



ANNUAL REPORT

2017





Introduction

2017 was an extremely busy year for the Council. There were nine full meetings of Council as well as many committee, working group meetings and sanction hearings.

The Council is a participant in the Department's National inter-departmental Antimicrobial Resistance (AMR) Consultative Committee (Depts. of Health and Agriculture, Food & the Marine) and has made contributions to the National Action Plan (iNAP) on AMR, which was published in October 2017. These include increasing awareness through the newsletter, producing a poster checklist for prudent prescribing, funding an on-line CPD module on AMR and Council sponsored ongoing research into AMR in the pig industry.

A review of the Continuing Veterinary Education (CVE) regulations was completed, following consultation with the professions and the new, revised regulations come into effect on 1 August 2017.

Two accreditation visits were made to Veterinary Nursing Course Providers during the year in fulfilment of the Council remit to keep under review education programmes leading to registrable qualifications. New protocols for these visits have been developed and training provided to visitation panels.

A working group reviewed the Practice Accreditation Scheme (PAS) standards and drafted proposed amendments. These amendments were sent out for consultation with the profession. Following this process, updated PAS regulations & standards were adopted and will come into force in January 2018 when all Certificates of Suitability are due for renewal.

Following an inquiry from a registrant who sought to get the assistance of a medical colleague to perform an unusual and rare operation on a dog the Council made representations to the Department of Agriculture, Food and the Marine. This resulted in an amendment to the Veterinary Practice Act, allowing a veterinary practitioner to request a medical practitioner or dentist to carry out a procedure on an animal under the veterinary practitioner's care, in very specific and limited circumstances.

The Council reviewed the Code of Professional Conduct in relation to corporate ownership of practices and, following legal advice, is of the opinion that there is no prohibition on corporate bodies owning veterinary premises or veterinary practices or employing registrants. A Certificate of Suitability (COS) may only be issued to a registrant and acts of veterinary medicine may only be carried out by registered veterinary practitioners.

Professional indemnity insurance regulations were approved by the Minister on 28 June 2017 making it compulsory for veterinary practitioners and veterinary nurses to have this insurance in place from 1 January 2018.

The BT Young Scientist Exhibition has become a feature of the academic year in secondary schools and receives great public support and media attention. The Council has had a stand at the exhibition for the last number of years aiming to broaden the public's knowledge and appreciation of the veterinary professions. Pupils, teachers and parents have shown considerable interest in this stand.



VETERINARY COUNCIL OF IRELAND

The Council thanks the staff and students of the veterinary faculty of UCD who man the stand so enthusiastically. In addition, the Council sponsors an award at the exhibition.

Thank you to all committee chairpersons, Council members and co-optees who contributed so much to the working of Council during the year.

Finally, I want to thank the Registrar, Valerie Beatty, and her administrative staff for their professionalism, courtesy and help during 2017.

Raymond Finn
President



The Council comprises of 19 members, 10 of whom are elected from amongst the two professions and 9 of whom are appointed. R Finn was elected President on 14 January 2016 and P Ó Scanail was elected Deputy President on 14 January 2016. They hold these positions until 31 December 2017.

Ministerial appointments following election

Elected Members: Elected Until 31 December

Ann Marie Byrne	2017
William Cashman	2017
Patrick Gerard Cusack	2019
Raymond Finn	2017
Morgan Lyons	2017
James McManus	2019
John Magee	2017
Peadar Ó Scanail	2019
Michael Sadlier	2019
Fergus Smith	2017

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

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

Barbara Bent
 Martin Blake
 Sinéad Boyle (National Consumer Agency nominee)
 Stephen Gordon (NUI nominee)
 Grace Mulcahy (NUI nominee)
 John O'Rourke
 Margaret O'Sullivan (Food Safety Authority nominee)
 Kevin Twomey
 Bridget Younge (Minster for Education & Science nominee)



Statutory Committees of Council:

Veterinary Education and Training Committee (VETC)

M Blake, AM Byrne, R Finn, S Gordon, J McManus, J Magee, G Mulcahy (Chairperson), K Twomey and B Younge.

Preliminary Investigation Committee (PIC)

S Boyle, G Cusack, S Gordon and J Magee.

