junior Doctors during Pregnancy and Parenthood which included a number of the recommendations in the IMO Position Paper on Women in Medicine.
- Dr Kitty Mohan of the British Medical Association was elected President elect.
- Change of name from the Permanent Working Group of European Junior Doctors to European Junior Doctors.
- Individual member veto removed and revised regulations in relation to suspension of a board member.

European Union of General Practitioners (UEMO)

Official stakeholder at the European Medicines Agency, UEMO has been selected as a permanent representative on the Health Technology Assessment Network and the EU eHealth Group.

- UEMO adopted statements on Childhood Obesity, Health Technology Assessment, eHealth and Biosimilars
- UEMO also adopted a revised code of conduct relating to commercial sponsorship and relations with other stakeholders.
- UEMO also issued a letter to Michel Barnier and a press release expressing concern regarding the unique position that UEMO members face on the island of Ireland in the wake of the decision by the United Kingdom to leave the European Union .
- UEMO voted to endorse the WMA revised Declaration of Geneva.
- UEMO also agreed to participate in the SMART project which is a survey of ICT usage among GPs in European Countries.
- Concerns were expressed in relation to the Draft Opinion on Assessing Performance in Primary Care from the European Commission Expert Panel on Investing in Health.

European Union of Medical Specialists (UEMS)

- Rules of Procedure were amended to make the structure of the Council more inclusive of the Sections and Boards.
- An advisory body composed of elected leaders of UEMS bodies will advise the Council on matters relating to the Sections.
- Council approved European Training Requirements (ETRs) in Nuclear Medicine, Psychiatry, Medical Genetics and Gastroenterology.
- Council also approved ETR guidelines for UEMS bodies and the creation of a Multidisciplinary Joint Committees (MJC) in Thoracic Oncology.
- UEMS Council approved the change of name of the Section of Pharmacology to Clinical Pharmacology.

- Elections of the Chairpersons to the three Groupings (Sections, Multidisciplinary Joint Committees and Thematic Federations) to the Advisory Board to the UEMS Council.
- Voted and approved the European Training Requirements in Dermatology and Venerology, Orthopaedics (and Traumatology), Medical Oncology, Clinical Neurophysiology and Phlebology.
- Council agreed the creation of the Multidisciplinary Joint Committee in Infection Control, the Thematic Federation on Vertigo, the Division of Reproductive Medicine within the Section on Gynaecology and Obstetrics and the European Board of Paediatric Urology.
- Tunisian Conseil National de l'Ordre des Médecins de Tunisie was also admitted as an observer member.

World Medical Association (WMA)

- Significant revision to the WMA Declaration of Geneva, also known as the Physicians Oath was agreed
- The Declaration of Chicago on Quality Assurance in Medical Education as well as new WMA Statements on Armed Conflict, Bullying and Harassment, the Cooperation of National Medical Associations during or in the Aftermath of Conflicts, Epidemics and Pandemics, Fair Medical Trade, Medical Cannabis and a statement on the role of physicians in preventing exploitation in Adoption Practices were all adopted
- New WMA Resolution on Prohibition of Forced Anal Examinations to Substantiate Same-Sex Sexual Activity was adopted
- Declaration of Malta on Hunger Strikers, the WMA Declaration on Alcohol and the WMA Declaration on Health & Climate Change were revised
- WMA Statements on Access to Health Care, Boxing, Child Abuse, HIV/AIDS and the Medical profession, Medical Education, Medical Ethics in the Event of Disasters, Organ and Tissue Donation and the WMA Statement on Water and Healthcare, WMA Resolution on Medical Assistance in Air Travel and the WMA Resolution on Tuberculosis were revised.

8 Communications

During 2017 the IMO continued to take a very active approach to its public relations, social media and media activities maintaining its reputation as an authoritative voice on health issues in Ireland by featuring regularly in top-tier media.

The IMO receives a significant amount of media queries on a weekly basis and 2017 saw an increase in communications through our social media platforms.

On many occasions throughout the year we were asked to provide IMO comment on issues such as hospital overcrowding, investment in our health services, health system capacity, GP contract issues and recruitment and retention of doctors. The IMO was a driving force behind the health news agenda throughout the year with high profile media interest in our research and policy work and industrial relation activities.

All of the IMO press releases and key events are available on the IMO website www.imo.ie



Dr Ann Hogan giving a media interview at the IMO AGM 2017.

Events, Public Relations and News Highlights 2017

January

Overcrowding in Hospital Emergency Departments

IMO says - Stop blaming flu...Overcrowding and cancellations of procedures are inevitable until Government invests in extra beds for public hospitals and creates a working environment that is attractive to Irish trained doctors.

GP Services Near Breaking Point

IMO warn that GP services across the country are “near breaking-point” and that no new services can be extended to General Practice unless additional resources are made available to properly resource the existing services being provided.

Investment in Health

IMO President calls on Government to make additional investment in our Public Health Services.

IMO enter talks with Department of Health on Living Out Allowance.

Consultant Contract Breach

In a statement the Irish Medical Organisation called on the Minister for Health to confirm that he plans to restore unpaid monies to all Consultants whose incomes were impacted by the unilateral decision of a previous Minister to withhold payments contractually due to consultants.

The IMO was responding to confirmation that the HSE had withdrawn an appeal against a ruling by the Employment Appeals Tribunal that it was not entitled to unilaterally withdraw the payments.

February

IMO Submission to the Public Service Pay Commission

IMO made a detailed submission to the Public Service Pay Commission which highlighted the significant issues in the area of medical staffing, the low ratio of doctor to population and the high level of emigration amongst the medical profession.

GP Manpower and Capacity

An IMO delegation presented to the Joint Committee on Health to discuss GP manpower and capacity issues in a properly functioning primary healthcare service.

IMO secures restoration of Living Out Allowance

The IMO reached a settlement to the High Court Proceedings in respect of the legal challenge taken by the IMO on behalf of NCHDs on the Living Out Allowance. Additionally the IMO secured a review of Training and Education supports which was a key concern for NCHDs.



Prof Ellen O'Sullivan, Dr John Duddy and Ms Rosarii Mannion signed The Respect Charter.

March

IMO Criticises Minister's failure to discuss need for increased investment

The IMO firmly believes that the resources issue is the key issue behind all the challenges facing the health services.

IMO welcomes new tobacco measures

The Irish Medical Organisation welcomed confirmation by the Minister for Health that tobacco packaging is to be made less appealing to consumers in the coming months. The IMO has been advocating for many years that all steps must be taken to reduce tobacco consumption.

April

Respect Charter Launch

A campaign led by IMO to proactively deal with the problem of bullying and undermining behaviour being experienced by young doctors reached a significant milestone with the signing of a new 'Respect Charter' by the IMO, the Irish Postgraduate Training Forum and the HSE on the 6th April.

At the press launch of the Respect Charter – Dr Duddy said “We must ensure that our trainees work in a respectful and safe environment that allows them to achieve their full potential as doctors.”

The Respect Charter was signed by Ms Rosarii Mannion HSE HR and Prof Ellen O'Sullivan Irish Postgraduate Training Forum.



AGM 2017 Our Health Services – Dying for Investment 19 - 23 April

The 2017 AGM was held in the Radisson Blu Hotel in Galway. The main focus of the AGM was the urgent need for investment in health services.

The theme for the conference was “Dying for Investment” and many of the debates and sessions focused on the need for a radical increase in investment in health services to bring to an end the continuing cycle of overcrowding and long waiting lists.

The AGM was well attended by both national and local media. AGM educational sessions and motions sessions received daily media coverage.

Dr. Ann Hogan, Incoming President thought to focus attention on the high level of emigration amongst young, newly qualified doctors; “too many of our youngest and brightest doctors are emigrating to practice abroad. They are being driven away from this country by poor working conditions and uncompetitive pay levels.”

