

Contents

Officers, Council and Executive Board	3
President's Report	4
1. National Issues	8
2. Consultants	10
3. Non Consultant Hospital Doctors	13
4. General Practitioners	17
5. Public Health and Community Health Doctors	21
6. IMO Member Advisory Services	25
7. Policy and International Affairs	27
- <i>Policy</i>	27
- <i>International Affairs</i>	31
8. Communications	34
9. Irish Medical Journal	45
10. IMO Financial Services	47
IMO Financial Statements	1-42

Council and Executive Board Members

IMO Council 2018/2019

Dr Peadar Gilligan
President

Dr Pdraig McGarry
Vice President

Dr Brian O'Doherty
Treasurer

Dr Ina Kelly
Honorary Secretary

Dr Sarah Barry

Dr Declan Connolly

Dr Louise Cunningham
Prof Trevor Duffy

Dr Illona Duffy

Dr Mary Darina Fahey

Dr Eleanor Fitzgerald

Dr Charles Goh

Dr Tony Healy

Dr Paddy Hillery

Dr Ann Hogan

Dr Clive Kilgallen

Dr Hwei Lin Chua

Dr Chris Lynch

Dr Michael Molloy

Dr Pascal O'Dea

Dr Eva O'Reilly

Dr Dela Osthoff

Dr Matthew Sadlier

Dr Ray Walley

Executive Board 2018/2019

Dr Matthew Sadlier
Chair

Dr Brian O'Doherty
Treasurer

Dr Gabriel Beecham

Dr Tadhg Crowley

Dr Pdraig McGarry

Dr Paddy Hillery

Dr Clive Kilgallen

Dr Tony Healy

Dr Ann Hogan

Dr Ina Kelly

Mr Niall Saul
Non-Executive Director

Mr Ronan Nolan
Non-Executive Director

President's Report

Peadar Gilligan
IMO President 2018/2019

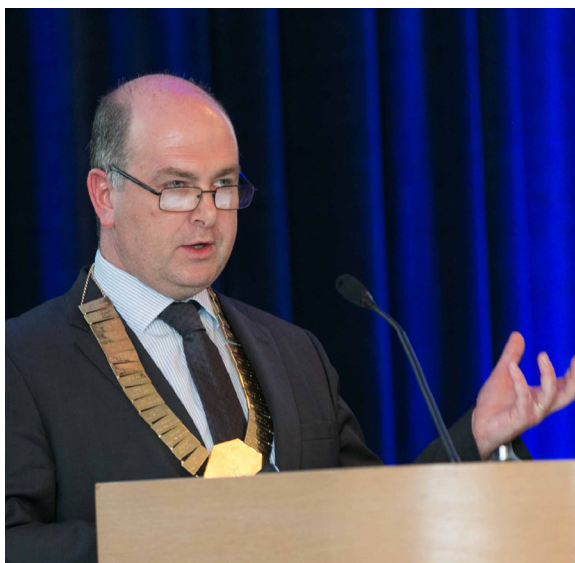


My presidency began at the IMO AGM on the 5th of April 2018, the theme of which was valuing Doctors.

Colleagues

On behalf of Council I am pleased to present the 2018 Annual Report and Financial Statements of the Irish Medical Organisation. This Annual Report bears testament to the wide ranging body of work undertaken by your Organisation on behalf of you and your fellow medical professionals.

2018 was yet another challenging year for the health services. While we have seen the publication of many reports on our health services in recent years, doctors on the frontline are not seeing any significant improvement in terms of dealing with the dangerous lack of capacity in the system, the low morale and the startling reality that the Irish Health Services are simply not attractive to our younger colleagues.



Despite these significant challenges the IMO, your Trade Union, has delivered across the board for our members and the details of this work are contained within the Industrial Relations Section of this report. Notably, we have secured a High Court Settlement Agreement which finally sees redress for the appalling breach of the 2008 Consultant Common Contract. It is more than a little frustrating that the Government insisted on effectively forcing individual doctors, supported by the IMO, through an adversarial legal process just to vindicate their contractual rights and get paid the amount of moneys that were originally agreed by the State. Despite the efforts of the IMO to have the pay parity issue for post 2012 Consultants addressed as part of the Settlement Agreement there was no movement on this and we continue to use every industrial relations channel to get that issue sorted – if necessary and if forced to by Government we may well have to consider industrial action in 2019.

For our GP colleagues the IMO has continued to highlight the impact of the FEMPI cuts through our #ReverseFEMPI campaign. This ultimately led to a commencement of talks on this issue in October of this year. Right up to the end of 2018 and into 2019 your GP Negotiating Team have been focused on dealing with the FEMPI issue once and for all and while at the time of writing this report, talks have not concluded we do hope that there will be some positive news soon.

Of course we all want a new GP Contract but only if and when adequate resources are available to fund it – the IMO is adamant that GPs cannot and should not use their FEMPI monies to effectively fund any new services.

Finally, and only with the threat of industrial action, our Public Health Doctors have seen the publication of the Crowe Howarth Report. The IMO will now be focused on a process that recognises the significant leadership and clinical role of our public health doctors and rewards them with consultant status and contractual terms.

It is nothing short of appalling that each and every year the President of the IMO has to highlight the disgraceful manner in which our NCHDs are treated by their employers. We have to continue to fight individual and group cases for our younger colleagues who are routinely denied their basic rights in terms of being paid for all hours worked. This must stop if we are to even hope that the tide of NCHD emigration will turn – we need these doctors now and into the future. Despite these issues the IMO has completed good work in the introduction of incremental credit for additional degrees and we are progressing well through a deal that will see the introduction of training supports for NCHDs.

Over 4000 of our members have used the IMO Member Advisory Services and we continue to invest in this valuable service which offers one on one advice to members, represents doctors on individual issues with employers and provides a holistic IR and Business Advisory service to GPs.

This Annual Report also contains details on the important and vital work we do outside of the industrial relations arena. As the voice of the profession we advocate strongly for a well-resourced public health service that delivers optimum care to patients – we are not there yet by any means but we will continue to fight for what is the right thing to do in healthcare. Advocacy is not for the faint hearted, it requires dogged determination and the IMO are up to the challenge. In 2018 we undertook a huge amount of work in terms of submissions on Budget 2019, Tort Reform, Health Records, Advanced Care Directives and a number of other topics. We also appeared in front of Oireachtas Committees and held a number of political briefings on overcrowding, capacity and contract issues. In December 2018 we launched a major position paper on Achieving the 6 hour target for patients attending emergency departments in Ireland.





The IMO organised a major conference in October on Getting Healthcare in Ireland. The fear of needing to access healthcare in Ireland is growing and patients and their relatives are increasingly worried. This important conference brought together prominent medical professionals from across the health services to talk about both the successes and the challenges in providing high quality care to the patients who need it, what could be done better with a properly resourced services and what impact the Slaintecare plan will have. The conference was very well attended and the take home message was a resounding call for investment in our public health services to allow doctors to do more for patients.

The IMO has continued to be an informed voice in relation to healthcare in Ireland and the officers have engaged in media coverage of many issues on radio, television, the print media and twitter and facebook. I want to thank my nephew and his bride for allowing a RTE film crew interview me for the Six O' Clock News at their wedding reception. Our media activities are significantly greater than any other healthcare representative organisation in Ireland. We have helped to inform the health policy of all the political parties in Ireland currently.

The IMO has and continues to argue the need for increased and sustained investment in healthcare delivery and this year saw a significant increase in the allocation of funds to the delivery of medical care in the health budget.

The Irish Medical Journal continues to be supported financially by the IMOFS and I would like to acknowledge the excellent work of Dr John Murphy and his editorial team in maintaining the standard of this peer reviewed publication.

IMO Financial Services is an important arm of the Organisation and within that company we have a team of financial experts to assist members through every stage of their career in terms of financial planning, purchasing a home, pensions, protection and investments. IMOFS offers a personal and bespoke service to individual members and is an important support to the work of the IMO.

This Annual Report also contains our Financial Statements for 2018. While we are reporting a small deficit on our activities for the financial year this is due entirely to the costs we had to pay on account in respect of our legal fees on the High Court case for consultants.

As part of that Settlement Agreement we were awarded costs and are currently in negotiations with the State Claims Agency in this regard. Ultimately that deficit should be reversed in 2019 as we receive our costs back.

My presidency began at the IMO AGM on the 5th of April 2018 the theme of which was Valuing Doctors. I believe that Doctors should be facilitated in delivering the best possible care to our patients and that many Doctors in Ireland currently do not feel supported or valued in their role in our health system. Indeed in 2018 it frequently felt like the Doctors of Ireland were being besieged. My intention as president was to help the IMO in representing all Doctors in Ireland and so began yet another busy year for the IMO and its members. I would like to acknowledge the hard work of the executive and secretariat and the officers of the IMO and in particular the Chairpersons of the craft group committees. As I noted in my inaugural address, the fact that the IMO represents all Doctors from student years through to retirement is our Union's greatest strength. We not only represent those Doctors in Ireland but also on the world stage and the fact that a former president, Dr Ray Walley, of our organisation is now Vice President of CPME – Standing Committee of European Doctors is testament to our international profile as the national body representing Doctors in Ireland.

During my term as President of the Irish Medical Organisation I have grown even further in my understanding of the hugely important work being done by the Doctors of Ireland in what are often very challenging circumstances. I am more than ever convinced of the importance of all Doctors in Ireland being members of their trade union, the Irish Medical Organisation. The patients and Doctors of Ireland are fortunate indeed to have the team of professionals that we have working on our behalf in the Irish Medical Organisation.

But most importantly, I want to thank you the members of our organisation for your commitment to patient care in Ireland and for your support of the work of the IMO.

Peadar Gilligan
President



National Issues

1

National Pay Agreement

The current national pay agreement – the Public Service Stability Agreement 2018/2020 (PSSA 2018/2020) is intended to remain in effect until mid-year 2020. The pay rises due under the terms of that agreement are as follows:

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

In concert with these increases, the final tranche of the pay rises negotiated through the Lansdowne Road Agreement of 2015, aimed at those earning higher salaries, falls due to the paid on 1st April 2019. From that date, all of the salary reductions enacted through the FEMPI Act (2015) will have been reversed.

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

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

Also under this agreement, the Pension Related Deduction has been replaced by the Additional Superannuation Contribution (ASC), which came into effect on 1st January 2019.

The ASC applies only to pensionable remuneration. This means that it will now only be charged on core pay, and not on, for example, overtime, night rate, on-call payments or Sunday/Public Holiday premium payments. The rates have also changed to reflect one's scheme membership.

The ASC rates which will be applied from 1st January 2019 are set out below:

Pre 1st January 2013 Schemes

Up to €32,000 – exempt

€32,000 to €60,000 – 10%

€60,000 plus – 10.5%

Post 1st January 2013 Scheme

Up to €32,000 – exempt

€32,000 to €60,000 – 6.66%

€60,000 plus – 7%

New Entrants Process

Following the conclusion of negotiations between the Public Services Committee of ICTU and the Department of Public Expenditure and Reform in late 2018, it was agreed that a process would be put in place to allow public sector workers recruited after 1st January 2011 to 'skip' increments in order to make up the reduction in salary that they suffered. In practice, for Consultants recruited after this date, including those recruited after 1st October 2012, they could 'skip' increments four and eight (for those just joining the service) or others depending on their length of service.

This is not the answer to the pay disparity so carelessly brought about in October 2012, but is a minor remediation that the IMO succeeded in having applied to Consultants.

Mandatory Retirement Age Removed

The Public Service Superannuation (Age of Retirement) Act 2018 was enacted, somewhat unusually, on 26th December 2018 and came into effect immediately from that date. The Act provides for an increase in the compulsory retirement age of most public servants recruited prior to 1st April 2004, from age 65 to age 70.

Under the Act, any relevant public servant who had not already reached his/her compulsory retirement age before 26th December 2018 has a new compulsory retirement age of 70. (The Act does not apply to public servants covered by "fast accrual" pension schemes, holders of elective office, members of the judiciary, or individuals rehired on contract after their retirement).

The Act also will not affect those recruited after 1st April 2004, who either have no compulsory retirement age, or are already required to retire at 70.

This Act removes the mandatory retirement age of 65, but does require a public service worker to remain in employment until they reach 70, i.e. those who still wish to retire at 65, or before 70, may do so. As is currently the case, the maximum reckonable service will continue to be 40 years.

Various Leave Arrangements

The IMO, with the other health sector unions, is involved in a process to align the health service with the rest of the public service with regard to the leave arrangements for compassionate leave and extended leave for the mothers of premature babies. With regard to the former, the HSE is resisting its introduction on the grounds of cost and the impact on services, while on the latter, both the HSE and the Department of Health are awaiting approval to progress from the Department of Public Expenditure and Reform.

Consultants

2

Consultant Committee 2018/2019

Dr Clive Kilgallen - *Chair*

Dr Ronan Collins

Dr Conall Denny

Prof Trevor Duffy

Dr Peadar Gilligan

Dr Seamus Healy

Dr Tony Healy

Prof Chris Lynch

Dr John MacFarlane

Dr Martin Mahon

Dr Gerard Markey

Dr Mick Molloy

Dr Sorca Ni Loingsigh

Dr Anthony O'Connor

Dr Naishadh Patil

Dr Matthew Sadler



Dr Clive Kilgallen
(Chair)

There were two key issues that dominated the past year; Legal action on the breach of the 2008 consultant common contract and pay discrimination and cuts applied to Consultants in October 2012.

Consultant High Court Settlement Agreement

On 15th June 2018, the State finally conceded that it should pay the salary rates that were set out in the 2008 Consultant Contract. It is quite extraordinary that it took ten years and the initiation of High Court action to reach this point.

The IMO fully supported members in taking on such cases and worked very closely with litigant members throughout.

The High Court agreement provided for the implementation of the rates of pay that were due to Consultants who signed the 2008 contract. Unfortunately but in keeping with the law, these rates were retrospectively subjected to FEMPI and other reductions. The settlement provides for the corrected rate going forward and a payment of fifty five percent of the retrospective remuneration, to be paid in two trenches;

- ▶ 40% in June 2019
- ▶ 60% in March 2020.

With regard to the corrected pay rates, these became effective from the date of settlement, and were due to be paid for the second half of 2018 within the first two months of 2019.

The corrected rates were due to be paid to Consultants who took the settlement as and from 1st January 2019.



"This is just a starting point, our colleagues who have been appointed since 2012 are still disadvantaged by the 30% cut. We really need this to be addressed so we can move on the recruitment and retention challenges we have at consultant level in Ireland"



3:18 PM - 15 Jun 2018

This settlement gave rise to a very detailed process of identifying eligible Consultants and drawing up settlement figures for those doctors. Unfortunately, the HSE did not meet their deadlines in every case. The IMO Executive are in ongoing contact with the HSE and continue to emphasise the importance of implementing the settlement speedily and efficiently. The Executive are also working with members to ensure that their settlements are accurate.

While this settlement is a tremendous benefit for many members, it does not apply to those Consultants appointed after October 2012. There should be no doubt or equivocation in saying that the IMO sought to have the situation of those appointed after this date addressed in the settlement negotiations. We delayed the conclusion of the settlement to try, and try again, to have these Consultants attain pay parity with their colleagues. Unfortunately, no other party shared our determination in this regard and the State refused to engage on the matter.

