



ANNUAL REPORT

2015





Introduction

The Council's regulation of veterinary practitioners and veterinary nurses in 2015 encompassed a wide range of topics, ongoing and new. Following on from 2014, antimicrobial resistance, practice premises and the regulation of paraprofessionals remain under discussion within Council and with a number of stakeholders, including the Department of Agriculture, Food and the Marine (DAFM).

The Council was restored to its full complement with the appointments of Mr John O'Rourke and Ms Sinéad Boyle, each to serve until 31 December 2017. Ministerial approval of the nominees was conveyed to the Council at its meeting on 6 November 2015.

2015 was also an election year and one in which a record number of candidates and voters took part. The election result was approved by the Minister and Mssrs. Peadar Ó Scanail and Michael Sadlier were re-appointed and Mssrs. Seamus Mc Manus and Gerard Cusack were appointed as new members, all four appointees will serve until 31 December 2019. A legal challenge to the election process received during the nomination stage has resulted in a review of the election rules. This review is due for completion by June 2016.

November saw the Council agree to facilitate the discretionary use of the courtesy title "Dr." by veterinary practitioners in the State. It is important that veterinary practitioners who use this title make it clear to any third party that he/she is a veterinary practitioner and not a medical doctor and/or does not hold a Ph. D. Veterinary practitioners wishing to adopt the courtesy title will be invited to do so when completing their annual registration form.

Throughout 2015 and looking to 2016, the Council faces an increased number of cases before the Fitness to Practise Committee due in part to complaints brought by DAFM against private practitioners. This has forced the Council to significantly increase its budget for legal and professional fees. These costs have more than doubled since 2014 when they amounted to €204,000. In 2015, the figure of €454,000 was spent on these fees and the budgeted figure for 2016 is €550,000. This type of cost variation, coupled with no provision for indemnification of Council, provides the backdrop to the necessity for the Council to hold adequate reserves on its balance sheet. These reserves are under constant review by Council as their value directly affects the ability of Council to sponsor projects as well as dictating the fees which are levied on the two professions.

In conclusion, I would like to thank fellow Council members and Council staff for their contribution to making the Council operate to the standards that would be expected from a statutory body.

William J Cashman
President



The Council comprises of 19 members, 10 of whom are elected from amongst the two professions and 9 whom are appointed. W J Cashman was elected President on 6 March 2014 and R Finn was elected Deputy President on 6 March 2014. They hold these positions until 31 December 2015.

Ministerial appointments following election

Elected Members: Elected Until 31 December

AM Byrne	2017
W Cashman	2017
D Champion	2015
R Finn	2017
M Lyons	2017
J Magee	2017
P Ó Scanail	2015
M Sadlier	2015
M Sheahan	2015
F Smith	2017

Appointed Members: (Period of Appointment Expires on 31 December 2017)

Appointed by the Minister for Agriculture, Food and the Marine:

B Bent
 M Blake
 S Boyle
 S Gordon (NUI nominee)
 G Mulcahy (NUI nominee)
 J O'Rourke
 M O'Sullivan (Food Safety Authority nominee)
 K Twomey
 B Younge (Minster for Education & Science nominee)



Statutory Committees of Council:

Veterinary Education and Training Committee (VETC)

M Blake, AM Byrne, D Campion, S Gordon, J Magee, G Mulcahy, F Smith (Chair), K Twomey and B Younge.

Preliminary Investigation Committee (PIC)

D Campion, S Gordon, M Sadlier and B Younge.

Fitness to Practise Committee (FTPC)

B Bent, S Murphy (Independent Chair), P Ó Scanaill, M O’Sullivan, M Sheahan, F Smith and K Twomey.

Other Committees:

Audit & Finance Committee

W Cashman, R Finn (Chairperson), M O’Reilly (Co-optee) and M Sheahan.

Legislation and Ethics Committee (LEC)

B Bent, M Blake, AM Byrne, D Campion, R Finn, A Joyce (Co-optee), M Lyons, J Magee, G Mulcahy, S Ó Laoide, P Ó Scanaill, M O’Sullivan, and M Sadlier (Chair).

Practice Premises Committee (PPC)

B Bent, W Cashman (ex officio), C Mac-Mahon Walsh (Co-optee), P Ó Scanaill (Chair), M Sadlier, and K Twomey.

Veterinary Nursing Committee (VNC)

M Beltman (Co-optee), AM Byrne, D Campion, G Coughlan (Co-optee), G Self (Co-optee), F Smith, and B Younge.

Conjoint Committee

M Lyons (Chair) and S Ó Laoide (Co-optee).