During the Health Minister’s attendance at the AGM a video recording was made to support the HPV vaccination campaign. The video was released through social media and uploaded to the IMO website.

#IMOAGM17 was trending on the Irish twitter chart during Saturday of the AGM.



Attendees at the IMO AGM 2017.



IMO President Dr Ann Hogan presenting at the IMO AGM 2017.

May

IMO responds to Public Sector Pay Commission Report

The IMO welcomed the Public Sector Pay Commission Report which identified the problems of recruitment and retention of doctors in our health services.

The IMO will be putting pressure on Government to move forward quickly on the pay agenda and to deal comprehensively with the issues in the context of the forthcoming public pay talks

Sláintecare Report

In response to the Sláintecare Report the IMO highlighted that the Report failed to offer realistic and workable solutions to address the current problems in the health services

“The report contains many useful proposals but its credibility is seriously undermined by a failure to recommend realistic funding in respect of many of the principles of the Report.”
- Dr. Ann Hogan.

June

Definitions of Success Seminar

The IMO, held a very successful seminar "Definitions of Success" in association with the Bar of Ireland on Thursday 1st June 2017. The event was the first of its kind to enhance engagement with, and support for women across the professions.

The seminar included presentations on Gender Issues of Medical and Legal Profession. Dr Deborah McNamara presented on 'Training the Next Generation of Surgeons'. A panel discussion was moderated by Ms. Orla O'Donnell, RTÉ's Legal Affairs Correspondent. The panel included Dr Ailín Rogers, Dr Ann Hogan, Ms Mary Rose Gearty SC and Ms Oonagh McCrann SC. Ms. Miriam O'Callaghan, RTÉ Current Affairs Presenter closed the seminar.

The IMO presented research from a position paper on the issues experienced by female medical practitioners in the workplace later in 2017, which will be based on this survey work, and other research on this subject.

IMO Presentation on Brexit

The IMO presented to the Seanad Special Committee on Brexit on the 8th June.

The IMO highlighted that the biggest challenges posed by the UK's withdrawal from the EU, will be ensuring ongoing and future collaboration in the field of healthcare and, ensuring timely and seamless access to care for patients in the border areas.



Ms Miriam O'Callaghan, Guest Speaker at the Definitions of Success Seminar.

Manpower Crisis for Irish Doctors

The IMO told the Public Service Pay Commission the number of practising doctors per 1,000 of population (2.8) was well below the EU average of 3.4 practising doctors per 1,000 of population. The IMO made the comments at a presentation to the Public Service Pay Commission.

July

IMO presented to Seanad Éireann Public Consultation Committee - Child and Adolescent Mental Health Services Thursday 6th July 2017

IMO welcomed the publication of Progress: Promoting Gender Equality in Surgery, by the RCSI



IMO joint press conference with the IMNO and PNA on Recruitment and Retention in the Public Service.

August

The HPV Alliance - Vaccine Saves Lives

The IMO is delighted to be a member of the HPV Alliance and as a member signed up the contract against cancer which was launched on 9th August 2017.



“at the time of the last budget we made it very clear that the resources being put aside for health were too little and that this was a crisis in waiting... now it has come to pass. Year after year, we put too little into our health budget and then we are shocked that the budget targets are not met. The simple truth is that we need to put more resources into our health services so we can start tackling the problems of waiting lists, emigrating doctors and vacant consultant posts. Without adequate funding and fiscal management this simply won’t happen.”

Dr Ann Hogan

The aim of the Alliance is to create broad-based support for the HPV vaccine among organisations in the areas of health, children’s and women’s rights and wider civil society. The Alliance believes it has a duty to act urgently to prevent future hardship and save lives.

The HPV Vaccination Alliance is unequivocal in its message: the HPV vaccine is safe and saves lives. To highlight this, Alliance member organisations have signed a Contract Against Cancer and one of the main aims of the HPV Vaccination Alliance is to encourage uptake of the vaccination during the school year and going forwards.

September

IMO responds to HSE €300m over budget

IMO warns of the financial crisis facing the health services in the light of media reports that health spending is already €300 million over budget and the Department of Health is demanding that the budget is met.

IMO Pre Budget Submission 2018

IMO held its pre-budget submission launch in Buswells on 21 September 2017. A complete revision of the budget for the health services in the coming budget was called for to avoid a further deterioration in the public health services. Chairs of the IMO speciality committees briefed politicians on the urgent demands for resources across the health services and a press conference was also held briefing media on the key points from the pre-budget submission.

The IMO outlined priorities across a range of services. A common theme across the services was a recruitment crisis which was leading to massive shortfalls in the number of doctors who should be working in the system; “we’ve a range of massive problems to deal with but unless we can address the manpower crisis, we won’t be able to fix anything at all.” – Dr Ann Hogan.

October

IMO Responds to #Budget2018

The IMO said that the reality is that our spending on public health services has not kept pace with either rising demands or the increase in population of our patients over 65.

Irish Medical Organisation gives advice in respect of Storm Ophelia

The Irish Medical Organisation asked members of the public to avoid using GP services except for emergencies during Storm Ophelia and also urged the public to insure that hospital emergency departments were reserved for genuine emergencies.

IMO warns health services face being “overwhelmed” in light of ESRI report

ESRI predictions about rising demand for healthcare services will mean that health services here will be overwhelmed unless a radically different approach is taken to funding them.

November

Restoration of FEMPI

The IMO have made it clear that a roadmap for FEMPI reversal is an essential element to reaching a sustainable agreement along with funding for new services.

Hospital Waiting Lists

The IMO affirmed that we need a Consultant delivered service in our hospitals and at the moment that is nothing more than an aspiration.

December

IMO responds to HSE service plan for next year

The IMO warned that trolley numbers, waiting lists and quality levels across the health service will all deteriorate next year despite an apparent rise in health spending under the National Service Plan for 2018 published by the HSE.



Dr Peadar Gilligan presenting the Doolin Memorial medal to Dr Rhona Mahoney.

The IMO criticised the presentation of the plan for focussing on amounts being budgeted for various activities whereas the real challenge was to measure that proposed spend against the rapidly rising levels of demand.

Doolin Memorial Lecture 2017 Saturday 2 December – RCSI

The Doolin Memorial Lecture – Dr Rhona Mahony, Master of the National Maternity Hospital

“Dancing away from the crossroads...”

Dr Mahony delivered a perceptive insight into reform of Irish health system, hospital manpower and organisation and women’s participation in medicine. This year’s lecture was very well attended. The Irish Times, Sunday Independent and Irish Medical Times has articles on the lecture.

A full video of the lecture and gallery is uploaded on the IMO website.

IMO Key Statistics of 2017

www.imo.ie website

The IMO website is updated regularly with industrial relations news, member advisory services updates, information on IMO campaigns, events, submissions and policies, and information and updates relevant to member's interests.



 The most popular content accessed on the website during 2017 included: **NEWS AND MEDIA, EVENTS, PAY ALLOWANCES, AND THE CONTRACT SECTION.**

 **43.92%**
OF THE WEBSITE USERS ACCESS THE WEBSITE ON THROUGH **MOBILE OR TABLET DEVICE**

Social Media

TWITTER @IMO_IRL



THE IMO HAS CONTINUED TO DEVELOP ITS PRESENCE AND IMPACT ON SOCIAL MEDIA IN 2017

 **5400**

TWITTER FOLLOWERS HAVE INCREASED TO OVER **5400** WHICH REPRESENTS AN INCREASE OF **35%** DURING 2017

THE IMO **NCHDS HAVE YOUR SAY** FACEBOOK PAGE GREW ITS FOLLOWERS BY

39.9% 
DURING 2017 TO **1293**

#

74,500
AVERAGE TWEET IMPRESSION PER MONTH

Email Communication

WE PLAN TO CONTINUE TO BUILD ON AND **EXPAND EMAIL COMMUNICATIONS** DURING 2018



During 2017, the IMO actively increased our member email communications, including issuing member IR updates, weekly members advisory emails including guidance notes and general membership information and meeting and events notifications. We issued over 365,000 communication emails during 2017.