FIGHT FOR FAIRNESS

Fight for Fairness for all of our Consultants

The IMO has done more for those Consultants recruited after October 2012 than anybody else. Our work introduced a pay scale that significantly increased the remuneration of those Consultants. While the agreement brokered by the IMO in 2014 ameliorated the effects of the 30% cut. The disparity has risen again on foot of the State being forced to pay Consultants their proper rate.

This is about equal pay for equal work and the effects of this discrimination are very damaging to our health services.

- ▶ We have approximately five hundred substantive vacancies at Consultant level
- ▶ We have advertised posts that cannot attract sufficient applicants to hold a competitive recruitment process
- ▶ We have in excess of one hundred and thirty Consultant posts filled by doctors who do not hold specialist registration.

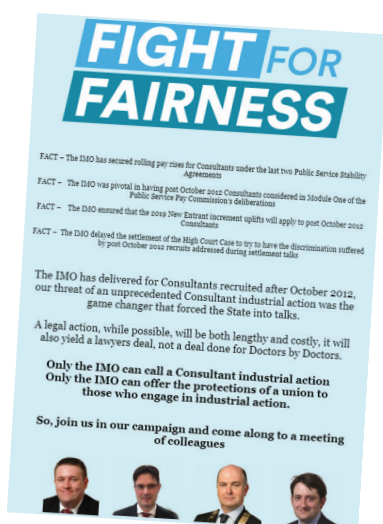
The IMO surveyed Consultants with emphasis on the pay disparity and found that:

- ▶ 97% of respondents felt that the October 2012 pay reduction had a negative impact on recruitment
- ▶ 83% of respondents believed that the reduction had caused patients to suffer
- ▶ 47% of respondents said that they were open to resigning their own post.

Indeed, we also discovered that around half of Consultants would be willing to engage in industrial action in support of pay parity. This indicates the depth of feeling among the Consultant body.

These figures should serve as a wakeup call to a complacent health service administration. This issue needs to be addressed, and urgently. This past year, the IMO has worked the industrial relations channels very hard to make the case for our post October 2012 Consultants.

The IMO made several presentations to the Public Service Pay Commission on behalf of post October 2012 Consultants.



We argued strongly that there is a “clear and evident” recruitment crisis when it comes to Consultants that is over and above general public service issues in this regard. This was reflected in the Commission’s recommendations that

“Policy responses that may be proposed for new entrants across the public services generally may not address the degree of pay differential which currently applies to the post-October 2012 new entrant Consultants. The Commission proposes that the Parties to the Public Service Stability Agreement jointly consider what further measures could be taken, over time, to address this difficulty.”

As a party to the Public Service Stability Agreement – indeed the only medical representative body that is – the IMO advised the employer of our readiness to begin engagement in this regard.

Unfortunately, when the IMO did meet with the employer, we found that – in the context of the quotation above –the employer felt that engagement between the parties could take place “over time”, rather than agree measures within a short time frame that would then be implemented “over time.”

Notwithstanding the lack of urgency demonstrated by the employer, the IMO stands ready for proper engagement, which must begin as soon as possible, if we are to tackle, in a meaningful way, the Consultant recruitment crisis. If such a meaningful engagement is not forthcoming, we will reserve all of our rights in this regard up to and including industrial action and will work strenuously for our members.

Public Service Stability Agreement – New Entrants

Another example of the IMO delivering on behalf of Consultants can be seen in the New Entrant process agreed between health service unions and the Department of Public Expenditure and Reform in September 2018. This process, which is public service wide, provides for ‘increment skipping’ for those recruited after January 2011. With regard to post October 2012 Consultants, it provides for them to ‘skip’ the fourth and eighth increment points on their scale.

It was IMO lobbying that got Consultants recruited after October 2012 included within the terms of this arrangement.

Slaintecare and Health Service Reform

The Government remains committed to the implementation of the Slaintecare plan to reform the health service. In particular, there is a very clear intent on the part of policy makers to remove the right to practice privately from public facilities. The IMO met with the group tasked with examining this suggestion, chaired by Dr Donal De Buitleir, and advised that caution should be exercised when considering this option. That caution was necessary both because of the funding provided to public facilities by private insurance companies but also because of the lack of evidence that taking this step would actually increase public capacity. At the time of writing, the report of the review group is still awaited, and the IMO has raised the delays with the Department of Health.

Specialist Registration Issues

A direct consequence of the recruitment crisis is the appointment of doctors into Consultant posts who do not hold specialist registration. The HSE have begun a process of contacting these doctors and putting in place arrangements to regularise their status. The IMO has met with the HSE, both nationally and locally, and has been very clear that these doctors need to be supported in accessing the Specialist Division. We know that this can be tremendously stressful for the doctors involved, and we will assist the members involved.

Non-Consultant Hospital Doctors

3

NCHD Committee 2018/2019

Dr Paddy Hillery - *Chair*

Dr Sarah Barry

Dr Gabriel Beecham

Dr Hwei Lin Chua

Dr Neasa Conneally

Dr Lisa Cunningham

Dr Louise Cunningham

Dr Hammad Danish

Dr Daniel Kane

Dr Conor Keogh

Dr Conor Malone

Dr Aisling McCarthy

Dr Edward McMonagle

Dr Eoin Murphy

Dr Maria Murphy

Dr Muthalvan "Mak"
Nallasegarampillai

Dr Dela Osthoff



Dr Paddy Hillery
(Chair)

If anything has become clear this past year it is that NCHDs cannot take anything for granted. Agreements reached were not honoured and the IMO continues to fight every breach of individual and group contract of our members.

The key issues in which we have seen some substantive progress are training supports and incremental credit. However, other issues are slow to progress and we need more proactive engagement from the employer.

Enhanced NCHD Training Supports

As you will remember from the previous annual reports, the IMO, through legal action, secured a commitment from the employer that the money saved from the withheld Living Out Allowance would be invested in NCHD training supports. Indeed, the cost of training and the need to offset those costs was a key finding from our 'Have Your Say' campaign.

We have been engaged in constructive, detailed and sometimes difficult engagement with the HSE over the course of the year, and are close to concluding an agreement to have this funding made annual rather than a once off. The total funding package will run to approximately €10m in a full year. While the details are not yet finalised, it is expected that the supports will include both an expansion of the Clinical Course Examination Refund Scheme (CCERS) to cover the whole cost of an exam, and an individual funding allocation for each NCHD, whether or not they are on a training scheme.

Expansion of Incremental Credit

The IMO has been in detailed discussions with the HSE and the Department of Health regarding the expansion of NCHD incremental credit to recognise the changed pathways that many Doctors have taken into medicine. As such, we have succeeded in having previous health science qualifications and locum experience recognised for the purposes of granting incremental credit.

While we had hoped to have expanded incremental credit in place for the mid-year change over, some details remained to be ironed out, with regard to counting locum experience and at what point one would avail of this expansion.

The IMO and the employer side concluded an agreement at the end of 2018 that allows for locum experience prior to commencing work as an NCHD to be counted and also for this agreement to be applied with effect from July 2018, at the salary / grade point at which the NCHD was employed at that time.

The agreement also provided for a Committee (akin to the Consultant Incremental Credit Committee) to be formed to keep these measures under review and to update those where necessary.

European Working Time Directive

The IMO is increasingly concerned that NCHD working hours are drifting further away from EWTD compliance. Despite national reporting that purports to show near-universal compliance with key requirements of the European and national regulations, it seems clear that hospitals are, in too many cases, reporting roster compliance as opposed to actual working hour's compliance.

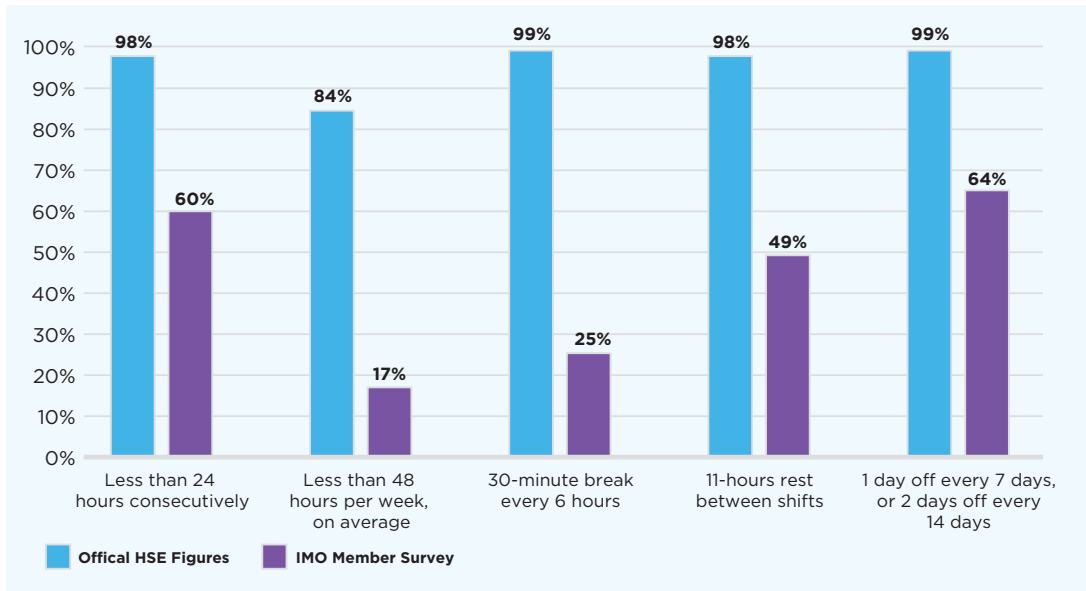
Worryingly, when the IMO surveyed NCHDs, we discovered that

- ▶ Forty percent of NCHDs reported working more than twenty-four hour shifts,
- ▶ Over eighty percent had worked more than forty-eight hours in a single week, and
- ▶ Thirty five percent reported that the means by which working hours are recorded at their work site is not accurate.

These figures have been brought to the attention of the HSE and the Department and we have sought to investigate these further with local hospital management.

The right to EWTD-compliant rosters was hard-won by NCHDs working though the IMO. It was not given by the employer and there can be little doubt that the employer would, if possible, skirt around their requirements. Ensuring that the EWTD is a factor in the daily working lives of NCHDs will remain an absolute priority of the IMO this coming year.

Reported EWTD Compliance Rates



Engagement with National Doctors Training and Planning

At the 2018 AGM, it was agreed that the IMO and the HSE NDTP would convene meetings to examine so called 'hygiene' factor issues that daily face NCHDs. Among the issues that this group would tackle were standardised timesheets and pay slips, payment for intern induction and upholding of contractual provisions, including in relation to overtime payments and roster notice periods.

Unfortunately, these engagements have not yielded the advances that had been promised. Indeed, we decided to take the issue of unpaid Intern induction out of this forum and into the WRC, in the hope that progress may be achieved.

In addition, the IMO has had to continue to make local interventions in pursuit of unpaid overtime, and national standards for timesheets, payslips and rostering practices seem to remain outside the scope of NDTP and in the hands of local hospital managers.

It is immensely disappointing to the IMO that our willingness to engage in this forum has borne so little fruit. It calls into question the usefulness of this engagement, if we are discussing matters with the NDTP over which they can exercise only very limited control, and which remain the purview of the operationally focussed Acute Hospitals Division.

Registrars in General Practice

The IMO, after engagement with the HSE and Department of Health, were close to concluding an agreement that would streamline the General Practice Registrar salary arrangements into one salary and a single consolidated allowance. This would have the effect of removing the randomness from the system, whereby allowances paid as a right in some areas, are paid differently in another.

Unfortunately, and despite agreement with the HSE and the Department, this process stalled when approval was sought from the Department of Public Expenditure and Reform, who fell back on predictable inflexibility rather than work towards a solution.

We continue to engage with the HSE and the Department of Health to try to bring this issue to a reasonable solution, while we reserve our rights to reactivate the WRC cases that we have lodged on behalf of members who had not been duly paid the allowance.

Task Sharing in the Acute Sector

The sharing of tasks between NCHDs and other health professionals in the Acute Sector has proven to be problematical. Despite the good intentions behind the project, progress has been slower than had been hoped. We are concerned that despite intensive national level engagement and the agreement of protocols, the concept of task sharing has not yet embedded in the system, and has not been prioritised by the HSE. The IMO has raised this at both the national and local level and will continue to do so for as long as is required.

Public Service Pay Commission

The IMO made detailed submissions to the Public Service Pay Commission on behalf of NCHDs arguing that there was a clear and evident recruitment and retention issue affecting the NCHD group that could be addressed under the Commission's terms of reference. The IMO focused particular attention on the clear disconnect between Ireland's high rate of reliance on doctors trained overseas to emphasise this point. The Commission in its findings found that there was a 'strong level of supply' of NCHDs but that Ireland's reliance on doctors trained abroad indicated a retention difficulty. The Commission proceeded to recommend that NCHD's should be able to avail of protected training time, have their training costs lowered, and be required to do only appropriate tasks. The Commission also noted the invidious position of non-training doctors and their position vis-à-vis accessing training. The IMO continues to raise all of these issues through the Strategic Review ('MacCraith') process and while there has been some headway, more work remains to be done.

The IMO met with health service management to discuss the findings of the Commission's report but, regrettably, our willingness to engage productively was not reciprocated.

Intern Induction Claims

The steady expansion of the unpaid Intern Induction period has been tackled by the IMO through the lodgement of scores of cases with the Workplace Relations Commission (WRC). Our decision to take this issue to the WRC, reflects the fact that it was not addressed in our engagement with the NDTP. The IMO is in discussion with the WRC to devise the most efficient way to process these cases without the need to run scores of the same, or very similar, case. The IMO has repeatedly made the point to health service management that they will only get one chance to make a first impression and it is a poor first impression to expect Doctors to begin their working life with two weeks unpaid work.

Contract Breaches

Unfortunately, notwithstanding warm words on the national level, the IMO continues to have to intervene in disputes in various hospitals. This past year, for example, we have had to involve ourselves in issues to do with unpaid overtime in both Kerry and, as usual, Limerick. These examples, and they are but two, need to be set against the backdrop of an admitted medical recruitment and retention crisis. The IMO should not have to continually fight these battles, but let there be no doubt, we are more than able for the battle and we will continue to defend members the length and breadth of the country.

General Practitioners

4

GP Committee 2018/2019

Dr Padraig McGarry - *Chair*

Dr Austin Byrne

Dr Declan Connolly

Dr Tadhg Crowley

Dr Martin Daly

Dr Illona Duffy

Dr Sumi Dunne

Dr Mary Favier

Dr Eleanor Fitzgerald

Dr Conor Geaney

Dr Rukshan Goonewardena

Dr Michael Kelleher

Dr Colm Loftus

Dr Joan Maguire

Dr Niall McCauley

Dr Niall Macnamara

Dr Mark Murphy

Dr Pascal O'Dea

Dr Brian O'Doherty

Dr Maitiú ÓFaoláin

Dr Cathal O'Suilliobháin

Dr Ray Walley



Dr Padraig McGarry
(Chair)

2018 ultimately proved to be a hugely frustrating year for GPs who continued to struggle with both capacity and funding issues. The continuing effects of the cuts to GMS payments under FEMPI legislation are still reverberating throughout the profession. The focus of the entire IMO GP Committee and Secretariat has been on having the FEMPI cuts restored and reaching a deal to ensure the sustainability of General Practice.

