



IRISH MEDICAL  
ORGANISATION  
Ceardchumann Dochtúirí na hÉireann

# Annual Report

2020

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

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



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# Council and Executive Board Members

## **IMO Council 2020/2021**

Dr Pdraig 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 Eoin Murphy

Dr Anthony O'Connor

Dr Mary O'Mahoney

Prof Matthew Sadlier

Dr Ray Walley

## **Executive Board 2020/2021**

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*

# President's Report



**Dr Padraig McGarry**  
IMO President 2020/2021

**On behalf of the Council it is my honour and privilege to deliver the 2020 Annual Report and Financial Statements of the Irish Medical Organisation, a year which will never be forgotten and hopefully never repeated.**

Few could have envisaged what lay ahead as we first became aware of COVID-19; on how it would impact on every aspect of our daily lives; on our relationships with work colleagues, our family and friends – the twelve months we have experienced has been truly extraordinary. To that end I would like to extend a huge debt of gratitude to each and every one in the Irish Medical Organisation - both medical and secretariat, for the manner in which you rose to the occasion and responded to everything asked of you. You have led by example and have enhanced the reputation of the profession and the IMO in the process.

Any organisation is only as good as its members and I am glad to say that we are building year on year – the IMO represents over 7,000 doctors - the largest representative body for doctors in the State.

The IMO is the umbrella Organisation for those starting out on their career as students – to doctors in every discipline in medicine - to those who have retired but would like to maintain that life long link with their colleagues – a true Organisation. We hope that your needs have been met by the Organisation and our pledge is that this will continue.

I thank you on behalf of the Organisation, it is only through your support that this Organisation can thrive.

I would encourage each and every member to introduce new members - together we are stronger.

The year past has seen many challenges for our members and have been ably assisted by the Secretariat by engaging with the HSE and Department of Health in an effort to meet those challenges:

- ▶ COVID-19 arrangements for doctors working within the acute hospital setting ranging from the supply of appropriate PPE, to redeployment, sick leave arrangements, and other temporary contractual arrangements.
- ▶ Pursuing the long promised and much needed consultant status for our Public Health Specialists along with appropriate resources for multi-disciplinary teams. It is deeply frustrating for all involved that these talks took so long to arrange but now that they have been formalised we look with hope to their successful conclusion with appropriate outcome.
- ▶ Consistent advocacy to address the damaging and inequitable 30% cut to consultants appointed since 2012.
- ▶ Ensuring sufficient intern places to accommodate the 2020 graduates and also making efforts to ensure those in post continued their employment after the end of their training schemes.



- ▶ COVID-19 supports for General Practice to maintain viability and allow them run the testing referral system, the vaccination programme, and allowing continuation of a service to patients for non-COVID-19 care.
- ▶ Pressuring health service management for Consultant status for doctors working in Occupational Health.

The fragile nature of the Health service has come under sharp focus and exposed as the reality of a decade of under funding is laid bare.

The capacity issue in the hospital sector has been a long running saga and the inherent dangers therein realised as hospitals struggled to maintain a service. The lack of progress in the Consultant Contract – coupled by the inequity of the 2012 pay cut to new entrants – has once again displayed the short sighted approach by the Department of Health and HSE in this regard. The IMO have once more been to the fore in highlighting this issue and will be relentless in their efforts to prosecute a resolution to this issue.

The workload involved in the IMO Members Advisory Service expands exponentially year on year and the professional advice and assistance given to members is greatly appreciated – the personal stories related by individuals who have benefited from this great service bear testament to this.

The past year has seen a growth in the media presence of the IMO whose name and badge is to the forefront in terms of recognition.

Huge work goes on behind the scenes to prosecute this and we owe a debt of gratitude to those who have given of their time – often during intensely busy times – to offer informed commentary and factual advice on the many matters which have arisen. The appetite and demands for media has exploded and it is through the efforts of all involved that the profile of the IMO has been enhanced.

The Irish Medical Organisation, through its policy arm produces a wide range of policy documents and presents them at various Oireachtas Committee and other platforms. These presentations have been acknowledged by the public representatives as an invaluable source of information – presented by informed commentators. It is through these platforms that appropriate decisions should be made based on informed advice. We thank all those involved who have given of their time and expertise in this regard.

The restrictions imposed as a result of COVID-19 has limited the IMO greatly in many of the traditional type meetings in which it would be involved. But we were quick to adapt to the needs of the day and a series of Webinars have been delivered over the past year – covering a variety of topics and have been universally welcomed and very well attended. Now more than ever timely informed information is essential and greatly appreciated.

The Chairs and Speciality Committees have always been to the forefront in driving agendas, in representing members views, in informing the Secretariat as it makes representations on our behalf. The work to achieve this, which is going on behind the scene, is phenomenal – most unseen – most unrecognized – most done outside working times – and indeed intrusive in the working day as well. We owe them a great deal of gratitude for their commitment – day in – day out – year in – year out. Thank you.

The Council of the Irish Medical Organisation oversee all the activities of the Union and are the decision making body. I am always impressed by the depth of engagement by the various members of Council – each representing a different discipline within the Organisation – but collectively assessing, debating and coming to informed conclusions that affect us all. On behalf of the Organisation and the members I thank you for your commitment.

The Executive Board has an oversight role in the running of the Organisation and has expert input from financial, legal, corporate and medical fields and oversees all issues of governance. The governance of this organisation is reassuringly robust and provides confidence for our members. Thank you for your ongoing work.

The Trustees of the IMO comprise a number of long standing members of the Organisation, whose experience and wisdom collated through the years provide an invaluable support to the Organisation and we are indebted to them.

The longer I am involved in the IMO the greater respect and admiration I have developed for those working on our behalf. Doctors frequently speak of working with a 'vocational ethos' - but I can only say that the Secretariat have an equal approach whilst working on our behalf. Their professionalism is second to none, their work ethos is intense, their dedication to getting the job done is fierce.

The work ethos of our Secretariat is to be commended and on behalf of the members I thank you and appreciate all you do.

We should not become too self-congratulatory at times like these - too easy it is to overlook the short comings in the system in which we work - only some of which are

- ▶ Lack of capacity and infrastructure and the crisis in medical manpower
- ▶ The continuing disrespect and undervaluing of doctors
- ▶ The inequitable treatment in terms of pay of our public health specialists and those consultants appointed since 2012
- ▶ The ongoing practice of forcing NCHDs to work illegal and unsafe hours

My overall learning point from being President of the IMO is my conviction of the absolute need for strong, informed and professional representation for doctors - all doctors - and it is my firm belief that the IMO is the Organisation to deliver this.

I believe that the position of the IMO has been greatly enhanced through its willingness to engage in a constructive manner with the various arms of the state - ready to assist and provide solutions where possible, yet always maintaining its representative role. I believe its reputation has been greatly enhanced and this will facilitate representation as we move forward - such gains are not always immediately evident. I believe the relationships forged during this time will be of significance in future discussions.

To end on a note of optimism - the roll out of the vaccine programme brings with it a chink of light and hope that perhaps better times lay ahead - that we can get back to some sort of normality, that we can once more meet up and renew old friendships and forge new ones.

I am optimistic about the future role of the IMO as the leading representative body for doctors - and this has been gleaned from the enthusiasm of you the members for your Union - your support has been vital through the years and is much appreciated and we hope to look forward to many more years of such support as your representative body - The Irish Medical Organisation.



# 1 Profession Wide Issues

## Public Service Pay Agreement – ‘Building Momentum’

The Public Service Stability Agreement (2018 – 2020) ended at 31 December 2020. This meant that the Government and the Public Service Committee of ICTU – of which the IMO is a member – were required to negotiate a successor agreement under unique conditions.

Following engagement between the Public Services Committee and the Government, the ‘Building Momentum’ agreement was finalised in early December 2020.

Among the key features of the agreement are, successive one percent pay rises in October 2020 and October 2021, the establishment of sectoral bargaining units and commitments to explore the possibility of restoring pre – Haddington Road Agreement working hours and overtime rates. In return, the Government seek renewed commitments in terms of flexibility, the embedding of pandemic related changes to work practices and an extended commitment to industrial peace.

The IMO Specialty Committees and IMO Council considered the terms of the agreement and agreed that a ballot of members would be held early in 2021.

Following further consideration early in 2021 IMO Council recommended rejection of the Agreement on the grounds that the terms:

1. Fail to recognise the medical manpower crisis in our health services across all services.
2. Fail to even acknowledge let alone address the inequitable two tier pay system (30% unilateral cut in 2012) for consultants which has led directly to 700 vacant consultant posts and dangerously long waiting lists.
3. Fail to recognise the recommendations and Government Commitments arising from the Crowe Howarth Report for Public Health Doctors in terms of recognising and empowering them to provide a consultant led public health service.
4. Fail to address the position of Area Medical Officers whose issues have not been addressed by successive agreements.
5. Fail in respect of the dangerous and illegal hours worked by our NCHDs to prop up and overstretched, under resourced and understaffed service.
6. Fail to consult appropriately on embedding pandemic based reform into our health services without proper consultation and evaluation.

The Building Momentum Agreement was subsequently accepted by the majority members of the Public Services Committee of ICTU of which the IMO is a member however it is our intention to actively pursue the inequities affecting our members.



## Pandemic Response

The COVID-19 pandemic and the requirement for a reorganisation of health services brought about a raft of changes to pre-existing policies; changes which had to be agreed within the shortest possible timeframe. The IMO has been an active and key participant in the processes that facilitated these policies to be both agreed and implemented.

At the very outset of the pandemic this led to the agreement of a new redeployment protocol that would allow health service resources to be directed to where they were most needed.

Subsequent engagement led to the instituting of overtime rates to salaried grades, where these had not previously been in place.

Another early innovation was the agreed waiver of the pension abatement to allow for retired healthcare workers, and in particular Doctors and other clinicians, to return to the frontline in anticipation of a COVID-19 surge.

The IMO also participated – on behalf of the medical profession – in a Workplace Relations Commission (WRC) process which ensured that Doctors who had to take leave, at short notice, for the purposes of childcare at the beginning of the pandemic, could have that leave ‘recredited’ to them.

As part of this engagement, it was also agreed that where Doctors were required to avail of Special COVID-19 Leave with Pay (itself an innovation) that leave could include regular and predictable premium pay, where appropriate. The intention here being to ensure that healthcare workers, including Doctors, not lose out when they were unable to work for reasons of infection, or a requirement to restrict movements.

Finally, in terms of the issues that apply across the profession, the IMO worked with other unions and with management to ensure that the existing rules regarding the ‘carry over’ of annual leave could be changed to take into account the inability of the health service to facilitate many leave requests. In particular this meant ensuring that NCHDs, and their distinctive contractual arrangements, were not forgotten about as a measure was agreed for the entirety of the service.

Going forward, the IMO will continue this work, and will work with others on a range of issues including a recognition claim on behalf of healthcare workers in recognition of their exertions during the pandemic.

## 2 Consultants

### Consultant Committee 2020/2021

Dr Clive Kilgallen - *Chair*

Prof Rónán Collins

Prof Trevor Duffy

Dr Des Fitzgerald

Dr Peadar Gilligan

Dr Tony Healy

Dr Seamus Healy

Dr Gerard Markey

Dr John MacFarlane

Dr Mick Molloy

Dr Muhammad Mukhtar

Dr Sorcha Ni Loingsigh

Dr Anthony O'Connor

Prof Matthew Sadlier

Dr Aisling Snow

Prof Sean Tierney



**Dr Clive Kilgallen**  
*Chair*

### This past year has been one of unprecedented challenges for our health service

The COVID-19 pandemic exposed the very fragility of those services which have faced a decade of under investment and now we are stretched to breaking point; that the service did not collapse is testament to the hard and dedicated work of each and every, often underappreciated, healthcare worker. We can be rightly proud of our efforts and it has been heartening to see so many Consultant colleagues take leadership roles in the national health response to the virus.

### Pandemic Response

As a consequence of the pandemic, many aspects of consultant's working lives changed and more than ever we relied upon the protection and work of the IMO in a rapidly evolving situation.

From the outset the IMO engaged with health service management and reached agreement on a range of issues:

- ▶ A roll over facility was agreed to ensure that no Consultant lost out on CME funding because of the pressures of the pandemic.
- ▶ Two further extensions to the deadline by which the Historic Rest Days entitlement must be discharged were secured.
- ▶ Arrangements to increase capacity through the use of private health facilities and contractual terms for those consultants in whole time private practice who chose to work within the public system under this arrangement were equitable.

*“We cannot leave here today without emphasising the damage that the 2012 30% cut to Consultant salaries has had on the recruitment & retention of specialist staff. If you don't have the specialists to provide the care for patients, buildings are useless”*

**Professor Matthew Sadlier June 2nd Special Oireachtas Committee on COVID-19 Response**

- ▶ Secured equitable arrangements for Consultants to temporarily transition to a Type A Contract for the duration of the pandemic. This was a concrete recognition of the terrible reality of the first wave. The temporary transition arrangement has been extended further and importantly the secured the right for the nearly two hundred Consultants who have taken this option to revert to their substantive contract at any time.
- ▶ New arrangements for leave to be deferred and carried rather than lost, and also working to secure childcare arrangements for all healthcare workers.

## New consultant Contract and Inequitable 30% pay cut to new entrant consultants

During the past year, with a change in Government, the IMO has engaged with both the previous and current Minister for Health on Government proposals for a new consultant contract. On all these occasions we have been firm that in order to progress any new contractual arrangements a resolution must first be agreed to the inequitable 30% pay cut imposed on consultant appointed to the service post October 2012. As you will know, for it has been repeatedly discussed in the media, the proposition from the former and current Minister is to offer to newly appointed Consultants a ‘public only’ contract at the pay rates that were on offer, and should have been paid, in 2008.

