



ANNUAL REPORT

2014





Introduction

Maintaining and improving veterinary professional standards for the public good is at the core of the Council's functions. This annual report is a record of Council's output in 2014 and provides an opportunity to highlight areas and issues of ongoing consideration.

Continuance of American Veterinary Medical Association accreditation for UCD coupled with the restoration of mutual recognition of veterinary qualifications between Australasia and Ireland are both acknowledgements of the high standards of Irish veterinary graduates. Where veterinary nursing is concerned, the Council has initiated a survey of the profession, to begin in 2015. This survey will act as a baseline for future reference and quantify the anecdotal evidence of the benefits that veterinary nurses are bringing to general practice.

The output of the committees within Council has allowed it to issue guidelines on a variety of topics, ranging from the use of animals in film making, bull fertility testing, the supply of POMs and pre-sale certificates for horses, to mention a few. Details of each committee's work over its first nine months are presented in their individual reports which reflect the commitment of members individually and collectively. Equally the co-ordination and organisation of the Council's administrative functions is both demanding and dynamic. That the Council operates in a professional and efficient manner is testament to the capability of the Council staff at every level.

At the beginning of 2014 the Council faced a novel challenge. The first meeting of the Council had to be postponed until March until 17 of the 19 members of Council had been appointed by the Minister. The two additional appointments have still to be made. The Minister has been made aware that the functioning of the Council is being hindered by the failure to fill these two vacancies. These vacancies will be filled through the Public Appointments Service.

Three topics in particular dominated the Council's discussion during the year.

1. Threat of Antimicrobial Resistance

The Council's Code of Professional Conduct (CPC) includes Ethical Veterinary Prescribing (EVP) guidelines which are based on Office of International Epizootics (O.I.E.) recommendations. The Council continues to have grave reservations regarding the ability of Irish legislation to reflect the definition of "animals under veterinary care" or to actively promote prudent prescribing of antimicrobials by veterinarians as set out by the O. I. E. It is acknowledged that deficits in both the Animal Remedies Regulations 2007 (ARR) and the Veterinary Practice Act (VPA) present significant challenges in ensuring compliance with acceptable, let alone "best practice" prescribing standards. The Council has very serious concerns about what it sees as a dichotomy between the Council's EVP guidelines and current legislation.

Council has sought to meet the Minister on this topic, following on a previous request by Council in November 2013. While the Minister's schedule precluded a meeting by December 31st 2014 it is hoped that this might take place early in 2015. In the meantime, Council has accepted an invitation to participate in the National Interdepartmental Antimicrobial Resistance Consultative Committee set up by DAFM and the Department of Health.



2. Legislating For Para-Professionals

The Council has also considered proposed Statutory Instruments that will allow chartered physiotherapists and paraprofessionals carry out specified procedures on animals. At a meeting with DAFM officials in September, Council has highlighted the inadequacy of regulation of such persons by an employer and/or trade associations, rather than by an independent regulator. Council also advised that the exclusion of a holistic veterinary diagnostic and treatment framework fails to ensure that a given procedure/treatment is the most appropriate for the patient. Both deficits pose substantial threats to animal welfare. The approach taken is also at variance with E.U. policy on occupations related to animal health and welfare as published by DG EMPL-ESCO in 2014. As of year-end, Council is not aware of any significant changes to the proposed S.I.

3. Much Council time was given to defining what should constitute a ‘veterinary premises’ and whether it is possible to practise exclusively or otherwise from mobile units. Discussions on this matter are ongoing. The final outcome of these discussions will seek to ensure that all veterinary premises are suitably equipped to facilitate positive patient outcomes.

In conclusion, the Council in the interest of society has the statutory duty to enforce the highest technical and professional standards amongst its registrants. Part of that statutory function is the obligation to advise legislators such that veterinary related regulation has the maximum legal certainty. It is acknowledged that national policy makers have to balance many political, economic and administrative forces. However, such forces should not lead to “policy driven science” as the basis for legislation that impacts on the health and welfare of animals and humans. Where there is disparity between science and legislation, for Council not to make its opinion known to the professions, the government and the general public would render it derelict in its duty to the latter, with inevitable negative consequences for itself and the two professions under its remit.

William J Cashman
President



The Council comprises 19 members, 10 of whom are elected from amongst the profession and 9 who are appointed. There are currently only 17 members of Council as the appointment of a further 2 members of Council by the Minister for Agriculture, Food and the Marine is awaited. W J Cashman was elected President on 6 March 2014 and R Finn was elected Deputy President on 6 March 2014. They hold these positions until 31 December 2015.