In the absence of increased funding it is clear that our young GPs will not want to set up in practice and indeed many may choose to leave these shores. Older GPs are retiring and in many cases there are no GPs to replace them. GMS lists in many cases are closed to new patients. Against this backdrop it is essential that General Practice is given the increased funding it so badly needs to allow us to care in the best and most comprehensive manner possible for our patients.

National GP Talks

Following efforts throughout 2017 to secure funding for General Practice in a practical and sustainable manner, IMO members will be aware of the original proposal tabled by the Department in May of 2018 whereby FEMPI reversal would be used to fund new services in General Practice. The amount involved did not amount to the full amount of cuts to General Practice under FEMPI legislation.



Following detailed consideration and discussion by the IMO GP Committee at a specially convened meeting on the 13th June 2018 it was agreed that the current proposals were not workable and that efforts should be made over the coming period to advocate and lobby politically for a change of focus in the discussions and an increase in funding. The matter was to be considered again and options appraised following such efforts. The aim was to change the parameters of the negotiation as well as seek increased funding to fund both new initiatives and FEMPI.

Following a number of months of advocacy and representation, negotiation recommenced in November 2018 with additional funding which would allow us to address FEMPI as one issue with a separate funding stream for new services. However, negotiations continued to be difficult and challenging with the State seeking far more than was possible from GPs.

The negotiations were comprised of three strands FEMPI reversal, Chronic Disease Management and Eligibility. The State position is that each strand must be agreed in order for a deal to be reached.

With regard to FEMPI reversal members will be aware that the IMO had secured a commitment from the State under the Memorandum of Understanding that a “process will be put in place involving the DOH/HSE and IMO in relation to the application of the FEMPI legislation to GPs since 2009”. The IMO are now seeking through these talks to have the process for FEMPI return realised and the commitment in the Memorandum of Understanding honoured.

The Diabetic Cycle of Care agreed by the IMO in October 2015 has proven that Chronic Disease Management can be done in General Practice. There is now a need for the State to recognise this with a comprehensive chronic disease programme and the associated funding.

Under the Public Sector pay deals, productivity has been given by public servants in return for phased FEMPI reversal. While GPs could hardly be more productive there are a number of asks from the State in return for FEMPI reversal. Talks up to the end of year 2018 have been hugely frustrating with the IMO side refusing to accept State demands seeking to increase clinical workload, extended hours and impose a new GP contract on GPs without appropriate resources.

The IMO are prepared however to negotiate with regard to structural changes and E-Health initiatives.

While the IMO GP Committee and Secretariat are seeking to secure funding for General Practice such funding cannot be at any price.

2018 has not seen the breakthrough that we would have wanted in these discussions but it is hoped that agreement can be reached in 2019.

Cervical Check Consultation

Members will recall the Cervical Check controversy which arose in October of 2018. A political decision was taken that all eligible women would be entitled to have a repeat smear and that they should see their GP if they had any concerns.

The IMO immediately sought discussions with the State with regard to the statement that a GP consultation should be sought by anyone with concerns. It was then agreed with the State that a fee of €50 would apply to any such consultations and the normal smear fee would apply to repeat smear tests provided in the GP surgery.

The IMO in its public statements made sure to emphasise the importance of the screening programme and that confidence in the screening programme must be maintained. Despite the difficulties involved it is clear that the Cervical Check programme has saved lives and contributed to a marked decrease in the incidence of cervical cancer in Ireland.

Illness Benefit Certification

Members will be aware of the Illness Benefit Certification deal reached between the IMO and the Department of Social Protection and Employment Affairs. Since 2003 GPs have been paid €8.25 per illness benefit certificate issued with no increase since that time. The Department of Social Protection and Employment Affairs first approached representative bodies in 2017 to discuss the proposed move to closed certification and also to online claiming.

A Framework Agreement to allow negotiation on fees was agreed between the IMO and the DSPEA. While negotiations were ongoing the Department sought to introduce the new form but only to be certified on a weekly basis as was the case under the MC1 and MC2 forms. Once the new fee was agreed the move to closed certification would then begin. Unfortunately communication from the Department was far from ideal at that point.

The IMO advised its members to complete the form, certifying weekly and that negotiations were ongoing on the issues. There is a delicate balance which must be struck in Industrial Relations between co-operation, negotiation and refusal. The IMO view was that this was a time to continue negotiation given that there had been no increase in fees since 2003. The merits of increasing the fee and moving to a closed certification system in terms of increasing resources and freeing up practice staff time were clear.

The IMO agreed a fee of €50 for each illness benefit certificate submitted under the new process. There will be a period of adjustment to the new system but it will allow GPs to certify out-patients for a defined period of time without issuing repeat certificates. The eventual move to e-certification will also allow a much better reconciliation process through the GP's practice management software.

The report fees were also increased from €44 to €60, with monthly and six monthly certs which require no assessment increased from €8.25 to €10. The increased fee rates have been welcomed by members and in time the e-system which is to be piloted in Q2 2019 should also make illness certification an easier process for members.

Termination of Pregnancy Contract

The IMO, rightly, did not take a position on the Termination of Pregnancy referendum and debate. It was a matter for individual members as to how they wished to vote. However, once the vote had taken place and the legislation prepared by the Oireachtas, the IMO as the representative body for GPs, are obliged to represent the interests of our members.

The IMO, under the terms of the Framework Agreement, entered discussions with the Department of Health and the HSE on the contractual terms applicable to the Termination of Pregnancy services as they apply to GPs and in line with the legislative provisions before the Oireachtas following the result of the Referendum.



Our role as a Trade Union in these negotiations was to ensure the service is adequately resourced and that the contractual terms are in line with the service.

Given the deeply held views of our members in relation to this issue our key objectives in this negotiation were:

- a. To ensure that the contract is “opt-in”.
- b. To protect the rights of those doctors who have a conscientious objection to ensure that they are not coerced in any way to provide the service.
- c. To ensure that all GPs, whether or not they choose to provide the ToP service, continue to be entitled to provide all other services to women, including contraceptive services and any other women’s health services that may become available in the future.
- d. To represent the rights of those doctors who wish to deliver the service in relation to the contractual terms and to enable them to make an informed decision as to whether to provide the service in relation to the resources allocated for training and the ongoing supports required for the provision of the service.

These objectives were secured and in a manner which tried to respect the wishes of all members, specifically such that those who wished to provide the service could do so and would be resourced properly for same while those who did not wish to provide the service would not have to.

The contract was agreed as an opt-in contract with a helpline for those patients seeking advice on termination of pregnancy. Those GPs who did not wish to provide the service were not obliged to do so and those who wished to take up the contract have the necessary contractual basis for doing so and the necessary resources to provide the service.

Public Health and Community Health

5

Public Health and Community Health Committee 2018/2019

Dr. Ina Kelly - *Committee Chair*

Dr Catherine Colohan

Dr Joanna Joyce Cooney

Dr Anne Dee

Dr Fionnuala Donohue

Dr Mary Darina Fahey

Dr Mary Fitzgerald

Dr Ann Hogan

Dr Liam Holland

Dr Barbara Hynes

Dr Seosaimhim Kidney

Dr Regina Kiernan

Dr Pasqueline Lyng

Dr Mai Mannix

Dr Caroline Mason Mohan

Dr Mary T O'Mahony

Dr Mary O'Riordan

Dr Joe Quinn



Dr Ina Kelly
(Chair)

Within the two specialties of Public Health Medicine and Community Health Medicine, there has been some welcome reprieve from the years of austerity with the effects of restorations under the Public Service Pay Agreements beginning to be felt. Members will have noted increases in January, April and October of 2018 giving a cumulative 5 % increase. Further increases are due in 2019 and 2020.

This being said there are still recruitment difficulties within both specialties and inequalities within the specialties. It is vital that both Public and Community Health Medicine are now given proper and adequate funding to allow the specialties fully deliver the level of care and planning of care they are trained for.

Set out hereunder is a summary of the work done in 2018 by the Public & Community Health Committee.

Public Health-

Consultant Status SPHMs

The IMO's campaign for consultant status for Specialists in Public Health Medicine gathered pace in 2018. Members will be aware of the Minister for Health's comments at last year's AGM wherein he stated "*I am very pleased to be able to say here today that the Review of Public Health Medicine has now been completed and was delivered to my Department this week. The implementation process will now be led from the Office of the Chief Medical Officer in my Department*".



Despite this the report had still not been published by November 2018 and the delay in the publication of the Crowe Horwath Review led to the IMO balloting it's SPHM members for Industrial Action.

The IMO Public Health Committee recommended a Yes vote in favour of Industrial Action and the ballot was returned 100% in favour showing the strength of feeling amongst members on the issue.

This gave increased momentum to the campaign and the increased pressure led shortly thereafter to the Crowe Horwath Review being published. Following this the IMO met with the Department of Health to discuss the implementation of the Report and an implementation group has been established with terms of reference to include examining consultant status.

The IMO will be continuing to meet with the Department and the HSE to further this case and our view that all SPHMs should be entitled to consultant status and contract by virtue of the fact that they have undergone Higher Specialist Training.

If we are to truly see Public Health Medicine taking leadership positions across the health service then it is essential that SPHMs are accorded consultant status in line with the Public Health colleagues in other jurisdictions.

In this regard the Scally report has also given momentum to the campaign and it is hoped that the health policy, funding and the requirement for greater Public Health Medicine involvement in all areas will align and allow us to secure consultant status for SPHMs over the next year.

IMO Survey and Vision Statement for SMOs in Public Health

A nationwide survey was conducted in 2018 by the IMO SMO representatives on working conditions for SMOs in Public Health Departments.

The survey was sent to all SMOs currently listed as working in the Departments of Public Health nationally. The total number sent the survey was 32. A response rate of 19 (59%) was obtained with complete responses of 16 (50%).

There are 8 Public Health Departments in the country and responses were obtained from each department. As expected, the highest response rate was from the largest department in the East.

The results illustrated some important issues for SMOs including:

- ▶ Lack of clerical support is a huge problem for doctors (67%). 26% of the SMOs report spending up to 50% of their working time on clerical/administrative work rather than clinical engagement.

- ▶ Time to attend CME events was limited in 42 % of respondents which was cited as due to lack of rota cover (68%).
- ▶ 57% of SMOs are of the opinion that the HSE does not adequately facilitate the doctors to maintain competence as per section 93 of The Medical Practitioners Act 2007.

Other work that SMOs would like to be involved in included the areas of Environmental Health (29%), Health Promotion (21%), Health Service Planning/Policy development (14%) and Project Management (14%).

Making the role of SMO more attractive was measured in terms of having a clear defined career pathway and better remuneration with greater ability to attend CME events and to be involved in special projects. More administrative support was important with less on call rota commitments.

The statement was issued to members for feedback and consultation with proposed recommendations.

If endorsed by the members this document and the recommendations will form the basis for future union engagement with the HSE on SMO issues.

Staffing Levels

Current Public Health staffing levels in the HSE are set out below. It is clear that the Departments of Public Health are understaffed by reference to the agreed WTE staffing levels set out in the 2003 LRC agreement which outlined 8 DPHs, 52, SPHMs and 40 SMOs across the Departments. Staffing levels outside of the eight departments are also a problem with just one SMO employed outside of the 8 Public Health Departments.

Clearly this will have to be addressed as part of the structural changes and reform piece set out in the Crowe Horwath review. The agreed new structure must allow for opportunities for all those working in Public Health Medicine in order that they can work to the best of their ability.

The current staffing levels in Public Health Medicine can be seen in table 1 below.

Table 1: Public Health staffing levels HSE

	Directors of Public Health		Specialists in Public Health Medicine		Senior Medical Officers		Specialist Registrars	
	Headcount	WTE	Headcount	WTE	Headcount	WTE	Headcount	WTE
Office of the Assistant National Director of Public Health	1	1.00						
DPH NE	1	1.00	3	2.11	4	2.7	1	1.00
DPH E	1	1.00	9*	8.6	8	7.8	4	4.00
DPH SE	1	1.00	4	3.8	4	4	5	4.50
DPH S	1	1.00	5	4.8	7	5.1	4	4.00
DPH MW	1	1.00	4	4	3	2.71	3	3.00
DPH W	1	1.00	6	5.69	3	2.26	4	4.00
DPH NW	1	1.00	3	2.6	2	1	2	2.00
DPH M	1	1.00	3	2.91	3	3	2	2.00
Total in Departments of Public Health	9	9.00	35	32.51	34	28.57	25	24.5
Approved posts in recruitment **	1	1.00	5**	5.00	6	6.00		
National Clinical Advisors and Group Leads	1	1.00	2	1.10				
National Immunisation Office	2	2.00			1	1.00		
Social Inclusion	1	0.80						
Health Intelligence Unit			5	4.90			1	1.00
Quality Improvement Division			2	2.00			1	1.00
National Cancer Control Programme	1	1.00	2	2.00			1	1.00
Health Protection Surveillance Centre			5	5.00			2	2.00
Secondment Department of Health	1	0.20					1	1.00
Total outside Departments of Public Health	7	6	16	15.00	1	1	6	6
Total in HSE	16	15	51	47.51	35	29.57	31	30.5

*2/2.00 WTE SPHMs appointed start dates 01/02 and 27/03.

**2 (3.5 WTE) SPHM vacancies are filled in a temporary capacity awaiting permanent appointment.

The next year will be a vital one for the speciality of Public Health Medicine and it is vital that changes to both the structure of Public Health Medicine and the terms and conditions available are introduced in order to sustain the speciality into the future. Membership in the public health speciality has increased as increasing numbers of public health physicians come on board with the IMO's campaign and realise the critical juncture that the speciality is now at.

Community Health

REMAINING AMOS

It is the consensus of the committee that the preferable course of action for resolution of this issue is a referral to WRC/LC under the IR Act on a collective basis which if lost will render the issue definitively concluded.

A meeting took place with the HSE in 2018 at which it was agreed to explore on a without prejudice basis a potential resolution of the matter. Correspondence had been sent to the HSE outlining a proposal however it was confirmed by the HSE that it has not found favour with DPER on the basis that it represents a cost increasing claim, on this basis any individual cases will proceed as scheduled after which a collective referral will be initiated.

CORK/KERRY AGREEMENT - CONTRACTS OF EMPLOYMENT

Contracts of employment have now been issued to the majority of the doctors affected by this. There are 2 potential issues with the contracts, namely that the doctors are placed on point 1 of the incremental credit scale and that they cite the new pension scheme which need to be addressed.

The secretariat has been in contact with the HSE on this and have suggested that the contracts be amended to reflect the possible pension schemes which they may be a member of (similar to the Consultant contract) to allow for the signing of contracts.

SESSIONAL SERVICE - SUPERANNUATION

The Secretariat has circulated a "Service History" Form to the 12 Doctors involved in this issue which has been completed and returned to Superannuation in HSE South for follow up and review.

An update has been sent to all involved with final correspondence issued to the HSE in Cork requesting confirmation that those involved will have their periods of Sessional Service reckoned.

The matter has now been passed to the Head of Primary Care Cork & Kerry for follow up and review. Depending on progress a decision can be made on referral to the Workplace Relations Commission/Financial Services Ombudsman.

As noted above the contracts have suggested one particular pension scheme, which may not be applicable and the IMO have reverted suggesting a wording which would allow this to be addressed. The HSE have indicated they are working on the pension issue but that it may take some time based on the level of detail required and the staffing available.

