



ANNUAL REPORT

2016





Introduction

2016 was a busy year for the Council. There were eight full meetings of Council, as well as many committee and working group meetings.

The Council met the Secretary-General of the Department of Agriculture, Food and the Marine (DAFM) under the Performance Framework Arrangement and the Code of Practice for State Bodies. It was confirmed that the Council had met all its objectives under the Strategic Plan (2013-2015). The Strategic Plan for 2016-2018 was submitted and accepted by the Minister.

A meeting took place with the officer board of the Royal College of Veterinary Surgeons (RCVS). Several topics were discussed but the subject of Brexit and its implications for the veterinary professions in both countries was most prominent. It was agreed to have more frequent contact between the Council and the RCVS to monitor the situation as it develops.

The Council is a participant in an inter-departmental committee (Department of Health and DAFM) on Anti-Microbial Resistance (AMR) and made contributions to the proposed National Action Plan on AMR, which is due for publication shortly.

Following consultation with the Departments of Health and Education and Skills, the Council decided to permit veterinary practitioners to use the honorary title of Doctor. The use of the title is optional and currently approximately 30% of registrants have opted to use it.

The Education Trust funded post-doctoral research in veterinary ethics, entitled “Current and Future Ethical Challenges facing the Veterinary Profession in Ireland”. This was published during 2016 and I congratulate Dr. Manuel Magalhaes-Sant’Ana on his work.

A comprehensive profile of the veterinary nursing profession is now available due to a research study commissioned by the Council and supported by the Irish Veterinary Nurses Association (IVNA). At 50%, the response to the survey was excellent and the information gathered will be central to any future policy decisions on the profession.

The BT Young Scientist Exhibition has become a feature of the academic year in secondary schools and receives great support and media attention. For the last number of years the Council has had a stand at the exhibition with the ambition of broadening the public’s knowledge and appreciation of the professions. The footfall and interest shown by pupils, teachers and parents has been considerable. The Council thanks the staff and students of the veterinary faculty of UCD who have manned the stand so enthusiastically. In addition, the Council sponsors an award at the exhibition.

The new website went live during the year and it is hoped this will facilitate greater interaction between the Council and registrants. In particular, the CVE features have been greatly enhanced. There is also an improved Registrant-only section, containing registration record information.

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 2016.

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

AM Byrne	2017
W Cashman	2017
G Cusack	2019
R Finn	2017
M Lyons	2017
JKO McManus	2019
J Magee	2017
P Ó Scanail	2019
M Sadlier	2019
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 (National Consumer Agency nominee)
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, 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, 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, C McMahon Walsh (Co-optee), J McManus, J O'Rourke, P Ó Scanaill, M Sadlier, F Smith (Chairperson) and L Vaughan (Co-optee).

Veterinary Nursing Committee (VNC)

M Beltman (Co-optee), AM Byrne (Chairperson), D Campion, G Coughlan (Co-optee), R Finn, G Mulcahy, T Parnell (Co-optee), G Self (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

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 2016 was 2539. New registrations for the year amounted to 169, 130 voluntarily removed their name, 5 were erased and 22 deaths were notified to the Council during the year. Restorations following voluntary removal amounted to 51 and 3 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 2016 was 828. New registrations for the year amounted to 132, 66 voluntarily removed their name and 9 were erased. Restorations following voluntary removal amounted to 15 and 1 name was 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. 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 2016 was 738 classified as:-

Registered Veterinary Practice (RVP) - 222

Registered Veterinary Clinic (RVC) - 381

Registered Veterinary Hospital (RVH) Companion Animal (CA) - 111

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

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

29/59 Boothman, JH	12/65 Bradley, JC	61/67 Connolly, P
53/73 Cooper, BJ	24/93 Cutler, TJ	35/57 Downey, J
26/72 Fallon, MA	60/78 Fox, JJ	05/64 Henry, FJ
36/86 King, LG	36/57 Monaghan, M	35/68 O'Connor, MJ
02/76 O'Connor Barry, B	36/56 O'Driscoll, J	48/83 O'Driscoll, PC
42/68 Power, EP	66/67 Purcell, T	47/69 Rogan, PJ
32/47 Ryan, PJ	09/60 Wall, H	76/64 Watson, TF
55/90 White, P		



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 6 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 2016 are appended to this Report. Income in 2016 amounted to €1,277,854, an increase of €12,991 (1.03%) on the 2015 figure. This change is due to an increase in the number of people joining the Register of veterinary practitioners and the Register of veterinary nurses.