Fitness to Practise Committee (FTPC)

B Bent, D Holland (Independent Deputy Chairperson), S Murphy (Independent Chairperson), J McManus, G Mulcahy, M O'Sullivan, F Smith and K Twomey.

Other Committees:

Audit & Finance Committee

G Cusack, R Finn, M O'Reilly (Co-optee), P Ó Scanaill (Chairperson) and K Twomey.

Legislation and Ethics Committee (LEC)

B Bent, M Blake, S Boyle, W Cashman, R Finn, A Joyce (Co-optee), M Lyons, J Magee, S Ó Laoide (Co-optee), J O'Rourke, M O'Sullivan and M Sadlier (Chairperson).

Practice Premises Committee (PPC)

B Bent, G Cusack, R Finn, M Lyons, J McManus, J O'Rourke, P Ó Scanaill, M Sadlier, P Sanfey (Co-optee), F Smith (Chairperson) and L Vaughan (Co-optee).

Veterinary Nursing Committee (VNC)

M Beltman (Co-optee), AM Byrne (Chairperson), G Coughlan (Co-optee), R Finn, L McDonnell (Co-optee), G Mulcahy, T Parnell (Co-optee) 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

M Courtney – 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 (as amended). The Register is published on the Council's website. The total number of registered veterinary practitioners on the Register at 31 December 2017 was 2605. New registrations for the year amounted to 191, 133 voluntarily removed their name, 21 were erased and 11 deaths were notified to the Council during the year. Restorations following voluntary removal amounted to 34 and 6 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 (as amended). The Register is published on the Council's website. The total number of registered veterinary nurses on the Register at 31 December 2017 was 890. New registrations for the year amounted to 120, 71 voluntarily removed their name and 6 were erased. Restorations following voluntary removal amounted to 17 and 2 names were restored following erasure.

The Register of Certificates of Suitability was established on the 1 January 2007, as prescribed under Part 9 of the Veterinary Practice Act 2005 (as amended). 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 2017 was 784, classified as:-

Registered Veterinary Practice (RVP) - 237

Registered Veterinary Clinic (RVC) - 409

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

Registered Veterinary Hospital (RVH) Equine (Eq) - 9

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

Registered Mobile Veterinary Unit (RMVU) - 3

Obituaries

The deaths of the following registered persons were notified to the Council during the year. Sympathy is extended to their families by the Council and the profession.

07/62 Brennan, LJ

62/70 Coyle, M

25/64 Dodd, K

48/83 O'Driscoll, PC

46/61 Buckley, HG

18/74 Deady, RM

35/78 MacNamee, JFM

23/53 O'Hart, P

09/55 Cawdery, MJH

29/65 Dillon, TF

69/60 McGeady, TA



Committee Reports

Audit & Finance Committee

Membership of Committee – listed in another section of the Report

Mr Peadar Ó Scanaill is the Chair of the Audit & Finance Committee (AFC). The Committee met on 5 occasions during the year to:-

- Review the Annual Financial Audit;
- Review the quarterly management accounts prepared for Council;
- Review present and future budgetary requirements;
- Annual financial and procedural audit of key cost centres and Standard Operating Procedures to assure governance compliance;
- Monitor compliance with and ensure reporting obligations are adhered to under the Code of Practice for the Governance of Non-Commercial State Bodies;
- Ensure that the prompt payments obligations of Council were adhered too and reported.

The Veterinary Council's audited accounts for 2017 are appended to this Report. Income in 2017 amounted to €1,348,900, an increase of €71,046 (5.5%) on the 2016 figure. This change is due to an increase in Certificate of Suitability applications and in the number of people joining the Register of veterinary practitioners and the Register of veterinary nurses.

Administrative expenditure in 2017 amounted to €1,507,571 representing an increase of €198,968 (15.2%) over the 2016 figure. The key areas of expenditure are (i) legal and professional fees (primarily associated with Fitness to Practise matters, legal advice and Investigations), (ii) wages and salaries and associated costs, (iii) communications (including production of four newsletters, a bull fertility & a mare scanning advertisement campaign and participation in the BT Young Scientist and Technology exhibition), (iv) office running costs and (v) council expenditure (travel & subsistence expenses paid to Council members, Committee members and staff members for attending meetings etc).

An operating loss of €158,636 is recorded in 2017.