50  **APPROX. 50** PRESS RELEASES/ STATEMENTS ISSUED



365,000

Note: All of the IMO press releases can be viewed in the news and events section of the IMO website www.imo.ie.

9 IMJ Report



In 2017 the IMJ published 10 editions. The content was as follows: 10 commentaries, 10 editorials, 73 original papers, 26 case reports, 11 short reports, 4 research correspondence, 4 occasional pieces and 34 letters to the editor.

The Journal's electronic format is now well established. Its content is easily accessed. It is widely read both nationally and internationally. Its high standards are maintained by our rigorous peer review processes. The high number of letters to the Editor reflects the level of interest in the IMJ. The media interest in the Journal's content is increasing year on year. Following the publication of each issue, items are taken up by the newspapers, radio and television.

IMJ Online CPD Points

The IMJ provides an opportunity to obtain 'external' CME points on the IMJ website based on interpretive skills and the appraisal of current original medical papers. The objective is to highlight a series of medical papers with important and current information relevant across all medical disciplines. The Journal poses questions relating to the carefully selected papers, and tests the readers on their understanding, attention to detail, and will stimulate reflection on the topics covered.

Three medical papers in each issue of the Journal are identified and three questions are generated per article. Certificates are automatically generated for IMJ CPD questions, and then they must be submitted by the doctor to the training body responsible for administering Competence Assurance Scheme.

IMJ Student Essay Competition

In 2017 the IMJ ran a competition for Medical students studying in Ireland. Students were asked to submit an essay addressing the topic "Should the HPAT exam continue to be used as a means of evaluating medical students?" using no more than 2,000 words, five references and one illustration.

Philip Macilwraith who is studying in UCC was chosen as the winner and his essay was published along with the two runners up in the May online edition of the IMJ.

Studies published in the Irish Medical Journal in 2017.

Lee et al reported on farmyard injuries and deaths. In their paper 'Trends in the fractures and fatalities of farmyard injuries in Ireland: a 10 year analysis' they identified 2,064 fractures and 187 fatalities. Over the study period the number of deaths have increased. The importance of awareness campaigns was emphasised (*Jan*).

Mulcahy et al described the operation of a nurse triage in general practice. In their paper 'Nurse triage in an out-of-hours practice co-operative' they described that out of 110,039 contacts to the service, 19,147 (17.4%) were classified as being managed by nurses, and 14.2% by nurse telephone triage alone. 24% of the 19,147 calls managed by nurses involved children under 6 years (*March*).

Hawco and Weaver described a novel tool in the early detection of Alzheimer's disease. In their study 'the bingo card sign as an early symptom of Alzheimer's disease' they found that a reduced capacity to play bingo may be an early clue. Bingo requires the use of multiple cognitive skills including number recognition, letter recognition, short-term memory and concentration (*April*).

Doyle et al reported on vaccine preventable infections in children. In a study 'vaccine-preventable admissions to an Irish paediatric intensive care unit' they found that there were 39 ICU admissions and 5 deaths. 4 deaths were from Pertussis and 1 from Pneumococcal Disease (*May*).

Quinn et al highlighted the problem of deliberate self-harm. In the paper 'An exploratory service-based study of deliberate self-harm (DSH) in Ireland: a hidden population' they described 832 patients with DSH. The characteristics were: female, under 25 years, a history of cutting, suicide ideation or suicide attempts (*May*).

Stephens et al addressed the outcome after colorectal rectal surgery. In the paper 'Trends in surgical mortality following colorectal resection between 2002 and 2012: a single-centre retrospective analysis' the authors found that rate decreased from 7.8% (2002) to 0% (2012). The centralization of care is emphasised (*June*).

Hayes-Ryan et al reviewed the status of antenatal ultrasound. In the paper 'Maternity ultrasound in the Republic of Ireland 2016: a review' they reported that fetal anomaly scanning is offered to all women in 7/19 (37%) units, selectively in 7/19 (37%) units, and not offered in 5/19 (26%) units. The authors urged a substantial investment in order to make the service universal (*July/August*).

Corcoran et al described the introduction of a new treatment for Cystic Fibrosis. In the paper 'Ivacaftor for Cystic fibrosis: an evaluation of real world utilization and expenditure in the Irish healthcare setting' they reported that 140 patients received the drug in a 12 month period. The cost was €29.81 million (*Sept*).

Khan and Delargy highlighted the problem of post-stroke fatigue (PSF) in their paper 'post stroke fatigue; point prevalence, characterization, associations and radiological correlation in a rehabilitation hospital'. PSF was present 83% of patients. It is thought to be due to a combination of the organic brain lesion and psychosocial stress (*Nov/ Dec*).

Rahmani et al described a distressing hand injury in the report 'the avocado hand'. The patient sustained a significant hand injury while removing the stone from an avocado. The mechanism of the injury is a stabbing of the non-dominant hand as the knife slips past the stone through the soft avocado fruit. The authors pointed out that Jamie Oliver has released video demonstrating a safe method to cut and de-stone an avocado using a chopping board (*Nov/Dec*).

10 IMO Financial Services

Board Members

Dr Ray Walley
Chairperson
(appointed in
June 2017)

Dr Martin Daly
Chairperson
(resigned in
June 2017)

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 by offering independent and trustworthy advice.

We provide advice and solutions covering:

- Pensions (pre- and post-retirement)
- Protection
- Partnership insurance
- Investment products
- Mortgages and mortgage protection

Financial Planning

A full complement of financial advisers allows us to provide doctors with a comprehensive financial review, many of whom have complex financial arrangements and needs. We work closely with each individual to get a full understanding of their financial position and to identify and prioritise their financial goals. These goals most likely fall under four broad categories: mortgages, retirement provision, income protection and succession.

IMO Financial Services – truly nationwide

We have dedicated financial advisers located in various areas of Ireland. One of our financial advisers is located in Co Waterford and looks after members in the southern region. Our second financial adviser, based in Galway looks after members in the west and north-west.



We also have a group scheme specialist covering hospitals nationwide who advises our NCHD members on various financial matters relevant to hospital employees.

Meeting Our Members

Over the course of the year, IMO Financial Services met circa 900 doctors:

- 600 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 HSE pensions, public service sick pay arrangements and mortgage lending criteria. In total, we presented to NCHDs in 16 hospitals nationwide.

We also met a lot of our members at various conferences such as the ICGP AGM, Rural Doctors Conference and GP Trainee meetings.

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

Retirement Planning

Retirement and planning for retirement is one of the key milestones for all professionals but we have identified that many doctors who are so busy with their working lives that they don't pay sufficient attention to their own finances. Identifying a need for more information we ran a retirement seminar in May 2017 and featured experts from the legal and financial sector as well as the IMO. It covered a number of important topics about how to prepare for retirement; not only from a financial perspective but also from a social and psychological one. Attendance was at full capacity with over 100 GPs. Please find some feedback on the next from this year's event.



“I found the seminar on retirement extremely informative and insightful for those of us near to retirement and are not sure on how to plan for it. The topics covered included discussion on the social and psychological adjustments to retirement and how to usefully and productively fill the time, advice on the importance of making a will, advice on how to manage staff redundancies and on how to best manage pension entitlements. There was an excellent talk on the various options when transferring a practice to the incoming doctor.

Overall, the message I took from the day is to plan well and transition into retirement gradually. Personally, I thoroughly enjoyed the event as a single-handed GP. I will be speaking to a young doctor tomorrow with a view to starting the process myself.”

