Comhairle na nDochtúirí Leighis
Medical Council

Business Plan 2026

Protecting the public through effective medical regulation

Contents

Foreword

This Business Plan for 2026, the second arising from our Statement of Strategy 2025 – 2028 is anchored in a 'back to basics' philosophy ensuring a clear focus for key priorities within Registration Operations, Professional Standards and Education & Training. These priorities will ensure that as an organisation we are committed to fulfilling our remit in protecting the public by ensuring safe and professional doctors.

The Medical Council continues to build on the improvements within the *Registrati*on process with continued focus on maintaining registration timeframes. A registration transformation programme has commenced to prepare for the implementation of legislative changes to registration processes including establishing a Register of Interns and a Register of Adapters, introducing new processes for recognition of qualifications, and developing and enacting new rules (Statutory Instruments) to underpin these processes.

In line with its statutory remit to protect the public and promote patient safety, the Medical Council will continue to place patient safety at the centre of its regulatory role. It will engage proactively with key stakeholders such as the Department of Health and the National Patient Safety Office to identify emerging and systemic risks to patients, using evidence-based data emerging from accreditation/inspection activities and Professional Standards processes and procedures. It will ensure these risks are addressed through robust regulatory oversight and informed decision-making and will disseminate learnings for improvement throughout the profession.

The primary function of the Medical Council is improving patient safety through leading, managing and supporting doctors. The CEO has recently established a Patient Safety Directors' oversight group which will develop a Patient Safety Strategy for the Medical Council by the end of Q2. This strategy aims to improve patient safety and reduce avoidable harm to patients. It will be data driven, patient centred and professionally delivered, and supported by regulation, registration and education. This strategy will align with the Statement of Strategy and best practice. The Directors' oversight group will ensure that opportunities to improve patient safety across operational and enabling directorates will be identified and enabled. Measurable outcomes will be identified from activity and the analysis and triangulation of data from registration, regulation and education.

The *Professional Standards Team* continues to work towards reducing timelines in Complaints and Fitness to Practise proceedings to ensure outcomes are delivered within a significantly shorter timeframe. To support these goals, both teams are implementing alternative pathways for complaints, while ensuring continued focus on reducing costs.

The *Education & Training* remit will have a focus on operationalising a key piece of legislation (Human Tissue Act 2024), coupled with regulatory accreditation and monitoring activities. Another key focus for the team, will be the design and development of the new Quality Assurance Model, completion of the National Graduate Outcomes project and the NCHD taskforce recommendations where relevant to the Medical Council.

The enabling functions – *Finance and Corporate Services*, and *Strategic and Corporate Affairs* Directorates provide vital support to the delivery the Medical Council's business plan, and long-term strategic objectives. A key example is the development of the *Digital and Data Strategies* in 2026, which will represent one of the Medical Council's most ambitious projects, and will lay the foundation for evidence-based decision-making and ultimately improve patient safety through supporting doctors. Another example is the development of key regulatory policies which support the Medical Council in ensuring that doctors on the Register have appropriate and up to-date clinical skills and experience.

We will also remain cognisant of our budgetary and resource capacities and limitations, as well as our risk appetite and framework. The Medical Council has a key financial objective for 2026 to ensure our operating finances break-even over the next two years.

2026 will also bring changes to the Council, with the appointment and onboarding of new members to be completed by early June when the new Council takes office.

The Medical Council currently has a sanctioned headcount of 147. It is anticipated that there will be a requirement to increase resourcing within the core statutory functions to deliver on the objectives set out in this Business Plan. Additionally, on completion of the Strategic Workforce plan in Q1, it is expected that further areas will be identified as requiring additional resourcing.

The 2026 Business Plan has been developed collaboratively across the organisation to ensure full alignment with our Statement of Strategy. Ongoing collaboration with the Department of Health continues across key areas, including strategic workforce planning and medical education and training.

This Business Plan is supported by a clear understanding at each directorate of interdependencies working alongside robust KPIs. In addition to the above, significant effort has been given to each Directorates operational plan. This approach will ensure that the objectives set out will be achieved within the defined timelines.

