



IRISH MEDICAL  
ORGANISATION  
Ceardchumann Dochtúirí na hÉireann

# Annual Report 2019

GPs back pay deal



**FIGHT FOR  
FAIRNESS**

Join us  
**NOW** to secure  
Equal Pay for  
Equal Work

IRISH MEDICAL  
ORGANISATION  
Ceardchumann Dochtúirí na hÉireann



IMO secures hard-won pay deal for interns

The Irish Medical Organisation (IMO) has secured confirmation medical interns will be paid for the work they perform during their work.

Doctors to vote on taking industrial action over pay for consultants

"This vote emphasises the frustration and anger that consultants and NCHDs face."

Public health doctors to continue talks in pursuit of consultant status

20  
19

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.



IRISH MEDICAL  
ORGANISATION  
Ceardchumann Dochtúirí na hÉireann

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# Council and Executive Board Members

## IMO Council 2019/2020

Dr Padraig McGarry  
*President*

Dr Paddy Hillery  
*Vice President*

Dr Brian O'Doherty  
*Treasurer*

Dr Ina Kelly  
*Hon Secretary*

Dr Darren Brennan

Dr Norella Broderick

Dr John Cannon

Dr Declan Connolly

Dr Pascal O'Dea

Prof Trevor Duffy

Dr Sumi Dunne

Dr Peadar Gilligan

Dr Charles Goh

Dr Tony Healy

Dr Ann Hogan

Dr Clive Kilgallen

Dr Denis McCauley

Dr Domhnall McGlacken-Byrne

Dr Mick Molloy

Dr Anthony O'Connor

Dr Mary O'Mahoney

Prof Matthew Sadlier

Dr Ray Walley

## Executive Board 2019/2020

Prof Matthew Sadlier  
*Chair*

Dr Brian O'Doherty  
*Treasurer*

Dr Gabriel Beecham

Dr Tadhg Crowley

Dr Tony Healy

Dr Paddy Hillery

Dr Ann Hogan

Dr Ina Kelly

Dr Clive Kilgallen

Dr Denis McCauley

Mr Niall Saul  
*Non-Executive Director*

Mr Ronan Nolan  
*Non-Executive Director*

## 1

# Profession Wide Issues

## National Pay Agreement

The current national pay agreement – the Public Service Stability Agreement 2018/2020 (PSSA 2018/2020) is intended to remain in effect until mid-year 2020.

- ▶ **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%.

In concert with these increases, the final tranche of the pay rises negotiated through the Lansdowne Road Agreement of 2015, aimed at those earning higher salaries, was paid on 1st April 2019. From that date, all of the salary reductions enacted through the FEMPI Act (2015) have now been reversed. The IMO will be the body representing the medical profession in any talks on a successor public sector agreement.

During the lifetime of the PSSA 2018/2020, it is intended to restore three quarters of public sector workers to the salary position that they held in 2008, before the onset of the financial crisis and FEMPI legislation.

For those whose salaries are not fully restored to 2008 levels under the terms of PSSA 2018/2020, Section 20 of the Public Service Pay and Pensions Act (2017) provides for such restoration to take place by way of Ministerial Order between October 2020 and July 2022.

## New Entrants Process

As advised in last year's annual report, the IMO succeeded in having the new entrant 'increment skip' provision applied to Consultants recruited into the public health service after October 2012. However, we became aware of overly rigid interpretations of the agreement, which served to exclude Consultants. The IMO therefore raised this issue at the highest levels and used to architecture of the public service agreements, to secure a commitment in October 2019 applying this measure to Consultants recruited after October 2012.

## Bereavement Arrangements

The IMO, with the other health sector unions, has been involved in a process to align the health service with the rest of the public service with regard to the leave arrangements for compassionate leave. The HSE strenuously resisted its introduction on the grounds of cost and the impact on services. With progress proving impossible, the matter was referred to the Labour Court for hearing in July 2019. The Labour Court found, substantially, in favour of the staff side and mandated the introduction of compassionate leave analogous to those which prevail in the civil service, which provides for up to twenty days leave in the event of the passing of a very close relative. A HSE HR Circular has issued in this regard (October 2019), and while the staff side have some issues with parts of the circular, members who may need to avail of such leave, should proceed to do so.

# 2

## Consultants



**Dr Clive Kilgallen**  
(Chair)

### **Consultant Committee 2019/2020**

Dr Clive Kilgallen - *Chair*

Dr Rónán Collins

Prof Trevor Duffy

Dr Peadar Gilligan

Dr Tony Healy

Dr Seamus Healy

Dr Gerard Markey

Dr Mick Molloy

Dr Sorcha Ni Loingsigh

Dr John MacFarlane

Dr Anthony O'Connor

Prof Naishadh Patil

Prof Matthew Sadlier

Dr Ashling Snow

**Prior to embarking on a Slaintecare contract, it was important that the key legacy issue from the current contract, pay parity, be addressed.**

From the eventual publication of the DeBuitler Report, through to the IMO holding an unprecedented ballot on industrial action by Consultants and culminating in engagement with the State, the IMO has consistently taken the lead in representing our specialists.

### **The Report of the Independent Review Group ('DeBuitler')**

The Report of the DeBuitler Group was finally published in August 2019. The Report made several far reaching recommendations that would impact on the health service and the way that Consultants work within that service.

Among those recommendations were proposals that the Government should

- ▶ Introduce legislation to ensure that public hospitals are exclusively used for the treatment of public patients from the conclusion of the ten-year Slaintecare implementation period.
- ▶ Ensure that all new consultant appointments should be to a Slaintecare Consultant Contract, which allows only public activity in public hospitals.
- ▶ Restore pay to pre-October 2012 pay levels for all existing Type A contracts and new entrant Slaintecare Consultant Contracts.
- ▶ Consultants holding 2008 (or earlier) contracts under which the consultant conducts private activity on a public hospital site should be offered a "contract change payment" to move to the new Slaintecare Consultant Contract.

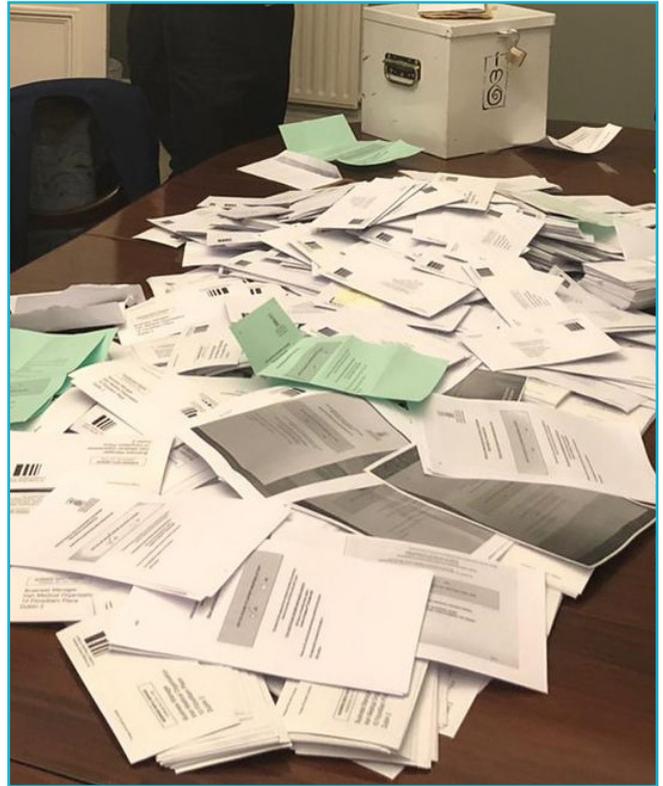
It is noticeable, of course that the Report refers to a Slaintecare Consultant Contract. Clearly serious engagement and negotiation would be required to get to that point.

## FIGHT FOR FAIRNESS

### Fight for Fairness

Working for pay equality for all Consultants has been a strategic objective for the IMO since the introduction of the FEMPI era pay reductions, and in particular the thirty percent reduction imposed in October 2012. We have fought on this issue through every available channel from direct lobbying to preparing detailed submissions for the Public Service Pay Commission. When the Minister for Health committed to tackle this issue at our AGM in April we expected matters to progress swiftly. However some six months passed before the Minister wrote to the IMO on 30th September inviting us into talks subsequent to the publication of the DeBuitler Report and other reforms contained under Slaintecare. That meeting took place on 17th October, and the IMO sought commitments from the Department of Health that prior to embarking on a Slaintecare contract, it is important that the key legacy issue from the current contract, pay parity, be addressed. The Department side were not mandated to engage in this regard. We were unable to proceed on this basis, as while the destination of negotiations is as yet unknown, everyone must be at the same starting line.

As a result, the talks ended on the day that they started and the IMO gave the Department until 5th November to revert with proposals to address pay parity. Otherwise, the IMO would have little option but to proceed to ballot not just Consultants, but our aspiring Consultants, for an industrial action in pursuit of pay parity.



### An Unprecedented Ballot

Unsurprisingly, the Department did not revert with any proposals, so the IMO moved to organise an unprecedented ballot of Consultants and NCHDs in pursuit of equal terms for all Consultants. This decision was not taken lightly, and the leaderships of both the Consultant and NCHD Committees weighed the issues carefully but in the face of Government inaction, they were left with no option.

The IMO issued ballots in November, and when the votes were counted on December 17th, ninety percent had recorded a vote in favour of industrial action. This result was conveyed to the Department together with a commitment not to take action in the month of January when the endemic health service resourcing deficits run headlong into flu season.

## High Court Settlement Agreement

It is not a matter of contention that, to one degree or another, there is a deficit of trust between Consultants and the State. Nothing exemplifies that deficit more than the refusal of the State to honour its contractual commitments to Consultants who signed the 2008 Contract. That in turn led to a High Court case, and subsequent Settlement Agreement, that was covered in last year's Report.

Unfortunately, the pace of implementation remained somewhat behind the ideal. As a result, the matter was returned to Court in December 2019, at which point the defendant side were instructed to redouble their efforts to clear the backlog of offer and payments.

The IMO continued to work closely with the HSE Settlements Team both on personal and group matters. We have also analysed well over a hundred individual settlement offers and worked with the members involved to ensure that their offer is as it should be.

## National Children's Hospital

Notwithstanding the excellent work undertaken by many of the clinicians involved, the National Children's Hospital (NCH) project continues to be dogged by controversy concerning cost overruns and other matters. This year saw the opening of the Urgent Care Centre on the campus of Connolly Hospital. The IMO took part in the process that led to the opening and raised concerns from the outset that there were insufficient Consultant in Paediatric Emergency Medicine, Radiology and other specialties to allow the Centre to open on the schedule envisaged. This ultimately proved to be the case, and the Centre did indeed open on a reduced schedule, albeit one that was realistic given the clinical resources available, especially at Consultant level.



What this project did achieve was to throw into sharp focus our ongoing difficulties in Consultant recruitment and retention. We can anticipate that this problem will resurface as the Tallaght Urgent Care Centre and ultimately the NCH itself move towards opening their doors.

## New Entrant Measures

In 2018 the IMO - via the Public Services Committee of ICTU - ensured that Consultants appointed after January 1st 2011 could avail of the 'increment skipping' agreement.

However, but perhaps predictably, the enabling circular, as written, was interpreted as precluding Consultants recruited after 1st October 2012 from the benefit of these measures. The IMO raised this issue via both the National Joint Council and the Health Sector Oversight Body and secured a clarifying circular which specifically included the post October 2012 Consultants.

This was a piece of work that took some time and the issuing of the Circular was only possible because the IMO utilised the appropriate channels.

## 3

Non Consultant  
Hospital Doctors

**Dr Paddy Hillery**  
(Chair)

### NCHD Committee 2019/2020

Dr Paddy Hillery - Chair  
 Dr Gabriel Beecham  
 Dr Darren Brennan  
 Dr Norella Broderick  
 Dr John Cannon  
 Dr Amy Copperthwaite  
 Dr Lisa Cunningham  
 Dr Charles Goh  
 Dr Daniel Kane  
 Dr Lisa Lavelle  
 Dr Aisling McCarthy  
 Dr Geraldine McDarby  
 Dr Domhnall McGlacken-Byrne  
 Dr Eoin Patrick Murphy  
 Dr Nallasegarampillai "Mak"  
 Muthalvan  
 Dr Mark O'Rahelly  
 Dr Dela Osthoff  
 Dr Desmond Shearer  
 Dr Ellen Walsh

### This past year has proven to be a successful one for the IMO in terms of representation of Non Consultant Hospital Doctors.

This year saw the culmination of two long running campaigns, one that finally introduced paid Intern induction and the other the roll out of the enhanced training supports under the Training Support Scheme.

These and other successes, such as improvements to incremental credit and an agreement in principle on the general practice registrar travel allowance, demonstrated the importance of the union and resulted in strong membership growth among NCHDs.

### Intern Induction

For a number of years the IMO have objected to the expansion of a non-paid induction for interns. The IMO undertook a campaign to ensure that Interns were paid for their induction period. This started in April 2018, when the IMO created an online petition on the topic, signed by over 1,500 concerned doctors. This information was presented to the HSE for consideration, but was ultimately rebuffed. In response, the IMO undertook two parallel strategies to bring the issue forward.

The first strategy was to engage with senior management in the Health Service Executive (HSE) and the Department of Health (DOH), our members, and the public at large in a communications campaign. The IMO used its social media presence and regularly placed articles in the medical press on the topic, and simultaneously wrote formally and lobbied senior managers within the service.

Subsequent Freedom of Information requests by the press showed that our efforts were yielding success, and that correspondence between the HSE and DOH showed that their focus had come to be on the need to address the issue.

In order to ramp up the pressure in this regard, the IMO also lodged dozens of claims for payment to the Workplace Relations Commission (WRC) on behalf of 2018 interns. These claims brought legal pressure and placed a deadline on resolution of the matter. In combination with these efforts, the IMO indicated its willingness to undertake a ballot for industrial action on this issue in early and mid-year 2019.

As a result of this intensive work, the IMO was advised in June 2019 that the HSE would pay for up to thirty nine hours of induction time to Interns as and from July 2019.

In late November 2019, the IMO and the HSE, under the auspices of the WRC also reached agreement to pay those Interns who made claims in respect of induction completed in July 2018.

Further engagement with the 2019 Intern intake has shown that many of those Doctors worked in excess of the thirty nine hours for which they were paid. The IMO will continue to address this matter with local sites and the WRC. We will also engage with HSE National Doctors Training and Planning (NDTP) to ensure that Intern induction is standardised at thirty nine hours, to the greatest extent possible, or paid in full if it unavoidably creeps beyond the thirty nine hour paid period.