GP member, Donegal

“The seminar was excellent. The time management was brilliant and a great example for other people organising events.”

GP member, Longford

“It was an excellent seminar that dealt with financial and emotional impact of retirement on professionals who often times are so used to working to a deadline that they don't know what it is to relax. The speakers were excellent and certainly I went home the wiser.”

GP member, Kilkenny

Group Schemes

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

There are 1,600 doctors holding over 2,400 group scheme policies and we have seen a significant increase in members joining the schemes. Further information can be accessed on the IMOFs website www.imofs.ie.

THE IRISH MEDICAL ORGANISATION

REPORTS AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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TRUSTEES AND OTHER INFORMATION

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

**THE REGISTRY OF FRIENDLY
SOCIETIES REG NO.**

528T

TRUSTEES

Dr. Henry Finnegan
Dr. Mary Hurley
Dr. Michael Thornton
Dr. Larry Fullam
Professor Cillian Twomey

HONORARY OFFICERS:

Dr. Ann Hogan - President
Dr. Peadar Gilligan - Vice President
Dr. Louise Cunningham - Honorary Secretary
Dr. Brian O'Doherty - Honorary Treasurer

EXECUTIVE BOARD:

Dr. Matthew Sadlier - Chair
Dr. Brian O'Doherty
Dr. Pdraig McGarry
Dr. Tadhg Crowley
Dr. Peadar Gilligan
Professor Trevor Duffy
Dr. Patrick Hillery
Dr. Gabriel Beecham
Dr. Johanna Joyce Cooney
Dr. Emer Shelley
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
8 Clare Street
Dublin 2

REPORT OF THE EXECUTIVE BOARD

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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 2017.

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 and Property Holding Company.

The Executive Board are pleased to report a surplus on our activities for the financial year, before other comprehensive expenditure, amounting to €235,204 (2016: €376,669). 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 2017 continued to support its consultant members in costly legal actions in the High Court against the HSE and the State in relation to breaches of the 2008 Consultant Common 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 (2016: €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.

REPORT OF THE EXECUTIVE BOARD (CONTINUED)

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

PRINCIPAL RISKS AND UNCERTAINTIES (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.

REPORT OF THE EXECUTIVE BOARD (CONTINUED)

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

ACCOUNTING RECORDS

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

STATEMENT OF RELEVANT AUDIT INFORMATION

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

AUDITORS

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

On behalf of the Executive Board:



Dr. Matthew Sadlier - Chair of Executive Board



Dr. Brian O'Doherty - Honorary Treasurer

Date: 10 March 2018

EXECUTIVE BOARDS 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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE IRISH MEDICAL ORGANISATION

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION ON THE FINANCIAL STATEMENTS OF THE IRISH MEDICAL ORGANISATION (THE 'ENTITY')

In our opinion the group and trade union financial statements:

- o give a true and fair view of the assets, liabilities and financial position of the group and trade union as at 31 December 2017 and of the surplus of the group and trade union for the financial year then ended; and
- o have been properly prepared in accordance with the relevant financial reporting framework.

The financial statements we have audited comprise:

the group financial statements:

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

the trade union financial statements:

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

The relevant financial reporting framework that has been applied in the preparation of the group and trade union financial statements is FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("the relevant financial reporting framework").

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the group and trade union in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE IRISH MEDICAL ORGANISATION (CONTINUED)

OTHER INFORMATION

The Executive Boards are responsible for the other information. The other information comprises the information included in the Reports and Consolidated Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

RESPONSIBILITIES OF EXECUTIVE BOARD

As explained more fully in the Executive Boards Responsibilities Statement, the Executive Board are responsible for the preparation of the financial statements that give a true and fair view, and for such internal control as the Executive Board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Board are responsible for assessing the group and trade union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Boards either intend to liquidate the group and trade union or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group and trade union's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Boards.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE IRISH MEDICAL ORGANISATION (CONTINUED)

- Conclude on the appropriateness of the Executive Boards' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and trade union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity (or where relevant, the group) to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities within the group to express an opinion on the consolidated financial statements. The group auditor is responsible for the direction, supervision and performance of the group audit. The group auditor remains solely responsible for the audit opinion.

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

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



Deloitte

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

Date: 13 March 2018

CONSOLIDATED STATEMENT OF INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

| | Notes | 2017 € | 2016 € |
|--|-------|--------------------|-------------|
| Income | 3 | 3,680,646 | 3,761,993 |
| Administrative expenses | | (3,377,756) | (3,296,527) |
| Operating surplus | | 302,890 | 465,466 |
| Interest receivable and other gains | 4 | 46,132 | 46,509 |
| Surplus on ordinary activities before interest and taxation | | 349,022 | 511,975 |
| Interest payable and similar charges | 4 | (41,338) | (63,905) |
| Surplus on ordinary activities before taxation | | 307,684 | 448,070 |
| Taxation on surplus on ordinary activities | 9 | (72,480) | (71,401) |
| Surplus for the financial year | | 235,204 | 376,669 |

CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2017

| | Notes | 2017 € | 2016 € |
|--|-------|----------------|-----------|
| Surplus for the financial year | | 235,204 | 376,669 |
| Other comprehensive expense | | | |
| Remeasurement of net unfunded pension liability | 15 | (31,003) | (183,927) |
| Total comprehensive income for the financial year | | 204,201 | 192,742 |

TRADE UNION STATEMENT OF INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

| | 2017 | 2016 |
|---|--------------------|-------------|
| | € | € |
| Income | 2,294,695 | 2,386,694 |
| Administrative expenses | (2,180,025) | (2,172,152) |
| Operating surplus | 114,670 | 214,542 |
| Interest receivable and other (losses)/gains | (3,618) | 7,434 |
| Surplus on ordinary activities before taxation | 111,052 | 221,976 |
| Taxation on surplus on ordinary activities | (27,594) | (10,855) |
| Surplus for the financial year | 83,458 | 211,121 |

TRADE UNION STATEMENT OF OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

| | | 2017 | 2016 |
|---|-------|----------------------|------------------|
| | Notes | € | € |
| Surplus for the financial year | | 83,458 | 211,121 |
| Other comprehensive expense | | | |
| Remeasurement of net unfunded pension liability | 15 | <u>(31,003)</u> | <u>(183,927)</u> |
| Total comprehensive income for the year | | <u>52,455</u> | <u>27,194</u> |

CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2017

| | Notes | 2017 € | 2016 € |
|--|-------|------------------|------------------|
| FIXED ASSETS | | | |
| Tangible Assets | 10 | 2,836,768 | 2,885,513 |
| Financial assets | 11 | 1,100,608 | 673,930 |
| | | <u>3,937,376</u> | <u>3,559,443</u> |
| CURRENT ASSETS | | | |
| Debtors: Amounts falling due within one year | 12 | 464,864 | 348,311 |
| Cash and bank balances | 13 | 4,567,920 | 4,928,541 |
| | | <u>5,032,784</u> | <u>5,276,852</u> |
| CURRENT LIABILITIES | | | |
| Creditors: Amounts falling due within one year | 14 | (1,531,218) | (1,372,610) |
| NET CURRENT ASSETS | | | |
| | | <u>3,501,566</u> | <u>3,904,242</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>7,438,942</u> | <u>7,463,685</u> |
| Creditors: Amounts falling due after more than one year | 15 | (3,389,503) | (3,618,447) |
| | | <u>4,049,439</u> | <u>3,845,238</u> |
| REPRESENTED BY | | | |
| Retained earnings | | <u>4,049,439</u> | <u>3,845,238</u> |
| Members' Funds | | <u>4,049,439</u> | <u>3,845,238</u> |

The consolidated financial statements were approved by the Executive Board on 10 March 2018 and signed on its behalf by:



