



IRISH MEDICAL  
ORGANISATION  
Ceardchumann Dochtúirí na hÉireann

**2021**

Annual Report

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

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



IRISH MEDICAL  
ORGANISATION  
Ceardchumann Dochtúirí na hÉireann

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# Council and Executive Board Members

## IMO Council **2021/2022**

Dr Ina Kelly  
*President*

Dr Clive Kilgallen  
*Vice President*

Dr Brian O'Doherty  
*Treasurer*

Dr John Cannon  
*Hon Secretary*

Dr Naveed Abbas

Dr Aideen Brides

Dr Anne Dee

Dr Sumi Dunne

Dr Peadar Gilligan

Dr Ann Hogan

Dr Chris Lynch

Dr Denis McCauley

Dr Pdraig McGarry

Dr Domhnall McGlacken-Byrne

Dr Rachel McNamara

Dr Mick Molloy

Dr Maeve Montague

Dr Eoin Murphy

Dr Madeleine Ní Dhalaigh

Dr Liqa ur Rehman

Prof Matthew Sadlier

Dr Bobby Smyth

Dr Ray Walley

Dr Sorcha Ní Loingsigh

## Executive Board **2021/2022**

Prof Matthew Sadlier  
*Chair*

Dr Brian O'Doherty  
*Treasurer*

Dr John Cannon

Dr Tadhg Crowley

Dr Barbara Hynes

Dr Clive Kilgallen

Dr Denis McCauley

Dr Gerrard Markey

Dr Gabriel Beecham

Mr Niall Saul  
*Non-Executive Director*

Mr Ronan Nolan  
*Non-Executive Director*

# President's Report

**It gives me great pleasure to present to members this Annual Report on behalf of IMO Council.**



**Dr Ina Kelly**  
*President*

We have come through two of the most challenging years of our lives in dealing with health impacts – physical, mental and social – of the COVID-19 pandemic, which has affected our working and home lives, our personal health and the health of our families, friends and communities. Throughout this, doctors in Ireland have been to the forefront in adapting to the ever-changing requirements to protect health and try to maintain our normal services as well.

As a Public Health doctor, I have been so impressed by the response to this national and international crisis, from all our medical disciplines and I am very proud to be your colleague. As President of the IMO, I would like to thank you for the solidarity shown in our unified efforts to provide the best healthcare response possible as the needs changed – from wave to wave, from stringent infection prevention control and testing and then the various phases of vaccination - while also trying to care for our patients with other acute and on-going health problems. Many doctors had to put themselves at risk in order to care for their patients. All our medical efforts, as well as those of the whole population, working together minimised the mortality and morbidity of COVID-19.

So at the outset I want to thank you, as a member of the IMO for your ongoing support of the Organisation and on your behalf thank all specialty committee members. We are an organisation that represents all doctors and the solidarity, support and commitment across the specialty committees is nothing short of amazing. As your representatives they give so much of their time to advocating for you and your colleagues so I salute and thank them.

I would also like to thank the secretariat for their work over the past few years, we rely on their expertise, dedication and ongoing commitment to progressing our issues and fulfilling our mission to represent all doctors in Ireland.

For over a decade the IMO has been warning of the dire consequences of inadequate funding of our health services. We now have a service that struggles on a daily basis with serious deficits in capacity, a crisis in medical workforce numbers and at the same time increasing patient care needs and waiting lists that are at dangerous levels where care is being compromised. Covid exposed all of this but it was not the cause of it and we continue to advocate for significant, sustained and adequate investment to address these issues both in the acute and community settings.

While the vaccine offered hope and allowed a return to something closer to normality, both for society and for those working in the healthcare system, we faced a debilitating cyber attack which caused so much damage to the system. The stress both professionally and personally on doctors during this attack was enormous as they did everything they could to provide care in circumstances that were extraordinarily difficult.

The IMO, as your Trade Union, has sought to support members across all our specialty groups during the most challenging of circumstances and many of the activities are detailed in this Report.

We have had progress during the year on a wide range of issues but they have been hard fought and hard won battles. We have finally achieved agreement on Consultant Status for the specialty of Public Health with an agreement for 84 consultant posts within the specialty over the next 3 years.

At the time of writing some of our public health colleagues have now been appointed as Consultants, we wish them well and look forward to the time when the service is properly staffed at consultant level.

On behalf of all doctors employed within the system we have been representing them in relation to covid sick leave policies, arrangements around annual leave and adjustments to training/educational schemes to take account of the covid environment.

Much was asked of our GP colleagues in terms of both the management of COVID and the roll out of the Vaccine Programme and the IMO ensured that the operation of the programme and the supports attached assisted GPs in this mammoth task. We congratulate GP Teams on administering 3.4 million vaccines during 2021 while also maintaining normal GP services, covid assessment and test referrals and ever changing protocols.

For our consultants it was all the more difficult, after their efforts of the past two years to receive draft contract proposals that failed to recognise the crisis of consultant vacancies and ongoing recruitment issues and failed to address the inequitable 30% pay cut imposed on those who were appointed 2012. The proposals were met with an overwhelming negative response and little confidence that such proposals would assist in recruitment or in improvements in patient care. While there were some months of negotiation in the latter half of 2021 we are now waiting for Government to appoint an independent chair to restart that process. Our goal is for a contract that will attract consultants into a well resourced public health service that enables the timely delivery of patient care.

One thing we all have in common as doctors is that we were once NCHDs, we know how important it is that they are fully supported during their years of training. Being a doctor is not easy by any means but it really does not need to be this hard for our NCHD colleagues. While in the middle of the worst recruitment and retention crisis in history across all specialties the Government and HSE are effectively driving NCHDs abroad.



As I write this report our NCHDs have launched a major campaign #standingUP4NCHDs to bring a focus to unsafe and illegal working hours, non payment of all hours worked, issues around training costs and the plight of our international doctor colleagues, all of which go to demonstrate how under valued and disrespected they are in the system. It is simply not right that NCHDs are exhausted, at high risk of burnout, are emigrating in ever increasing numbers and at earlier career stages. It is bad for doctors, bad for patients and unimaginable for the future of our services when we are already struggling to fill posts. It is illegal and exploitative of our young and very hard-working doctors, but yet is tolerated in services that supposedly pride themselves on their care and compassion. Those of us who are no longer NCHDs know the toll that such unacceptable treatment has had on us when we were in this situation, and we support the renewed drive by NCHDs to bring Government and the HSE to account for breaching contracts, allowing NCHDs to work unsafely and quite simply not caring.



As long as I have worked in Medicine, the Irish health service has suffered from lack of infrastructure and bed capacity as well as the medical staffing crises due to the relatively unattractive, and often inequitable terms and conditions for doctors in all disciplines. From the day we become interns, doctors have had to endure disrespect and exploitation, and much of this continues to some extent throughout our careers despite our huge responsibilities in leading and carrying out the essential health services we provide. We make progress on issues, but the health system in Ireland has a long history of breaching agreements so the value of a Trade Union representing all of the profession cannot be underestimated.

In the coming weeks I will be handing over the Presidency to Dr Clive Kilgallen. It has been a privilege to serve as your President and while there are so many challenges ahead we meet them as a strong united profession under the banner of the IMO.

**Dr Ina Kelly**

*President*

# 1. Profession Wide Issues

## **Pandemic Recognition Payment**

The IMO, along with the other health service trade unions had several meetings with the HSE and the Department of Health in the first half of 2021 in pursuit of a claim lodged by the unions seeking a recognition payment in respect of the heroic efforts of healthcare workers in dealing with the COVID-19 pandemic. At the outset, these meetings took place directly between the parties, and latterly under the auspices of the Workplace Relations Commission (WRC).

When these engagements failed to yield a positive outcome, the matter was referred to the Labour Court for a recommendation. A Labour Court hearing took place on 13th September. The Labour Court declined to directly address the issue before it, but did intimate that renewed engagement between the parties should be undertaken.

Without a direction from the Labour Court, it proved difficult to have the management side re-engage with this issue in the latter months of 2021. However, assurances were received in that time frame that the matter was receiving detailed consideration by Government.

The announcement by the Minister for Health of a Pandemic Recognition Payment on 19th January 2019 took place in the absence of engagement with the IMO and the other health service trade unions. The payment was set at one thousand euro tax free.

Engagement did resume on the terms on which the payment would be made and it quickly became clear that the intention was to place limits on the numbers who would be eligible, and to make the claiming process cumbersome. The imposition of an eligibility cut off point of 30th June 2021 was of particular concern to the IMO as it would exclude the 2021 Intern cohort from eligibility.

There were several meetings between the trade unions and the management side in March and April 2022 at which some progress was made but which did not resolve the key issues of eligibility. Nevertheless, the HSE proceeded to launch a circular into the system on 19th April which set out the terms (not agreed) on which the payment could be claimed and made. Unfortunately, some of the issues that were identified by the unions, and with respect to the IMO on behalf of NCHDs in particular, remain. The IMO continue to assist members in the claiming process and advocate for those excluded from the original criteria.

## **Building Momentum – Pay and Premium Rates**

Under the terms of 'Building Momentum', provision was made for overtime and premium rates in the public service, which had been reduced by virtue of Sections 2.13 and 2.17 of the Haddington Road Agreement to be restored, within certain budgetary parameters, on 1st July 2021.

The IMO raised this matter with the HSE in June 2021 and asked for an update as to the work done to date to prepare the system for the increase in these rates. Based on initial response from the HSE, it appeared that little, if any preparatory work had been done. This was borne out when premium rates paid for July remained at post-HRA rates.

Obviously, this caused a particular problem for the IMO as our NCHD members salary profile was disproportionately made up of overtime. The IMO continued to press the HSE to get this matter resolved and it was disappointingly late when the relevant HR Circular was issued to the system as late as 20th July 2021 – a full three weeks after the change should have been made.



We continued to receive reports from NCHD members – for whom overtime is a significant component of earnings – that they were paid the previous rate as late as November, which was wholly unacceptable.

Also under the terms of 'Building Momentum', salaries up to a maximum of one hundred and fifty thousand euro were restored to their pre-FEMPI (i.e. 2008) levels on 1st July 2021. This included Consultants who are paid on the January 2015 rates, even though those rates were not in existence prior to 2012. On 1st October 2021, Doctors who did not benefit from this increase received a one percent increase in their salary, also under the terms of 'Building Momentum'.

The IMO is the union representing the medical profession at the Public Services Committee of ICTU in respect of all public service agreements.

### **Building Momentum – Sectoral Bargaining Units**

Building Momentum provides for the establishment of Sectoral Bargaining Units to deal with outstanding claims, adjudications, awards or other matters. The IMO Council decided that the longstanding issues relating to the Area Medical Officers, the status of Occupational Health Physicians and the outstanding Devine Report on Community Ophthalmic Physicians should be addressed within this process. When considering these issues Council noted that it was clear that, given the limitations of this process in terms of funding, it would not be possible to adequately address the 30% pay inequity for Consultants appointed since 2012 and that this would have to be resolved in the context of discussions on a new consultant contract and existing commitments from Minister for Health.

The Bargaining Units provided for one percent of the identified pay bill of the groups within the unit to be the figure under discussion. There were serious delays in getting the process started and while some progress was made, the Department of Health did not re-engage due to issues raised by DEPR. The IMO has continued to push for re-engagement as provided for under the terms of the Building Momentum, and has also raised the matter with the ICTU Public Services Committee in terms of a disputes mechanism.

### **Pandemic Response**

Since the onset of the pandemic, the IMO has represented members on a variety of forums with management from the HSE and the Departments of Health and Public Expenditure & Reform.

In particular the IMO was involved in the prioritisation and roll out of the vaccine programme for healthcare staff and advocated strongly for NCHDs who, in many cases, were plunged into unwarranted, but wholly understandable, anxiety as the January changeover coincided with the initial rollout of the vaccine.

In terms of more operational matters, the IMO represented Doctors across a variety of matters including but not limited to ensuring that accumulated annual leave was once again able to be carried forward, that Doctors were covered by the provisions of agreements on special leave with pay and that Doctors numerous premium payments be recognized in that regard, and that the return of staff to work after infection be undertaken in the safest way possible.

## 2. Consultants

**During 2021, COVID 19 continued to expose the damaging effects of successive Government policy in terms of a decade of underfunding of health service capacity and the ongoing inequitable pay policies that has made it impossible for our public health services to both recruit and retain consultants.**



**Dr Clive Kilgallen**  
*Chair*

### Consultant Committee 2021/2022

Dr Clive Kilgallen - *Chair*

Prof Rónán Collins

Prof Trevor Duffy

Dr Peadar Gilligan

Dr Gerard Markey

Dr John MacFarlane

Dr Mick Molloy

Dr Sorcha Ni Loingsigh

Dr Anthony O'Connor

Prof Matthew Sadlier

Dr Aisling Snow

Prof Chris Lynch

Dr Lisa Cunningham

Prof Bobby Smyth

Prof Sean Tierney

Such policies have had the entirely predictable outcome of dangerously high waiting lists, unprecedented numbers of vacant consultant posts leading to a service unable to cope with the significant pressures placed by COVID 19 and all other care.

Notwithstanding the enormous pressure, consultants continued to strive to deliver care in the most challenging of circumstances, made all the more difficult as consultants had to deal with impact of the HSE's cyber-attack. It was therefore all the more disrespectful the manner in which Government sought to engage on a new Consultant Contract.

### 'Slaintecare' Consultant Contracts

In May 2021, the IMO received a formal invitation to meet with the Department of Health to discuss the "implementation" of the proposed 'Slaintecare Consultant Contract'. Despite the fact that no proposals were actually available at that meeting it was clear that the Department and HSE position was that this was to be considered an implementation process and not a negotiating process. The IMO advised that as a registered Trade Union, a member of the Public Services Committee and of the Irish Congress of Trade Unions such a process was wholly unacceptable and that consultants had the right to be fully represented in contractual negotiations.

Following our strong representation the Department recognised the role of the IMO, circulated the DRAFT Contract and invited the Organisation to substantive engagement.

The Consultant Committee undertook a comprehensive survey of our members, current contract holders and NCHDs as future consultants. Given the far reaching changes sought by Government it was unsurprising that the draft proposals were met with an overwhelmingly negative response with little confidence expressed by consultants that such proposals would assist with recruitment or improve patient care.