Ministerial appointments following election

Elected Members: Elected Until 31 December

A Byrne*	2017
W Cashman	2017
D Campion	2015
R Finn	2017
M Lyons	2017
J Magee	2017
P Ó Scanail	2015
M Sadlier	2015
M Sheahan	2015
F Smith	2017

*appointed in October 2014 following resignation of S Walton

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 Gordon (NUI nominee)
 G Mulcahy (NUI nominee)
 M O'Sullivan (Food Safety Authority nominee)
 K Twomey
 B Younge (Minister for Education & Science nominee)

Ministerial appointments awaited: (Period of Appointment Expires on 31 December 2017)

Appointee in accordance with Sections 16(1)(b) of the Veterinary Practice Act 2005 (as amended)
 Appointee nominated by the National Consumer Agency



Statutory Committees of Council:

Veterinary Education and Training Committee (VETC)

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

Preliminary Investigation Committee (PIC)

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

Fitness to Practise Committee (FTPC)

B Bent, S Murphy (Independent Chair), P Ó Scanail, M O'Sullivan, M Sheahan, F Smyth and K Twomey.

Other Committees:

Audit & Finance Committee

B Cashman, R Finn (Chairperson), M O'Reilly and M Sheahan.

Legislation and Ethics Committee (LEC)

B Bent, M Blake, A Byrne, D Campion, R Finn, M Lyons, J Magee, G Mulcahy, S Ó Laoide, P Ó Scanail, M O'Sullivan, and M Sadlier (Chair).

Practice Premises Committee (PPC)

B Bent, B Cashman (ex officio), P Ó Scanail (Chair), M Sadlier, and K Twomey.

Veterinary Nursing Committee (VNC)

M Beltman, A Byrne, D Campion, G Coughlan, G Self, F Smith, and B Younge.

Conjoint Committee

M Lyons (Chair) and S Ó Laoide.

D O'Donohue, 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 2014 was 2408. New registrations for the year amounted to 145. 103 voluntary removed their name, 16 were erased and 14 deaths were notified to Council in the year. Restorations following voluntary removal amounted to 37 and 5 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 2013 was 667. New registrations for the year amounted to 128. 37 voluntary removed their name, 6 were erased, restorations following voluntary removal amounted to 12 and 3 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. 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 2014 was 717 classified as:-

Registered Veterinary Practice (RVP) - 218

Registered Veterinary Clinic (RVC) - 369

Registered Veterinary Hospital (RVH) Companion Animal (CA) - 107

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) - 8

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

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

Obituaries

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

Carroll, JA

Farrelly, B

Larkin, D

O'Farrell, M

Phelan, JJ

Clifford, TG

Harrison, CA

Long, RG

O'Sullivan, CM

Poole, DBR

Delahunty, D

Houlihan, TV

McKeever, D

Patterson, NM



Committee Reports

Audit & Finance Committee

Membership of Committee – listed in another section of the Report

The name of the Committee has changed from the Finance Committee to the Audit and Finance Committee, as agreed by Council at its meeting on 6 March 2014, in order to comply with the requirements of the Code of Practice for the Governance of Non Commercial State Bodies. In addition, Mr Mike O'Reilly of O'Reilly Business Services, an accountant who will provide independent auditing and financial expertise, was co-opted to the Committee during the year.

The Committee met on 4 occasions during the year to:-

- Review the quarterly management accounts prepared for Council;
- Ensure that the prompt payments obligations of Council were adhered too and reported;
- Review present and future budgetary requirements including Licence to Practise fee structure and financial reserves.
- Monitor compliance and ensure reporting obligations are adhered to under the Code of Practice for the Governance of Non-Commercial State Bodies;
- Review the Council's investments, some of which matured during the year.

The Veterinary Council's audited accounts for 2014 are appended to this Report. Income from licence to practise fees in 2014 amounted to €1,142,589 which represents a decrease of approximately 10% on the 2013 figure. This decrease is accounted for by an increase in the number of Registrants removing their name from the Registers in the calendar year. The operation surplus for the year has decreased on the 2013 figure. Investment income increased due to the maturity of two long term investments over the same period.