P Bishton, J Collins, F Murphy and F O’Sullivan – Veterinary Ireland

R Finn – Veterinary Officers Association



The Registers

The Register of Veterinary Practitioners was established on 29 June 2006 pursuant to section 43 (2) of the Veterinary Practice Act 2005. The Register is published on the Council's website. The total number of registered veterinary practitioners on the Register at 31 December 2015 was 2473. New registrations for the year amounted to 147, 104 voluntarily removed their name, 10 were erased and 11 deaths were notified to the Council during the year. Restorations following voluntary removal amounted to 39 and 4 names were restored following erasure.

The Register of Veterinary Nurses was established on 1 January 2008 pursuant to section 93 (2) of the Veterinary Practice Act 2005. The Register is published on the Council's website. The total number of registered veterinary nurses on the Register at 31 December 2015 was 755. New registrations for the year amounted to 135, 54 voluntarily removed their name, 2 were erased and 12 names were restored to the Register following voluntary removal.

The Register of Certificates of Suitability was established on the 1 January 2007 as prescribed under Part 9 of the Veterinary Practice Act 2005. The Register contains the details of each premises registered under the Council's statutory Premises Accreditation Scheme (PAS). The total number of premises registered under PAS on 31 December 2015 was 727 classified as:-

Registered Veterinary Practice (RVP) - 218

Registered Veterinary Clinic (RVC) - 375

Registered Veterinary Hospital (RVH) Companion Animal (CA) - 110

Registered Veterinary Hospital (RVH) Equine (Eq) - 8

Registered Veterinary Hospital (RVH) Food Animal (FA) – 1

Registered Veterinary Hospital (RVH) Companion Animal (CA) Food Animal (FA) - 9

Registered Veterinary Hospital (RVH) Companion Animal (CA) Equine (Eq) - 5

Registered Veterinary Hospital (RVH) Companion Animal (CA) Equine (Eq) Food Animal (FA) - 1

Obituaries

It is with regret that the Council records the deaths of the following registered persons notified to it during the year. Sympathy is extended to their families by the Council and the profession.

52/73 Bradley, PS
37/58 Corry, DMG
40/70 McElligott, D
51/63 O'Neill, OS

68/60 Cogavin, JM
34/61 Domegan, CT
54/61 McHugh, B
01/48 Powell, RJ

25/63 Cooney, F
32/56 Mangan, PJ
54/66 O'Connor, JP



Committee Reports

Audit & Finance Committee

Membership of Committee – listed in another section of the Report

Mr Raymond Finn is the Chair of the Audit & Finance Committee (AFC). The AFC met on 6 occasions during the year to:-

- Review the Annual Financial Audit;
- Review the quarterly management accounts prepared for Council;
- Ensure that the prompt payments obligations of Council were adhered to and reported;
- Review present and future budgetary requirements, including the Council's fee structure and financial reserves;
- Monitor compliance with and ensure reporting obligations are adhered to under the Code of Practice for the Governance of Non-Commercial State Bodies;
- Conduct Annual financial and procedural audit of key cost centres and SOPs to assure governance compliance; and
- Review the Council's investments.

The Veterinary Council's audited accounts for 2015 are appended to this Report. Income in 2015 amounted to €1,264,863, an increase of 10.7% on the 2014 figure. This change is due to an increase in the number of people joining the two registers, as well as PAS income received on the renewal of certificates of suitability during the year.

Administrative expenditure in 2015 amounted to €1,197,111 representing an increase of 38% over the 2014 figure. The key areas of expenditure are (i) legal and professional fees (primarily associated with Fitness to Practise matters and Investigations); (ii) wages and salaries and associated costs; (iii) communications (including production of four newsletters, bull fertility advertisements and participation in the BT Young Scientist and Technology Exhibition); (iv) office running costs and (v) council expenditure (expenses paid to Council members for attending meetings etc). Expenditure in other areas include (i) survey commissioned on the veterinary nursing profession, the results of which will be reported on in early 2016, and (ii) the continued funding of the Veterinary Assistance Programme through a contribution to the Veterinary Benevolent Fund.

A small operating surplus of €67,752 was generated in 2015. After adjustments and a transfer to the contingency fund, a loss for the year of €46,698 is recorded.



Preliminary Investigation Committee

Membership of Committee – listed in another section of the Report

The Council received a total of 31 applications in 2015 for inquiries into fitness to practise under section 76 of the Veterinary Practice Act 2005 (as amended). This is an increase on 2014, in which 21 applications were received. The Preliminary Investigation Committee (PIC) met on 26 occasions in 2015 to deal with 26 cases, the five remaining cases are ongoing.

The subject of the 26 cases concerned dogs (11), cats (6), horse (3), cattle (4) and other (2). More specifically, the allegations made by complainants related to inadequate veterinary care and treatment (9), poor practice procedures (6), certification (4), treatment of animals by non-veterinary practitioners (2), supply of animal remedies/prescriptions (2), 24 hour emergency cover (1), fees and related matters (1) and advertising (1).