With over 4,000 respondents to the survey there was an overwhelming rejection of the proposed contract:

- ▶ 90% strongly objecting to the significant changes to working hours and work patterns, work location, the right to clinical autonomy and the right to advocate for patients and services.
- ▶ Additionally there was serious concern that the proposals did not seek to address issues around flexibility, family friendly policies or working environment.
- ▶ 60% of consultants and almost 100% of NCHDs currently working abroad said they would not return to work in Ireland under those contract terms.

Over the subsequent period extensive engagement took place in relation to the process which the Department sought to be very limited in nature.

Terms of Reference were eventually agreed to encompass the IMO position in relation to:

1. Appointment of an Independent Chair agreed between the parties
2. Inclusion of the unilateral 30% pay reduction for all consultants appointed 2012
3. All proposals on new contract

## Negotiations

Ms Marguerite Bolger SC was appointed as Independent Chair and invited submissions from all parties so as to agree an Agenda for the process. The IMO made a detailed submission on:

- ▶ Results of survey from Consultants and NCHDs on the proposed contract.
- ▶ Need for resolution to 30% Pay Inequity for those consultants appointed post October 2012.
- ▶ Crisis in consultant recruitment, the impact of vacant posts, inability to recruit and comparisons with specialist numbers in other jurisdictions.
- ▶ Burnout and stress in current working environment.
- ▶ Agenda proposals to include issues not addressed by the Draft Contract including but not limited to part time and flexible working arrangements, right to change contract, professional development and a range of non pay issues.

An agenda and timeline was agreed and the parties engaged from September to mid December 2021.

The IMO was represented in these negotiations by members of the Consultant Committee and IMO Secretariat.

Such negotiations by their very nature are complex and it was not possible to conclude matters in the timeline envisaged by the Department.

Ms Bolger advised the parties that following her appointment to the High Court she was no longer in a position to continue as Chair into 2022 and advised the parties that she would prepare a report for a new Chair.

At this point the Department of Health and the HSE would not commit to the appointment of a new Chair or to following the process and agreed Agenda. They sought a period of time in early 2022 to consider the matter and revert. At the time of writing this Report there has been no agreement on the appointment of a new Chair or on the process itself.

Subsequently, and in the absence of renewed engagement, the Government

- a) Accepted a report under the terms of Building Momentum that Consultants would be excluded from the restoration of the additional working hours imposed under Haddington Road Agreement and
- b) Advised the Dail that a review was taking place in relation to the payment of the final portion of FEMPI deductions as provided for in legislation and due to be paid in July 2022.

The position of the IMO is that it is not tenable to enter into discussions on a new consultant contract when the terms of existing contractual arrangements and public service agreements are not being honoured.

## Pandemic Response

During 2021 the IMO continued to lead in representing the profession in the broad health service response to the pandemic. This past year, that has required extensive engagement with the HSE in terms of:

- ▶ Vaccine prioritisation for healthcare workers
- ▶ COVID 19 Leave arrangements
- ▶ Issues relating for those consultants who temporarily transferred to a Type A Contract

## **Consultant Continuing Medical Education Fund**

In recognition of the restrictions under which the health service operated for much of the year, the Consultant CME Fund was, once again, rolled over for a year. In addition, the IMO sought, and attained an agreement that up to €1,000 on an annual basis could be used to purchase IT equipment which has a CME component. Subsequently, the IMO engaged with the HSE to ascertain if this figure could 'roll' with the CME rollover to a figure of €2,000 on a one off basis.

## **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. 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.

## **Occupational Medicine**

The IMO Council approved a proposal from the Executive to utilise the Sectoral Bargaining mechanism under the 'Building Momentum' national pay agreement to try to bring to a conclusion the pay disparity affecting Occupational Health Physicians. The IMO is presently in discussions with the HSE and the Department of Health to identify and quantify the costs of setting this matter to rights. We intend to work jointly to bring a proposal to the Department of Public Expenditure for approval.

In a connected matter, the IMO referred this matter, on an individual basis, to the WRC for adjudication. At which point, health service management undertook to resolve this matter on a collective basis.

# 3. Non-Consultant Hospital Doctors

**2021 saw additional significant pressures placed on NCHDs as our health services continued to struggle with delivering care in a COVID 19 environment and the impact of the HSE cyber-attack. NCHDs who account for almost two thirds of the medical workforce in our public health services faced increasing difficulties during the past year.**



**Dr John Cannon**  
Chair

## NCHD Committee 2021/2022

Dr John Cannon - *Chair*

Dr Naveed Abbas

Dr Naomi Beard

Dr Gabriel Beecham

Dr John Birrane

Dr Norella Broderick

Dr Sally Cahill

Dr Aidan Coffey

Dr Caitlín Crowe

Dr Brian Doyle

Dr Jennifer Kearns

Dr Jamie McGettigan

Dr Domhnall McGlacken-Byrne

Dr Mei Yee Ng

Dr Rachel McNamara

Dr Maeve Montague

Dr Eoin Patrick Murphy

Dr Lorcán Ó Maoileannaigh

Dr Liqa ur Rehman

Dr Phillipa White

Significant issues emerged in terms of higher levels of unsustainable working hours, not just driven by the pandemic, problems with accessing both annual leave and study leave, toxic working environments which impacted on their mental health and well being – all of which has resulted in an increasing number of NCHDs choosing to go abroad to work in systems that value and respect them.

The IMO has advocated for and represented NCHDs on a wide range of issues including:

### Ongoing Pandemic Measures & Vaccine Roll Out

The IMO has also represented the NCHD workforce in negotiations and engagements with the HSE and the Department with regard to the response to the ongoing pandemic measures including COVID 19 leave.

Specifically this year, the IMO worked with other stakeholders to ensure that all NCHDs were able to avail of a vaccine in the first weeks of 2021, and to ensure that various policies and guidelines including those relating to return from travel and derogations took into account the specific circumstances of NCHDs, arising from the rotational nature of NCHD employment.

### 'Building Momentum' Pay Rates

The IMO represents the medical profession in all Public Service Pay Agreements. While we were opposed to Building Momentum for not specifically addressing the recruitment and retention issues with the terms of that agreement we did at least secure the restoration of overtime rates to those which prevailed before July 2013 i.e. time and a half. Given the amount of overtime which is effectively mandatory for NCHDs this was a significant issue and it was, therefore unacceptable that the HSE failed to implement the restored overtime rate in July, as per the agreement.



The IMO on behalf of all NCHDs strongly objected to the fact that the HSE had failed to honour the agreement and notwithstanding the HSE commitment to back date any payments due we advised it was simply unacceptable to treat NCHDs in this way. The IMO did secure the implementation of the restored overtime rate and the discharge of monies owed in November – almost 6 months after the agreed date.

Under 'Building Momentum', the majority of NCHDs benefitted from a pay rise effective from 1st October.

### **Intern Induction (2020)**

At the height of the pandemic in March and April 2020, the IMO agreed with the HSE that the 2020 Intern cohort would enter the health system earlier than planned. In practice this meant that these Doctors worked for fifty nine weeks at the Intern grade. On their behalf, the IMO lodged a claim with both the HSE and the WRC in recognition of what was a de facto pay freeze. This issue remains ongoing.

### **Intern Induction (2019)**

Notwithstanding the introduction of a thirty nine hour paid induction for Interns in 2018, the IMO was compelled to take cases to the Workplace Relations Commission (WRC) on behalf of over two hundred Interns whose induction went beyond the agreed thirty nine hour pay period in 2019. As a result of the pandemic, these cases did not come before the WRC until this year. After several engagements, the IMO and the HSE reached an agreement in this matter, and the process of individual member acceptance and subsequent payment is underway.

### **Registrars in General Practice**

The IMO continues to engage with the HSE on behalf of Registrars in General Practice to resolve issues that have arisen with the implementation of the contract. In previous years, the IMO secured benefits for Registrars in General Practice in terms of travel allowance and this year, the IMO entered into detailed discussions with regard to the Out of Hours Allowance for these Doctors when they take periods of leave.

### **Training Supports Scheme**

For the second year, the IMO engaged with the HSE to provide for the roll-over of the Training Support Scheme (TSS) in recognition of the difficulties in accessing training physically, and in the context of work pressures. It is not intended that this Scheme will roll again, but that is dependent upon the broader context of the pandemic.

### **International Doctors Issues**

The IMO NCHD Committee decided to establish an International Doctors Working Group to consider the issues that affected this group of Doctors and to work towards resolutions of the issues identified by the Group. The Group, working with the Executive, organised a very successful International Doctors webinar that attracted well over one thousand participants in August. Happily, this past year has been one of considerable improvement in the working conditions of International Doctors with two policy advances in areas in which the IMO has long pressed successive Governments for action.

In September, it was finally agreed that Doctors who do not hold citizenship of an EU country, could now apply for higher specialist training on the same basis as colleagues who are citizens of EU countries (this also applies to UK citizens).

Later in the year, in December, the Department of Enterprise, Trade and Employment agreed to disconnect the length of a work permit from the length of an offer of employment. This means that Doctors who require work permits will be able to apply for a two year permit rather than permits for six, or twelve, months as had been the case heretofore.

These undoubtedly positive developments will improve the working lives of International Doctors, and show the value of working

### **IMO NCHD Committee Working Groups**

In addition to the IMO NCHD Committee Working Group for International Doctors, other groups have been established by the NCHD Committee to focus on issues for Women Doctors, Interns and Health and Wellbeing issues specific to NCHDs. These Groups have continued to meet throughout the year and have fed into the broader agenda for the Committee. The NCHD Women's Group are represented on the IMO Gender Equality Group and assisted in developing the IMO research on issues around gender quality.



## NCHD Contract Terms

In addition to the items mentioned above, the IMO has also engaged with the HSE, both directly and through the WRC to address issues relating to the grading of NCHD posts in Psychiatry and also to seek to put the 'shadow rosters' that have come about onto a firmer contractual footing. These engagements remain ongoing, and the IMO is hopeful of resolution in the early part of 2022.

## 'Slaintecare' Consultant Contract

Despite the crisis in our consultant medical workforce and the increasing trends of emigration by NCHDs, Government proposed a process to implement a new contract which was wholly unacceptable to the IMO. The stated intention of Government was to engage with the IMO in an implementation process as opposed to a negotiating process. The IMO rejected such a process and following extensive engagement it was agreed that negotiations would take place.

Recognising the importance of the views of Trainees, our future consultants the IMO engaged in a consultation with NCHDs both in Ireland and overseas to assess their views of the draft proposals put forward by Government.

The response to the proposals was overwhelmingly negative on a wide range of issues including working hours and patterns, ability of management to alter work locations, rights to clinical independence and practice, rights to advocacy on behalf of services and patients. Additionally NCHDs had serious concerns around flexible and part time contracts, family friendly policies and a supportive work environment. It was very clear that the contract as envisaged by Government would not solve our recruitment and retention problem with NCHDs clearly indicating they would not consider such terms and for those already abroad this contract would not encourage them to return to work in the Irish health services.

The IMO Consultant Committee invited a representative from the NCHD Committee to be part of the negotiating team so as to ensure the voice of trainees was heard.

An Independent Chair, Ms Marguerite Bolger SC was appointed and negotiations commenced in September 2021 under agreed Terms of Reference and an agreed Agenda.

The IMO made detailed submissions to the process ensuring the views of NCHDs were incorporated.

The negotiations proved complex and not without challenges however when Ms Bolger indicated in December 2021 that she was no longer in a position to continue to chair the process due to her appointment to the High Court we were very surprised that Government had yet to appoint an agreed successor to the position and that they were seeking time to consider the process.

At the time of writing this report there has been no further substantial engagement on the contract.

## IMO Research on NCHD Contract Breaches, Health and WellBeing and Gender Equality

During 2021 the IMO undertook extensive research and consultation around the issues of Health and Well Being, Gender Equality and NCHD Contract Breaches. The results of all these surveys showed an NCHD workforce that has alarming low levels of morale, high levels of stress and burnout and faces consistent and systemic breaches of working conditions including issues around unsafe working hours, non payment of overtime for all hours worked, disregard by employer for the financial issues around training and rotation, lack of flexibility in a system where contract terms do not meet the needs of a changing workforce demographic.

During the latter half of 2021 and early 2022 the NCHD Committee developed a campaign around all these issues under the banner



The issues highlighted are not due to COVID 19, they are a result of the failure of Government and the HSE to honour agreements reached with IMO on NCHD issues and those failures need to be addressed through agreed reform if we are to stem the tide of emigration and allow our trainees to see a future within the Irish public health services.

All members of the IMO – Consultants, GPs, Public and Community Health fully support our NCHD colleagues.

# 4. General Practitioners

**2021 saw GPs and their teams continue to adapt to the significant challenges of delivering care in the context of the COVID 19 pandemic, while also providing all normal GP services, a mass vaccination programme and the ongoing roll out of Chronic Disease Management. The impact of the HSE Cyber Attack forced more pressures on the service.**



**Dr Denis McCauley**  
Chair

## GP Committee 2021/2022

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 Pdraig McGarry

Dr Shane McKeogh

Dr Madeleine Ní Dhálaigh

Dr Pascal O’Dea

Dr Brian O’Doherty

Dr Maitiú O’Faoláin

Dr Mike Thompson

Dr Amy Morgan

Dr Knut Moe

Dr Ray Walley

During 2021 the IMO continued to work to support General Practice and the overall funding of General Practice through a variety of initiatives detailed below while also recognising the growing capacity issue within the service.

### COVID 19 Supports Agreement

The IMO reached agreement with the State on a series of measures intended to support GP practices in caring for their patients during the COVID 19 pandemic. These payments remain in place and are universal i.e. they apply to both private and public patients.

Service	Fee	Duration
Covid Triage/Test Referral	€30	Ongoing
Respiratory Assessment	€70	Ongoing

On request from the Association of GP Co-ops the IMO negotiated grant funding for the co-ops to cover income which would normally be claimed by way of STCs at the outset of the pandemic. This continued through 2021 with co-ops receiving a grant amount equivalent to their 2019 funding.

The IMO also reached agreement on an additional payment for Covid test referral in the out of hours setting.