The Medical Council is committed to the successful implementation the 2026 Business Plan and will maintain active engagement with both internal and external stakeholders throughout the year to enable delivery.

Our Core Activities

The Medical Council is the body responsible for the regulation of registered medical practitioners in Ireland under the Medical Practitioners Act 2007 ('the Act').

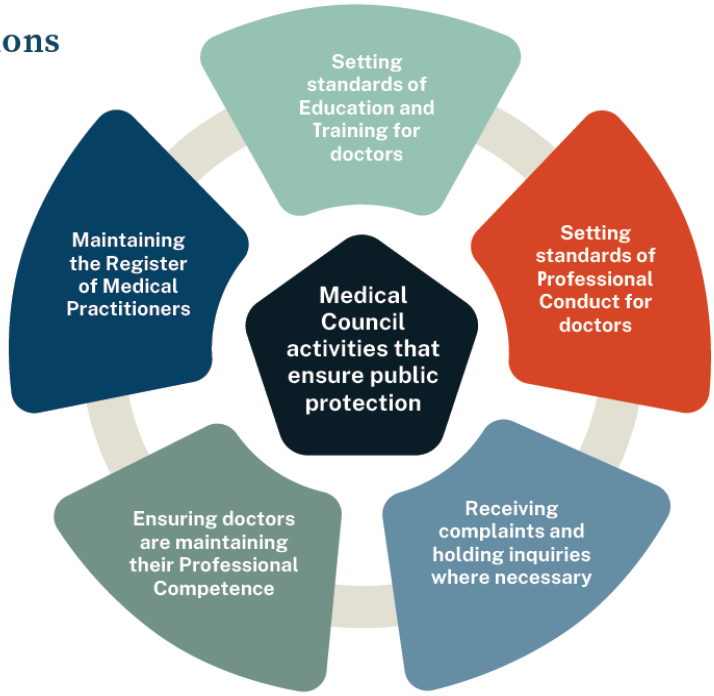
The primary responsibility of the Council is described in the Act as being 'the protection of the public'. The Council has a range of functions that enable it to fulfil this responsibility.

Our functions are:

- Setting, monitoring and maintaining the -
  - standards of education and training for registered medical practitioners
  - standards for the maintenance of professional competence
  - standards of professional conduct for registered medical practitioners.
- Maintaining the register of medical practitioners, establishing procedures and criteria for registration and the issue of certificates of registration and renewal.
- Managing complaints made about doctors to ensure that the public is protected and that doctors are fit to practise.

Throughout this document, we use the term 'doctor' to mean medical practitioner and a person who is qualified and entered on the register of medical practitioners.

Key Functions



Delivery of Core Statutory Activities 2026

- Process approximately c.35k annual retention applications (ARAF) and c.5k first-time registrations with continued improvements to the registration application process and continue sustaining reduced completion timelines achieved in 2025.

- The Complaints team will consider c.430 complaints, prioritise completion of 75% of complaints made before the commencement in May 2025 of section 109 of the Regulated Professions (Health and Social Care) (Amendment) (Act) 2020 and adopting new pathways for complaints received after this time.

- The Fitness to Practise function will complete c.90 hearings and receive c.79 referrals from the Preliminary Proceedings Committee and continue efforts to reduce case timelines and overall costs.

- The Education and Training remit will focus on implementing relevant provisions of the Human Tissue (Transplantation, Post-Mortem, Anatomical Examination and Public Display) Act 2024 along with designing the new Quality Assurance Model and the successful completion of the National Graduate Outcomes project and consideration of the NCHD taskforce recommendations where relevant.

- Programme of work to complete the implementation of legislative amendments to the registration processes including establishing a Register of Interns and a Register of Adapters, introducing new processes for recognition of qualifications, and developing and enacting new rules.

- Patient Safety is central to the Medical Council's mandate and underpins all Directorates' strategic and operational objectives. It is the collective responsibility across the organisation, guiding how we regulate, make decisions, allocate resources and assure the quality and safety of the medical profession in the public interest.

- Throughout 2026, the Medical Council will continue to engage with key external stakeholders, including the National Patient Safety Office and the Department of Health. Internally, the CEO has recently established a Patient Safety Directors' oversight group which will develop a Patient Safety Strategy for the Medical Council by the end of Q2.