Eight cases were referred to the Fitness to Practise Committee for inquiry by the PIC. In 18 of the cases considered the PIC concluded that there was insufficient evidence to recommend that the complaints be referred to the Fitness to Practise Committee for inquiry and these recommendations were accepted by Council. The remaining 5 cases will be considered by the PIC in 2016 and reported on to Council.

Fitness to Practise Committee

Membership of Committee – listed in another section of the Report

Mr Simon Murphy is the Independent Chair of the Fitness to Practise Committee (FTPC). Three inquiries were held in front of the FTPC in 2015. Five members of the FTPC sit to hear an inquiry, the five people are (i) two registered persons who are members of Council, (ii) two non registered persons who are members of Council and (iii) an independent chair who is a practising solicitor and nominated by the Law Society.

The three inquiries were held in private. One inquiry lasted one day and one inquiry was held over two days. The third inquiry commenced in 2015 and was heard over two days and the final day of this inquiry will be held in early 2016. The Committee submitted its report in respect of one of these inquiries to Council, this will be considered in early 2016. The Reports on the other two inquiries will be provided to Council in 2016.

Representations to dismiss two cases were heard on the basis that there was insufficient evidence to ground a complaint and therefore, any Inquiry held could not establish professional misconduct. Both cases were dismissed.

At its meeting on 5 February 2015 the Council considered a Report from the Fitness to Practise Committee in respect of an Inquiry held on 24 September 2015 in which no finding of professional misconduct was made against the Registered Person. The Council decided to take no action.



At its meeting on 27 April 2015 the Council considered a Fitness to Practise Committee Report in respect of an Inquiry which had been held on 23, 24 and 25 September 2014. This inquiry related to a veterinary practitioner:-

- Mr Padraic Kilmartin MVB (Registration Number 46/11) of Glen Veterinary Clinic, Blind Street, Tipperary Town, Co Tipperary.

The basis of the case against Mr Kilmartin was that he failed to comply with the requirements of the Veterinary Council's Code of Ethical Veterinary Practice and the European Communities (Animal Remedies) (No 2) Regulations 2007 when he wrote veterinary prescriptions for animals that were not under his care. Mr Kilmartin was found guilty of professional misconduct by the Fitness to Practise Committee.

Pursuant to Section 81 of the Veterinary Practice Act 2005, the Veterinary Council imposed a sanction of 'censure' on Mr Kilmartin. Censure is the highest penalty that can be imposed on a registrant before removing or suspending his or her name from the register. The Council's decision was confirmed by the High Court on 15 October 2015.

Legislation and Ethics Committee

Membership of Committee – listed in another section of the Report

Mr Michael Sadlier is Chair of the Legislation and Ethics Committee (LEC). The LEC met on 4 occasions in 2015 and concentrated on three main topics: (i) the Codes of Professional Conduct; (ii) Section 54A B C of the Veterinary Practice (Amendment) Act 2012 - procedures by non-registered persons; and (iii) indemnity insurance for registered persons.

(i) Codes of Professional Conduct

The LEC used the Council's newsletter to provide information on specific current topics. The continuation of an 'Ethical Ethel' column in the newsletter has proved to be a useful and informative tool for the profession when solving ethical dilemmas.

(ii) Section 54 A B C re – Non-Registered Persons

The LEC provided the Department of Agriculture, Food and the Marine with its comments on the draft Veterinary Practice Act 2005 (Procedures carried out by Animal Health Professionals) Regulations 2014, highlighting the issues that are of concern for each category of paraprofessional. Particular emphasis was put on the requirement for independent regulation and the importance of veterinary involvement to ensure an accurate diagnosis and selection of the most appropriate treatment/ procedure. The LEC has set up a Working Group to review any further drafts provided by the Department.



(iii) Indemnity Insurance

The LEC has commenced drafting Indemnity Regulations pursuant to section 59 of the Veterinary Practice Amendment Act 2012 in respect of the requirement for registered persons to have in place professional indemnity insurance.

In addition to these key areas of work, the LEC dealt with a variety of other matters and queries during the year, including:

- In light of the enactment of SI. No 128 of 2014, Prohibition on Tail Docking and Dew Claw Removal (Dogs) Regulations 2014, the LEC participated in an Expert Veterinary Working Group on prophylactic tail docking and dew claw removal of dogs and consequently published an advice note to the profession.
- It published guidance on elective reproductive surgery in dogs and cats.
- It established a Working Group to examine the principles of certification and the issues that arise from veterinary certification in practice.
- It provided advice on a variety of issues, including:
 - Canine Surgical Insemination.
 - Product endorsement.
 - Bull fertility/ soundness examinations by non-registered persons.