### COVID 19 Vaccination Programme

As the COVID Vaccines became available in Ireland the IMO ensured that GPs and their teams were vaccinated in accordance with the prioritisation of healthcare staff and with the HSE agreed a number of dedicated GP Team vaccine clinics.

Following recommendations from NIAC and pending the development of vaccine centres GPs were asked to vaccinate the entire Over 70 population over a relatively short period of time. While the programme had significant issues in the beginning, mainly around the availability of supply, the IMO worked with the HSE to resolve issues around deliveries.

We ran a service for our members to resolve issues and ensured that the HSE established relationship managers for all GP Teams to deal with operational issues. GP Teams around the country ran dedicated COVID Vaccine clinics, adapted to change in vaccine type from the AZ to Pfizer and managed the associated complexities of the new vaccine in terms of storage – short time to administer and supply issues.

GPs were critical in delivering vaccines to the most vulnerable of our population and continued throughout the year to vaccinate through the age cohorts and for immunocompromised patients. The response from General Practice was incredible in the context of the national vaccine programme.

The IMO negotiated a fee structure and operational arrangements for GPs to support and enable the practice to participate in the vaccine programme while continuing with other GP services. The fee comprised of €25 per vaccination with an additional €10 administration fee in light of the need for dedicated clinics and reorganisation of practice to administer the vaccination programme in a timely and efficient manner.

As the disease continued to evolve and new NIAC recommendations were operationalised the IMO kept GPs informed with detailed communication, webinars and supports.

In December 2021, following the latest NIAC advice the IMO held an emergency webinar of GPs to detail the roll out of an accelerated COVID 19 booster programme in light of the rapidly deteriorating epidemiological situation with regard to COVID 19. GPs were once again asked to play a critical role in vaccinating as many of the population as possible given the speed at which the Omicron variant that was spreading through the population. Again GPs mobilised their practice teams and delivered a highly successful accelerated programme running right up to, and in many cases even during the Christmas period.

As part of the agreement on the accelerated booster campaign, the IMO secured a reinstatement of the registration fee and it was further agreed that all participating practices would receive a winter grant.

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

GPs will provide evidence to the National Contracts Office by way of a certified memo from their accountant to illustrate how the grant was expended.

### 3.41 million vaccines delivered by General Practice Teams



## 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:

### Timeline of Capitation increases:

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

As of January 2022 the IMO has secured through the IMO GP Deal an increase of 48.5% in all capitation excluding under 6s. 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 deal 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 CHOs 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.

### 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 was rolled out. The programme now applies to all GMS/DVC patients aged 18 and upwards.

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.

In January 2022 the CDM programme will be expanded to include two additional arms, namely the Opportunistic Case Finding (Patients aged 65 and over) and the Prevention Programme (Patients aged 65 and over). In a similar manner to the main arm of the CDM programme these arms will expand on the basis of age over the future years.

The CDM programme has been a great success and has been enthusiastically embraced by both patients and GPs. Over 85% of GPs in Ireland have registered to provide the programme to date. Programme data shows that 90% of people with these conditions are being managed solely in general practice for their chronic conditions.

The CDM programme also received an international award from the UN Interagency Taskforce recognising the work to develop and roll out the programme despite the COVID 19 pandemic.

Below is set out a table of the fees and services for this programme.

Description	Amount	HSE Superannuation Contribution	Nursing grant in respect of patients registered by 1st July 2021	Total
Annual fee payable in respect of eligible patient (aged 18 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 18 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 18 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>
Opportunistic Case Finding Programme – fee for assessment of patient (aged 65 years and over) meeting the chronic disease risk criteria as set out in the Agreement of 2019	€60	N/A	€3.20	<b>€63.20</b>
Prevention Programme – annual fee for assessment of patient (aged 65 years and over) identified with high-risk of cardiovascular disease or diabetes as set out in the Agreement of 2019	€82	€8.20	€14.35	<b>€104.55</b>

## 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.

This was rolled out initially in 2020 and continued through into 2021 with payments being made in 2022.

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.

In 2022 the funding is being paid in two tranches and a new system developed by the Health Intelligence Unit will be in place for future years which will automatically identify those practices working with patients of the greatest need using recognised indices of deprivation. There will be no need to apply for the grant in future years but it will be awarded through the new system.

## Conclusion

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 support of members. There are continued challenges in relation to General Practice particularly with regard to capacity issues, increased patient demand both in daytime and out of hours settings, and the need to support our younger colleagues establishing.

The GP Committee, in looking forward to a post pandemic time and the future development of the profession are working on a range of positions around the key issues and a sustainable model for General Practice.



# 5. Public and Community Health Medicine

**2021 was a landmark year for Public Health Medicine in Ireland with the introduction of the grade of Consultant in Public Health Medicine, on the common consultant contract putting the specialty on a par with all other consultant grade positions.**



**Dr Anne Dee**  
Chair

## Public and Community Health Medicine 2021/2022

- Dr Anne Dee - *Chair*
- Dr Gabriel Fitzpatrick (PH)
- Dr Ina Kelly (PH)
- Dr Mary O’Riordan (PH)
- Dr Regina Kiernan (PH)
- Dr Mary T O’Mahony (PH)
- Dr Emer O’Donoghue (PH)
- Dr Catherine Colohan (CH)
- Dr Ann Hogan (CH)
- Dr Liam Holland (CH)
- Dr Joe Quinn (CH)
- Dr Mary Fitzgerald (CH)
- Dr Johanna Joyce Cooney (CH)
- Dr Barbara Hynes (CH)
- Dr Seosaimhin Kidney (CH)
- Dr Ide Nic Dhonncha (CH)

## Public Health Medicine

Members will be aware of the long battle to reach this point but to briefly recap on just the last number of years struggle

A process was put in place following the publication of the Crowe Howarth Report (the IMO having balloted its members for industrial action seeking the publication of the report). This eighteen month process was to culminate in July 2020 with the Public Health Medicine becoming a consultant level specialty. Issues were raised about legislative changes being required for same and there was a general weakening of resolve on the state side.

Discussions took place with the Department and meetings were held on the issue with Minister Harris and subsequently Minister Donnelly at this time.

A virtual meeting of IMO members was held in September 2020 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.

In September 2020 and following extensive discussions by the IMO a memo on enabling legislation was agreed by the Government. This legislation allowed for the process for contract negotiations and pay discussions to proceed, however, the legislation in and of itself did not deal with the contract issues.

The IMO secured agreement for a time limited process commencing 19th October. On this basis any ballot for industrial action was 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.

The IMO then balloted its SPHM and DPH members in November 2020 for industrial action and served strike notice for three days of strike action, due to take place on January 14, 20 and 21 at the start of this year.

In January of 2021 the IMO deferred a scheduled strike action of SPHMs and DPHs in light of the deteriorating epidemiological situation with regard to COVID 19 and the onset of the Omicron variant.

This allowed a small window for talks to recommence with the Department and the HSE on the introduction of the grade of Consultant in Public Health Medicine and in April of 2021 the IMO reached agreement with the HSE and Department of Health following long and difficult negotiations.

At this point we must commend members of current and past IMO Public Health Committees who have campaigned tirelessly and given up much of their free time to advocate for Public Health Medicine to be a recognised consultant specialty in Ireland. This is the culmination of almost 20 years of campaigning and we thank also the secretariat for their work in negotiating this agreement.

Set out hereunder is a summary of the work of your committee throughout 2021 and the Industrial Relations issues and challenges which have been faced.

### **IMO Agreement on Implementation of a Consultant-led Public Health Model**

The agreement, reached in April of 2021 set out a phased approach over two and a half years to introduce 84 Consultant in Public Health Medicine posts. These posts are being brought in on the Type A Common Consultant Contract which has been amended to include a provision dealing specifically with Public Health.

The agreement also set out that Consultants in Public Health Medicine would move to any new consultant contract if and when same was agreed.

### **Ballot of Membership**

In May of 2021 the IMO put the agreement to a ballot of its SPHM, SpR and DPH membership. The ballot was passed with 87% voting in favour of the agreement.

Advertisement of the first 34 posts began in June of 2021 with the 34 posts to be filled by June 2022. A further 30 posts are to be filled by June 2023 and the final 20 posts are to be filled by December 2023.

These posts are new posts and are part of an overall restructuring of Public Health in line with the Crowe Howarth agreement. The reform model is being led out by the CCO, Dr Colm Henry's office. The IMO are working closely with the HSE and the Department to ensure the full implementation and roll out of the 84 posts.



### **Review Process**

The agreement also sets out that the ongoing operation of the agreement will be reviewed in April of each year to ensure that reform targets are being met, such as the move to the six regions rather than the existing Departments of Public Health, and to release the funding for the next tranche of posts.

The IMO and the HSE make submissions under this process and it is expected that given the progress in filling the initial 34 posts and the ongoing reform of Public Health Medicine that this review will yield a positive outcome and the next phase of the process will commence in June 2022.

### **Benefits of the Agreement**

The agreement, while not perfect, was the best that could be achieved by negotiation. It puts Public Health Medicine on a par with all other consultant specialties and ensures we will not be left behind such specialties into the future.

It increases the attractiveness of Public Health Medicine as a speciality and ensures that we can attract talent both at home and abroad and will I hope lead to more NCHDs choosing Public Health Medicine as their speciality of choice.

There will be additional workload and responsibilities associated with these Consultant posts and Consultants in Public Health Medicine will be expected to lead multi-disciplinary teams and have increased management and leadership responsibility. The IMO have sought as part of the review process additional allowances for certain national and regional leadership positions and this remains a part of our Industrial Relations agenda into the future.

### Senior Area Medical Officers

Senior Area Medical Officers are an integral part of the workforce of Public Health Medicine. They have contributed hugely over the course of the pandemic and have supported the Specialist campaign for consultant status. As part of the ongoing Industrial Relations agenda of the IMO it is recognised that there is now an urgent need to address issues affecting this grade.

We thank our IMO committee colleagues Dr Ger Meagher and Dr Emer Donohue who have developed a position paper on SMO issues and we hope to distribute this paper to members for feedback in the near future and seek to engage with the HSE on increasing the SMO workforce.

Even with pandemic recruitment SMO workforce levels are still below that which was set out in the 2003 agreement on Public Health Medicine and that was at a time when the population was some 20% less than current levels.

Just as our SMO colleagues supported the SPHM campaign we would ask that all SPHM, DPH and Consultant colleagues support the SMO campaign as this rolls out.

### Conclusion

We have made significant strides in 2021 with the landmark IMO agreement and it is my belief that the future is bright for Public Health Medicine in Ireland. For too long the speciality has been neglected and misunderstood and if the pandemic has had one positive it is that there is now a much wider appreciation and understanding of the vital work that Public Health doctors do. While health protection has understandably been to the fore in the last number of years it is vital now as we continue to implement the IMO agreement that all other domains are also recognised and given the resources and posts to reach their full potential.

We wish to thank all members for their continued membership of the union and hope that we can continue to represent your interests in the coming year.



## Community Medicine

**The value of the work and experience of our Community Medicine doctors was proven in 2021.**

The particular experience of community health doctors as part of vaccination teams meant took a lead role in the vaccination of residents in nursing homes. In addition to this, and with many doctors redeployed to assist their colleagues in Public Health they continued to offer the vital HPV programme, child health and other vital services.

### Covid Vaccine

With the welcome rollout of the Covid Vaccine, starting with those in nursing homes, the experience of the Community Vaccination teams was key in delivering of this programme. Community vaccination teams were the first out of the blocks delivering this and providing a welcome lift given the difficult start to 2021.

At the end of the year the experience of Community Medicine doctors was vital again as they helped set up the clinics for the delivery of the vaccine to children 12 +, and they will again help early in 2022 as younger children are vaccinated.

One significant concern which the IMO raised on behalf of members, was the need for recognition that carrying on of this vital programme would have a knock-on impact on other work and services.

Members experience from previous campaigns was that this impact was often forgotten by the HSE and there would be pressure put on teams for this impact.

### Staffing

Community Teams across the country face staffing issues. With the rollout of the HPV programme to boys, extra staff were promised but not delivered in all areas, or such staff were temporary and subsequently left the system. With the pressures of the Covid Vaccine Programme these shortages have been exacerbated.

There are a number of very disappointing delays in recruitment processes, including issues around Garda Clearance, job offers and other delays.

### Regrading of AMOs

The longstanding issue of Area Medical Officers continues to be a priority for the IMO.

The IMO had referred this matter for conciliation and had a number of conciliation sessions on this. The HSE had committed to addressed to dealing with this under the Public Service Agreement.

Under this Agreement, a process for dealing with long running issues was established, namely bargaining units. This established a specific fund to address matters and the IMO have put forward the Area Medical Officers as a group to be dealt with through this process and look forward to achieving a resolution on this long running issue in early 2022.

### Delivery of the HPV Programme

Community Medicine doctors continue to be involved in the rollout of this vital vaccine to secondary school children.

This continued despite difficulties accessing facilities, with running of separate clinics in many areas.

In relation to this and other vaccination programme, the Review of the School Immunisation Programme has been accepted by the HSE, but there has been no engagement with the IMO, and we have confirmed that any changes arising from this review would require engagement and negotiation with the IMO prior to implementation.



## 6. Community Ophthalmic Physicians

**The IMO have been engaged in a process for a number of years in seeking to address the terms and conditions of Community Ophthalmic Physicians (COPs). The Primary Care Eye Services report set out an enhanced role that would be required of medical ophthalmology in the community and following same the IMO sought a review of the terms and conditions of Community Ophthalmic Physicians which led to the Devine Report which was completed in 2020.**

The Devine Report stated: "it is clear that a continuation of the historic salary linkage with the Senior Area Medical Officer is anomalous and requires to be regularised to reflect the enhanced role which will now be expected of all existing Community Ophthalmic Physicians, as Medical Ophthalmologists, but in particular those who will be at the forefront of primary eye care multi-disciplinary teams, both from a clinical and from a managerial perspective"

It further recommended that subject to certain criteria that medical ophthalmologist posts should be established at a salary range below the Type B consultant salary and above the Public Health Specialist salary.