Despite announcements regarding talks on the matter no discussions on this matter have commenced and we have continued to advocate on the issues that need to be addressed to deal with the crisis of consultant recruitment and retention.

The IMO has been very clear that engagement on new contractual arrangements cannot be divorced from the need to address the ongoing Consultant pay inequality. The much reduced terms that have been offered to new entrants to the Consultant grade since 2012 are the single biggest factor driving an unprecedented number of Consultant vacancies across the system. Consultant vacancies, once rare, now exceed 700. The consequences of this pay cut and the impact that it has had on the ability of the HSE to recruit consultants has directly led to ever increasing waiting lists, delayed treatment for patients and embedding in our NCHDs the view that the only way to progress their career is to emigrate to systems that value them equally with their colleagues.

We cannot allow this situation to persist.

The Minister for Health has repeatedly acknowledged that the pay inequality issue must be addressed but what has been less welcome from the Government has been a rigid adherence to the belief that pay parity can only be achieved in the context of the acceptance of a ‘public only’ contract that remains to be negotiated. We will not be found wanting, and will engage constructively, but it must be on the basis of the pay inequity being addressed and any new contract arrangements must deliver for the professional development of consultants, enable them to utilize their skills and therefore benefit the patients and wider service.

## Member Webinars

The IMO held several Consultant exclusive webinars this year. One was aimed at new entrant Consultants and aspiring Consultants and sought to provide practical tips aimed at attaining and succeeding in your Consultant post. Another was a ready explainer of the current contractual arrangements. Arising from the second webinar, the Executive is in the process of producing an IMO Consultant Handbook. Further such engagements will take place in 2021.

## High Court Settlement Agreement

The IMO was advised that the unit that processes the High Court Settlement Agreement (2018), lost several staff members to necessary pandemic related redeployment this year. The IMO continues to assist a small number of members in running down queries and delays in having their settlements made. It is to be hoped that this matter will soon be brought to a conclusion.

On a related note, the IMO has sought assurances from the Minister for Public Expenditure and Reform that the salary restoration pathway set out in this Agreement will be implemented as envisaged and not be subject to deviation or delay.

## Occupational Medicine

The IMO has taken up the case of Consultants practicing Occupational Medicine and sought to have the full terms of the Consultant contract offered to these Doctors. Despite some positivity, the HSE and the Department of Health have not engaged meaningfully. As such, the IMO referred the matter to the Workplace Relations Commission (WRC) seeking third party intervention.

The IMO also became aware of Doctors in this specialty being paid on a defunct pay scale. This matter was also taken up with the HSE, and some progress was made, although the central issue remains to be resolved. The IMO understands that additional posts in the specialty are to be advertised at this pay rate and have advised the HSE that we do not accept the rate and will support any member who seeks our help in this matter.

## 1997 ('Buckley') Contract

The IMO has continued to represent the interests of 1997 ('Buckley') contract holders. Following a meeting with a group of these Consultants, the IMO has formally written to the HSE seeking confirmation as to the terms on which these Consultants can sign the 2008 Contract and their entitlement and eligibility to any further contract that may be negotiated.

# 3 Non-Consultant Hospital Doctors



**Dr Paddy Hillery**  
Chair

## NCHD Committee 2020/2021

Dr Paddy Hillery - *Chair*

Dr Gabriel Beecham

Dr Naomi Beard

Dr John Birrane

Dr Darren Brennan

Dr Norella Broderick

Dr John Cannon

Dr Aidan Coffey

Dr Amy Copperthwaite

Dr Lisa Cunningham

Dr Charles Goh

Dr Daniel Kane

Dr Lisa Lavelle

Dr Aisling McCarthy

Dr Geraldine McDarby

Dr Jamie McGettigan

Dr Domhnall McGlacken-Byrne

Dr Rachel McNamara

Dr Eoin Patrick Murphy

Dr Nallasegarampillai "Mak" Muthalvan

Dr Mark O'Rahelly

Dr Treasa O'Sullivan

Dr Dela Osthoff

Dr Desmond Shearer

Dr Ellen Walsh

Dr Amy Worrall

Dr Robert Yeo

## COVID-19 Pandemic - Interns

The COVID-19 pandemic and the system changes that were required during this unprecedented period in the way in which healthcare staff, including NCHDs, work within that system.

The IMO, from the outset, has been representing NCHDs in relation to the new policies and critically ensuring that NCHDs are protected and informed at every step of way. It has been a year like no other and demonstrated the importance not only of the health service to Irish life but the critical importance of the work of NCHDs to delivery patient care and keeping the service running.

The sterling work done by NCHDs on the front line has been supported by the work that takes place behind the scenes daily, as the IMO works on behalf of members in this, hopefully, unique environment.

## Intern Intake 2020

At the outset of the pandemic, a decision was made to offer Intern positions early to every graduating medical student, in order to increase capacity in the system and allow these Doctors make their contribution. The IMO engaged extensively thoroughly with the HSE to ensure that all of these Doctors would enter the service on the standard terms and conditions and resisted efforts to limit their choice of post. We were very pleased that the HSE were willing to take IMO advice on the actual design of the IT that underpinned the matching system.

Indeed, the IMO also worked hard to ensure that these Doctors, or students as they then were, would not be asked to provide unpaid assistance to hospitals, but would be paid for the work that they did in hospital sites in the first few weeks of the emergency.

## COVID-19 Pandemic – Training Support Scheme

The Training Support Scheme (TSS) which commenced in 2019, did not contain a provision for training funding to ‘roll over’. However, the IMO ensured that TSS funding would be ‘rolled over’, on a once off basis, to ensure that no NCHD lost access to training funds that they were unable to use due to the pressure of the pandemic.

In the discussions in this matter, the IMO also used this opportunity to expand the number of NCHDs who could avail of the TSS, and introduce some policy changes that will benefit NCHDs in terms of access and claiming.

## COVID-19 Pandemic - Leave

The pressure that the pandemic exerted on the health system meant that many NCHDs were unable to avail of the full quota of annual leave. Following proposals from the IMO it was agreed to implement a policy that would allow for the carry-over of leave for the general staff of the health service. However, due to their employment pattern, the IMO was concerned that NCHDs may lose out in this regard. As such, the IMO sought, and achieved, a specific measure for NCHDs that would allow payment to be claimed, as a right, from the NCHDs employer should it not be possible to take leave. While the IMO would encourage NCHDs to take the full measure of their leave, it is important to have a safety net such as this in place.

## COVID-19 Pandemic - Childcare

Nationally, the IMO has sought to have the most generous solutions possible made available for NCHDs who were (or are) unable to attend work due to the absence of childcare at the current time. This effort confirmed that no NCHD would lose out should they be unable to arrange alternative childcare.

We continue to work on this issue both to safeguard the position going forward, and also in seeking recognition for those who were able to attend work notwithstanding the pressures caused by the pandemic in terms of accessing childcare.

## NCHD Contract Updating

The IMO also negotiated clarifications to the NCHD Contract 2010 effective from 6 July 2020 which clarified and expanded the entitlements of NCHDs nationally. This included language making permanent pay for intern induction, clarified language for annual leave, sick leave and on-call off-site, additional incremental credit for prior degrees in the health sciences, the creation of a body which evaluates NCHD experience obtained abroad, and clarifications and additional language about assimilation to Specialist Registrar and Senior Registrar salary scales.

## NCHD Committee Policy Working Groups

In addition to these wide national-level efforts, the NCHD Committee has committed to expand its focus on specific issues by creating working groups focused on international doctors, women in medicine, health and wellbeing and interns. These working groups meet quarterly to discuss these issues, develop projects to address those issues, and to provide updates on those projects and campaigns.

The International Doctors Working Group has focused on four major themes: a change to the Medical Practitioner’s Act to allow all qualified doctors to compete for training schemes; expanding the availability of training scheme positions; the expansion of alternative pathways to specialist registration outside specialist training schemes, and; an expansion of intern posts offered in 2021 to match the level offered in 2020. In these areas, the Working Group has already had success: the Medical Practitioner’s Act was amended in late 2020 to remove the restrictions on ‘qualifying’ Intern years, and training posts were expanded to accommodate additional trainees.

The group will meet with the Forum of Postgraduate Training Bodies in 2021 to discuss alternate pathways and will continue to lobby for expanded intern positions.

The Women in Medicine Working Group has also been working on a number of projects: the use of surveys to reduce uncivil workplace behaviour; a survey exploring the experience of healthcare workers who are pregnant; increasing access to flexible training positions, and; an expansion of geographic localization of training schemes to reduce cross-country moves. These matters have been discussed with senior HSE officials and addressed by HSE NDTP, who agree those priorities should be progressed and are committed to work further on them.

The Health and Wellbeing Working Group has undertaken a series of literature reviews to better understand the impact of long working hours, night working and shifts from night to day working patterns on doctors, using studies on other professions such as aviation. This review includes a perspective on both physical and mental health. The group also contributes to the IMO NCHD Committee's work on EWTD compliance.

## NCHD Working Hours

The IMO conducted a survey of NCHDs on matters relating to EWTD in November 2020, which received over 1,000 responses from NCHDs throughout the country and at every stage of training. This survey confirmed the picture which the IMO received from its 2018 and 2019 surveys: NCHD working time is not compliant with Irish and European law, and is not being accurately reported by the HSE and its hospitals. The NCHD Committee is considering its options on how best to progress this matter through a campaign which may include mass referrals to the WRC under the Organisation of Working Time Act, 1997.

## NCHD Rep Network

Contributing to this work is a IMO Rep network of over two hundred NCHDs which has served to strengthen the Organisation into the future. These IMO Reps have been invaluable in monitoring and resolving local-level issues, keeping the IMO Secretariat informed of matters which require national intervention. They have also communicated and implemented IMO policy on rates of pay, working conditions, and other areas to ensure the protection of their colleagues.

## Webinars and Member Engagement

Throughout the year, the IMO held a number of webinars for its NCHD members, including information for incoming interns, information for Specialist Registrars, information on the TSS, an IMO Rep induction session, and sessions entitled "Know Your Money" and "Know Your Payslip" about NCHD pay. We have also issued regular e-updates to members to keep them up to date with any change in policies and remind them of their contractual entitlements.

## General Practice Registrars

The IMO finally has had it confirmed that payment will be made to those GP Registrar members on whose behalf cases were taken to the WRC citing non-payment and inconsistencies in the travel allowance. It ought not to have taken this long to reach this point, but the position is now certain and to the advantage of GP Registrars.

# 4 General Practitioners



**Dr Denis McCauley**  
Chair

## GP Committee 2020/2021

Dr. Denis McCauley - *Chair*

Dr. Austin Byrne

Dr Aideen Brides

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. Padraig McGarry

Dr Shane McKeogh

Dr. Mark Murphy

Dr Madeline Ní Dhálaigh

Dr. Pascal O’Dea

Dr. Brian O’Doherty

Dr. Maitiú O’Faoláin

Dr Mike Thompson

Dr Ray Walley

**2020 has been a year GPs will never forget, unfortunately for all the wrong reasons. The impact of the COVID-19 pandemic on GP practices cannot be overstated.**

At the outset we wish to record our thanks to all GPs and their practice teams for ensuring General Practice stayed open and continued to deliver care to patients in our communities. General Practice has proven yet again how quickly we can adapt to new circumstances and step up for our patients.

## COVID-19 Supports for General Practice

### Daytime Supports

In the very early stages of the pandemic the IMO engaged immediately with the Department of Health and the HSE to ensure sufficient supports were in place to allow General Practice to adjust to the new challenges and remain viable. An initial range of COVID-19 supports were agreed which reflected the vital role GPs would play in dealing with the rapidly changing environment in terms of dealing with COVID-19 Assessment and Test Referrals, enabling the continuation of care in the initial phases of lockdown and participating in GP Led Community Assessment Hubs.

These supports helped allow General Practice to adapt to the “new normal” and to reduce patient footfall where appropriate while maintaining a level of care for our patients.

In September of 2020 COVID-19 supports were adjusted and continued with the COVID-19 remote triage and referral call being maintained as well as the in surgery respiratory assessment. Of note General Practice was the only profession to receive dedicated supports.



Service	Fee	Duration
COVID-19 Triage/ Test Referral	€30	Ongoing
Respiratory Assessment	€70	Ongoing
GMS Remote Consultation	€25	16th March-31st August 2020
In Surgery Extended Day Consultation	€41.63	16 March 2020- 14 June 2020

In addition to above supports agreement was reached in respect of GP participation in Community Assessment Hubs at a rate of €120 per hour.

### Out of Hours Services

In addition to the in surgery supports negotiated by the IMO, the Associations of Co-ops requested that the IMO negotiate an arrangement to secure out of hours funding during the pandemic given the reduced in person consultation taking place in such settings. While such settings have Service Level Agreements with the HSE they are also reliant on STC funding which can only be claimed for in person consultation. The IMO managed to secure an initial 75% of the funding from the corresponding period in 2019 for Co-ops despite their reduced activity and successfully increased this to 100% of funding from the corresponding period in 2019.

Additionally and again at the request of the Association of Co-Ops the IMO negotiated a new arrangement with an associated model of funding for out of hours COVID-19 Assessment/Referral.

## 2020 Winter Grants

In circumstances of the particularly difficult winter environment and the associated increased costs for General Practice, the IMO negotiated a 2020 winter grant package payable per GP as per the table below with additional supports for those GPs in rural practice.