## Training Support Scheme

This year also saw the roll out of a new Training Support Scheme (TSS), in addition to an expansion of the existing Clinical Course and Examination Refund Scheme (CCERS). These programmes allocated an additional €10 million of funding into NCHD training, and arose out of a High Court case taken by the IMO in pursuit of monies axed from NCHD funding.

The TSS provides a fund allocated to each NCHD based on their grade. The funding ranges from €750 for Interns up to €2,000 for Specialist Registrars, Senior Registrars and Higher Trainees in General Practice. These funds are available for the NCHD to use as at their discretion on courses, examinations and other educational activities which are not mandatory as part of their training.



**IRISH MEDICAL ORGANISATION**

IMO secure enhanced training supports for all NCHDs

After a High Court Case taken by the IMO, and months of arduous negotiations, an additional €5 million in 2019 and €10 million thereafter will be provided towards NCHD training in Ireland.

This enhanced funding will benefit NCHDs across all grades with Interns to be allocated €500, SHO/Registrars to receive €1250 and the SPR/GP Registrar and SR Psychiatry grades will receive €2000 per year. These sums are fixed for a three year period.

In addition to these individual allocations, the Clinical Course and Examination Refund Scheme will be expanded to cover the full cost of sitting an exam under the scheme.

These provisions become effective from July 2019.

We believe that these provisions are a clear demonstration of the effectiveness of the IMO in improving the working lives of NCHDs.

When we met you during our 'Have Your Say' meetings, you told us that improving training and education supports was of vital importance. This agreement is the culmination of a protracted process informed by the 'Have Your Say' campaign. We will issue further information materials on these enhanced supports in the coming days and weeks.

The Clinical Course and Examination Refund Scheme's expansion removes a €450 cap on reimbursement for mandatory exams and courses, ensuring that NCHDs are not required to pay for mandatory parts of their training.

This scheme has an initial three year funding commitment and provides a degree of certainty in terms of NCHD training funding supports that did not exist previously. The IMO worked extensively with HSE - NDTP on the details of this scheme and promote awareness of the scheme among both NCHDs and health service managers. The two parties will continue to work closely to address issues as they arise in areas such as claiming processes and eligibility where queries crop up in that regard.

## Incremental Credit

This year also saw the final implementation of the Incremental Credit agreement that was negotiated in 2018. This implementation clarified the obligations on hospitals to provide incremental credit awards eligible to NCHDs, and established a tripartite committee to evaluate graduate qualifications and determine whether they are eligible for incremental credit.

This clarification has resulted in significant pay increases for a number of graduate-entry doctors.

### IMO secures deal to boost NCHDs' incremental credit

By Editorial Staff | 23rd January 2019

The IMO has secured agreement with the HSE on expanding grounds for claiming incremental credit

The Irish Medical Organisation (IMO) has concluded an agreement with the Health Service Executive (HSE), which the trade union has said improves the incremental credit entitlements of non-consultant hospital doctors (NCHDs) significantly.

The IMO described the deal as "a good start to 2019".

## General Practice Registrars Travel Allowance

After a number of coordinated claims on the matter, the IMO agreed with the HSE and the DOH that a General Practice Registrar travel allowance worth €3,619 will be incorporated into the salary of Registrars in General Practice. This will avoid the administrative challenges and local inconsistencies in verifying such payments and will result in an increase in take-home pay for the vast majority of GP Registrars. For those who incur travel expenses in excess of this amount, provision has also been made for individual vouched claims to ensure that no trainee is required to pay out of pocket for travel expenses.

The coordinated claims which brought this matter forward are also on the path to resolution, with agreement in principle made in December 2019 for settlements for those who made claims prior to the contractual change. It is anticipated that such payments will be provided in early 2020.

## Aspiring Consultants

Under the leadership of the IMO Consultant and NCHD Committees, it was decided that the ballot for industrial action in response to the Government's refusal to seriously address Consultant pay parity would be extended to include NCHD members of the IMO. This decision reflected the determination of both Committees to ensure that NCHDs are given a voice in determining the terms and conditions of the grade into which so many aspire to be appointed.

All in all, this has been a year of some progress for NCHDs. However, we are keenly aware that more work remains to be done. In some sites working hours have increased, but are not properly monitored, and are therefore not tackled. NCHD wellbeing is not accorded the seriousness that it deserves. The IMO will move to utilise the available channels to address this situation. We are also aware that NCHDs are not able to avail of the benefits won for them by the IMO; we will continue to address this scenario as and when it arises.

# 4

## General Practitioners



**Dr Denis McCauley**  
(Chair)

### **GP Committee 2019/2020**

Dr Denis McCauley - *Chair*

Dr. Austin Byrne

Dr. Declan Connolly

Dr Tadhg Crowley

Dr. Martin Daly

Dr Sumi Dunne

Dr. Mary Favier

Dr. Rukshan Goonewardena

Dr Liam Holmes

Dr. Michael Kelleher

Dr. Niall Macnamara

Dr Joan Maguire

Dr. Pdraig McGarry

Dr. Mark Murphy

Dr. Madeline Ní Dhalaigh

Dr. Pascal O'Dea

Dr. Brian O'Doherty

Dr. Maitiú O'Faoláin

Dr Ray Walley

**2019 has been a positive one for IMO GP members. Following protracted discussions over a number of years with several breakdowns in negotiations the IMO reached agreement with the Department of Health and Health Service Executive on a three part agreement encompassing FEMPI reversal, Chronic Disease Management and Eligibility.**

Since the under 6 and Diabetic Cycle of Care agreements in 2015 and the Memorandum of Understanding which set out the agenda to be discussed for wider talks, the focus of the GP Committee has been on having the FEMPI cuts restored and reaching a deal to ensure the sustainability of General Practice.

In the absence of increased funding it is clear that our young GPs would not want to set up in practice and indeed many chose to emigrate. Older GPs are retiring and in many cases there are not GPs to replace them. GMS lists in many cases are closed to new patients. Against this backdrop it was essential that General Practice was given the increased funding it so badly needs to allow us to care in the best and most comprehensive manner possible for our patients.

## IMO GP Deal

The IMO GP Deal was a deal with three separate parts namely FEMPI Reversal, Chronic Disease Management and Eligibility. The deal set out a multi-year roadmap for funding of General Practice.

### FEMPI REVERSAL

This element of the deal saw €130 million in additional funding. This funding was all placed on capitation as the most equitable manner in which all members would receive the same percentage increases. Capitation for all patients excluding under 6s will be increased by the following amounts:

Age cohort	Current	At end of agreement
6 - 15 (male)	€43.29	€64.35
6 - 15 (female)	€43.79	€65.09
16 - 44 (male)	€55.26	€82.14
16 - 44 (female)	€90.37	€134.33
45 - 64 (male)	€110.38	€164.07
45 - 64 (female)	€121.29	€180.29
65 - 69 (male)	€116.28	€172.84
65 - 69 (female)	€129.72	€192.82
70 +	€271.62	€403.75
70 + (private nursing home)	€434.15	€645.34

In return for FEMPI reversal the IMO agreed to a number of structural and e-health changes.

The structural changes largely rest with the development of the Community Healthcare Organisations (CHOs) and Community Healthcare Networks (CHNs) model. Under this model the country is divided into 9 CHO each with 10-11 CHNs in each CHO. The CHNs are based on approximately 50,000 population per network and there are 96 across the country. It is intended that this will allow for greater local level decision making with regard to the specific needs to the patients in that population area. In the initial year of this roll out it is anticipated that there will be 9 learning sites with this being rolled out over 4 years to the total number of 96 networks.

Under the model there are to be 9 GP leads at CHO level and a further 96 GP leads at CHN level. At CHN level it is anticipated the job will be for one day per week and would be taken up by a practicing GP in the area. The terms and conditions for these post have been negotiated with the IMO.

For GPs working within the networks there will be a requirement to attend two planning workshops per annum and a monthly multi-disciplinary team meeting to discuss complex cases with allied health professionals. Many of these meetings will take place in the GP surgery.

### Timeline of Capitation increases:

Patient Category	Apr-19	Jul-19	Jan-20	Jan-21	Jan-22
6 - 15 (male)	€43.29	€51.96	€53.41	€58.85	€64.35
6 - 15 (female)	€43.79	€52.56	€54.03	€59.53	€65.09
16 - 44 (male)	€55.26	€66.33	€68.18	€75.12	€82.14
16 - 44 (female)	€90.37	€108.47	€111.49	€122.85	€134.33
45 - 64 (male)	€110.38	€132.49	€136.18	€150.06	€164.07
45 - 64 (female)	€121.29	€145.58	€149.64	€164.89	€180.29
65 - 69 (male)	€116.28	€139.57	€143.46	€158.08	€172.84
65 - 69 (female)	€129.72	€155.70	€160.04	€176.35	€192.82
70 +	€271.62	€326.02	€335.11	€369.25	€403.75
70 + (private nursing home)	€434.15	€521.10	€535.64	€590.20	€645.34

The IMO also reached agreement on E-Health measures such as Individual Health Identifier, Summary Care Record, E- Referral, Healthmail, Healthlink, Online claiming and other developments in the E-Health area which are to be rolled out over the lifetime of the agreement.

The total increase in capitation from July 2019 to January 2022 will be a 48.5% increase in all capitation rates bar the under 6s. The under 6s will be the subject of separate review.

## Chronic Disease Management

The second part of the agreement is Chronic Disease Management. This is a separate stream of funding with upwards of €80 million funding being provided for the roll out of a three part programme which covers COPD, Asthma, Diabetes, Ischaemic Heart Disease, Heart Failure, Stroke and TIA.

The main part of the programme is the treatment programme which consists of two structured reviews per annum. There is also a high risk preventative programme which consists of one structured review per annum and an opportunistic screening programme. The high risk preventative programme and the opportunistic screening programme will commence in 2021. In 2020 the first phase of the chronic disease treatment programme will be rolled out. This extends to all GMS/DVC patients age 75 and over.

The fee is pensionable which means a further 10% HSE contribution is payable on the CDM fee towards the GP's GMS pension.

**Members should note the CDM agreement was amended in 2020 to account for Covid-19.**

**Below Table reflects the 2019 Agreement.**

Description	Amount	HSE Superannuation Contribution	Nursing grant in respect of patients registered by 1st July 2020	Total
Annual fee payable in respect of eligible patient (aged 75 years and over) with one of the chronic conditions listed in the Agreement of 2019	€210	€21	€28.75	€259.75
Annual fee payable in respect of eligible patient (aged 75 years and over) with two of the chronic conditions listed in the Agreement of 2019	€250	€25	€28.75	€303.75
Annual fee payable in respect of eligible patient (aged 75 years and over) with three or more of the chronic conditions listed in the Agreement of 2019	€300	€30	€28.75	€358.75

## Eligibility

The third part of the agreement is eligibility. The IMO have agreed to enter into negotiations on the roll out of GP care free at the point of access to all children aged under 13. These negotiations have not yet commenced. The IMO have been in clear in our statement that this is not our preferred direction of travel for increasing eligibility. However, it is the political price that must be paid to reach the deal on FEMPI reversal and Chronic Disease Management.

Similar to the other parts of the deal it will be voluntary for members to sign up or not to this element of the deal. It is clear however given Slaintecare and Government policy that this is an issue that GPs and the IMO will have deal with increased eligibility. The IMO for its part must ensure that appropriate resources are secured for the further roll out of GP care free at the point of access.

All political parties now support universal GP care free at the point of access. Clearly the costings and timeframe set out in Slaintecare are not realistic given the capacity and workload issues affecting general practice. However, the concept is broadly accepted across all political parties.

It is important in the context of increased eligibility to examine the NHS experience. The NHS are experiencing significant difficulties with their General Practice system. Patients are, in many cases, waiting up to two weeks for a routine GP appointment. Replacing one barrier to access, cost, with another, time, is clearly counterproductive. There is a delicate balance that must be struck between accessibility and capacity or in economic terms supply and demand.

The GMS scheme is a social inclusion scheme. It covers the poorest and the most vulnerable in our society. All adults over the age of 70 are entitled to free GP care. All children under 13 will soon be entitled to free GP care. Once the oldest, the youngest and the poorest are covered then giving blanket eligibility to those remaining may lead to diminishing returns and could very easily lead to waiting lists in general practice.

For those who are not entitled to a GMS card on income grounds and who will not be covered on age grounds various initiatives have been mooted. These include a limited number of free GP visits per annum and a PRSI scheme similar to the dental treatment scheme. Such schemes may increase accessibility by the required amount while not overburdening capacity in the way that a completely “free” system could but it is clear that detailed policy work will have to be done in examining the potential effects and consequences of any further extension of eligibility.

## IMO Member Information Meetings and Ballot

Following conclusion of the negotiations on the IMO GP Deal the IMO GP negotiating team and committee held a series of meetings around the country which were extremely well attended. In these meetings the detail of the IMO GP Deal were explained and discussed.

Following the conclusion of this series of meetings the IMO balloted its GP members on the deal and members voted overwhelmingly (95%) in favour of the deal.

## Conclusion

As you can see from the foregoing the main focus of the IMO in 2019 has been the IMO GP Deal. The implementation of this deal over the next number of years will also require a great deal of work particularly as the roll out of the eHealth initiatives and the Community Healthcare Network model develop.

We have much to consider with regard to eligibility but this year for the first time in many years we can begin to see a chink of light and a road to recovery for general practice. Our pharmacy and dental colleagues have yet to see and may not see a process for FEMPI reversal. Although it was contentious at the time the strategy of agreeing to negotiate the under 6s in exchange for the Memorandum of Understanding is beginning to pay dividends.

# 5

## Public and Community Health Medicine



**Dr Ann Hogan**  
(Committee Chair)

### Public and Community Health Medicine 2019/2020

Dr. Ann Hogan  
*Chair*

Dr Abigail Collins (PH)

Dr. Anne Dee (PH)

Dr.Fionnuala Donohue (PH)

Dr. Mary Darina Fahey (PH)

Dr Ina Kelly (PH)

Dr. Regina Kiernan (PH)

Dr. Pasqueline Lyng (PH)

Dr. Mai Mannix (PH)

Dr Gerard Meagher (PH)

Dr Emer O'Donoghue (PH)

Dr. Mary T O'Mahony (PH)

Dr. Mary O'Riordan (PH)

Dr. Catherine Colohan (CH)

Dr Johanna Joyce Cooney (CH)

Dr. Mary Fitzgerald (CH)

Dr Liam Holland (CH)

Dr Barbara Hynes (CH)

Dr Seosaimhin Kidney (CH)

Dr. Joe Quinn (CH)

### Public Health Medicine and Community Health Medicine continue to struggle for resources within the HSE.

Building on last years' cumulative 5% increase there has been a further 1.75% increase which was payable in September of this year under the Public Service Pay Agreement.