INTRODUCTION OF THE HPV VACCINE FOR BOYS

The expansion of the HPV vaccination to boys is something which the IMO has called for and which is welcomed. The new workload will impact on how school vaccination programmes are administered, and may have resource and time implications.

Accordingly meetings have been scheduled for the first quarter of 2019 with the HSE to discuss the introduction of the HPV vaccination for boys and the IR implications of same.

The IMO wish to ensure that the campaign is properly resourced and adequately planned and will not negatively impact on any of the other vital vaccination campaigns conducted by IMO Community Medicine Doctors.

NATIONAL HEALTHY CHILDHOOD PROGRAMME

The rollout of the national healthy childhood programme affects the working practices of many of our members. In particular the use of the Ages and Stages Questionnaire.

The IMO have written to the HSE seeking a meeting on the matter and the HSE have agreed to meet to discuss any implications of the programme for Community Health members.

IMO Member Advisory Services

6

2018 was again a very busy year for the IMO Member Advisory Team with well over 4,000 queries from members being dealt with by the unit.

The Unit has also continued to build on the mission of becoming a key source of information for members, with the development of material on areas such as GDPR, Open Disclosure and Children's First forming part of the output.

We continue to build our library of material and to become more responsive to the needs of our members, being a support to members in their day-to-day working lives, and not just for when they have a problem.

In reviewing the year's activities, we have broken them down into Individual Representation, Development of materials for members, and into advisory activities.

Individual Representation

The core role of the IMO and in particular the Member Advisory Service is to assist members with their Employment and Industrial Relations issues. This involves representing members at a disciplinary and grievance hearings and to pursuing claims through the Workplace Relations Commission and the Labour Court.

Our NCHD members in particular continue to face difficulties securing their contractual entitlements. Over 2018 we helped NCHDs who did not receive increments appropriately, were not paid for overtime or had difficulties with accessing annual leave or study leave.

GP members continue to face issues with the PCRS in relation to entitlements, difficulties with patient assignments and engagement with the local HSE.

Development of Materials

The Member Advisory Service continued to issue materials to members on areas relevant to their speciality. These range from salary scales and on-call arrangements to guidance for employers and rules on PRSA's.

In addition to these weekly emails the Service developed more substantial materials on a number of topics.

One of the first areas addressed in 2018 was dealing with Children's First and the obligations in relation to Garda Vetting. These obligations required GP's to have their staff vetted and also to comply with HSE vetting for themselves.

The introduction of the GDPR in May of 2018 was something which affected many of our members. In response the Member Advisory Service developed material to help GPs and Consultants to review their practices to help ensure compliance with their obligations.

A further area impacted members was the introduction of the Open Disclosure arrangements. The process of Open Disclosure is entirely new and we provided detailed guidance to all members on the new arrangements and what they mean for individual doctors. This is something which the IMO will issue further guidance on in 2019 with the proposed introduction of a mandatory Open Disclosure in 2019.

Advisory

The final limb of the work of the Service is providing advice and guidance to members on issues. This ranges from dealing with simple queries over the phone, to delivering talks and presentations to meetings and to individual practices.

We delivered a number of presentations on the GDPR to General Practice and on knowing the GMS contract.

We also undertook a number of talks with GP Trainees on getting into General Practice and the career options available.

Towards the end of 2018 and into 2019 the MAS helped a number of Consultants with queries around the settlement offer, helping in assessing the offer and dealing with other queries.

If you have any queries contact the Member Advisory Team.

Email: memberadvisoryunit@imo.ie
or phone: **01 676 7273**

Case Study 1

A Consultant member who was due to take a role in Ireland contacted us about his contract and his salary entitlements.

As the Consultant has previous permanent in an EU member state. The IMO used our previously secured confirmation that such experience must be treated in the same fashion as if it had been in Ireland.

Based on the IMO's intervention this member was placed on the pre-2012 salary scale and had credit for their years' experience.

Case Study 2

The IMO were contacted by an NCHD who had been underpaid over a number of years, due to incorrect application of the incremental rules.

We took up his case with the doctors 2 former employers. The IMO undertook calculations on behalf of the doctor and were successful in securing back pay for the doctor from both former employers.

Case Study 3

The IMO spoke to a group of GPs who were setting up in practice.

The members had queries about a number of matters, including:

- ▶ relevant State Contracts;
- ▶ access to local facilities;
- ▶ attracting public and private patients;
- ▶ employment contracts;
- ▶ partnership agreements.

The members received advice from legal and financial advisors and were able to reduce the costs and expedite the process of opening the practice.

Policy and International Affairs

7

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

Budget Submission 2019

The IMO Budget Submission 2019 focused on the Health Service Capacity Review which recommends significant investment across the health system including investment in prevention and health and well-being services, a substantial shift in the model of care towards, GP-led care in the community, investment in long-term and community care and an expansion in the number of acute hospital beds. The Budget Submission also highlighted omissions from the Review which include mental health services, (specifically CAMHS) and the failure to address workforce requirements and the recruitment and retention issues.

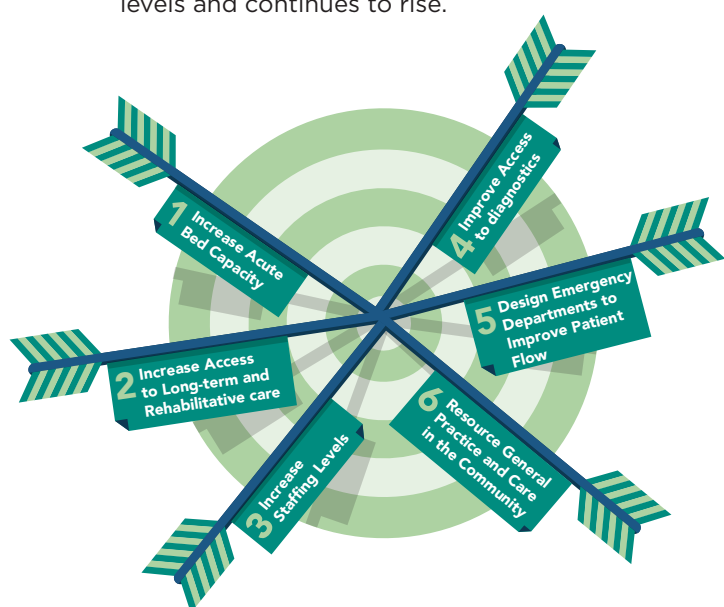
- ▶ A multi-annual investment plan to support evidenced-based health and well-being initiatives.
- ▶ Investment in General Practice and Care in the Community with priority given to the Immediate reversal of the FEMPI cuts, support measures to increase, medical and nursing capacity in General Practice; and investment in chronic disease management programmes and special items of service to relieve pressure on the acute hospital system.
- ▶ Investment in Community-Based Services for the Elderly.
- ▶ Addressing unsafe levels of occupancy with the immediate provision of at least 1,260 acute hospital beds accompanied by appropriate staffing and resources.
- ▶ A detailed Capital investment plan based on the recommendations of the Health Service Capacity Review to include:
 - A substantial increase in the number of acute hospital beds
 - the construction of stand-alone public hospitals for elective, ambulatory and diagnostic care
 - 10,500 long-term residential care beds and 600 short-term rehabilitation beds
 - tax incentives for GPs to invest in their own premises and equipment as per the recommendations of the Indecon Report
 - Investment in the roll-out of a national system of electronic health records.

- ▶ Urgent investment in the provision of Child and Adolescent Mental Health Services and direct access, on GP referral, to publicly funded counselling, psychotherapeutic and occupational therapy services.
- ▶ Significant investment must be made in the recruitment and retention of our medical workforce to ensure that the Irish health services are fully staffed with appropriately qualified and experienced medical professionals.

The IMO held a budget briefing for members of the Oireachtas in September 2018 in Buswells Hotel at which public representatives had the opportunity to meet with the IMO President and Committee Chairs to discuss the content of the IMO Budget Submission 2019. The submission was sent to all members of the Oireachtas and to the Minister for Health and the Minister for Finance, Public Expenditure and Reform.

Achieving the 6-Hour Target for Patients Attending Emergency Departments in Ireland

The Emergency Medicine Programme for Ireland set out a target that 95% of patients should be either admitted or discharged within 6-hours of arriving at an Emergency Department (ED). However the target is currently achieved for only about 60% of all patients and for less than 30% of those requiring admission to a ward bed. And at the same time, the number of patients waiting on trolleys in Emergency Departments and on wards has reached record levels and continues to rise.



The Irish Medical Organisation with the assistance of the Irish Association for Emergency Medicine performed a study in 2018 into what Emergency Medicine specialists felt would be required to achieve 95% compliance with the 6-hour Target in Emergency Medicine.

Based on the results of the IMO survey and international best-practice the IMO position paper proposes 6 arrows to achieving the 6 hour target in Emergency Departments in Ireland which if appropriately resourced will improve patient care:

- ▶ Increase Bed Capacity
- ▶ Increase Access to Long-Term and Rehabilitative Care
- ▶ Increase Staffing Levels
- ▶ Improve Access to Diagnostics
- ▶ Design Emergency Departments to Improve Patient Flow
- ▶ Resource General Practice and Care in the Community

The Position paper on Achieving the 6-Hour Target for Patients Attending Emergency Departments in Ireland was presented to members of the Oireachtas and their staff at a meeting in December 2018, organised by Louise O'Reilly TD, Sinn Fein Spokesperson for Health. The paper has also been sent to the Minister and Junior Minister for Health and all members of the Oireachtas.

Brexit

The United Kingdom's withdrawal from the European Union continues to pose considerable challenges and uncertainty to healthcare collaboration between Ireland and the UK. In particular the IMO is concerned about the potential implications of Brexit on healthcare collaboration between Ireland and Northern Ireland and Ireland and the UK, the mutual recognition of medical qualifications and availability of medicines in Ireland.

The IMO continued to raise our concerns in a number of different fora during 2018.

In addition to the seminar on “Collaboration in Healthcare Post-Brexit”, (see events), hosted by the IMO in January 2018, IMO President Dr Ann Hogan met with the UK House of Lords EU Committee to discuss our concerns around Brexit.

In May 2018, Professor Duffy, Chair IMO International Affairs Committee, participated in an event entitled “Keeping Europe Healthy: Brexit and the European Medical Profession - European Parliament” organised by the British Medical Association (BMA) and hosted by UK Labour MEP Wajid Khan. In his presentation entitled the “The Irish Question: the medical profession and healthcare collaboration in a post-Brexit Ireland”, Professor Duffy highlighted the ongoing uncertainty created by Brexit in relation to ongoing collaboration in healthcare with Northern Ireland and the UK, the mutual recognition of qualifications, and access to medicines in Ireland. Other speakers included Dr Jacques de Haller, President of the CPME (Standing Committee of European Doctors) and Dr Kitty Mohan, President of the EJD (European Junior Doctors).

Public Health (Alcohol) Act 2018

The Irish Medical Organisation has been lobbying for changes to the alcohol policy and legislation since 2002 and is a member of the Alcohol Health Alliance. The IMO welcomed the enactment of the Public Health (Alcohol) Bill in October 2018. The Public Health Act 2018 is the first piece of legislation wholly aimed at addressing the harmful effects of excessive alcohol consumption and includes measures to restrict the promotion and marketing of alcohol to children and young people, structural separation of alcohol sales, minimum unit pricing and public health warnings on alcohol labels.

The legislation was subject to intense lobbying from the alcohol industry and took over 1000 days to pass through the Irish houses of parliament. When the Bill was resubmitted to the European Commission for approval in 2018, the IMO made a submission to the European Commission highlighting the evidence of the link between excessive alcohol consumption and poor health and seeking to maintain the provisions in relation to advertising and labelling in the final Act.

Other Submissions 2018

- ▶ Submission to the Oireachtas Committee on the Future of Mental Healthcare
- ▶ HSE Review of the Child and Adolescent Mental Health Services (CAMHS) Standard Operating Procedure
- ▶ HIQA Consultation on the Draft National Infection and Prevention Control Standards for Community Services
- ▶ Medical Council Consultation on the Section 11 rules for minimum levels of clinical indemnity cover for certain categories of doctors
- ▶ Department of Health Consultation on the Role of Voluntary Organisations
- ▶ HSE Consultation on the Draft Code of Practice on Advance Healthcare Directives for Health and Social Care Professionals
- ▶ Department of Health Consultation on Geographic Alignment of Community Healthcare Organisations and Hospital Groups
- ▶ Department of Health Consultation on alternative approaches for personal possession of illegal drugs
- ▶ Submission to the European Commission on the Irish Public Health (Alcohol) Bill
- ▶ HIQA Consultation on Developing a National, Community-based ePrescribing Programme
- ▶ Submission to the Expert Group to review the law of Torts and the current system for the management of clinical negligence claims
- ▶ HIQA Draft Standard for Consultation: Information requirements for community-based ePrescribing
- ▶ Submission to HIQA - Health Technology Assessment to Extend the HPV Vaccination to Boys
- ▶ HIQA Consultation on the Draft Standard Information Requirements for a National Patient Summary

Advocacy and Political Briefings 2018

► **Presentation to the Oireachtas Committee on the Future of Mental Health Care – Jan 2018**

The IMO raised concerns about inadequate resourcing of A Vision for Change, recruitment and retention issues of consultant psychiatrists across community mental health teams, inadequate resourcing of Child and Adolescent Mental Health Services (CAMHS) both community teams and inpatient beds, the lack of therapy services in the community and the need for investment in supported accommodation for people with long term mental illness and investment in acute alcohol and drug detoxification units.

► **Meeting with the UK House of Lords EU Committee on Brexit and Healthcare – Jan 2018 and Keeping Europe Healthy: Brexit and the European Medical Profession – Brexit Briefing at the European Parliament – May 2018**

At both meetings the IMO highlighted the ongoing uncertainty created by Brexit in relation to healthcare collaboration between Ireland and the UK, the mutual recognition of qualifications, and access to medicines in Ireland

► **Presentation to the Oireachtas Committee on Health regarding the employment of doctors as consultants in the HSE without being registered on the specialist division of the Medical Council register of medical practitioners – May 2018**

The IMO stated that the practice of appointing Doctors who do not hold the correct registration to Consultant posts is inappropriate and should cease and that patients who require specialist care, should receive it from a registered specialist. The IMO also contended that the issue was a symptom of the wider difficulties in recruitment and retention experienced by the public health services.

► **Presentation to the Oireachtas Committee on Health to discuss ongoing overcrowding issue in hospitals as well as delays in admissions and outpatient appointments – July 2018**

The IMO presented the need for investment across the health system to adequately address ED and hospital overcrowding and issues regarding access to care.