The LEC agreed to co-opt a registered veterinary nurse to contribute on matters relating to veterinary nursing.

Practice Premises Committee (PPC)

Membership of Committee – listed in another section of the Report

Mr Peadar Ó Scanaill is the Chair of the Practice Premises Committee (PPC). The PPC met on 4 occasions during the year and its work concentrated on reviewing assessment reports submitted by the Council's premises assessors. The PAS Management team met each quarter to review premises assessment reports prior to their consideration by the PPC. Of the 114 premises assessed during the year, 22 were premises applying for a Certificate of Suitability (COS) for the first time. All COS's expire on the 31 December 2017.

The total number of premises registered under PAS on 31 December 2015 was 727, classified as:-

Registered Veterinary Practice (RVP) – 218
 Registered Veterinary Clinic (RVC) - 375
 Registered Veterinary Hospital (RVH) Companion Animal (CA) - 110
 Registered Veterinary Hospital (RVH) Equine (Eq) - 8
 Registered Veterinary Hospital (RVH) Food Animal (FA) – 1
 Registered Veterinary Hospital (RVH) Companion Animal (CA) Food Animal (FA) - 9
 Registered Veterinary Hospital (RVH) Companion Animal (CA) Equine (Eq) - 5
 Registered Veterinary Hospital (RVH) Companion Animal (CA) Equine (Eq) Food Animal (FA) - 1



The standard for a Registered Mobile Veterinary Unit (RMVU) was agreed in July 2015. A RMVU must be associated with a Registered Veterinary Clinic (RVC) or a Registered Veterinary Hospital (RVH) and must have a separate Certificate of Suitability (COS) for each location where the service is being offered.

The PPC discussed a number of other issues all of which are ongoing matters. The PPC agreed to co-opt a Veterinary Nurse to ensure that the committee has the benefit of veterinary nursing input.

The PPC has set up a working group to review the current PAS Standards and Regulations. Any changes proposed will be the subject of consultation with the profession prior to being implemented for all premises on 1 January 2018.

Veterinary Education and Training Committee (VETC)

Membership of Committee – listed in another section of the Report

Mr Fergus Smith is the Chair of the Veterinary Education and Training Committee (VETC). The VETC met on 5 occasions in 2015. The VETC reports to the Council where its decisions are ratified.

The Council's strategic plan had identified two key areas of focus for the Committee's work in 2015 – the provision of support for new graduates and a review of the current CVE regulations for both professions.

Support Programme for New Graduates: The VETC has been exploring ways of supporting newly qualified veterinary practitioners and veterinary nurses as they develop their skills from Day One competences to Year One competences and beyond. Dr Margaret O'Rourke, a Consultant Forensic Clinical Psychologist and Director of Behavioural Science at the School of Medicine, University College Cork, has produced a programme to support the medical profession called SafeMed. This programme provides a comprehensive set of tools for younger members of the medical profession to help them cope during the early years of their career. The VETC, following the endorsement of the Council, is working with Dr O'Rourke to adopt the programme and publication to the needs of veterinary professionals.

Continuing Veterinary Education (CVE) : A working group set up to review the current regulations for the continuing veterinary education (CVE) scheme reported to the VETC towards the end of the year. The group made some recommendations regarding amending the regulations. A period of consultation on these amendments will take place in 2016 before they are implemented.

Following the first two years of mandatory CVE, the CVE compliance rate continued to improve in the CVE year 2014-2015, with only a small number of veterinary practitioners and veterinary nurses non-compliant. Non-compliant registrants are given the option to pay a fine and to undertake to complete additional CVE in the current year otherwise they are not eligible to remain on the register. A small number of people were granted waivers on health grounds.



The numbers entering both registers has remained fairly static over the past few years. The vast majority of these registrants have EU qualifications that are automatically recognised for registration purposes. The statistics on the numbers on the registers can be found elsewhere in the Annual Report. Applications from one veterinary practitioner and four veterinary nurses with qualifications from countries outside the EU were considered by the Registration sub-committee.

Registration Examination: There were two applicants for the Registration examination in 2015. One candidate passed the registration examination and was permitted to register. The second candidate failed the first part of the examination and will have to successfully pass this part before being permitted to proceed to take the practical examination. The Appeals Committee convened to consider an appeal by a candidate who had failed the examination on a number of occasions. The Appeals Committee rejected the candidate's appeal.

Specialist Register: Interest in the specialist register continues to grow and 7 additional specialists were added to the register in 2015. The specialist fields covered in the register include Equine Internal Medicine, Veterinary anaesthesia, Veterinary Pathology and Small Animal Surgery.