Our Directorate Structure

Office of the CEO

The recently formed Office of the Chief Executive (OCEO) provides central coordination of leadership, strategy and internal governance to support delivery of the Council's Strategic Plan 2025–2028. The OCEO brings together strategy, operations, assurance and accountability to ensure that the organisation is well-governed. The OCEO coordinates key assurances, standards, risk management, compliance and currently, people and culture. The OCEO does not hold responsibility for managing the Council, the operations of which remain separately supported. In addition, the OCEO will drive high-priority, cross-departmental projects that may augment but not fit neatly into an existing executive's portfolio.

To this end, the OCEO will design and lead a structured programme of reviews to assess regulatory performance, operational effectiveness and the robustness of internal systems and controls. It will strengthen the organisation's approach to risk management, compliance monitoring and quality assurance by ensuring that risks are clearly identified, controls are tested and validated, and improvement actions are tracked through to completion. Through comprehensive coordination and assurance reporting, the OCEO will provide the Chief Executive with clear, evidence-based insights on the organisation's exposure, performance, and readiness to deliver its statutory responsibilities.

The primary function of the Medical Council is improving patient safety through leading, managing and supporting doctors.

The CEO has recently established a Patient Safety Directors' oversight group which will develop a Patient Strategy for the Medical Council by the end of Q2. This strategy aims to improve patient safety and reduce avoidable harm to patients. It will be data driven, patient centered and professionally delivered, and supported by regulation, registration, and education. This strategy will align with the Corporate Strategic Plan and best practice. The Directors' oversight group will ensure that opportunities to improve patient safety across operational and enabling directorates will be identified and actioned. Measurable outcomes will be identified from activity along with analysis and triangulation of data from registration, regulation, and education.

During the maternity leave of the permanent Finance Director, the People and Culture function will be nested within the OCEO to ensure continuity of leadership and alignment with organisational priorities. This temporary arrangement will support a cohesive approach to workforce capability and internal culture. Over the coming year, People and Culture will focus on driving the improvement of culture, strengthening workforce planning, improving recruitment and retention, building leadership capability, and embedding organisational values - directly supporting the Strategic Plan's priority to develop a skilled, agile, and engaged workforce.

Registration Operations Directorate

This Directorate is responsible for the operational delivery of the assessment of international medical qualifications, registration, and annual retention services. In carrying out these functions, the Directorate plays a critical role in supporting patient safety by ensuring that only appropriately qualified, registered and maintained doctors are permitted on the Register. This Directorate also plays a key external-facing role to the public, registration applicants and registered medical practitioners.

Education, Innovation and Artificial Intelligence Directorate

The Directorate of Education, Innovation and Artificial Intelligence brings together education, liaison, research, data, and AI as catalysts for change, unified by a shared commitment to patient safety. Each element strengthens the other: education provides the foundation, liaison brings compassion, research generates knowledge, data provides evidence, and AI drives innovation. Integrated within a single Directorate, these enablers create a platform for regulatory innovation that draws on evidence and is firmly anchored in patient safety, supporting doctors and proactively preparing the Council for the future.

Professional Standards Directorate

This Directorate is responsible for the investigation of Complaints and conducts Fitness to Practise inquiries, in full compliance with all statutory requirements. In carrying out these functions, the Directorate plays a critical role in protecting patients' safety by identifying, addressing, and managing risks arising from concerns about a doctor's practice.

This Directorate is also responsible for post-inquiry monitoring activities, including performance assessments, to ensure that all necessary safeguards are effectively implemented and maintained. Through these functions, the Professional Standards Directorate supports patient safety, maintains public confidence in the medical profession, and upholds trust in the Medical Council's regulatory processes.

Strategic and Corporate Affairs Directorate

This Directorate is responsible for the organisation's leadership and accountability by integrating legal oversight, governance, communications, and regulatory policy including the functions of General Counsel. It ensures that the Medical Council operates with integrity, transparency and full compliance of its statutory obligations.