Administrative expenditure amounted to €860,547 representing an increase of 4% over the 2013 figure. The key areas of expenditure, apart from wages, salaries and associated costs, are in the following areas - Council expenditure (expenses paid to Council members for attending meetings etc), communications (including production of four newsletters, bull fertility advertisements and BT Young Scientist and Technology prize), legal expenses and costs associated with the Premises Accreditation Scheme. Following the decision of Council in 2012 to fund the majority of the cost associated with the Veterinary Assistance Programme (VetAP) a sum of €30,000 was paid to the Veterinary Benevolent Fund in 2014.



Preliminary Investigation Committee

Membership of Committee – listed in another section of the Report

The Council received a total of 21 applications in 2014 for inquiries into fitness to practise under section 76 of the Veterinary Practice Act 2005 (as amended). This is a 50% decrease on 2013, in which 42 applications were received. The Preliminary Investigation Committee (PIC) met on 16 occasions in 2014 and dealt with 18 of these cases in total. One case did not proceed as the initial application for inquiry was not completed correctly and the applicant did not respond to a request for confirmation of details. The two remaining cases are on-going.

The subject of the 18 cases concerned dogs (11), cats (1), horse (3), cattle (1), birds (1), pigs (1) and sheep (1). More specifically the allegations made by complainants related to supersession (1), euthanasia (1), misdiagnosis/inadequate veterinary treatment (8), poor practice procedures (1), post-operative complications, (1), fees (1), supply of animal remedies/prescriptions (3), failure to attend to an animal in an emergency (1) and vetting (1).

5 cases have been referred to the Fitness to Practise Committee for inquiry by the PIC. In 13 of the cases considered the PIC concluded that there was insufficient evidence to recommend that the complaints be referred to the Fitness to Practise Committee for inquiry and these recommendations were accepted by Council. The remaining 2 cases will be considered by the PIC in 2014 and reported on to Council.

Fitness to Practise Committee

Membership of Committee – listed in another section of the Report

Two inquiries were held in front of the Fitness to Practise Committee (FTPC) in 2014. 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 two inquiries were held in private. One inquiry was spread over three days and the second inquiry was spread over two days. The Committee will be submitting its report in respect of each inquiry in early 2015 to the Council for consideration.

The Committee also concluded its deliberations and submitted a report to Council in 2014 in respect of an inquiry which was held over 5 days in 2013.

Legislation and Ethics Committee

Membership of Committee – listed in another section of the Report

Mr Michael Sadlier was appointed Chair of the Legislation and Ethics Committee. The Committee met on 4 occasions in 2014.

The Committee concentrated on three main topics during the year, (i) the Code of Professional Conduct (ii) Section 54A & B - procedures by non-registered persons and (iii) indemnity insurance for registered persons.



(i) Codes of Professional Conduct

The inclusion of an 'Ethical Ethel' column in the Council's newsletter to assist the profession when solving ethical dilemmas has proved to be a useful tool. The writer of the column, Mr Maunel Sant'ana, is the Council's funder Newman Scholar, who is carrying out research on veterinary ethics and animal welfare.

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

The Committee was provided with the draft Veterinary Practice Act 2005 (Procedures carried out by Animal Health Professionals) Regulations 2014 by the Department of Agriculture, Food and the Marine for comment. It formed the view that in the interest of animal health and welfare and for the protection of the animal owning public, it is important that procedures are in place to ensure that all those involved in providing services to animals are regulated independently and adequately. It also took the view that use of the title or description 'veterinary' by a person other than a veterinary nurse or veterinary practitioner has the potential to be misrepresentative and misleading to the public. The Committee's views were outlined, by way of a presentation and follow up discussion, to officials in the Department of Agriculture, Food and the Marine in September 2014.

(iii) Indemnity Insurance

The Committee invited views from stakeholders in relation to its power to make regulations regarding the holding of indemnity insurance per section 59 of the Veterinary Practice Amendment Act 2012. This feedback has been taken into account and the regulations are currently being drafted.

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

- S.I. No 128 of 2014, Prohibition on Tail Docking and Dew Claw Removal (Dogs) Regulations 2014 which came into force on 6 March 2014;
- The draft Identification of Dog Regulations; 2014;
- The ethical stance on the sedation of animals for the purposes of filming; and
- Bull fertility/ soundness examinations by non-registered persons.

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, (the Acts) is implemented. The registration of every practice in the State under the Council's Practice Accreditation Scheme (PAS) commenced on 1 January 2007. The PPC met four times during the year and its work concentrated on reviewing premises assessment reports prepared by the Council's premises



assessors. In addition the Committee addressed queries which arose concerning the requirements of Part 9 of the Acts.