The IMO sought to enter into discussions with the HSE on the implementation of these recommendations and despite some initial meetings, funding was then cited as an issue. The IMO then brought the matter under the "Building Momentum" national pay agreement between unions and the state. Under "Building Momentum" a process was agreed for sectoral bargaining whereby each bargaining unit would have 1% of the total basic pay bill of their sector to deal with outstanding awards and issues.

As per section 2.2.3 of the agreement proposals were to be agreed and completed by end of June 2021. Despite the delay in this process the IMO made some progress up until Christmas of 2021 on the issue and met with the Department of Health and HSE a number of times to progress the issues.

However, since January of 2022 to date there has been little further engagement and the IMO have written to the Department conveying our members frustration and anger at the undue delay in this process. The IMO now intend to trigger the dispute mechanisms under Building Momentum with further reference onto the Labour Court in the event that the matter is not addressed and resolved.

The delays in the sectoral bargaining process have affected not just COPs but also AMOs and some Occupational Health Physicians. It is incredibly frustrating for the IMO and our COP members that this issue remains outstanding and that the sectoral bargaining process has been delayed to the extent that we are now required to trigger the dispute mechanisms.

We hope that this can be progressed further through 2022 with a view to finally bringing a resolution to the matter. In the event that it cannot be progressed all options (including industrial action options) will have to be considered to bring this matter to resolution.

# 7. IMO Member Advisory Service

**The IMO Member Advisory Service is a dedicated unit within the IMO, which assists members across all specialties with a variety of queries.**

For our employee members we provide advice on issues such as pay, leave and other contractual entitlements. We also provide representation to members through Grievance and Disciplinary proceedings and representation to members in disputes with their employers over contractual entitlements. Such representation is both internally and via the Workplace Relations Commission and Labour Court.

For our GP members we provide guidance on their obligations as employers as well as guidance and support in dealing with the HSE, Department of Social Protection and other state bodies. We also provide advice and representation to our GP members as employers.

2021 was a very busy years for our members working across the healthcare system and the Member Advisory Unit was happy to be able to support them throughout the year. In 2021 we dealt with over 12,000 queries.

## NCHDs

NCHD members faced both the regular type of issues and issues which had arisen due to COVID 19. Some of the areas we assisted members with throughout the year included:

- ▶ Application of incremental credit
- ▶ Extension of training supports
- ▶ Changes to overtime and salary rate
- ▶ Difficulties with training progression due to covid
- ▶ Disciplinary procedures
- ▶ Carrying of annual leave
- ▶ Night rate
- ▶ Access to educational leave

It is clear from our engagement with our NCHD members that there are frequent issues with underpayment and non-payment. We would encourage members to review their payslips and contact us immediately where you are unsure of anything.

## General Practitioners

GPs continued to be the most frequent users of the member advisory service, and we were delighted to be able to provide support and assistance with the challenges faced during the year.

As with all other specialties covid was the predominant issue with queries around both the changing Covid rules and the commencement of the vaccine arising frequently.

A sample of the issues we helped GPs with this year included:

- ▶ Deliveries of the original vaccine and the booster vaccines at the end of 2021
- ▶ Payment of Covid and other STCs
- ▶ Vaccines for healthcare staff
- ▶ Issues with Out of Hours Payments
- ▶ Queries around the CDM Programme
- ▶ Managing employees, and particularly issues arising due to COVID 19
- ▶ Practice Support Subsidies

One area which we continue to receive queries on is around the area of retirement and succession planning. We would encourage members planning their retirement to get in touch to get advice and review their options around the future of the practices.



## Consultants

Unfortunately, Consultants continue to have challenges with their employers and in accessing all their entitlements.

We find that many Consultants are often unaware of their entitlements under the contract and often have to push to have these paid when they become aware. This is an area we have assisted many members with through the area.

**The incremental credit skip for Consultants appointed after 2012;**

**Changes to CME funding;**

**Contract reviews;**

**Pension advice;**

**Career breaks;**

**Temporary change of Contract type;**

**Grievance and complaint issues;**

**EU Entitlements around the appropriate salary scale;**

**B & C Factors.**

## Public Health and Community Medicine

Both groups had a challenging year with a lot of change and extra pressures placed on them throughout the year.

Public Health doctors finally achieved the aware of Consultant Status this year, and we would have helped members with queries as this developed.

Community Health doctors were the first group to administer vaccines and were part of the teams which administered vaccines to those resident in nursing homes at the start of the year.

In addition to the above we also would have assisted with the following:

- ▶ Redeployment policies
- ▶ Overtime entitlements
- ▶ Staffing levels and rosters
- ▶ Excessive travel requirements
- ▶ Changes to working practices
- ▶ Milage and subsistence
- ▶ Payment of allowances
- ▶ Provision of the new consultant contract
- ▶ Grievances and complaints
- ▶ Area Medical Officers

## 8. Policy and Advocacy

The COVID-19 pandemic continued to dominate health and the IMO policy agenda in 2021 while during the summer the HSE cybersecurity attack further highlighted the vulnerability of our health system. Throughout the year the IMO continued to advocate for investment in medical manpower and infrastructure across the health system to build capacity and resilience into the future.

### IMO Doctor Mental Health and Well-being Survey

During Winter 2020/21, at the height of the third wave of COVID-19, the IMO carried out a survey on Doctor Mental Health and Well-being. The IMO received a significant response from members to the survey.

*“The results of the IMO Mental Health and Well-being Survey revealed worryingly high levels of stress and burnout among our doctors.”*

#### Key Findings:

- ▶ 90% of doctors reported having experienced some form of depression, anxiety, stress, emotional stress or other mental health condition related to or made worse by work;
- ▶ 79% of doctors reported that their mental health was made worse by the current COVID-19 pandemic;
- ▶ 7 out of 10 doctors are at high risk of burnout – NCHDs are among those at highest risk;
- ▶ 57% of doctors reported not being able to take their scheduled breaks to eat/drink during the working day;
- ▶ 36% of doctors reported not being able to take time off since the pandemic started;
- ▶ 66% of doctors reported difficulty securing childcare during the pandemic;

- ▶ The majority of respondents believe there is a perceived stigma around mental health issues and few doctors seek help from support services but instead confide in family or friends or attempt to deal with issues alone;
- ▶ 64% of doctors do not feel adequately supported by the HSE;
- ▶ Over 80% of doctors still have a strong desire to practice medicine, however 39% of doctors stated that their career was not as expected or they were not fully satisfied with their career choice.

*“The main concerns for all doctors arising from the survey are: the pre-existing staffing shortages, (made worse by covid illness and requirements to self-isolate); the growing backlog of waiting patients; and the impact on personal health and well-being.”*

The IMO met with the HSE and the Medical Council to discuss the results of the survey. The report was also communicated to the Minister for Health, and members of the Oireachtas including the members of the Oireachtas Joint Committee on Health. The results were also presented by CEO, Ms Susan Clyne at the IMO AGM 2021.

## Protection and Support for Frontline Healthcare Workers

In February 2021, the IMO met on-line with the Oireachtas Joint Committee on Health to discuss staffing issues in the health system and protection and support for frontline healthcare workers. The main concern raised by the IMO was the on-going failure to address the medical capacity deficits across the health system.

*“What is deplorable, is that it is now almost one year since the first case of COVID-19 was diagnosed in Ireland and yet no substantial and systemic action has been taken to date to address the crisis in recruitment and retention of medical expertise across our health system.”*

To protect and support healthcare workers during the on-going pandemic, the IMO made the following recommendations:

- ▶ Urgently strengthen Public Health Medicine services through the immediate awarding of a consultant contract to Specialists in Public Health Medicine as per the recommendations of the Crowe Horwath Report; the Scally report and the Report of the COVID 19 Nursing Homes Expert Panel;
- ▶ Ensure adequate risk assessments are carried out across all healthcare settings;
- ▶ Complete the vaccination of all healthcare workers as a matter of national priority;
- ▶ Ensure adequate supplies of quality PPE for frontline staff in hospitals and in the community;
- ▶ Public Education campaigns should continue to encourage adherence to NPHEH Guidance;
- ▶ All healthcare workers should have access to appropriately resourced, Consultant led occupational health services including mental health supports;
- ▶ All healthcare workers should be aware of their occupational rights and entitlements in relation to COVID 19;

The IMO also highlighted that we cannot hope to address the backlog of non-Covid patients on waiting lists without addressing the medical manpower deficits. The IMO made additional recommendations to address the long-standing issues in relation to medical recruitment and retention:

- ▶ Urgently address the two-tier consultant pay issue, The HSE is not an employer of choice and, among others, the Report of the Public Service Pay Commission, health service leaders and many of our politicians recognise that the two-tier consultant pay issue is a major barrier to recruitment;
- ▶ In the meantime, all SpRs who have finished training should be offered a temporary consultant locum post to get us through this crisis;
- ▶ Ensure there are a sufficient number of intern posts and specialist training posts to meet current demand;
- ▶ Ensure rosters for our exhausted NCHDs comply with the European Working Time Directive;
- ▶ Provide additional supports for established GPs to allow for the recruitment of additional practice staff and for newly establishing GPs to help them remain financially viable.



## Impact of the Covid-19 pandemic on Cancer Services

In June 2021, the IMO met again with the Oireachtas Joint Committee on Health to discuss impact of both the Covid-19 pandemic and the HSE cybersecurity attack on Cancer Services.

Early detection is key both to survival rates and to good outcomes for patients. Delays in treatment can mean the difference between routine surgery for early stage cancer or more complex surgery, radiotherapy or chemotherapy at a more advanced and aggressive stage.



The IMO highlighted how the COVID 19 pandemic has impacted on activity and led to significant delays in diagnosis, urgent and non-urgent care as well as on cancer screening services.

*“We now have a growing backlog of patients waiting for urgent time-critical diagnostics and treatment services, while, for reasons connected to the pandemic, our life-saving screening services are falling well below annual targets. The recent cyber-attack on the HSE has further compounded delays with radiotherapy and screening appointments having to be postponed or rescheduled.”*

The IMO recommended to the Oireachtas Committee on Health that:

- ▶ We urgently invest in a national public health messaging campaign to
  - a) help patients identify the signs and symptoms of different cancers
  - b) encourage individuals to visit their GP at the first sign of symptoms
  - c) and to attend for hospital appointments. These messages should be communicated widely;
- ▶ National Cancer Screening programmes should be fully reinstated;
- ▶ We need urgent and rapid expansion of access to diagnostic infrastructure including radiography, endoscopy and laboratory services.

To date there has been no assessment of diagnostic requirements to deal with our growing population let alone the requirements to deliver this service under pandemic conditions;

- ▶ Cancer care is multi-disciplinary with patients requiring input from a range of different specialties involved in diagnosis and treatment and depending on the type of cancer diagnosed. Consultants are working flat out to catch up on care but we urgently need to increase the number of consultants across our services including specialists in Diagnostic and Clinical Radiology, Pathology including Haematology, Radiation and Medical Oncology, Breast and Colorectal Surgery, Urology and ENT. One in five consultant posts are unfilled or filled on a temporary basis, while between 1,600-2,000 additional consultants are required to meet current population needs;
- ▶ In addition to increasing the number of consultants we also need to increase capacity across the system including, staffed theatre space and additional ICU, inpatient and day case bed units;
- ▶ We need investment in secure IT systems including investment in electronic health records and roll out of the unique patient identifier;
- ▶ Finally additional supports are required to support follow-on care in General Practice for cancer patients where appropriate.

### **IMO Pre-budget 2022 Submission**

COVID 19 has had a profound and enduring effect on health and healthcare, disrupting the provision of care and contributing to major delays in the delivery of health services.

Decades of under-investment left us with insufficient capacity to cope with the additional demands of the pandemic. Our medical professionals have been resilient but they are exhausted. Doctors are facing the winter with a sense of trepidation while others are looking again at emigrating to better pay and working conditions abroad.

“The Government cannot continue to be blind to the medical manpower crisis and the bed and infrastructure deficits across our health system. Urgent action is needed now to build capacity so that our health system and our economy can remain resilient into the future.”

In this year's budget submission the IMO called on the Government to make significant investment across the health system:

- ▶ We need 2,000 additional consultants to address the growing backlog of patients and meet the demands of our growing and ageing population. We cannot afford not to invest now in medical manpower:
  - We urgently need to address the two-tier pay system for consultants and negotiate a new fit for purpose contract to attract consultants to a career in the HSE;
  - We also need to increase the number of specialist training posts to meet future medical manpower requirements and ensure compliance the European Working Time Directive;
  - Specialist training must be modernised and appropriate pathways provided for our international doctors on whom we so heavily rely;
  - The well-being of our healthcare workforce must also be protected through investment in occupational health services;
- ▶ We need investment in 5,000 additional hospital beds and to double our critical care capacity- the minimum requirements of 2,600 beds in the 2018 Health Service Capacity Review were never and will never be enough. The Pandemic and the recent cyberattack on the HSE have highlighted the importance of ongoing investment in robust, secure eHealth systems and IT infrastructure.
- ▶ GPs have risen to the additional challenges caused by the virus - and have demonstrated how, with adequate resourcing, they can help to reduce future pressure on hospital systems. However, General Practice is not without its own capacity constraints and an additional 1,260-1,660 GPs are required by 2028. We need to invest in diagnostics and additional supports for General Practice to facilitate the shift of care to the community.
- ▶ The mental health burden associated with this pandemic is likely to surpass anything we have previously experienced. However, our mental health services are ill-prepared. With additional resources the majority of mental health problems can be treated in General Practice and the community,

however for those with more severe mental disorders access to specialist community and inpatient services is required.

- ▶ Older people accommodated in congregated settings, such as nursing homes, have been disproportionately affected by the pandemic. Urgent investment is needed in appropriate health and social care for older people including investment in a holistic approach to care with input from a range of specialties including geriatricians, GPs and public health specialists as well as investment in a programme of GP care for nursing home patients that reflects the complexity of care required;
- ▶ Finally, investment in prevention is one of the most cost effective ways of reducing demand on our healthcare services. We need ongoing and additional resources to support our public health and prevention programmes.