Administrative expenditure in 2016 amounted to €1,314,797 representing an increase of €117,686 (9.8%) over the 2015 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, 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).

An operating loss of €36,943 is recorded in 2016.

The Audit and Finance Committee relies heavily on the information and activities of the executive team and is hugely appreciative of the stalwart work of all concerned. The accuracy of items such as budgeting is to be commended and keeps this committee closely focused on expenses to this Council. The heavy burden of legal costs of almost half of all income that goes into the function of Council to investigate complaints against registrants is a continued concern for Council and it is exploring alternative methods of dealing with such complaints.

The Chairman extends his deep gratitude to the committee members and the members of the executive who put full effort into the workings of the Audit and Finance Committee.



Preliminary Investigation Committee

Membership of Committee – listed in another section of the Report

The Council received a total of 33 applications in 2016 for inquiries into fitness to practise under section 76 of the Veterinary Practice Act 2005 (as amended). This is an increase on 2015, in which 31 applications were received. The Preliminary Investigation Committee (PIC) met on 33 occasions in 2016 to deal with 33 cases.

The subject of the cases concerned dogs (20), cats (4), horses (3), cattle (2) and other (4). More specifically, the allegations made by complainants related to inadequate veterinary care and treatment (10), poor practice procedures (5), certification (3), euthanasia (5), treatment of animals by non-veterinary practitioners (1), supply of animal remedies/prescriptions (3), 24 hour emergency cover (3) and advertising (3).

6 cases were referred to the Fitness to Practise Committee for inquiry by the PIC. In 27 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 is the Independent Chair of the Fitness to Practise Committee (FTPC). 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 Committee was informed during the year that six cases had been referred to inquiry by the Preliminary Investigation Committee. It is expected that many of these cases will be heard in 2017.

Five inquiries, which were held in private, were heard by the Fitness to Practise Committee (FTPC) in 2016.

The Committee dismissed one case on the basis that there was insufficient evidence to ground a complaint and therefore any inquiry held could not establish professional misconduct.

The Council met on four occasions in 2016 to consider six Fitness to Practise Reports, as follows:-

At its meeting on 13 July 2016, the Council considered two Fitness to Practise Committee Reports in respect of two inquiries held in late 2015, each inquiry had lasted one day.

- (1) Mr Gerald Dick MVB MRCVS, Beechmount, Church Road, Millford, Co Donegal.
Registration Number 12/80.



It was alleged that Mr Dick had mistakenly euthanased a dog rather than administer regular inoculations as the client had requested. Whilst no finding of professional misconduct was made by the FTPC, the Council pursuant to Section 81 of the Veterinary Practice Act 2005, imposed a sanction of ‘advice’ on Mr Dick.

(2) Mr Declan Ryan MVB, Bahana, Rathdrum, Co Wicklow. Registration Number 55/89.

It was alleged that Mr Ryan had failed to make adequate attempts to physically examine a dog which had been struck by his vehicle while on a farm call. Whilst no finding of professional misconduct was made by the FTPC, the Council pursuant to Section 81 of the Veterinary Practice Act 2005, imposed a sanction of ‘advice’ on Mr Ryan.

At its meeting on 15 November 2016, the Council considered two Fitness to Practise Committee Reports in respect of two inquiries.

(1) Mr Desmond J Barnwell, MVB MRCVS, Dooneen House , Crecora, Patrickswell, Co. Limerick. Registration Number 06/74

This inquiry, held over three days in late 2015 and early 2016, concerned two veterinary practitioners. Whilst no finding of professional conduct was made, the Council, pursuant to Section 81 of the Veterinary Practice Act 2005, imposed a sanction of ‘advice’ on one of the veterinary practitioners, Mr Desmond J Barnwell.

It was alleged that the two veterinary practitioners had facilitated the supply of prescription only medications where there was no prescription in place by leaving prescription book(s) at a pharmacy so that prescription only medicine could be dispensed by the pharmacy in circumstances where no valid prescription had been completed or signed prior to dispensing.