GMS Panel Size	Amount
101 - 500	€2,500
501 - 1000	€3,500
1001+	€4,500

The grant is a winter grant and will cover the period November to March 2021. Certain initial COVID-19 related costs from March 2020 when practices were required to reconfigure for the COVID-19 environment may also be permissible.

GPs will provide evidence to the National Contracts Office by way of a certified memo from their accountant (to be provided no later than the end of July 2021) to illustrate how the grant was expended by the end of June 2021.

## Increased Rural Practice Support

In order to recognise the particular challenges facing remote rural practices it the IMO reached agreement with the state to increase grant funding into such practices on a once off basis. All practices currently receiving the maximum Rural Practice Support Framework (RPSF) Grant of €22,000 will receive an additional grant of €5,000 on a once off basis. Those in receipt of half the allowance (i.e. €11,000) will receive €2,500 on a once off basis. This enhanced payment will issue in January 2021 with Q4 2020 Rural Practice Support Framework Payments

## IMO GP Deal 2019 – Ongoing Payments and Roll Out

Aside from the COVID-19 related activity the IMO started the year on a positive note by securing the capitation increase due under the IMO GP deal in January 2020 and ended they year securing the further 10.2% increase in capitation for January 2021.

## FEMPI REVERSAL

This element of the IMO GP 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 in the table below.

As of January 2021 the IMO has secured through the IMO GP Deal an increase of 36% in all capitation excluding under 6s. A further 9.2% increase is due in January 2022 to complete FEMPI reversal. Of note no other contractor group such as pharmacists or dentists have even commenced a process for FEMPI reversal.

Members will note that under the IMO GP and 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.

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.

### Timeline of Capitation increases:

Patient Category	Apr-19	Jul-19	Jan-20	Jan-21	Jan-22
<b>6 - 15 (male)</b>	€43.29	€51.96	€53.41	€58.85	€64.29
<b>6 - 15 (female)</b>	€43.79	€52.56	€54.03	€59.53	€65.03
<b>16 - 44 (male)</b>	€55.26	€66.33	€68.18	€75.12	€82.07
<b>16 - 44 (female)</b>	€90.37	€108.47	€111.49	€122.85	€134.21
<b>45 - 64 (male)</b>	€110.38	€132.49	€136.18	€150.06	€163.93
<b>45 - 64 (female)</b>	€121.29	€145.58	€149.64	€164.89	€180.13
<b>65 - 69 (male)</b>	€116.28	€139.57	€143.46	€158.08	€172.69
<b>65 - 69 (female)</b>	€129.72	€155.70	€160.04	€176.35	€192.65
<b>70 +</b>	€271.62	€326.02	€335.11	€369.25	€403.39
<b>70 + (private nursing home)</b>	€434.15	€521.10	€535.64	€590.20	€644.77

## Chronic Disease Management

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 are also due to commence in 2021.

In 2020 the first phase of the chronic disease treatment programme will be rolled out. The programme now applies to all GMS/DVC patients aged 65 and upwards and will expand in 2022 to all those aged 18 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. Total funding under the CDM programme will be in the region of €80 million

**\*\*\*Members should note the CDM agreement was amended in 2020 to account for COVID-19 and now has a remote consultation element\*\*\***

**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 65 years and over) with one of the chronic conditions listed in the Agreement of 2019	€210	€21	€28.75	<b>€259.75</b>
Annual fee payable in respect of eligible patient (aged 65 years and over) with two of the chronic conditions listed in the Agreement of 2019	€250	€25	€28.75	<b>€303.75</b>
Annual fee payable in respect of eligible patient (aged 65 years and over) with three or more of the chronic conditions listed in the Agreement of 2019	€300	€30	€28.75	<b>€358.75</b>

**Modified CDM Review delivered through structured phone / video call:**

Description	Amount	HSE Superannuation Contribution	Nursing grant in respect of patients registered by 1st July 2020	Total
Fee payable for a remote consultation in respect of eligible patient (aged 65 years and over) with one of the chronic conditions listed in the Agreement of 2019	€55	€5.5	€28.75	<b>€259.75</b>
Fee payable for a remote consultation in respect of eligible patient (aged 65 years and over) with two of the chronic conditions listed in the Agreement of 2019	€65	€6.5	€28.75	<b>€303.75</b>
Fee payable for a remote consultation in respect of eligible patient (aged 65 years and over) with three or more of the chronic conditions listed in the Agreement of 2019	€75	€7.5	€28.75	<b>€358.75</b>

In a further expansion of the Chronic Disease element of the deal and this Chronic Disease programme is now open to all GMS/DVC patients with one of the relevant conditions over the age of 65. Taking into account the difficulties arising from COVID-19 the IMO also agreed and maintained a remote CDM consultation which attracts a reduced fee but can take place where GPs are of the view this would be the most appropriate consultation for the patient.

## Deprivation Grant

Under the IMO GP Agreement funding was allocated for GPs working in areas of deprivation. This has been a long standing goal of the organisation.

The initial level of funding was to apply to 100 practices but the IMO managed to secure an enhanced package such that the initiative can now facilitate over 160 practices which on application met the eligibility criteria. In 2021, each practice will receive grants of either €13,000, €17,000 or €22,000 on a once off basis.

The level of funding depends on the ranking system as detailed in the application process which was negotiated with the IMO with the support of Deep End. This grant can be used for costs incurred in doctor hours, nursing hours, key worker hours and additional counselling hours.

It is important to note the grant cannot be used for staff for which the practice is already in receipt of practice supports through the GMS. The grant will be on a vouched basis with GPs providing evidence of expenditure. For 2020/21 expenses incurred from November 2020 to June 2021 will be eligible for submission to the National Contracts Office. These expenses should not include expenses claimed under Winter Support Plan. The scheme will then recommence on 1st July 2021.

## New Arrangements for Annual Flu Vaccination

The IMO negotiated an increased fee for flu vaccination in 2020 with an additional €10 fee per patient, increasing the flu vaccine fee from €15 to €25 for adult patients.. This additional fee was payable in light of the specific circumstances surrounding COVID-19 whereby opportunistic vaccination opportunities would be reduced and dedicated flu vaccination clinics would be required.

An additional fee of €35 was negotiated for the children's vaccine which was a nasal vaccine.

## Conclusion

Since year end we have continued to work for General Practice particularly in the areas of:

- ▶ Dedicated GP and Practice Teams vaccination clinics
- ▶ Agreeing arrangements and supports in relation to GP participation in COVID-19 Vaccine Roll Out to cohorts of the population

As you can see from the foregoing there has been and continues to be a huge amount of work being done on your behalf by the IMO GP Committee and secretariat. This work can only be done with the continued support and subscriptions of our members. We are delighted to report that in 2020 our GP membership increased significantly and this is very welcome, we encourage all GPs to be members as together we are stronger.

# 5 Public and Community Health Medicine



**Dr Ann Hogan**  
Chair

## Public and Community Health Medicine 2020/2021

- 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

IMO members working in Public Health Medicine be they SpRs, SMOs, SPHMs or DPHs have been to the forefront in helping our nation combat COVID-19. At the outset of the pandemic the IMO negotiated and agreed overtime arrangements for our members in Public Health Medicine. Unfortunately due to the demands of the pandemic and the continued understaffing in Public Health Medicine all members have had reason to be grateful of the overtime arrangements such has been the level of hours and weekend work we have undertaken.

Members will be aware that our main focus at present continues to be consultant status for SPHMs and DPHs.

With the onset of the COVID-19 pandemic, the general public have a far greater appreciation and understanding of the work of Public Health Medicine. Unfortunately this appreciation has not been shared by government to date.

I set out hereunder a summary of the work in 2020 as we continue to prosecute the case for consultant status.



▶ *Dr Ina Kelly, Public Health Committee*

## Crowe Howarth

- ▶ Members will be aware that Crowe Howarth implementation was due to commence in July 2020 with consultant status to be awarded to SPHMs and DPHs. An issue was raised with regard to legislation being required to effect any change and that the matter could not be progressed until same was in place.
- ▶ Discussions took place with the Department and meetings were held on the issue with Minister Harris and subsequently Minister Donnelly.

## Out of Hours-August

- ▶ Concerns were expressed by members with regard to the sustainability of working out of hours rosters over and above their 1 in 5 obligation in the context of the pandemic.
- ▶ The IMO agreed to discuss proposals on a pandemic out of hours arrangement with the HSE on the basis that this could only be fixed in a permanent manner through discussions on a consultant contract.

## IMO Meeting of Members-September

- ▶ A virtual meeting of IMO members was held which confirmed the anger and frustration of members with the delay in this process. It was agreed that members would in light of the pandemic defer any industrial action for a period of two months to see whether a negotiated solution would be possible.

## Legislation-September

- ▶ Following extensive discussions by the IMO a memo on enabling legislation has been agreed by the Government. This legislation will allow the process for contract negotiations and pay discussions to proceed, it is important to note that the legislation in and off itself does NOT deal with the contractual issues.

## Agreed Process between IMO, Department of Health and HSE

- ▶ IMO secured agreement for a time limited process commencing 19th October. On this basis any ballot for industrial action will be deferred for a period of two months to allow time to reach an agreement by end November.
- ▶ Unfortunately these talks did not yield a successful outcome with the State offering only a limited number of consultant positions and no clear timeline for a move to a fully consultant provided workforce.

## Industrial Action

- ▶ The IMO balloted its SPHM and DPH members in November for industrial action and served strike notice for three days of strike action, due to take place on January 14, 20 and 21.



- ▶ *Counting of ballots for industrial action by SPHM and DPH members*

## Current Position

- ▶ While this report is with regard to the year 2020 we update the position to note that the strike action scheduled for January was deferred as we hit the height of the third wave of COVID-19.
- ▶ The deferral has allowed us to enter into further time limited talks with the Department of Health at their invitation and these talks are currently ongoing.

## Community Medicine

**2020 has been a very busy year for Doctors in Community Medicine, with the challenge of delivering the normal key programmes such as the HPV and school programmes while responding to COVID-19.**

As outlined below we continue to fight for the regrading of Area Medical Officers.

In addition, a key focus is the appropriate staffing of Departments and teams. While we had engagement in early 2020 this would have paused due to COVID-19 and will be a focus when we emerge from the Pandemic.

### Impact of COVID-19

Doctors in Community Medicine have played a very significant role in the health service response to COVID-19.

Doctors have been redeployed into Public Health Departments and have played an essential role, working with their Public Health colleagues.

Such redeployment involved working significant extra hours and often working significant distances away from their usual work locations.

The IMO secured payment of overtime and premium rates for all hours worked over 37 or on Sundays or Public Holidays. In addition, there were issues in relation to payment of subsistence and travel expenses in some areas, but we were able to address these for our members.

## COVID-19 Vaccine

As of the end of 2020, with the imminent approval of COVID-19 Vaccines it was clear that Community Vaccination teams would play a key role in the delivery of the vaccine to individuals' resident in Nursing Homes and long stay facilities.

The IMO wrote to the HSE in December seeking a meeting to ensure that this rollout would be smooth and that our members would be supported in the rollout.



- ▶ *Dr Ann Hogan receiving her first dose of COVID-19 Vaccine*

## HPV vaccine

The delivery of the HPV Vaccine remains a key part of the work of doctors in Community Health and has been a vaccine long supported by the IMO and the Public and Community Health Community Medicine Committee of the IMO.

The delivery of the second part of the 2019/2020 started as normal but was interrupted with the closure of schools in response to the first wave of COVID-19 in March.

Community Medicine Doctors with the other members of the vaccination teams made significant efforts to ensure that clinics were run during the summer to ensure that the 2nd part of the HPV vaccine could be delivered to these students.



The school vaccination teams were also able to commence the 2020/2021 campaign, despite the challenges in many schools due to social distancing and the repurposing of many school halls and gyms which are usually used for the roll out of the HPV.

Prior to the COVID-19 outbreak the IMO had been engaging with the HSE in relation to the staffing of departments, but this engagement is currently paused.

## **Review of the School Immunisation Programme**

With the introduction of the HPV vaccine for boys the HSE established a review of the school Immunisation review programme.

The IMO requested representation on this group and nominated a member of the committee to sit on this group.

They ultimately delivered a draft report in September 2020 which the IMO commented on. We had a number of concerns in relation to the draft report and the final report. The group have ultimately recommended a change to the current model. The IMO position on this is that any change to the programme and to the working arrangements of our members would require negotiation and agreement with the IMO on behalf of our members.

## **Area Medical Officer Issue**

The longstanding treatment of Area Medical Officers remains a focus for the IMO and for this committee. We pursued a number of individual claims through the Workplace Relations Commission (WRC) on the basis of discrimination, but unfortunately the WRC decided there was no prima facie case of discrimination in their decision in April.

The committee in conjunction with the members involved agreed to refer this matter for a group conciliation in the summer of 2020. If this conciliation is not successful, then the matter will be referred to the Labour Court for a final determination.

We attended 1 physical meeting and 1 virtual meeting as of the end of 2020. The IMO took the opportunity to outline our case and seek a resolution.

This process is continuing as of the end of 2020 and may be impacted by the proposed Public Sector agreement which may provide a mechanism to address this issue.

In addition the IMO continues to support a number of individuals who were appointed post 2003 as Area Medical Officers and we are seeking to correct this.

# 6 IMO Member Advisory Services

**Member Advisory Services is a dedicated unit within the IMO to assist members across all specialties on contract queries and individual contractual issues, disputes with employer, grievance hearings or representation at other third party hearings.**

In the case of our GP members we also offer, in addition to support on GMS contract issues, advices in relation to the business of practice including partnerships, Staffing contracts etc.