► **IMO meeting with the health spokespersons including Stephen Donnelly TD of Fianna Fail, Louise O'Reilly TD of Sinn Féin and Michael Harty TD, Chair of the Oireachtas Committee on Health to discuss, Slaintecare, Issues regarding the recruitment and retention of medical practitioners and investment in General Practice.**

► **IMO Budget 2019 Briefing to Oireachtas members in Buswells' Hotel (see events) – Sept 2018**

The IMO met with members of the Oireachtas to highlight the issues raised in the IMO Budget Submission 2019

► **IMO Presentations in January and December to Oireachtas members and their staff from frontline workers on the impact of Emergency Department Overcrowding organised by Louise O'Reilly TD, SF Spokesperson on Health. Dr Peadar Gilligan highlighted issues of insufficient acute bed capacity and difficulties recruiting and retaining highly trained medical professionals that contribute to the issues of ED overcrowding and the recommendations in the IMO six-point plan to achieve the 6 hour ED target.**

The IMO is a registered lobbyist under the Lobbying Act 2015

International Affairs



Professor Trevor Duffy
(Chairperson)

International Affairs Committee April 2018-April 2019

Prof Trevor Duffy
Chairperson

Dr Liam Lynch
Dr Dela Ostoff
Dr Patrick O'Sullivan

Dr Naishadh Patil
Dr Ray Walley

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

Spring Meetings 2018

CPME Board and GA	Brussels, Belgium	13th - 14th April 2018
UEMS Council	Marrakech, Morocco	27th - 28 April 2018
EJD GA	Zagreb, Croatia	4th - 5th May 2018
UEMO GA	Prague, Czech Rep	1st - 2nd June 2018

Autumn Meetings 2018

WMA GA	Rekjavik, Iceland	3rd - 6th October 2018
UEMS Council	Brussels, Belgium	19th - 20th October 2018
UEMO GA	Rome, Italy	26th - 27th October 2018
EJD GA	Talinn, Estonia	26th - 27th October 2018
CPME Board and GA	Geneva, Switzerland	9th - 10th November 2018

Outcomes of Meetings

Standing Committee of European Doctors (CPME)

At the Autumn Board and GA, IMO Head of Delegation, Dr Ray Walley was elected 1st Vice-President of CPME. The term of the office begins on 1 January 2019 for a period of three years until 31 December 2021. At the Spring Board and GA, IMO delegate Dr Patrick O'Sullivan was appointed Chair of the Working Group on Healthy Living.

CPME adopted the following policies in 2018:

- ▶ EMOs' Statement on role of medical doctors
- ▶ CPME Statement on the Legislative proposal on Health Technology Assessment
- ▶ CPME Policy on Trans Fat
- ▶ CPME Policy on Alcohol Labelling
- ▶ CPME Revised Statement concerning the integration of refugee doctors into the European workforce
- ▶ CPME Statement on Europeanisation of Basic Medical Training
- ▶ Memorandum of Understanding between the Pharmaceutical Group of the European Union (PGEU) and the Standing Committee of European Doctors (CPME)
- ▶ Health Check 2019 – CPME's manifesto for the European Elections

Membership of CPME continues to expand as the Medical Women's International Association were admitted as an associated member and the Kosovo Medical Chamber was admitted as an observer member.

European Junior Doctors (EJD)

EJD continue to work on the European Medical Mobility project - a joint project with the European Medical Students Association (EMSA). The website www.europeanmobility.eu provides information on registration requirements, training and working conditions for junior doctors in EU/EEA states.

EJD published a survey on flexible training which shows huge variation in how flexible training operates in each country. In addition the survey shows that Ireland along with Slovenia have the lowest percentage (just 1%) of doctors in flexible training posts.

The working groups continue to discuss the following topics:

- ▶ high prevalence of stress and burnout in junior doctors
- ▶ promotion of leadership training in post-graduate training and
- ▶ issues in task shifting or task sharing

Greek Junior Doctors' Network – Hellas were admitted as a member of EJD at the Spring meeting.

European Union of General Practitioners (UEMO)

The UEMO Autumn 2018 General Assembly was the last meeting of the Italian presidency, before the presidency rotates to Romania in 2019.

In 2018, UEMO adopted the following policies:

- ▶ The Value of General Practice and Family Medicine in Europe (as proposed by the IMO)
- ▶ UEMO statement on Proposal of the European Parliament and the European Council for Regulation on Health Technology Assessment
- ▶ UEMO Policy on Vaccination

During 2018, UEMO issued a number of statements in relation to Brexit and cross-border care on the Island of Ireland. Statements prioritised

- ▶ ongoing cooperation and safe provision of all cross border patient services, present and future
- ▶ the continued recognition of medical qualifications across borders
- ▶ the free movement of patients and health professionals
- ▶ clarification of funding for joint medical research initiatives
- ▶ addressing the potential break in supply chain for medications.

UEMS

The UEMS celebrated its 60th anniversary at the autumn Council meeting in Brussels where Professor Cillian Twomey, former head of the Irish delegation to UEMS and former UEMS vice-President was presented with an honorary membership.

The IMO is continuing to increase engagement with the Irish representatives to the UEMS sections and Boards and held a meeting in January 2018 to highlight the IMO's role on the UEMS Council and a second meeting in advance of the Autumn UEMS Council meeting to discuss agenda items.

In 2018, the UEMS Council adopted the following European Training Requirements and Syllabi:

- ▶ ETR in Physical and Rehabilitation Medicine
- ▶ ETR in Endocrinology
- ▶ ETR in Anaesthesiology
- ▶ ETR in Gynaecology and Obstetrics
- ▶ ETR in Emergency Medicine
- ▶ ETR in Radiology
- ▶ ETR in Infectious Diseases
- ▶ ETR in Transplant Surgery
- ▶ Syllabi in Paediatric Rheumatology
- ▶ Syllabi in Paediatric Infectious Diseases
- ▶ Syllabi in Paediatric Allergology

The Council approved the application from the Thematic Federation of Wound Healing to become a Multi-disciplinary Joint Committee (MJC), the creation of an MJC in Adolescent Medicine and the change of name of the UEMS Section of Clinical Genetics to the UEMS Section of Medical Genetics.

World Medical Association (WMA)

The following new and revised statements were adopted by the WMA General Assembly:

- ▶ WMA Declaration of Seoul on Professional Autonomy and Clinical Independence (revised)
- ▶ WMA Statement on Avian and Pandemic Influenza (revised)

- ▶ WMA Statement on Biosimilar Medicinal Products
- ▶ WMA Statement on the Development and Promotion of a Maternal and Child Health Handbook
- ▶ WMA Statement on Environmental Degradation and Sound Management of Chemicals (revised)
- ▶ WMA Statement on the Ethics of Telemedicine (revised)
- ▶ WMA Statement on Gender Equality in Medicine
- ▶ WMA Statement on Medical Tourism
- ▶ WMA Statement on Medically-Indicated Termination of Pregnancy (revised)
- ▶ WMA Statement on Nuclear Weapons (revised)
- ▶ WMA Statement on Physicians Convicted of Genocide, War Crimes, or Crimes Against Humanity (revised)
- ▶ WMA Statement on Sustainable Development
- ▶ WMA Resolution on Migration

Concern for the Situation of Doctors in Turkey

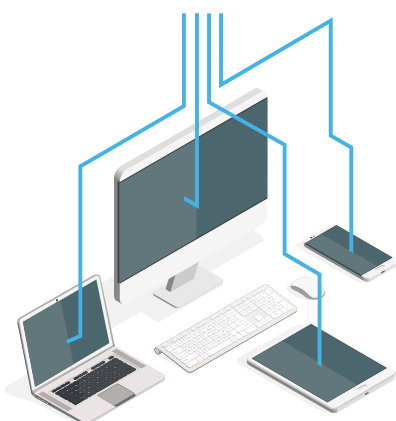
International and European Medical Associations are increasingly concerned about the situation for doctors in Turkey. Draft legislation threatens to prevent thousands of doctors from working in the public sector while criminal proceedings have been launched against members of Central Committee of the Turkish Medical Association following the release of a press statement entitled "War is a Public Health problem". The IMO issued a statement condemning the treatment of Turkish Doctors and wrote to the Minister for Foreign Affairs, MEPS and political party leaders to highlight our concerns.

Communications

8

IMO Key Stats 2018

176,522



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

7,851 

TWITTER FOLLOWERS
Twitter @IMO_IRL

WITH
2.5 MILLION
TWEET IMPRESSIONS

1,586

FOLLOWERS ON
FACEBOOK



VIEWS
OF OUR
VIDEOS

40,000



IMO in the media 2018

Irish Medical Organisation shocked at 'inexplicable' overtime ban for interns at Dublin hospital



Sunday, January 07, 2018 - 07:13 am

January

Overcrowding

Significant financial investment must be at the core of any response to health crisis

IMO President Dr Ann Hogan warned that "this is not a trolley crisis – this is a system in meltdown. No single measure will address the problem in any significant way. We have to tackle the three core issues at the same time to make any progress. The time for analysing the problem is over what we need is an increasing and sustained funding programme"

NCHD Contract breach

The Irish Medical Organisation expressed shock at reports that one of the largest hospitals in the country (Connolly Hospital in Blanchardstown) told Interns that they will not be paid for any overtime done in the midst of one of the worst crises ever in Irish hospitals.

Health Capacity Review

The Council of the Irish Medical Organisation welcomed the publication of the Health Capacity Review which supported the analysis and arguments made by the IMO over the past number of years

The review highlighted that investment across a number of key areas must take place in tandem including increases in acute beds and in community beds and investment in the provision of services in the GP setting

February

NCHD Overtime Payments Row - Ballot for industrial action approved with 95% support

The IMO balloted NCHDs in Limerick University Hospital in a row over overtime payments and warned that strike action would take place in University Hospital Limerick if overtime payments which were owed to NCHDs were not paid.

March



Proud of our doctors and all healthcare staff for making it in through snow & ice, staying over in hospitals, doing extra shifts, opening GP surgeries, taking calls where surgeries cannot open. Huge effort from all. Stay safe and please use essential services in emergencies only.



6:58 PM - 2 Mar 2018



Thank you to all doctors and other front line health staff making it to work today so patients can be cared for in GP surgeries and Hospitals. Normal services are disrupted due to weather so please respect the nature of Emergency and GP Out of Hours services. [#StormEmma](#)



11:20 AM - 1 Mar 2018

251 Retweets 800 Likes



5 251 800



IMO in the media 2018

April

IMO Disputes Department of Health claims in respect of cuts to fees paid to GPs to deliver services

A Department of Health briefing paper, supplied to RTE, stated that the cuts to GP fees under FEMPI amounted to 24%. The IMO firmly disputed that figure and stated that the cuts amounted to 38%.

Doctors: Cuts to GP fees exceed stated 25%

■ IMO disputes department claim insisting average FEMPI cut is 38%

New IMO President warns that 2,500 additional hospital bed target is insufficient

Dr Peadar Gilligan argued that the 2,500 figure was a minimum figure which was based on a "set of generous assumptions" which were unlikely to be fulfilled. Dr. Gilligan said that for investment and planning purposes, the Government should use the more ambitious target of over 7,000 additional beds.

IMO says it is likely that there are non-specialists employed as Consultants in every hospital in Ireland.

Dr Gilligan said that this is a direct result of the failure of our health service to recruit and retain Consultants and Cabinet must take ownership of this and take appropriate action.

May

IMO reaches agreement with Department of Health for additional resources to respond to Cervical Check controversy

Doctors agrees deal for extra resources to respond to Cervical Check controversy

GPs concerned at undermining of screening programme following controversy

Dr Padraig McGarry "we have a duty as medical professionals to encourage all women to continue to attend for both routine screening appointments and to consult with their GP on any concerns they may have regarding previous smear tests".

June

Consultant Court Case Settled

On 15th June 2018, the State finally conceded that it should pay the salary rates that were set out in the 2008 Consultant contract. It is quite extraordinary that it took ten years, the threat of High Court action, and ever mounting legal costs to reach this point.

July

IMO says Government enforced pay discrimination for Consultants leading to unfilled Consultant posts and longer waiting lists for patients

The IMO hosted a special meeting on 2nd July for Consultants impacted by the 2012 pay cut. Speaking at the meeting, Consultant Gastroenterologist Dr Anthony O'Connor, said that the pay differential cannot be justified and must be reversed and that "It has poisoned morale amongst the next generation of Consultants and is directly leading to our inability to fill vacant posts which is irresponsible in a time when over 700,000 people are waiting for hospital appointments".





IMO in the media 2018

Recruitment Crisis amongst Doctors threatens patient care

The IMO said that the causes of this manpower crisis are not new and the Organisation has warned for many years of the inevitable consequence of inaction by Government. If we are to have any hope of delivering timely and appropriate care to patients we must take action to stem the tide of emigration right across the medical profession.

August

IMO welcomes extension of HPV Vaccine to boys

Dr Ina Kelly, Chairperson of the IMO Community & Public Health Medicine Committee welcomed the extension of the HPV programme to boys and said that it had the capacity to “significantly reduce incidence of HPV related cancers, through adding stronger community protection from this cancer-causing infection”.

Unfair Treatment of Trainee Doctors is “encouraging emigration”

The IMO welcomed the findings of the Public Service Pay Commission Report which said that the reduction in pay for 2012 Consultants was directly responsible for unfilled Consultant posts. Dr Peadar Gilligan said “The reductions in pay which were applied to consultants appointed since 2012 were particularly severe and that the differential in pay between the pre-existing cadre of consultants and these new entrants is greater than for other categories of public servants.”

September

IMO President Dr Peadar Gilligan, warned of Industrial Action unless the Government entered into talks to end the unfair treatment of senior hospital doctors employed since 2012.



IMO welcome the publication of the Scally Report on Cervical Screening

Dr Ina Kelly welcomed the Scally Report saying that “We strongly support the reiteration of the importance of Screening Programmes and their value for wider population health. In the case of Cervical Check we encourage all women to continue to attend for routine screening and to avail of repeat screening if they have concerns”.

October

Budget 2019 “fails to support key reform initiatives in health and risks overwhelming GP services”

The IMO expressed disappointment that Budget 2019 failed to address key areas in the health system. Dr Peadar Gilligan said “What this budget means is that we are in stand still position in respect of delivery. Our health services will continue to struggle with rising demand, complexity of illness, long waiting lists while we cannot attract medical staff or have sufficient capacity in the system”.

GP Contract talks begin

Dr Pádraig McGarry leads a team into negotiations with the Department of Health. The focus of these negotiations is – a sustainability programme for General Practice, new funding for new GP services and discussion on managing eligibility issues.

November

Unqualified Consultant Scandal – President of the High Court Justice Peter Kelly points out defective recruitment process for doctors in Ireland.

IMO President said that the fact that the President of the High Court, Justice Peter Kelly felt compelled to point out the defective recruitment practices for doctors being appointed to posts in Ireland is a matter of grave concern.



IMO in the media 2018

Dr Gilligan responds to the Taoiseach's comments suggesting that healthcare staff should not be allowed to take annual leave over Christmas



Trolley figures hit the highest number ever recorded. With a month still remaining in the year, surpassing 100,000

Dr Peadar Gilligan “When will this national disgrace be definitively addressed? When will our Government stop telling us it cannot be addressed overnight? Trolley waits in Ireland have been a patient care issue for two decades. When will the suffering of patients and staff be addressed with adequate bed capacity and staffing levels?”

December

IMO 6 Point Plan is issued

The IMO issued a 6 point plan in an attempt to cut emergency department waiting time to no more than 6 hours:

- ▶ Increase acute bed capacity
- ▶ Increase access to long-term and rehab care
- ▶ Increase staffing levels
- ▶ Improve access to diagnostics
- ▶ Redesign emergency departments in order to maximise patient flow
- ▶ Provide appropriate resources for general practitioners and community care



IMO Events 2018

Collaboration in Healthcare post Brexit - January 18th

A special seminar on the challenges posed by Brexit to health services has heard that the UK's exit from the EU poses a number of significant challenges for healthcare collaboration between the Republic and the United Kingdom.