Through regulatory policy development, legal oversight and strategic communications, the Directorate plays a crucial role in embedding patient safety and public protection at the centre of the Medical Council's decision making. The communications function supports this role by ensuring clear, timely and accessible information to the public, doctors and stakeholders.

Finance and Corporate Services Directorate

This Directorate is responsible for ensuring that the Medical Council delivers cost effective, responsible and accountable services which meets the needs of our people and stakeholders and ensures the proper stewardship of the Council's funds.

In fulfilling this role, it plays an enabling role in supporting patient safety throughout the operational delivery across Finance, ICT and Procurement. The Finance and Corporate Services Directorate ensure that the Council's resources and infrastructure supports the Medical Council's statutory mandate to protect the public and support doctors.

2026 Key Strategic Objectives

Registration Operations Directorate			
Strategic Objective	SoS	Objective	Timeline
Continue to evolve and develop an enhanced, Right-Touch and effective regulatory model across the life cycle of a doctor.	5.4	Continue to maintain efficiencies in the applicant processing times across core routes: • EU/UK General & Specialist Division - less than 12 Weeks • CoE[1] Route - less than 24 weeks • Restoral to the Register - less than 4 weeks	Q1-Q4
	5.4	Update the annual retention (ARAF) process by revising questions to inform Workforce Planning and Patient Safety Issues.	Q1-Q2
	5.4	Introduce revised Annual Retention and other fees by end of May 2026.	Q1-Q2
	5.4	Improve and streamline the operation of registration committees and panels (RAC, RRB, RCPC etc) to ensure processes in place are fit for purpose. To be completed in advance of onboarding of new Council members in Q2.	Q1-Q3
	5.4	Implement a series of enhancements to the Registration System (PRISM) by Q4 2026 that introduce process improvements and provide new functionality (e.g. for material matters, qualifications recognition and new registers for interns and adapters) in fulfilment of new requirements in the Medical Practitioners Act 2007, as amended by the Regulated Professions (Health and Social Care) (Amendment) Acts 2020 and 2023.	Q1-Q4
	5.4	Publish agreed alternatives to the PRES exams in Q1 following consideration by the Registration and Continuing Practice Committee and Council.	Q1
	5.4	Complete at least four sittings of the PRES 3 examination throughout 2026.	Q1-Q4
	5.4	Enhance the verification process for Professional Indemnity Certificates for doctors in private practice to ensure timely completion of applications in advance of Annual Retention in Q3.	Q1-Q2
Promote and implement new statutory frameworks to support our regulatory remit to facilitate timely and high-quality decisions.	7.1	Develop, consult, and seek approval of new Recognition & Registration rules to facilitate the requirements in line with legislative amendments due to commence in 2027.	Q1-Q3
	7.1	By Q4 have revised and published six new/updated policies to underpin new processes in line with legislative amendments due to commence in 2027.	Q1-Q4
	7.1	By Q4 have revised registration process maps, applicant guidance documentation, and SOPs in line	Q1-Q4

[1] Certificate of Equivalence – This route is followed by applicants who have acquired specialist medical experience outside of the standard training pathway.