The PAS Management which was set up to assist the PPC, met once each quarter to coordinate premises assessments, review each assessment report prepared by the premises assessors and prepare in turn reports on these reviews for the PPC. 107 premises were assigned for assessment by the panel of 13 premises assessors in 2014. These assessments are divided into two categories – new applications for certificates of suitability (COS) and the assessment of registered premises randomly selected.

On the 1 January 2012 premises registered made application to renew their COS. There were two options available to COS holders in relation to renewing their COS i.e. renewal for a five year period (until 31 December 2017) or a two and a half year period i.e. until 30 June 2015. Twenty eight COS were issued in 2014, all applications for a COS are granted by Council in accordance with section 112(1)(a) of the Acts.

During 2014 improvement were made to the Council's website. One of these improvements was the provision of a section which allows anyone to find a registered premises anywhere in the State. The PAS also featured in two editions of Council's newsletter in 2014. One of the articles featured a premises which had been recently assessed and the other outlined the steps a registered person is required to follow when applying for a COS to ensure compliance with the PAS. The task of publicising the scheme will remain a focus of activity in 2015.

Veterinary Education and Training Committee (VETC)

Membership of Committee – listed in another section of the Report

The Veterinary Education and Training Committee (VETC) met on 5 occasions in 2014. On each occasion the Committee meets for 2 hours. The Committee considered a number of items of correspondence during the year. The Registration sub-committee met between meetings and reported to the main committee. The VETC reports to the Council where the Committee's decisions are ratified.

Continuing Veterinary Education (CVE): Mandatory CVE requirement for renewing the Licence to Practise in 1 January 2015, requires that both veterinary practitioners and veterinary nurses have achieved the requisite number of credits in the credit year 1 August 2013 to 31 July 2014. Following the first two years of mandatory CVE requirements the CVE compliance rate continued to improve in the CVE year 2013-2014, however a number of veterinary practitioners and veterinary nurses remain non compliant. The Committee recommended to Council that the penalty for CVE non compliance should remain that same as for the year 2012-13. The penalties for CVE non compliant registrants are: Veterinary Practitioners: (i) with 15-19 CVE credits would be fined €400; (ii) with 1-14 CVE credits would be fined €1000 and those who have 0 CVE credit or who are repeat offenders would be fined €1500. Veterinary Nurses: (i) with 8-11 CVE credits would be fined €200; (ii) with 1-7 CVE credits would be fined €500. Noncompliant registrants must also achieve 50% additional CVE credits in the current CVE year i.e. 2014-2015.



The Council sponsored the development, by UCD, of two e lectures on Veterinary Ethics and Concepts of Animal Welfare. The e lectures are available free to registrants through the UCD CVE website. Additional e-lectures are being developed for launch in 2015.

Registration: Registration queries were received from 143 Veterinary Practitioners and 54 Veterinary nurses in 2014. Applications from one veterinary practitioner and two veterinary nurses with qualifications from countries outside the EU were considered by the Registration sub-committee on a case by case basis.

Registration examination: There were two applicants for the Registration examination in 2014. One candidate passed the first part of the examination and failed the second Part, the practical. The other candidate failed Part one the written examination and was not permitted to proceed to the practical. One of these candidates have reapplied to take the registration examination in 2015.

Specialist Register: The Council's decision to simplify the procedure for entry to the Specialist register lead to an increase in the number of applications. In total 26 additional specialist were added to the register in 2014. The specialist fields covered include Veterinary Pathology; Veterinary Diagnostic imaging; Bovine Health management; Veterinary Large Animal Surgery and Veterinary Small Animal Surgery.

Mentoring Programme: The Committee held a mentoring workshop during 2014 to explore what opportunities there might be to support new graduates and those returning to the register. The meeting was attended by all stakeholders and a number of suggestions made at the meeting will form the basis of a mentoring programme. The first initiative undertaken was the development of a document Guidelines for New or Returning Graduates and their Employers. This document was highlighted to registrants in the newsletter and will be given to all new registrants at time of registration. The Committee is committed to implementing further initiatives to help new graduates and registrants returning to the register.