The decision of the Council to advise Mr Barnwell was affirmed by the High Court on 24 March 2017, pursuant to section 80 (5) (a) of the Veterinary Practice Act 2005.

(2) Dr William McCartney MVB CertSAO MRCVS, North Dublin Orthopaedic Animal Hospital, 38 Warren House Road, Baldoyle, Dublin 13. Registration Number 35/87

It was alleged that Dr McCartney had engaged the services of a veterinary practitioner who was not registered with the Council. Whilst no finding of professional misconduct was made, the Council pursuant to Section 81 of the Veterinary Practice Act 2005, imposed a sanction of ‘warning’ on Dr McCartney.

At its meeting on 15 December 2016, the Council considered one Fitness to Practise Committee Report in respect of one inquiry.

(1) Mr John Hughes MVB MRCVS, Orchard, Leighlinbridge, Co Carlow. Registration Number 59/67

It was alleged that Mr Hughes had imported and engaged in the sale of animal remedies for which there was no animal remedies authorisation in place and obtained prescription only



medications for the purposes of supply in the absence of a prescription and for animals not under his care. Mr Hughes had removed his name from the Register of Veterinary Practitioners prior to the commencement of the inquiry. Mr Hughes was found guilty of professional misconduct.

Pursuant to section 81 of the Veterinary Practice Act 2005, the Council imposed a sanction of 'censure' on Mr Hughes. This was the highest penalty that could be imposed given that Mr Hughes was no longer on the Register.

The decision of the Council to censure Mr Hughes was affirmed by the High Court on 24 March 2017, pursuant to section 80 (5) (a) of the Veterinary Practice Act 2005.

At its meeting on 21 December 2016, the Council considered the Fitness to Practise Committee Report in respect of an inquiry held over two days in June 2016. The Committee had not made any finding of professional misconduct. The Council accepted the finding of the Committee and did not impose any sanction.

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 2016 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.

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 (Article 54A) (Prescribed Procedures) Regulations 2014. The LEC has set up a Working Group to review any further drafts provided by the Department.



(iii) Indemnity Insurance

The LEC drafted 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. The LEC is liaising with the Minister for Agriculture, Food and the Marine with a view to implementing these Regulations into the Act in the near future.

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 has agreed to amend the Regulations so that tail docking of dogs is a veterinary practitioner only procedure.
- The Certification working group met and examined the principles of certification and the issues that arise from veterinary certification in practice.
- Advice was provided on a variety of issues, including:
 - Veterinary Nursing Procedures.
 - Pet Blood Banks.
 - Microchipping.

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 Fergus Smith is the Chair of the Practice Premises Committee (PPC). The Practice Premises Committee (PPC) is responsible for ensuring that Part 9 of the Veterinary Practice Act 2005, as amended, (the Acts) is implemented. The Committee met on five occasions during the year and its 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 35 new Certificate of Suitability (COS) applications to Council for decision. All applications for a COS were granted by Council under sections 112(1)(a) and 112(1)(b) of the Veterinary Practice Act 2005. A further 163 premises were re-assessed during the year. The PPC discussed a number of other issues all of which are ongoing matters.

The PAS working group which was set up to review the current PAS Standards and Regulations which are in place until the 31 December 2017, met on 3 occasions throughout the



year. Any changes proposed will be the subject of consultation with the profession in 2017 prior to being implemented on 1 January 2018.

The number of premises registered by the end of 2016 was 738. Further information is provided under the Registers Data in this annual report.

Veterinary Education and Training Committee (VETC)

Membership of Committee – listed in another section of the Report

Professor Grace Mulcahy is Chair and Mr John Magee is Deputy Chair of the Veterinary Education and Training Committee (VETC). The VETC met on 5 occasions in 2016. On each occasion the Committee meets for at least two hours. The VETC reports to the Council where the Committee's decisions are ratified.

The work of the Committee covers course accreditation; registration qualifications; continuing veterinary education and related issues.

Course Accreditation

Two veterinary nursing courses were visited in late 2015 i.e. the BScVN in Letterkenny IT and the BScVN in Dundalk IT. The reports from these visits were reviewed in early 2016 and the Council ratified the Committee's decision to re-accredit these two courses for a five year period.