		with legislative amendments due to commence in 2027	

Professional Standards Directorate			
Strategic Objective	SoS	Objective	Timeline
Develop new regulatory approach to respond to concerns about a doctor's practice, expediting those requiring Medical Council intervention, and signposting others to alternative routes where practicable.	6.3	Continue to improve on complaint timelines by ensuring that 75% of complaints made before the commencement in May 2025 of section 109 of the Regulated Professions (Health and Social Care) (Amendment) (Act) 2020 are closed by end of Q4.	Q1-Q4
	6.3	Ensure the development of a triage team on complaint assessment and risk evaluation to facilitate the implementation of alternative pathways to the Medical Council complaints process by Q2.	Q1–Q2
	6.3	Implement three legislatively supported pathways to support early resolution of cases to include undertakings, mediation, and professional competence by Q2. Continue to refer appropriate cases to Fitness to Practise	Q1-Q2
	6.3	Implement a structured complaints – data analysis process that produces reporting that identifies key patterns and develops at least two evidence based preventative actions by Q4. Actively communicate findings that inform learning for improved patient safety, to key stakeholders to include Department of Health, training bodies, registrants, schools of medicine and insurers.	Q1-Q4
	6.3	By Q4 have concluded over 90 Fitness to Practise hearings prioritising the resolution of older cases and cases where interim restrictions are in place.	Q1-Q4
	6.3	Manage a rolling caseload of 190-200 Fitness to Practise cases with enhanced timeliness and efficient case progressions.	Q1-Q4
	6.3	Monitor Fitness to Practise trends and proactively communicate insights internally and externally (Department of Health, training bodies, registrants, schools of medicine, insurers) to enable preventive actions and continuous improvements in reducing patient harm by Q4.	Q1-Q4
	6.1	Finalise and publish the bank of Conditions & Undertakings with supporting protocols and ensure they are fully implemented and in use by referring Committees, Council, and panel firms by Q3.	Q1-Q3
	6.1	By Q4, finalise and launch the new Performance Assessment framework, including referral criteria, revised assessment approach and streamlined operation process.	Q1-Q4
	6.3	By Q4 to support increased assessments and case monitoring, recruit additional assessors and medical	Q1-Q4

		advisors along with finalising arrangements with Post Graduate Training Bodies.	
	6.2	Expand and embed the risk-based compliance monitoring framework across all regulatory outcomes, including undertakings taken the Preliminary Proceedings Committee (PPC) and Fitness to Practise by Q2.	Q1-Q2
	6.2	Create a new committee to manage immediate suspension/undertakings to support a more streamlined and timely approach to managing S60 hearings, in the service of reducing the risk of patient harm, to be completed by Q1.	Q1

Education, Innovation and Artificial Intelligence Directorate			
Strategic Objective	SoS	Objective	Timeline
Continue to evolve and develop an enhanced, Right-touch and effective regulatory model across the life cycle of the doctor.	5.3	Deliver the National Graduate Outcomes project by end of Q3, resulting in the development of a national set of graduate outcomes, assessment framework, and accreditation guidance.	Q1-Q3
	5.3	Relaunch the 'Your Training Counts' survey by end of Q1, with enhanced focus on conditions from improving patient care, complete analysis and finalise findings by Q4.	Q1-Q4
	5.3	Commence the transition of the new suite of standards with stakeholders i.e. medical schools, hospital groups, and post-graduation training bodies for all phases of medical education and training accreditation activities by Q4.	Q1-Q4
	5.3	By Q3 complete the NCFMEA (National Committee of Foreign Medical Education and Accreditation) to maintain our accreditation status.	Q1-Q3
	5.1	Design and develop a new Quality Assurance Model which includes process for accreditation, inspection, and monitoring of compliance across undergraduate, clinical training sites and post graduate training bodies by Q4.	Q1-Q4
	5.1	By Q4 ensure the successful transition of the Human Tissue Act 2024 by ensuring stakeholder engagement and implementation of new regulatory requirements.	Q1-Q4
	5.1	Successfully execute the implementation of the CPD accreditation model ensuring all scheme operators are fully transitioned over to the new model by end of Q2.	Q1-Q2
	5.1	In the service of reducing potential harm to patients, successful completion of ten accreditation and inspection activities to ensure regulatory compliance with medical education standards, criteria and guidelines by end of Q4.	Q1-Q4

Business Plan and Budget Assumptions

This plan has been informed by analysis of the Medical Council's priorities, alongside considering wider policy, legal and regulatory environment in which the Medical Council operates.

Income Generation

The budget income is derived from the following key underlying assumptions and drivers. The registration volumes used are an estimate based on the number of registrants being over 35,000 in 2025.

The key underlying budgetary assumptions for 2026 are as follows:

- The budget does not allow for any increase in the fees charged. It also assumes that the growth in registrant number over the last number of years has stopped and that registrant numbers will remain broadly the same as 2025.
- All other income streams are based on the forecasted close position for 2025.
- To be prudent, the only Department funding we have included is the continued support for exam candidates under the IP Scheme. This is despite the receipt of other funding streams, such as Project Gateway and PRES3 support, either in the recent past or currently in 2025.