These increases, while welcome, have done little to improve the recruitment difficulties and inequalities that exist within both specialties.

The IMO continue to campaign that both Public and Community Health Medicine are given proper and adequate funding to allow the specialities fully deliver the level of care and planning of care they are trained for. In this regard there have been some successes during the year but it is clear that much more remains to be done. Members may find set out hereunder a summary of the work done in 2019 by the Public & Community Health Committee.

### Public Health Medicine

#### Consultant Status for SPHMs

Despite the Minister's commitment to publish the Crowe Horwath Report at the IMO AGM in 2018, it was only on foot of an IMO ballot for industrial action that the report was published in December of that year.

Following publication of the report and building on the recommendations therein as well as the comments made by Dr Gabriel Scally in his report into the Cervical Check Screening Programme the IMO and the Department of Health engaged in a number of meetings throughout 2019 and progressed matters significantly with regard to achieving consultant status and contracts for Specialists in Public Health Medicine.

The IMO position has been clear and consistent. In order for Public Health Specialists take true leadership positions across the health service and to embed a public health focus in all policies it is essential that they are accorded consultant status in line with their Public Health Medicine colleagues in other jurisdictions.

The IMO are in favour of reform in both the structure and operation of Public Health Medicine but this can only happen once Consultant status has been achieved. Meetings with the Department of Health have been positive and the concept of consultant status is not in dispute between the parties. However, the matter has been complicated somewhat by the proposal from the State that there would be a new consultant contract which would apply to all consultants.

Discussions were progressing in a constructive manner with the IMO seeking that SPHMs would be offered the Type A (public only) 2008 consultant contract in line with all other consultants who do not have private work.

In this regard the unilateral proposal from the state for a “public only” contract offering a salary of up to €250,000 for all new consultants has complicated matters somewhat. Clearly any new public only contract would be the correct contract for Public Health Consultants to be offered and the IMO has always held the position that Public Health consultants should be accorded the same status as all other consultants.

However, this new contract proposal is across all consultants and would be required to be negotiated across all specialities not just Public Health. The Committee remain committed to achieving consultant status for SPHMs and will only commit in full to reform once same is agreed.

### **Crowe Horwath-Reform of Public Health Medicine in Ireland**

The IMO are engaging with the HSE directly in relation to the structure of the new Public Health Model. In this regard the IMO are one of a number of stakeholders. We have however met with the HSE and presented the IMO's model of care which was also circulated to members which we believe offers a coherent and positive structure which allows both SPHMs and SMOs working in Public Health Medicine to work to the top of their license.

The committee have long taken the view that the structure of the Public Health Model is ultimately the preserve of the HSE and the Department of Health. As stakeholders in any such reform the IMO has a valuable role to play but it is not for the IMO to dictate the ultimate structure of the model.

It is the role of the IMO, however, to insist that no model or structure can be agreed with and implemented until such time as the terms and conditions of our members working within such a structure properly reflect their years of training and expertise.

In this regard we must be very clear. While we welcome and are committed to reform this cannot happen with consultant status being recognised for SPHMs. Equally for our SMO members there are a number of issues arising out of Crowe Horwath. Namely the need to ensure that the staffing complement of SMOs as per the 2003 Agreement is honored, that a dedicated case management system be put in place and that SMOs would have input into this as and that it is recognised that out of hours is not a part of the SMO job description.

In relation to the SMO issues, the SROs on the Health Protection Module, Crowe Horwath Implementation responded to the letter written by SMO's on the Committee and the response is positive with regard to the issues raised.

### **Vacancies**

The number of SPHMs and SMOs within the 8 Departments of Public Health continue to lag behind that which was agreed under the 2003 LRC agreement. Given the increase in population since then this is a worrying trend particularly with regard to the lack of a surge capacity if required.

The IMO have repeatedly raised this with HSE management. In this regard panel interviews are to be held for SMO positions in early 2020 and we hope that some existing vacancies can be filled at that point.

The IMO are also seeking that SPHM positions be advertised but it is clear that the consultant status issue would help with recruitment and retention at this level.

## Community Health

### HPV Vaccine for Boys

The rollout of the HPV vaccine to boys has been a long-term goal of the IMO, and a matter which we have advocated for. With the commitment to roll this starting in September 2019 the IMO engaged with the HSE on the resources attached to the roll-out.

While we welcomed this public health initiative, we were also conscious of the vacancies in many Community Health Departments, in addition to the important work undertaken by Community Health Doctors.

Our engagement with the IMO commenced in February 2019, with several meetings. This engagement was in conjunction with the INMO and FORSA. As the engagement with the HSE was not successful the matter ultimately referred to the Workplace Relations Commission for Conciliation.

Following engagement, the HSE ultimately frontloaded the resourcing of the extra staffing for the HPV and the IMO confirmed their agreement to the rollout in August 2019.

This vaccine is delivered in 2 doses, and the first half was completed by December 2019. The rollout has generally been positive with a good take-up of the vaccine. Community Health Doctors with their nursing and administrative colleagues have made a massive effort to maintain the high take up of the vaccine by girls, while ensuring the successful rollout of this key vaccine to boys.

### Review of School Based Immunisation Delivery

As part of the discussions around the expansion of the HPV vaccine, the HSE advised that they would be conducting a review of the delivery of vaccines to children in schools.

The IMO insisted on representation on this group to ensure that the view of the doctors delivering the programme were represented and we secured this representation.

This group is due to commence its work in early 2020.

We also conformed that whatever the outcome of this process the HSE would still need to engage with the IMO in relation to any changes to the work practices and roles of our members.

### Vacancies and issues in Community Health

The IMO raised the general issue of staffing in Community Health Departments with the HSE, particularly issues around filling posts created by retirements, sick leave and other absences.

The HSE have started an engagement process with the IMO in relation to this through Ms Siobhan McArdle, Head of Operations for Primary Care and Ms Jackie Nix, Community Business Partner in Human Resources.

The IMO has raised our concerns with them in relation to staffing and the difficulties which the vacancies are causing.

We will continue this process in 2020 to push for proper resourcing of our Community Health Departments.

### Area Medical Officer (AMO) Issue

Unfortunately, the long running AMO issue continued through 2019 and into 2020.

The IMO has supported individual cases through the WRC in this respect and had a 2 day hearing in late 2019. The IMO pushed the case strongly to the Adjudicator and made a number of lengthy submissions with the member involved giving evidence of their career history and service.

As of the end of 2019 a decision had not been received in relation to this case, with a decision being expected early in 2020. Hearing dates were also awaited for a number of cases on behalf of Area Medical Officers but it is expected that the decision in this particular case will be issued before any further hearing dates are given. If the WRC case is unsuccessful the Committee has agreed that the matter should be referred to the Workplace Relations Commission on a group basis for conciliation and if we are unable to agree with the HSE to the Labour Court for determination.

The IMO and the Committee in particular remain committed to resolving this issue and hope to finally conclude this issue in 2020.

# 6 | IMO Member Advisory Services

In 2019 we again dealt with over 5,000 queries, contacts and issues for members. In addition to the representation work there were specific services offered relating to agreements reached by the IMO.

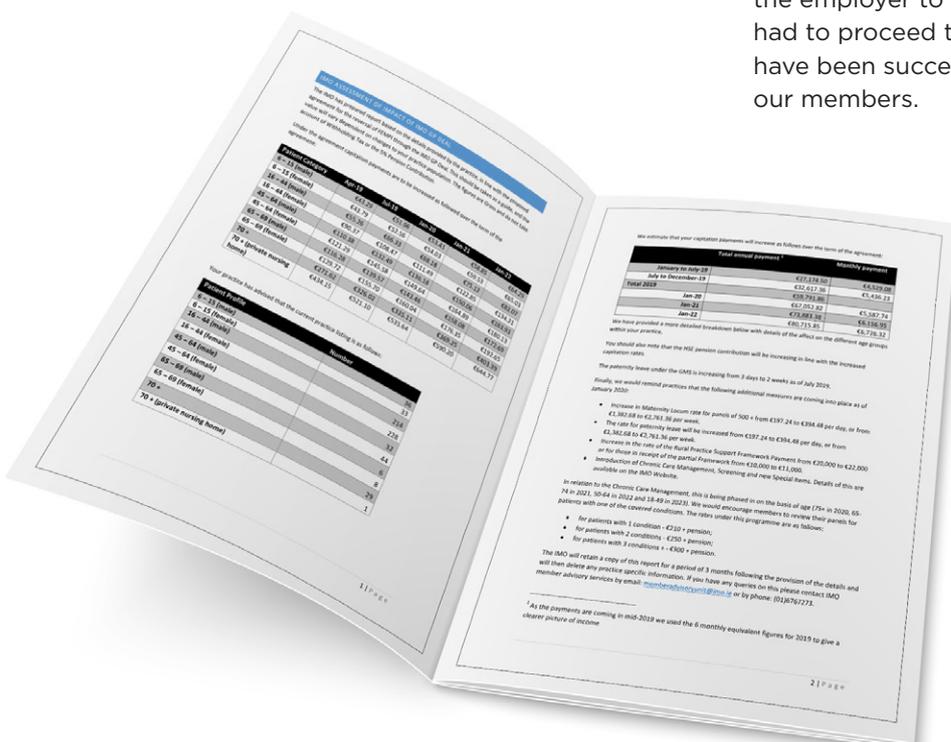


## NCHDs

Our NCHD members continue to have difficulties in relation to Rosters, Payments and increments. We have also had an increase in issues relating to difficulties in their training. The IMO has supported NCHDs in dealing with both their employer and their training body.

In addition the changes to the contract in relation to incremental credit bedded in 2019 with a number of queries and issues coming through this year.

While the IMO always strives to resolve issues at the employer level and in an informal fashion, we unfortunately have been forced to refer matters to the Workplace Relations Commission for a resolution. In many cases the fact of referral and an upcoming hearing is sufficient to encourage the employer to address the issue but we have had to proceed to hearing in many cases and have been successful in securing payments for our members.



## GPs

For our General Practitioners members we have continued to assist and represent GPs in relation to issues with the HSE such as subsidy payments, STC issues and other difficulties. In addition we continue to provide support and representation to GPs in relation to staff and employment issues which they have. In 2019 there also significant changes in relation to both Social Welfare Certification and Maternity and Infant claims.

There has also been a number of meetings and engagements with doctors looking at the structure of their practices from the points of view of succession, of maximising their benefits and of growing their practices. This would often involve meeting with the GPs involved and discussion the options.

## GP deal

The GP deal in 2019 was a significant change for our GP members, and the unit provided details to members who had specific queries. In addition to this we also provided a calculator for members which allowed them to assess the impact of their practice.

These assessments were an important part of the information for GPs when they were deciding on the Ballot and ultimately whether to agree to the deal. The IMO undertook reviews for over 900 GMS contract holders.

## Consultants

The primary issues which we have assisted Consultant members with relate to disputes and difficulties in the workplace. This can be difficulties with management and interpersonal issues which arise. Given the pressurised nature of the work these difficulties are predictable and we seek to support members through the different processes. We also continue to receive queries relating to incremental credit, salary scale and pension rights.

## Consultant Settlement

In relation to the Settlement, which was concluded in 2018, the majority of the offers were issued in 2019. The MAS assisted members by reviewing their settlements, explaining the settlements and identifying anomalies and errors.

In the majority of cases the settlements were correct, but in some cases (particularly the cases of litigants) there were errors which had significant impacts on the settlement amounts. We advised members on these and engaged with the settlements team.

We would have reviewed over 120 individual settlement offers.

## Public Health and Community Health

Our Community Health and Public Health members have faced issues in relation to remuneration arrangements, as well as difficulties under the various internal policies with both management and other staff members.

Within this year there were issues in relation to staff panels, grievance and disciplinary issues, pension and other workplace difficulties.

In addition, in conjunction with the national office cases on the long-standing issue of the status of Area Medical Officers have been taken.

## Communications

In addition to dealing with Member queries the unit also has an important role in informing members about their contractual entitlements. We have done this through sending regular communications.

These range from explainers on parts of the contract to detailed notes on employment law queries. We identify trends of queries and use this to identify matters which we should cover. We would also work closely with the national IR officials to identify important areas to cover.

We consider this providing of information essential in ensuring all of our members are receiving their entitlements and to encourage members to come forward where this is not happening.

# IMO working for you

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## CASE 1

The Member Advisory Unit was contacted by a Consultant who was taking up a role in Ireland. They had been working permanently in the UK. They had called to query the incremental credit point and to have their contract reviewed.

The IMO reviewed the contract, and advised the member they may actually be entitled to the pre - October 2012 pay rates, based on their permanent experience in the UK.

The IMO took up the case on their behalf, engaged with the hospital, and secured the higher salary rate.

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## CASE 2

The Member Advisory Unit assist a large number of GPs in relation to their practice supports. In one instance they due to internal practice issues, there had been a failure to make claims for a number fr subsidies.

The Member Advisory Unit assessed the level of unclaimed subsidies, advocated for the GP with the PCRS and secured a significant back payment to the GP.

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## CASE 3

Many GPs get in touch when trying to plan for their future, in particular in relation to retirement, succession and the things they need to be aware of.

The Member Advisory Unit would advise of the succession rules, engage with the HSE as required, and would also provide practical advice in relation to medical records, to patient communications and to issues around staff redundancies or transfers.

In this same fashion we also contacted by GPs who are joining practices, and are concerned about the same issues from a different perspective.

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## CASE 4

Unfortunately our NCHD members continue to face issues around being given their basic contractual entitlements, and in particular in relation to un-rostered over time payments.

In many case the Member Advisory Unit by simply formally writing to the employer has been able to resolve the issue, but we have taken a number of cases to the Workplace Relations Commission, and have secured payment of the disputed sums.

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# 7

# Policy and Advocacy Report

**The IMO is the voice of the medical profession and develops policy on a wide range of health and professional issues. Our objective is to influence policy in a positive and constructive manner based on international best-practice and evidence of improvement to patient outcomes and quality of care.**

## IMO Budget Submission 2020

The IMO Budget Submission 2020 again highlighted the crisis our health services are facing in the recruitment and retention of medical specialists as well as the capacity issues we are facing across the health system.