Research Grant Scheme: The Council launched a Research Grant scheme in 2014. The Scheme aims to grant €10,000 per annum to one or more research projects which have the potential to generate new knowledge in the field of veterinary medicine particularly focused on registrants in practice. The closing date for applications was 30 September 2014. A small number of applications were received and following review of the applications by the Evaluation subcommittee two projects were recommended to Council for receipt of research grants: Shane Guerin (68/86) was granted €5400 for his project entitled MRSA/MRSP colonisation of Irish Veterinary Personnel 2013 and Fernando Reina Rodriguez (79/11) was granted €4000 for his project entitled Biomechanical and anatomical study of the Feline Linea Alba.

Veterinary Nursing Committee

Membership of Committee – listed in another section of the Report

The Veterinary Nursing Committee (VNC) met on 4 occasions in 2014. 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 Veterinary Nurse Representative on the Council, Susie Walton RVN, chaired the first two meetings of the VNC in 2014 but due to work commitments Ms Walton had to resign from the Council in July. In October 2014 The Minister appointed, Ms Ann Marie Byrne RVN, as the replacement Veterinary Nurse Representative in October 2014. Ms Byrne took over as chairperson of the Veterinary Nursing Committee.

VN Course Providers: The VN Course Provider annual reports from the five accredited colleges were reviewed by the Committee. The reports, when accepted by Council, will be sent to ACOVENE in accordance with the MOU.

The Committee received expressions of interest from four colleges wishing to offer a veterinary nursing course. The relevant documentation was forwarded to these colleges and formal applications are awaited.

VN Course Visitation: The re-validation visit of the BScVN programme in UCD took place on the 13 and 14 November 2014. The visitation panel was: Peter O Connell, Veterinary Practitioner; Larry O Connor, Extern with education experience and Juliet Whatley, ACOVENE representative. A report on the re-validation visitation is being prepared.

ACOVENE (Accreditation Committee for Veterinary Nurse Education): ACOVENE is a voluntary organisation founded in 2007 to accredit veterinary nurse education programmes in the EU. The Committee was represented at the ACOVENE annual meeting in September. The main items arising from the meeting were: 1) VN Course Provider Annual reports to be sent to ACOVENE; 2) VN Course providers Annual Report form to be amended to reflect information required by ACOVENE; 3) Relevant extracts from VNC minutes to be forwarded to ACOVENE and 4) that the same VCI member attend the ACOVENE meetings to aid continuity.

Veterinary Nursing Survey: The Committee decided to commission a survey of the veterinary nursing profession. The objective of the survey is as an information gathering exercise to provide a profile of the profession in advance of establishing a separate VN board. The survey will be conducted in 2015.

The Committee is working on a number of ongoing issues such as 1) looking at appropriate ways to raise the profile of the profession; and 2) establishing a Veterinary Nurse Registration examination to allow those whose qualifications do not reach the required standard to avail of an opportunity to complete the exam and register.

Conjoint Committee

Membership of Committee – listed in another section of the Report

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



Appendix One

Audited Accounts The Veterinary Council 2014



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

William J Cashman

Chairperson/President

9 March 2015



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

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

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

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

- All appropriate procedures for financial reporting, travel, procurement and asset disposals are being carried out;
- A statement on the system of internal financial control is included with the financial statements in this report;
- Codes of Conduct for Council members and employees have been put in place and are adhered to;
- Government policy on the pay of the CEO and employees is being complied with;
- The Council reimburses travel expenses in accordance with public sector guidelines;
- There are no significant post balance events to report;
- The Guidelines for the Appraisal and Management of Capital Expenditure Proposals are being complied with;



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- 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

William J Cashman
Chairperson/President

9 March 2015



Independent auditors' report to the members of Veterinary Council

We have audited the financial statements of Veterinary Council for the year ended 31 December 2014 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 2014 and of its income and expenditure for the year then ended ; and
- have been properly prepared in accordance with generally accepted accounting principles.

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

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

9 March 2015



**Income and Expenditure Account
for the year ended 31 December 2014**

		2014	2013
	Notes	€	€
Income	2	1,142,589	1,268,295
Administrative expenses	3	(860,547)	(828,495)
Operating surplus		<u>282,042</u>	<u>439,800</u>
Investment income		240,879	42,744
Increase in value of investments		1,743	4,541
Surplus on ordinary activities before taxation		<u>524,664</u>	<u>487,085</u>
Tax on surplus on ordinary activities	6	(98,687)	(27,990)
Retained surplus for the year	11	<u>425,977</u>	<u>459,095</u>
Retained surplus brought forward		4,358,598	4,024,503
Retained surplus carried forward		<u>4,784,575</u>	<u>4,483,598</u>
Statement of total recognised gains and losses			
Surplus on ordinary activities after taxation		425,977	459,095
Transfer to Contingency Reserve Fund		(125,000)	(125,000)
Total recognised gains relating to the year		<u>300,977</u>	<u>334,095</u>

The attached notes form part of the financial statements.