Preliminary Investigation Committee

Membership of Committee – listed in another section of the Report

The Council received a total of 32 applications in 2017 for inquiries into fitness to practise under section 76 of the Veterinary Practice Act 2005 (as amended). The Preliminary Investigation Committee (PIC) met on 32 occasions in 2017 to deal with 32 cases.

The subject of the cases concerned dogs (14), cats (4), horses (7), cattle (1) and other (6). More specifically, the allegations made by complainants related to inadequate veterinary care (14), general communication (14), poor practice procedures (4), supply of animal remedies/prescriptions (4), euthanasia (3), pre-purchase examinations (3), employment issues (3), certification (2), social media (2), 24 hour emergency cover (1) and supersession (1).

3 cases were referred to the Fitness to Practise Committee for inquiry by the PIC. In 21 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.

Fitness to Practise Committee

Membership of Committee – listed in another section of the Report

Mr Simon Murphy, a practising solicitor and nominated by the Law Society, is the Independent Chair of the Fitness to Practise Committee (FTPC). Mr David Holland, a practising barrister and nominated by the Bar Council, was appointed as Independent Deputy Chair of the FTPC in 2017. 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/deputy chair.

The FTPC was informed during the year that 3 cases had been referred to inquiry by the Preliminary Investigation Committee. It is expected that many of these cases will be heard in 2018.

The FTPC heard six inquiries in 2017, three one-day inquiries and three two-day inquiries. Following the conclusion of a Fitness to Practise Inquiry the FTPC submit its report to the Council for consideration. The Council has considered the reports in respect of four of the inquiries heard in 2017. The report on the other two inquiries will be provided to Council in 2018.

The Council met on three occasions in 2017 to consider five Fitness to Practise Reports, as follows:-

At its meeting on 3 July 2017, the Council considered two Fitness to Practise Committee Reports in respect of two inquiries held in late 2016 and early 2017. The FTPC had not made any finding of professional misconduct. The Council accepted the finding of the Committee and did not impose any sanction.



At its meeting on 15 September 2017, the Council considered one Fitness to Practise Committee Report in respect of one inquiry which was held over one day in 2017.

Mr Gary Adams BVSc MRCVS, The Quarry, Tubberneering, Gorey, Co Wexford.
Registration Number 15/95.

It was alleged that Mr Adams had dispensed veterinary medicine to bovine herds which were not under his care. The FTPC found findings of professional misconduct in respect of all 7 allegations, the Council pursuant to Section 81 of the Veterinary Practice Act 2005, imposed the following conditions on Mr Adams arising out of these findings:-

1. Under section 80(1)(b) of the Act, that for a period of 12 months, commencing on 01/02/2018 that registration in the Register of Veterinary Practitioners (“the Register”) shall not have effect.
2. Under section 80(1)(c)(v) of the Act, a condition be attached to this registration whereby, prior to return to practice at the conclusion of the suspension in accordance with the direction at paragraph 1 above, that the Council be notified of the date of intended return and, upon return to practice, that an audit of the practice by an authorised officer of the Council, shall be facilitated, on a six-monthly basis for two years and thereafter on an annual basis for three years.
3. Under section 80(1)(c)(iv) and/or (v) of the Act, a further condition be attached to this registration whereby an additional 20 CVE credits shall be acquired in addition to the normal requirement over a one-year period from return to practice, to include seminars on ethical prescribing in veterinary practice and animal remedies regulations.
4. Under section 81 of the Act, the Council advised that Mr Adams undertakes personal and professional support programmes for one year from return to practice.
5. Under section 81 of the Act, the Council further advised that Mr Adams should arrange professional mentorship for one year from return to practice.

The decision of the Council to suspend Mr Adams was affirmed by the High Court on 27 November 2017, pursuant to section 80 (5) (a) of the Veterinary Practice Act 2005.

At its meeting on 18 December 2017, the Council considered two Fitness to Practise Committee Reports in respect of two inquiries, each inquiry was held over a two day period in 2017.

Mr Philip Conor Pius Sheridan MVB MRCVS, Sheridan’s Animal Health Clinic, Kells Road, Bailieborough, Co Cavan. Registration Number 52/85.