Registration Qualifications

The Committee reviews all applications for entry to the Specialist Register. Interest in the specialist register continues to grow and six additional specialists were added to the register in 2016. 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, three veterinary practitioners whose qualification was not automatically recognised sat the registration examination. One 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 other two candidates passed the first part of the examination and proceeded to take part two of the examination. However as neither candidate passed all modules of the practical examination, both candidates were required to resit these failed modules and successfully completed the registration examination in December 2016.

Continuing Veterinary Education

There were two significant pieces of work being completed in relation to the continuing veterinary education (CVE): (i) a review of the CVE regulations which govern the awarding of credits to CVE events and to registrants. The professions were invited to make comments on the changes proposed to these regulations and these comments are informing the new regulations; (ii) an audit of the CVE procedures was carried out and some changes have been made to internal processes as a result. In addition, the updated website will make it simpler for registrants to submit their CVE return and supporting documentation online.



Other Issues

The other major topics discussed during the year were the publication of a personal resource book for all new graduates to help them make the transition from student life to professional life and the Vet Futures Report produced by the RCVS and BVA in the UK.

A copy of this 'New Vet Graduate Handbook' is given to all newly qualified veterinary practitioners and veterinary nurses at the time of registration. A copy of the publication is also available to all registrants via the registrants section of the Council's website.

The Committee also reviewed in detail the Vet Futures Report produced by the RCVS and BVA during 2016 and is examining how its findings can be incorporated into discussion on the sustainability of the veterinary professions in Ireland.

Veterinary Nursing Committee

Membership of Committee – listed in another section of the Report

Ms Ann Marie Byrne is Chair of the Veterinary Nursing Committee. A number of veterinary nurses have been co-opted onto the committee.

The VNC met on 5 occasions in 2016, on each occasion the Committee meets for one and half hours. 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.

The Committee concentrated on two areas of work during the year – the Veterinary Nursing Survey and VN Course Provider Visitation process and procedures.

Veterinary Nursing Survey

The detailed results of the first VN survey were discussed and disseminated during the year. A VN Survey working group was established comprising of members of the Council, Veterinary Ireland (VI) and the Irish Veterinary Nursing Association (IVNA) to examine ways of developing the profession and ensuring that its role is appreciated and integrated as part of the veterinary team. The Working Group met on two occasions in 2016.

Veterinary Nursing Course Providers

Each VN Course Provider submits a report annually providing an update on the programme and course organisation. Two of the colleges were visited in late 2015 and reports on these visitations were considered by the Council in 2016, who ratified the VETC's decision to re-accredit these two courses for a five year period. A complete review of the visitation processes and procedures is ongoing and the course providers are being incorporated as part of this review. Members of the two professions were invited to submit expressions of interest in joining the visitation panels. A training programme for these panels is being drafted. A meeting of all course providers to discuss issues of mutual interest will take place in early 2017. In addition, the course providers will be asked to contribute to the setting of a 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.

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 2016



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

30 March 2017



**Chairperson's Statement regarding compliance with
the 2009 Code of Practice for the Governance of State Bodies**

I wish to confirm that the Veterinary Council is complying with the 2009 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 2009 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;



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- There are no significant post balance events to report;
 - 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

30 March 2017



Independent Auditors' Report to the Members of Veterinary Council

We have audited the financial statements of Veterinary Council for the year ended 31 December 2016 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.

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.



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

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 2016 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
Statutory Audit Firm
30 Botanic Avenue
Drumcondra
Dublin 9

30 March 2017



**Income and Expenditure Account
for the year ended 31 December 2016**

		2016	2015
	Notes	€	€
Income	2	1,277,854	1,264,863
Administrative expenses	3	(1,314,797)	(1,197,111)
Operating (loss)/profit		<u>(36,943)</u>	<u>67,752</u>
Investment income		23,310	18,205
Increase in value of investments		(2,373)	-
(Loss)/profit on ordinary activities before taxation		<u>(16,006)</u>	<u>85,957</u>
Tax on (loss)/profit on ordinary activities 6		(9,556)	(7,655)
(Loss)/retained profit for the year 11		<u>(25,562)</u>	<u>78,302</u>
Retained surplus brought forward		4,612,877	4,659,575
Retained surplus carried forward		<u>4,587,315</u>	<u>4,737,877</u>
Statement of total recognised gains and losses			
(Loss)/profit on ordinary activities after taxation		(25,562)	78,302
Transfer to Contingency Reserve Fund 11		-	(125,000)
Total recognised losses relating to the year		<u>(25,562)</u>	<u>(46,698)</u>

The attached notes form part of the financial statements.