Ireland has the lowest number of medical specialists per population in the EU, 520 consultant posts remain unfilled or filled on a temporary basis and 133 doctors are employed in HSE consultant posts who are not on the specialist register. The number of consultants employed falls far below recommended ratios outlined in the National Clinical Programmes or by the colleges resulting in ever increasing waiting lists. In addition, 50% of public health specialists are due to retire in the next five years and the specialty is no longer an attractive option to young medical graduates. One in five GP graduates have already emigrated and many more are planning to leave.

In our Pre-Budget Submission we called for a range of measures to address the recruitment and retention crisis of our medical workforce.

The Pre-Budget Submission also highlighted the urgent need for investment across our health system in terms of acute, bed capacity, long-term and rehabilitative care for the elderly as well as incentives for GPs to invest primary care (as per the recommendations of the Indecon report).

The Submission also called for appropriate resources to support a women's health programme and the roll out of the 9-valent HPV vaccine to school children including boys.

## Patient Safety Bill 2018 (Mandatory Open Disclosure)

The General Scheme of the Patient Safety Bill was published in July 2018 providing for the mandatory open disclosure and notification of serious reportable patient safety incidents, as well as the development of guidance in relation to clinical audit and publishing of outcomes. The Bill also extends the remit of HIQA to private health services and to undertake investigations where there is a serious risk to the health or welfare of service users.

The IMO developed a detailed policy position raising concerns in relation to the draft legislation as it stood, including the definition of a patient safety incident, responsibility for open disclosure, protections for health professionals and the forms used for voluntary open disclosure under the Civil Liability (Amendment) Act 2015 which are not fit for purpose. The IMO also raised concerns about the resources required to support open disclosure, imbalances in accountability and authority within the health system and the need for tort reform and an alternative mechanism to the courts for resolving clinical negligence claims.

In December 2019. The Government published the Patient Safety (Notifiable Patient Safety Incidents) Bill 2019 which took on board a number of the concerns made by the IMO. The IMO will continue to monitor the Patient Safety (Notifiable Patient Safety Incidents) Bill 2019 as it passes through the Oireachtas and will continue to advocate for changes in line with the IMO submission to the Minister for Health and to ensure appropriate resources are allocated to support open disclosure and that the procedures and forms are fit for purpose.

## Tort Reform

Fear of litigation has been identified as a major barrier to open disclosure, for a number of years the IMO has been advocating for reform of Tort law and our system of recourse to the courts in medical negligence cases. The IMO held a conference Medical Negligence - The Case for Reform on November 9th 2019, in the Aviva Stadium. Following the conference the IMO issued a summary report of the conference highlighting the debate around:

- ▶ The impact of litigation on patients, doctors and the state;
- ▶ Current reforms in progress including periodic payment orders, case management and the greater use of mediation;
- ▶ Gross negligence manslaughter in the UK -examining the Bawa-Garba case and the potential for a similar case to be taken in Ireland;
- ▶ The Just Culture is the approach taken for the investigation of aviation incidents and focuses on improving safety rather than apportioning blame. It is recommended in healthcare but has not yet become widespread;
- ▶ Mandatory Open Disclosure and the provisions of the Patient Safety Bill;
- ▶ No faults compensation systems and how they operate in other jurisdictions;
- ▶ Alternatives to the courts including redress schemes, tribunals and the feasibility of a introducing a Medical Injuries Assessment Board for the settlement of medical negligence claims.

The report built on the IMO submission to the Expert Group, chaired by Justice Charles Meenan, to Review the Law of Torts and the Current Systems for the Management of Clinical Negligence Claims and the IMO awaits the publication of the Expert groups' final report.

## Other Submissions 2019

- ▶ **Submission on the Medical Council Statement of Strategy 2019-2023 - January 2019**
- ▶ **Comments on the Regulated Professions (Health and Social Care) (Amendment) Bill 2019 - February 2019**
- ▶ **HSE Consultation on the Central Trauma Network: designation of Major Trauma Centre and Dublin Trauma Unit - Feb 2019**
- ▶ **HIQA consultation on a Draft Health Technology Assessment of C-reactive protein point-of-care testing (CRP POCT) - April 2019**
- ▶ **Dept of Health Consultation on Access to Contraception - August 2019**
- ▶ **Submission to the Department of Health Climate Change Adaption Plan for the Health Sector - August 2019**
- ▶ **Submission to the Food Safety Authority of Ireland in respect of regulations to be made under Section 12 and 13 of the Public Health (Alcohol) Act 2018 - September 2019**
- ▶ **IMO Statement to the Oireachtas Committee on Health on Medical Workforce Planning - October 2019**

# 8

## International Affairs



**Dr Ray Walley**  
*(Chair)*

### International Affairs Committee April 2018-April 2019

- Dr Ray Walley *Chairperson*
- Professor Trevor Duffy
- Dr Liam Lynch
- Dr Eoin Murphy
- Dr Dela Ostoff
- Dr Patrick O’Sullivan
- Professor Naishadh Patil

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).

#### Spring Meetings 2019

<b>CPME Board and GA</b>	Valetta, Malta	5th- 6th April
<b>UEMS Council</b>	Brussels, Belgium	12th - 13th April
<b>EJD GA</b>	TBC	10-11th May
<b>UEMO GA</b>	Cluj, Romania	24th-25th May

#### Autumn Meetings 2019

<b>UEMS Council</b>	London, England	18th -19th Oct
<b>UEMO GA</b>	Belgrade, Serbia	18th -19th Oct
<b>WMA GA</b>	Tbilisi, Georgia	23rd - 26th Oct
<b>EJD GA</b>	Berlin, Germany	1st -2nd Nov
<b>CPME Board and GA</b>	Helsinki, Finland	15th-16th Nov

# Outcome of Meetings

## Standing Committee of European Doctors (CPME)

The IMO is represented at CPME by Dr Ray Walley, 1st CPME Vice-President who oversees the eHealth Working Group, and Dr Patrick O'Sullivan, Chair of the Working Group on Healthy Living.

During 2019, CPME adopted the following policy documents and statements:

- ▶ CPME Policy on Healthy Living
- ▶ CPME Policy on Defensive Medicine
- ▶ CPME Statement on Ethics guidelines on artificial intelligence
- ▶ CPME response to the Public consultation on the European Medicines Agency (EMA) Strategy - Regulatory Science to 2025
- ▶ CPME response on the use of big data by the EMA and National Medicines Agencies.
- ▶ CPME Policy on novel tobacco and nicotine products
- ▶ CPME Policy on air quality and health
- ▶ CPME Policy on AI (Augmented Intelligence) in health care
- ▶ Updated statement on the Medical Treatment of Refugees

In internal matters the Board voted to amend the statutes to allow the British Medical Association remain as a full member of CPME with the same voting rights as Switzerland, Norway and Iceland.

Medical Chamber of Montenegro was also voted in as an observer member.

## European Union of Medical Specialists (UEMS)

During 2019, the IMO delegates to UEMS were Professor Trevor Duffy and Professor Naishadh Patil

During 2019, the following European Training Requirements (ETR) were adopted:

- ▶ ETR in Emergency Medicine
- ▶ ETR in Interventional Neuroradiology
- ▶ ETR in Manual Medicine
- ▶ ETR in Paediatric Urology
- ▶ ETR in Public Health
- ▶ ETR Allergology
- ▶ ETR Paediatric Urology
- ▶ ETR Pathology
- ▶ ETR Radiation Oncology and Radiotherapy
- ▶ ETR Sports Medicine

## European Union of General Practitioners (UEMO)

The IMO is represented at UEMO by Dr Liam Lynch and Dr Ray Walley.

In 2019, Romania took over the presidency of the UEMO for a four-year term. The priorities for the UEMO under the Romanian Presidency include the realignment of working groups to a more task-oriented form, restructuring of UEMO and restoration of finances, European accreditation of CME/CPD events for GP/FM and the recognition of General Practice/Family Medicine as a European Specialty under Annex V of the EU Directive on the Recognition of Professional Qualifications.

Ongoing topics of discussion in the Working Groups include Physician Burnout, E-Health, Cross Border Care, Medicine Shortages, the Digital Market –sharing of data and augmented intelligence, Vaccination Hesitancy, Health Technology Assessment (HTA), Increasing co-operation with EMA (European Medicines Agency).

Policy papers adopted at the Autumn GA included:

- ▶ UEMO Statement on Shortages of Medicines
- ▶ Revised UEMO Policy on eHealth

## European Junior Doctors (EJD)

The IMO is represented at EJD by Dr Dela Osthoff and Dr Eoin Murphy.

After lengthy deliberations, EJD voted at the Autumn GA to amend their statutes to allow the BMA to stay on as full members and creating a new category of membership.

The following motions were adopted by EJD during 2019:

- ▶ Motion of Support: Solidarity and Support with doctors in communal hospitals in Germany fighting for better working conditions
- ▶ Recognition of Professional Qualifications in the event of a “No Deal” Brexit
- ▶ Motion of support: Solidarity and support with doctors in General Hospitals in the Netherlands striving for a better collective labour agreement
- ▶ Motion of support: Support for junior doctors and medical professionals in Latvia fighting and protesting for salary increase for 2020
- ▶ Letter of Support: Concerning the changes in the Lithuanian healthcare system

## WMA

### Tbilisi, Georgia, 23rd - 26th October 2019

The IMO was represented by IMO President Dr Pdraig McGarry at the WMA General Assembly in Georgia.

President elect, Dr Miguel Jorge from Brazil became the new WMA President for the period 2019-2020, taking over from outgoing President Dr Leonid Eidelman from Israel. Dr David Barbe from United States was elected for President 2020-2021.

The following policy declarations, statements and resolutions were adopted by the General Assembly:

- ▶ WMA Declaration of Madrid on Professionally-led Regulation (revised)
- ▶ WMA Declaration of Reykjavik – Ethical Consideration Regarding the Use of Genetics in Medicine (revised)
- ▶ WMA Declaration on Euthanasia and Physician-Assisted Suicide
- ▶ WMA Declaration on the Relation of Law and Ethics
- ▶ WMA Statement on Access of Women and Children to Health Care (revised)
- ▶ WMA Statement on Antimicrobial Resistance (revised)
- ▶ WMA Statement on Augmented Intelligence in Medical Care
- ▶ WMA Statement on Free Sugar Consumption and Sugar-sweetened Beverages
- ▶ WMA Statement on Healthcare Information for All
- ▶ WMA Statement on Medical Age Assessment of Unaccompanied Minor Asylum Seekers
- ▶ WMA Statement on Reducing Dietary Sodium Intake (revised)
- ▶ WMA Statement on Solitary Confinement (revised)
- ▶ WMA Statement on Violence and Health (revised)
- ▶ WMA Resolution on Climate Emergency
- ▶ WMA Resolution on Legislation Against Abortion in Nicaragua (revised)
- ▶ WMA Resolution on the Revocation of WHO Guidelines on Opioid Use

# 9

## Communications

### IMO Key Stats 2019



**193,703**

PAGE VIEWS ON  
**www.imo.ie**



AN INCREASE OF  
**17,181 ON 2018**

**1,860**

FOLLOWERS ON  
**FACEBOOK**



**10,435**

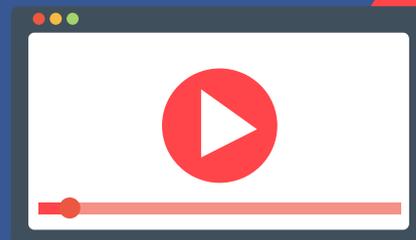
TWITTER FOLLOWERS

Twitter **@IMO\_IRL**

↑ AN INCREASE OF  
**2,360 ON 2018** ↑



WITH  
**1.9 MILLION**  
TWEET IMPRESSIONS



**30,000**

VIEWS OF  
OUR **VIDEOS**

# IMO in the media 2019

## January

A Public Health delegation commence talks with the Department of Health on Crowe Howarth Review recommendations

**'Undervalued' public health doctors to get update on long-awaited pay deal**

### Consultant Contract

IMO President warned that failure to recruit and retain Consultants was directly impacting on patient care. 97% of Consultants said that they believed that the unilateral 2012 pay cut had a direct impact on Consultant recruitment

**Failure in consultant recruitment 'directly impacting' patient care – IMO President**  
January 28, 2019

IMO secure deal for NCHDs

**IMO secures deal to boost NCHDs' incremental credit**  
By Editorial Staff | 23rd January 2019  
**The IMO has secured agreement with the HSE on expanding grounds for claiming incremental credit**

## February

**GP Talks progressing:** “We hope that over the coming weeks we will be able to reach an agreement. However it is important to state that we are also prepared to walk away from any deal that is not in the best interest of general practice”

**RTÉ** NEWS SPORT ENTERTAINMENT BUSINESS LIFESTYLE CULTURE PLAYER TV RADIO  
NEWS • Coronavirus Ireland World Business Politics Nuacht RTÉ Investigates Programmes  
**€210m to be invested in GP care over next four years**  
Updated / Saturday, 6 Apr 2019 22:00

## March

### Fight For Fairness

IMO launch new campaign “Fight For Fairness” – to highlight the inequity of Consultants different rates of pay for doing the same job



## April

IMO reaches €210 million deal with Govt for GP services

**€210m to be invested in GP care over next four years**  
Updated / Saturday, 6 Apr 2019 22:00

**Irish Medical Organisation and government of Ireland in new deal**  
Conor Trindle  
07 Apr 2019, 17:14 GMT+10

Medical Workforce Intelligence report confirms recruitment and retention crisis for doctors

Medical Workforce Intelligence report confirms recruitment and retention crisis for doctors  
Medical Workforce Intelligence report confirms recruitment and retention crisis for doctors  
“Ireland is a cold-house for new Consultants” – IMO President

# IMO in the media 2019



## May

IMO express concern over anti-vaccination trend



GPs vote in favour of €210m IMOGPDeal

**GPs back €210 million deal to reverse cuts and reform patient management**

Irish Medical Organisation members voted by 95 per cent in favour of the deal

Dr Clive Kilgallen, Chair of the Consultants' Committee warned that sustained doctor emigration is having a seriously damaging effect on the health service and is something that needs to be urgently addressed by the Government

**Top medics warn of 'unsustainable' doctor emigration**

## June

IMO wins fight to have interns paid for their induction

**IMO secures hard-won pay deal for interns**

By Lloyd Mudiwa 13th June 2019

Agreement means incoming interns will receive five additional paid days, worth more than €700

## July

New Report Outlines Unacceptable Working Environment for Young Doctors

**Ireland's young doctors are working dangerous hours**

A NEW report from the Medical Council has detailed the dangerous hours and systems in other countries. One of the key changes to support and encourage our

OECD Figures Highlight Ireland's Consultant Crisis



Irish Medical Organisation @IMO\_JRL · Jul 6, 2019

"The sad reality is that our youngest doctors simply do not want to work in a system where they are not respected and where they are completely unable to provide the care that they have been trained to give" @McGarryPadraig #FightForFairness



OECD highlights 'catastrophic' consultant shortage  
New figures confirm the "catastrophic consultant" shortage, the Irish Medical Organisation has claimed.  
irishexaminer.com

# IMO in the media 2019



## August

IMO threaten to ballot Consultants for industrial action if talks do not commence on recruitment crisis



**Irish Medical Organisation** @IMO\_IRL · Aug 2, 2019  
"We are looking for pay parity for Consultants appointed post 2012 so that they are paid at the same rate as their colleagues. We are going to ballot for industrial action in September" Dr Matthew Sadlier on Six One News  
[#FightForFairness](#)



## September

The IMO welcomed the €2bn Capital Plan for Health Services announced, but argued that it must be matched by urgent steps to address the recruitment and retention crisis amongst doctors if it is to improve the situation of patients

## October

IMO Budget Reaction: No Meaningful Solutions for Failing Health Service

**Health reforms impossible due to workforce crisis, doctors warn**

Irish Medical Organisation says proposals 'making the situation worse, not better'

## November

IMO meeting decided unanimously to proceed to a ballot for industrial action up to and including strike action in support of the campaign to reverse the unilateral salary cuts imposed only on new entrant consultants appointed after October 2012

**Consultants ballot for industrial action over 'pay disparity'**

## December

IMO Doctors Vote in Favour of Industrial Action

**'Enough is enough': 94% of IMO consultants and doctors vote for industrial action**

The IMO said its key demand is an end to the "unjustifiable pay inequality" faced by consultants.