It was alleged that Mr Sheridan had not complied with the conditions set out in Form ER4 under the Department of Agriculture, Food & the Marine’s Bovine Tuberculosis and Brucellosis Eradication Programmes. The FTPC found findings of professional misconduct in respect of the allegations and the Council pursuant to Section 81 of the Veterinary Practice Act 2005, imposed the following conditions on Mr Sheridan arising out of these findings:-



- Under section 80 (1) (b) of the Act that for a period of 2 months Philip Conor Pius Sheridan's registration in the Register of Veterinary Practitioners shall not have effect.
- Under section 80(1)(c)(ii) and (v) of the Act, upon the conclusion of the 2 month suspension period, that a condition be attached to his registration whereby Mr Sheridan will be prohibited from providing services to the Department of Agriculture, Food and the Marine under the Bovine Tuberculosis and Brucellosis Eradication Programmes for a period of 4 months.
- Under section 81 of the Acts, that Mr Sheridan is censured in relation to his professional misconduct

The decision of the Council to suspend and apply a sanction of censure on Mr Sheridan will be the subject of a High Court confirmation in early 2018.

Mr Arthur Donald MVB MRCVS, Boggan, Kilbridge Co Carlow. Registration Number 20/91

It was alleged that Mr Donald had provided false and/or misleading documentation and information to an Authorised Officer of the Council confirming that Mr Donald had carried out a caesarean on a cow which was later admitted by Mr Donald to be untrue. The FTPC found findings of professional misconduct in respect of the allegations and the Council pursuant to Section 81 of the Veterinary Practice Act 2005, imposed the following conditions on Mr Donald arising out of these findings:-

- Under section 80 (1) (b) of the Act that for a period of 3 months Arthur Donald's registration in the Register of Veterinary Practitioners shall not have effect.
- Under section 81 of the Acts, Mr Donald is censured in relation to his professional misconduct

The decision of the Council to suspend and apply a sanction of censure on Mr Donald will be the subject of a High Court confirmation in early 2018.

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 2017 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 has established a Working Group to review the Codes of Professional Conduct to ensure they meet the current and future foreseeable needs of the veterinary profession and the



public. In this regard, it has also engaged the services of Manuel Magalhaes Sant'Ana, the Newman Scholar, to assist with the review.

The LEC used the Council's newsletter to keep the veterinary profession up to date with interesting and relevant news. 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 continued to liaise with Department of Agriculture, Food and the Marine on the draft Veterinary Practice Act 2005 (Procedures carried out by Animal Health Professionals) Regulations 2014. The LEC has set up a Working Group to review any further drafts provided by the Department.

(iii) Indemnity Insurance

The LEC in accordance with section 59 of the Veterinary Practice Act 2005, as amended and with the consent of the Minister for Agriculture, Food and the Marine, enacted Professional Indemnity Insurance Regulations for registered persons. The Regulations, which come into operation on 1 January 2018, require all registered persons to be covered by professional indemnity insurance, either personally or through their employer.

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

- Liaised with the Department of Agriculture, Food and the Marine on the role of the veterinary nurse vis-a-vis S.I. No 128 of 2014, Prohibition on Tail Docking and Dew Claw Removal (Dogs) Regulations 2014 and the Veterinary Practice Acts. The Department amended the Regulations so that tail docking and dew claw removal of dogs is a veterinary practitioner only procedure.
- Liaised with the Department of Agriculture, Food and the Marine on S.I. No. 278 of 2017 Veterinary Practice Act 2005 (Treatment by non-registered person) Regulations 2017. These regulations provide that a veterinary practitioner may, in respect of an animal under his or her care, request a registered medical practitioner or a registered dentist to carry out a procedure on an animal where (1) the procedure is unusually complex; (2) if that registered medical practitioner or dentist has a high level of expertise in the field of medicine or dentistry related to the procedure; and (3) there is no veterinary practitioner with the requisite skill and experience available to carry out the procedure. The regulations state that such a procedure shall be carried out in the presence of the veterinary practitioner who requested the procedure.
- The Fitness to Practise Working Group carried out a detailed review of Part 7 of the Veterinary Practice Act 2005.



- The LEC considered ways in which AMR awareness can be promoted amongst the veterinary profession and to this end, it drafted a ‘pull-out poster’ for veterinary practitioners so that they can check that they are prescribing with AMR principles in mind.
- A variety of other matters were considered, including, veterinary nursing procedures, advertising and product endorsement, corporate ownership of veterinary practices and practices of pet insurance companies.