The IMO seminar heard from speakers that included MEP Ms Mairéad, Dr Denis McCauley Mr Leo Kearns and Ms Rita Purcell who warned of the risks to both formal and informal working relationships and arrangements which characterise cross border health and social care activity in Ireland and Northern Ireland. They stressed that it is vitally important that Brexit negotiations did not threaten cross boarder health collaboration.



AGM 2018 Valuing Doctors - April 5th - 8th

The 2018 AGM was held in Kerry with the theme of Valuing Doctors. The AGM attracted record crowds throughout the three days with packed auditoriums hearing from notable guest speakers such as Mr Tony O'Brien on Sláintecare, Dr Ide Delargy and Blánaid Hayes discussing doctor burnout, Dr Denis McCauley on the life of a Coroner and Professor Frank Murray and Ms Rosarii Mannion giving NCHDs a chance to question them on HSE values, NCHD contract issues and more.

The new President Dr Peadar Gilligan said that the doctors of Ireland wanted to provide the best of care to their patients and the system must facilitate them in so doing. He warned that doctors across the various medical disciplines are facing grave challenges and said that a government that has an antagonistic relationship with its medical professionals is not going to be an employer of choice.

The outgoing President Dr Ann Hogan was given a standing ovation for her hard work throughout the year and she was particularly commended for her work in raising awareness in the importance of the HPV Vaccine in combatting cervical cancers.

The Minister for Health, Simon Harris TD addressed the AGM. He highlighted the need for talks to begin on a new GP contract, the importance of Public Health Medicine to the wider health service, acknowledged the issues with Consultant recruitment that have arisen since 2012, and complimented the IMO's engagement on improving the working lives of NCHDs.





IMO Events 2018

IMO Podcast Living Medicine Launched - July

The increasingly popular Intern Information nights were held in venues across the country.

The evenings give interns an opportunity to meet their new colleagues in their Intern Training Network, learn about the realities of working in the HSE, and celebrate the commencement of their medical careers.



Intern Information Nights - July

The increasingly popular Intern Information nights were held in venues across the country.

The evenings give interns an opportunity to meet their new colleagues in their Intern Training Network, learn about the realities of working in the HSE, and celebrate the commencement of their medical careers.





IMO Events 2018

Getting Healthcare in Ireland Conference - September 15th

The IMO full-day conference on Getting Healthcare in Ireland was held in Croke Park on the 15th of September 2018 and approved by the RCSI for 6 external CPD points. There was significant interest from members and invitees to the conference and there was over 150 people in attendance on the day.

The conference was opened by Dr Peadar Gilligan, president of the IMO and delegates heard presentations from thirteen speakers on access to healthcare with specialists in their field highlighting both the positive achievements as well as some of challenges they face in providing timely access to care. Dr Deputy Roisin Shortall, gave a presentation on the work of Oireachtas Committee on the

Future of Health, and goals of Sláintecare which contrasted with many of the capacity challenges highlighted by the other speakers including Dr Pádraig McGarry on General Practice, Dr John Hillery on Mental Health Care, Dr Raymond Carson and Dr Jacinta McElligott on Rehabilitation Medicine, Dr Fergal Hickey and Dr Carol Blackburn on Adult and Paediatric Emergency Medicine and Dr Michael Power on Critical Care.

Professor Gerard Bury, Dr Ray Walley and Dr Austin O'Carroll presented examples of achievements in pre-emergency care, refugee care and care for homeless people. Dr Una Geary also recounted her work in supporting quality, person centred hospital care.





IMO Events 2018

IMO Budget Briefing - September 27th

The IMO held a budget briefing for members of the Oireachtas on Thursday 27th of September 2018. At the meeting public representatives had the opportunity to meet with the IMO President and Committee Chairs to discuss the content of the IMO Budget Submission 2019 which focused on the recommendations of the Health Service Capacity Review, Investment in Mental Health Services, particularly Child and Adolescent Mental Health Services and the Recruitment and Retention of medical professionals.

The briefing was well attended with 23 TDs and senators or their representatives in attendance. Following the meeting TDs and senators were thanked for their attendance and the submission was sent to all members of the Oireachtas. The IMO Budget Submission had previously been sent to the Minister for Health and the Minister for Finance, Public Expenditure and Reform in July 2018.

IMO Student Debate - October 12th

The IMO's annual Student Debate was held on Friday, 12 October 2018 in the Royal College of Surgeons. The topic of the debate was, "This House would enact a presumed consent, or 'opt-out', system of organ donation."

The debate, is part of the IMO's commitment to engage students in the issues that matter to the medical profession. Their annual student essay competition, in partnership with the Irish Medical Journal, will commence in the spring

Five debaters represented their respective medical schools: Lorcán Ó Maoileannaigh of National University of Ireland, Galway; Finbarr Condon English of University College Cork; Kevin Chan Weng Kit of Royal College of Surgeons in Ireland; Melissa Barnes of Trinity College Dublin; and Talia Hassan M Bin Yussuf of University College Dublin.



Kevin Chan Weng Kit of Royal College of Surgeons in Ireland was awarded IMO Student Debate Medal as the most outstanding debater of the evening.

The debate was chaired by IMO President Dr Peadar Gilligan, and judged by IMO Consultant Committee Member Dr Martin Mahon, Barrister at Law and European Universities Debate Champion Mr Eoghan Casey, Barrister at Law.



IMO Events 2018

Doolin Memorial Lecture - Eradicating Stigma as a Barrier to access with Dr Austin O'Carroll - December 8th

Dr Austin O'Carroll delivered a memorable lecture to a packed auditorium in the Royal College of Surgeons. Dr O'Carroll's lecture highlighted the difficulties that drug users and the homeless community have in accessing healthcare in Ireland.





IMO Campaigns

Reverse FEMPI Campaign - 27th February

#ReverseFEMPI campaign was launched to raise awareness amongst politicians and patients on the negative impact that the 38% FEMPI cuts to General Practice funding has had on the service and the consequences for the future of the GP service if the cuts are not reversed. The IMO produced posters, videos, audio clips and messaged every politician, senator and news agency in the country.

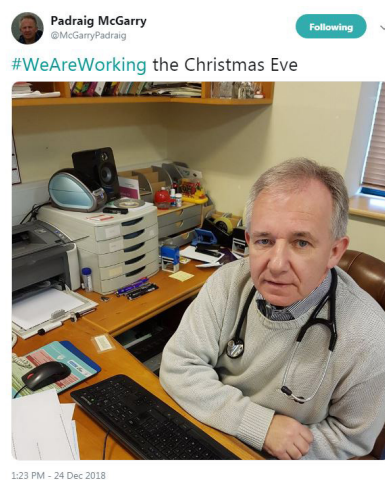
The result was that FEMPI and GP retirement figures made national and local headlines and the hashtag #reverseFEMPI trended for 3 days in Ireland.



#WeAreWorking - Christmas 2018

In response to the Taoiseach's comments that healthcare workers should suspend leave over the Christmas holidays, the IMO launch the #WeAreWorking Campaign. The campaign received an enormous response from healthcare workers who tweeted us picture of themselves and colleagues working over the Festive Season.

Over a thousand people tweeted and the #WeAreWorking hashtag appeared on 3.8 million timelines and received headlines in the National press.



IMJ Annual Report 2018

9

In 2018 there were 10 issues of the IMJ.

There were 10 commentaries, 16 editorials, 71 original papers, 7 case series, 19 case reports, 14 short reports, 13 occasional pieces, 31 letters to the editor, 1 research correspondence, and 2 book reviews. The following papers exemplify the wide range of publications during the year.

Shanahan et al in 'Oral Cancer Awareness of Non-Consultant Hospital Doctors in Irish Hospitals' reported that the incidence of oral cancer is rising in Ireland. In a survey of 221 NCHDs they found that 60% were uncertain and 21% were very uncertain of oral cancer diagnosis. 80% do not routinely examine the oral mucosa. The paper urges more education at both undergraduate and postgraduate levels.

Keohane et al in 'Physical Activity levels and Perceived Barriers to Exercise Participation in Irish General Practitioners and General Practice Trainees' found that only 49% engaged in health enhancing physical activity. 20% were completely inactive. 60% demonstrated excessively sedentary behaviour. The major barriers to exercise were time expenditure and exhaustion.

Conway and Tubridy in 'Neurophobia, More Nurture than Nature' highlighted the fear of neurology among medical students. They state that the apprehension is acquired rather than innate. A continued revision of teaching methods is the best solution.



McDonnell et al in 'An Audit of Neural Tube Defects in the Republic of Ireland for 2012-2015' found that the rate of NTDs was 1.05/1000 (2012-2015) compared with 1.04/1000 (2009-2011). In the period 2012-2015 there were 121 cases of anencephaly, 136 cases of spina bifida, and 31 cases of encephalocele. There has been no reduction in the number of NTDs. Voluntary food fortification measures have been unsuccessful.

Kelly et al in 'Involuntary Psychiatric Admission Based on Risk Rather than need for Treatment: Report from the Dublin Involuntary Admission Study (DIAS)' state that among 2,940 psychiatric hospital admissions, 14.4% were involuntary. Involuntary patients were more likely to be male, unmarried, and have schizophrenia or a related disorder. The median duration of admission was 27 days.

D'Alton et al in 'Patterns of Mortality in Modern Stroke Care' described 518 patients with acute stroke. The death rate was 7.5% compared with 15% in 1997. The mean survival was 26.4 days. 49% had atrial fibrillation.

Ferris et al in 'Scombrototoxic Fish Poisoning Secondary to Tuna Ingestion' reported an outbreak of poisoning among 12 individuals following tuna ingestion. Scombroid fish species such as tuna, mackerel and swordfish contain histidine which converts to histamine when inadequately chilled. The onset of symptoms is rapid with 3 hours. Antihistamine therapy may be needed. Adequate refrigeration is crucial. European legislation states that scombroid fish species should be tested for histamine and mean values should be less than 100mg/kg.

McHugh et al in 'The Experience of the Management of Eating Disorders in a Pop-Up eating Disorder Unit' states that anorexia nervosa affects 0.5% of the population with 90% being female. It has the highest mortality of the psychiatric illnesses. The authors describe a designated ward service including tube feeding. The team are vigilant in the prevention of sabotaging behaviour among patients such as open windows in order to shiver, fecal/urinary loading on weighing days, heavy hair accessories, vigorous page turning, and animated conversations.

Mulcahy et al in 'Exercise Rehabilitation Services Provided by Physiotherapy Departments in Cancer Care in Ireland' state that exercise rehabilitation throughout the cancer care continuum and into survivorship may ameliorate many of the side-effects. Currently the service is underdeveloped and only 10 centres have a dedicated oncology physiotherapist.

Houston in 'The Irish Language in General practice in the Donegal Gaeltacht' surveyed 3 medical practices in Donegal. Among 100 patients surveyed, 46% were fluent Irish speakers. These Irish speakers use Irish predominantly with general-practice staff.

A special thanks to everybody who refereed papers for the Journal during the year. Thanks to Jennifer Warren, assistant to the editor, and Susan Clyne CEO.

JFA Murphy
Editor

IMO Financial Services

10

Board Members

Dr Ray Walley
Chairperson

Ms Mary Hutch
Non-Executive
Director
(Appointed in
September 2018)

Mr James Brophy
Non-Executive
Director

Mr Willie Holmes
Non-Executive
Director



IMO
FINANCIAL SERVICES



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

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

2018 marked the 25th Anniversary of IMO Financial Services and to celebrate the occasion we ran a monthly competition exclusive to IMO members to show our appreciation for your support over the years.

Meeting our members

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

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

We also met a lot of our NCHD members in hospitals where we provided educational talks on financial issues such as HSE pensions, public service sick pay arrangements and mortgage lending criteria. In total, we presented to NCHDs in 16 hospitals nationwide.

We also met a lot of our members at various seminars organised by IMO Financial Services as well as conferences such as the ICGP AGM, Rural Doctors Conference, ICGP Trainee Conference and the PCSA Annual Scientific Meeting.

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

Group Schemes

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

There are 1,600 doctors holding over 2,400 group scheme policies and we continue seeing a significant increase in members joining the schemes.

Our group schemes are specifically designed to meet the protection needs of doctors and therefore contain some innovative features which are not readily available on the market.

1. Income Protection (IP)

- ▶ Dovetails with public-service sick pay arrangements.
- ▶ IP commences payment from the day the insured no longer receives full-rate sick pay.
- ▶ Pay-out of 95% of IP claims

2. Waiver of Premium (WOP)

- ▶ Bespoke product available exclusively through IMO FS;
- ▶ It safeguards the GP's GMS pension contribution if the insured suffers a long-term disablement or illness;
- ▶ All benefits are paid into the GMS superannuation fund to preserve retirement benefits;
- ▶ Pay-out of 100% of WOP claims.

3. The Doctors Salary Protection Scheme (DSPS)

After an in-depth analysis of young doctors' protection needs, we launched the DSPS in Q3 of 2018.

- ▶ Combines life and income protection into one streamlined product offering;
- ▶ Level of cover links with the doctor's expected future earnings;
- ▶ Young doctors are well protected as their salary increases.

4. Premium collection directly from GP's PCRS 'pink sheet'

- ▶ Offer of monthly deduction of premiums on AVC PRSA pension and group scheme products directly from the GP's GMS earnings alleviating possible cashflow issues.

Striving for customer-service excellence

To ensure we provide our members with high-quality service we implemented strong processes in the following areas:

- ▶ Streamlined point of sale system to ensure consistent and best advice to members

- ▶ Investment selection process:

We engage an external investment consultancy firm to provide us with independent and specialised investment support. It carries out a bi-annual assessment of funds offered by the life companies and produces a set of preferred funds across four different risk bands. Our process ensures we provide consistent investment recommendations to members.

- ▶ Strict compliance systems:

We engage an external investment compliance firm to provide independent advice.

- ▶ Streamlined operational process:

Continuous cross-checking and extensive checklists ensure that we uphold operational excellence and high-quality customer service in a consistent manner.

REPORTS AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

CONTENTS

TRUSTEES AND OTHER INFORMATION	2
REPORT OF THE EXECUTIVE BOARD	3 – 5
EXECUTIVE BOARDS RESPONSIBILITIES STATEMENT	6
INDEPENDENT AUDITORS' REPORT	7 – 9
CONSOLIDATED STATEMENT OF INCOME	10
CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME	11
TRADE UNION STATEMENT OF INCOME	12
TRADE UNION STATEMENT OF OTHER COMPREHENSIVE INCOME	13
CONSOLIDATED BALANCE SHEET	14
TRADE UNION BALANCE SHEET	15
CONSOLIDATED STATEMENT OF CHANGES IN RESERVES	16
TRADE UNION STATEMENT OF CHANGES IN RESERVES	17
CONSOLIDATED STATEMENT OF CASH FLOWS	18
TRADE UNION STATEMENT OF CASH FLOWS	19
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS	20 - 36
SUPPLEMENTARY FINANCIAL INFORMATION (These pages do not form part of the audited consolidated financial statements and are not covered by the independent auditors' report)	37-42

TRUSTEES AND OTHER INFORMATION

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

THE REGISTRY OF FRIENDLY SOCIETIES REG NO.