# 10 | Events 2019

## Fighting for Doctors – Caring for Patients - AGM 2019

**25th-28th April**

The IMO AGM 2019 took place in Kerry from the 25th -28th April 2019.

The AGM opened with a panel discussion on Thursday entitled Opportunities to Learn or Rush to Judgement where journalists Alison O'Connor and Martin Wall, Dr Suzanne O'Sullivan and patient advocate Ms Bernie O'Reilly, discussed the reactions how the political system, the media, the medical profession and patients respond to adverse events.

On Friday during the seminar The Road Less Travelled, the audience heard from Dr Patrick Kelly and Dr Niamh Cahill who used their medical training and knowledge to work in very challenging situations abroad in war torn and developing regions of the world.

Also that day, Dr Ina Kelly discussed Climate Change and the Impact on Health, Dr Austin O'Carroll presented a seminar Communicating with Vulnerable Patients and Dr Tadhg Crowley gave an overview on Treating Concussion.

The excellent line up of speakers continued on Saturday with presentations from Mr Brian Turner on capacity for reform in our health system and Dr Una Geary and Professor Gaye Cunnane on creating a safe and quality environment for patients and doctors. Upcoming legislative changes were also discussed with Ms Angela Tysall and Professor Sean Tierney discussing mandatory Open Disclosure proposed in the Patient Safety Bill 2018 and Dr Anthony Breslin and Mr William Kennedy of the Medical Council explaining the changes to the Medical Practitioner Act 2007 that will arise from enactment of the Regulated Professions (Health and Social Care) Amendment Bill 2019.

Incoming President, Dr Pdraig McGarry addressed the AGM stating the recent deal between the IMO, the HSE and the Department of Health to reverse the FEMPI cuts imposed on General Practice was "cause for encouragement" but "the persistence of the two-tier pay scale is having a catastrophic effect on the health service, where 20% of our Consultant posts lie empty while ER departments and wards are at breaking point".



The Minister for Health, Simon Harris also addressed the conference and promised to establish a process to deal with new-entrant consultant pay.

Other industrial relations issues discussed at the AGM included consultant status for Specialists in Public Health medicine and the implementation of the Crowe Horwath Report on the Role, Training and Career Structures of Public Health Physicians, induction pay for interns and restriction on intern places for non-EU students, fatigue and excessive working hours for NCHDs, despite the implementation of the European Working Time Directive.

General motions passed at the AGM addressed a wide number of topics ranging from climate change, vaccination and the cervical screening programme to addiction services, cannabis regulation and investment in healthcare capacity and infrastructure including electronic health care records.



# IMO Events 2019



## IMO Budget Briefing 2020 25th September 2019

All TDs and senators were invited to a breakfast briefing on the 25th of September in Buswells Hotel. This is an annual meeting which provides an opportunity for chairs and representatives of the IMO committees to meet with Oireachtas members to discuss the Pre- budget submission as well as other issues of concern. The meeting was well attended by TDs and senators with significant interest in medical recruitment and retention issues as well as the Patient Safety Bill.

## Medical Negligence – The Case for Reform Conference 9th November 2019

The IMO Conference Medical Negligence – The Case for Reform took place on the 9th of November in the Aviva Stadium. IMO President Dr Padraig McGarry opened the conference introducing the excellent line up of speakers.

Lorraine Reilly, Patient Advocate, set the tone recounting the heart-breaking story of the death of two babies while in the care of Portiuncula hospital and the decision Lorraine and her husband Warren made to take a case against the HSE just to find out the truth about what happened to them.

The audience heard from a range of superb speakers during the day including Dr Rhona Mahony and Ms Catherine Tarrant on the impact of litigation on the medical profession and the state. Mr Simon Mills discussed current reform of the system and Ms Aisling Timoney discussed gross medical negligence cases in the UK and the potential for a similar case to arise in the UK.

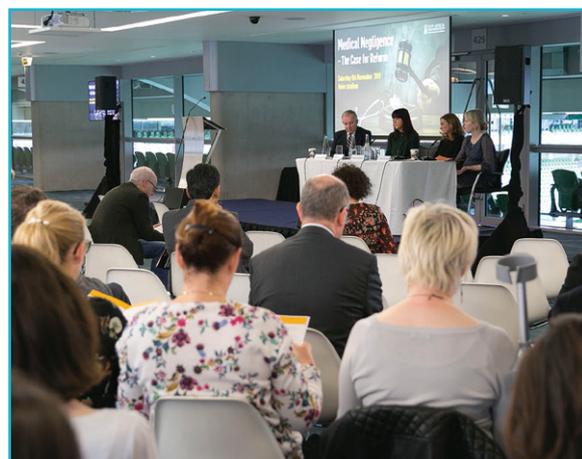
Mr Declan Fitzpatrick described the principles underpinning the Just Culture which prevails in the aviation industry and which focuses on improving safety rather than apportioning blame.



The same approach is recommended in healthcare, but it has not yet become widespread.

The importance of Open Disclosure was a theme that ran the whole way through the conference with Ms Angela Tysall and Professor Sean Tierney raising concerns about the proposed Patient Safety Bill to introduce mandatory open disclosure of serious patient safety incidents.

Ms Melanie Rowles described no faults compensation systems and the socio-political contexts in which they operate in other jurisdictions. In the final address of the day, Mr Justice Charles Meenan discussed constitutional rights and the advantages and limitations of alternatives to the courts for addressing medical negligence claims, expressing his reservations about their ability to deal with the complexity of cases that arise.



# IMO Events 2019

## Rhetoric and Reality in Mental Health: Ireland and the Real World - Professor Brendan Kelly - Doolin Memorial Lecture

**7th December**

Professor Brendan Kelly delivered the Doolin memorial lecture entitled Rhetoric and Reality in Mental Health: Ireland and the Real World in the Albert Theatre at the Royal College of Surgeons of Ireland. Professor Kelly described the progress that had been made in mental healthcare in Ireland but also some of the deficits. Suicide rates overall have declined by almost 30% since 2000 although high levels among travellers and young teenagers, particularly males are a cause for concern. Over the same period prescribing of anti-depressants has increased. While this increase often receives negative media coverage the correlation with the reduction in suicide rates is often unreported.

Professor advocated for a number of changes to policy to support mental health including the implementation of the Public Health (Alcohol) Act 2015 and the Assisted Decision Making Act 2015.

Professor Kelly likened denying the links between cannabis and mental illness to arguing that the earth is flat, but he argued that a more medical and social approach to cannabis is needed. He suggested some degree of de-criminalisation was required but that legalisation was a step too far.



# 11

## Advocacy and Political Briefings 2019



### Brexit and European Public Healthcare Service- European Parliament - 27th February 2019

Since the UK voted to leave the European Union, the IMO has highlighted the potential uncertainty Brexit poses for healthcare collaboration and for the mutual recognition of qualifications. In February this year, Dr Denis McCauley, GP and Donegal Coroner, spoke at an Event “Brexit and European Public Healthcare Services” organised by the BMA (British Medical Association). The IMO also met with Ms Mairead McGuinness, MEP and First Vice-president of the European Parliament to highlight our concerns.

### IMO Pre-Budget Submission 2020 - Breakfast Briefing - 25th September 2019

All TDs and senators were invited to a breakfast briefing in the 25th of September 8.30-11am on Wednesday 25th September in Buswells’ Hotel. This is an annual meeting which provides an opportunity for chairs and representatives of the IMO committees to meet with Oireachtas members to discuss the Pre- budget submission as well as other issues of concern. The meeting was well attended by TDs and senators with a significant interest in recruitment and retention issues as well as the Patient Safety Bill.

### Presentation to the Oireachtas Committee on Health - Medical Workforce Planning - 16th October 2019

The IMO met with the Oireachtas Committee on Health on the 16th of October 2019 to discuss Medical Workforce Planning and was represented by Dr Padraig McGarry, Dr Matthew Sadlier, Anthony Owens and Vanessa Hetherington

In the opening statement the IMO outlined the three major contributing factors to the patient and medical manpower crisis as follows:

- ▶ An absence of planning and investment for the number of doctors required to meet the health needs of a changing demographic of patients;
- ▶ A poorly resourced health service and a hostile, overly-pressurised work environment which is leading to high levels of emigration of doctors; and
- ▶ Failure to make our Public Health Services an employer of choice for medical professionals, and a culture of disrespect of doctors by employer and Government.



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# IMJ Annual Report 2019



## The Irish Medical Journal is the official journal of the Irish Medical Organisation.

The Journal continues to receive a high volume of submissions and we are grateful to authors and reviewers for their valuable contributions and support.

In 2019 it published 10 Commentaries, 15 Editorials, 64 Original Papers, 27 Case/Short Papers, 3 Research Correspondence, 36 Letters to the Editor, 2 Obituaries, 1 Poem, 2 Obituaries.

The Journal's content was both extensive and varied.

In January, Daly et al reported that there were 2,176 psychiatric admissions among individuals with no fixed abode in the period 2007-16. 73.4% were male, and 49.1% were under 35 years. 75.5% were single and a similar proportion were unemployed. The commonest diagnoses were schizophrenia 28.5%, and drugs/alcohol 27.1%.

In February, Matanhelia et al report that among 826 men who underwent a TURP operation, 72 (10.3%) were found to have prostate cancer. Of these 72 patients, 46 (63.9%) were managed expectantly and the other 26 (36.1%) were actively treated. The overall mortality was 29.2%, and the cancer specific mortality was 6.9%. The authors conclude that expectant management is satisfactory in low risk disease.

In March, Finn et al reported that there were 133 cases of paediatric ketoacidosis over a 5 year period. 61% were new cases and 39% were known cases of diabetes. The precipitating factors were suboptimal control, psychosocial factors, acute illness, and pump failure.

In April, Madden et al have analysed the barriers to hand hygiene practices. Ownership and leadership are major enablers. The study also highlights a lack of knowledge, skills, and awareness of hand hygiene issues. Protocols have a limited value and should be strengthened with 'stories' applied to the 5 moments of hand hygiene.

In May, Finnegan et al report that external ventricular drains (EVDs) were inserted in 19 cases in a series of 143 infants with an open myelomeningocele. The EVDs were used to aid wound closure and as a temporary method of CSF drainage. The median period of insertion was 8 days.

In June, Shidhani et al found that in children with Cystic Fibrosis, the overall *Pseudomonas aeruginosa* (PA) prevalence was 28.1% in '04 and 21.3% in '14. In 2014, 49% of CF children were never infected with PA. PA infection is declining.

In July/August, McCarthy et al report that there were 2717 admissions with Varicella in the period 2005-2016. 62 children required intensive care due to the complications such as cellulitis, volume depletion, and streptococcal infection.

In September, Hogan-Murphy et al examined the timing of the switch from intravenous to oral antibiotics. Clinical inexperience and lack of knowledge on the efficacy of oral antibiotics was voiced by some doctors. Other suggestions were electronic prescribing, better availability of laboratory results, and senior medical support.

In October, Smyth et al addressed the changing patterns in cannabis use. Data from 2 national surveys and 3 treatment databases demonstrate an increased use of cannabis among adolescents and young adults, 1.1% (2011) to 3.6% (2015). Between 2008-2016, the cannabis related admissions to general and psychiatric hospitals rose by 90% and 185% respectively.

In November/December, Gadancheva et al describe 77 youths who presented with either self harm, suicidal ideation, or low mood/anxiety. Following assessment the majority were referred to the Child and Adolescent Mental Health Service (CAMHS).

**JFA Murphy**  
Editor

# 13

## IMO Financial Services



**IMO**  
FINANCIAL SERVICES

### Board Members 2019/2020

**Dr Ray Walley**  
*Chairperson*

**Ms Mary Hutch**  
*Non-Executive Director*

**Mr James Brophy**  
*Non-Executive Director*

**Mr Willie Holmes**  
*Non-Executive Director*

**IMO Financial Services is a wholly owned subsidiary of the Irish medical Organisation. The mission of the company is to provide independent financial advice and financial solutions to IMO Members.**

We actively look after over 3,000 clients, mainly doctors and their family members, and we have a nationwide presence. IMO Financial Services provides advice and products to match doctors' financial requirements in the following four categories:

- ▶ Pensions (pre- & post-retirement)
- ▶ Protection
- ▶ Investment products
- ▶ Mortgages Services

Our mission is to provide clients with trusted advice and service. We identify and address our clients' financial planning requirements in a cost-effective manner. Our core drivers of trust are transparency and clarity of choice.