Practice Premises Committee (PPC)

Membership of Committee – listed in another section of the Report

The Practice Premises Committee (PPC) is responsible for making sure that Part 9 of the Veterinary Practice Act 2005 (as amended) is implemented. Mr Fergus Smith is the current Chair of the PPC.

The PPC met on six occasions during the year. The PPC concluded its review of the 2013-2017 Premises Accreditation Scheme (PAS) Standards and Regulations. The changes proposed were the subject of a consultation process with the profession and stakeholders in June 2017 and the reviewed PAS Standards and Regulations were communicated to the profession in October 2017. Other aspects of the new standards and regulations such as assessor training, electronic Certificate of Suitability (COS) application and assessment and promotion of the scheme were discussed and are works in progress. The PPC’s ongoing work concentrated on reviewing assessment reports submitted by the Council’s premises assessors. These reports are initially reviewed by the PAS Management team who report quarterly to the PPC.

The PPC recommended 37 new COS applications to Council for decision. All applications for a COS were granted by Council under section 112(1)(a) of the Veterinary Practice Act 2005. Some of these COS had conditions attached to them. A further 78 premises were re-assessed during the year. The PPC discussed a number of other issues all of which are ongoing matters.

The Certificates of Suitability in respect of all 784 premises registered under the PAS expired on 31 December 2017. A COS renewal process, for a COS, to cover the period 2018-2021, took place in winter 2017. Further information is provided under ‘The Registers’ data on page 5 of this annual report.

Veterinary Education and Training Committee (VETC)

Membership of Committee – listed in another section of the Report

The Veterinary Education and Training Committee (VETC) is one of the three statutory committees established under Section 20 of the Veterinary practice Act 2005 (as amended).



The VETC met on 5 occasions in 2017. The VETC reports to the Council where the Committee's decisions are ratified. Professor Grace Mulcahy chairs the Committee and Mr John Magee is Deputy Chair.

The work of the VETC includes accreditation of veterinary medicine and veterinary nursing education programmes in the State, qualifications for registration, continuing veterinary education and related issues.

Course Accreditation

A complete review of the visitation processes and procedures was undertaken during the year and a visitation panel training day was held in March 2017. Two veterinary nursing course providers were visited in late 2017 to assess their veterinary nursing programmes, St John's Central College which offers a level 6 Advanced Certificate in Animal Science - veterinary nursing qualification and Athlone Institute of Technology which offers a level 7 Bachelor of Science veterinary nursing qualification.

Registration Qualifications

The VETC reviews all applications for entry to the Specialist Register. Three additional specialists were added to the register in 2017. The specialist fields covered in the register include diagnostic imaging; veterinary pathology; small animal surgery/small animal orthopaedics; bovine health management.

The vast majority of registrants have qualified within the EU and therefore have their qualification automatically recognised for registration purposes. Notwithstanding this, two veterinary practitioners whose qualification was not automatically recognised sat the registration examination. Both candidates passed the first part of the examination and proceeded to take the practical Part Two. Neither candidate successfully completed Part Two of the examination. As neither candidate passed all modules of the practical examination the opportunity is open for them to resit the failed modules.

Continuing Veterinary Education (CVE)

A review of the CVE regulations was undertaken during 2017. Following a consultation process with the professions a number of amendments were made to the CVE regulations which govern the awarding of credits to CVE events and to registrants. The amendments have been approved by the Minister for Agriculture, Food & the Marine and include a requirement for registrants to complete a CVE self reflective each year. The procedures for CVE providers wishing to have CVE courses approved for CVE credits were also updated.

Veterinary Nursing Committee

Membership of Committee – listed in another section of the Report

The Veterinary Nursing Committee (VNC) met on 5 occasions in 2017. The Committee considered a number of items of correspondence received and responded accordingly. 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 chairs the Veterinary Nursing Committee. Grace Mulcahy chaired two meetings during the year in the absence of Ms Byrne. A number of veterinary nurses have been co-opted onto the VNC. The VNC concentrated on two areas of work during the year – a Veterinary Nursing Course Providers (VNCP) meeting and the VNCP Visitation processes, procedures and visitation panel training.