Dr. Matthew Sadlier - Chair of Executive Board



Dr. Brian O'Doherty - Honorary Treasurer

TRADE UNION BALANCE SHEET

AS AT 31 DECEMBER 2017

| | Notes | 2017 € | 2016 € |
|--|-------|--------------------|--------------------|
| FIXED ASSETS | | | |
| Tangible Assets | 10 | 2,830,740 | 2,882,966 |
| Financial assets | 11 | 138,257 | 141,875 |
| | | <u>2,968,997</u> | <u>3,024,841</u> |
| CURRENT ASSETS | | | |
| Debtors: Amounts falling due within one financial year | 12 | 125,885 | 190,708 |
| Cash and bank balances | | 800,963 | 868,020 |
| | | <u>926,848</u> | <u>1,058,728</u> |
| CURRENT LIABILITIES | | | |
| Creditors: Amounts falling due within one financial year | 14 | <u>(1,840,129)</u> | <u>(1,928,959)</u> |
| NET CURRENT ASSETS | | <u>(913,281)</u> | <u>(870,231)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>2,055,716</u> | <u>2,154,610</u> |
| Creditors: Amounts falling due after more than one financial year | 15 | <u>(3,156,716)</u> | <u>(3,308,065)</u> |
| NET LIABILITIES | | <u>(1,101,000)</u> | <u>(1,153,455)</u> |
| REPRESENTED BY: | | | |
| Retained deficit | | <u>(1,101,000)</u> | <u>(1,153,455)</u> |
| Members' Deficit | | <u>(1,101,000)</u> | <u>(1,153,455)</u> |

The trade union statements were approved by the Executive Board on 10 March 2018 and signed on its behalf by:



Dr. Matthew Sadlier - Chair of Executive Board



Dr. Brian O'Doherty - Honorary Treasurer

CONSOLIDATED STATEMENT OF CHANGES IN RESERVES

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

| | 2017 € | 2016 € |
|---|------------------|-----------|
| Retained earnings at the beginning of the financial year | 3,845,238 | 3,652,496 |
| Total comprehensive income for the financial year | 204,201 | 192,742 |
| | <hr/> | <hr/> |
| Retained earnings at the end of the financial year | 4,049,439 | 3,845,238 |
| | <hr/> | <hr/> |

TRADE UNION STATEMENT OF CHANGES IN RESERVES

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

| | 2017 € | 2016 € |
|--|---------------------------|---------------------------|
| Retained (deficit) at the beginning of the financial year | (1,153,455) | (1,180,649) |
| Total comprehensive income for the financial year | <u>52,455</u> | <u>27,194</u> |
| Retained (deficit) at the end of the financial year | <u>(1,101,000)</u> | <u>(1,153,455)</u> |

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

| | 2017 | 2016 |
|---|------------------|------------------|
| | € | € |
| Cash flows from operating activities | | |
| Operating surplus | 302,890 | 465,466 |
| Adjustments for: | | |
| Depreciation of tangible assets | 82,793 | 70,139 |
| Unrealised investment income | (26,678) | (8,971) |
| Remeasurement of unfunded pension liability | (31,003) | (183,927) |
| (Surplus)/deficit on disposal of tangible fixed asset | (6,500) | 5,458 |
| (Increase)/decrease in debtors | (133,700) | 123,045 |
| Increase/(decrease) in creditors | 40,349 | (266,558) |
| Cash generated from operations | 228,151 | 204,652 |
| Income tax paid | (44,481) | (93,983) |
| Net cash generated from operating activities | 183,670 | 110,669 |
| Cash flows from investment activities | | |
| Purchase of tangible fixed assets | (34,048) | (4,305) |
| Proceeds from disposal of tangible fixed asset | 6,500 | 5,750 |
| Interest received and similar income | 46,132 | 46,509 |
| Additional financial investment | (400,000) | - |
| Net cash from investing activities | (381,416) | 47,954 |
| Cash flows from financing activities | | |
| Interest paid | (41,388) | (63,905) |
| Repayments of borrowings | (77,595) | - |
| Net cash from financing activities | (118,933) | (63,905) |
| Net (decrease)/increase in cash and cash equivalents | (316,679) | 94,718 |
| Cash and cash equivalents at the beginning of the year | 4,884,599 | 4,789,881 |
| Cash and cash equivalents at end of year | 4,567,920 | 4,884,599 |
| Reconciliation to cash and cash equivalents: | 2017 | 2016 |
| | € | € |
| Cash at bank and in hand | 4,567,920 | 4,928,541 |
| Bank overdraft | - | (43,942) |
| | 4,567,920 | 4,884,599 |

TRADE UNION STATEMENT OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

| | 2017 | 2016 |
|---|-----------------|-----------------|
| | € | € |
| Cash flows from operating activities | | |
| Operating surplus before taxation | 114,670 | 214,542 |
| Adjustments for: | | |
| Depreciation of tangible fixed assets | 80,828 | 68,454 |
| Remeasurement of unfunded pension liability | (31,003) | (183,927) |
| Unrealised loss/(gain) on fixed financial assets | 3,618 | (7,440) |
| (Surplus)/deficit on disposal of tangible fixed asset | (6,500) | 5,458 |
| Decrease in debtors | 64,823 | 2,029 |
| Decrease in creditors | (189,889) | (133,315) |
| Cash provided by/(used in) by operations | 36,547 | (34,199) |
| Income tax payment | (33,947) | - |
| Net cash provided by/(used in) operating activities | 2,600 | (34,199) |
| Cash flows (used in)/from investing activities | | |
| Purchase of tangible fixed assets | (28,602) | (4,305) |
| Proceeds from disposal of tangible fixed asset | 6,500 | 5,750 |
| Investment (loss)/gain | (3,618) | 7,434 |
| Net cash (used in)/from investing activities | (25,720) | 8,879 |
| Net (decrease) in cash and cash equivalents | (23,120) | (25,320) |
| Cash and cash equivalents at beginning of the financial year | 824,083 | 849,403 |
| Cash and cash equivalents at the end of the financial year | 800,963 | 824,083 |
| Reconciliation to cash and cash equivalents: | | |
| | 2017 | 2016 |
| | € | € |
| Cash at bank and in hand | 800,963 | 868,020 |
| Bank overdraft | - | (43,937) |
| | 800,963 | 824,083 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES

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

GENERAL INFORMATION AND BASIS OF ACCOUNTING

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

BASIS OF CONSOLIDATION

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

GOING CONCERN

The Organisation's activities, together with the factors likely to affect its future development, performance and position are set out in the Report of the Executive Board. The Executive Board's report describes the financial position of the Organisation and its 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 |
| Fixtures and fittings | 20% Straight Line |
| Motor vehicles | 20% Straight Line |

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES (CONTD)

TANGIBLE FIXED ASSETS (CONTD)

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

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Consolidated Statement of Income.

FOREIGN CURRENCIES

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

PENSIONS

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

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

FINANCIAL INSTRUMENTS

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

(i) *Financial assets and liabilities*

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

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

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES (CONTD)

(ii) *Financial asset investments*

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

Unlisted Investments:

Unlisted investments represent units the Organisation's subsidiary, Fitzserv Consultants Limited holds in a long term secure cash fund with New Ireland Assurance and Zurich. These are valued by New Ireland Assurance and Zurich on the basis of the current unit value.

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.

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 2017 is at least equal to the amount stated.