### **IMO Submissions 2021**

- ▶ Oireachtas Committee on Health on Protection and Support for Frontline Healthcare Workers.
- ▶ Joint Committee on Education, Further and Higher Education, Research, Innovation and Science on School Bullying and The Impact on Mental Health.
- ▶ Dept of Health Review of the Mental Health Act 2001.
- ▶ Dept of Health Consultation on the Update of the Adult Palliative Care Policy.
- ▶ Oireachtas Committee on Health on the Impact of the Covid-19 pandemic on Cancer services.
- ▶ Oireachtas Committee on Health on Pre-legislative Scrutiny of the General Scheme of the Public Health (Tobacco and Nicotine Inhaling Products) Bill 2019.
- ▶ Medical Council Transitional Care Consultative Forum.
- ▶ Medical Council CPD Stakeholder Survey.
- ▶ Medical Council Review of the Guide to Professional Conduct and Ethics for Registered Medical Practitioners.
- ▶ HIQA Corporate plan 2022-2024.
- ▶ HSE Revised Draft Open Disclosure Policy.



# 9. International Affairs

In 2021, the European and International Medical Associations of which the IMO is a member continued to be an invaluable source for sharing and learning knowledge and experience of the pandemic.



**Dr Ray Walley**  
Chair

## International Affairs Committee 2021/2022

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

Professor Naishidh Patil  
*UEMS*

Dr Patrick O'Sullivan  
*CPME*

Dr Liam Lynch  
*UEMO*

Dr Jamie McGettigan  
*EJD*

Dr Liqa ur Rehman  
*EJD*

## International Affairs Calendar 2021

SPRING 2021	
<b>CPME Board and General Assembly</b>	19-20 March (Virtual)
<b>UEMS Council</b>	23-24 April, (Virtual)
<b>UEMO</b>	28-29 May (Virtual)
<b>EJD GA</b>	4-5 June, (Virtual)
AUTUMN 2021	
<b>World Medical Association GA</b>	13-16 October, (Virtual) London, UK
<b>UEMS Council</b>	22-23 October, (Hybrid) Limassol, Cyprus
<b>CPME Board and General Assembly</b>	25-27 November, (Hybrid) Oslo, Norway
<b>EJD GA</b>	12-13 November, (In person), Brussels, Belgium
<b>UEMO</b>	29-30 November (Virtual)

## CPME (Standing Committee of European Doctors)

### CPME Policy

At the Spring meeting, CPME adopted the following policy papers:

- ▶ Revised CPME policy on Telemedicine
- ▶ CPME policy on the European Health Data Space
- ▶ CPME Position Paper on the European Commission Pharmaceutical Strategy for Europe –
- ▶ CPME Position on the European Health Union Package which includes draft regulation to

- strengthen cooperation between member states on serious cross border threats
- strengthen the role of the European Medicines Agency (EMA)
- strengthen the role of the European Centre for Disease Prevention and Control (ECDC).

Further policy documents were adopted at the Autumn meeting including:

- ▶ CPME Response to the Public Consultation on the Revision of the General pharmaceutical legislation
- ▶ CPME Response to the Public Consultation on the Revision of EU rules on Air Quality
- ▶ CPME Policy on Workforce Planning

In Autumn elections, IMO delegate Professor Ray Walley was elected 1st Vice-president of CPME for a second term. The results of the Elections of President and Executive Board 2023-2025 are as follows

- ▶ President - Dr Christiaan Keijzer, Netherlands
- ▶ 1st Vice president, Professor Ray Walley , Ireland
- ▶ 2nd Vice-President Dr Marily Passakiotou, Greece
- ▶ 3rd Vice president, Dr Ole Johan Bakke, Norway
- ▶ 4th Vice president, Dr Jacqueline Rossant-Lumbroso, France
- ▶ Treasurer, Dr Marjo Parkkila- Harju, Finland.

### **UEMS (European Union of Medical Specialists)**

In internal matters, this year, the UEMS Council agreed on a revised and expanded timeline for review and approval of European Training Requirements (ETR) and approved a revised code of conduct for officers of the UEMS.

The following European Training Requirements (ETR) were approved:

- ▶ ETR in Neonatology
- ▶ ETR in Paediatric Endocrinology
- ▶ ETR in Vascular Surgery
- ▶ ETR in Neurosurgery
- ▶ ETR in General Surgery
- ▶ ETR in Angiology/Vascular Medicine
- ▶ ETR in Oro-Maxillo-Facial Surgery.

In constitutional matters the UEMS Council approved the creation of:

- ▶ Multi-disciplinary Joint Committee in Upper GI surgery
- ▶ Multi-disciplinary Joint Committee in Head and Neck Surgery
- ▶ Thematic Federation for Gender, Diversity and Inclusivity.

### **UEMO (European Union of General Practitioners)**

At the Spring meeting, members of the UEMO General Assembly adopted the following policy papers:

- ▶ UEMO Position Paper on Health Technology Assessment
- ▶ UEMO declaration on COVID 19 Vaccination.

At the Autumn meeting, members agreed on a special resolution to suspend the elections for presidency for one year.

The GA voted to establish the EABCPD as an official entity within UEMO without legal personality and the working group will continue to trial the an internal accreditation system for CPD/CME Events in Europe for general practitioners.

## EJD (European Junior Doctors)

EJD's Spring meeting included a moderated topic debate on the impact of Covid on Post-graduate training, EWTD compliance, and the mental health and well-being of junior doctors with statement issues on doctor well-being and a motion of support for Spanish junior doctors in their fight against changes to the recruitment process for Spanish postgraduate medical training.

In accordance with changes under Belgian law new draft statutes were discussed at the Spring meeting, with the final version agreed and voted on at the Autumn General Assembly. IMO delegates did not attend the in-person meeting in Brussels but gave our proxy to the German delegation.

Elections of the President and Executive Board 2022-2023 took place with the existing members largely re-elected.

## WMA (World Medical Association)

The WMA General Assembly was hosted on line from London and attended by IMO President, Dr Ina Kelly.

The following policies and statements were adopted at the GA:

- ▶ Revised WMA Declaration on Principles of Health Care for Sports Medicine
- ▶ Revised WMA Statement on Access of Women and Children to Health Care
- ▶ Revised WMA Statement on Women's Right to Health Care and How that Relates to the Prevention of Mother-to-Child HIV Infection
- ▶ WMA Statement on Photoprotection
- ▶ WMA Statement in Support of Ensuring the Availability, Quality and Safety of All Medicines Worldwide
- ▶ Revision of the WMA Statement on Medical Liability
- ▶ WMA Statement on Access to Surgery and Anesthesia Care

- ▶ Revision and consolidation of WMA policies on migration
- ▶ Revision of the WMA Statement on Family Violence
- ▶ Revised WMA (Council) Resolution on Observer Status for Taiwan to WHO and inclusion as a participating party to the International Health Regulations (IHR)
- ▶ WMA Urgent Resolution on Covid-19 Vaccines and International Travel Requirements
- ▶ Revised WMA Council Resolution in support of medical personnel and citizens of Myanmar
- ▶ Emergency Resolution from the World Medical Association on the repression of Nicaraguan doctors
- ▶ Revised WMA Council Resolution in support of the countries worst affected by the Covid-19 crisis

Dr Heidi Stensmyren of Sweden, WMA President-elect for 2020-2021 took over from outgoing President, Dr David Barbe of the United-States. Dr Osahon Enabulele of Nigeria was elected President for 2022-2023.

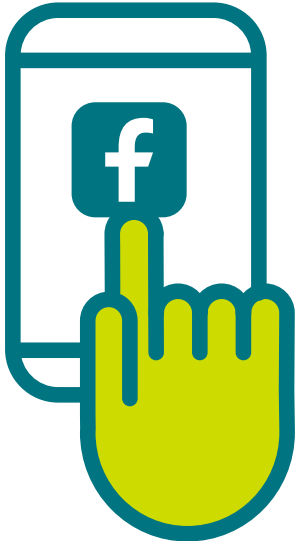
# 10. Communications



**22,436**

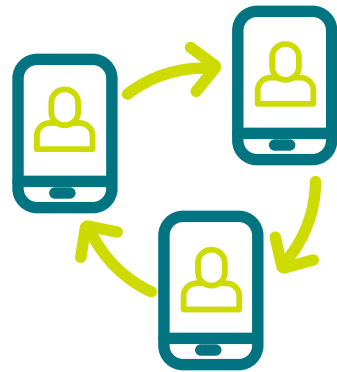
TWITTER FOLLOWERS

Twitter @IMO\_IRL



**2,249**

FOLLOWERS ON  
FACEBOOK



**2,265**

FOLLOWERS ON  
INSTAGRAM



**241,909**

PAGE VIEWS ON

**www.imo.ie**

## Communication to Members

### Emails to Members in 2021

With over 350 emails to members in 2021, the IMO once again responded quickly to breaking news and updated information that affected our members. Whether it was advice on changing vaccine protocols, unpaid overtime, Public Health and Consultant Contract talks or Childcare, Annual Leave and other new arrangements your Union was there for you.

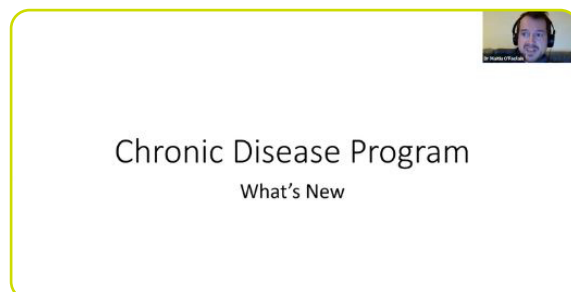
Our late night Friday emails and texts have become such a staple for our GP members it prompted this tweet from Dr Conneally.



### 22 Webinars for Members this year

We continued with a Webinar schedule throughout 2021 with a wide range of topics, which included the very latest information on the vaccine campaign, an update on our work for International Doctors, updates on Consultant and Public Health talks and financial advice, there was something for every specialty group.

They continue to be a hugely important tool 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.





## IMO in the Media

The IMO issued 27 statements in 2021. These covered a wide range of topics which included updates on the Public Health battle for Consultants status, the devastating shortage of doctors across our health service, COVID 19 vaccination updates and statements which highlighted the flaws and omissions from the Government’s Winter Plan and Budget.

These statements were regularly picked up by local and national news outlets. The IMO were referenced 11,000 times in media outlets across the country in 2021 as representatives from our Committees participated in interviews and debates, issuing reassuring advice to the general public about the vaccine roll out and highlighting the serious challenges facing exhausted doctors in our system.



### Inability to recruit doctors will lead to increased waiting lists, says union

IMO member says number of people on waiting list could reach one million

### Pay dispute talks between Government and public health specialists to continue

Doctors have been campaigning for public health to become a consultant-led service

### Up to 600 doctors may leave Irish health system in July, IMO warns

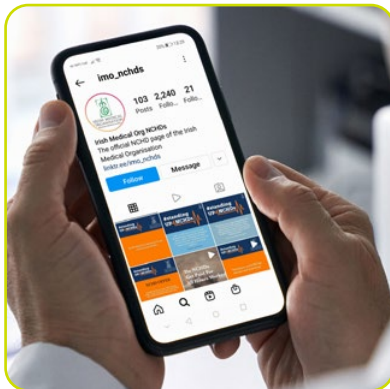
Growing disquiet among non-consultant hospital doctors about working conditions

## Social Media



### Twitter

Our tweets made 2.3 million impressions in 2021 and our following by grew by 1,500. Our highest reaching tweets were those highlighting the tremendous efforts involved in the roll out of the COVID 19 Vaccine.



### Instagram

We launched an NCHD Instagram account on May 17th 2021. With over 50 posts in a very short period of time we’ve quickly amassed 2,265 followers. The account features the latest contractual information, up to date I.R. information and videos from our NCHD Committee Members.

The vaccine roll out continues. Dr [@DrMartinDaly](#) running a vaccine clinic for Over 85s just 4 days after a fire destroyed his surgery. New clinic set up within 24 hours thanks to the dedication of the GP Practice Team, local community in Ballygar and [@HSELive](#) pic.twitter.com/zsX9y01cw1



23 96 687



### Facebook

In 2021 our dedicated NCHD Facebook once again provided our young doctors with the latest contract information and the most up to date advice from our Industrial Relations Team. One saga which traversed most of the year was the failure of the HSE to implement the agreed July 1st increase of the Overtime Rate.

**AGM****Doctors on the Frontline - Protecting our Community**

The 2021 IMO AGM was held virtually with sessions running throughout the week of 12th to 17th April, culminating in a full day seminar on Saturday 17th April. Chaired by Ms Priscilla Lynch, the AGM had a panel discussion featuring 5 doctors, Dr Catherine Motherway, Dr Gabriel Beecham, Dr Mary O’Riordan, Dr Maitiú O’Faoláin and Dr Ina Kelly, who were on the frontline during the Covid pandemic.



The AGM also had a session on the mental health impacts of COVID 19, Chaired by Professor Matthew Sadlier. The session featured presentations from Dr Ide Delargy, Dr Niall Muldoon, Dr Madeline Ni Dhalaigh and Professor Brendan Kelly.

The AGM also heard from Minister for Health Mr Stephen Donnelly who praised the hard work and adaptability of IMO members throughout the pandemic and HSE CEO Mr Paul Reid who thanked IMO representatives for their calm and reassuring voices.



*“The biggest crisis in our health system at the moment is the crisis in morale amongst our key workers; the low morale of young consultants facing impossible demands on their time and knowing that they are earning over 30% less than their colleagues because the Government thinks it’s ok to have a two tier salary system; the low morale of GPs who are under immense pressure all the time, the low morale of our NCHDs who are queuing up to apply for opportunities to work abroad, rather than stay here and face systematic neglect and inexcusable working hours, and the low morale of foreign doctors working here in Ireland who have no clear path to enable them to make the most of their careers, or to serve this country as well as they can.”*

**Dr Ina Kelly, IMO President speaking at AGM2021**

# 11. The Irish Medical Journal Annual Report 2021



**In 2021, the IMJ received 426 manuscripts. This compares with 487 in 2020, and 254 in 2019. The large increase in submissions in recent years has been maintained.**

In 2021, there was a substantial number of Covid-related papers but not as many as in 2020. A high proportion of these papers were concerned with how the Covid pandemic impacted on clinical practice and the delivery of patient care. The non-Covid consequences have also started to be highlighted.