'Dr' Courtesy Title: The VETC considered representations made to the Council to permit veterinary practitioners to use the courtesy title 'Dr'. The Committee confirmed to the Council that there is no legal impediment to the use to the courtesy title "Dr" by veterinary practitioners. The Council agreed to permit veterinary practitioners to use this courtesy title and set down the parameters for its use. Letters setting out these parameters were sent to all veterinary practitioners.

Veterinary Nursing Committee

Membership of Committee – listed in another section of the Report

Ms Ann Marie Byrne is the Chair of the Veterinary Nursing Committee (VNC). The VNC met on 3 occasions in 2015. On each occasion the Committee met for one and half hours. The VNC reports to the Council where the Committee's decisions are ratified.

Ms Ann Marie Byrne RVN, is the veterinary nurse appointee on the Council and is the chairperson of the Veterinary Nursing Committee.

VN Education Course Providers: Each of the course providers accredited by the Council are obliged to provide an annual report highlighting any changes or major events which have affected the course during the academic year. These reports are reviewed by the VETC and any feedback is given to the course provider. Copies of these reports are sent to ACOVENE. In addition, copies are incorporated in the documentation considered by the panel that visits to re-accredit the course.

VN Education Course Provider Visitations: Accredited veterinary nursing courses are re-validated periodically by the Council. The BSc VN programmes in Letterkenny IT and



Dundalk IT were visited in November 2015. Re-visitation panels are made up of four people, two of whom are observers. Reports from these panels will be considered by Council in early 2016.

Veterinary Nursing Survey: Behaviour and Attitudes (B&A), an established research agency, was commissioned to carry out the research necessary to provide a profile of the veterinary nursing profession. The research, which will be completed in early 2016, involved focus groups, in depth interviews and a comprehensive email survey of all veterinary nurses and veterinary nursing students. The analysis of the VN survey will be completed and made available to the Council during the first half of 2016.

The Committee is working on a number of ongoing projects which include 1) looking at appropriate ways of raising the profile of the profession; and 2) establishing a registration examination to allow those whose qualifications do not reach the required standard to avail of an opportunity to complete the examination and become eligible to register.

Conjoint Committee

Membership of Committee – listed in another section of the Report

The Conjoint Committee met on two occasions during the year to discuss the agendas of the two Federation of Veterinarians of Europe (FVE) General Assembly meetings and agree positions on the main areas of interest. The Committee includes representatives from Veterinary Ireland and the Veterinary Officers Association.



Appendix One

Audited Accounts
The Veterinary Council 2015



Statement of Internal Financial Control

Section 29 of the Veterinary Practice Act 2005 and the Veterinary Practice (Amendment) Act 2012 requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Council and of the income and expenditure for that year. In preparing these financial statements, the Council is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Council will continue in business.

The Council is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council which will enable it to ensure that the financial statements comply with Section 29 of the Veterinary Practice Act 2005 and the Veterinary Practice (Amendment) Act 2012. The Council is also responsible for safeguarding the assets of the Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Veterinary Council of Ireland I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

The system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

The following procedures have been put in place by the Council and are designed to provide effective internal financial control:

- a) An appropriate control environment is ensured by clearly defined management responsibilities and procedures to identify and react to control failures;
- b) A formal process to identify and evaluate organisational business risks is in place;
- c) A comprehensive planning and budgetary system is in operation and expenditure trends are reviewed on a quarterly basis;
- d) Procedures for addressing the financial implications of major business risks include financial instructions and notes of procedures, delegation practices such as authorisation limits approved by Council and segregation duties between processing and approval on payments are in place.
- e) The procedure for monitoring the effectiveness of internal financial control include an Audit & Finance Committee who report at least quarterly to the Council and the work of our external auditors.

The Council's monitoring and review of the system of internal financial control is informed by the work of the management team and the Audit & Finance Committee within the Veterinary Council who have responsibility for the development and maintenance of the financial management system and are informed by the work of our external auditors in their management letters and reports.

On behalf of the Council

Raymond Finn

Chairperson/President

10 March 2016



**Chairperson’s Statement regarding compliance with
The Code of Practice for the Governance of State Bodies**

I wish to confirm that the Veterinary Council is complying with the Code of Practice for the Governance of State Bodies. In accordance with the Code of Practice I wish to confirm that:-

- The Department of Agriculture, Food and the Marine has granted the Veterinary Council exemptions from certain requirements from the Code of Practice for the Governance of Non Commercial State Bodies, which would have a disproportionate effect on the Veterinary Council. The exemptions as agreed at a meeting with the Department of Agriculture, Food and the Marine on 2 March 2012 are:-