Veterinary Nursing Course Provider (VNCP) Meeting

A meeting of all course providers to discuss issues of mutual interest took place in January. Veterinary Nursing Course Providers were invited to attend the visitation panel training which took place in March 2017. In addition, the course providers were asked to contribute Multiple Choice Questions (MCQ's) for the veterinary nurse registration examination which will be available to veterinary nurses applying for registration, but, whose qualification is not deemed to be of equivalent standard to those necessary for automatic recognition. The VNCP agreed to meet annually.

VNCP visits

A complete review of the visitation processes and procedures was undertaken and a visitation panel training day took place in March. All VNCP's were represented at the panel training along with members of the two professions. Two re-accreditation visits took place, one in November to St John's Central College Cork and one in December to Athlone Institute of Technology.

VN Benchmarks and Competencies

A review of the VN benchmarks and competencies documents was completed by the VNC during the year and a new merged document was produced for approval by the Council.

VN Course Providers

Each VN Course Provider submits a report annually providing an update on the programme and course organisation. The new format VNCP annual report, reflecting the academic year and not the annual year, was completed by each VNCP and reviewed by the VNC.

Accreditation Committee for Veterinary Nurse Education (ACOVENE)

ACOVENE is a voluntary organisation founded in 2007 to accredit veterinary nurse education programmes in the EU. The Council was represented at the ACOVENE bi-annual meetings in March and September.

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 2017



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 ensued 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.
- 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

Peadar Ó Scanail

Chairperson/President

22 March 2018







Independent auditors' report to the members of Veterinary Council

We have audited the financial statements of the Veterinary Council for the year ended 31 December 2017 which comprise the income and expenditure account, the balance sheet, the cash flow statement and the related notes. These financial statements have been prepared under the accounting policies set out therein.

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.

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).

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Council members; and the overall presentation of the financial statements.

In addition, we have read the Council's Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Council as at 31 December 2017 and of its profit for the year then ended; and
- have been properly prepared in accordance with generally accepted accounting standards.

In our opinion, the accounting records of the Council were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.



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

Matters on which we report by exception

We report by exception if we have not received all the information and explanations we required for our audit, or if we find

- the information given in the Council's Annual Report is not consistent with the related financial statements or with the knowledge acquired by us in the course of performing the audit, or
- the statement on internal financial control does not reflect the Council's compliance with the Code of Practice for the Governance of State Bodies, or

We have nothing to report in regard to those matters upon which reporting is by exception.

Coyle & Coyle
Chartered Accountants
Statutory Audit Firm
30 Botanic Avenue
Drumcondra
Dublin 9

22 March 2018



**Income and Expenditure Account
for the year ended 31 December 2017**

		2017	2016
	Notes	€	€
Income	2	1,348,900	1,277,854
Administrative expenses	3	(1,507,536)	(1,314,797)
Operating loss		<u>(158,636)</u>	<u>(36,943)</u>
Investment income		67,108	23,310
Increase/(Decrease) in value of investments		75	(2,373)
Loss on ordinary activities before taxation		<u>(91,453)</u>	<u>(16,006)</u>
Tax on loss on ordinary activities	6	(26,139)	(9,556)
Loss for the year	11	<u>(117,592)</u>	<u>(25,562)</u>
Retained surplus brought forward		4,587,315	4,612,877
Retained surplus carried forward		<u><u>4,469,723</u></u>	<u><u>4,587,315</u></u>

There are no recognised gains or losses other than the profit or loss for the above two financial years.

The attached notes form part of the financial statements.

The financial statements were approved by the Council on 22 March 2018 and signed on its behalf by

Peadar Ó Scanail
President

Edward Joseph Moffitt
Deputy President



**Balance sheet
as at 31 December 2017**

	Notes	2017		2016	
		€	€	€	€
Fixed assets					
Tangible assets	7		489,918		524,247
Investments	8		4,340,504		1,673,762
			<u>4,830,422</u>		<u>2,198,009</u>
Current assets					
Debtors	9	2,874		10,976	
Cash at bank and in hand		1,519,956		3,744,539	
		<u>1,522,830</u>		<u>3,755,515</u>	
Creditors: amounts falling due within one year	10	(1,008,529)		(491,209)	
Net current assets			<u>514,301</u>	<u>3,264,306</u>	
Total assets less current liabilities			<u>5,344,723</u>	<u>5,462,315</u>	
Net assets			<u>5,344,723</u>	<u>5,462,315</u>	
Capital and reserves					
Contingency Reserves	11		875,000		875,000
Accumulated surplus	11		4,469,723		4,587,315
			<u>5,344,723</u>		<u>5,462,315</u>

The attached notes form part of the financial statements.