This was illustrated by Barrett and Richardson in their editorial 'Eating disorders during the COVID 19 pandemic'. The authors reported that there was a 60% increase in children admissions for eating disorders in 2020, compared with the corresponding period in 2019. The children were sicker and had a lower BMI compared with previous years. The causation appears to have been the school closures, the social isolation from their friends, the constraints on outdoor activities, and the increased on-line exposure to anxiety-provoking media (Jan).

Mohan et al reported on 'Trainees perception of medicolegal practice in surgery'. Thirty three per cent have already received medicolegal correspondence, and 96% expected to be sued into the future. In addition 62% felt that they would be sued on a number of occasions (Feb).

Ting et al described a case of 'Cauda equina in pregnancy'. The patient presented with back pain, numbness in her buttocks, and urinary retention. She recovered well following an emergency discectomy. The authors pointed out that prompt diagnosis is important in the prevention of long-term disability. Delayed diagnosis of the condition in the general population is a frequent cause of lawsuits (March).

Crowley et al in 'Euthanasia and physician-assisted suicide: attitudes of Irish physicians' analysed 238 responses. The majority 67% opposed legalising euthanasia and 56% also opposed physician-assisted suicide. Most considered that the practice would be open to potential abuse (April).

Togher et al in 'Neurology inpatient consultations and referrals' pointed out that acute neurological problems account for between 10 – 20% of medical admissions. The authors described an on-line referral form that they have set up. Over time, the number of consults have increased from 13 per week (2007) to 33 per week (2018). The time interval between being referred and being reviewed has been reduced to 6 hours in 2018. The three most common categories of referrals were epilepsy, stroke, and TIAs (May).

Meurling et al published the paper 'Prevalence of sleep disordered breathing in an ambulatory bariatric population'. In their patient cohort the mean BMI was 53Kg/m<sup>2</sup>. Obstructive sleep apnoea was present in 92% of cases with a BMI over 35kg/m<sup>2</sup> with those with a BMI over 60kg/m<sup>2</sup> being at greatest risk (June).

Hogan et al in 'Characteristics of centenarians in the Irish hip fracture database' described 57 patients over 100 years old with had a hip fracture. The majority of the traumas were low velocity. Almost 90% were women. The majority (88%) underwent operative intervention and were discharged alive (July/August).

Wauchope et al in 'Retrosternal thyroid goitre aetiology, presentation and management' describe a series of 32 patients who had a total thyroidectomy for a retrosternal goitre. The clinical presentations included orthopnoea, dyspnoea, dysphagia and less commonly stridor or a cough. The investigation was a CT scan of the neck/thorax (September).

O'Halloran et al in 'Orthopaedic injury patterns associated with electric-scooter use' reported 15 patients with significant injuries. The majority had been travelling at 20km/hr and only 4 were wearing a helmet. The injuries included extremity fractures, dislocations, chest, facial, and head injuries (October).

Fitzsimons et al in 'Peritonsillar abscess at a dedicated otolaryngology emergency department' described 53 presentations of peritonsillar abscess. The clinical picture was worsening sore throat especially on the affected side, dysphagia, saliva drooling, and ipsilateral ear pain. On examination, the uvula is displaced to the contralateral side, the soft palate is erythematous and swollen, and trismus may be present. The majority (96%) were treated with aspiration, followed by incision and drainage of the abscess, antibiotics, and some were given steroids. Most were young (mean age 31 years) and Streptococci was the commonest pathogen (Nov/Dec).

Thanks to all the authors and referees who contributed to the Journal in 2021. Thanks to Jennifer Warren, assistant to the editor and to Susan Clyne.

**Dr. John FA Murphy**

*Editor*

*IMJ*



# 12. IMO Financial Services



**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.**

## Board Members 2021/2022

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 provides advice and products to match doctors' financial requirements in the following four categories:

- ▶ **Pensions (pre- & post-retirement)**
- ▶ **Protection**
- ▶ **Savings & investment products**
- ▶ **Mortgages and mortgage protection**

While working remotely for all of 2021, we continued to look after our client base of over 3,000 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:

- ▶ 1,100 for individual financial planning consultations
- ▶ 1,200 on Zoom webinars

### Top 5 most asked financial queries

Detailed below are some of the key areas our members needed advice on

1. Mortgage advice and how to apply
2. Alternatives to deposits
3. Full review of their finances and how to retire comfortably
4. Setting up pensions
5. Protecting income

Upon receipt of an online query, members were contacted within 24 hours by one of our financial advisers and a meeting was arranged at a time suitable to the member.



## Educating our members on financial matters

We often survey our members to get feedback in terms of what they would like to see at future webinars. In 2021, we held a total of five webinars on topics of particular interest to the majority of our doctors:

### Mortgage Webinar

A topic very close to our younger members who needed specific advice on how to become mortgage ready. It featured presentations from IMOFs as well as Sherry FitzGerald's Managing Director (Residential & Advisory), Marian Finnegan.

### GMS Superannuation Scheme and how to protect it Webinar

A webinar relevant to all GPs with GMS capitation. Dr Tony Lunden, Trustee of the GMS Superannuation Scheme, provided an overview of the GMS Scheme.

### Alternatives to Deposit Webinar

The webinar provided an overview on alternative products to deposits, their charges, risk and volatility. IMOFs was joined by Clarus Investment Solutions Ltd and attendees gained insight into how to structure a savings/investment portfolio.

### Tax-Season Webinar

The focus of our autumn webinar was on pension tax-savings tips for employed and self-employed doctors including NCHDs, GPs and Consultants. Leading economist Jim Power shared his views on Budget 2022 as well as outlook for 2022 focusing on interest rates and inflation.

### 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.

This year's webinars were very well attended with an engaged audience that had plenty of questions. Members who could not make it on the evening, were able to watch a recording of the same. Links to all our webinars are on the IMO website.

### External webinars

We also presented at the annual WiMIN's conference and to a number of specialised GP groups/committees.

### Group Schemes

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

There are 1,400 doctors holding over 2,200 group scheme policies.

### Claims

To date the combined scheme has paid over €38m in benefits to over 219 doctors providing them and their families with financial support at times of illness, disability or death.

#### 1. Death Benefits

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

#### 2. Income Protection Benefit

To date, the IMO income protection scheme has paid out over €14m in benefits to IMO members and their families. There are currently 19 doctors receiving disability benefit with an average benefit income of over €6,000 per month.

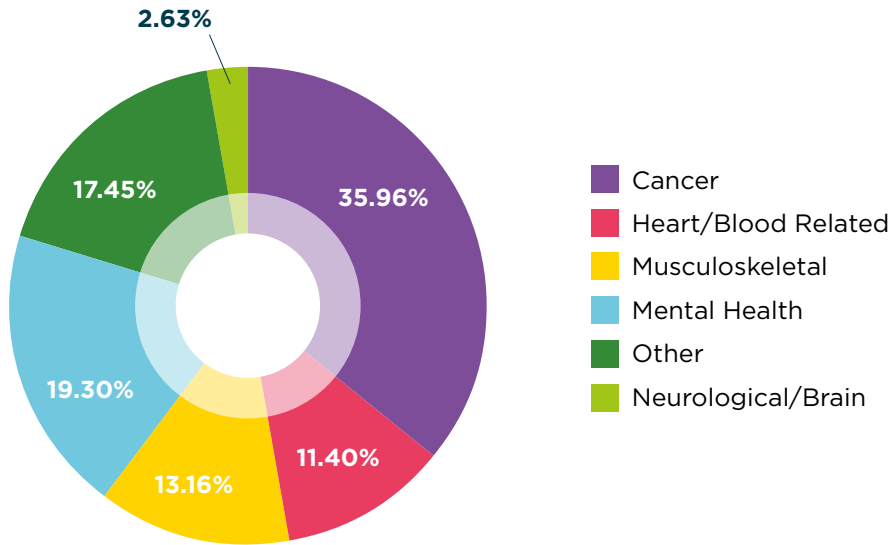
#### 3. GMS Pension Protection

33 doctors received over €2.8m in payments to protect their GMS pension expectation at retirement.

Most common disability benefit claims are:

### Income Protection Claims

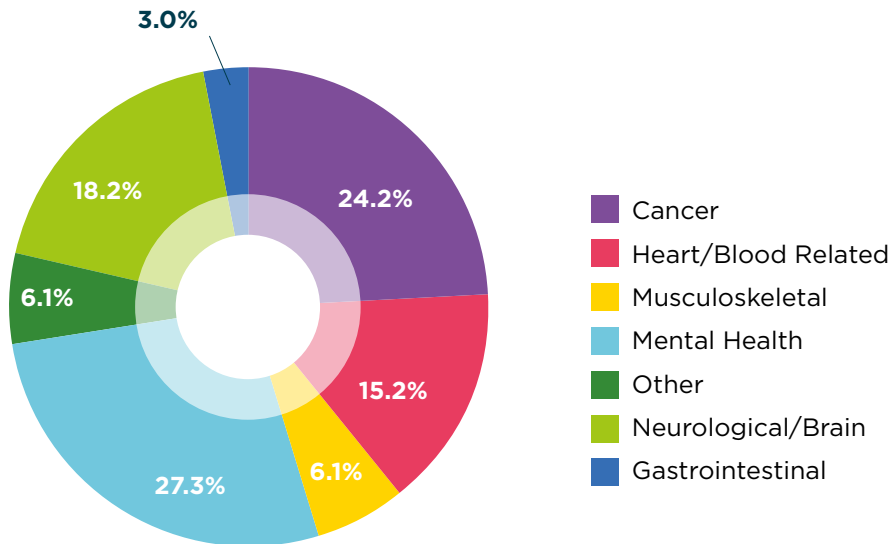
*Income Protection Claims Categorisation*



(Source, Zurich 2021)

### GMS Pension Protection Claims

*Waiver of Premium Claims Categorisation*



(Source, Zurich 2021)

# **Reports and Consolidated Financial Statements for the Financial Year ended 31 December 2021**

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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. Ina Kelly - President  
Dr. Clive Kilgallen - Vice President  
Dr. John Cannon - 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. John Cannon  
Dr. Gerard Markey  
Dr. Clive Kilgallen  
Dr. Anne Dee  
Dr. Barbara Hynes  
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 2021

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 2021.

## PRINCIPAL ACTIVITIES AND REVIEW

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

## RESULTS FOR THE YEAR

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

The Executive Board are pleased to report a surplus on our activities for the financial year, before other comprehensive expenditure, amounting to €1,363,345 (2020: surplus of €1,003,292). The overriding objective of the Executive Board is to ensure that the Organisation's funds are managed so as to ensure financial stability and the optimum use of member funds to deliver member services and objectives.

During the financial year 2021 the Organisation continued to adapt and manage its activities around the prevailing COVID environment and Government restrictions. In those circumstances large gatherings such as AGMs, Conferences and Member Regional Meetings could not take place. This had an impact of significantly reducing costs to the organisation during the financial period however we continued to stay engaged with our members through online communications. Going forward we would expect to harness the benefit of online meetings for our members who are consistently under time pressure and develop a hybrid model to allow for both in person and online gatherings and costs will return to a more "normal" level.

Membership of the IMO was critical to the profession during COVID as we supported doctors across all specialty groups in relation to vaccine programmes, specific covid arrangements around annual leave, sick leave and covid leave and we are very pleased to report an increase in our membership base demonstrating the value of the Organisation to each and every member both in relation to national agreements and individual contract breaches. With the surplus generated over recent years the Organisation is in a strong and stable financial position which allows us to meet the many challenges ahead and deliver a vital service to members.

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 2021

### 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 2021

### 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

# Executive Board's Responsibilities Statement

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

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

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

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

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



# Independent Auditor's Report to the 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 entity as at 31 December 2021 and of the surplus of the group and 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 21, including a summary of significant accounting policies as set out in note 1.

the parent entity financial statements:

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

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

### BASIS FOR OPINION

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

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

### CONCLUSIONS RELATING TO GOING CONCERN

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

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

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



## Independent Auditor's Report to the 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)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Board.
- 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities within the group to express an opinion on the consolidated financial statements. The group auditor is responsible for the direction, supervision and performance of the group audit. The group auditor remains solely responsible for the audit opinion.