### Meeting our members

Over the course of the year, IMO Financial Services met with 1,200 doctors;

- ▶ 800 for individual financial planning consultations
- ▶ 400 at seminars and conferences

### 'Lunch & Learn' Hospital Presentations

We 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 18 hospitals nationwide.

## Retirement Planning Conference

Our annual retirement planning seminar, now in its 3rd year, was held in Kilkenny and Carrick-on-Shannon. We had guest speakers from The Retirement Planning Council, IMO, Grant Thornton and Mercer. Attendance between these two events was 60 GPs, many of whom also brought along their spouse.

## WiMIN's Conference

IMO Financial Services has a particular interest in raising awareness amongst female doctors in respect of mindful financial planning and was delighted to be invited to speak at the WiMIN's (Women in Medicine in Ireland Network) Conference held in Cork on the topic of the financial gender gap and how to bridge it.

## Doctors' Rural Conference

We also met a lot of our GP members at the Doctors' Rural Conference held in Athlone where we had the chance to present to doctors on the pension implications in light of the FEMPI reversal.

## Annual reviews

We offered individual financial planning consultations to all our members with regard to overall funding limits, fund choices and drawing of benefits in conjunction with their State/GMS/HSE pension. All our annual reviews are free of charge.

## 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 2,300 group scheme policies.

## Claims

To date the combined scheme has paid over €33m in benefits to over 210 doctors providing them and their families with financial support at times of illness, disability or death.

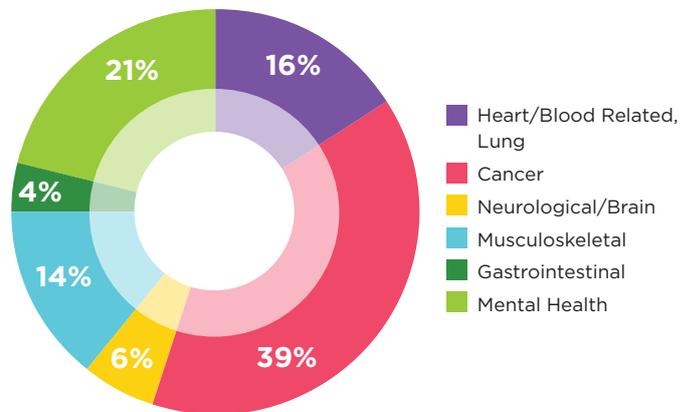
## 1. Death Benefits

Since inception, over €19m has been paid to 71 families.

## 2. Income Protection Benefit

To date, the IMO income protection scheme has paid out over €12m in benefits to IMO members and their families. There are currently 18 doctors receiving disability benefit with a current annual benefit of €1.2 million. This is on average a benefit income of €69K per annum per claimant.

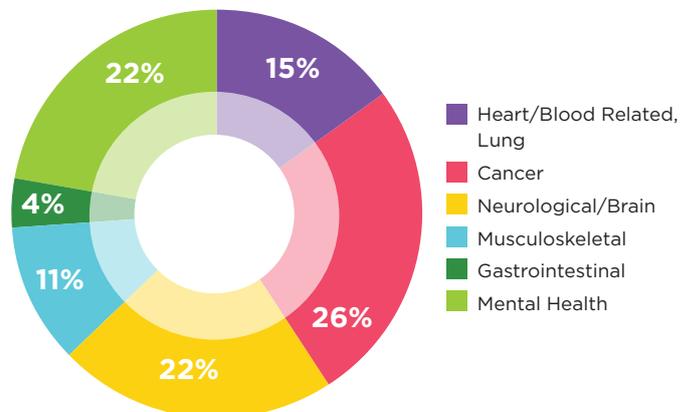
Income Protection Claims Categorisation

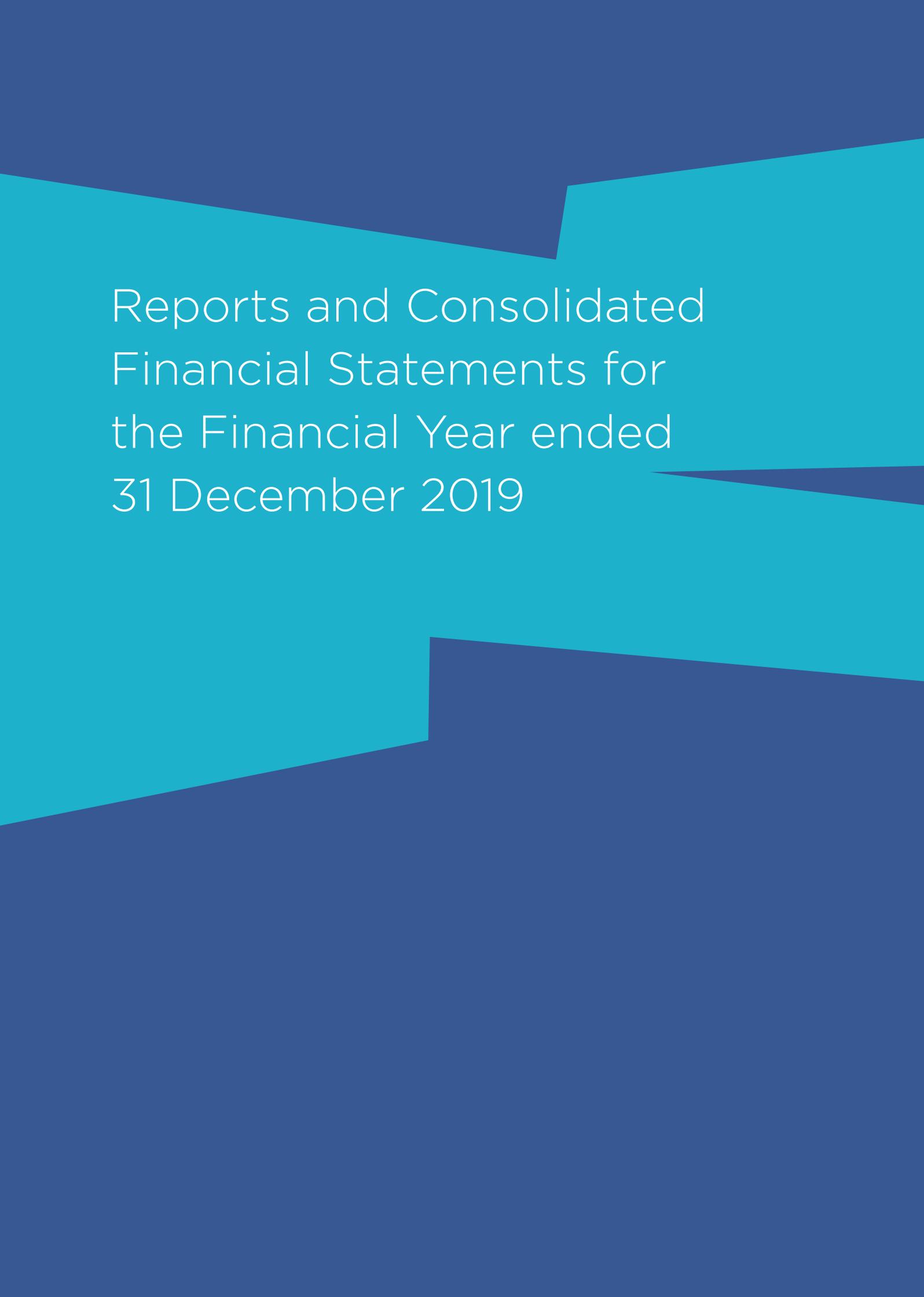


## 3. GMS Pension Protection

26 doctors received over €1.6m in payments to protect their GMS pension expectation at retirement when they suffered a long-term illness or disablement that prevented them from working.

Waiver of Premium Claims Categorisation





Reports and Consolidated  
Financial Statements for  
the Financial Year ended  
31 December 2019

## THE IRISH MEDICAL ORGANISATION

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# Trustees and Other Information

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

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

528T

**TRUSTEES**

Dr. Henry Finnegan  
Dr. Michael Thornton  
Dr. Mary Hurley (Retired April 2019)  
Dr. Larry Fullam (Retired April 2019)  
Professor Cillian Twomey (Retired April 2019)

**HONORARY OFFICERS:**

Dr. Pdraig McGarry - President  
Dr. Paddy Hillery - Vice President  
Dr. Ina Kelly - Honorary Secretary  
Dr. Brian O'Doherty - Honorary Treasurer

**EXECUTIVE BOARD:**

Professor Matthew Sadlier - Chair  
Dr. Brian O'Doherty - Honorary Treasurer  
Dr. Gabriel Beecham  
Dr. Tadhg Crowley  
Dr. Denis McCauley  
Dr. Paddy Hillery  
Dr. Clive Kilgallen  
Dr. Tony Healy  
Dr. Ann Hogan  
Dr. Ina Kelly  
Mr. Niall Saul - Non Executive Member  
Mr. Ronan Nolan - Non Executive Member

**AUDITORS:**

Deloitte Ireland LLP  
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 2019

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 2019.

## 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 €1,147,399 (2018: loss of €7,409). The overriding objective of the Executive Board is to ensure that the Organisation's funds are managed so as to ensure financial stability and the optimum use of member funds to deliver member services and objectives.

In 2018 the Organisation, on behalf of members, reached a High Court Settlement Agreement with the State and the HSE in respect of breaches of the 2008 Consultant Contract. The significant expenses in relation to those proceedings had been accounted for within the Financial Statements of 2018 and preceding years since the initiation of the proceedings. As part of the High Court Settlement Agreement with the HSE and the State the Organisation was awarded the costs of its litigation. Following negotiations with the State Claims Agency the IMO recovered a net amount €623,994 which is disclosed on page 10 of these Financial Statements. The Executive Board regrets that this legal action was necessary to confirm payment on foot of an agreed contract.

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

## PRINCIPAL RISKS AND UNCERTAINTIES

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

### Operational activities risk

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

## Report of the Executive Board (continued)

For the financial year ended 31 December 2019

### PRINCIPAL RISKS AND UNCERTAINTIES (CONTINUED)

#### Cash flow risk

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

#### Credit risk

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

#### Liquidity risk

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

### GOING CONCERN

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

### FUTURE DEVELOPMENTS

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

### EVENTS AFTER THE BALANCE SHEET DATE

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

### POLITICAL CONTRIBUTIONS

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

### NOTICE ISSUED UNDER CERTAIN BANKING LEGISLATION

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

## Report of the Executive Board (continued)

For the financial year ended 31 December 2019

### ACCOUNTING RECORDS

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

### STATEMENT OF RELEVANT AUDIT INFORMATION

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

### AUDITORS

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

On behalf of the Executive Board:

**Dr. Matthew Sadlier** - Chair of Executive Board

**Dr. Brian O'Doherty** - Honorary Treasurer

26 February 2020

# 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 parent entity financial statements:

- give a true and fair view of the assets, liabilities and financial position of the group and parent entity as at 31 December 2019 and of the surplus of the group and parent entity for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework.

The financial statements we have audited comprise:

the group financial statements:

- the Consolidated Statement of Income;
- the Consolidated Statement of Other Comprehensive Income;
- the Consolidated Balance Sheet;
- the Consolidated Statement of Changes in Reserves;
- the Consolidated Statement of Cash Flows; and
- the related notes 1 to 22, including a summary of significant accounting policies as set out in note 1.

the parent entity financial statements:

- the Trade Union Statement of Income;
- the Trade Union Statement of Other Comprehensive Income;
- the Trade Union Balance Sheet;
- the Trade Union Statement of Changes in Reserves;
- the Trade Union Statement of Cash Flows; and
- the related notes 1 to 22, including a summary of significant accounting policies as set out in note 1.

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

### BASIS FOR OPINION

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

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

### CONCLUSIONS RELATING TO GOING CONCERN

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

- the directors use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group or parent entity'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 Board 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 parent entity'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 parent entity 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 parent entity'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 parent entity'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.

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

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

27 February 2020

# Consolidated Statement of Income

For the financial year ended 31 December 2019

	Notes	2019 €	2018 €
<b>Income</b>	3	<b>3,981,268</b>	3,841,125
Administrative expenses		<b>(3,468,663)</b>	(3,733,434)
		<hr/>	<hr/>
<b>Operating surplus</b>		<b>512,605</b>	107,691
Interest receivable and other gains/(losses)	4	<b>87,810</b>	(21,783)
		<hr/>	<hr/>
<b>Surplus on ordinary activities before interest and taxation</b>		<b>600,415</b>	85,908
Interest payable and similar charges	4	<b>(35,689)</b>	(34,945)
Settlement of legal fees	5	<b>623,994</b>	-
Gain on disposal of fixed asset	7	<b>1,000</b>	-
		<hr/>	<hr/>
<b>Surplus on ordinary activities before taxation</b>	7	<b>1,189,720</b>	50,963
Taxation on surplus on ordinary activities	10	<b>(54,168)</b>	(58,372)
		<hr/>	<hr/>
<b>Surplus/(deficit) for the financial year</b>		<b>1,135,552</b>	(7,409)
		<hr/>	<hr/>

# Consolidated Statement of Other Comprehensive Income

For the year ended 31 December 2019

	Notes	2019 €	2018 €
<b>Surplus/(deficit) for the financial year</b>		<b>1,135,552</b>	<b>(7,409)</b>
<b>Other comprehensive (expense)/income</b>			
Remeasurement of net unfunded pension liability	16	(151,673)	21,342
<b>Total comprehensive income for the financial year</b>		<b>983,879</b>	<b>13,933</b>

# Trade Union Statement of Income

For the financial year ended 31 December 2019

	2019	2018
	€	€
<b>Income</b>	<b>2,472,976</b>	2,322,617
Administrative expenses	<b>(2,094,314)</b>	(2,474,565)
	<hr/>	<hr/>
<b>Operating surplus/(deficit)</b>	<b>378,662</b>	(151,948)
Interest receivable and other losses	<b>15,757</b>	(8,308)
Settlement of legal fees	<b>623,994</b>	-
Profit on disposal of fixed asset	<b>1,000</b>	-
	<hr/>	<hr/>
<b>Surplus/(deficit) on ordinary activities before taxation</b>	<b>1,019,413</b>	(160,256)
Taxation on surplus on ordinary activities	<b>(8,132)</b>	(17,763)
	<hr/>	<hr/>
<b>Surplus/(deficit) for the financial year</b>	<b>1,011,281</b>	(178,019)
	<hr/>	<hr/>