Reference	Requirement	Rationale for Exemption
12.1 (ii)	Draft unaudited annual accounts for each State body should be furnished to its relevant Department and to the Department of Finance not later than two months after the end of the relevant financial year	Section 29 (5) of the Veterinary Practice Act 2005 and the Veterinary Practice (Amendment) Act 2012 requires the production of audited accounts 3 months after year end, these are submitted to the Department of Agriculture, Food and the Marine.
14	Diversification, Establishment of Subsidiaries & Acquisitions by State Bodies	Not applicable to the Veterinary Council of Ireland
16	Capital Investment Appraisal	Not applicable to the Veterinary Council of Ireland

- The Council reports to the Department annually in respect of the implementation of strategic goals, resulting objectives, priority actions, and Key Performance Indicators arising out of its Strategic Plan.
- All appropriate procedures for financial reporting, travel, procurement and asset disposals are being carried out;
- A statement on the system of internal financial control is included with the financial statements in this report;
- Codes of Conduct for Council members and employees have been put in place and are adhered to;
- Government policy on the pay of the CEO and employees is being complied with;
- The Council reimburses travel expenses in accordance with public sector guidelines;
- There are no significant post balance events to report;



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- The Guidelines for the Appraisal and Management of Capital Expenditure Proposals are being complied with;
 - The Code of Practice in relation to the disposal of assets procedure is being complied with;
 - The Council's obligations under taxation laws are being complied with;
 - The Council will provide a list of legal disputes involving other State Bodies to the Department of Finance with an estimate of legal costs incurred should such disputes arise.

Signed on behalf of the Veterinary Council of Ireland

Raymond Finn

Chairperson/President

10 March 2016



Independent auditors' report to the members of Veterinary Council

We have audited the financial statements of Veterinary Council for the year ended 31 December 2015 which comprise the income and expenditure account, the balance sheet, the cash flow statement, the statement of total recognised gains and losses and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of Members of the Council and auditors

As described in the statement of internal financial control, the Council is responsible for the preparation of the financial statements in accordance with applicable law and accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Principles in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and Auditing Standards promulgated by the Auditing Practices Board (UK and Ireland) and International Standards on Auditing (UK and Ireland).

This report is made solely to the Council's members, as a body. Our audit work has been undertaken so that we might state to the Council's members those matters we are required to state to them in an auditors' 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 company and the Council's members as a body, for our audit work, for this report, or for the opinions we have formed.

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland. We also report to you whether in our opinion: proper books of account have been kept by the Council. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the Council's balance sheet and its income and expenditure account are in agreement with the books of account.

We read the financial and non-financial information in the Chairperson's Report and consider the implications for our report if we become aware of any apparent misstatement within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Council in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.



Independent auditors' report to the members of Veterinary Council (continued)

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion, the Council has complied with the provisions of the Prompt Payments of Accounts Act 1997.

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Council's affairs as at 31 December 2015 and of its income and expenditure for the year then ended ; and
- have been properly prepared in accordance with generally accepted accounting principles.

We have obtained all the information and explanations, which we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the Council. The financial statements are in agreement with the books of account.

Coyle & Coyle
Chartered Accountants
Registered Auditors
30 Botanic Avenue
Drumcondra
Dublin 9



**Income and Expenditure Account
for the year ended 31 December 2015**

		2015	2014
	Notes	€	€
Income	2	1,264,863	1,142,589
Administrative expenses	3	(1,197,111)	(860,547)
Operating surplus		<u>67,752</u>	<u>282,042</u>
Investment income		18,205	240,879
Increase in value of investments		-	1,743
Surplus on ordinary activities before taxation		<u>85,957</u>	<u>524,664</u>
Tax on surplus on ordinary activities	6	(7,655)	(98,687)
Retained surplus for the year	11	<u>78,302</u>	<u>425,977</u>
Retained surplus brought forward		4,659,575	4,358,598
Retained surplus carried forward		<u>4,737,877</u>	<u>4,784,575</u>
Statement of total recognised gains and losses			
Surplus on ordinary activities after taxation		78,302	425,977
Transfer to Contingency Reserve Fund		(125,000)	(125,000)
Total recognised losses/gains relating to the year		<u>(46,698)</u>	<u>300,977</u>

The attached notes form part of the financial statements.