The financial statements were approved by the Council on 30 March 2017 and signed on its behalf by

Raymond Finn
President

Peadar Ó Scanail
Deputy President



Balance sheet
as at 31 December 2016

	Notes	2016		2015	
		€	€	€	€
Fixed assets					
Tangible assets	7		524,247		442,468
Investments	8		1,673,762		2,429,618
			<u>2,198,009</u>		<u>2,872,086</u>
Current assets					
Debtors	9	10,976		87,278	
Cash at bank and in hand		3,744,539		3,183,126	
		<u>3,755,515</u>		<u>3,270,404</u>	
Creditors: amounts falling due within one year	10	(491,209)		(654,613)	
Net current assets			<u>3,264,306</u>		<u>2,615,791</u>
Total assets less current liabilities			<u>5,462,315</u>		<u>5,487,877</u>
Net assets			<u>5,462,315</u>		<u>5,487,877</u>
Capital and reserves					
Contingency Reserves	11		875,000		875,000
Accumulated surplus	11		4,587,315		4,612,877
			<u>5,462,315</u>		<u>5,487,877</u>

The attached notes form part of the financial statements.

The financial statements were approved by the Council on 30 March 2017 and signed on its behalf by

Raymond Finn
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**Cash flow statement
for the year ended 31 December 2016**

Notes	2016 €	2015 €
Reconciliation of operating (loss)/profit to net cash outflow from operating activities		
Operating (loss)/profit	(36,943)	67,752
Depreciation	29,255	33,614
Decrease in debtors	76,302	117,624
(Decrease) / Increase in creditors	(163,404)	146,864
Net cash outflow from operating activities	<u>(94,790)</u>	<u>365,854</u>
Cash flow statement		
Net cash outflow from operating activities	(94,790)	365,854
Returns on investments and servicing of finance	23,310	18,205
Taxation	(9,556)	(7,655)
Capital expenditure and financial investment	(111,034)	1,661
Proceeds from sales of fixed assets investments	753,483	-
Increase in cash in the year	<u>561,413</u>	<u>378,065</u>
Reconciliation of net cash flow to movement in net funds		
Increase in cash in the year	561,413	378,065
Net funds at 1 January 2016	3,183,126	2,805,061
Net funds at 31 December 2016	<u>3,744,539</u>	<u>3,183,126</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:

	2016	2015
	€	€
Registration and licence fees	1,148,586	1,103,419
PAS Scheme fees	112,958	149,842
Other income	16,310	11,602
	<u>1,277,854</u>	<u>1,264,863</u>



3. Administrative expenses	2016	2015
	€	€
Wages and salaries	301,627	283,654
Employer's PRSI contributions	28,003	26,858
Staff pension costs	19,501	13,154
Council expenditure	73,076	51,168
Education, training and development	17,033	24,065
Premises costs	32,379	37,621
Office running costs	69,862	70,207
PAS Inspections, training and expenses	107,945	45,247
Communications	71,820	80,314
Legal and professional fees	519,910	453,886
Auditors Remuneration	5,538	5,843
Bank charges	1,948	1,427
Veterinary Assistance Programme	30,000	30,000
Subscriptions	6,900	4,133
Depreciation	23,061	33,614
Research	-	35,920
	++	
	<u>1,308,603</u>	<u>1,197,111</u>

4. Employees

Number of employees

The average monthly numbers of employees (including the Members of the Council) during the year were:	2016	2015
	Number	Number
Registrar	1	1
Administration	5	5
	<u>6</u>	<u>6</u>

Employment costs

	2016	2015
	€	€
Wages and salaries	301,627	283,654
Social welfare costs	28,003	26,858
Other pension costs	19,501	13,154
	<u>349,131</u>	<u>323,666</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 €19,501 (2015 - €13,154).