The financial statements were approved by the board on 9 March 2015 and signed on its behalf by

William Cashman
President

Raymond Finn
Deputy President



Balance sheet
as at 31 December 2014

	Notes	2014		2013	
		€	€	€	€
Fixed assets					
Tangible assets	7		477,743		505,741
Investments	8		2,429,618		2,027,875
			<u>2,907,361</u>		<u>2,533,616</u>
Current assets					
Debtors	9	204,902		67,684	
Cash at bank and in hand		2,805,061		2,872,905	
		<u>3,009,963</u>		<u>2,940,589</u>	
Creditors: amounts falling due within one year	10	(507,749)		(490,607)	
Net current assets			<u>2,502,214</u>		<u>2,449,982</u>
Total assets less current liabilities			<u>5,409,575</u>		<u>4,983,598</u>
Net assets			<u>5,409,575</u>		<u>4,983,598</u>
Capital and reserves					
Contingency Reserves	11		750,000		625,000
Accumulated surplus	11		4,659,575		4,358,598
			<u>5,409,575</u>		<u>4,983,598</u>

The attached notes form part of the financial statements.

The financial statements were approved by the Board on 6 March 2014 and signed on its behalf by

William Cashman
President

Raymond Finn
Deputy President



**Cash flow statement
for the year ended 31 December 2014**

	2013	2014
Notes	€	€
Reconciliation of operating profit to net cash inflow from operating activities		
Operating profit	282,042	439,800
Depreciation	35,652	34,504
(Increase) in debtors	(137,218)	(19,876)
Increase / (Decrease) in creditors	17,142	(109,788)
Net cash inflow from operating activities	<u>197,618</u>	<u>344,640</u>
Cash flow statement		
Net cash inflow from operating activities	197,618	344,640
Returns on investments and servicing of finance	240,879	42,744
Taxation	(98,687)	(27,990)
Capital expenditure and financial investment	(407,654)	(9,679)
Increase in cash in the year	<u>(67,844)</u>	<u>349,715</u>
Reconciliation of net cash flow to movement in net debt		
Increase in cash in the year	(67,844)	349,715
Net funds at 1 January 2014	2,872,905	2,523,190
Net funds at 31 December 2014	<u>2,805,061</u>	<u>2,872,905</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 or valuation, less residual value, of each asset systematically over its expected useful life, as follows:

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

1.5. Pensions

The Council operates a defined contribution scheme which is funded annually from contributions payable by the Council and from contributions deducted from staff salaries.

2. Income

Income items are made up as follows:

	2014	2013
	€	€
Registration and licence fees	1,042,836	1,144,249
PAS Scheme fees	84,516	112,735
Other income	15,237	11,311
	<u>1,142,589</u>	<u>1,268,295</u>



**Notes to the financial statements
for the year ended 31 December 2014**

3. Administrative expenses	2014	2013
	€	€
Wages and salaries	251,827	234,641
Employer's PRSI contributions	22,335	20,038
Staff pension costs	15,215	18,512
Council expenditure	54,073	65,388
Education, training and development	19,872	18,322
Premises costs	27,904	20,830
Office running costs	52,653	31,467
PAS Inspections, training and expenses	60,150	75,435
Communications	75,229	36,408
Legal and professional fees	204,167	231,789
Auditors Remuneration	5,535	5,535
Bank charges	1,381	1,365
Veterinary Assistance Programme	30,000	30,000
Subscriptions	4,554	4,261
Depreciation	35,652	34,504
	<u>860,547</u>	<u>828,495</u>

4. Employment costs	2014	2013
	€	€
Wages and salaries	251,827	234,641
Social welfare costs	22,335	20,038
Other pension costs	15,215	18,512
	<u>289,377</u>	<u>273,191</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 €15,215 (2013 - €18,512).

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.