# Trade Union Statement of Other Comprehensive Income

For the financial year ended 31 December 2019

	Notes	2019 €	2018 €
<b>Surplus/(deficit) for the financial year</b>		<b>1,011,281</b>	(178,019)
<b>Other comprehensive (expense)/income</b>			
Remeasurement of net unfunded pension liability	16	(151,673)	21,342
<b>Total comprehensive income/(expense) for the year</b>		<b>859,608</b>	(156,677)

# Consolidated Balance Sheet

As at 31 December 2019

	Notes	2019 €	2018 €
Tangible assets	11	2,771,094	2,785,341
Financial assets	12	1,296,374	1,217,701
		<u>4,067,468</u>	<u>4,003,042</u>
<b>CURRENT ASSETS</b>			
Debtors: Amounts falling due within one year	13	443,888	477,562
Cash and bank balances	14	4,921,849	4,008,614
		<u>5,365,737</u>	<u>4,486,176</u>
<b>CURRENT LIABILITIES</b>			
Creditors: Amounts falling due within one year	15	(1,397,310)	(1,323,139)
		<u>3,968,427</u>	<u>3,163,037</u>
<b>NET CURRENT ASSETS</b>			
		<u>8,035,895</u>	<u>7,166,079</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
Creditors: Amounts falling due after more than one year	16	(2,988,644)	(3,102,707)
		<u>5,047,251</u>	<u>4,063,372</u>
<b>REPRESENTED BY</b>			
Retained earnings		<u>5,047,251</u>	<u>4,063,372</u>
Members' Funds		<u>5,047,251</u>	<u>4,063,372</u>

The consolidated financial statements were approved by the Executive Board on 19 February 2020 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 2019

	Notes	2019 €	2018 €
<b>FIXED ASSETS</b>			
Tangible assets	11	2,766,748	2,781,437
Financial assets	12	145,010	129,949
		<u>2,911,758</u>	<u>2,911,386</u>
<b>CURRENT ASSETS</b>			
Debtors: Amounts falling due within one financial year	13	175,384	144,644
Cash and bank balances	14	902,715	155,737
		<u>1,078,099</u>	<u>300,381</u>
<b>CURRENT LIABILITIES</b>			
<b>Creditors:</b> Amounts falling due within one financial year	15	<u>(1,478,069)</u>	<u>(1,522,524)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(399,970)</u>	<u>(1,222,143)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,511,788</u>	<u>1,689,243</u>
<b>Creditors:</b> Amounts falling due after more than one financial year	16	<u>(2,909,857)</u>	<u>(2,946,920)</u>
<b>NET LIABILITIES</b>		<u>(398,069)</u>	<u>(1,257,677)</u>
<b>REPRESENTED BY:</b>			
Retained deficit		<u>(398,069)</u>	<u>(1,257,677)</u>
<b>Members' Deficit</b>		<u>(398,069)</u>	<u>(1,257,677)</u>

The trade union financial statements were approved by the Executive Board on 19 February 2020 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 2019

	2019 €	2018 €
Retained earnings at the beginning of the financial year	<b>4,063,372</b>	4,049,439
Total comprehensive income for the financial year	<b>983,879</b>	13,933
<b>Retained earnings at the end of the financial year</b>	<b>5,047,251</b>	4,063,372

# Trade Union Statement of Changes in Reserves

For the financial year ended 31 December 2019

	2019 €	2018 €
Retained (deficit) at the beginning of the financial year	<b>(1,257,677)</b>	(1,101,000)
Total comprehensive income/(loss) for the financial year	<b>859,608</b>	(156,677)
<b>Retained (deficit) at the end of the financial year</b>	<b>(398,069)</b>	(1,257,677)

# Consolidated Statement of Cash Flows

For the financial year ended 31 December 2019

	2019	2018
	€	€
<b>Cash flows from operating activities</b>		
Operating surplus	512,604	107,691
Adjustments for:		
Depreciation of tangible assets	47,396	57,106
Unrealised investment (income)/expense	(78,673)	32,907
Remeasurement of unfunded pension liability	(187,361)	21,342
Decrease/(increase) in debtors	62,171	(11,821)
Increase/(decrease) in creditors	59,650	(400,877)
Settlement of legal fees	623,994	-
<b>Cash generated from/(used in) operations</b>	<b>1,039,781</b>	<b>(193,652)</b>
Income tax paid	(68,516)	(76,247)
<b>Net cash generated by/(used in) operating activities</b>	<b>971,265</b>	<b>(269,899)</b>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(33,151)	(5,679)
Interest received and other gains/(losses)	87,810	(21,783)
Additional financial investment	-	(150,000)
<b>Net cash generated by/(used in) investing activities</b>	<b>54,659</b>	<b>(177,462)</b>
<b>Cash flows from financing activities</b>		
Interest paid	(35,689)	(34,945)
Repayment of borrowings	(77,000)	(77,000)
<b>Net cash used in financing activities</b>	<b>(112,689)</b>	<b>(111,945)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>913,235</b>	<b>(559,306)</b>
Cash and cash equivalents at beginning of the year	4,008,614	4,567,920
<b>Cash and cash equivalents at the end of the year</b>	<b>4,921,849</b>	<b>4,008,614</b>
<b>Reconciliation to cash and cash equivalents:</b>	<b>2019</b>	<b>2018</b>
	€	€
Cash at bank and in hand	4,921,849	4,008,614

# Trade Union Statement of Cash Flows

For the financial year ended 31 December 2019

	2019	2018
	€	€
<b>Cash flows from operating activities</b>		
Operating surplus/(loss) before taxation	378,662	(151,948)
Adjustments for:		
Depreciation of tangible fixed assets	45,877	54,982
Remeasurement of unfunded pension liability	(187,361)	21,342
Unrealised (gain)/loss on fixed financial assets	(15,061)	8,308
Increase in debtors	(30,740)	(18,759)
Decrease in creditors	(28,831)	(555,417)
Settlement of legal fees	623,994	-
<b>Cash generated by/(used in) operations</b>	<b>786,540</b>	<b>(641,492)</b>
Income tax payment	(22,131)	10,253
<b>Net cash generated by/(used in) operating activities</b>	<b>764,409</b>	<b>(631,239)</b>
<b>Cash flows used in investing activities</b>		
Purchase of tangible fixed assets	(31,188)	(5,679)
Interest received	15,757	(8,308)
<b>Net cash used in investing activities</b>	<b>(15,431)</b>	<b>(13,987)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>746,978</b>	<b>(645,226)</b>
Cash and cash equivalents at beginning of the financial year	155,737	800,963
<b>Cash and cash equivalents at the end of the financial year</b>	<b>902,715</b>	<b>155,737</b>
<b>Reconciliation to cash and cash equivalents:</b>	<b>2019</b>	<b>2018</b>
	€	€
Cash at bank and in hand	902,715	155,737
	<b>902,715</b>	<b>155,737</b>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

## 1. ACCOUNTING POLICIES

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

### GENERAL INFORMATION AND BASIS OF ACCOUNTING

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

### BASIS OF CONSOLIDATION

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

### GOING CONCERN

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

### INCOME

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

### TANGIBLE FIXED ASSETS

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

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

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

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

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

## 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 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 2019

## 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 2019 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 2019

## 1. ACCOUNTING POLICIES (CONTD)

### CASH AND CASH EQUIVALENTS

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

### TAXATION

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

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

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

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

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

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

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

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

### 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 2019

## 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

	2019	2018
	€	€
<b>Consolidated Financial Statements</b>		
Membership Subscriptions	<b>2,279,275</b>	2,168,047
Fitzserv Consultants Limited commission income	<b>1,645,399</b>	1,656,312
Rental income	<b>55,897</b>	16,108
Dividend income	<b>697</b>	658
	<b>3,981,268</b>	3,841,125

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 2019

## 4. INTEREST

	2019	2018
	€	€
<b>Consolidated Financial Statements</b>		
<i>Interest receivable and other gains</i>		
Interest received and receivable	9,137	11,123
Fair value movements on financial investments	78,673	(32,906)
	<b>87,810</b>	<b>(21,783)</b>
<i>Interest payable and similar charges</i>		
Interest payable on bank loan	1,153	1,630
Interest on unfunded deferred pension commitment	34,536	33,315
	<b>35,689</b>	<b>34,945</b>

## 5. SETTLEMENT OF LEGAL FEES

In 2018, the Organisation, on behalf of members, reached a High Court Settlement Agreement with the State and the HSE in respect of breaches of the 2008 Consultant Contract. The significant expenses in relation to those proceedings had been included in the Financial Statements in 2018 and preceding years since the initiation of the proceedings. As part of the High Court Settlement Agreement with the HSE and the State, the Organisation was awarded the costs of its litigation. Following negotiations with the State Claims Agency the Organisation recovered a net amount €623,994.

## 6. ANALYSIS OF MEMBERS

	2019	2018
	No.	No.
Membership numbers	5,935	5,601

## 7. SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR

	2019	2018
	€	€
The surplus/(deficit) for the financial year is stated after charging:		
Auditors' Remuneration* – Audit services	40,000	40,000
Other assurance services	6,750	6,000
Taxation	7,726	8,050
Depreciation	47,396	57,106
Gain on disposal of fixed asset	1,000	-

\* Auditors remuneration is stated net of VAT

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

## 8. 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 €169,790 (2018: €176,023).

## 9. 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:

	2019 Number	2018 Number
Total Employees	<b>45</b>	43
<i>Analysed as follows:</i>		
Directors, officers and committee members	<b>14</b>	13
Trade Union administration staff	<b>19</b>	20
Financial Services administration and sales staff	<b>12</b>	10
	<b>45</b>	43

The aggregate payroll costs of these persons were as follows:

	2019 €	2018 €
Directors remuneration and fees	<b>77,000</b>	67,250
Wages and Salaries	<b>1,881,221</b>	1,816,466
Social Welfare Costs	<b>191,241</b>	189,026
Other Pension Costs	<b>169,790</b>	176,023
	<b>2,319,252</b>	2,248,765

The amount paid to Key Management Personnel during the period amounted to €652,800 (2018: €710,709). 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.

In line with the Irish Medical Organisation's Code of Practice, payments made to the Chief Executive Officer (CEO) amounted to €175,000 and €3,884 for gross salary and health insurance contribution respectively. Payments in relation to a defined contribution pension scheme amounted to €43,750.

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

The CEO also received reimbursement of vouched travel and meeting expenses amounting to €1,205 during the financial year.

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

## 10. TAXATION

	2019 €	2018 €
Current year taxation charge	<b>38,265</b>	64,521
Deferred tax liability movement	<b>15,903</b>	(6,149)
	<b>54,168</b>	58,372

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	<b>1,189,720</b>	50,963
Surplus on ordinary activities multiplied by standard rate of income tax in Ireland of 20% (2018: 20%)	<b>237,944</b>	10,193
Effects of:		
Depreciation in excess of capital allowances	<b>190</b>	55
Expenses not deductible for tax purposes	<b>6,829</b>	18,168
Investment income taxed at higher rates	<b>1,142</b>	1,390
Other timing differences (see (a) below)	<b>15,903</b>	(6,149)
Fitzserv Consultants Limited income taxed at 12.5%	<b>(13,183)</b>	(9,431)
Exempt trade union (surplus)/deficit activities	<b>(194,657)</b>	44,146
Total tax charge for the financial year	<b>54,168</b>	58,372

(a) The deferred tax movement of €4,056 (2018: €6,149) reflects the timing difference arising on the unrealised loss on the Organisation's subsidiary, Fitzserv Consultants Limited, financial asset unlisted investments, which is recorded in the consolidated financial statements as a deferred tax liability.

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

## 11. TANGIBLE FIXED ASSETS

### Consolidation

	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
<b>Cost or deemed cost:</b>				
At 1 January 2019	3,019,000	432,198	77,050	3,528,250
Additions	-	33,151	-	33,151
Disposals	-	-	(30,950)	(30,950)
<b>At 31 December 2019</b>	<b>3,019,000</b>	<b>465,349</b>	<b>46,100</b>	<b>3,530,449</b>
<b>Depreciation:</b>				
At 1 January 2019	271,710	408,499	62,700	742,909
Charge for Year	30,188	13,104	4,104	47,396
Disposals	-	-	(30,950)	(30,950)
<b>At 31 December 2019</b>	<b>301,898</b>	<b>421,603</b>	<b>35,854</b>	<b>759,355</b>
<b>Carrying Amount:</b>				
<b>31 December 2019</b>	<b>2,717,102</b>	<b>43,746</b>	<b>10,426</b>	<b>2,771,094</b>
31 December 2018	2,747,290	23,699	14,352	2,785,341

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 2019. The historic cost of the properties is €7,202,459.

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

## 11. TANGIBLE FIXED ASSETS (CONTD)

### Trade Union

	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
<b>Cost or deemed cost:</b>				
At 1 January 2019	3,019,000	210,892	77,050	3,306,942
Additions	-	31,188	-	31,188
Disposals	-	-	(30,950)	(30,950)
<b>At 31 December 2019</b>	<b>3,019,000</b>	<b>242,080</b>	<b>46,100</b>	<b>3,307,180</b>
<b>Depreciation:</b>				
At 1 January 2019	271,710	191,096	62,699	525,505
Charge for Year	30,188	11,585	4,104	45,877
Disposals	-	-	(30,950)	(30,950)
<b>At 31 December 2019</b>	<b>301,898</b>	<b>202,681</b>	<b>35,853</b>	<b>540,432</b>
<b>Carrying Amount:</b>				
<b>31 December 2019</b>	<b>2,717,102</b>	<b>39,399</b>	<b>10,247</b>	<b>2,766,748</b>
31 December 2018	2,747,290	19,796	14,351	2,781,437

## 12. FIXED FINANCIAL ASSETS

### Consolidated

	Unlisted Investments €	Listed Investments €	Other Investments €	Court of Justice Deposit €	Total €
Explanatory Note:	(a)	(b)	(c)	(d)	
<b>Carrying Amount:</b>					
At 1 January 2019	1,089,035	27,791	90,279	10,596	1,217,701
Revaluations	63,612	15,089	-	(28)	78,673
<b>At 31 December 2019</b>	<b>1,152,647</b>	<b>42,880</b>	<b>90,279</b>	<b>10,598</b>	<b>1,296,374</b>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

## 12. FIXED FINANCIAL ASSETS (CONTD)

### Trade Union

	2019	2018
	€	€
Deposit with the Court of Justice (see (d) below)	10,568	10,596
Other investments (see (c) below)	91,562	91,562
Listed investments (see (b) below)	42,880	27,791
	<u>145,010</u>	<u>129,949</u>

#### (a) Unlisted Investments:

Unlisted investments represent units the Organisation's subsidiary, Fitzserv Consultants Limited holdings in a long term products with New Ireland Assurance, Zurich and Friends First. These are valued by New Ireland Assurance, Zurich and Friends First on the basis of the current unit value, at the balance sheet date.