**In 2020 we have dealt with in excess of 10,000 queries.**

Detailed below are some of the key areas our team worked on during the last year.

## NCHDs

Our team assisted members in :

- ▶ New Circulars on COVID-19 and reorganisation of health services.
- ▶ New arrangements on training supports.
- ▶ Annual Leave issues and ensuring all hospitals adhered to national agreements.
- ▶ New working arrangements and advice for members who were pregnant or had underlying health issues.
- ▶ Doctors caught abroad who required assistance with ensuring all leave entitlements were honoured.

## Incremental credit

The IMO has been successful in broadening the entitlements of NCHD members to incremental credit for prior degree, for locum experience and for postgraduate qualifications.

This is now encapsulated in the contract, but members continue to face difficulties in securing this. We have assisted many members in securing their entitlements in relation to correction in their current role and retrospective adjustment. This correction has also included overtime and premium payments.

## General Practitioners

The majority of the contacts into Member Advisory continue to be from GP members or their practices.

The key issues during 2020 were assisting members with:

- ▶ Clarifications and support around COVID-19 Supports and grants.
- ▶ Issues with PCRS regarding payment of STCs, supports and subsidies.
- ▶ Assisting practices with new Chronic Disease Management arrangements.

- ▶ Some GPs and practice staff had specific concerns based on their individual circumstances about the risks from COVID-19. Some GPs would have contracted COVID-19 during the year and we would have assisted them in securing locum payments and dealing with practical issues they faced.
- ▶ Significant number of queries around the new arrangements for the 2020 Flu Vaccination Programme, eligibility, payments and supply issues.

In addition to these issues throughout the year we would have continued to deal with queries around the topics below.

## Practice Income

One of the areas which continues to be important for practices is around practice support subsidies and ensuring that the practice is claiming appropriately.

Material and advice on this is always popular and generates queries.

In addition, we have assisted a number of practices who had for various reasons had delays in submitting subsidy claims. We have been successful in securing substantial back payments in a number of instances.

## Employment issues

GPs face the same level of challenge as other employers in meeting their obligations to their employees and we have given guidance and support in this.

This support can range from providing advice on their obligations to guiding an employer through the process of running an investigation, a grievance or a disciplinary proceeding.

We would remind members to think of the IMO when dealing with employment issues, as it is part of the support we offer.

## Succession

Another constantly popular area is the guidance on the rules around succession in the GMS.

A number of GPs were accelerating their plans to retire given the impact of the pandemic and so wished to ensure that their practices would be secure.

We also participated in a Webinar with our colleges in financial services on this topic, which was well attended.

## Public Health and Community Medicine

The key issues for our members in public health and community medicine were around:

- ▶ Redeployment, policies and clarifications
- ▶ Securing entitlements for overtime, premium pay, mileage and subsistence
- ▶ HPV Rollout
- ▶ COVID-19 Vaccine Programme for Nursing Homes and Residential Settings
- ▶ With both groups there were issues with members securing the entitlement to overtime and premium pay for extra hours, and the entitlement to mileage and subsistence where the doctor has redeployed.
- ▶ We were able to pursue these issues and we able to address and resolve these issues.
- ▶ From Public Health doctors we would have received queries in relation to the engagement around Consultant status and the ballot for industrial action.
- ▶ On the Community Medicine we would have queries around redeployment, the continuation of the HPV programme and finally the rollout of the COVID-19 vaccine to nursing homes.

In addition to these we would have dealt with the following areas:

## Allowances

A number of doctors based on specific roles taken up have asked the IMO to assist in securing specific allowances to reflect the extra responsibility and workload.

We have pursued these on an individual basis and have secured arrangements for members.

## Retired Members

With the outbreak of COVID-19 a number of doctors came out of retirement to assist and this was particularly prevalent with Public Health and Community Health. We would have helped with queries on contracts, indemnity and in relation to pension abatement.

## Consultants

Consultant members have continue to face challenges in 2020, both due to the numerous shortages in teams and difficulties caused by the COVID-19 outbreak.

Key issues for this group is assistance with:

- ▶ Contract reviews for those taking up post
- ▶ Application of correct salary scales and incremental credit
- ▶ Temporary change of contract type under new arrangements negotiated by IMO
- ▶ Individual queries for members on the 2019 High Court Settlement
- ▶ Rest Day claims
- ▶ Overtime claims

Some of the other areas which arose in 2020 include the following.

## Grievance, Dignity at Work and Disciplinary

We continue to assist members through these processes and have done so through virtual processes when they resumed.

These can be very difficult and lengthy and there are significant delays due to shortages in the investigation team staffs.

## Backpay

We continue to be successful in securing payment of backpay for members who have been placed on the incorrect pay scales or who had an entitlement based on previous experience.

This also impacts on the High Court Settlement.

## Updates to Members

We continue to send out communications to members on different contract, industrial relations or other relevant issues.

There was a significant increase in communications relating to COVID-19, where we strived to keep members updated on the evolving situation.

In addition to this we also send out guides on areas such as:

- ▶ Salary scales
- ▶ Capitation and payment rates
- ▶ Leave – Annual leave, Sick leave and Study leave
- ▶ On-call arrangements
- ▶ Contractual obligations
- ▶ Chronic Disease Management
- ▶ Fixed term workers
- ▶ Part time workers
- ▶ Pensions
- ▶ Partnerships
- ▶ Intern issues
- ▶ Rosters

# 7 Policy and Advocacy

**COVID-19 had an unprecedented impact on our health and healthcare system. In particular the pandemic exposed the substantial capacity deficits, both in terms of manpower and infrastructure.**

Many of the issues putting our services under insurmountable pressure are a direct consequence of a legacy of under investment. In 2020 IMO policy and advocacy activities focused on recommendations around the pandemic but also for non COVID-19 health services.



► Dr Anthony O'Connor and Ms Susan Clyne attending Oireachtas Committee on COVID Response

## Special Oireachtas Committee on the COVID-19 Response

The IMO appeared before the Special Oireachtas Committee on the COVID-19 Response twice in 2020:

- June 2020 Use of Private Hospitals and the Impact on the Continuity of Treatment and Healthcare Delivery
- July 2020: Non-COVID-19 Healthcare and the Impact on Waiting Lists and Screening

On both occasions the IMO highlighted the capacity constraints across the health system resulting from decades of underinvestment. We strongly advocated for Government to recognise that our health services are an enabler of the economy and to ensure we do not return to the pre-COVID-19 times of under investment.

*“As we emerge from lockdown and into a ‘new’ normal, we simply cannot revert back to a situation where additional beds are being added to wards and dozens of patients including elderly patients, boarding on trolleys in an Emergency Department. Overcrowded waiting rooms waiting for outpatient clinics cannot be a feature in the health service that we now need.”*

At both meetings with the Special Oireachtas Committee the IMO called for:

- ▶ The need to strengthen Public Health capacity and have a consultant delivered service;
- ▶ The urgent requirement to invest in inpatient bed capacity;
- ▶ The fundamental need to increase the number of consultants in the system to finally deal with the ever-increasing waiting lists. In this regard we highlighted the pay inequality issue as the main barrier to recruitment;
- ▶ Need to proactively support and resource GPs as care is moved to the community and to recognise/address the capacity limits within General Practice;
- ▶ Need to invest in long term initiatives around prevention, e-health infrastructure, and screening;
- ▶ Recognition of the particular difficulties faced by NCHDs and the need to expand the number of training posts.

We also made detailed submissions to the Committee on:

- ▶ Testing and Contact Tracing
- ▶ Health System Capacity for COVID-19 and Non COVID-19 Care
- ▶ IT Deficits in Healthcare
- ▶ General Provision and Availability of Hospital Beds
- ▶ Infection Rates among Healthcare Workers

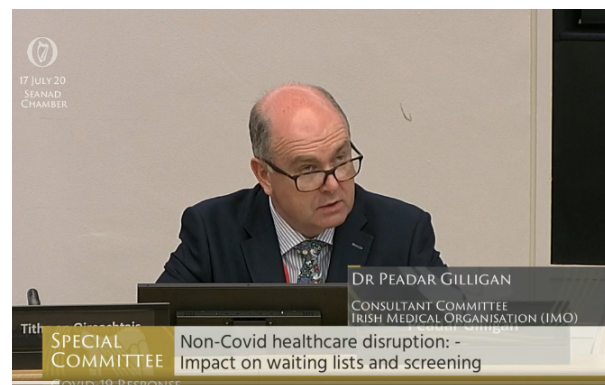
## Infection rates among Health Care workers

July data from HPSC indicated high rates of COVID-19 infection among health care workers in Ireland. While the IMO urged that comparative data be treated with caution, nonetheless the high rate of COVID-19 infection among HCWs highlights the substantial risks that HCWs, including doctors and their teams, are exposed to as they undertake their normal healthcare duties.

*“...until we have significant treatment options or an effective vaccine, COVID-19 will be with us for the foreseeable future. Assuring the ongoing safety of our healthcare workforce and maximum protection against the disease is required.”*

In order to assure the ongoing safety of healthcare workers, the IMO recommended

- ▶ that adequate supplies of PPE be assured by stock-piling reserves, diversifying suppliers and creating incentives to encourage local manufacturing of PPE;
- ▶ Measures must also be put in place to ensure adequate staffing levels with resilience rosters to cover close contact exclusion and sick absent healthcare workers;
- ▶ All healthcare facilities must ensure that policies and protocols are in place in relation to infection prevention and control, that staff have received appropriate guidance and training;
- ▶ urgent investment in Public Health Medicine services through the immediate awarding of a consultant contract to Specialists in Public Health Medicine as per the recommendations of Crowe Horwath Report and the Scally report in 2018;
- ▶ risk assessments to be carried out across all healthcare settings;
- ▶ access for healthcare workers to appropriately resourced, occupational health services;



- ▶ public education campaigns in relation to social distancing, coughing etiquette, hand washing, travel advice, donning of masks in enclosed areas and public education campaign to encourage people and all healthcare workers to avail of the seasonal flu vaccine.

## COVID-19 Nursing Homes Expert Panel

In June, the IMO wrote a detailed submission and met with the COVID-19 Nursing Homes Expert Panel calling for urgent attention to be given to planning for the health and social needs of our older citizens.

*“The tragic experience of COVID-19 among nursing home patients in Ireland highlights the needs and systemic problems in governance and organisation of care for older people in Ireland.”*

At national level there was an absence of planning in how healthcare should be delivered to COVID-19 patients in nursing homes, and a poor assessment of risk in transferring patients from hospital into residential care facilities.

Key measures are required for the short and medium to long term to safeguard residents in nursing homes against the impact of COVID-19.

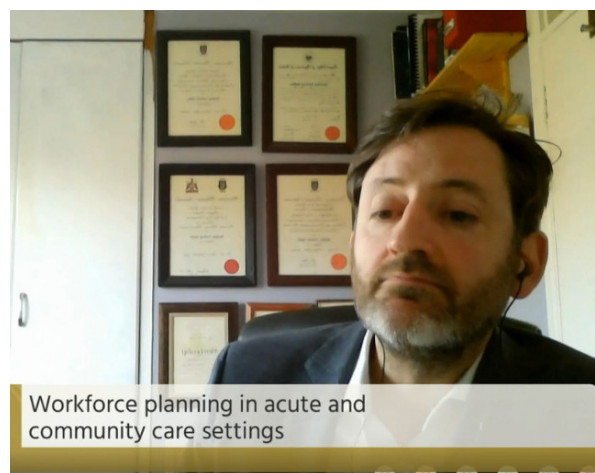
Short term measures include assuring adequate supplies of PPE and resilience rosters to ensure sufficient staffing levels should some staff become infected or close contacts. Isolation facilities are also required for infection control. HIQA should continue to inspect nursing homes to ensure the appropriate policies and protocols are in place. Other short term measure include improved training and communication, preparatory planning to prevent seasonal flu and access to occupational health services for nursing home staff.

Medium to long term measures include the creation of a central register of all nursing homes, review and remuneration of the funding of beds under the Nursing Home Support Scheme and ensuring ICT systems are compatible with the national standard instrument for assessing care needs. Resourcing of pathways is also required to provide integrated care agreed with community and public health structures and local departments of geriatric medicine, old age psychiatry and palliative care. To ensure continuity of care, the role of the GP as primary care giver to patients in Nursing Homes should remain in place. A programme of care for nursing home patients should be negotiated between the IMO, the Dept of Health, and the HSE that reflects the complexity and workload of care.

Training in Nursing Home Medicine should be a compulsory component in post-graduate training for all specialties involved in the care of older people and available as part of CPD programmes for those currently engaged in nursing home care.

## Oireachtas Joint Committee on Health - Medical Workforce Planning

In October, the IMO was invited to a hearing with the Oireachtas Joint Committee on Health to discuss Medical Workforce Planning. At the meeting the IMO presented the issues that continue to affect the recruitment and retention of medical practitioners across the health system.



- ▶ Prof Matthew Sadlier representing IMO at Oireachtas Health Committee

*“Despite the current pandemic affecting every aspect of our health service, nothing has been done to address the contractual issues and working conditions that have left us unable to recruit and retain doctors across our system”*

Consultant delivered hospital care is key to addressing hospital waiting lists and ensuring safe, quality and efficient specialist care. However, failure to address the two-tier consultant pay issue imposed on consultants since 2012 has created a barrier to recruitment, with 728 consultant posts currently vacant or unfilled on a permanent basis. As a result, approximately 612,000 people are now waiting for an outpatient appointment with a consultant, with over a quarter of a million, 255,000, have been waiting longer than a year for an appointment and a further 75,000 people are waiting for inpatient/day-case treatment.