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

### 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**

5th May 2022

# Consolidated Statement of Income

For the financial year ended 31 December 2021

	Notes	2021 €	2020 €
<b>Income</b>	3	<b>5,080,973</b>	4,499,770
Administrative expenses		<b>(3,704,229)</b>	(3,445,845)
		<hr/>	<hr/>
<b>Operating surplus</b>		<b>1,376,744</b>	1,053,925
Interest receivable and other gains	4	<b>62,123</b>	13,274
		<hr/>	<hr/>
<b>Surplus on ordinary activities before interest and taxation</b>		<b>1,438,867</b>	1,067,199
Interest payable and similar charges	4	<b>(4,888)</b>	(10,015)
Gain on disposal of fixed asset	6	<b>1,000</b>	-
		<hr/>	<hr/>
<b>Surplus on ordinary activities before taxation</b>	6	<b>1,434,979</b>	1,057,184
Taxation on surplus on ordinary activities	9	<b>(71,634)</b>	(53,892)
		<hr/>	<hr/>
<b>Surplus for the financial year</b>		<b>1,363,345</b>	1,003,292
		<hr/>	<hr/>

# Consolidated Statement of Other Comprehensive Income

For the year ended 31 December 2021

	Notes	2021 €	2020 €
<b>Surplus for the financial year</b>		<b>1,363,345</b>	1,003,292
<b>Other comprehensive expense</b>			
Remeasurement of net unfunded pension liability	16	<u>46,243</u>	<u>(49,175)</u>
<b>Total comprehensive income for the financial year</b>		<u><b>1,409,588</b></u>	<u>954,117</u>

# Trade Union Statement of Income

For the financial year ended 31 December 2021

	2021	2020
	€	€
<b>Income</b>	<b>3,431,349</b>	2,949,526
Administrative expenses	<b>(2,174,718)</b>	(2,025,035)
	<hr/>	<hr/>
<b>Operating surplus</b>	<b>1,256,631</b>	924,491
Interest receivable and similar income	<b>15,018</b>	-
Interest payable and similar charge	<b>(294)</b>	(9,364)
Profit on disposal of fixed asset	<b>1,000</b>	-
	<hr/>	<hr/>
<b>Surplus on ordinary activities before taxation</b>	<b>1,272,355</b>	915,127
Taxation on surplus on ordinary activities	<b>(31,109)</b>	(30,981)
	<hr/>	<hr/>
<b>Surplus for the financial year</b>	<b>1,241,247</b>	884,146
	<hr/>	<hr/>



# Trade Union Statement of Other Comprehensive Income

For the financial year ended 31 December 2021

	Notes	2021 €	2020 €
<b>Surplus for the financial year</b>		<b>1,241,247</b>	884,146
<b>Other comprehensive expense</b>			
Remeasurement of net unfunded pension liability	16	<u>46,243</u>	<u>(49,175)</u>
<b>Total comprehensive income for the year</b>		<b><u>1,287,490</u></b>	<b><u>834,971</u></b>

# Consolidated Balance Sheet

As at 31 December 2021

	Notes	2021 €	2020 €
Tangible assets	10	2,874,205	2,768,025
Financial assets	11	1,444,949	1,270,375
		<u>4,319,154</u>	<u>4,038,400</u>
<b>CURRENT ASSETS</b>			
Debtors: Amounts falling due within one year	12	439,574	529,076
Cash and bank balances	13	6,580,754	5,696,533
		<u>7,020,328</u>	<u>6,225,609</u>
<b>CURRENT LIABILITIES</b>			
Creditors: Amounts falling due within one year	14	(1,547,265)	(1,558,346)
<b>NET CURRENT ASSETS</b>			
		<u>5,473,063</u>	<u>4,667,263</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>9,792,217</u>	<u>8,705,663</u>
<b>Creditors:</b> Amounts falling due after more than one year	15	(2,381,261)	(2,704,295)
<b>NET ASSETS</b>			
		<u>7,410,956</u>	<u>6,001,368</u>
<b>REPRESENTED BY</b>			
Retained earnings		<u>7,410,956</u>	<u>6,001,368</u>
<b>Members' Funds</b>		<u>7,410,956</u>	<u>6,001,368</u>

The consolidated financial statements were approved by the Executive Board on 9th March 2022 and signed on its behalf by:



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



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

# Trade Union Balance Sheet

As at 31 December 2021

	Notes	2021 €	2020 €
<b>FIXED ASSETS</b>			
Tangible assets	10	2,858,237	2,750,621
Financial assets	11	160,028	145,010
		<u>3,018,265</u>	<u>2,895,631</u>
<b>CURRENT ASSETS</b>			
Debtors: Amounts falling due within one financial year	12	26,037	44,044
Cash and bank balances		2,576,127	1,759,221
		<u>2,602,164</u>	<u>1,803,265</u>
<b>CURRENT LIABILITIES</b>			
<b>Creditors:</b> Amounts falling due within one financial year	14	(1,514,776)	(1,557,699)
<b>NET CURRENT ASSETS</b>			
		<u>1,087,388</u>	<u>247,566</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>4,105,653</u>	<u>3,141,197</u>
<b>Creditors:</b> Amounts falling due after more than one financial year	15	(2,381,261)	(2,704,295)
<b>NET ASSETS</b>			
		<u>1,724,392</u>	<u>436,902</u>
<b>REPRESENTED BY:</b>			
Retained deficit		<u>1,724,392</u>	<u>436,902</u>
<b>Members' Surplus</b>		<u>1,724,392</u>	<u>436,902</u>

The trade union financial statements were approved by the Executive Board on 9th March 2022 and signed on its behalf by:



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



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

# Consolidated Statement of Changes in Reserves

For the financial year ended 31 December 2021

	2021 €	2020 €
Retained earnings at the beginning of the financial year	<b>6,001,368</b>	5,047,251
Total comprehensive income for the financial year	<b>1,409,588</b>	954,117
	<hr/>	<hr/>
<b>Retained earnings at the end of the financial year</b>	<b>7,410,956</b>	<b>6,001,368</b>
	<hr/>	<hr/>

# Trade Union Statement of Changes in Reserves

For the financial year ended 31 December 2021

	2021 €	2020 €
Retained surplus/(deficit) at the beginning of the financial year	<b>436,902</b>	(398,069)
Total comprehensive income for the financial year	<b>1,287,490</b>	834,971
<b>Retained surplus at the end of the financial year</b>	<b>1,724,392</b>	436,902



# Consolidated Statement of Cash Flows

For the financial year ended 31 December 2021

	2021	2020
	€	€
<b>Cash flows from operating activities</b>		
Operating surplus	1,376,744	1,053,925
Adjustments for:		
Depreciation of tangible assets	68,084	57,310
Unrealised investment income	(54,118)	(7,104)
Payment of unfunded pension liability	(263,450)	(212,736)
Decrease/(Increase) in debtors	87,446	(69,642)
(Decrease)/Increase in creditors	(3,822)	145,470
<b>Cash generated from operations</b>	<b>1,210,884</b>	<b>967,223</b>
Income tax paid	(10,795)	(64,558)
<b>Net cash generated by operating activities</b>	<b>1,200,089</b>	<b>902,665</b>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(174,265)	(54,240)
Proceeds on disposals of fixed assets	1,000	-
Interest received and other gains	62,123	13,274
Purchases of investments	(690,000)	-
Proceeds on encashment of investments	569,544	-
<b>Net cash used in investing activities</b>	<b>(231,598)</b>	<b>(40,966)</b>
<b>Cash flows from financing activities</b>		
Interest paid	(4,888)	(10,015)
Repayment of borrowings	(79,382)	(77,000)
<b>Net cash used in financing activities</b>	<b>(84,270)</b>	<b>(87,015)</b>
<b>Net increase in cash and cash equivalents</b>	<b>884,221</b>	<b>774,684</b>
Cash and cash equivalents at beginning of the year	5,696,533	4,921,849
<b>Cash and cash equivalents at the end of the year</b>	<b>6,580,754</b>	<b>5,696,533</b>
<b>Reconciliation to cash and cash equivalents:</b>		
	2021	2020
	€	€
Cash at bank and in hand	6,580,754	5,696,533

# Trade Union Statement of Cash Flows

For the financial year ended 31 December 2021

	2021 €	2020 €
<b>Cash flows from operating activities</b>		
Operating surplus before taxation	1,272,355	915,127
Adjustments for:		
Depreciation of tangible fixed assets	63,123	53,622
Payment of unfunded pension liability	(263,450)	(212,736)
Decrease in debtors	19,328	131,339
(Decrease)/Increase in creditors	(100,475)	33,330
<b>Cash generated by operations</b>	<b>990,881</b>	<b>920,682</b>
Income tax payment	(3,236)	(26,681)
<b>Net cash generated by operating activities</b>	<b>987,645</b>	<b>894,001</b>
<b>Cash flows used in investing activities</b>		
Purchase of tangible fixed assets	(170,739)	(37,495)
<b>Net cash used in investing activities</b>	<b>(170,739)</b>	<b>(37,495)</b>
<b>Net increase in cash and cash equivalents</b>	<b>816,906</b>	<b>856,506</b>
Cash and cash equivalents at beginning of the financial year	1,759,221	902,715
<b>Cash and cash equivalents at the end of the financial year</b>	<b>2,576,127</b>	<b>1,759,221</b>
<b>Reconciliation to cash and cash equivalents:</b>	<b>2021 €</b>	<b>2020 €</b>
Cash at bank and in hand	2,576,127	1,759,221
	<b>2,576,127</b>	<b>1,759,221</b>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2021

## 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 2021

## 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 2021

## 1. ACCOUNTING POLICIES (CONTD)

### (ii) Financial asset investments

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

#### Unlisted Investments:

Unlisted investments represent units the Organisation's subsidiary, Fitzserv Consultants Limited holds in a long-term secure cash fund with Goodbody, Zurich and Aviva. These are valued by Goodbody, 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 2021 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 2021

## 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 2021

## 2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

### Critical judgements in applying the Organisation's accounting policies

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

### Critical accounting estimates and assumptions

The Executive Board make estimates and assumptions concerning the future in the process of preparing the Organisation's consolidated financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are addressed below.

#### (i) *Deferred Pension Commitments*

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

#### (ii) *Financial assets*

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

## 3. INCOME

	2021	2020
	€	€
<b>Consolidated Financial Statements</b>		
Membership Subscriptions	<b>3,242,677</b>	2,767,959
Fitzserv Consultants Limited commission income	<b>1,787,428</b>	1,688,048
Rental income	<b>49,996</b>	43,028
Dividend income	<b>872</b>	735
	<hr/> <b>5,080,973</b> <hr/>	<hr/> 4,499,770 <hr/>

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 2021

## 4. INTEREST

	2021	2020
	€	€
<b>Consolidated Financial Statements</b>		
<i>Interest receivable and other gains</i>		
Interest received and receivable	246	6,170
Fair value movements on financial investments	61,877	7,104
	<u>62,123</u>	<u>13,274</u>
<i>Interest payable and similar charges</i>		
Interest payable on bank loan	4,594	651
Interest on unfunded deferred pension commitment	294	9,364
	<u>4,888</u>	<u>10,015</u>

## 5. ANALYSIS OF MEMBERS

	2021	2020
	No.	No.
Membership numbers	<u>6,875</u>	<u>6,949</u>

## 6. SURPLUS FOR THE FINANCIAL YEAR

	2021	2020
	€	€
The surplus for the financial year is stated after charging:		
Auditors' Remuneration* – Audit services	44,000	44,000
Other assurance services	6,000	6,000
Taxation	4,900	4,900
Depreciation	68,084	57,310
Gain on disposal of fixed asset	1,000	-
	<u>123,984</u>	<u>112,210</u>

\* Auditors remuneration is stated net of VAT

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2021

## 7. STAFF PENSION SCHEME

The Organisation currently operates a Defined Contribution pension scheme in respect of its employees. The assets of the scheme are held separately from those of the Organisation in an independently administered fund with independent trustees. Contributions within the financial year amounted to €213,465 (2020: €180,370).

## 8. STAFF NUMBERS AND COSTS

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

	2021 Number	2020 Number
Total Employees	<b>46</b>	46
<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>	13
	<b>46</b>	46

The aggregate payroll costs of these persons were as follows:

	2021 €	2020 €
Directors remuneration and fees	<b>77,000</b>	77,000
Wages and Salaries	<b>2,129,582</b>	1,996,492
Social Welfare Costs	<b>200,770</b>	203,048
Other Pension Costs	<b>213,465</b>	180,370
	<b>2,620,817</b>	2,456,910

The amount paid to Key Management Personnel during the period amounted to €725,700 (2020: €693,393). Key Management Personnel consist of The Honorary Officers, Executive Board and Senior Management of IMO, together with the Directors and Senior Management of Fitzserv Consultants Limited.

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

Gross salary for the period was €175,000 with an employer's contributions of €43,750 to a defined contribution pension scheme. Benefit in Kind is paid directly by the Chief Executive in respect of the provision of a company car and in respect of health insurance contribution of €3,021.

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 2021

## 9. TAXATION

	2021 €	2020 €
Current year taxation charge	53,625	61,078
Deferred tax liability /(asset) movement	18,009	(7,186)
	<u>71,634</u>	<u>53,892</u>
<p>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.</p>		
Surplus on ordinary activities	<u>1,443,030</u>	<u>1,057,184</u>
Surplus on ordinary activities multiplied by standard rate of income tax in Ireland of 20% (2020: 20%)	288,606	211,437
Effects of:		
Depreciation (lower than)/in excess of capital allowances	(114)	6
Expenses not deductible for tax purposes	6,673	9,393
Investment income taxed at higher rates	30	990
Other timing differences (see (a) below)	18,009	(7,186)
Fitzserv Consultants Limited income taxed at 12.5%	(20,883)	(10,545)
Exempt trade union (surplus)/deficit activities	<u>(219,077)</u>	<u>(150,208)</u>
Total tax charge for the financial year	<u>71,634</u>	<u>53,892</u>

(a) The deferred tax liability movement of €13,053 (2020: asset of €7,186) 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. The remaining movement of €4,956 (2020: €Nil) reflects the timing difference arising on the unrealised gains on the Organisation's financial asset listed 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 2021

## 10. TANGIBLE FIXED ASSETS

Consolidation	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
<b>Cost or deemed cost:</b>				
At 1 January 2021	3,019,000	489,513	46,100	3,554,612
Additions	-	135,365	38,900	174,265
Disposals	-	140,975	25,600	166,575
<b>At 31 December 2021</b>	<b>3,019,000</b>	<b>765,852</b>	<b>110,600</b>	<b>3,895,452</b>
<b>Depreciation:</b>				
At 1 January 2021	332,086	414,545	39,955	786,588
Charge for Year	30,190	31,201	6,693	68,084
Disposals	-	140,975	25,600	166,575
<b>At 31 December 2021</b>	<b>362,276</b>	<b>586,721</b>	<b>72,248</b>	<b>1,021,247</b>
<b>Carrying Amount:</b>				
<b>31 December 2021</b>	<b>2,656,722</b>	<b>179,131</b>	<b>38,352</b>	<b>2,874,205</b>
31 December 2020	2,686,912	74,968	6,145	2,768,025

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 2021. The historic cost of the properties is €7,202,459.



# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2021

## 10. TANGIBLE FIXED ASSETS (CONTD)

Trade Union

	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
<b>Cost or deemed cost:</b>				
At 1 January 2021	3,019,000	247,987	46,100	3,313,087
Additions	-	131,839	38,900	170,739
Disposals	-	140,975	25,600	166,575
<b>At 31 December 2021</b>	<b>3,019,000</b>	<b>520,801</b>	<b>110,600</b>	<b>3,650,401</b>
<b>Depreciation:</b>				
At 1 January 2021	332,088	190,423	39,955	562,466
Charge for Year	30,190	26,234	6,699	63,123
Disposals	-	140,975	25,600	166,575
<b>At 31 December 2021</b>	<b>362,278</b>	<b>357,632</b>	<b>72,254</b>	<b>792,164</b>
<b>Carrying Amount:</b>				
<b>31 December 2021</b>	<b>2,656,722</b>	<b>163,169</b>	<b>38,346</b>	<b>2,858,237</b>
31 December 2020	2,686,912	57,564	6,145	2,750,621

## 11. 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 2021	1,126,648	42,880	90,279	10,568	1,270,375
Additional investment during the year	690,000	-	-	-	690,000
Disposals	(569,544)	-	-	-	(569,544)
Revaluations	39,099	15,019	-	-	54,118
<b>At 31 December 2021</b>	<b>1,286,203</b>	<b>57,899</b>	<b>90,279</b>	<b>10,568</b>	<b>1,444,949</b>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2021

## 11. FIXED FINANCIAL ASSETS (CONTD)

### Trade Union

	2021	2020
	€	€
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)	57,899	42,880
	<hr/>	<hr/>
	<b>160,028</b>	<b>145,010</b>
	<hr/>	<hr/>

#### (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 2021 is at least equal to the amount stated.

#### (d) Court of Justice Deposit:

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

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

### Consolidation

	2021	2020
	€	€
Trade debtors	379,247	449,397
Prepayments	50,564	67,861
Corporation tax	9,762	11,818
	<hr/>	<hr/>
	<b>439,574</b>	<b>529,076</b>
	<hr/>	<hr/>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2021

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

Trade Union	2021	2020
	€	€
Trade and other debtors	10,295	6,765
Prepayments	15,742	38,600
	<u>26,037</u>	<u>45,365</u>

## 13. CASH AT BANK AND IN HAND

Consolidated	2021	2020
	€	€
Irish Medical Organisation	2,576,127	1,759,221
Fitzserv Consultants Limited	3,756,117	3,666,851
Fitzserv Consultants Limited Client funds - see note (a)	248,510	270,461
	<u>6,580,754</u>	<u>5,696,533</u>

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

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

Consolidated	2021	2020
	€	€
Trade and other creditors	58,325	10,269
Accruals	338,025	315,418
Taxation and social welfare	163,458	104,675
Monies due to clients of Fitzserv Consultants Limited	248,510	270,461
Deferred income	442,353	515,853
Deferred pension commitments	277,070	263,729
Bank loan (note 16)	-	79,382
Deferred tax liability (Note 19)	11,613	(1,441)
Other creditors	7,911	-
	<u>1,547,265</u>	<u>1,558,346</u>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2021

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

### Taxation and social welfare comprises:

	2021	2020
	€	€
PAYE/PRSI	125,513	94,602
VAT	806	806
Income tax	37,139	9,266
	<u>163,458</u>	<u>104,675</u>

### Trade Union

	2021	2020
	€	€
Trade and other creditors	47,572	5,421
Taxation and social welfare	122,133	72,333
Amounts due to related parties (see (a) below)	327,976	327,976
Amounts due to related parties (see (b) below)	167,786	252,930
Accruals	129,886	120,778
Deferred income	442,353	515,853
Deferred pension commitments	277,070	263,729
	<u>1,514,776</u>	<u>1,559,020</u>

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

	2021	2020
	€	€
PAYE	84,188	62,260
Income tax	37,139	9,266
VAT	806	806
	<u>122,133</u>	<u>72,333</u>

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2021

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

<b>Consolidated</b>	<b>2021</b>	<b>2020</b>
	€	€
Deferred Pension Commitments	<b>2,381,261</b>	2,704,295
	<hr/>	<hr/>
<b>Trade Union</b>	<b>2021</b>	<b>2020</b>
	€	€
Deferred Pension Commitments	<b>2,381,261</b>	2,704,295
	<hr/>	<hr/>
<b>Consolidated and Trade Union</b>		
<b>2021 Analysis of Deferred Pension commitments</b>	<b>Actual</b>	<b>Present Value</b>
	€	€
In more than two years but not more than five years	<b>1,110,500</b>	1,098,105
In more than five years but not more than ten years	<b>1,256,906</b>	1,222,960
In more than ten years but not more than fifteen years	<b>62,500</b>	60,197
	<hr/>	<hr/>
	<b>2,429,906</b>	2,381,261
In less than one year (Note 14)	<b>277,625</b>	277,070
	<hr/>	<hr/>
	<b>2,707,531</b>	2,658,331
	<hr/>	<hr/>

In accordance with the provisions of FRS 102, Trident Consulting, Actuarial Consultants, have placed a present value on this obligation of €2,658,331. In coming to this value they have used a discount rate of 0.37% (2020: 0.01%), based primarily on the iBoxx €Corporates AA 10+ index. It should be noted that varying interest rates in future may necessitate an adjustment to this figure.

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2021

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

### In respect of prior year

2020 Analysis of Deferred Pension commitments	Actual €	Present Value €
In more than two years but not more than five years	1,110,500	1,110,162
In more than five years but not more than ten years	1,284,531	1,283,569
In more than ten years but not more than fifteen years	312,500	310,563
	<b>2,707,531</b>	<b>2,704,295</b>
In less than one year (Note 14)	263,744	263,729
	<b>2,971,275</b>	<b>2,968,024</b>

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.

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

	2021 €	2020 €
Opening present value at 1 January	2,968,024	3,131,585
Interest cost	294	9,364
Actuarial (gain)/loss	(46,243)	49,175
Benefits paid	(263,744)	(222,100)
<b>Closing present value at 31 December 2021</b>	<b>2,658,331</b>	<b>2,968,024</b>

## 16. FINANCIAL INSTRUMENTS

### Consolidated

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

	2021 €	2020 €
<b>Financial assets:</b>		
<i>Measured at fair value</i>		
- Unlisted investments	1,286,203	1,126,649
- Listed investments	57,899	42,879
- 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	379,247	449,397



# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2021

## 16. FINANCIAL INSTRUMENTS (CONTD)

	2021	2020
	€	€
<b>Financial liabilities:</b>		
<i>Measured at undiscounted amount payable</i>		
- Trade and other creditors	58,325	10,269
- Monies due to clients of Fitzserv Consultants Limited	248,510	270,461
 <i>Measured at amortised cost</i>		
- Bank loan	-	79,382
 <i>Measured at present value using an actuarial method</i>		
- Deferred pension commitments	2,658,331	2,968,024
	<hr/>	<hr/>

### Trade Union

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

	2021	2020
	€	€
<b>Financial assets:</b>		
<i>Measured at fair value</i>		
- Deposit with the Courts of Justice	10,568	10,568
- Listed investments	57,899	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	10,295	6,765
	<hr/>	<hr/>
 <b>Financial liabilities:</b>		
<i>Measured at undiscounted amount payable</i>		
- Trade and other creditors	47,572	5,421
- Amounts due to group companies	495,762	580,906
 <i>Measured at present value using an actuarial method</i>		
- Deferred pension commitments	2,658,331	2,968,024
	<hr/>	<hr/>

## 17. PENSION COMMITMENTS

### Trade Union

The organisation operates a defined contributions pension scheme. The pension cost charge represents contributions payable by the organisation to the fund and amounted to €149,863 (2020: €128,925).

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2021

## 18. RELATED PARTY TRANSACTIONS

During the year Fitzserv Consultants Limited paid IMO a rental fee of €125,004 for use of No 11 Fitzwilliam Place (2020: €125,004). The IMO also received €12,800 for rent of the carpark to Fitzserv Consultants Limited, (2020: €12,800). In addition to that, IMO received an amount of €71,575 (2020: €68,401) from Fitzserv Consultants Limited for sponsorship of the Irish Medical Journal. In addition to that, IMO recharged costs of €119,306 for various costs incurred on behalf of Fitzserv Consultants Limited which includes reception costs, admin fees and IT costs.

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 (2020: €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 which were paid by IMO on behalf of the aforementioned entity: audit fee of €4,305 (2020: €4,305), loan interest charge of €137 (2020: €651), and bank loan repayment of €79,382 (2020: €77,000), which leaves the balance at year-end receivable from IMO at €167,786 (2020: €252,930).

## 19. SUBSEQUENT EVENTS

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

## 20. CONSOLIDATED INFORMATION

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

- Fitzserv Consultants Limited, a financial services Company the Share Capital of which is 100% owned by the IMO. Profit after tax €126,539. (2020: €124,101).
- Cumann Doctúirí na hÉireann The Irish Medical Association a Property Holding Company which is limited by Guarantee. Loss after tax €4,442 (2020: €4,956).

## 21. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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

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

### Cash flow risk

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

### Credit risk

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

**THE IRISH MEDICAL ORGANISATION**

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# Detailed Management Information Schedules for the Financial Year ended 31 December 2021

(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 2021

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

	IMO 2021 €	Fitzserv t/a IMOFS 2021 €	IMA 2021 €	Consolidation Eliminations €	Total 2021 €
<b>INCOME</b>					
Subscriptions	3,242,677	-	-	-	3,242,677
IMOFS sales	-	1,787,428	-	-	1,787,428
Rental income	187,800	-	-	(137,804)	49,996
Interest received	-	246	-	-	246
Unrealised investment income	15,018	46,859	-	-	61,877
Dividend income	872	-	-	-	872
	<u>3,446,367</u>	<u>1,834,533</u>	<u>-</u>	<u>(137,804)</u>	<u>5,143,096</u>
<b>EXPENDITURE</b>					
Wages and salaries	1,255,547	874,035	-	-	2,129,582
Social security costs	114,827	85,943	-	-	200,770
Employer Pension Contribution	149,863	63,602	-	-	213,465
Directors' remuneration	-	77,000	-	-	77,000
Irish Medical Journal	-	-	-	78,575	78,575
Staff training	14,865	4,503	-	-	19,368
Rent and rates	16,531	125,771	-	(125,004)	17,298
Light and heat	14,370	5,102	-	-	19,472
Insurance	19,654	34,375	-	-	54,029
Repairs and maintenance	64,458	732	-	-	65,190
Printing, Postage & Stationery	14,760	13,272	-	-	28,032
Advertising	-	7,776	-	-	7,776
Telephone	24,399	10,440	-	-	34,839
ICT	92,114	101,319	-	-	193,433
Travel and meeting expenses	78,925	36,650	-	(12,800)	102,775
Professional fees	122,121	77,155	-	-	199,276
Legal fees	35,299	-	-	-	35,299
Audit	31,519	27,497	4,305	-	63,321
Accountancy	-	9,717	-	-	9,717
Bank charges	15,209	1,117	-	-	16,326
Subscriptions and donations	27,712	6,609	-	-	34,321
Depreciation	63,122	4,962	-	-	68,084
Sponsorship to IMJ and DWT	-	95,433	-	(78,575)	16,858
Loan Interest	-	-	137	-	137
Gain from disposal of asset	(1,000)	-	-	-	(1,000)
Interest on deferred pension liability	294	-	-	-	294
Interest paid and payable	-	4,457	-	-	4,457
	<u>2,154,589</u>	<u>1,667,468</u>	<u>4,442</u>	<u>(137,804)</u>	<u>3,688,694</u>

## FITZSERV CONSULTANTS LIMITED

# Summary Balance Sheet

As at 31 December 2021

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

	2021	2020
	€	€
<b>FIXED ASSETS</b>		
Tangible assets	15,967	17,404
Investments	1,286,203	1,126,648
	<hr/>	<hr/>
	1,302,170	1,144,052
<b>CURRENT ASSETS</b>		
Debtors: Amounts falling due within one year	770,053	813,008
Cash at bank and in hand	3,976,087	3,937,312
	<hr/>	<hr/>
	4,746,140	4,750,319
<b>Creditors: Amounts falling due within one year</b>	<b>(528,248)</b>	<b>(500,849)</b>
	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>	<b>4,217,892</b>	<b>4,249,471</b>
	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>5,520,062</b>	<b>5,393,523</b>
	<hr/>	<hr/>
<b>NET ASSETS</b>	<b>5,520,062</b>	<b>5,393,523</b>
	<hr/>	<hr/>
<b>Capital and reserves</b>		
Called up share capital presented as equity	1,283	1,283
Retained earnings	5,518,779	5,392,241
	<hr/>	<hr/>
<b>SHAREHOLDERS' FUNDS</b>	<b>5,520,062</b>	<b>5,393,523</b>
	<hr/>	<hr/>

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

# Summary Balance Sheet

As at 31 December 2021

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

	2021	2020
	€	€
<b>FIXED ASSETS</b>		
Debtors	<b>167,785</b>	251,609
Creditors: Amounts falling due within one year	-	(77,595)
	<hr/>	<hr/>
<b>Net Current Assets</b>	-	172,227
Creditors: Amounts falling due after one year	-	-
	<hr/>	<hr/>
<b>Net Assets</b>	<b>167,785</b>	172,227
	<hr/>	<hr/>
<b>Financed by:</b>		
Retained earnings	<b>167,785</b>	172,227
	<hr/>	<hr/>
<b>MEMBER FUNDS</b>	<b>167,785</b>	172,227
	<hr/>	<hr/>



# THE IRISH MEDICAL ORGANISATION

## Management Information

For the financial year ended 31 December 2021

(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 2021/2022	April 2020/2021
	€	€
<b>Executive Committee Chair</b>		
Professor Matthew Sadlier	25,000	25,000
<b>GP Committee Chair</b>		
Dr. Denis McCauley	25,000	25,000
<b>Consultant Committee Chair</b>		
Dr. Clive Kilgallen	3,000	3,000
<b>NCHD Committee Chair</b>		
Dr. Paddy Hillery	-	3,000
Dr John Cannon	3,000	-
<b>Public and Community Health Chair</b>		
Dr. Ann Hogan	-	3,000
Dr. Anne Dee	3,000	-
<b>President</b>		
Dr. Ina Kelly	35,000	-
Dr. Pdraig 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.		
<b>Fitzserv Consultants Limited Directors Fees and Board Committee Fees</b>	2021	2020
	€	€
Dr. Raymond Walley, Chair	25,000	25,000
Mr. Willie Holmes	19,500	19,500
Mr. James Brophy	19,500	19,500
Ms. Mary Hutch	13,000	13,000
	<u>77,000</u>	<u>77,000</u>

These amounts are subject to relevant taxes.

## THE IRISH MEDICAL ORGANISATION

# Management Information

For the financial year ended 31 December 2021

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

### IMO AND FITZSERV CONSULTANTS LIMITED EXPENSES

#### MILEAGE:

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

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

#### SUBSISTENCE:

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

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



IRISH MEDICAL  
ORGANISATION  
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