Capital Expenditure Plan

The Council has a programme of capital expenditure of €0.6m for 2026 to improve its physical and digital infrastructures.

There is a provision of €60,000 to complete the Medical Council's digital and data strategies in the first quarter of 2026. The completion of these strategies is being assisted by expert consultants who are engaged to assess our current digital and data landscape and advise on an appropriate approach to transforming our capabilities and ecosystems to achieve our vision of a more cohesive, integrated, and efficient operation. These strategies and the resulting transformation programme are central to the Medical Council's commitments under its Statement of Strategy 2025-2028. Detailed programme planning and delivery will commence as soon as strategy development is finalised in the first half of 2026. The transformation programme is anticipated to continue through 2027 and beyond.

While work on strategy and transformation commences and continues, we must continue in parallel to support our existing digital infrastructure. The capital plan includes a budget of €0.3m for the further development of the existing registration system to improve the user experience for applicants and registrants, while also maximising the data we can leverage to inform the wider healthcare sector and workforce planning. Critical change requests are required to facilitate process changes resulting from legislation amendments and the annual retention process. Additional updates are also required to improve our infrastructure and systems to reduce manual effort and implement process efficiencies.

All changes are appropriately governed so that only those mandated by regulation and backed by a solid business case are implemented.

Operational Expenditure

Despite an overall increase in operational expenditure from 2025 to 2026, the 2026 budget focuses on continued tight cost containment from 2025 in key areas such pay and non-pay.

Our pay budget reflects a 11.1% increase due to standard increments and national wage increases, a full staff compliment and maternity leave, as well as the addition of resources in the Registration Operations and Professional Standards Directorates. The Medical Council's non-pay budget increases by 12.6% for 2026 with legal fees being the main driver of this increase. These fees are crucial to our role as a regulator and the increase is necessary to continue to work to clear the backlog as well as manage new cases expected in 2026. The 2026 budget has focused on critical expenditure to deliver key objectives as set out in the 2026 business plan and optimisation of our resources.

The Medical Council will continue to look for value for money (VFM) across all its spending areas. Our remaining costs are activity driven costs that cannot be reduced to ensure delivery of core operations e.g. allowances, travel and subsistence expenditure for Committee and Council activity.

Legal expenditure continues to represent a significant component of the overall 2026 expenditure at €8m representing 11.9% increased expenditure from 2025, reflective of the volume of ongoing legal activity. We will continue to optimise the input of our in-house legal expertise to manage all legal activity as effectively and efficiently as possible. Nevertheless, the Medical Council must rely on external legal expertise to manage the complaints and Fitness to Practise processes. We cannot, however, control the number of complaints received and complaint numbers continued to rise during 2025, resulting in increased legal expenditure for the Medical Council.

The commencement in 2025 of the Fitness to Practise amendments by the primary Act introduced by The Regulated Professions (Health and Social Care) (Amendment) (Act) 2020, will empower the Preliminary Proceedings Committee to accept undertakings and consents where appropriate. This change has already seen legal costs reduce and will lead to further reductions as a proportion of complaints will be resolved as they are managed through alternative pathways. It is envisaged that the full benefit of these new provisions will be seen in 2026 – however, the volume of complaints investigated continues to outpace the decrease in the average legal cost to resolve a complaint.

The projected annual deficit of €6m will be funded from the Council's reserves. It is important to note that a large portion of this deficit is caused by legal expenses to address the backlog of Fitness to Practise cases during 2026. The Medical Council will continue to rely on its reserves for a number of years beyond 2026 to clear the backlog. All 2026 expenditure will be closely monitored and reported against budget monthly to the Medical Council's Finance Business Partner Model with oversight from the Executive Leadership Team, Finance Advisory Committee, and the Council.