528T

TRUSTEES

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

HONORARY OFFICERS:

Dr. Peadar Gilligan - President
Dr. Padraig McGarry - Vice President
Dr. Ina Kelly - Honorary Secretary
Dr. Brian O'Doherty - Honorary Treasurer

EXECUTIVE BOARD:

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

AUDITORS:

Deloitte Ireland LLP
Chartered Accountants & Statutory Audit Firm
Earlsfort Terrace
Dublin 2

PRINCIPAL BANKERS:

Allied Irish Banks plc.
40/41 Westmoreland Street
Dublin 2

SOLICITORS:

O'Connor Solicitors
8 Clare Street
Dublin 2

REPORT OF THE EXECUTIVE BOARD

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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 2018.

PRINCIPAL ACTIVITIES AND REVIEW

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

RESULTS FOR THE YEAR

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

The Executive Board report a deficit on our activities for the financial year, before other comprehensive expenditure, amounting to €7,409 (2017: surplus of €235,204). The overriding objective of the Executive Board is to ensure that the Organisation's funds are managed so as to deliver upon the key objective of the IMO, that being to represent doctors in Ireland and to provide them with all relevant services.

During 2018, the Organisation reached a High Court Settlement Agreement with the HSE and the State in respect of breaches of the 2008 Consultant Common Contract. Achieving this Settlement involved years of costly legal action by the Organisation in defence of our members contractual rights. Importantly in the Settlement Agreement the Organisation was awarded the costs of its litigation, which at the time of approving these financial statements are being negotiated with the State Claims Agency. It is therefore necessary to include the significant 2018 legal fees paid on account as an expense in the financial statements, which has a significant impact on the overall financial performance within this period.

The Executive Board, on foot of the terms of the Settlement Agreement, are confident that the Organisation will recoup the costs incurred, however it is not appropriate to recognise the costs as recoverable under financial reporting standards until such a time as there is agreement on the amounts to be paid by the State. Taking this into account the underlying performance of the Organisation is stable and viable. The Executive Board wish to reiterate its view it is regrettable that the State at all times refused to negotiate through the normal industrial relations channels and instead effectively forced doctors, through their Trade Union, to litigate.

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 2018

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 the foreseeable future. Thus they continue to adopt the going concern basis in preparing the annual consolidated financial statements. Further details regarding the adoption of the going concern basis can be found in note 1 to the consolidated financial statements.

FUTURE DEVELOPMENTS

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

EVENTS AFTER THE BALANCE SHEET DATE

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

POLITICAL CONTRIBUTIONS

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

NOTICE ISSUED UNDER CERTAIN BANKING LEGISLATION

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

REPORT OF THE EXECUTIVE BOARD (CONTINUED)

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

ACCOUNTING RECORDS

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

STATEMENT OF RELEVANT AUDIT INFORMATION

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

AUDITORS

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

On behalf of the Executive Board:



Dr. Matthew Sadlier - Chair of Executive Board



Dr. Brian O'Doherty - Honorary Treasurer

29 March 2019

EXECUTIVE BOARDS RESPONSIBILITIES STATEMENT

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

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

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

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

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

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

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

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

In our opinion the group and parent entity financial statements:

- o give a true and fair view of the assets, liabilities and financial position of the group and parent entity as at 31 December 2018 and of the surplus of the group and deficit of the parent entity for the financial year then ended; and
- o have been properly prepared in accordance with the relevant financial reporting framework.

The financial statements we have audited comprise:

the group financial statements:

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

the parent entity financial statements:

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

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

BASIS FOR OPINION

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

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

RESPONSIBILITIES OF EXECUTIVE BOARD

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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


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

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

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

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

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



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

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

29 March 2019

CONSOLIDATED STATEMENT OF INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

	Notes	2018 €	2017 €
Income	3	3,841,125	3,680,646
Administrative expenses		(3,733,434)	(3,377,756)
Operating surplus		107,691	302,890
Interest receivable and other gains/(losses)	4	(21,783)	46,132
Surplus on ordinary activities before interest and taxation		85,908	349,022
Interest payable and similar charges	4	(34,945)	(41,338)
Surplus on ordinary activities before taxation		50,963	307,684
Taxation on surplus on ordinary activities	9	(58,372)	(72,480)
(Deficit)/surplus for the financial year		(7,409)	235,204

CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	2018 €	2017 €
(Deficit)/surplus for the financial year		(7,409)	235,204
Other comprehensive income/(expense)			
Remeasurement of net unfunded pension liability	15	21,342	(31,003)
Total comprehensive income for the financial year		13,933	204,201

TRADE UNION STATEMENT OF INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

	2018	2017
	€	€
Income	2,322,617	2,294,695
Administrative expenses	(2,474,565)	(2,180,025)
Operating (deficit)/surplus	(151,948)	114,670
Interest receivable and other losses	(8,308)	(3,618)
(Deficit)/surplus on ordinary activities before taxation	(160,256)	111,052
Taxation on surplus on ordinary activities	(17,763)	(27,594)
(Deficit)/surplus for the financial year	(178,019)	83,458

TRADE UNION STATEMENT OF OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

		2018	2017
	Notes	€	€
(Deficit)/surplus for the financial year		(178,019)	83,458
Other comprehensive income/(expense)			
Remeasurement of net unfunded pension liability	15	21,342	(31,003)
Total comprehensive (expense)/income for the year		(156,677)	52,455

CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2018

	Notes	2018 €	2017 €
Tangible Assets	10	2,785,341	2,836,768
Financial assets	11	1,217,701	1,100,608
		<hr/> 4,003,042	<hr/> 3,937,376
CURRENT ASSETS			
Debtors: Amounts falling due within one year	12	477,562	464,864
Cash and bank balances	13	4,008,614	4,567,920
		<hr/> 4,486,176	<hr/> 5,032,784
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	14	(1,323,139)	(1,531,218)
NET CURRENT ASSETS		<hr/> 3,163,037	<hr/> 3,501,566
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 7,166,079	<hr/> 7,438,942
Creditors: Amounts falling due after more than one year	15	(3,102,707)	(3,389,503)
		<hr/> 4,063,372	<hr/> 4,049,439
REPRESENTED BY			
Retained earnings		4,063,372	4,049,439
Members' Funds		<hr/> 4,063,372	<hr/> 4,049,439

The consolidated financial statements were approved by the Executive Board on 29 March 2019 and signed on its behalf by:



Dr. Matthew Sadlier - Chair of Executive Board



Dr. Brian O'Doherty - Honorary Treasurer

TRADE UNION BALANCE SHEET

AS AT 31 DECEMBER 2018

	Notes	2018 €	2017 €
FIXED ASSETS			
Tangible Assets	10	2,781,437	2,830,740
Financial assets	11	129,949	138,257
		<u>2,911,386</u>	<u>2,968,997</u>
CURRENT ASSETS			
Debtors: Amounts falling due within one financial year	12	144,644	125,885
Cash and bank balances		155,737	800,963
		<u>300,381</u>	<u>926,848</u>
CURRENT LIABILITIES			
Creditors: Amounts falling due within one financial year	14	(1,522,524)	(1,840,129)
NET CURRENT LIABILITIES		<u>(1,222,143)</u>	<u>(913,281)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,689,243</u>	<u>2,055,716</u>
Creditors: Amounts falling due after more than one financial year	15	(2,946,920)	(3,156,716)
NET LIABILITIES		<u>(1,257,677)</u>	<u>(1,101,000)</u>
REPRESENTED BY:			
Retained deficit		(1,257,677)	(1,101,000)
Members' Deficit		<u>(1,257,677)</u>	<u>(1,101,000)</u>

The trade union statements were approved by the Executive Board on 29 March 2019 and signed on its behalf by:



Dr. Matthew Sadlier - Chair of Executive Board



Dr. Brian O'Doherty - Honorary Treasurer

CONSOLIDATED STATEMENT OF CHANGES IN RESERVES

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

	2018 €	2017 €
Retained earnings at the beginning of the financial year	4,049,439	3,845,238
Total comprehensive income for the financial year	24,785	204,201
Retained earnings at the end of the financial year	4,074,224	4,049,439

TRADE UNION STATEMENT OF CHANGES IN RESERVES

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

	2018 €	2017 €
Retained (deficit) at the beginning of the financial year	(1,101,000)	(1,153,455)
Total comprehensive (loss)/income for the financial year	(145,825)	52,455
Retained (deficit) at the end of the financial year	(1,246,825)	(1,101,000)

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

	2018 €	2017 €
Cash flows from operating activities		
Operating surplus	107,691	302,890
Adjustments for:		
Depreciation of tangible assets	57,106	82,793
Unrealised investment expense/(income)	32,907	(26,678)
Remeasurement of unfunded pension liability	21,342	(31,003)
Surplus on disposal of tangible fixed asset	-	(6,500)
(Increase)/decrease in debtors	(11,821)	(133,700)
(Decrease)/increase in creditors	(400,877)	40,349
Cash (used in)/generated from operations	(193,652)	228,151
Income tax paid	(76,247)	(44,481)
Net cash (used in)/generated by operating activities	(269,899)	183,670
Cash flows from investment activities		
Purchase of tangible fixed assets	(5,679)	(34,048)
Proceeds from disposal of tangible fixed asset	-	6,500
Interest received and similar income	(21,783)	46,132
Additional financial investment	(150,000)	(400,000)
Net cash used in investing activities	(177,462)	(381,416)
Cash flows from financing activities		
Interest paid	(34,945)	(41,388)
Repayments of borrowings	(77,000)	(77,595)
Net cash used in financing activities	(111,945)	(118,933)
Net decrease in cash and cash equivalents	(559,306)	(316,679)
Cash and cash equivalents at beginning of the year	4,567,920	4,884,599
Cash and cash equivalents at the end of the year	4,008,614	4,567,920
Reconciliation to cash and cash equivalents:		
	2018 €	2017 €
Cash at bank and in hand	4,008,614	4,567,920

TRADE UNION STATEMENT OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

	2018 €	2017 €
Cash flows from operating activities		
Operating (loss)/surplus before taxation	(151,948)	114,670
Adjustments for:		
Depreciation of tangible fixed assets	54,982	80,828
Remeasurement of unfunded pension liability	21,342	(31,003)
Unrealised loss on fixed financial assets	8,308	3,618
Surplus on disposal of tangible fixed asset	-	(6,500)
(Increase)/decrease in debtors	(18,759)	64,823
Decrease in creditors	(555,417)	(189,889)
Cash (used in)/generated by operations	(641,492)	36,547
Income tax payment	10,253	(33,947)
Net cash (used in)/generated by operating activities	(631,239)	2,600
Cash flows used in investing activities		
Purchase of tangible fixed assets	(5,679)	(28,602)
Proceeds from disposal of tangible fixed asset	-	6,500
Investment loss	(8,308)	(3,618)
Net cash used in investing activities	(13,987)	(25,720)
Net decrease in cash and cash equivalents	(645,226)	(23,120)
Cash and cash equivalents at beginning of the financial year	800,963	824,083
Cash and cash equivalents at the end of the financial year	155,737	800,963
Reconciliation to cash and cash equivalents:		
	2018 €	2017 €
Cash at bank and in hand	155,737	800,963
	155,737	800,963

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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 the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual consolidated financial statements.

INCOME

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

TANGIBLE FIXED ASSETS

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

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

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 2018

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 2018

1. ACCOUNTING POLICIES (CONTD)

(ii) *Financial asset investments*

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

Unlisted Investments:

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

Listed Investments:

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

Other Investments:

Other investments represent art works purchased by the Organisation. The policy of the Organisation is to hold these assets at cost less impairment. In the opinion of the Executive Board, the carrying value of these assets at 31 December 2018 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 2018

1. ACCOUNTING POLICIES (CONTD)

CASH AND CASH EQUIVALENTS

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

TAXATION

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

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

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

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

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

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

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

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

COMPARATIVE FIGURES

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

Critical judgements in applying the Organisation's accounting policies

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

Critical accounting estimates and assumptions

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

(i) Deferred Pension Commitments

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

(ii) Useful economic lives of tangible fixed assets

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

(iii) Financial assets

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

3. INCOME

	2018 €	2017 €
Consolidated Financial Statements		
Membership Subscriptions	2,168,047	2,153,075
Fitzserv Consultants Limited commission income	1,656,312	1,510,955
Rental income	16,108	15,987
Dividend income	658	629
	<hr/>	<hr/>
	3,841,125	3,680,646

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 2018

4. INTEREST

	2018 €	2017 €
Consolidated Financial Statements		
<i>Interest receivable and other gains</i>		
Interest received and receivable	11,123	19,454
Fair value movements on financial investments	(32,906)	26,678
	<u>(21,783)</u>	<u>46,132</u>
<i>Interest payable and similar charges</i>		
Interest payable on bank loan	1,630	2,037
Interest on unfunded deferred pension commitment	33,315	39,301
	<u>34,945</u>	<u>41,338</u>

5. ANALYSIS OF MEMBERS

	2018 No.	2017 No.
Membership Numbers	<u>5,601</u>	<u>5,124</u>

6. (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR

	2018 €	2017 €
The (deficit)/surplus for the financial year is stated after charging/(crediting):		
Auditors' Remuneration* – Audit services	40,000	38,000
Other assurance services	6,000	6,000
Taxation	8,050	7,500
Depreciation	57,106	82,793
Surplus on disposal of tangible fixed assets	-	(6,500)

* Auditors remuneration is stated net of VAT

7. STAFF PENSION SCHEME

The Organisation currently operates a Defined Contribution pension scheme in respect of its employees. The assets of the scheme are held separately from those of the Organisation in an independently administered fund with independent trustees. Contributions within the financial year amounted to €176,023 (2017: €142,595).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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:

	2018 Number	2017 Number
Total Employees	43	41
<i>Analysed as follows:</i>		
Directors, officers and committee members	13	13
Trade Union administration staff	20	19
Financial Services administration and sales staff	10	9
	43	41

The aggregate payroll costs of these persons were as follows:

	2018 €	2017 €
Directors remuneration and fees	67,250	51,000
Wages and Salaries	1,816,466	1,625,431
Social Welfare Costs	189,026	176,577
Other Pension Costs	176,023	142,595
	2,248,765	1,995,603

The amount paid to Key Management Personnel during the period amounted to €710,709 (2017: €621,332). Key Management Personnel consist of The Honorary Officers, Executive Board and Senior Management of IMO, together with the Directors and Senior Management of Fitzserv Consultants Limited.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

9. TAXATION

	2018 €	2017 €
Current year taxation charge	64,521	64,908
Deferred tax liability movement	(6,149)	7,572
	<u>58,372</u>	<u>72,480</u>
The organisation is exempt from taxation on its trade union activities and subscription income. Taxation is based on its publishing and investing activities and the profits of its subsidiary. Fitzserv Consultants Limited is liable to Corporation Tax.		
Surplus on ordinary activities	<u>50,963</u>	<u>307,684</u>
Surplus on ordinary activities multiplied by standard rate of income tax in Ireland of 20% (2017: 20%)	10,193	61,537
Effects of:		
Depreciation in excess of capital allowances	55	29
Expenses not deductible for tax purposes	18,168	6,002
Investment income taxed at higher rates	1,390	4,166
Other timing differences (see (a) below)	(6,149)	7,572
Fitzserv Consultants Limited income taxed at 12.5%	(9,431)	(16,271)
Exempt trade union deficit activities	44,146	9,445
Total tax charge for the financial year	<u>58,372</u>	<u>72,480</u>