Court of Justice Deposit:

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

DEBTORS

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

CREDITORS

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

IMPAIRMENT OF ASSETS

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

(i) *Non-financial assets*

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

(ii) *Financial assets*

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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

| | 2017 | 2016 |
|--|------------------|-----------|
| | € | € |
| Consolidated Financial Statements | | |
| Membership Subscriptions | 2,153,075 | 2,212,589 |
| Fitzserv Consultants Limited commission income | 1,510,955 | 1,510,712 |
| Rental income | 15,987 | 38,088 |
| Dividend income | 629 | 604 |
| | 3,680,646 | 3,761,993 |

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

4. INTEREST

| | 2017 | 2016 |
|--|---------------|--------|
| | € | € |
| Consolidated Financial Statements | | |
| <i>Interest receivable and other gains</i> | | |
| Interest received and receivable | 19,454 | 17,538 |
| Fair value movements on financial investments | 26,678 | 28,971 |
| | 46,132 | 46,509 |
| <i>Interest payable and similar charges</i> | | |
| Interest payable on bank loan | 2,037 | 990 |
| Interest on unfunded deferred pension commitment | 39,301 | 62,915 |
| | 41,338 | 63,905 |

5. ANALYSIS OF MEMBERS

| | 2017 | 2016 |
|--------------------|-------|-------|
| | No. | No. |
| Membership Numbers | 5,124 | 4,912 |

6. SURPLUS FOR THE FINANCIAL YEAR

| | 2017 | 2016 |
|--|---------|--------|
| | € | € |
| The surplus for the financial year is stated after charging/(crediting): | | |
| Auditors' Remuneration* – Audit services | 38,000 | 38,000 |
| Other assurance services | 6,000 | 6,000 |
| Taxation | 7,500 | 7,500 |
| Depreciation | 82,793 | 70,139 |
| (Surplus)/deficit on disposal of tangible fixed assets | (6,500) | 5,458 |

* 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 €142,595 (2016: €138,624) of which €Nil (2016: €3,316) was paid in advance to the fund by the Organisation at the financial year end.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

8. STAFF NUMBERS AND COSTS

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

| | 2017 | 2016 |
|---|-----------|--------|
| | Number | Number |
| Total Employees | 41 | 41 |
| <i>Analysed as follows:</i> | | |
| Directors, officers and committee chairs | 13 | 13 |
| Trade Union administration staff | 19 | 20 |
| Financial Services administration and sales staff | 9 | 8 |
| | 41 | 41 |

The aggregate payroll costs of these persons were as follows:

| | 2017 | 2016 |
|---------------------------------|------------------|-----------|
| | € | € |
| Directors remuneration and fees | 51,000 | 51,000 |
| Wages and Salaries | 1,625,431 | 1,684,584 |
| Social Welfare Costs | 176,577 | 156,748 |
| Other Pension Costs | 142,595 | 138,624 |
| | 1,995,603 | 2,030,956 |

The amount paid to Key Management Personnel during the period amounted to €621,332 (2016: €867,626). 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

9. TAXATION

| | 2017 € | 2016 € |
|--|---------------|-----------|
| Current year taxation charge | 64,908 | 59,358 |
| Deferred tax liability | 7,572 | 20,836 |
| | <hr/> | <hr/> |
| | 72,480 | 80,194 |
| Adjustment in respect of the prior periods | - | (8,793) |
| | <hr/> | <hr/> |
| | 72,480 | 71,401 |
| | <hr/> | <hr/> |

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 | 307,684 | 448,070 |
| | <hr/> | <hr/> |
| Surplus on ordinary activities multiplied by standard rate of income tax in Ireland of 20% (2016: 20%) | 61,537 | 89,614 |
| Depreciation in excess of capital allowances | 29 | 130 |
| Expenses not deductible for tax purposes | 6,002 | 9,817 |
| Investment income taxed at higher rates | 4,166 | 3,715 |
| Deposit interest retention tax deducted at source credit | - | (13,355) |
| Other timing differences (see (a) below) | 7,572 | 20,836 |
| Fitzserv Consultants Limited income taxed at 12.5% | (16,271) | (12,399) |
| Exempt trade union deficit/(surplus) activities | 9,445 | (18,164) |
| | <hr/> | <hr/> |
| Total tax charge for the financial year | 72,480 | 80,194 |
| | <hr/> | <hr/> |

(a) The deferred tax liability of €7,572 (2016: €20,836) reflects the timing difference arising on the unrealised gain on the Organisation's subsidiary, Fitzserv Consultants Limited, financial asset unlisted investments.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

10. TANGIBLE FIXED ASSETS

Consolidation

| | Freehold Premises € | Fixtures & Fittings € | Motor Vehicles € | Total € |
|-----------------------------|------------------------|--------------------------|---------------------|------------------|
| Cost or deemed cost: | | | | |
| At 1 January 2017 | 3,019,000 | 547,898 | 126,115 | 3,693,013 |
| Additions | - | 13,548 | 20,500 | 34,048 |
| Disposals | - | (7,485) | (69,563) | (77,048) |
| At 31 December 2017 | 3,019,000 | 553,961 | 77,052 | 3,650,013 |
| Depreciation: | | | | |
| At 1 January 2017 | 211,330 | 478,289 | 117,881 | 807,500 |
| Charge for Year | 30,190 | 44,881 | 7,722 | 82,793 |
| Disposals | - | (7,485) | (69,563) | (77,048) |
| At 31 December 2017 | 241,520 | 515,685 | 56,040 | 813,245 |
| Carrying Amount: | | | | |
| 31 December 2017 | 2,777,480 | 38,276 | 21,012 | 2,836,768 |
| 31 December 2016 | 2,807,670 | 69,609 | 8,234 | 2,885,513 |

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 2017. The historic cost of the properties is €7,202,459.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

10. TANGIBLE FIXED ASSETS (CONTD)

Trade Union

| | Freehold Premises € | Fixtures & Fittings € | Motor Vehicles € | Total € |
|-----------------------------|------------------------|--------------------------|---------------------|------------------|
| Cost or deemed cost: | | | | |
| At 1 January 2017 | 3,019,000 | 332,038 | 126,113 | 3,477,151 |
| Additions | - | 8,102 | 20,500 | 28,602 |
| Disposals | - | (7,485) | (69,563) | (77,048) |
| At 31 December 2017 | 3,019,000 | 332,655 | 77,050 | 3,428,705 |
| Depreciation: | | | | |
| At 1 January 2017 | 211,330 | 264,975 | 117,880 | 594,185 |
| Charge for Year | 30,190 | 42,916 | 7,722 | 80,828 |
| Disposals | - | (7,485) | (69,563) | (77,048) |
| At 31 December 2017 | 241,520 | 300,406 | 56,039 | 597,965 |
| Carrying Amount: | | | | |
| 31 December 2017 | 2,777,480 | 32,249 | 21,011 | 2,830,740 |
| 31 December 2016 | 2,807,670 | 67,063 | 8,233 | 2,882,966 |

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 2017 | 533,338 | 39,644 | 90,279 | 10,669 | 673,930 |
| Additional investment | 400,000 | - | - | - | 400,000 |
| Revaluations | 30,295 | (3,597) | - | (21) | 26,678 |
| 31 December 2017 | 963,633 | 36,047 | 90,279 | 10,648 | 1,100,608 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

11. FIXED FINANCIAL ASSETS (CONTD)

Trade Union

| | 2017 | 2016 |
|---|----------------------------|---------------------|
| | € | € |
| Deposit with the Court of Justice (see (a) below) | 10,648 | 10,669 |
| Other investments (see (c) below) | 91,562 | 91,562 |
| Listed investments (see (b) below) | 36,047 | 39,644 |
| | <hr/> 138,257 <hr/> | <hr/> 141,875 <hr/> |

(a) 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 and Zurich on the basis of the current unit value.

(b) Listed Investments:

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

(c) Other Investments:

Other investments in the trade union financial statements represent art works purchased by the Organisation at a carrying amount of €90,279 and shares held in the subsidiary company, Fitzserv Consultants Limited of €1,283. Other investments in the consolidated financial statements only represent the art works at a carrying amount of €90,279 on the basis the investment in the subsidiary eliminates on consolidation. The policy of the Organisation is to hold these assets at cost less impairment. In the opinion of the Executive Board, the carrying value of these assets at 31 December 2017 is at least equal to the amount stated.