The financial statements were approved by the Council on 10 March 2016 and signed on its behalf by

Raymond Finn
President

Peadar Ó Scanail
Deputy President



**Balance sheet
as at 31 December 2015**

	Notes	2015		2014	
		€	€	€	€
Fixed assets					
Tangible assets	7		442,468		477,743
Investments	8		2,429,618		2,429,618
			<u>2,872,086</u>		<u>2,907,361</u>
Current assets					
Debtors	9	87,278		204,902	
Cash at bank and in hand		3,183,126		2,805,061	
		<u>3,270,404</u>		<u>3,009,963</u>	
Creditors: amounts falling due within one year	10	(654,613)		(507,749)	
Net current assets			2,615,791		2,502,214
Total assets less current liabilities			<u>5,487,877</u>		<u>5,409,575</u>
Net assets			<u>5,487,877</u>		<u>5,409,575</u>
Capital and reserves					
Contingency Reserves	11		875,000		750,000
Accumulated surplus	11		4,612,877		4,659,575
			<u>5,487,877</u>		<u>5,409,575</u>

The attached notes form part of the financial statements.

The financial statements were approved by the Council on 10 March 2016 and signed on its behalf by

Raymond Finn
President

Peadar Ó Scanaill
Deputy President



**Cash flow statement
for the year ended 31 December 2015**

	Notes	2015 €	2014 €
Reconciliation of operating profit to net cash inflow from operating activities			
Operating profit		67,752	282,042
Depreciation		33,614	35,652
Decrease in debtors		117,624	(137,218)
Increase / (Decrease) in creditors		146,864	17,142
Net cash inflow from operating activities		<u>365,854</u>	<u>197,618</u>
Cash flow statement			
Net cash inflow from operating activities		365,854	197,618
Returns on investments and servicing of finance		18,205	240,879
Taxation		(7,655)	(98,687)
Capital expenditure and financial investment		1,661	(407,654)
Increase in cash in the year		<u>378,065</u>	<u>(67,844)</u>
Reconciliation of net cash flow to movement in net funds			
Increase in cash in the year		378,065	(67,844)
Net funds at 1 January 2015		2,805,061	2,872,905
Net funds at 31 December 2015		<u>3,183,126</u>	<u>2,805,061</u>



**Notes to the financial statements
for the year ended 31 December 2015**

1.2. Accounting Policies

1.1. Basis of Preparation

The financial statements are prepared in accordance with generally accepted accounting principles. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board.

1.2. Income

Registration and licence fees are recognised as income in the year to which they relate.

1.3. Investments

Fixed asset investments are stated at cost less provision for diminution in value. Income from investments together with any related withholding tax is recognised in the income and expenditure account in the year in which it is receivable.

1.4. Tangible fixed assets and depreciation

Tangible Fixed Assets

All tangible fixed assets are initially recorded at historic cost.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less residual value, of each asset systematically over its expected useful life, as follows:

Premises	-	2.5% Straight Line
Fixtures & Fittings	-	15% Straight Line
Computer Equipment	-	15% Straight Line
Website Development	-	15% Straight Line

1.5. Pensions

The Council operates a defined contribution scheme which is funded annually from contributions payable by the Council and from contributions deducted from staff salaries. This pension scheme is administered by independent trustees and is financially separate from the Council. Contributions by the Council are charged to the profit and loss account in the financial year in which they fall due.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employee's service life on the basis of a constant percentage of earnings.



**Notes to the financial statements
for the year ended 31 December 2015**

2. Income

Income items are made up as follows:

	2015	2014
	€	€
Registration and licence fees	1,103,419	1,042,836
PAS Scheme fees	149,842	84,516
Other income	11,602	15,237
	<u>1,264,863</u>	<u>1,142,589</u>

3. Administrative expenses

	2015	2014
	€	€
Wages and salaries	283,654	251,827
Employer's PRSI contributions	26,858	22,335
Staff pension costs	13,154	15,215
Council expenditure	51,168	54,073
Education, training and development	24,065	19,872
Premises costs	37,621	27,904
Office running costs	70,207	52,653
PAS Inspections, training and expenses	45,247	60,150
Communications	80,314	75,229
Legal and professional fees	453,886	204,167
Auditors Remuneration	5,843	5,535
Bank charges	1,427	1,381
Veterinary Assistance Programme	30,000	30,000
Subscriptions	4,133	4,554
Depreciation	33,614	35,652
Research	35,920	-
	<u>1,197,111</u>	<u>860,547</u>

4. Employment costs

	2015	2014
	€	€
Number of employees		
The average monthly numbers of employees (including the Members of the Council) during the year were:	2015	2014
	Number	Number
Registrar	1	1
Administration	5	5
	<u>6</u>	<u>6</u>



**Notes to the financial statements
for the year ended 31 December 2015**

Employment costs	2015	2014
	€	€
Wages and salaries	283,654	251,827
Social welfare costs	26,858	22,335
Other pension costs	13,154	15,215
	<u>323,666</u>	<u>289,377</u>

The Registrar receives a salary of €103,716.

5. Pension costs

The full details of the pension scheme are described in note 1.5 on page 8. Pension costs amounted to €13,154 (2014 - €15,215).