The financial statements were approved by the Council on 22 March 2018 and signed on its behalf by

Peadar Ó Scanaill
President

Edward Joseph Moffitt
Deputy President



**Cash flow statement
for the year ended 31 December 2017**

	Notes	2017 €	2016 €
Reconciliation of operating loss to net cash inflow from operating activities			
Operating loss		(158,636)	(36,943)
Depreciation		34,329	29,255
Decrease in debtors		8,102	76,302
Increase / Increase in creditors		517,320	(163,404)
Net cash inflow from operating activities		<u>401,115</u>	<u>(94,790)</u>
Cash flow statement			
Net cash inflow from operating activities		401,115	(94,790)
Returns on investments and servicing of finance		67,108	23,310
Taxation		(26,139)	(9,556)
Capital expenditure and financial investment		(3,000,000)	(111,034)
Proceeds from sales of fixed assets investments		333,333	753,483
Decrease in cash in the year		<u>(2,224,583)</u>	<u>561,413</u>
Reconciliation of net cash flow to movement in net debt			
Decrease in cash in the year		(2,224,583)	561,413
Net funds at 1 January 2017		3,744,539	3,183,126
Net funds at 31 December 2017		<u>1,519,956</u>	<u>3,744,539</u>



1. 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 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.

2. Income

Income items are made up as follows:

	2017	2016
	€	€
Registration and licence fees	1,194,933	1,148,586
PAS Scheme fees	134,476	112,958
Other income	19,491	16,310



1,348,900 1,277,854
=====

3. Administrative expenses

	2017	2016
	€	€
Wages and salaries	303,615	301,627
Employer's PRSI contribution	28,119	28,003
Staff pension costs	19,613	19,501
Travel & Subsistence – see Note. 3.1	69,568	73,076
Education, training and development	28,188	17,033
Premises costs	28,675	32,379
Office running costs	78,391	69,862
PAS Inspections, training and expenses	69,367	107,945
Communications	88,425	69,862
Legal and professional fees – see Note 3.2	703,691	519,910
Auditors Remuneration	5,643	5,538
Bank Charges	1,946	1,948
Veterinary Assistance Programme	30,000	30,000
Subscriptions	7,963	6,900
Depreciation	34,329	23,061
Research Grants Scheme	10,000	-
	1,507,536	1,308,603
	=====	=====

3.1 Travel & Subsistence

Expenses to Council member, Committee members and staff members are paid in respect of travel to Council and other related meetings from a member's place of residence or place of work. The majority of meetings in 2017 too place in Ballsbridge, Dublin 4. Other than travel expenses, there are no other fees paid to a member of the Council.

An analysis of Travel & Subsistence expenses is as follows:

National Travel & Subsistence	€55,613
International Travel & Subsistence	€ 8,231
Hospitality/Bi-Annual Presidents Dinner	€ 5,724

3.2 Legal and Professional Fees

An analysis of Legal and Professional Fees is as follows:

Legal fees	€664,884
Compensation paid	-
Other Professional fees	€ 38,807



4. Employees

Number of employees

The average monthly number of employees (including the Members of the Council) during the year were:	2017 Number	2016 Number
	1	1
	5	5
	6	6
	=====	=====

Employment costs	2017 €	2016 €
Wages and salaries	303,615	301,627
Social welfare costs	28,119	28,003
Other pension costs	19,613	19,501
	351,347	349,131
	=====	=====

There were two employees who received in excess of €60,000 per annum as follows:

Salary	Number
€60,001 - €70,000	1
€70,001 - €80,000	-
€80,001 - €90,000	-
€90,001 - €1000,000	-
€1000,001 - €110,000	1

The remuneration of the Registrar for the year was €107,072.

5. Pension costs

The full details of the pension scheme are described in note 1.5 on page 8. Pension costs amounted to €19,613 (2016 - €19,501).