**Notes to the financial statements
for the year ended 31 December 2014**

7. Tangible assets

	Premises	Fixtures & fittings	Website Development	Computers	Total
	€	€	€	€	€
Cost/revaluation					
At 1 January 2014	586,933	116,179	90,764	47,681	841,557
Additions	-	4,515	-	3,139	7,654
Disposals	-	-	-	-	-
At 31 December 2014	<u>586,933</u>	<u>120,694</u>	<u>90,764</u>	<u>50,820</u>	<u>849,211</u>
Depreciation					
At 1 January 2014	143,697	104,436	65,992	21,691	335,816
Charge for the year	12,348	6,877	9,289	7,138	35,652
At 31 December 2014	<u>156,045</u>	<u>111,313</u>	<u>75,281</u>	<u>28,829</u>	<u>371,468</u>
Net book values					
At 31 December 2014	<u>430,888</u>	<u>9,381</u>	<u>15,483</u>	<u>21,991</u>	<u>477,743</u>
At 31 December 2013	<u>443,236</u>	<u>11,743</u>	<u>24,772</u>	<u>25,990</u>	<u>505,741</u>

8. Financial assets

	Listed investments
	€
Cost	
At 1 January 2014	2,027,875
Additions	2,000,000
Disposals	(1,600,000)
Increase in value of investments	1,743
At 31 December 2014	<u>2,429,618</u>



**Notes to the financial statements
for the year ended 31 December 2014**

9.	Debtors	2014 €	2013 €	
	Amounts owed by Educational Trust	133,672	63,321	
	Prepayments and accrued income	71,230	4,363	
		<u>204,902</u>	<u>67,684</u>	
10.	Creditors: amounts falling due within one year	2014 €	2013 €	
	<i>Other creditors</i>			
	Accruals and deferred income	498,566	479,380	
	<i>Taxation creditors</i>			
	PAYE/PRSI	9,183	11,227	
		<u>507,749</u>	<u>490,607</u>	
11.	Equity Reserves	Accumulated surplus €	Contingency reserves €	Total €
	At 1 January 2014	4,358,598	625,000	4,983,598
	Transfer to contingency reserves	(125,000)		(125,000)
	Surplus for the year	425,977		425,977
	Transfer from accumulated surplus	-	125,000	125,000
	At 31 December 2014	<u>4,659,575</u>	<u>750,000</u>	<u>5,409,575</u>



**Notes to the financial statements
for the year ended 31 December 2014**

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 9 March 2015.

VETERINARY COUNCIL OF IRELAND



Appendix Two Council Members' Expenses 2014

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 2014 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	3436.34	17
Martin Blake	-	10
*Anne Marie Byrne	176.48	2
Deirdre Campion	-	18
William Cashman	9211.44	36
Raymond Finn	3258.53	25
Stephen Gordon	11.10	12
Morgan Lyons	5538.00	14
John Magee	1413.61	19
Grace Mulcahy	-	10
Peadar Ó Scanaill	217.15	2
Margaret O'Sullivan	1873.59	9
Michael Sadlier	1451.13	20
Michael Sheahan	-	12
Fergus Smith	4355.28	21
Kevin Twomey	2087.58	17
*Susie Walton	40.55	6
Bridget Youngue	426.50	9

*S Walton resigned in July 2014 and was replaced by AM Byrne in October 2014.

VETERINARY COUNCIL OF IRELAND



Appendix Three

Council Attendance 2014

Name	Mar 6th	April 3rd	May 15th	June 17th	July 17th	Sept 11th	Oct 30th	Dec 12th	Total Meetings (8)
Barbara Bent	•	•	•	•	•	•	•	•	8
Martin Blake		•		•	•	•	•	•	6
*Anne Marie Byrne								•	1
Deirdre Campion	•	•	•	•	•	•	•	•	8
William Cashman	•	•	•	•	•	•	•	•	8
Raymond Finn	•	•	•	•	•		•	•	7
Stephen Gordon		•	•		•	•		•	5
Morgan Lyons	•	•	•	•	•		•	•	7
John Magee	•	•	•	•	•		•	•	7
Grace Mulcahy		•	•		•		•	•	5
Peadar Ó Scanaill	•	•	•	•	•	•	•	•	8
Margaret O'Sullivan	•	•		•	•	•	•		6
Michael Sadlier	•	•	•	•	•		•	•	7
Michael Sheahan	•	•	•	•	•	•	•	•	8
Fergus Smith	•	•	•	•	•		•	•	7
Kevin Twomey	•	•	•	•			•	•	6
*Susie Walton	•								1
Bridget Younge			•		•	•	•	•	5

*S Walton resigned in July 2014 and was replaced by AM Byrne in October 2014.