(a) The deferred tax movement of €6,149 (2017: €7,572) reflects the timing difference arising on the unrealised loss on the Organisation's subsidiary, Fitzserv Consultants Limited, financial asset unlisted investments, which is recorded in the consolidated financial statements as a deferred tax liability.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

10. TANGIBLE FIXED ASSETS

Consolidation

	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
Cost or deemed cost:				
At 1 January 2018	3,019,000	553,961	77,052	3,650,013
Additions	-	5,679	-	5,679
Disposals	-	(127,442)	-	(127,442)
At 31 December 2018	3,019,000	432,198	77,052	3,528,250
Depreciation:				
At 1 January 2018	241,520	515,685	56,040	813,245
Charge for Year	30,190	20,256	6,660	57,106
Disposals	-	(127,442)	-	(127,442)
At 31 December 2018	271,710	408,499	62,700	742,909
Carrying Amount:				
31 December 2018	2,747,290	23,699	14,352	2,785,341
31 December 2017	2,777,480	38,276	21,012	2,836,768

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 2018. The historic cost of the properties is €7,202,459.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

10. TANGIBLE FIXED ASSETS (CONTD)

Trade Union

	Freehold Premises €	Fixtures & Fittings €	Motor Vehicles €	Total €
Cost or deemed cost:				
At 1 January 2018	3,019,000	332,655	77,050	3,428,705
Additions	-	5,679	-	5,679
Disposals	-	(127,442)	-	(127,442)
At 31 December 2018	3,019,000	210,892	77,050	3,306,942
Depreciation:				
At 1 January 2018	241,520	300,406	56,039	597,965
Charge for Year	30,190	18,132	6,660	54,982
Disposals	-	(127,442)	-	(127,442)
At 31 December 2018	271,710	191,096	62,699	525,505
Carrying Amount:				
31 December 2018	2,747,290	19,796	14,351	2,781,437
31 December 2017	2,777,480	32,249	21,011	2,830,740

11. FIXED FINANCIAL ASSETS

Consolidated

	Unlisted Investments €	Listed Investments €	Other Investments €	Court of Justice Deposit €	Total €
Explanatory Note:	(a)	(b)	(c)	(d)	
Carrying Amount:					
At 1 January 2018	963,634	36,047	90,279	10,648	1,100,608
Additional investment	150,000	-	-	-	150,000
Revaluations	(24,599)	(8,256)	-	(52)	(32,907)
At 31 December 2018	1,089,035	27,791	90,279	10,596	1,217,701

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

11. FIXED FINANCIAL ASSETS (CONTD)

Trade Union

	2018 €	2017 €
Deposit with the Court of Justice (see (d) below)	10,596	10,648
Other investments (see (c) below)	91,562	91,562
Listed investments (see (b) below)	27,791	36,047
	<hr/>	<hr/>
	129,949	138,257
	<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 Friends First. These are valued by New Ireland Assurance, Zurich and Friends First on the basis of the current unit value, at the balance sheet date.

(b) Listed Investments:

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

(c) Other Investments:

Other investments in the trade union financial statements represent art works purchased by the Organisation at a carrying amount of €90,279 and shares held in the subsidiary company, Fitzserv Consultants Limited of €1,283. Other investments in the consolidated financial statements only represent the art works at a carrying amount of €90,279 on the basis the investment in the subsidiary eliminates on consolidation. The policy of the Organisation is to hold these assets at cost less impairment. In the opinion of the Executive Board, the carrying value of these assets at 31 December 2018 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

	2018 €	2017 €
Trade debtors	206,839	234,639
Other debtors	121,485	88,640
Amounts due from HSE	90,000	90,000
Prepayments	58,361	51,585
Corporation tax	877	-
	<hr/>	<hr/>
	477,562	464,864
	<hr/>	<hr/>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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

Trade Union	2018 €	2017 €
Trade and other debtors	7,706	12,956
Amounts due from related parties	11,606	-
Amounts due from HSE	90,000	90,000
Prepayments	35,332	22,929
	144,644	125,885

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

13. CASH AT BANK AND IN HAND

Consolidated	2018 €	2017 €
Irish Medical Organisation	155,737	800,963
Fitzserv Consultants Limited	3,547,787	3,461,002
Fitzserv Consultants Limited Client funds	305,090	305,955
	4,008,614	4,567,920

14. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

Consolidated	2018 €	2017 €
Trade and other creditors	44,241	24,458
Accruals	236,160	378,746
Taxation and social welfare	119,838	78,519
Monies due to clients of Fitzserv Consultants Limited	305,092	305,955
Deferred income	297,598	417,250
Deferred pension commitments	220,356	220,287
Bank loan (note 15)	77,595	77,595
Deferred tax liability (Note 9)	22,259	28,408
	1,323,139	1,531,218

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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

Taxation and social welfare comprises:

	2018	2017
	€	€
PAYE/PRSI	94,773	55,383
VAT	806	806
Income tax	24,259	11,481
Corporation tax	-	10,849
	119,838	78,519

Trade Union

	2018	2017
	€	€
Trade and other creditors	35,730	16,778
Taxation and social welfare	84,030	56,014
Amounts due to related parties (see (a) below)	327,976	327,976
Amounts due to related parties (see (b) below)	416,023	498,958
Accruals	140,811	302,866
Deferred income	297,598	417,250
Deferred pension commitments	220,356	220,287
	1,522,524	1,840,129

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

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

Taxation and social welfare comprises:

	2018	2017
	€	€
PAYE	58,965	43,727
Income tax	24,259	11,481
VAT	806	806
	84,030	56,014

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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

Consolidated

	2018 €	2017 €
Bank loans	155,787	232,787
Deferred Pension Commitments	2,946,920	3,156,716
	3,102,707	3,389,503

Analysis of Bank loans

	2018 €	2017 €
Repayable in one year or less	77,595	77,595
Repayable in between two and five years	155,787	232,787
	233,382	310,382

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

Trade Union

	2018 €	2017 €
Deferred Pension Commitments	2,946,920	3,156,716

Consolidated and Trade Union

2018 Analysis of Deferred Pension commitments

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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

In respect of prior year

2017 Analysis of Deferred Pension commitments	Actual €	Present Value €
In more than two years but not more than five years	927,531	952,023
In more than five years but not more than ten years	1,384,375	1,264,239
In more than ten years but not more than fifteen years	1,097,719	940,454
In more than fifteen years but not more than twenty years	-	-
	3,409,625	3,156,716
In less than one year (Note 14)	221,500	220,287
	3,631,125	3,377,003
Movements in the present value of unfunded defined pension commitment were as follows:	2018 €	2017 €
Opening present value at 1 January	3,377,003	3,528,199
Interest cost	33,315	39,301
Actuarial (gain)/loss	(21,342)	31,003
Benefits paid	(221,700)	(221,500)
Closing present value at 31 December 2018	3,167,276	3,377,003

16. FINANCIAL INSTRUMENTS

Consolidated

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

	2018 €	2017 €
Financial assets:		
<i>Measured at fair value</i>		
- Unlisted investments	1,089,035	963,634
- Listed investments	27,791	36,047
- Deposit with the Courts of Justice	10,596	10,648
<i>Measured at cost less provision for impairment</i>		
- Other investments	90,279	90,279
<i>Measured at undiscounted amount receivable</i>		
- Trade debtors	206,839	234,639
- HSE debtor	90,000	90,000
- Other debtors	121,485	88,640

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

16. FINANCIAL INSTRUMENTS (CONTD)

	2018 €	2017 €
Financial liabilities:		
<i>Measured at undiscounted amount payable</i>		
- Trade and other creditors	44,241	24,458
- Monies due to clients	305,092	305,955
 <i>Measured at amortised cost</i>		
- Bank loan	233,382	310,382
 <i>Measured at present value using an actuarial method</i>		
- Deferred pension commitments	3,167,276	3,377,003

Trade Union

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

	2018 €	2017 €
Financial assets:		
<i>Measured at fair value</i>		
- Deposit with the Courts of Justice	10,596	10,648
- Listed investments	27,791	36,047
 <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	7,706	12,956
- Amounts due from related parties	11,606	-
- Amounts due from HSE	90,000	90,000
 Financial liabilities:		
<i>Measured at undiscounted amount payable</i>		
- Trade and other creditors	35,730	16,778
- Amounts due to group companies	743,999	826,934
 <i>Measured at present value using an actuarial method</i>		
- Deferred pension commitments	3,167,276	3,377,003

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 €128,030 (2017: €95,734).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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 (2017: €125,000). The IMO also received €12,800 for rent of the carpark to Fitzserv Consultants Limited, (2017: €12,800).

Fitzserv Consultants Limited advanced a loan of €300,000 to IMO in 2013. In prior financial years, an interest of 2% was applied to this loan amount. The loan agreement was amended during the financial year and the interest rate was restated to 0%. Balance at the year end was €327,976 (2017: €327,976) owed to Fitzserv Consultants Limited. This loan was advanced on an unsecured basis and is repayable on demand.

19. SUBSEQUENT EVENTS

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

20. CONSOLIDATED INFORMATION

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

- Fitzserv Consultants Limited, a financial services Company the Share Capital of which is 100% owned by the IMO. Profit after tax €176,547 (2017: €158,083).
- Cumann Doctúiri na hÉireann The Irish Medical Association a Property Holding Company which is limited by Guarantee. Loss after tax €5,935 (2017: €6,342)

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.

22. CONTINGENT ASSET

During the financial year, the organisation successfully secured award of legal costs in a court action to which it was a party. At 31 December 2018, the organisation and the Executive Board are of the opinion an economic inflow is probable from this source. However, the amount is not known with reasonable accuracy at time of signing the financial statements.

THE IRISH MEDICAL ORGANISATION

DETAILED MANAGEMENT INFORMATION SCHEDULES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

(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 2018

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

	IMO 2018 €	Fitzserv t/a IMOFS 2018 €	IMA 2018 €	Consolidation Eliminations €	Total 2018 €
INCOME					
Subscriptions	2,168,047	-	-	-	2,168,047
IMOFS sales	-	1,656,312	-	-	1,656,312
Rental income	153,912	-	-	(137,804)	16,108
Interest received	-	11,123	-	-	11,123
Unrealised investment income/(loss)	(8,308)	(24,598)	-	-	(32,906)
Dividend income	658	-	-	-	658
	<u>2,314,309</u>	<u>1,642,837</u>	<u>-</u>	<u>(137,804)</u>	<u>3,819,342</u>
EXPENDITURE					
Wages and salaries	1,190,754	625,712	-	-	1,816,466
Social security costs	128,494	60,532	-	-	189,026
Employer pension contribution	128,030	47,993	-	-	176,023
Directors remuneration	-	67,250	-	-	67,250
Irish Medical Journal	2,669	-	-	66,000	68,669
Staff training	4,848	2,867	-	-	7,715
Rent and rates	28,182	128,084	-	(125,004)	31,262
Light and heat	17,905	5,068	-	-	22,973
Insurance	17,102	27,339	-	-	44,441
Repairs and maintenance	46,419	3,342	-	-	49,761
Printing, postage & stationery	25,381	36,190	-	-	61,571
Advertising	4,840	40,667	-	-	45,507
Telephone	13,637	8,303	-	-	21,940
ICT	90,928	105,701	-	-	196,629
Travel and meeting expenses	147,794	60,026	-	(12,800)	195,020
Professional fees	130,492	75,989	-	-	206,481
Legal fees	343,841	-	-	-	343,841
Audit	34,723	26,796	4,305	-	65,824
Accountancy	-	11,380	-	-	11,380
Bank charges	7,976	811	-	-	8,786
Subscriptions and donations	22,253	7,008	-	-	29,264
Depreciation	54,982	2,123	-	-	57,105
Sponsorship to IMJ and DWT	-	82,500	-	(66,000)	16,500
Loan Interest	-	-	1,630	-	1,630
Interest on deferred pension liability	33,315	-	-	-	33,315
	<u>2,474,565</u>	<u>1,425,681</u>	<u>5,935</u>	<u>(137,804)</u>	<u>3,768,377</u>

FITZSERV CONSULTANTS LIMITED

SUMMARY BALANCE SHEET

AS AT 31 DECEMBER 2018

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

	Notes	2018 €	2017 €
FIXED ASSETS			
Tangible Assets	9	3,905	6,028
Investments	10	1,089,036	963,634
		<hr/>	<hr/>
		1,092,941	969,662
CURRENT ASSETS			
Debtors: Amounts falling due within one year	11	672,500	666,955
Cash at bank and in hand	12	3,852,877	3,766,957
		<hr/>	<hr/>
		4,525,377	4,433,912
Creditors: Amounts falling due within one year	13	(478,625)	(440,428)
		<hr/>	<hr/>
NET CURRENT ASSETS		4,046,752	3,993,484
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		5,139,693	4,963,146
		<hr/>	<hr/>
NET ASSETS		5,139,693	4,963,146
		<hr/>	<hr/>
Capital and reserves			
Called up share capital presented as equity	15	1,283	1,283
Retained earnings		5,138,410	4,961,863
		<hr/>	<hr/>
SHAREHOLDERS' FUNDS		5,139,693	4,963,146
		<hr/>	<hr/>

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

SUMMARY BALANCE SHEET

AS AT 31 DECEMBER 2018

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

	Notes	2018 €	2017 €
FIXED ASSETS			
Debtors	7	416,023	498,958
Creditors: Amounts falling due within one year	8	(77,595)	(77,595)
Net Current Assets		338,428	421,363
Creditors: Amounts falling due after one year	9	(155,787)	(232,787)
Net Assets		182,641	188,576
Financed by:			
Retained earnings		182,641	188,576
MEMBER FUNDS		182,641	188,576

THE IRISH MEDICAL ORGANISATION

MANAGEMENT INFORMATION

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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

IMO Stipends

In line with the Corporate Governance structures, stipends are provided for in the financials at the following annual rates.

	April 2018/2019	April 2017/2018
	€	€
Executive Committee Chair		
Dr. Matthew Sadlier	25,000	25,000
GP Committee Chair		
Dr. Padraig McGarry	25,000	25,000
Consultant Committee Chair		
Dr. Clive Kilgallen	1,500	-
Dr. Peadar Galligan	1,500	3,000
NCHD Committee Chair		
Dr. Patrick Hillery	3,000	3,000
PHD Committee Chair		
Dr. Ina Kelly	1,500	-
Dr. Johanna Joyce-Cooney	1,500	3,000
President		
Dr. Peadar Galligan	17,500	-
Dr. Ann Hogan	17,500	35,000
Treasurer		
Dr. Brian O'Doherty	10,000	10,000
Non Executive Member		
Mr Niall Saul	12,500	12,500
Mr Ronan Nolan	12,500	12,500

These amounts are subject to relevant taxes.

Fitzserv Consultants Limited Directors Fees	2018	2017
	€	€
Dr. Martin Daly, Chair (January to June 2017)	-	12,500
Dr. Raymond Walley, Chair (July to December 2017)	25,000	12,500
Mr. Willie Holmes	19,500	13,000
Mr. James Brophy	19,500	13,000
Dr. Mary Hutch	3,250	-
	<u>67,250</u>	<u>51,000</u>

These amounts are subject to relevant taxes.

THE IRISH MEDICAL ORGANISATION

MANAGEMENT INFORMATION

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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

IMO AND FITZSERV CONSULTANTS LIMITED EXPENSES

MILEAGE:

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

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

SUBSISTENCE:

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