The COVID-19 Pandemic and the Scally Inquiry have highlighted the importance of our Public health specialists in areas of infection control as well as oversight of our prevention and screening programmes, but our public health specialists are still not valued as consultants despite their specialist training and experience. Over 50% of SPHMs are due to retire in the next 5 years with insufficient trainees to replace retirements let alone expand our public health workforce.

General Practice is key to healthcare reform and the shift of care into the community however General Practice is not without its own capacity issues. The recent agreement negotiated between the IMO, the HSE and the Department of Health has helped to stabilise General Practice after a decade of FEMPI cuts however ongoing investment is needed to develop capacity and services in General Practice.

Specialist training is key to filling future manpower requirements, however there are insufficient training posts to meet either demand or the current shortage of consultants. The HSE NDTP estimate that a minimum of 2,536 additional training posts are required to meet demand over the next eight years (646 in hospital-based specialties and 1,674 in General practice).

In May this year, the HSE took on approximately 950 interns to frontline roles in the fight against COVID-19, without a corresponding increase in training posts we risk losing many of these doctors during 2021

Following on from the presentation the IMO held meetings with individual members of the Oireachtas Committee on Health, and party spokespersons for health, to brief them further on these key issues affecting IMO members.

## Oireachtas Sub-Committee on Mental Health

In December the IMO met twice with the Oireachtas Sub Committee on Mental Health to discuss the impact of COVID-19 on mental health and access to mental health care at primary care level, and access and continuity of mental health care at acute and specialist level (in-patient).

In discussing mental healthcare at primary care level, the IMO highlighted how international best-practice suggests that 90% of emotional and psychological problems can be adequately managed by GPs in the community, without referral to specialist mental health services however unfortunately the system in Ireland does not support this approach. The IMO called for investment in a clinical programme of care for mental health in general practice and publicly funded counselling and psychotherapy services and supports in the community, accessible on GP referral. The IMO also called for appropriate resourcing in the specialist child and adolescent mental health services (CAMHS).

*“We must build our capacity in both the primary care and acute settings in tandem”*





In relation to access and continuity of mental health care at acute and specialist level (in-patient) the IMO highlighted

- ▶ Deficits in manpower and bed capacity - with one third of consultant psychiatry posts vacant or filled on a temporary bases and no assessment of the number of psychiatric inpatient beds require.
- ▶ Issues that result from the Governance model for mental health services that have created “a hospital within a hospital”
- ▶ And the need to better integrate mental health services into the wider healthcare system.

*“access to diagnostics and medical care are largely absent from both A Vision for Change and Sharing the Vision and have never been a priority despite the prevalence of co-morbidities in this patient group”*

## IMO Pre-Budget Submission 2021

The IMO Pre-budget Submission 2021 continued to focus on the stark manpower and capacity deficiencies across the health system which have been made worse by the pandemic.

*“The health of our nation is key to our economic recovery, and in this year’s budget we urgently need to invest in a fully functional health system.”*

In this year’s Pre-Budget Submission the IMO called for urgent investment in a fully functional healthcare system:

- ▶ We urgently need to strengthen public health capacity. The expertise of Specialists in Public Health Specialist is vital for infection prevention and control, health intelligence, health services improvement and oversight of public health programmes such as cancer screening, immunisation programmes and tobacco control;

- ▶ We urgently need to invest in inpatient bed capacity to ensure that no patient is boarded for hours on a trolley in a packed Emergency Departments while awaiting a hospital bed, including temporary builds, a doubling of ICU capacity and capital finance for 5000 inpatient beds including stand-alone hospitals for elective care;
- ▶ We need to immediately increase the number of hospital consultants employed in the HSE to address the record numbers of patients on hospital waiting lists. It is unacceptable that 840,000 people are on a waiting list for outpatient appointments, inpatient, day case or investigative procedures;
- ▶ Funding for GP access to diagnostics in the winter plan is welcome, but access is required on an on-going basis to support the shift of care into the community. We also need to build capacity with practice supports for both established and newly establishing GPs;
- ▶ Additional intermediate beds, rehabilitation supports and additional home help hours provided for in the Winter Plan will help to reduce hospitalization of older patients this winter, however we have an ageing population and on-going resources are needed to ensure that older people can remain in their own homes for as long as possible.. Where nursing home care is required patients should have access to holistic care, including GP care that meets the complex needs of nursing home patients;
- ▶ We need to invest in eHealth infrastructure to support multi-disciplinary care and remote consultations where safe to do so;
- ▶ Finally prevention is the most cost effective way of reducing demand for healthcare, we must continue to resource school vaccination and our cancer screening programmes.

**All IMO submissions are available on the IMO website at [www.imo.ie](http://www.imo.ie)**

# 8 International Affairs



**Dr Ray Walley**  
Chair

## International Affairs Committee 2020/2021

Dr Ray Walley - *Chair*  
*CPME and UEMO*

Dr Nash Patil  
*UEMS*

Dr Patrick O'Sullivan  
*CPME*

Dr Liam Lynch  
*UEMO*

Dr Naomi Beard  
*EJD*

**The spread of the pandemic and public health restrictions on travel saw the meetings of the European Medical Associations and the WMA move online. As the pandemic unfolded the relationships with other National and European Medical Associations proved to be an invaluable resource for sharing knowledge on the response to COVID-19.**

## Standing Committee on European Doctors (CPME)

The CPME Spring Board meeting and General Assembly which was due to take place in Zagreb, Croatia, 3rd-4th of April was cancelled. However the working groups took place a special session on country responses to COVID-19 took place on-line and met on a number of occasions virtually throughout the year.

Policy documents approved by CPME in 2020 Included:

- ▶ CPME Policy on Vaccination
- ▶ CPME Policy on Physical Activity
- ▶ CPME Policy on Digital Competencies for Doctors
- ▶ CPME Policy on the European Data Space
- ▶ CPME policy on Criminalisation of Acts of Solidarity
- ▶ Pandemic Preparedness - European Doctors' Recommendations to the EU

The CPME Autumn Board and GA due to take place in Berlin took place by teleconference on 20th-21st of November. The meeting began with an excellent on-line conference entitled "Doctors going Digital: How to future-proof skills", hosted by CPME and the German Medical Association.

The GA approved the budget for 2021. New appointments of Board members from Sweden, Denmark, France, Greece, Poland and Hungary were approved. The Board voted for the establishment of a Working Group on Vaccination.

## European Union of Medical Specialists (UEMS)

The UEMS Spring Council meeting due to take place in Brussels Belgium on the 24th-25th of April was cancelled, but the approval of European Training Requirements took place online. The Autumn meeting took place virtually on the 16th-17th October 2020.

The following European Training Requirements (ETRs) were approved in 2020:

- ▶ ETR in Paediatric Urology
- ▶ ETR in Cardiology
- ▶ ETR in Sexual Medicine
- ▶ ETR in Rare Adult Solid Cancers
- ▶ ETR in Rare and Undiagnosed Diseases
- ▶ ETR in Neuroendocrine Neoplasia Medicine
- ▶ ETR Geriatrics
- ▶ ETR ORL
- ▶ ETR Paediatric Nephrology
- ▶ ETR Paediatric Surgery

The Ukrainian Medical Association were voted in as Associate members at the Autumn meeting.

## European Union of General Practitioners (UEMO)

Due to the situation created by the COVID-19 pandemic, the UEMO GA due to take place in Brussels, Belgium 12-13th June took place on line.

UEMO issued a number of statements in relation to COVID-19 and Brexit:

- ▶ UEMO Statement on COVID-19
- ▶ UEMO Statement on COVID-19 as an occupational disease
- ▶ UEMO Statement on Brexit

The UEMO online Autumn meeting due to take place on 6th-7th November 2020 was cancelled due to pressures on GPs across Europe resulting from the 2nd wave of the COVID-19 pandemic.

## European Junior Doctors (EJD)

The Spring and Autumn meetings of the European Junior Doctors took place by teleconference on May 23rd on the 13th-14th of November 2020. The statutes of EJD do not allow for the General Assembly to take place by teleconference therefore at the Spring meeting the financial report 2019, election of election of Mr. Nicolas KITIC from Germany as Communication Officer ere approved by proxy.

At the Autumn meeting the Committees discussed issues of EWTD compliance, stress and burnout, the impact of COVID-19 on training and working conditions as well as the promotion of digital skills among junior doctors. New draft statues and rules of procedure are being prepared in line with recent changes to Belgian Law. Voting on items at the meeting are to be carried forward to 2021 when the Executive hope to be able to hold in person.

## WMA

The WMA General Assembly took place by teleconference from Cordoba, Spain on the 26-30th October 2020.

Dr David Barbe from the United-States, WMA, President-elect for 2020-2021 took over from outgoing President, Dr Miguel Jorge from Brazil. Dr Heidi Stensmyren from Sweden was elected President for 2021-2022.

The following policy documents were adopted or revised by the General Assembly.

- ▶ WMA Declaration of Cordoba on Patient-Physician Relationship
- ▶ WMA Declaration of Oslo on Social Determinants of Health (revised)
- ▶ WMA Declaration of Ottawa on Child Health (revised)
- ▶ WMA Declaration on Pseudoscience and Pseudotherapies in the Field of Health
- ▶ WMA Statement concerning the Relationship between Physicians and Commercial Enterprises (revised)

- ▶ WMA Statement on Gene-Editing
- ▶ WMA Statement on Hypertension and Cardiovascular Disease
- ▶ WMA Statement on Physicians' Responsibilities in Preventing and Combating Transplant-related Crimes
- ▶ WMA Statement on Stem Cell Research (revised)
- ▶ WMA Resolution in support of an International Day of the Medical Profession, October 30
- ▶ WMA Resolution in Support of Dr Serdar Küni (reaffirmed as a Resolution)
- ▶ WMA Resolution in support to the Turkish Medical Association
- ▶ WMA Resolution on Equitable Global Distribution of COVID-19 Vaccine
- ▶ WMA Resolution on Human Rights Violations against Uighur people in China
- ▶ WMA Resolution on Protecting the Future Generation's Right to Live in a Healthy Environment
- ▶ WMA Resolution on the Access to Adequate Pain Treatment (revised)
- ▶ WMA Resolution on the Responsibility of Physicians in the Documentation and Denouncing Acts of Torture and Ill-treatment (revised)
- ▶ WMA Resolution on Violence against Women and Girls (revised)
- ▶ WMA Resolution regarding the Medical Profession and COVID-19

## 9 Communications



**20,134**

TWITTER FOLLOWERS

Twitter @IMO\_IRL



**2,007**

FOLLOWERS ON  
FACEBOOK



**279,763**

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

## Communication to Members

In the past year it has been critical to communicate with and respond to members needs in new ways. In a year of rapidly changing circumstances for our members the IMO responded and adapted quickly and ensured members were kept fully informed with timely and accurate information on a range of issues. Members received updates and advices on a broad range of issues including new policies on the reorganisation of services, IMO representation on issues affecting members such as PPE, Redeployment, Childcare, Annual Leave and other new arrangements.



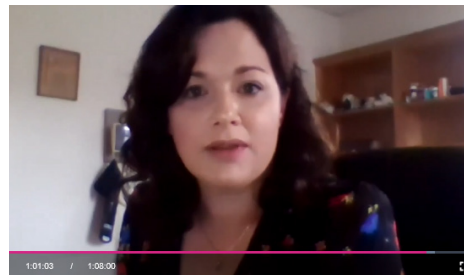
## Webinars

In circumstances where we could not facilitate face to face meetings for our members we launched and ran a series of Member Webinars on a wide variety of issues in an effort to update, inform and support our members. The Webinars have been welcomed by all participants and there has been really positive feedback on all sessions.

They are and will be hugley important in the rapid dissemination of complex information to members and provide opportunities for members to engage with their committees and the wider Organisation. All webinars are available to view online.



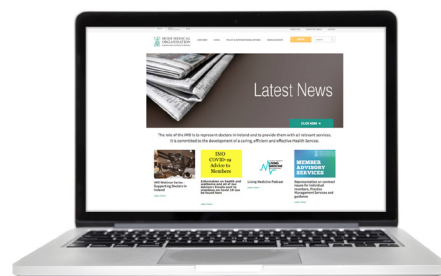
▶ *Dr. Madeleine Ní Dhálaigh Identifying and Managing Domestic Violence Webinar*



## Website

May 2020 was the busiest month on record for the IMO's website, with over 22,000 users, eclipsing the previous high of 7,100 users in January 2018.

2020 was also the busiest year by far for the website with 25,000 more users and 87,000 more page views than the previous record high in 2019.



## IMO in the Media

The IMO issued 42 Media Statements during 2020, we were referenced more than 6,500 times in media outlets as and representatives from General Practice, Public Health, Consultants, NCHDs and Community Health participated in interviews and debates to inform the public on the impact of COVID-19, the serious issues and challenges facing doctors and the health services.