6. Taxation

The Veterinary Council is a non-commercial body and, as such, is not liable to tax on its income. However, the Council is not entitled to a repayment of DIRT where this has been deducted from deposit interest. The Council does not charge VAT on its fees and it does not reclaim VAT on its purchases.

7. Tangible assets

	Premises	Fixtures & fittings	Website Development	Computers	Total
	€	€	€	€	€
Cost/reevaluation					
At 1 January 2015	586,933	120,694	90,764	50,820	849,211
Additions	-	(1,661)	-	-	(1,661)
Disposals	-	-	-	-	-
At 31 December 2015	<u>586,933</u>	<u>119,033</u>	<u>90,764</u>	<u>50,820</u>	<u>847,550</u>
Depreciation					
At 1 January 2015	156,045	111,313	75,281	28,829	371,468
Charge for the year	12,348	4,862	9,289	7,115	33,614
At 31 December 2015	<u>168,393</u>	<u>116,175</u>	<u>84,570</u>	<u>35,944</u>	<u>405,082</u>
Net book values					
At 31 December 2015	<u>418,540</u>	<u>2,858</u>	<u>6,194</u>	<u>14,876</u>	<u>442,468</u>
At 31 December 2014	<u>430,888</u>	<u>9,381</u>	<u>15,483</u>	<u>21,991</u>	<u>477,743</u>



**Notes to the financial statements
for the year ended 31 December 2015**

8. Financial assets		Listed investments	
		€	
Cost			
At 01/01/15			
At 31 December 2015		2,429,618	<u> </u>
9. Debtors		2015	2014
		€	€
Amounts owed by Educational Trust		(4,144)	133,672
Prepayments and accrued income		91,422	71,230
		<u>87,278</u>	<u>204,902</u>
10. Creditors: amounts falling due within one year		2015	2014
		€	€
<i>Other creditors</i>			
Accruals and deferred income		646,323	498,566
<i>Taxation creditors</i>			
PAYE/PRSI		8,290	9,183
		<u>654,613</u>	<u>507,749</u>
11. Equity Reserves		Accumulated surplus	Contingency reserves
		€	€
			Total
			€
At 1 January 2015	4,659,575	750,000	5,409,575
Transfer to contingency reserves	(125,000)		(125,000)
Surplus for the year	78,302		78,302
Transfer from accumulated surplus	-	125,000	125,000
At 31 December 2015	<u>4,612,877</u>	<u>875,000</u>	<u>5,487,877</u>



**Notes to the financial statements
for the year ended 31 December 2015**

12. Prompt Payment of Accounts Act 1997

The Council has always sought to pay suppliers of goods and services promptly and has complied in all material respects with the provisions of the Prompt Payment of Accounts Act 1997 during the financial year.

13. Approval of Financial Statements

The Council approved these financial statement for issue on 10 March 2016.

VETERINARY COUNCIL OF IRELAND



Appendix Two
Council Members' Expenses 2015

Expenses to Council Members are paid in respect of travel to Council related meetings from a member's place of residence or place of work. The majority of meetings in 2015 took place in Ballsbridge, Dublin 4. Other than travel expenses, there are no other fees paid to a member of the Council.

Name	Amount €	Number of Meetings relating to expenses paid
Barbara Bent	2867.65	16
Martin Blake	-	8
Anne Marie Byrne	1291.36	16
Deirdre Campion	8.60	15
William Cashman	6271.74	29
Raymond Finn	4088.30	30
Stephen Gordon	369.35	5
Morgan Lyons	4221.68	13
John Magee	2728.20	20
Grace Mulcahy	-	14
Peadar Ó Scanaill	-	14
Margaret O'Sullivan	940.68	8
Michael Sadlier	685.40	14
Michael Sheahan	439.03	12
Fergus Smith	1997.96	15
Kevin Twomey	1960.59	15
Bridget Younge	313.55	12

VETERINARY COUNCIL OF IRELAND



Appendix Three

Council Meeting Attendance 2015

Name	Feb 5 th	April 16 th	June 17 th	July 16 th	Sept 17 th	Nov 6 th	Dec 10 th	Total Meetings (7)
Barbara Bent	7
Martin Blake	5
*Sinéad Boyle							.	1 of (1)
Anne Marie Byrne	4
Deirdre Campion	5
William Cashman	6
Raymond Finn		6
Stephen Gordon				.		.		2
Morgan Lyons	6
John Magee	7
Grace Mulcahy	7
*John O'Rourke							.	1 of (1)
Peadar Ó Scanaill	7
Margaret O'Sullivan		5
Michael Sadlier	7
Michael Sheahan	7
Fergus Smith	6
Kevin Twomey	6
Bridget Younge	6

* Sinéad Boyle and John O'Rourke were appointed to Council in October 2015.