#### (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 2019 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.

## 13. DEBTORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

### Consolidation

	2019	2018
	€	€
Trade debtors	203,593	206,839
Other debtors	159,673	121,485
Amounts due from HSE	-	90,000
Prepayments	50,248	58,361
Corporation tax	29,374	877
Amount due from related parties (note 19)	1,000	-
	<u>443,888</u>	<u>477,562</u>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

## 13. DEBTORS (AMOUNTS FALLING DUE WITHIN ONE YEAR) (CONTD)

Trade Union	2019	2018
	€	€
Trade and other debtors	10,540	7,706
Amounts due from related parties	135,468	11,606
Amounts due from HSE	-	90,000
Prepayments	28,376	35,332
Amount due from related parties (note 19)	1,000	-
	<u>175,384</u>	<u>144,644</u>

Amounts due from related parties represent funds due from the organisation's subsidiary, Fitzserv Consultants Limited. This amount is repayable on demand and was advanced interest free.

## 14. CASH AT BANK AND IN HAND

Consolidated	2019	2018
	€	€
Irish Medical Organisation	902,715	155,737
Fitzserv Consultants Limited	3,740,009	3,547,787
Fitzserv Consultants Limited Client funds	279,125	305,090
	<u>4,921,849</u>	<u>4,008,614</u>

## 15. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

Consolidated	2019	2018
	€	€
Trade and other creditors	30,087	44,241
Accruals	282,449	236,160
Taxation and social welfare	99,793	119,838
Monies due to clients of Fitzserv Consultants Limited	279,125	305,092
Deferred income	368,371	297,598
Deferred pension commitments	221,728	220,356
Bank loan (note 15)	77,595	77,595
Deferred tax liability (Note 9)	38,162	22,259
	<u>1,397,310</u>	<u>1,323,139</u>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

## 15. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR) (CONTD)

### Taxation and social welfare comprises:

	2019	2018
	€	€
PAYE/PRSI	81,460	94,773
VAT	806	806
Income tax	17,527	24,259
	<u>99,793</u>	<u>119,838</u>

### Trade Union

	2019	2018
	€	€
Trade and other creditors	22,929	35,730
Taxation and social welfare	68,033	84,030
Amounts due to related parties (see (a) below)	327,976	327,976
Amounts due to related parties (see (b) below)	333,565	416,023
Accruals	135,467	140,811
Deferred income	368,371	297,598
Deferred pension commitments	221,728	220,356
	<u>1,478,069</u>	<u>1,522,524</u>

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

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

### Taxation and social welfare comprises:

	2019	2018
	€	€
PAYE	49,699	58,965
Income tax	17,528	24,259
VAT	806	806
	<u>68,033</u>	<u>84,030</u>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

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

### Consolidated

	2019	2018
	€	€
Bank loans	78,787	155,787
Deferred Pension Commitments	2,909,857	2,946,920
	<u>2,988,644</u>	<u>3,102,707</u>

### Analysis of Bank loans

	2019	2018
	€	€
Repayable in one year or less	77,595	77,595
Repayable in between two and five years	78,787	155,787
	<u>156,382</u>	<u>233,382</u>

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

### Trade Union

	2019	2018
	€	€
Deferred Pension Commitments	2,909,857	2,946,920
	<u>2,909,857</u>	<u>2,946,920</u>

### Consolidated and Trade Union 2019 Analysis of Deferred Pension commitments

	Actual	Present Value
	€	€
In more than two years but not more than five years	1,095,535	1,085,200
In more than five years but not more than ten years	1,061,031	1,038,324
In more than ten years but not more than fifteen years	812,500	786,333
In more than fifteen years but not more than twenty years	-	-
	<u>2,969,067</u>	<u>2,909,857</u>
In less than one year (Note 14)	222,100	221,728
	<u>3,191,167</u>	<u>3,131,585</u>

In accordance with the provisions of FRS 102, Trident Consulting, Actuarial Consultants, have placed a present value on this obligation of €3,131,585. In coming to this value they have used a discount rate of 0.31% (2018: 1.13%), based primarily on the iBoxx €Corporates AA 10+ index which was yielding 0.78% at 31 December 2019 (2018: 1.57%). 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 2019

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

### In respect of prior year

2018 Analysis of Deferred Pension commitments	Actual €	Present Value €
In more than two years but not more than five years	1,039,219	1,003,347
In more than five years but not more than ten years	1,338,156	1,230,385
In more than ten years but not more than fifteen years	812,500	713,188
In more than fifteen years but not more than twenty years	-	-
	<b>3,189,875</b>	<b>2,946,920</b>
In less than one year (Note 14)	<b>221,700</b>	<b>220,356</b>
	<b>3,411,575</b>	<b>3,167,276</b>

In accordance with the provisions of FRS 102, Trident Consulting, Actuarial Consultants, have placed a present value on this obligation of €3,167,276. In coming to this value they have used a discount rate of 1.13% (2017: 1.02%), based primarily on the iBoxx €Corporates AA 10+ index which was yielding 1.57% at 31 December 2018 (2017: 1.30%). It should be noted that varying interest rates in future may necessitate an adjustment to this figure.

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

	2019 €	2018 €
Opening present value at 1 January	3,167,276	3,377,003
Interest cost	34,536	33,315
Actuarial (gain)/loss	151,673	(21,342)
Benefits paid	(221,900)	(221,700)
Closing present value at 31 December 2019	<b>3,131,585</b>	<b>3,167,276</b>

## 17. FINANCIAL INSTRUMENTS

### Consolidated

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

	2019 €	2018 €
<b>Financial assets:</b>		
<i>Measured at fair value</i>		
- Unlisted investments	1,152,647	1,089,035
- Listed investments	42,880	27,791
- Deposit with the Courts of Justice	10,568	10,596
<i>Measured at cost less provision for impairment</i>		
- Other investments	90,279	90,279
<i>Measured at undiscounted amount receivable</i>		
- Trade debtors	203,593	206,839
- Other debtors	159,673	121,485
- Amounts due from HSE	-	90,000

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

## 17. FINANCIAL INSTRUMENTS (CONTD)

	2019	2018
	€	€
<b>Financial liabilities:</b>		
<i>Measured at undiscounted amount payable</i>		
- Trade and other creditors	30,087	44,241
- Monies due to clients of Fitzserv Consultants Limited	279,125	305,092
 <i>Measured at amortised cost</i>		
- Bank loan	156,382	233,382
 <i>Measured at present value using an actuarial method</i>		
- Deferred pension commitments	3,131,585	3,167,276
	<hr/>	<hr/>

### Trade Union

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

	2019	2018
	€	€
<b>Financial assets:</b>		
<i>Measured at fair value</i>		
- Deposit with the Courts of Justice	10,568	10,596
- Listed investments	42,880	27,791
 <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	10,540	7,706
- Amounts due from related parties	135,468	11,606
- Amounts due from HSE	-	90,000
	<hr/>	<hr/>
<b>Financial liabilities:</b>		
<i>Measured at undiscounted amount payable</i>		
- Trade and other creditors	22,929	35,730
- Amounts due to group companies	661,541	743,999
 <i>Measured at present value using an actuarial method</i>		
- Deferred pension commitments	3,131,585	3,167,276
	<hr/>	<hr/>

## 18. 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 €121,432 (2018: €128,030).

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2019

## 19. RELATED PARTY TRANSACTIONS

During the year Fitzserv Consultants Limited paid IMO a rental fee of €125,004 for use of No 11 Fitzwilliam Place (2018: €125,004). The IMO also received €12,800 for rent of the carpark to Fitzserv Consultants Limited, (2018: €12,800).

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

In the current year a Company car with a net book value of €Nil was sold to the CEO for €1,000 resulting in a gain of €1,000 to the Organisation. This amount was outstanding at year end and included in Amounts Due from Related Parties (note 13).

## 20. SUBSEQUENT EVENTS

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

## 21. CONSOLIDATED INFORMATION

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

- o Fitzserv Consultants Limited, a financial services Company the Share Capital of which is 100% owned by the IMO. Profit after tax €141,576 (2018: €176,547).
- o Cumann Doctúiri na hÉireann The Irish Medical Association a Property Holding Company which is limited by Guarantee. Loss after tax €5,458 (2018: €5,935)

## 22. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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

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

### Cash flow risk

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

### Credit risk

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

**THE IRISH MEDICAL ORGANISATION**

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Detailed Management  
Information Schedules  
for the Financial Year  
ended 31 December 2019

(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 2019

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

	IMO 2019 €	Fitzserv t/a IMOFS 2019 €	IMA 2019 €	Consolidation Eliminations €	Total 2019 €
<b>INCOME</b>					
Subscriptions	2,279,275	-	-	-	2,279,275
IMOFS sales	-	1,645,399	-	-	1,645,399
Rental income	193,701	-	-	(137,804)	55,897
Interest received	-	9,137	-	-	9,137
Unrealised investment income/(loss)	15,061	63,612	-	-	78,673
Dividend income	696	-	-	-	696
	<u>2,488,733</u>	<u>1,718,148</u>	<u>-</u>	<u>(137,804)</u>	<u>4,069,079</u>
<b>EXPENDITURE</b>					
Wages and salaries	1,160,213	721,008	-	-	1,881,221
Social security costs	123,141	68,100	-	-	191,241
Employer pension contribution	121,251	48,359	-	-	169,790
Directors remuneration	-	77,000	-	-	77,000
Irish Medical Journal	(8,093)	-	-	43,169	35,076
Staff training	6,016	7,033	-	-	13,050
Rent and rates	25,331	128,084	-	(125,004)	28,411
Light and heat	16,205	4,547	-	-	20,752
Insurance	16,239	28,920	-	-	45,160
Repairs and maintenance	91,650	2,159	-	-	93,809
Printing, postage & stationery	33,286	31,860	-	-	65,146
Advertising	3,604	41,098	-	-	44,702
Telephone	15,042	8,806	-	-	23,848
ICT	77,479	91,824	-	-	169,304
Travel and meeting expenses	145,250	66,291	-	(12,800)	194,640
Professional fees	116,195	97,187	-	-	213,382
Legal fees – net of reimbursement	(616,860)	-	-	-	(616,860)
Audit	28,853	23,618	4,305	-	56,776
Accountancy	-	12,790	-	-	12,790
Bank charges	8,609	719	-	-	9,328
Subscriptions and donations	25,496	6,136	-	-	31,632
Depreciation	45,877	1,519	-	-	47,396
Sponsorship to IMJ and DWT	-	-	-	-	-
Loan Interest	-	-	1,153	-	1,153
Surplus - disposal of fixed asset	1,000	-	-	-	1,000
Interest on deferred pension liability	34,536	-	-	-	34,536
Sponsorship to IMJ and DWT	-	75,145	-	(43,169)	36,076
	<u>1,470,320</u>	<u>1,542,384</u>	<u>5,458</u>	<u>(137,804)</u>	<u>2,880,359</u>

# FITZSERV CONSULTANTS LIMITED

## Summary Balance Sheet

As at 31 December 2019

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

	Notes	2019 €	2018 €
<b>FIXED ASSETS</b>			
Tangible assets	9	4,347	3,905
Investments	10	1,152,647	1,089,036
		<hr/>	<hr/>
		1,156,994	1,092,941
<b>CURRENT ASSETS</b>			
Debtors: Amounts falling due within one year	11	731,948	672,500
Cash at bank and in hand	12	4,019,134	3,852,877
		<hr/>	<hr/>
		4,751,082	4,525,377
<b>Creditors: Amounts falling due within one year</b>	13	(638,653)	(478,625)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		4,112,429	4,046,752
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		5,269,423	5,139,693
		<hr/>	<hr/>
<b>NET ASSETS</b>		5,269,423	5,139,693
		<hr/>	<hr/>
<b>Capital and reserves</b>			
Called up share capital presented as equity	15	1,283	1,283
Retained earnings		5,268,140	5,138,410
		<hr/>	<hr/>
<b>SHAREHOLDERS' FUNDS</b>		5,269,423	5,139,693
		<hr/>	<hr/>

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

Summary Balance Sheet

As at 31 December 2019

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

	Notes	2019 €	2018 €
<b>FIXED ASSETS</b>			
<b>Debtors</b>	7	333,565	416,023
<b>Creditors: Amounts falling due within one year</b>	8	(77,595)	(77,595)
		<hr/>	<hr/>
<b>Net Current Assets</b>		255,970	338,428
<b>Creditors: Amounts falling due after one year</b>	9	(78,787)	(155,787)
		<hr/>	<hr/>
<b>Net Assets</b>		177,183	182,641
		<hr/>	<hr/>
<b>Financed by:</b>			
Retained earnings		177,183	182,641
		<hr/>	<hr/>
<b>MEMBER FUNDS</b>		177,183	182,641
		<hr/>	<hr/>

# THE IRISH MEDICAL ORGANISATION

## Management Information

For the financial year ended 31 December 2019

(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.

Please note the Committee year is not aligned with the financial year.

	April 2019/2020	April 2018/2019
	€	€
<b>Executive Committee Chair</b>		
Professor Matthew Sadlier	25,000	25,000
<b>GP Committee Chair</b>		
Dr. Padraig McGarry	-	25,000
Dr. Denis McCauley	25,000	-
<b>Consultant Committee Chair</b>		
Dr. Clive Kilgallen	3,000	3,000
<b>NCHD Committee Chair</b>		
Dr. Paddy Hillery	3,000	3,000
<b>Public and Community Health Chair</b>		
Dr. Ina Kelly	-	3,000
Dr. Ann Hogan	3,000	-
<b>President</b>		
Dr. Peadar Gilligan	-	35,000
Dr. Padraig McGarry	35,000	-
<b>Treasurer</b>		
Dr. Brian O'Doherty	10,000	10,000
<b>Non Executive Member</b>		
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 and Board Committee Fees

	2019	2018
	€	€
Dr. Raymond Walley, Chair	25,000	25,000
Mr. Willie Holmes	19,500	19,500
Mr. James Brophy	19,500	19,500
Dr. Mary Hutch	13,000	3,250
	<hr/>	<hr/>
	77,000	67,250
	<hr/>	<hr/>

These amounts are subject to relevant taxes.

## THE IRISH MEDICAL ORGANISATION

# Management Information

For the financial year ended 31 December 2018

(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.

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