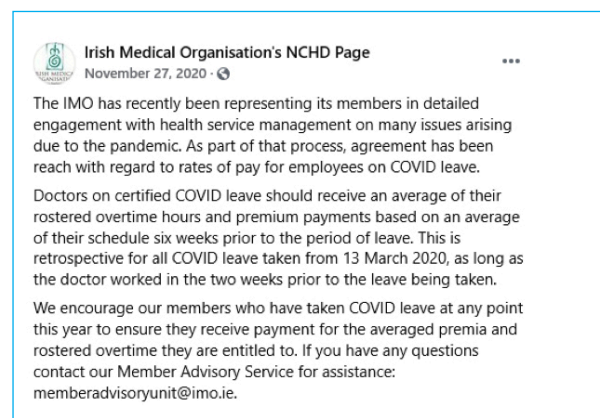
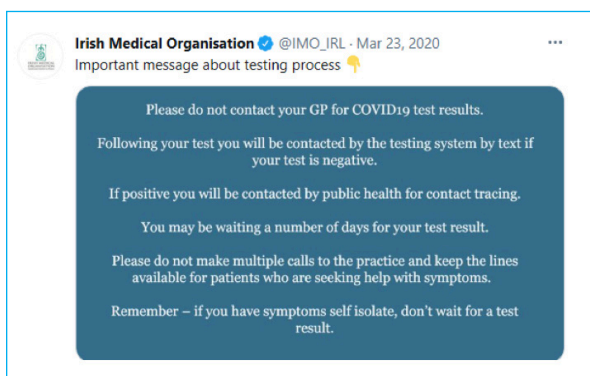


## Social Media

Our tweets made 2.7 million impressions in 2020, this was 800,000 more than in 2019 and those following us grew by 8,500.

By far the furthest reaching tweets were those highlighting Public Health advice to the public.

It was vitally important to combat the raft of disinformation with accurate graphics with the latest advice and with short messages to highlight changes to protocol.



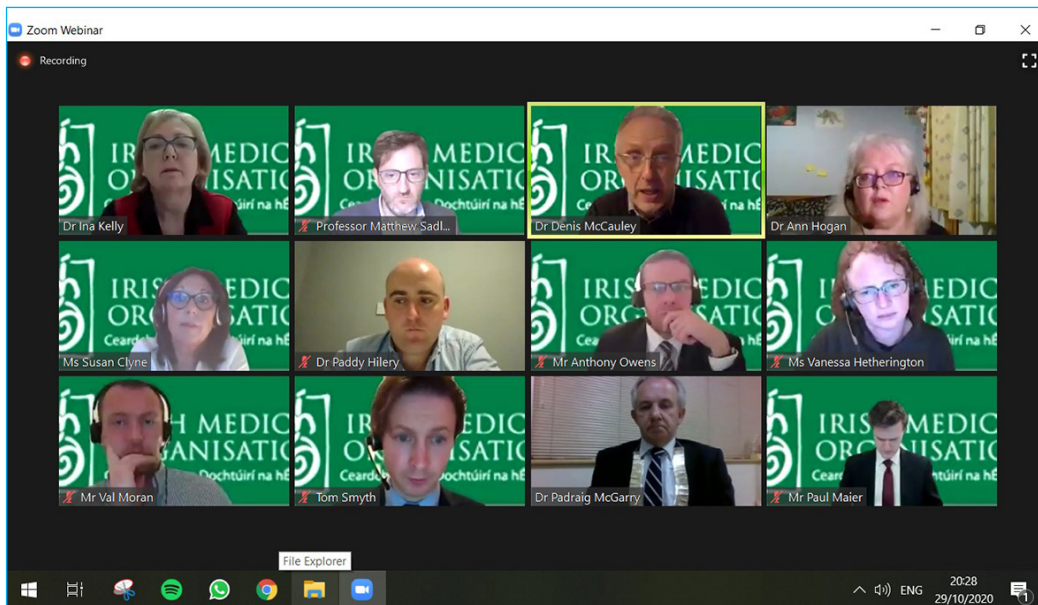
In 2020 our dedicated NCHD Facebook page reached 2,000 followers. In a time of ever changing advice, contract information and stress over PPE and supports, the page offered the most up to date advice from our Industrial Relations Team.



## AGM

Due to the pandemic the 2020 AGM was deferred and held as a virtual event on 29th October.

Chaired by Professor Matthew Sadlier, the AGM dealt with the Business of the Organisation including Financial Statements, Review of the Year and Updates from President and Chairs of Specialty Committees. The focus of all presentations was the trojan work being undertaken by doctors across the health system and the President and Chairs highlighted the urgent need to address issues so that our public health services can be properly staffed and resourced.



*“There are many fundamental issues of fairness, equality and respect left unresolved and we call on the Government to step up in the same way doctors have. Platitudes will no longer suffice”*

**IMO President Dr Padraig McGarry, AGM 2019**



# 10 The IMJ Annual Report 2020



**The COVID-19 pandemic led to a major increase in the number of manuscript submissions. The number of papers received by the Journal increased from 254 (2019) to 487 (2020).**

This represents a 91% rise in a mere 12 months.

In Jan, Murphy et al in 'Verocytotoxin Escherichia Coli associated haemolytic uraemic syndrome' described 52 cases. They highlighted the role of contaminated water from non-public supplies.

In Feb, Daly et al in 'The impact of the new state body for transplantation on lung transplantation'. The waiting list mortality has decreased from 46% to 33% since its commencement.

In March, Glynn et al in an editorial 'Eighty years of electroconvulsive therapy in clinical practice' concluded that after 80 years of use in practice, it remains invaluable for those with severe and refractory mental illness.

In April, the Journal marked the onset of the COVID-19 pandemic. At that time, there were 98 deaths and 3849 cases. Ray Walley in a piece 'COVID-19 and general practice' reported that he and his colleagues first noticed an increase in the number of patients with a 'flu like illness from mid-February.

McCartney and Byrne in 'Optimisation of vitamin D status for enhanced immune-protection against COVID-19' put forward the case for vitamin D supplementation. The paper raised considerable debate in subsequent issues during the year.

In May, Mclaughlin et al in 'Vaccination a vital protection' reported a series of 40 cases of sudden sensorineural hearing loss (SSNIFL). Six of the cases were Mumps related. The importance of Mumps vaccination is emphasised.

In June, Flanagan et al in 'Diagnostic limitations in congenital Zika virus infection' described an infant with the striking features of microcephaly and cutis gyrate.

In July/August, Crawford et al in 'Quinolone-induced biceps tendon rupture' described an unusual cause of tendon injury. The mechanism is a toxic effect on the collagen fibres within a tendon.

In Sept, Smith and Carragher in 'GP answering machines, a barrier to assessing doctor-on-call' found that this technology led to many problems. These included low volume, excessively fast delivery, mixed instructions, and multiple phone numbers.

In Oct, O'Sullivan et al in 'Negative appendectomy rates' found that in 1315 appendectomies there were 423 ((32%) normal. An ultrasound, where performed, was inconclusive in 80% of cases.

In Nov/Dec, Moloney et al in 'Frailty, COVID-19 disease, severity, and outcome among hospitalised older adults' found that among 69 patients over 70 years with COVID-19, the mortality was 23%.

It has been an exceptionally busy year for the IMJ and I would like to thank all those who gave of their time to undertake research, write papers and submit articles to the Journal. We have endeavoured to ensure the IMJ remains topical and relevant to doctors in Ireland. I would like to thank the team in IMO for their ongoing support and work on this important publication.

**JFA Murphy**  
*Editor*

# 11 IMO Financial Services



**IMO**  
FINANCIAL SERVICES

## Board Members 2020/2021

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, owned by the Irish Medical Organisation and its members, specialises in providing financial solutions for the medical profession. IMO Financial Services is regulated by The Central Bank of Ireland.**

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 statement 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.

In 2020, we continued to look after over 3,000 clients, mainly doctors and their family members, and maintained a high standard of customer service response.

## Connecting with our members

While we were unable to meet our members face-to-face for most of the year, we linked up with them through a variety of communication channels such as Skype, Zoom, WhatsApp or Teams. Over the course of the year, IMO Financial Services connected with over 2,000 doctors:

- ▶ 1,000 for individual financial planning consultations
- ▶ 1,150 on Zoom webinars

## Educating our members on financial matters

This year, all our educational talks were held via Zoom.

### Retirement Webinar

Our "Transition to Retirement" event was split into two webinars due to the extensive content that needed to be covered on this topic.

We had guest speakers from The Retirement Planning Council, IMO and The GMS Superannuation Fund. Both events were very well attended, a total of 230 individual doctors logged on to this event. The feedback we received was very positive and participants engaged with us during and after the webinar.

### Financial Planning Webinars

We felt it was particularly important to engage with our members and answer any financial concerns the pandemic has thrown up for doctors. We therefore held a number of webinars covering an array of topics relevant to our members and the financial situation doctors found themselves financially.

### Webinars specifically catering for NCHDs

In conjunction with the IMO, we also presented at a number of webinars that specifically catered to the needs of our NCHD members. We provided educational talks on financial issues such as HSE pensions, public service sick pay arrangements and mortgage lending criteria.

### Annual Review

In 2020, we offered annual reviews remotely on plans which we administer on behalf of our clients. As part of this important process we also offered free-of-charge reviews on policies not under our agency providing members with a full picture of their portfolio. An annual review gives the doctor the opportunity to ensure that the product remains appropriate and relevant taking into account factors such as family and employment changes as well as investment markets and legislative movements. This year, a lot of our reviews dealt with market volatility in pension portfolios.

### 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 €35m in benefits to over 224 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 €14m in benefits to IMO members and their families. There are currently 17 doctors receiving disability benefit with an average benefit income of over €77K per annum.

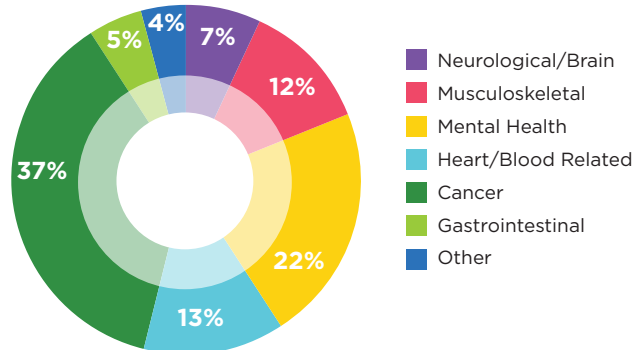
### 3. GMS Pension Protection

32 doctors received over €2.04m in payments to protect their GMS pension expectation at retirement when they suffered a long-term illness or disablement that prevented them from working.

Most common disability benefit claims are:

### Income Protection Claims

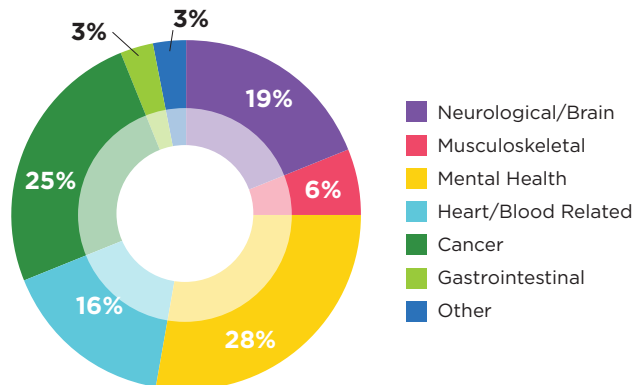
Income Protection Claims Categorisation




(Source, Zurich 2020)

### GMS Pension Protection Claims

Waiver of Premium Claims Categorisation



(Source, Zurich 2020)



**Reports and Consolidated  
Financial Statements for  
the Financial Year ended  
31 December 2020**

## 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. Christine O'Malley  
Dr. Declan Bedford  
Dr. Ken Egan

**HONORARY OFFICERS:**

Dr. Padraig 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 2020

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 2020.

## 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 €1,003,292 (2019: surplus of €1,135,552). 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 11 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 2020

### 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 2020

### 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:



**Professor Matthew Sadlier** - Chair of Executive Board



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

23 March 2021

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



# Independent Auditor's Report to the 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 2020 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 and, in particular, with the requirements of the Trade Union Acts 1871-1990.

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

### BASIS FOR OPINION

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

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

### CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Executive Board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or trade union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

## Independent Auditor's Report to the Trustees of the Irish Medical Organisation (continued)

### OTHER INFORMATION

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

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

### RESPONSIBILITIES OF EXECUTIVE BOARD

As explained more fully in the Executive Board's Responsibilities Statement, the Executive Board is responsible for the preparation of the financial statements that give a true and fair view, and otherwise comply with the Trade Union Acts 1871-1990, and for such internal control as the Executive Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Board is responsible for assessing the group and 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 Board either intends to liquidate the group and 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 entity's internal control.

## Independent Auditor's Report to the Trustees of the Irish Medical Organisation (continued)

- o Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Board.
- o Conclude on the appropriateness of the Executive Board's 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 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.
- o 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.
- o 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.