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					
At 1 January 2017	586,933	123,100	102,539	55,248	867,820
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2017	586,933	123,100	102,539	55,248	867,820
Depreciation					
At 1 January 2017	180,741	118,464	2,563	41,805	343,573
Charge for the year	12,348	1,142	15,381	5,458	34,329
At 31 December 2017	193,089	119,606	17,944	47,263	377,902
Net book values					
At 31 December 2017	393,844	3,494	84,595	7,985	489,918
At 31 December 2016	406,192	4,636	99,976	13,443	524,247

8. Financial assets

	Limited Investments €
Cost	
At 1 January 2017	1,676,135
Additions	3,000,000
Disposals	(333,333)
At 31 December 2017	4,342,802
Provisions for diminution in value:	
At 01/01/17	2,373
Movement	(75)
At 31/12/17	2,298



9. Debtors

	2017	2016
	€	€
Amounts owed by Educational Trust	2,597	8,301
Corporation tax	277	277
Prepayments and accrued income	-	-
	<u>2,874</u>	<u>10,976</u>
	=====	=====

10. Creditors: amounts falling due within one year

	2017	2016
	€	€
<i>Other creditors</i>		
Other creditors	341,741	317,198
Accruals and deferred income	657,369	166,090
<i>Taxation creditors</i>		
PAYE/PRSI	9,419	7,921
	<u>1,008,529</u>	<u>491,209</u>
	=====	=====

11. Equity Reserves

	Accumulated Surplus	Contingency Reserves	Total
	€	€	€
At 1 January 2017	4,587,315	875,000	5,462,315
Loss for the year	(117,592)		(117,592)
At 31 December 2017	<u>4,469,723</u>	<u>875,000</u>	<u>5,344,723</u>
	=====	=====	=====

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 statements for issue on 22 March 2018.



Appendix Two
Council Members' Expenses 2017

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 2017 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	3974.74	21
Martin Blake	-	-
Sinéad Boyle	450.60	3
Anne Marie Byrne	725.00	6
William Cashman	3074.06	9
Gerald Cusack	2199.94	13
Raymond Finn	7572.70	56
Stephen Gordon	-	-
Morgan Lyons	7032.62	21
James McManus	4947.22	21
John Magee	2703.78	21
Grace Mulcahy	182.66	1
John O'Rourke	6667.00	18
Peadar Ó Scanaill	-	-
Margaret O'Sullivan	2165.16	16
Michael Sadlier	659.24	6
Fergus Smith	3462.94	20
Kevin Twomey	3314.41	21
Bridget Younge	322.92	4



Appendix Three

Council Meeting Attendance 2017

Name	02/02/17	06/04/17	02/05/17	19/06/17	13/07/17	14/09/17	03/11/17	07/12/17	14/12/17	Total Meetings (9)
Barbara Bent	✓	✓	✓	✓	✓	✓	✓	✓	✓	9
Martin Blake	✓	✓	✓	✓	✓		✓		✓	7
Sinéad Boyle	✓		✓	✓		✓	✓	✓	✓	7
Anne Marie Byrne								✓	✓	2
William Cashman	✓	✓	✓	✓	✓	✓	✓	✓	✓	9
Gerald Cusack				✓	✓	✓		✓		4
Raymond Finn	✓	✓	✓	✓	✓	✓	✓	✓	✓	9
Stephen Gordon		✓	✓	✓	✓	✓			✓	7
Morgan Lyons	✓	✓	✓	✓	✓	✓	✓	✓	✓	9
James McManus	✓	✓	✓	✓	✓	✓	✓	✓	✓	9
John Magee	✓	✓	✓	✓	✓	✓	✓	✓	✓	9
Grace Mulcahy	✓		✓	✓	✓				✓	6
John O'Rourke		✓		✓	✓	✓	✓		✓	6
Peadar Ó Scanaill	✓	✓	✓	✓	✓	✓	✓	✓	✓	9
Margaret O'Sullivan	✓	✓	✓	✓	✓				✓	6
Michael Sadlier	✓	✓	✓	✓		✓	✓	✓	✓	8
Fergus Smith		✓		✓	✓	✓	✓	✓	✓	7
Kevin Twomey	✓	✓		✓			✓	✓	✓	6
Bridget Younge		✓	✓	✓			✓	✓	✓	6