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 2016	586,933	119,033	90,764	50,820	847,550
Additions	-	4,067	102,539	4,428	111,034
Disposals	-	-	(90,764)	-	(90,764)
At 31 December 2016	586,933	123,100	102,539	55,248	867,820
Depreciation					
At 1 January 2016	168,393	116,175	84,570	35,944	405,082
On disposals	-	-	(84,570)	-	(84,570)
Charge for the year	12,348	2,289	2,563	5,861	23,061
At 31 December 2016	180,741	118,464	2,563	41,805	343,573
Net book values					
At 31 December 2016	406,192	4,636	99,976	13,443	524,247
At 31 December 2015	418,540	2,858	6,194	14,876	442,468



8. Financial assets		Listed investments	
		€	
Cost			
At 1 January 2016		2,429,618	
Disposals		(753,483)	
At 31 December 2016		<u>1,676,135</u>	
Provisions for diminution in value:			
Movement		2,373	
At 31/12/16		<u>2,373</u>	
9. Debtors	2016	2015	
	€	€	
Amounts owed by Educational Trust	8,301	(4,144)	
Corporation tax	277	-	
Prepayments and accrued income	2,398	91,422	
	<u>10,976</u>	<u>87,278</u>	
10. Creditors: amounts falling due within one year	2016	2015	
	€	€	
Other creditors			
Accruals and deferred income	483,288	646,323	
Taxation creditors			
PAYE/PRSI	7,921	8,290	
	<u>491,209</u>	<u>654,613</u>	
11. Equity Reserves	Accumulated surplus	Contingency reserves	Total
	€	€	€
At 1 January 2016	4,612,877	875,000	5,487,877
Loss for the year	(25,562)		(25,562)
At 31 December 2016	<u>4,587,315</u>	<u>875,000</u>	<u>5,462,315</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 30 March 2017.



Appendix Two
Council Members' Expenses 2016

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 2016 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	3531.27	21
Martin Blake	-	-
Sinéad Boyle	-	-
Anne Marie Byrne	2468.40	18
William Cashman	-	-
Gerald Cusack	3487.40	17
Raymond Finn	7311.75	51
Stephen Gordon	99.75	3
Morgan Lyons	7535.12	24
James McManus	5926.84	25
John Magee	1628.23	21
Grace Mulcahy	187.21	2
John O'Rourke	7268.73	24
Peadar Ó Scanaill	1583.04	15
Margaret O'Sullivan	1842.60	14
Michael Sadlier	1146.84	9
Fergus Smith	4633.06	25
Kevin Twomey	2078.83	16
Bridget Younge	139.85	1



Appendix Three

Council Meeting Attendance 2016

Name	14/01/16	10/03/16	12/05/16	17/06/16	14/07/16	05/09/16	03/11/16	15/12/16	Total Meetings (8)
Barbara Bent	✓	✓	✓		✓	✓	✓	✓	7
Martin Blake	✓		✓	✓		✓		✓	5
Sinéad Boyle	✓	✓	✓	✓		✓			5
Anne Marie Byrne	✓	✓	✓	✓			✓	✓	6
William Cashman	✓	✓	✓	✓	✓	✓	✓	✓	8
Gerald Cusack	✓		✓	✓	✓	✓		✓	6
Raymond Finn	✓	✓	✓	✓	✓	✓	✓	✓	8
Stephen Gordon	✓	✓	✓	✓		✓		✓	6
Morgan Lyons	✓	✓	✓	✓	✓	✓	✓	✓	8
James McManus	✓	✓	✓	✓	✓	✓	✓	✓	8
John Magee	✓		✓	✓	✓	✓	✓	✓	7
Grace Mulcahy		✓	✓	✓		✓		✓	5
John O'Rourke	✓	✓	✓	✓	✓	✓	✓	✓	8
Peadar Ó Scanail	✓	✓	✓	✓	✓	✓	✓	✓	8
Margaret O'Sullivan			✓	✓	✓	✓	✓	✓	6
Michael Sadlier	✓	✓	✓		✓	✓		✓	6
Fergus Smith	✓	✓	✓	✓		✓	✓	✓	7
Kevin Twomey		✓	✓	✓			✓	✓	5
Bridget Younge	✓								1