### USE OF OUR REPORT

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

**Emer O'Shaughnessy**

**for and on behalf of Deloitte Ireland LLP**

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

23 March 2021

# Consolidated Statement of Income

For the financial year ended 31 December 2020

	Notes	2020 €	2019 €
<b>Income</b>	3	<b>4,499,770</b>	3,981,268
Administrative expenses		<b>(3,445,845)</b>	(3,468,663)
		<hr/>	<hr/>
<b>Operating surplus</b>		<b>1,053,925</b>	512,605
Interest receivable and other gains	4	<b>13,274</b>	87,810
		<hr/>	<hr/>
<b>Surplus on ordinary activities before interest and taxation</b>		<b>1,067,199</b>	600,415
Interest payable and similar charges	4	<b>(10,015)</b>	(35,689)
Settlement of legal fees	5	-	623,994
Gain on disposal of fixed asset	7	-	1,000
		<hr/>	<hr/>
<b>Surplus on ordinary activities before taxation</b>	7	<b>1,057,184</b>	1,189,720
Taxation on surplus on ordinary activities	10	<b>(53,892)</b>	(54,168)
		<hr/>	<hr/>
<b>Surplus for the financial year</b>		<b>1,003,292</b>	1,135,552
		<hr/>	<hr/>

# Consolidated Statement of Other Comprehensive Income

For the year ended 31 December 2020

	Notes	2020 €	2019 €
<b>Surplus for the financial year</b>		<b>1,003,292</b>	1,135,552
<b>Other comprehensive expense</b>			
Remeasurement of net unfunded pension liability	16	(49,175)	(151,673)
<b>Total comprehensive income for the financial year</b>		<b>954,117</b>	983,879

# Trade Union Statement of Income

For the financial year ended 31 December 2020

	2020	2019
	€	€
<b>Income</b>	<b>2,949,526</b>	2,472,976
Administrative expenses	<b>(2,025,035)</b>	(2,094,314)
	<hr/>	<hr/>
<b>Operating surplus</b>	<b>924,491</b>	378,662
Interest (payable)/receivable and similar (charges)/income	<b>(9,364)</b>	15,757
Settlement of legal fees	-	623,994
Profit on disposal of fixed asset	-	1,000
	<hr/>	<hr/>
<b>Surplus on ordinary activities before taxation</b>	<b>915,127</b>	1,019,413
Taxation on surplus on ordinary activities	<b>(30,981)</b>	(8,132)
	<hr/>	<hr/>
<b>Surplus for the financial year</b>	<b>884,146</b>	1,011,281
	<hr/>	<hr/>



# Trade Union Statement of Other Comprehensive Income

For the financial year ended 31 December 2020

	Notes	2020 €	2019 €
<b>Surplus for the financial year</b>		<b>884,146</b>	1,011,281
<b>Other comprehensive expense</b>			
Remeasurement of net unfunded pension liability	16	(49,175)	(151,673)
<b>Total comprehensive income for the year</b>		<b>834,971</b>	859,608

# Consolidated Balance Sheet

As at 31 December 2020

	Notes	2020 €	2019 €
Tangible assets	11	2,768,025	2,771,094
Financial assets	12	1,270,375	1,296,374
		<u>4,038,400</u>	<u>4,067,468</u>
<b>CURRENT ASSETS</b>			
Debtors: Amounts falling due within one year	13	529,076	443,888
Cash and bank balances	14	5,696,533	4,921,849
		<u>6,225,609</u>	<u>5,365,737</u>
<b>CURRENT LIABILITIES</b>			
Creditors: Amounts falling due within one year	15	(1,558,346)	(1,397,310)
<b>NET CURRENT ASSETS</b>			
		<u>4,667,263</u>	<u>3,968,427</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>8,705,663</u>	<u>8,035,895</u>
<b>Creditors:</b> Amounts falling due after more than one year	16	(2,704,295)	(2,988,644)
		<u>6,001,368</u>	<u>5,047,251</u>
<b>REPRESENTED BY</b>			
Retained earnings		<u>6,001,368</u>	<u>5,047,251</u>
<b>Members' Funds</b>		<u>6,001,368</u>	<u>5,047,251</u>

The consolidated financial statements were approved by the Executive Board on ?? March 2021 and signed on its behalf by:



**Professor Matthew Sadlier** - Chair of Executive Board

23 March 2021



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

# Trade Union Balance Sheet

As at 31 December 2020

	Notes	2020 €	2019 €
<b>FIXED ASSETS</b>			
Tangible assets	11	2,750,621	2,766,748
Financial assets	12	145,010	145,010
		<u>2,895,631</u>	<u>2,911,758</u>
<b>CURRENT ASSETS</b>			
Debtors: Amounts falling due within one financial year	13	44,044	175,384
Cash and bank balances		1,759,221	902,715
		<u>1,803,265</u>	<u>1,078,099</u>
<b>CURRENT LIABILITIES</b>			
<b>Creditors:</b> Amounts falling due within one financial year	15	(1,557,699)	(1,478,069)
		<u>247,566</u>	<u>(399,970)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			
		<u>3,141,197</u>	<u>2,511,788</u>
<b>Creditors:</b> Amounts falling due after more than one financial year	16	(2,704,295)	(2,909,857)
		<u>436,902</u>	<u>(398,069)</u>
<b>NET ASSETS/(LIABILITIES)</b>			
<b>REPRESENTED BY:</b>			
Retained deficit		<u>436,902</u>	<u>(398,069)</u>
<b>Members' Surplus/(Deficit)</b>		<u>436,902</u>	<u>(398,069)</u>

The trade union financial statements were approved by the Executive Board on ?? March 2021 and signed on its behalf by:



**Professor Matthew Sadlier** - Chair of Executive Board



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

23 March 2021

# Consolidated Statement of Changes in Reserves

For the financial year ended 31 December 2020

	2020 €	2019 €
Retained earnings at the beginning of the financial year	5,047,251	4,063,372
Total comprehensive income for the financial year	954,117	983,879
<b>Retained earnings at the end of the financial year</b>	<b>6,001,368</b>	<b>5,047,251</b>

# Trade Union Statement of Changes in Reserves

For the financial year ended 31 December 2020

	2020 €	2019 €
Retained deficit at the beginning of the financial year	<b>(398,069)</b>	(1,257,677)
Total comprehensive income for the financial year	<b>834,971</b>	859,608
<b>Retained surplus/(deficit) at the end of the financial year</b>	<b>436,902</b>	(398,069)

# Consolidated Statement of Cash Flows

For the financial year ended 31 December 2020

	2020	2019
	€	€
<b>Cash flows from operating activities</b>		
Operating surplus	1,053,925	512,604
Adjustments for:		
Depreciation of tangible assets	57,310	47,396
Unrealised investment income	(7,104)	(78,673)
Remeasurement of unfunded pension liability	(212,736)	(187,361)
(Increase)/Decrease in debtors	(69,642)	62,171
Increase in creditors	145,470	59,650
Settlement of legal fees	-	623,994
<b>Cash generated from operations</b>	<b>967,223</b>	<b>1,039,781</b>
Income tax paid	(64,558)	(68,516)
<b>Net cash generated by operating activities</b>	<b>902,665</b>	<b>971,265</b>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(54,240)	(33,151)
Interest received and other gains	13,274	87,810
<b>Net cash (used in)/generated by investing activities</b>	<b>(40,966)</b>	<b>54,659</b>
<b>Cash flows from financing activities</b>		
Interest paid	(10,015)	(35,689)
Repayment of borrowings	(77,000)	(77,000)
<b>Net cash used in financing activities</b>	<b>(87,015)</b>	<b>(112,689)</b>
<b>Net increase in cash and cash equivalents</b>	<b>774,684</b>	<b>913,235</b>
Cash and cash equivalents at beginning of the year	4,921,849	4,008,614
<b>Cash and cash equivalents at the end of the year</b>	<b>5,696,533</b>	<b>4,921,849</b>
<b>Reconciliation to cash and cash equivalents:</b>		
	2020	2019
	€	€
Cash at bank and in hand	5,696,533	4,921,849

# Trade Union Statement of Cash Flows

For the financial year ended 31 December 2020

	2020	2019
	€	€
<b>Cash flows from operating activities</b>		
Operating surplus before taxation	915,127	378,662
Adjustments for:		
Depreciation of tangible fixed assets	53,622	45,877
Remeasurement of unfunded pension liability	(212,736)	(187,361)
Unrealised gain on fixed financial assets	-	(15,061)
Decrease/(Increase) in debtors	131,339	(30,740)
Increase/(Decrease) in creditors	33,330	(28,831)
Settlement of legal fees	-	623,994
<b>Cash generated by operations</b>	<b>920,682</b>	<b>786,540</b>
Income tax payment	(26,681)	(22,131)
<b>Net cash generated by operating activities</b>	<b>894,001</b>	<b>764,409</b>
<b>Cash flows used in investing activities</b>		
Purchase of tangible fixed assets	(37,495)	(31,188)
Interest received	-	15,757
<b>Net cash used in investing activities</b>	<b>(37,495)</b>	<b>(15,431)</b>
<b>Net increase in cash and cash equivalents</b>	<b>856,506</b>	<b>746,978</b>
Cash and cash equivalents at beginning of the financial year	902,715	155,737
<b>Cash and cash equivalents at the end of the financial year</b>	<b>1,759,221</b>	<b>902,715</b>
<b>Reconciliation to cash and cash equivalents:</b>	<b>2020</b>	<b>2019</b>
	€	€
Cash at bank and in hand	1,759,221	902,715
	<b>1,759,221</b>	<b>902,715</b>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

## 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 2020

## 1. ACCOUNTING POLICIES (CONTD)

### TANGIBLE FIXED ASSETS (CONTD)

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

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

### FOREIGN CURRENCIES

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

### PENSIONS

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

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

### FINANCIAL INSTRUMENTS

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

#### (i) *Financial assets and liabilities*

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

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

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

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

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

## 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, Zurich and Aviva. These are valued by New Ireland Assurance, Zurich and Aviva respectively on the basis of the current unit value.

#### Listed Investments:

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

#### Other Investments:

Other investments represent art works purchased by the Organisation. The policy of the Organisation is to hold these assets at cost less impairment. In the opinion of the Executive Board, the carrying value of these assets at 31 December 2020 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 2020

## 1. ACCOUNTING POLICIES (CONTD)

### CASH AND CASH EQUIVALENTS

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

### TAXATION

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

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

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

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

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

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

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

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

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

## 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

	2020	2019
	€	€
<b>Consolidated Financial Statements</b>		
Membership Subscriptions	2,767,959	2,279,275
Fitzserv Consultants Limited commission income	1,688,048	1,645,399
Rental income	43,028	55,897
Dividend income	735	697
	<u>4,499,770</u>	<u>3,981,268</u>

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

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

## 4. INTEREST

	2020	2019
	€	€
<b>Consolidated Financial Statements</b>		
<i>Interest receivable and other gains</i>		
Interest received and receivable	6,170	9,137
Fair value movements on financial investments	7,104	78,673
	<u>13,274</u>	<u>87,810</u>
<i>Interest payable and similar charges</i>		
Interest payable on bank loan	651	1,153
Interest on unfunded deferred pension commitment	9,364	34,536
	<u>10,015</u>	<u>35,689</u>

## 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

	2020	2019
	No.	No.
Membership numbers	<u>6,949</u>	<u>5,935</u>

## 7. SURPLUS FOR THE FINANCIAL YEAR

	2020	2019
	€	€
The surplus for the financial year is stated after charging:		
Auditors' Remuneration* – Audit services	44,000	40,000
Other assurance services	6,000	6,750
Taxation	4,900	7,726
Depreciation	57,310	47,396
Gain on disposal of fixed asset	-	1,000
	<u>112,210</u>	<u>102,872</u>

\* Auditors remuneration is stated net of VAT

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

## 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 €180,370 (2019: €169,790).

## 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:

	2020 Number	2019 Number
Total Employees	<b>46</b>	45
<i>Analysed as follows:</i>		
Directors, officers and committee members	<b>14</b>	14
Trade Union administration staff	<b>19</b>	19
Financial Services administration and sales staff	<b>13</b>	12
	<b>46</b>	45

The aggregate payroll costs of these persons were as follows:

	2020 €	2019 €
Directors remuneration and fees	<b>77,000</b>	77,000
Wages and Salaries	<b>1,996,492</b>	1,881,221
Social Welfare Costs	<b>203,048</b>	191,241
Other Pension Costs	<b>180,370</b>	169,790
	<b>2,456,910</b>	2,319,252

The amount paid to Key Management Personnel during the period amounted to €693,393 (2019: €652,800). 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 €1,341 during the financial year.

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

## 10. TAXATION

	2020 €	2019 €
Current year taxation charge	61,078	38,265
Deferred tax liability movement	(7,186)	15,903
	<u>53,892</u>	<u>54,168</u>

The organisation is exempt from taxation on its trade union activities and subscription income.

Taxation is based on its publishing and investing activities and the profits of its subsidiary. Fitzserv Consultants Limited is liable to Corporation Tax.

Surplus on ordinary activities	<u>1,057,184</u>	<u>1,189,720</u>
Surplus on ordinary activities multiplied by standard rate of income tax in Ireland of 20% (2019: 20%)	211,437	237,944
Effects of:		
Depreciation in excess of capital allowances	6	190
Expenses not deductible for tax purposes	9,393	6,829
Investment income taxed at higher rates	990	1,142
Other timing differences (see (a) below)	(7,186)	15,903
Fitzserv Consultants Limited income taxed at 12.5%	(10,545)	(13,183)
Exempt trade union (surplus)/deficit activities	(150,208)	(194,657)
Total tax charge for the financial year	<u>53,892</u>	<u>54,168</u>

(a) The deferred tax asset movement of €7,186 (2019: liability of €15,903) reflects the timing difference arising on the unrealised gains 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 2020

## 11. TANGIBLE FIXED ASSETS

### Consolidation

	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
<b>Cost or deemed cost:</b>				
At 1 January 2020	3,019,000	465,349	46,100	3,530,449
Additions	-	54,240	-	54,240
Disposals	-	(31,588)	-	(31,588)
<b>At 31 December 2020</b>	<b>3,019,000</b>	<b>489,513</b>	<b>46,100</b>	<b>3,554,613</b>
<b>Depreciation:</b>				
At 1 January 2020	301,898	421,603	35,854	759,355
Charge for Year	30,190	23,018	4,102	57,310
Disposals	-	(31,588)	-	(31,588)
<b>At 31 December 2020</b>	<b>332,088</b>	<b>414,545</b>	<b>39,955</b>	<b>786,588</b>
<b>Carrying Amount:</b>				
<b>31 December 2020</b>	<b>2,686,912</b>	<b>74,968</b>	<b>6,145</b>	<b>2,768,025</b>
31 December 2019	2,717,102	43,746	10,426	2,771,094

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 2020. The historic cost of the properties is €7,202,459.



# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

## 11. TANGIBLE FIXED ASSETS (CONTD)

### Trade Union

	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
<b>Cost or deemed cost:</b>				
At 1 January 2020	3,019,000	242,080	46,100	3,307,180
Additions	-	37,495	-	37,495
Disposals	-	(31,588)	-	(31,588)
<b>At 31 December 2020</b>	<b>3,019,000</b>	<b>247,987</b>	<b>46,100</b>	<b>3,313,087</b>
<b>Depreciation:</b>				
At 1 January 2020	301,898	202,681	35,853	540,432
Charge for Year	30,190	19,330	4,102	53,622
Disposals	-	(31,588)	-	(31,588)
<b>At 31 December 2020</b>	<b>332,088</b>	<b>190,423</b>	<b>39,955</b>	<b>562,466</b>
<b>Carrying Amount:</b>				
<b>31 December 2020</b>	<b>2,686,912</b>	<b>57,564</b>	<b>6,145</b>	<b>2,750,621</b>
31 December 2019	2,717,102	39,399	10,247	2,766,748

## 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 2020	1,152,647	42,880	90,279	10,568	1,296,374
Revaluations	7,104	-	-	-	7,104
Tax paid on deemed exit	(33,103)	-	-	-	(33,103)
<b>At 31 December 2020</b>	<b>1,126,648</b>	<b>42,880</b>	<b>90,279</b>	<b>10,568</b>	<b>1,270,375</b>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

## 12. FIXED FINANCIAL ASSETS (CONTD)

### Trade Union

	2020	2019
	€	€
Deposit with the Court of Justice (see (d) below)	10,568	10,568
Other investments (see (c) below)	91,562	91,562
Listed investments (see (b) below)	42,880	42,880
	<u>145,010</u>	<u>145,010</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 Aviva. These are valued by New Ireland Assurance, Zurich and Aviva 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 2020 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

	2020	2019
	€	€
Trade debtors	169,140	203,593
Other debtors	280,257	159,673
Prepayments	67,861	50,248
Corporation tax	11,818	29,374
Amount due from related parties (note 19)	-	1,000
	<u>529,076</u>	<u>443,888</u>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

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

Trade Union	2020	2019
	€	€
Trade and other debtors	6,765	10,540
Amounts due from related parties	-	135,468
Prepayments	38,600	28,376
Amount due from related parties (note 19)	-	1,000
	<b>45,365</b>	<b>175,384</b>

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	2020	2019
	€	€
Irish Medical Organisation	1,759,221	902,715
Fitzserv Consultants Limited	3,666,851	3,740,009
Fitzserv Consultants Limited Client funds	270,461	279,125
	<b>5,696,533</b>	<b>4,921,849</b>

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

Consolidated	2020	2019
	€	€
Trade and other creditors	10,269	30,087
Accruals	315,418	282,449
Taxation and social welfare	104,675	99,793
Monies due to clients of Fitzserv Consultants Limited	270,461	279,125
Deferred income	515,853	368,371
Deferred pension commitments	263,729	221,728
Bank loan (note 15)	79,382	77,595
Deferred tax liability (Note 10)	(1,441)	38,162
	<b>1,558,346</b>	<b>1,397,310</b>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

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

### Taxation and social welfare comprises:

	2020	2019
	€	€
PAYE/PRSI	94,602	81,460
VAT	806	806
Income tax	9,266	17,527
	<u>104,675</u>	<u>99,793</u>

### Trade Union

	2020	2019
	€	€
Trade and other creditors	5,421	22,929
Taxation and social welfare	72,333	68,033
Amounts due to related parties (see (a) below)	327,976	327,976
Amounts due to related parties (see (b) below)	252,930	333,565
Accruals	120,778	135,467
Deferred income	515,853	368,371
Deferred pension commitments	263,729	221,728
	<u>1,559,020</u>	<u>1,478,069</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:

	2020	2019
	€	€
PAYE	62,260	49,699
Income tax	9,266	17,528
VAT	806	806
	<u>72,333</u>	<u>68,033</u>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

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

### Consolidated

	2020	2019
	€	€
Bank loans	-	78,787
Deferred Pension Commitments	<b>2,704,295</b>	2,909,857
	<b>2,704,295</b>	2,988,644

### Analysis of Bank loans

	2020	2019
	€	€
Repayable in one year or less	<b>79,382</b>	77,595
Repayable in between two and five years	-	78,787
	<b>79,382</b>	156,382

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

	2020	2019
	€	€
Deferred Pension Commitments	<b>2,704,295</b>	2,909,857

### Consolidated and Trade Union 2020 Analysis of Deferred Pension commitments

	Actual	Present Value
	€	€
In more than two years but not more than five years	<b>1,110,500</b>	1,110,162
In more than five years but not more than ten years	<b>1,284,531</b>	1,283,569
In more than ten years but not more than fifteen years	<b>312,500</b>	310,563
	<b>2,707,531</b>	2,704,295
In less than one year (Note 15)	<b>263,744</b>	263,729
	<b>2,971,275</b>	2,968,024

In accordance with the provisions of FRS 102, Trident Consulting, Actuarial Consultants, have placed a present value on this obligation of €2,968,024. In coming to this value they have used a discount rate of 0.01% (2019: 0.31%), based primarily on the iBoxx €Corporates AA 10+ index which was yielding 0.35% at 31 December 2020 (2019: 0.78%). 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 2020

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

### In respect of prior year

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 15)	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.

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

€	2020 €	2019
Opening present value at 1 January	3,131,585	3,167,276
Interest cost	9,364	34,536
Actuarial loss	49,175	151,673
Benefits paid	(222,100)	(221,900)
	<u>2,968,024</u>	<u>3,131,585</u>
<b>Closing present value at 31 December 2020</b>		

## 17. FINANCIAL INSTRUMENTS

### Consolidated

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

	2020 €	2019 €
<b>Financial assets:</b>		
<i>Measured at fair value</i>		
- Unlisted investments	1,126,649	1,152,647
- Listed investments	42,879	42,880
- Deposit with the Courts of Justice	10,568	10,568
<i>Measured at cost less provision for impairment</i>		
- Other investments	90,279	90,279
<i>Measured at undiscounted amount receivable</i>		
- Trade debtors	169,140	203,593
- Other debtors	280,257	159,673
	<u></u>	<u></u>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

## 17. FINANCIAL INSTRUMENTS (CONTD)

	2020	2019
	€	€
<b>Financial liabilities:</b>		
<i>Measured at undiscounted amount payable</i>		
- Trade and other creditors	10,269	30,087
- Monies due to clients of Fitzserv Consultants Limited	270,461	279,125
 <i>Measured at amortised cost</i>		
- Bank loan	79,382	156,382
 <i>Measured at present value using an actuarial method</i>		
- Deferred pension commitments	2,968,024	3,131,585
	<u>2,968,024</u>	<u>3,131,585</u>

### Trade Union

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

	2020	2019
	€	€
<b>Financial assets:</b>		
<i>Measured at fair value</i>		
- Deposit with the Courts of Justice	10,568	10,568
- Listed investments	42,880	42,880
 <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	6,765	10,540
- Amounts due from related parties	-	135,468
	<u>6,765</u>	<u>146,008</u>
 <b>Financial liabilities:</b>		
<i>Measured at undiscounted amount payable</i>		
- Trade and other creditors	5,421	22,929
- Amounts due to group companies	580,906	661,541
 <i>Measured at present value using an actuarial method</i>		
- Deferred pension commitments	2,968,024	3,131,585
	<u>2,968,024</u>	<u>3,131,585</u>

## 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 €128,925 (2019: €121,432).

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2020

## 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 (2019: €125,004). The IMO also received €12,800 for rent of the carpark to Fitzserv Consultants Limited, (2019: €12,800). In addition to that, IMO received an amount of €68,401 (2019: €43,169) from Fitzserv Consultants Limited for sponsorship of the Irish Medical Journal.

Fitzserv Consultants Limited advanced a loan of €300,000 to IMO in 2013. In prior financial years, an interest of 2% was applied to this loan amount. The loan agreement was amended during the financial year 2018 and the interest rate was restated to 0%. Balance at the year-end was €327,976 (2019: €327,976) owed to Fitzserv Consultants Limited. This loan was advanced on an unsecured basis and is repayable on demand.

Irish Medical Association incurred the following expenses throughout the year and it was paid by IMO on behalf of the aforementioned entity: audit fee of €4,305 (2019: €4,305), loan interest charge of €651 (2019: €1,153), and bank loan repayment of €77,000 (2019: €77,000).

## 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 €136,463 (2019: €141,576).
- o Cumann Doctúiri na hÉireann The Irish Medical Association a Property Holding Company which is limited by Guarantee. Loss after tax €4,956 (2019: €5,458).

## 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 2020

(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 2020

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

	IMO 2020 €	Fitzserv t/a IMOFs 2020 €	IMA 2020 €	Consolidation Eliminations €	Total 2020 €
<b>INCOME</b>					
Subscriptions	2,767,959	-	-	-	2,767,959
IMOFs sales	-	1,688,048	-	-	1,688,048
Rental income	180,832	-	-	(137,804)	43,028
Interest received	-	6,170	-	-	6,170
Unrealised investment income	-	7,104	-	-	7,104
Dividend income	735	-	-	-	735
	<u>2,949,526</u>	<u>1,701,322</u>	<u>-</u>	<u>(137,804)</u>	<u>4,513,044</u>
<b>EXPENDITURE</b>					
Wages and salaries	1,200,321	796,170	-	-	1,996,492
Social security costs	127,833	75,215	-	-	203,048
Employer Pension Contribution	128,925	51,445	-	-	180,370
Directors remuneration	-	77,000	-	-	77,000
Irish Medical Journal	-	-	-	68,401	68,401
Staff training	6,985	3,635	-	-	10,620
Rent and rates	19,365	128,084	-	(125,004)	22,445
Light and heat	14,298	4,879	-	-	19,177
Insurance	18,004	27,476	-	-	45,480
Repairs and maintenance	49,702	705	-	-	50,407
Printing, Postage & Stationery	21,943	17,058	-	-	39,001
Advertising	-	4,529	-	-	4,529
Telephone	21,608	9,662	-	-	31,270
ICT	83,832	102,408	-	-	186,239
Travel and meeting expenses	73,985	39,076	-	(12,800)	100,262
Professional fees	115,482	81,091	-	-	196,574
Legal fees – net of reimbursement	25,449	-	-	-	25,449
Audit	29,452	19,254	4,305	-	53,010
Accountancy	-	12,715	-	-	12,715
Bank charges	9,661	725	-	-	10,386
Subscriptions and donations	24,566	8,294	-	-	32,860
Depreciation	53,622	3,688	-	-	57,310
Sponsorship to IMJ and DWT	-	91,201	-	(68,401)	22,800
Loan Interest	-	-	651	-	651
Interest on deferred pension liability	9,364	-	-	-	9,364
	<u>2,034,399</u>	<u>1,554,309</u>	<u>4,956</u>	<u>(137,804)</u>	<u>3,455,860</u>

## FITZSERV CONSULTANTS LIMITED

# Summary Balance Sheet

As at 31 December 2020

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

	Notes	2020 €	2019 €
<b>FIXED ASSETS</b>			
Tangible assets	9	17,404	4,347
Investments	10	1,126,648	1,152,647
		<hr/>	<hr/>
		1,144,052	1,156,994
<b>CURRENT ASSETS</b>			
Debtors: Amounts falling due within one year	11	813,008	731,948
Cash at bank and in hand	12	3,937,312	4,019,134
		<hr/>	<hr/>
		4,750,319	4,751,082
<b>Creditors: Amounts falling due within one year</b>	13	(500,849)	(638,653)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		4,249,471	4,112,429
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		5,393,523	5,269,423
		<hr/>	<hr/>
<b>NET ASSETS</b>		5,393,523	5,269,423
		<hr/>	<hr/>
<b>Capital and reserves</b>			
Called up share capital presented as equity	15	1,283	1,283
Retained earnings		5,392,241	5,268,140
		<hr/>	<hr/>
<b>SHAREHOLDERS' FUNDS</b>		5,393,523	5,269,423
		<hr/>	<hr/>

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

## Summary Balance Sheet

As at 31 December 2020

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

	Notes	2020 €	2019 €
<b>FIXED ASSETS</b>			
<b>Debtors</b>	<b>7</b>	<b>251,609</b>	333,565
<b>Creditors: Amounts falling due within one year</b>	<b>8</b>	<b>(77,595)</b>	(77,595)
		<hr/>	<hr/>
<b>Net Current Assets</b>		<b>172,227</b>	255,970
<b>Creditors: Amounts falling due after one year</b>	<b>9</b>	<b>-</b>	(78,787)
		<hr/>	<hr/>
<b>Net Assets</b>		<b>172,227</b>	177,183
		<hr/>	<hr/>
<b>Financed by:</b>			
Retained earnings		<b>172,227</b>	177,183
		<hr/>	<hr/>
<b>MEMBER FUNDS</b>		<b>172,227</b>	177,183
		<hr/>	<hr/>

## THE IRISH MEDICAL ORGANISATION

# Management Information

For the financial year ended 31 December 2020

(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 2020/2020	April 2019/2020
	€	€
<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

	2020	2019
	€	€
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	13,000
	<hr/>	<hr/>
	77,000	77,000
	<hr/>	<hr/>

These amounts are subject to relevant taxes.

## 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 AND FITZSERV CONSULTANTS LIMITED EXPENSES

#### MILEAGE:

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

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

#### SUBSISTENCE:

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

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



IRISH MEDICAL  
ORGANISATION

Ceardchumann Dochtúirí na hÉireann

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