(d) Court of Justice Deposit:

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

12. DEBTORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

Consolidation

| | 2017 | 2016 |
|----------------------|----------------------------|---------------------|
| | € | € |
| Trade debtors | 234,639 | 166,981 |
| Other debtors | 88,640 | 27,035 |
| Amounts due from HSE | 90,000 | 90,000 |
| Prepayments | 51,585 | 47,145 |
| Corporation tax | - | 17,150 |
| | <hr/> 464,864 <hr/> | <hr/> 348,311 <hr/> |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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

| Trade Union | 2017 | 2016 |
|----------------------------------|----------------|----------------|
| | € | € |
| Trade and other debtors | 12,956 | 16,751 |
| Amounts due from related parties | - | 63,825 |
| Amounts due from HSE | 90,000 | 90,000 |
| Prepayments | 22,929 | 20,132 |
| | 125,885 | 190,708 |

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

13. CASH AT BANK AND IN HAND

| Consolidation | 2017 | 2016 |
|---|------------------|------------------|
| | € | € |
| Irish Medical Organisation | 800,963 | 751,208 |
| Fitzserv Consultants Limited | 3,461,002 | 3,868,961 |
| Fitzserv Consultants Limited Client funds | 305,955 | 308,372 |
| | 4,567,920 | 4,928,541 |

14. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

| Consolidation | 2017 | 2016 |
|---|------------------|------------------|
| | € | € |
| Trade and other creditors | 24,458 | 17,152 |
| Accruals | 378,746 | 212,128 |
| Taxation and social welfare | 78,519 | 63,904 |
| Monies due to clients of Fitzserv Consultants Limited | 305,955 | 308,372 |
| Bank overdraft | - | 43,942 |
| Deferred income | 417,250 | 408,547 |
| Deferred pension commitments | 220,287 | 220,134 |
| Bank loan (note 15) | 77,595 | 77,595 |
| Deferred tax liability (Note 9) | 28,408 | 20,836 |
| | 1,531,218 | 1,372,610 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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

Taxation and social welfare comprises:

| | 2017 | 2016 |
|-----------------|---------------|---------------|
| | € | € |
| PAYE/PRSI | 55,383 | 42,094 |
| VAT | 806 | 3,976 |
| Income tax | 11,481 | 17,834 |
| Corporation tax | 10,849 | - |
| | <u>78,519</u> | <u>63,904</u> |

Trade Union

| | 2017 | 2016 |
|---|------------------|------------------|
| | € | € |
| Trade and other creditors | 16,778 | 17,152 |
| Taxation and social welfare | 56,014 | 61,074 |
| Amounts due to related parties (see (a) below) | 327,976 | 321,545 |
| Amounts due to related parties (see (b) below) | 498,958 | 582,895 |
| Payables related to client monies (see (c) below) | - | 116,812 |
| Accruals | 302,866 | 156,863 |
| Deferred income | 417,250 | 408,547 |
| Deferred pension commitments | 220,287 | 220,134 |
| Bank overdraft | - | 43,937 |
| | <u>1,840,129</u> | <u>1,928,959</u> |

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

(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:

| | 2017 | 2016 |
|------------|---------------|---------------|
| | € | € |
| PAYE | 43,727 | 38,890 |
| Income tax | 11,481 | 6,979 |
| VAT | 806 | 1,416 |
| | <u>56,014</u> | <u>61,074</u> |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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

Consolidation

| | 2017 | 2016 |
|------------------------------|------------------|-----------|
| | € | € |
| Bank loans | 232,787 | 310,382 |
| Deferred Pension Commitments | 3,156,716 | 3,308,065 |
| | 3,389,503 | 3,618,447 |

Analysis of Bank loans

| | 2017 | 2016 |
|---|----------------|---------|
| | € | € |
| Repayable in one year or less | 77,595 | 77,595 |
| Repayable in between two and five years | 232,787 | 310,382 |
| | 310,382 | 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 Doctúirí na hÉireann The Irish Medical Association.

Trade Union

| | 2017 | 2016 |
|------------------------------|------------------|-----------|
| | € | € |
| Deferred Pension Commitments | 3,156,716 | 3,308,065 |

Consolidated and Trade Union

2017 Analysis of Deferred Pension commitments

| | Actual | Present Value |
|---|------------------|---------------|
| | € | € |
| In more than two years but not more than five years | 927,531 | 952,023 |
| In more than five years but not more than ten years | 1,384,375 | 1,264,239 |
| In more than ten years but not more than fifteen years | 1,097,719 | 940,454 |
| In more than fifteen years but not more than twenty years | - | - |
| | 3,409,625 | 3,156,716 |
| In less than one year (Note 14) | 221,500 | 220,287 |
| | 3,631,125 | 3,377,003 |

In accordance with the provisions of FRS 102, Trident Consulting, Actuarial Consultants, have placed a present value on this obligation of €3,377,003. In coming to this value they have used a discount rate of 1.02% (2016: 1.15%), based primarily on the iBoxx €Corporates AA 10+ index which was yielding 1.30% at 31 December 2017 (2016: 1.31%). It should be noted that varying interest rates in future may necessitate an adjustment to this figure.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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

In respect of prior year

| 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 |

Consolidated

| Movements in the present value of unfunded defined pension commitment were as follows: | 2017 € | 2016 € |
|--|------------------|------------------|
| Opening present value at 1 January | 3,528,199 | 3,447,482 |
| Interest cost | 39,301 | 62,915 |
| Actuarial loss | 31,003 | 183,927 |
| Benefits paid | (221,500) | (166,125) |
| | 3,377,003 | 3,528,199 |

16. FINANCIAL INSTRUMENTS

Consolidated

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

| | 2017 € | 2016 € |
|---|-----------|-----------|
| Financial assets: | | |
| <i>Measured at fair value</i> | | |
| - Unlisted investments | 963,633 | 533,338 |
| - Listed investments | 36,047 | 39,644 |
| - Deposit with the Courts of Justice | 10,648 | 10,669 |
| <i>Measured at cost less provision for impairment</i> | | |
| - Other investments | 90,279 | 90,279 |
| <i>Measured at undiscounted amount receivable</i> | | |
| - Trade debtors | 234,639 | 166,981 |
| - HSE debtor | 90,000 | 90,000 |
| - Other debtors | 88,640 | 27,035 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

16. FINANCIAL INSTRUMENTS (CONTD)

| | 2017 | 2016 |
|--|------------------|-----------|
| | € | € |
| Financial liabilities: | | |
| <i>Measured at undiscounted amount payable</i> | | |
| - Trade and other creditors | 24,458 | 17,152 |
| - Monies due to clients | 305,955 | 308,372 |
| - Bank overdraft | - | 43,942 |
| <i>Measured at amortised cost</i> | | |
| - Bank loan | 310,382 | 387,977 |
| <i>Measured at present value using an actuarial method</i> | | |
| - Deferred pension commitments | 3,377,003 | 3,528,199 |

Trade Union

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

| | 2017 | 2016 |
|--|------------------|-----------|
| | € | € |
| Financial assets: | | |
| <i>Measured at fair value</i> | | |
| - Deposit with the Courts of Justice | 10,648 | 10,669 |
| - Listed investments | 36,047 | 39,644 |
| <i>Measured at cost less provision for impairment</i> | | |
| - Investments | 91,562 | 91,562 |
| <i>Measured at undiscounted amount receivable</i> | | |
| - Trade and other debtors | 12,956 | 16,751 |
| - Amounts due from HSE | 90,000 | 90,000 |
| Financial liabilities: | | |
| <i>Measured at undiscounted amount payable</i> | | |
| - Trade and other creditors | 16,778 | 17,152 |
| - Amounts due to group companies | 826,934 | 1,021,252 |
| - Bank overdraft | - | 43,937 |
| <i>Measured at present value using an actuarial method</i> | | |
| - Deferred pension commitments | 3,377,003 | 3,528,199 |

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 €95,734 (2016: €103,623). Contributions totalling Nil (2016: €1,341) were prepaid to the fund by the organisation at the balance sheet date.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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 (2016: €125,000). The IMO also received €12,800 for rent of the carpark to Fitzserv Consultants Limited, (2016: €10,407).