Income	2026 Budget	2025 Draft Acutals	2025 Flexed Budget	2024 Expenditure
Annual Retention Fees	16,202,513	15,959,585	15,644,984	14,839,063
Application Fees	2,572,336	2,631,840	2,795,514	3,022,270
Registration Fees	3,039,798	3,137,908	2,206,991	2,245,083
Internship Application & Reg	295,985	297,510	306,101	331,828
Restoration Fees	71,360	80,920	77,063	86,950
Accreditation & Examinations	173,630	245,005	99,647	86,405
Other Income	308,954	360,351	323,857	786,510
Total Income	**22,664,577**	**22,713,118**	**21,454,157**	**21,398,108**
Pay				
Salaries	(12,125,069)	(9,970,476)	(10,490,844)	(9,441,879)
Pensions	(2,400,000)	(2,400,176)	(2,348,771)	(1,944,787)
Allowances	(496,689)	(372,365)	(382,808)	(300,320)
Temporary Agency / Seconded Staff	(895,839)	(485,328)	(290,248)	(719,174)
Total Pay	(15,917,596)	(13,228,345)	(13,512,671)	(12,406,160)
Non pay				
Staff Other	(47,071)	(20,549)	(43,119)	(35,309)
Travel & Subsistence	(131,083)	(76,705)	(77,592)	(60,070)
Legal Fees	(7,987,694)	(4,972,083)	(7,125,947)	(5,372,377)
Staff Training	(216,975)	(80,234)	(197,550)	(113,354)
Books & Periodicals	0	(210)	(350)	(190)
Professional / Finance Costs	(407,855)	(397,590)	(370,295)	(431,005)
Insurance	(116,315)	(100,018)	(121,708)	(113,955)
Postage	(35,690)	(23,480)	(23,047)	(24,025)
Telephone & Broadband Expenditure	(67,841)	(70,914)	(67,839)	(34,402)
Print & Stationery	(43,326)	(21,379)	(38,018)	(7,220)
File Administration & Storage	(25,200)	(9,687)	(14,754)	(36,286)
Business Consultancy	(702,714)	(222,430)	(521,064)	(674,631)
Research	(35,000)	(21,464)	(40,000)	(14,231)
Sundries/Conferences	(69,716)	(32,146)	(73,190)	(35,393)
Light & Heat	(81,800)	(77,785)	(82,945)	(76,808)
Building Repair & Maintenance	(60,844)	(104,210)	(72,925)	(75,713)
Cleaning	(86,720)	(71,761)	(80,806)	(60,642)
Rent & Rates	(1,049,998)	(1,019,145)	(1,017,919)	(1,006,168)
Maintenance Contracts	(90,068)	(50,888)	(77,770)	(43,240)
Security	(46,515)	(41,489)	(37,849)	(34,963)
IT Software/Consumables	(10,505)	(9,732)	(8,248)	(10,314)
IT Maintenance	(1,038,824)	(1,037,466)	(972,338)	(995,250)
Examinations & Accreditation	(291,565)	(193,420)	(106,483)	(116,613)
Translation	(31,000)	(18,390)	(27,638)	(17,970)
Catering	(50,645)	(38,603)	(61,032)	(36,377)
Advertising	(35,363)	(30,478)	(56,336)	(70,652)
Recruitment	(45,000)	(30,870)	(61,993)	(122,343)
Prof Subscriptions	(97,716)	(88,048)	(102,928)	(83,067)
Council & Comm Expenses	(126,500)	(15,259)	(88,000)	(13,237)
Total Non-Pay	**(13,029,544)**	**(8,876,433)**	**(11,569,683)**	**(9,715,806)**
Depreciation (est 2026)	(750,000)	(719,800)	(741,119)	(705,588)
Surplus/ (Deficit) before Interest	**(7,032,564)**	**(111,460)**	**(4,369,316)**	**(1,429,446)**
Interest / Investment Income	128,219	154,697	105,302	96,454
(Deficit)/Surplus After Interest	**(6,904,345)**	**43,237**	**(4,264,014)**	**(1,332,992)**

*The Medical Council will not use flex budgeting in 2026. It will revert to reporting its management accounts based on this 2026 master budget. It should be noted that the final 2025 figures are being prepared at the time of publication if this plan so final figures are not available. The forecast deficit for 2025 is estimated at €1m.

Comhairle na nDochtúirí Leighis
Medical Council

Medical Council
Kingram House
Kingram Place
Dublin 2
D02 XY88

info@mcirl.ie
www.medicalcouncil.ie