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 €327,976 (2016: €321,545) 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. 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 €83,458 (2016: €166,563).
- Cumann Doctúirí na hÉireann The Irish Medical Association a Property Holding Company which is limited by Guarantee. Loss after tax €6,342 (2016: €23,131)

21. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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

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

Cash flow risk

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

Credit risk

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

THE IRISH MEDICAL ORGANISATION

DETAILED MANAGEMENT INFORMATION SCHEDULES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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

DETAILED SCHEDULE OF INCOME AND EXPENDITURE

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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

| | IMO 2017 € | Fitzserv t/a IMOFs 2017 € | IMA 2017 € | Consolidation Eliminations 2016 € | Total 2017 € |
|---|------------------|------------------------------------|------------------|--|--------------------|
| INCOME | | | | | |
| Subscriptions | 2,153,075 | - | - | - | 2,153,075 |
| IMOFs sales | - | 1,510,955 | - | - | 1,510,955 |
| Rental Income | 140,991 | - | - | (125,004) | 15,987 |
| Interest Received | - | 39,856 | - | (6,431) | 33,425 |
| Unrealised investment income/(loss) | (3,618) | 30,295 | - | - | 26,677 |
| Dividend income | 629 | - | - | - | 629 |
| | <u>2,291,077</u> | <u>1,581,106</u> | <u>-</u> | <u>(131,435)</u> | <u>3,740,748</u> |
| EXPENDITURE | | | | | |
| Wages and salaries | 1,055,787 | 569,644 | - | - | 1,625,431 |
| Social security costs | 119,318 | 57,259 | - | - | 176,577 |
| Employer Pension Contribution | 95,734 | 46,861 | - | - | 142,595 |
| Directors remuneration | - | 51,000 | - | - | 51,000 |
| Irish Medical Journal | (59) | - | - | 65,000 | 64,941 |
| Staff training | 2,855 | 4,092 | - | - | 6,947 |
| Rent and rates | 29,239 | 128,084 | - | (125,004) | 32,319 |
| Light and heat | 20,797 | 6,446 | - | - | 27,243 |
| Insurance | 17,076 | 27,970 | - | - | 45,046 |
| Repairs and maintenance | 47,191 | 7,061 | - | 12,800 | 67,052 |
| Printing, Postage & Stationery | 34,483 | 33,034 | - | - | 67,517 |
| Advertising | 2,768 | 44,730 | - | - | 47,498 |
| Telephone | 12,176 | 10,287 | - | - | 22,463 |
| ICT | 102,699 | 113,531 | - | - | 216,230 |
| Travel and meeting expenses | 113,366 | 51,126 | - | (12,800) | 151,692 |
| Professional fees | 120,486 | 88,088 | - | - | 208,574 |
| Legal fees | 205,098 | - | - | - | 205,098 |
| Audit | 45,264 | 30,411 | 4,305 | - | 79,880 |
| Accountancy | 7,380 | 19,799 | - | - | 27,179 |
| Bank charges | 7,325 | 2,188 | - | - | 9,513 |
| Subscriptions and donations | 21,082 | 5,591 | - | - | 26,673 |
| Depreciation | 80,828 | 1,965 | - | - | 82,793 |
| Sponsorship to IMJ | - | 65,000 | - | (65,000) | - |
| Loan Interest | 6,431 | - | 2,037 | (6,431) | 2,037 |
| Loss/(profit) on disposal of fixed assets | (6,500) | - | - | - | (6,500) |
| Interest on deferred pension liability | 39,301 | - | - | - | 39,301 |
| | <u>2,180,025</u> | <u>1,364,167</u> | <u>6,342</u> | <u>(131,435)</u> | <u>3,419,099</u> |

FITZSERV CONSULTANTS LIMITED

SUMMARY BALANCE SHEET

AS AT 31 DECEMBER 2017

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

| | 2017 | 2016 |
|---|------------------|------------------|
| | € | € |
| FIXED ASSETS | | |
| Tangible Assets | 6,028 | 2,547 |
| Investments | 963,634 | 533,338 |
| | <hr/> | <hr/> |
| | 969,662 | 535,885 |
| CURRENT ASSETS | | |
| Debtors: Amounts falling due within one year | 666,955 | 659,785 |
| Cash at bank and in hand | 3,766,957 | 4,060,521 |
| | <hr/> | <hr/> |
| | 4,433,912 | 4,720,306 |
| Creditors: Amounts falling due within one year | (440,428) | (451,128) |
| | <hr/> | <hr/> |
| NET CURRENT ASSETS | 3,993,484 | 4,269,178 |
| | <hr/> | <hr/> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 4,963,146 | 4,805,063 |
| | <hr/> | <hr/> |
| NET ASSETS | 4,963,146 | 4,805,063 |
| | <hr/> | <hr/> |
| Capital and reserves | | |
| Called up share capital presented as equity | 1,283 | 1,283 |
| Retained earnings | 4,961,863 | 4,803,780 |
| | <hr/> | <hr/> |
| SHAREHOLDERS' FUNDS | 4,963,146 | 4,805,063 |
| | <hr/> | <hr/> |

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

SUMMARY BALANCE SHEET

AS AT 31 DECEMBER 2017

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

| | 2017 | 2016 |
|---|------------------|-----------|
| | € | € |
| Debtors | 498,958 | 582,895 |
| Creditors: Amounts falling due within one year | (77,595) | (77,595) |
| Net Current Assets | 421,363 | 505,300 |
| Creditors: Amounts falling due after one year | (232,787) | (310,382) |
| Net Assets | 188,576 | 194,918 |
| Financed by: | | |
| Retained income | 188,576 | 194,918 |
| MEMBER FUNDS | 188,576 | 194,918 |

THE IRISH MEDICAL ORGANISATION

MANAGEMENT INFORMATION

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

(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 provided for in the financials at the following annual rates.

| | April 2017/2018 | 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. Patrick Hillery | 3,000 | 3,000 |
| PHD Committee Chair | | |
| Dr. Emer Shelley | - | 3,000 |
| Dr. Johanna Joyce-Cooney | 3,000 | - |
| President | | |
| Dr. John Duddy | - | 35,000 |
| Dr. Ann Hogan | 35,000 | - |
| Treasurer | | |
| Dr. Illona Duffy | - | 10,000 |
| Dr. Brian O'Doherty | 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 | 2017 | 2016 |
|--|---------------|---------------|
| | € | € |
| Dr. Martin Daly, Chair (January to June 2017) | 12,500 | 25,000 |
| Dr. Raymond Walley, Chair (July to December 2017) | 12,500 | - |
| Mr. Willie Holmes | 13,000 | 13,000 |
| Mr. James Brophy | 13,000 | 13,000 |
| | 51,000 | 51,000 |

These amounts are subject to relevant taxes.

THE IRISH MEDICAL ORGANISATION

MANAGEMENT INFORMATION

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

(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 an Organisation car are allowed 42c per mile from IMO/Fitzserv Consultants Limited headquarters at 10/11 Fitzwilliam Place Dublin 2, when they use their private motor vehicles for IMO/Fitzserv Consultants Limited business.

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

SUBSISTENCE:

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

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



IRISH MEDICAL
ORGANISATION
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